



RESOLUTION No. 23-433

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING A GRANT AWARD AGREEMENT BETWEEN THE COUNTY OF NEVADA AND SOUTH YUBA RIVER CITIZENS LEAGUE FOR AN OUTDOOR VISITOR SAFETY FUND GRANT FOR \$59,000 AND AUTHORIZING THE CHAIR OF THE BOARD OF SUPERVISORS TO EXECUTE AGREEMENT WITH AWARDEE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

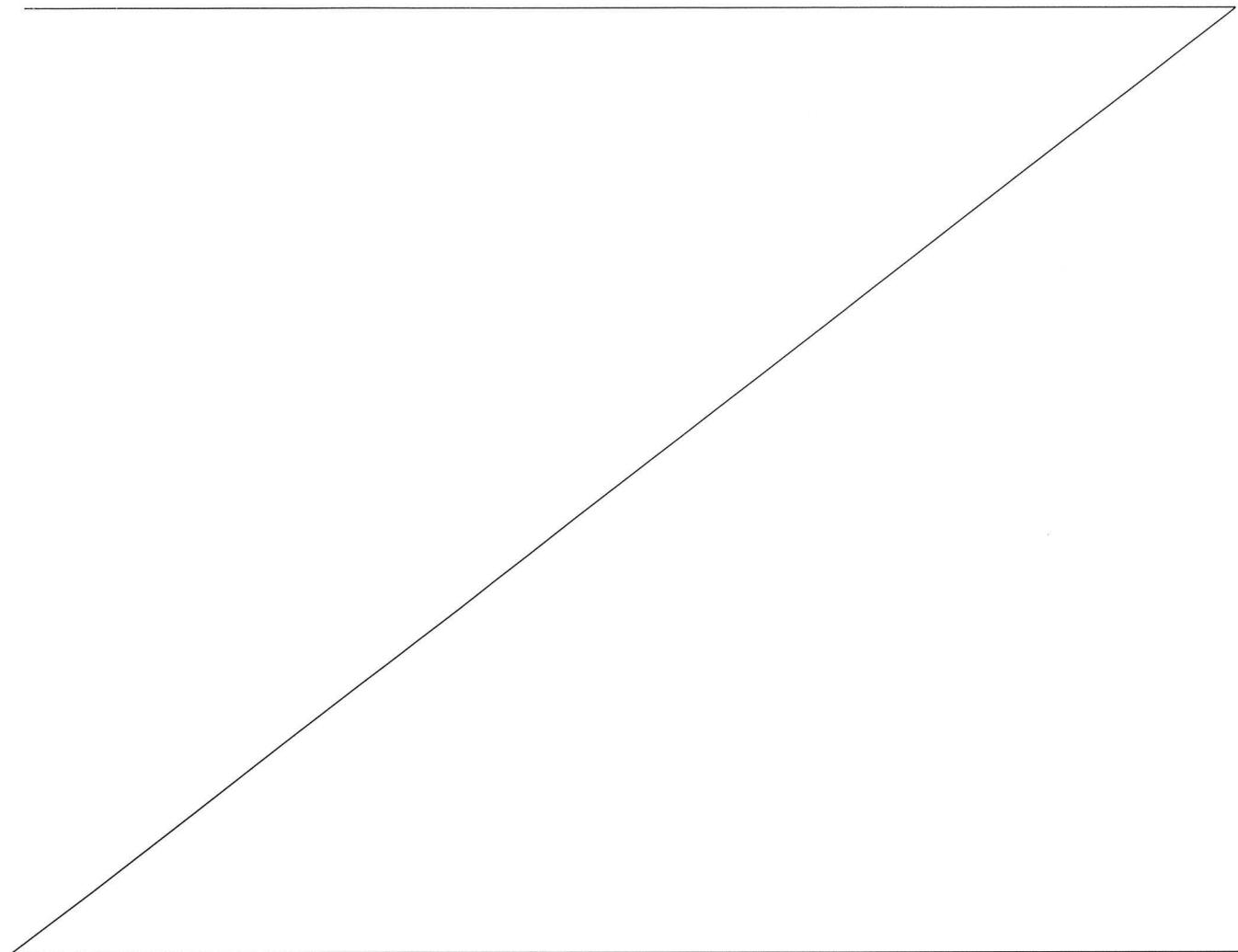
WHEREAS, to promote transparency, required quarterly reporting will be posted on the County of Nevada’s American Rescue Plan “ARPA” and Recreation web pages; and

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

WHEREAS, South Yuba River Citizens League was among the seven awardees approved for funding.

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

1. The Grant Award Recipient Agreement awarding \$59,000 in an “Outdoor Visitor Safety Fund Grant” to South Yuba River Citizens League is hereby approved.
2. The Chair of the Board of Supervisors is authorized to execute the grant agreement on behalf of the County of Nevada for the “Outdoor Visitor Safety Fund” which is hereby approved and attached hereto.



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

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

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Edward C. Scofield, Chair

Administering Agency: Nevada County–Community Development Agency

Grant Award Allocation No. SR 23-4131

Description: Outdoor Visitor Safety Fund Grant Program

GRANT AWARD RECIPIENT AGREEMENT

THIS Agreement (“Agreement) is made at Nevada City, California, by and between the County of Nevada (“County”), and South Yuba River Citizens League (“Grant Recipient”) who agree as follows:

1. **Use of Funds:** Grant recipient agrees to use the General Fund allocation for “Community & Economic Resiliency” for the purposes set forth in Exhibit A.
2. **Grant Fund Allocation:** The sole source of funding by County for this disbursement is from the Community Development Agency Recreation Budget Allocation Fund 0101-70102-325-1000-521520. No other County funding source shall be held liable for any obligations set forth in this Agreement. **The amount of funding shall not exceed Fifty-Nine Thousand Dollars (\$59,000).**
3. **Term:** This agreement shall be effective upon the date on which the last party hereto has executed this Agreement (“Effective Date”). All grant funds provided by this Agreement shall be expended before December 31, 2024 and reported on per the requirements stated in Exhibit C. **Agreement Termination Date of 12/31/2024.**
4. **Exhibits:** All exhibits referred to herein and attached hereto are incorporated herein by this reference.
5. **Electronic Signatures:** The parties acknowledge and agree that this Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, “electronic signature” shall include faxed or emailed versions of an original signature or electronically scanned and transmitted versions (e.g. via pdf) of an original signature.
6. **Hold Harmless and Indemnification Agreement:** To the fullest extent permitted by law, each party (the “Indemnifying Party”) hereby agrees to protect, defend, indemnify, and hold the other party (the “Indemnified Party”), its officers, agents, employees, and volunteers, free and harmless from any and all losses, claims, liens, demands, and causes of action of every kind and character resulting from the Indemnifying Party’s negligent act, willful misconduct, or error or omission, including, but not limited to, the amounts of judgments, penalties, interest, court costs, legal fees, and all other expenses incurred by the Indemnified Party arising in favor of any party, including claims, liens, debts, personal injuries, death, or damages to property (including employees or property of the Indemnified Party) and without limitation, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of, the Agreement and the expenditures of the ARPA funding. The Indemnifying Party agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demand, or suit at the sole expense of the Indemnifying Party, using legal counsel approved in writing by Indemnified Party. Indemnifying Party also agrees to bear all other costs and expenses related thereto, even if the claim or claims alleged are groundless, false, or fraudulent. This provision is not intended to create any

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

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

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

COUNTY OF NEVADA:

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

Phone: 530-265-1572
Email: erika.seward@nevadacountyca.gov

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

GRANT RECIPIENT:

South Yuba River Citizens League
Attn: Aaron Zettler-Mann
Address: 313 Railroad Ave., Suite 101
Nevada City, CA 95959

Phone: 530-265-5961
Email: aaron@yubariver.org

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

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

COUNTY OF NEVADA:

By: Ed C. Scofield

Date: 10/23/2023

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

By: Julie Patterson Hunter

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

Approved As to Form – County Counsel:

By: Julie Patterson Hunter

Date: 10/23/2023

GRANT RECIPIENT:

By: Aaron Zettler-Mann
Aaron Zettler-Mann (Sep 26, 2023 07:46 PDT)

Date: 09/26/2023

Name: Aaron Zettler-Mann

* Title: Executive Director

By: George M Olive III
George M Olive III (Sep 26, 2023 09:51 PDT)

Date: 09/26/2023

Name: George M Olive III

* Title: Secretary President, Board of Directors

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

Exhibits

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

EXHIBIT A

PURPOSE AND USE OF FUNDS

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

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

Budget Items	Funds Proposed FY 2023/24	Funds Proposed FY 2024/25
Salaries and Benefits	\$6,500	\$
Services and Supplies	\$	\$14,750
Contracts for Service Delivery*	\$12,500	\$
Equipment Purchases*	\$21,000	\$
Other Expenses*	\$	\$
TOTAL	\$44,250	\$14,750

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

Development of two trailheads, each with interpretive signage, native surface parking lots and two double vault toilets

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

Acknowledgment:

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

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

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

<input checked="" type="checkbox"/> Website	<input checked="" type="checkbox"/> Press Release
<input checked="" type="checkbox"/> Email or Email Newsletter	<input checked="" type="checkbox"/> Social Media
<input checked="" type="checkbox"/> Print Newsletter	<input checked="" type="checkbox"/> Program or Promotional Materials
<input checked="" type="checkbox"/> Event (please describe)	<input checked="" type="checkbox"/> Other (please describe)
Ribbon-cutting or on-site events celebrating project completion	Signage placement

EXHIBIT B
SCHEDULE OF PAYMENTS

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

Total Grant Award Amount: \$59,000

Payment Schedule

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

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

EXHIBIT C
REPORTING REQUIREMENTS

1. COUNTY-REQUIRED REPORTING.

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

2. MAINTENANCE AND ACCESS TO RECORDS AND REPORTS.

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

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

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

SUMMARY OF AGREEMENT

Grant Recipient Name: South Yuba River Citizens League

Description of Services: Outdoor Visitor Safety Fund Grant – Van Norden Meadow Restoration and Recreation Project: Trailhead Development

SUMMARY OF MATERIAL TERMS

Maximum Grant Award: \$59,000

Contract Beginning Date: Effective Date

Contract Termination Date: 12/31/2024

Liquidated Damages: N/A

LICENSES AND PREVAILING WAGES

Designate all required licenses:

NOTICE & IDENTIFICATION

Grant Recipient: County of Nevada:

Contact Person: Aaron Zettler-Mann
530-265-5961
Email address: aaron@yubariver.org

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

Grant Recipient is a: (check all that apply)

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

ATTACHMENTS

Designate all required attachments: Req'd

Exhibit A:	Purpose and Use of Funds	<input checked="" type="checkbox"/>
Exhibit B:	Schedule of Payments	<input checked="" type="checkbox"/>
Exhibit C:	Reporting Requirements	<input checked="" type="checkbox"/>

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

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

Signature: Aaron Zettler-Mann
Aaron Zettler-Mann (Sep 26, 2023 07:46 PDT)

Email: aaron@yubariver.org
Title: Executive Director
Company: South Yuba River Citizens League

Signature: 
Email: ed.scofield@nevadacountyca.gov
Title: Chairman of the Board
Company: County of Nevada

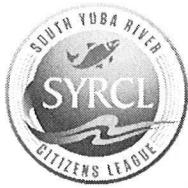
Signature: K. Elliott
Kit Elliott (Oct 23, 2023 14:53 PDT)

Email: kit.elliott@nevadacountyca.gov
Title: County Counsel
Company: County of Nevada

Signature: George M Olive III
George M Olive III (Sep 26, 2023 09:51 PDT)

Email: gmolive65@gmail.com
Title: President, Board of Directors
Company: South Yuba River Citizens League

Signature: 
Email: Julie.Patterson-Hunter@nevadacountyca.gov
Title: Clerk of the Board
Company: County of Nevada



SOUTH YUBA RIVER CITIZENS LEAGUE

April 25, 2023

Desiree Belding CPPO, CPPB
Nevada County Purchasing Division
950 Maidu Ave.
Nevada City, CA 95959

RE: Outdoor Visitor Safety Fund - Round #2 (RFA No. 168078)
Van Norden Meadow Restoration and Recreation Project: Trailhead Development

Dear Ms. Belding:

The South Yuba River Citizens League (SYRCL) is pleased to submit its application for the Van Norden Meadow Restoration and Recreation Project: Trailhead Development

Enclosed are the following materials:

- The Application
- Budget Form (B)
- Letter of Support from the US Forest Service
- SYRCL's Financial Documents -- CONFIDENTIAL
 - 990 Tax Returns FY21-22
 - SYRCL's FY21-22 audited financial statement

Should you have any questions or require additional information, please feel free to reach out to me or Alecia Weisman, Headwaters Science Program Director at alecia@yubariver.org.

Sincerely,

A handwritten signature in black ink.

Aaron Zettler-Mann
Interim Executive Director
Office: 530-265-5961 x 221
Aaron@yubariver.org

Tab A: ENTITY DESCRIPTION (approximately 500 words): Provide a brief description of your entity including mission, goals, and history in Nevada County. Provide the name(s) of the principal(s) responsible for the entities' organizational operations. Be sure to include their qualifications. Describe the community served by your entity.

Headquartered in Nevada City, the South Yuba River Citizens League (SYRCL) is the leading advocate for water quality protection, river health, and watershed restoration within the Yuba Watershed. We formed in 1983 to prevent new dams being built on the South Yuba, a goal we reached in 1999. Nearly 40 years later, we are widely recognized as one of the most effective watershed groups in the United States.

SYRCL's MISSION is to unite the community to protect and restore the Yuba River watershed. Our Watershed Science Department oversees the water quality monitoring program, restores imperiled headwater meadows and floodplain habitats in the lower Yuba River, and participates in large forest health efforts. Our River People Department mobilizes thousands of volunteers to protect our public lands and advocate for clean water. Our world-class environmental film festival – the Wild & Scenic Film Festival – reaches more than 100,000 audience members annually around the world, inspiring them to take action for a sustainable future.

SYRCL serves the Yuba watershed. The breadth of our work—restoration, forest health, education, community engagement—takes place in Nevada, Sierra, Placer and Yuba counties.

Aaron Zettler-Mann is the Interim Executive Director and Watershed Science Director. Dr. Zettler-Mann will work closely with the Headwaters Science Program Director, Alecia Weisman, to oversee this grant and ensure the deliverables are met.

Aaron Zettler-Mann has a PhD in Fluvial Geomorphology from the University of Oregon. Dr. Zettler-Mann provides support for and oversees all restoration projects in SYRCL's Watershed Science Department.

Alecia Weisman has an MS in Hydrology from the University of Nevada—Reno. Ms. Weisman manages planning, implementation, monitoring, reporting and outreach for meadow restoration projects at SYRCL, including Van Norden Meadow.

Tab B: COVID-19 IMPACTS (approximately 500 words): Note: Assessing whether a program or service “responds to” the COVID-19 public health emergency requires the recipient to, first, identify a need or negative impact of the COVID-19 public health emergency and, second, identify how the program, service, or other intervention addresses the identified need or impact. Describe the economic harm your organization experienced because of the pandemic as it relates to the ARPA guidelines (see 6.0). Describe the impact of COVID-19 on your industry. Describe impact of COVID-19 related to your proposed project site(s).

Due to COVID-19, SYRCL cancelled fundraising events that supported education and public safety outreach in 2020, 2021, and 2022. Major funders withdrew education grants and national-level sponsors cancelled pledges for the Wild & Scenic Film Festival (WSFF). Fee-for-service revenue dropped, as dozens of organizations who franchise the WSFF cancelled contracts. We lost hundreds of volunteer hours for critical tasks that staff were then required to perform. SYRCL had to adapt to the social distancing and stay-at-home advisories. This required investing in the following: laptops for telework; an online platform for the WSFF; staff time to develop safety protocols, monitor water quality, post safety signage at the river, and produce content for e-learning; vehicle expenses to ensure social distancing among field staff.

SYRCL’s industry or “line of work” is protecting and restoring the Yuba River watershed which includes dealing with visitor impacts and safety issues throughout the watershed. We are taking the lead in requesting resources for a much-needed COVID response for improved infrastructure throughout the Yuba that will aid visitor health and safety.

Public land managers estimate that the Yuba River visitation has increased by 40% as a result of COVID-19. This situation is over-taxing safety personnel from county, state, and federal agencies, like the USFS staff at the Tahoe National Forest. Local infrastructure is impacted, too: roads, parking, trails, waterways, bridges, etc. Data shows that most visitors are from out of the region and are often first-time visitors. This surge has highlighted the need to address the lack of infrastructure services, which exacerbates the negative social, environmental, safety, and community impacts from COVID-driven visitation. Additionally, it is anticipated visitation will continue to increase now that more people have experienced the magic and beauty of the Yuba River Watershed and Tahe National Forest.

COVID-19 has also contributed to increased visitation to the Donner Summit area, and has magnified the need for a formal trail, bathroom, and trailhead services at Van Norden Meadow on the Tahoe National Forest. The proposed project will reduce the strain imposed on the Donner Summit by providing trailheads that are easily accessible from I-80, complete with vault toilets which will reduce environmental health concerns in the area.

Tab C: PROJECT DESCRIPTION (approximately 500-1500 words): Describe your project in detail including where it is located, and how it will promote community health, safety, and economy, protect the environment, and enhance resilience. Please include basic timeline for project, including key milestones. Note: Funds must be obligated (i.e. under contract) by 12/31/24 and funds must be expended with all work performed and completed by 12/31/26. Describe how this proposal directly responds to the negative impacts of the COVID-19 (described in 8.4(a) above) pandemic consistent with ARPA guidelines (include relevant citations from the Interim Final Rule and/or the FAQs as needed).

This grant request is focused on funding the development of trailheads at Van Norden Meadow as part of the larger Van Norden Meadow Restoration and Recreation Project, on Donner Summit in the Tahoe National Forest. This project is shovel ready and will focus on the first piece of the recreation plan, resulting in two trailheads with native surface parking lots, double vault toilets, and trailhead and interpretive signage.

The restoration portion of the Van Norden Meadow Restoration and Recreation Project focuses on restoring 485 acres of high elevation meadow that supports climate resilient habitat for a variety of avian, terrestrial, and aquatic species and produces outsized ecosystem benefits such as delayed peak season flows, increased groundwater levels, improved water quality, decreased high severity fire danger, and improved carbon storage capacity. The recreation portion of this project includes improving the existing user created trail system, adding new trail sections to create a cohesive trail loop around the meadow, building safe and accessible stream crossings and adding two parking areas with bathrooms, trailheads, and educational signage.

Public access opportunities to high elevation meadows are limited. These ecosystems support unique birding, wildlife viewing, fishing, and recreation opportunities but are often not equipped with trails that are ADA accessible, educational, or protective of sensitive habitats. Currently, Van Norden Meadow has a network of user created summer trails that are causing damage to sensitive wildlife habitat and are impinging on cultural resources. In tandem with the meadow restoration project that began construction in 2022, we will improve, reroute, connect and construct up to 5 miles of multi-use trail to enhance equitable access and maintain environmental quality by 1) minimizing the potential for disturbance to sensitive wildlife habitat through improved parking and trailhead areas with bathrooms, 2) providing ADA accessible trail access, including boardwalks and bridges, to this unique habitat, and 3) promoting the aesthetic and educational benefits that a restored meadow provides by building viewing platforms/decks and developing bilingual interpretive signage.

This project directly responds to COVID-19 impacts, as COVID-19 has contributed to increased visitation to the Donner Summit area, and has magnified the need for a formal trail, bathroom, and trailhead services at Van Norden Meadow. The proposed project will reduce the strain imposed on Donner Summit and the Tahoe National Forest by providing trailheads that are easily accessible from I-80, complete with vault toilets which will reduce environmental health concerns in the area.

Outdoor Visitor Safety Fund: SYRCL - Van Norden Meadow Recreation Project

Timeline:

• August - December 2023	Interpretive signage content development
• January 2024 - July 2024	Equipment ordered and delivery scheduled
• August 2024 - October 2024	Trailhead completion, installing signage and
vault toilets	
• July 2025 - October 2025	Water quality and vegetation monitoring

Tab D: COMMUNITY BENEFIT (approximately 250-500 words): Describe how this project/program will promote equitable access to recreation, enhance public health and safety, promote economic development, preserve environmental assets, and promote resilience with impactful, measurable outcomes.

Van Norden Meadow is on Donner Summit and is less than one mile from the community of Soda Springs. Due to the proximity to I-80, this area is gaining popularity for both winter and summer sports. The community of Donner Summit and Soda Springs has identified the need to provide centralized recreation opportunities that focus on the existing abundance of natural and cultural resources in the area. Van Norden Meadow has been identified as a place of particular significance due to its abundance of natural and cultural resources, both historic and prehistoric, and has been selected by the Donner Summit Association as the location for Hub-West which will serve as a centralized location for visitors.

This project addresses top priorities that were identified in two local planning and public use documents, The Soda Springs Area Plan and the Donner Summit Public Use, Trails, and Recreation Facilities Plan, in that it improves recreation opportunities, community access, and ecological quality of the 485-acre project area. The Soda Springs Area Plan document highlights Van Norden Meadow as an attractor for visitors and was identified as a top priority because of its expected benefits to economic activity in the area. A trail within Van Norden Meadow that connects to adjacent trail networks has been identified as a top priority within the Donner Summit Public Use, Trails, and Recreation Facilities Plan. This project will achieve that goal of connecting to adjacent trails, and has been aligned to protect cultural resources, while promoting both the prehistoric and historic value of the area, using educational signage to honor the complex history of the Summit Valley area. Bathrooms have also been identified as high priority by both the Donner Summit Association (DSA) and the Tahoe National Forest (TNF) to support the increasing number of visitors in the Donner Summit area.

The first piece of the recreation plan will be targeted in this grant request and includes completion of two trailheads, each with interpretive signage, native surface parking lots and double vault toilets. The primary outcome of the project will be two completed trailheads with two double vault toilets. These outcomes will reduce environmental impacts associated with visitor use. SYRCL has an in-depth monitoring program at Van Norden Meadow, monitoring

water quality and vegetation as a way to measure whether environmental impacts are being reduced.

Tab E: LEVERAGING PARTNERSHIPS AND RESOURCES (approximately 250-500 words): Describe how your entity will leverage additional partnerships, funding and other resources as part of this proposal.

Through several public meetings and onsite tours, the Van Norden Meadow Restoration and Recreation project has received an outpouring of public support from the Soda Springs and Donner Summit Community. Project partners include the Tahoe National Forest, Truckee Donner Land Trust, Nevada County (CEQA Lead Agency), Placer County, The Washoe Tribe, Donner Summit Association, Soda Springs/Boreal (POWDR Corp) and Sugar Bowl/Royal Gorge.

To date, the recreation component of the project has received \$500,000 in funding from Placer County's TOT Tourism Master Plan program to address the meadow bi-sect road portion of the proposed trail which needed significant drainage and surface improvements. This portion of the trail cuts across the meadow and is gated for vehicle use by PGE, Sugar Bowl and TNF, but is primarily used by recreationalists such as hikers, mountain bikers and equestrians. These trail/road improvements were completed in 2022 in tandem with implementation of Phase 1 of the meadow restoration project which has secured funding from the Martis Fund, Truckee Donner Land Trust, CDFW, WCB, TNF and NFWF to complete planning, implementation, and scientific monitoring.

Moving forward, targeting the two planned trailhead parking areas with interpretive signage and vault toilets in 2023 and 2024, SYRCL will leverage existing match for this specific piece. The National Forest Foundation has committed \$19,000 in cash toward the development of the trailheads; CDFW (secured cash) and TNF (In-kind) match will be used to grade the parking areas and complete interpretive signage. If Nevada County OVSF grant funds are received, they will be used to leverage additional funding from the Martis Fund and Placer County to achieve the full trail construction in 2024 and 2025.

Tab F: MANAGEMENT CAPACITY AND MEASURABLE OUTCOMES (approximately 250-500 words): Describe how your entity will manage, implement, measure and report as part of this proposal.

SYRCL will serve as the lead entity for this project, which will include managing the overall contract, paying contractors, and coordinating with the Tahoe National Forest. SYRCL will complete all grant reporting requirements, as outlined in the final grant contract. Additionally, SYRCL will handle communications and social media to build awareness and public support for this project.

The Tahoe National Forest (TNF) will complete internal agency approvals and will work with SYRCL staff to manage the overall site preparation, and new restroom construction. The TNF will be responsible for ongoing maintenance and repair of the toilets.

As a primary outcome, the new trailheads and new double vault toilets will generally improve accessibility and visitor services (health & safety) and reduce human impacts on Van Norden Meadow at the headwaters of the Yuba River. It will be a marketable eco-tourism benefit and help the community and land managers accommodate visitation growth and provide an economic & public safety benefit. We will report on the progress and benefits of this project through SYRCL's annual impact report, website, and social media.

As a result of the primary outcome of the project, we expect reduced environmental impacts associated with visitor use. SYRCL staff will measure the following indicators to track expected benefits: water quality and vegetative cover. These indicators have been measured through collection of baseline data and will continue to be measured following recreation improvements.

Tab G: BUDGET AND FINANCIALS (approximately 500 words for items "a" and "b" below; items "c" and "d" below are separate attachments): What is your total funding request for this grant? (Maximum grant request capped at \$200,000. Applicants should request a grant amount that reflects what is necessary to accomplish project goals. The County reserves the right to recommend an amount more or less than the total requested). Provide a brief budget narrative to accompany "Attachment B: Line-Item Budget," summarizing major expenses and other sources of revenue including matching funds. Be sure to list sources and amounts of matching funds in your budget. (Note: Matching funds are not required but are strongly encouraged, and demonstration of leveraged resources and matching funds will affect score).

The total funding request for this grant is \$59,000.00.

The total project cost is \$108,000, with \$49,000 (or 45%) secured match. Match funds include \$19,000 in cash match toward expenditures being provided by the National Forest Foundation (listed as *Other Partner Funds* on budget form). The California Department of Fish and Wildlife is providing \$20,000 in cash match that will go toward interpretive signage development and parking area grading (listed as *State Funds* on budget form). The Tahoe National Forest is providing \$10,000 in In-Kind match to assist with Trailhead Development.

SYRCL staff time to manage the project totals \$16,500. The *services and supplies* line item includes supplies to be purchased to build the kiosks and services rendered to develop interpretive signage and grade parking areas (\$39,000). The total equipment costs for one double vault toilet and two roofed, 2-panel interpretive sign trailhead kiosks are included in the *equipment purchases* line item and total \$40,000. The *contracts for service delivery* line item includes the cost to install the double vault toilets and the kiosks and totals \$12,500.

Attachment B: Line Item Budget**Nevada County Outdoor Visitor Safety Fund- Round #2 Grants Program**

Applicant Name: South Yuba River Citizens League

Project Name: Van Norden Meadow Restoration and Recreation Project: Trailhead Development

Revenue

Outdoor Visitor Safety Fund Request Amount	\$ 59,000
Organization Funds	\$ 0
Other Partner Funds*	\$ 19,000
State Funds*	\$ 20,000
Other Federal Funds*	\$ 10,000
TOTAL REVENUE	\$ 108,000 -

Expense

Salaries & Benefits	\$ 16,500
Services & Supplies	\$ 39,000
Contracts for Service Delivery*	\$ 12,500
Equipment Purchases*	\$ 40,000
Other Expenses*	\$ 0
TOTAL EXPENSE	\$ 108,000 -

NET \$ 0 -

** Please describe any of the following:*

Other Partners: National Forest Foundation has committed \$19,000 toward the trailhead development component of the project.

State Funding: \$20,000 of secured CDFW funding will be used for interpretive signage development and parking lot grading.

Federal Funding: \$10,000 of in-kind match is being provided by Tahoe National Forest Staff to assist in trailhead development.

Contracts for Service Delivery Costs to install double vault toilets and trailhead kiosks.

Equipment Purchases Includes cost of one double vault toilet and two roofed, 2-panel interpretive sign trailhead kiosks

Other Expenses No other expenses, however wanted to add narrative about the services and supplies line - which are for kiosk supplies, interpretive sign development and parking lot grading.

**Public
Disclosure
Copy**

**South Yuba River
Citizens League**

June 30, 2022

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2021

Open to Public Inspection

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.

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:	C Name of organization SOUTH YUBA RIVER CITIZENS LEAGUE		D Employer identification number 68-0171371
<input type="checkbox"/> Address change	Doing business as		E Telephone number 530-265-5961
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) 313 RAILROAD AVE.		F Gross receipts \$ 4,085,213.
<input type="checkbox"/> Initial return	Room/suite 101		G City or town, state or province, country, and ZIP or foreign postal code NEVADA CITY, CA 95959
<input type="checkbox"/> Final return/terminated	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<input type="checkbox"/> Amended return	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<input type="checkbox"/> Application pending	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		J Website: ► WWW.YUBARIVER.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: 1983 M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SYRCL UNITES THE COMMUNITY TO PROTECT AND RESTORE THE YUBA RIVER WATERSHED.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Revenue	3 Number of voting members of the governing body (Part VI, line 1a) 3	
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4	
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) 5	
	6 Total number of volunteers (estimate if necessary) 6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a	
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b	
Expenses	8 Contributions and grants (Part VIII, line 1h) 2,529,814.	
	9 Program service revenue (Part VIII, line 2g) 248,082.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 127.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 616,282.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 3,394,305.	
Net Assets or Fund Balances	Prior Year	Current Year
	2,529,814.	3,605,664.
	248,082.	296,464.
	127.	118.
	616,282.	182,967.
	3,394,305.	4,085,213.
	0.	0.
	0.	0.
	1,344,122.	1,461,115.
	0.	0.
	1,813,474.	2,585,676.
	3,157,596.	4,046,791.
	236,709.	38,422.
	Beginning of Current Year	End of Year
	2,113,352.	2,701,919.
	1,286,022.	1,836,167.
	827,330.	865,752.

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 MELINDA BOOTH, EXECUTIVE DIRECTOR	Date			
	Type or print name and title				
Paid	Print/Type preparer's name EUGENE G. KERSHNER	Preparer's signature EUGENE G. KERSHNER	Date 02/11/23	Check <input type="checkbox"/> if self-employed	PTIN P00601324
Preparer	Firm's name ► CHIAMPOU TRAVIS BESAW & KERSHNER LLP	Firm's EIN ► 16-1468002			
Use Only	Firm's address ► 45 BRYANT WOODS NORTH AMHERST, NY 14228	Phone no. (716) 630-2400			

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III X1 Briefly describe the organization's mission:

SYRCL UNITES THE COMMUNITY TO PROTECT AND RESTORE THE YUBA RIVER WATERSHED.

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

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

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

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

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

4a (Code: _____) (Expenses \$ **535,731.** including grants of \$ _____) (Revenue \$ **278,231.**)

WILD & SCENIC FILM FESTIVAL: 2022 BROUGHT SYRCL'S 20TH ANNUAL WILD & SCENIC FILM FESTIVAL. THE "FLAGSHIP FESTIVAL" IN NEVADA CITY AND GRASS VALLEY OCCURRED VIRTUALLY IN JANUARY 2022 AND FEATURED MORE THAN 120 FILMS, SCORES OF GUEST FILMMAKERS, WORKSHOPS, ONLINE ART EXHIBITS, AND CELEBRATIONS FOR THOUSANDS OF ATTENDEES TO THE 11-DAY EDUCATIONAL EVENT. THE "ON-TOUR" PROGRAM, WHICH PARTNERS WITH OTHER NON-PROFIT GROUPS, TRAVELED TO MORE THAN 150 COMMUNITIES THROUGHOUT THE UNITED STATES SHARING INFORMATIONAL AND INSPIRATIONAL FILMS AND STORIES.

4b (Code: _____) (Expenses \$ **2,722,594.** including grants of \$ _____) (Revenue \$ _____)

IN 2021-22, SYRCL'S RIVER SCIENCE PROGRAM WAS FULLY ENGAGED IN FISH AND HABITAT STUDIES ON THE LOWER YUBA RIVER AND MEADOW RESTORATION PROJECTS AT THE YUBA HEADWATERS. ALSO, IT PROVIDED SCIENTIFIC INPUT INTO REGULATORY PROCESSES THAT AFFECT RIVER FLOWS IN THE YUBA BASIN. THE RIVER SCIENCE PROGRAM INCLUDES THE RIVER EDUCATION PROGRAM WHICH BROUGHT EDUCATIONAL PRESENTATIONS ON WATER CONSERVATION AND FISH HABITAT TO SCHOOLS IN NEVADA COUNTY AND SURROUNDING COUNTIES. RIVER MONITORING, ANOTHER COMPONENT OF RIVER SCIENCE, ENTERED ITS 21ST YEAR, AND CONTINUED TO MONITOR THE WATER QUALITY OF THE YUBA RIVER USING VOLUNTEER CITIZEN-SCIENTISTS TO COLLECT DATA SO THAT ANY POTENTIAL THREATS COULD BE DETECTED. EACH YEAR, MORE THAN 80 RIVER MONITORS COLLECT HIGH QUALITY DATA AT NEARLY 40 SITES.

4c (Code: _____) (Expenses \$ **154,967.** including grants of \$ _____) (Revenue \$ **18,233.**)

THE RIVER PEOPLE PROGRAM ENGAGES THE ENTIRE WATERSHED COMMUNITY TO BECOME INVOLVED AS VOLUNTEERS THROUGH RIVER AMBASSADORS, RIVER RESTORATION & MONITORING, THE WILD & SCENIC FILM FESTIVAL, SPECIAL EVENTS, AND THE YUBA RIVER CLEANUP. THIS PROGRAM CONTINUES TO COORDINATE ONE OF THE LARGEST RIVER CLEANUPS IN CALIFORNIA WITH MORE THAN 800 VOLUNTEERS. TO PROMOTE RESPONSIBLE CITIZEN STEWARDSHIP OF THE YUBA, OUR RIVER AMBASSADOR PROGRAM CONNECTS WITH 8,000 VISITORS OVER THE 12 WEEKENDS IN THE SUMMER AT SEVERAL RIVER CROSSINGS NEAR POPULAR SWIMMING AREAS ALONG THE SOUTH YUBA RIVER STATE PARK. RIVER AMBASSADORS, WHO ARE SPECIALLY-TRAINED VOLUNTEERS, EDUCATE THE PUBLIC AND ASSIST WITH PROMOTING FIRE-SAFETY, RECYCLING, AND LITTER PREVENTION. THIS WAS THE 10TH YEAR OF THIS PROJECT, AND IT CONTINUES

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

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

4e Total program service expenses ► **3,413,292.**

Form 990 (2021)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3 X	
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5 X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7 X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8 X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9 X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	10 X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11a X 11b X 11c X 11d X 11e X 11f X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
12b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a	Did the organization maintain an office, employees, or agents outside of the United States? b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14a X 14b X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 X	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 X	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17 X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 X	
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b X	
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 X	

Part IV Checklist of Required Schedules (continued)

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

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	87
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	45
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.</i>	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? 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	X
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c	
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6a	X
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?	6b	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7a	X
7 Organizations that may receive deductible contributions under section 170(c).	7b	X
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?	7c	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7d	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7e	
d If "Yes," indicate the number of Forms 8282 filed during the year	7f	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7g	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7h	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	8	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	9a	
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?	9b	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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	
<i>Note: See the instructions for additional information the organization must report on Schedule O.</i>		
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
<i>If "Yes," see the instructions and file Form 4720, Schedule N.</i>		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
<i>If "Yes," complete Form 4720, Schedule O.</i>		
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	
<i>If "Yes," complete Form 6069.</i>		

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
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10
	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.		
1b	Enter the number of voting members included on line 1a, above, who are independent	1b	10
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies

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

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

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ► 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.
	<input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20	State the name, address, and telephone number of the person who possesses the organization's books and records ► THE ORGANIZATION – 530-265-5961
	313 RAILROAD AVE SUITE 101, NEVADA CITY, CA 95959

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

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

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

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

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

more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

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

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CRAMER FISH SCIENCES 7525 NE AMBASSADOR, PORTLAND, OR 97220		486,460.
ASCENT ENVIRONMENTAL, INC., 455 CAPITOL MALL, SUITE 300, SACRAMENTO, CA 95814		289,258.
CBEC, INC., 2544 INDUSTRIAL BLVD, WEST SACRAMENTO, CA 95691		217,718.
PATTERSON TABER GENERAL ENGINEERING, INC. PO BOX 3605, YUBA CITY, CA 95992		157,268.

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 ► 4

Form 990 (2021)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b 386,205.			
	c Fundraising events	1c 301,469.			
	d Related organizations	1d			
	e Government grants (contributions)	1e 2,185,490.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 732,500.			
	g Noncash contributions included in lines 1a-1f	1g \$ 102,597.			
	h Total. Add lines 1a-1f	► 3,605,664.			
Program Service Revenue	2 a <u>WILD SCENIC FILM FESTI</u>	Business Code 711300	278,231.	278,231.	
	b <u>EDUCATION FOR SALMON T</u>	541700	18,233.	18,233.	
	c _____				
	d _____				
	e _____				
	f All other program service revenue	► 296,464.			
	g Total. Add lines 2a-2f	► 296,464.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	► 118.			118.
	4 Income from investment of tax-exempt bond proceeds	►			
	5 Royalties	►			
	6 a Gross rents	(i) Real 6a 25,136.	(ii) Personal		
	b Less: rental expenses	6b 0.			
	c Rental income or (loss)	6c 25,136.			
	d Net rental income or (loss)	► 25,136.	25,136.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities 7a	(ii) Other		
	b Less: cost or other basis and sales expenses	7b			
	c Gain or (loss)	7c			
	d Net gain or (loss)	►			
	8 a Gross income from fundraising events (not including \$ 301,469. of contributions reported on line 1c). See Part IV, line 18	8a 0.			
	b Less: direct expenses	8b 0.			
	c Net income or (loss) from fundraising events	► 0.			
	9 a Gross income from gaming activities. See Part IV, line 19	9a			
	b Less: direct expenses	9b			
	c Net income or (loss) from gaming activities	►			
	10 a Gross sales of inventory, less returns and allowances	10a 5,893.			
	b Less: cost of goods sold	10b 0.			
	c Net income or (loss) from sales of inventory	► 5,893.	5,893.		
Miscellaneous Revenue	11 a <u>OTHER INCOME</u>	Business Code 611710	151,938.	151,938.	
	b _____				
	c _____				
	d All other revenue	► 151,938.			
	e Total. Add lines 11a-11d	► 151,938.			
	12 Total revenue. See instructions	► 4,085,213.	479,431.	0.	118.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,235,294.	957,691.	173,456.	104,147.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	127,542.	88,512.	28,448.	10,582.
10 Payroll taxes	98,279.	76,384.	13,869.	8,026.
11 Fees for services (nonemployees):				
a Management	37,419.	1,485.	35,934.	
b Legal				
c Accounting				
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 Sch O.)	1,969,874.	1,954,724.	15,150.	
12 Advertising and promotion	16,178.	16,161.		17.
13 Office expenses	41,068.	30,058.	10,475.	535.
14 Information technology	30,762.	5,936.	24,826.	
15 Royalties	16,729.	16,729.		
16 Occupancy	8,741.	8,741.		
17 Travel	38,789.	32,808.	5,981.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	8,374.	8,054.	320.	
20 Interest	31,615.		31,615.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,497.		37,497.	
23 Insurance	24,363.		24,363.	
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 FILM FESTIVAL	66,806.	66,806.		
b DONATED SERVICES	46,585.	46,585.		
c PRINTING, POSTAGE, AND	33,218.	20,098.	4,106.	9,014.
d TAXES, LICENSES, FEES,	21,745.	17,888.	3,827.	30.
e All other expenses	155,913.	64,632.	79,305.	11,976.
25 Total functional expenses. Add lines 1 through 24e	4,046,791.	3,413,292.	489,172.	144,327.
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 ► if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	96,392.	1	20,703.
	2 Savings and temporary cash investments	577,137.	2	732,805.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	505,607.	4	910,760.
	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	3,399.	8	3,563.
	9 Prepaid expenses and deferred charges	3,594.	9	7,864.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,100,977.		
	b Less: accumulated depreciation	10b 74,753.	10c	927,223. 1,026,224.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 33)	2,113,352.	16	2,701,919.
Liabilities	17 Accounts payable and accrued expenses	382,486.	17	626,824.
	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	670,311.	23	710,489.
	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	233,225.	25	498,854.
	26 Total liabilities. Add lines 17 through 25	1,286,022.	26	1,836,167.
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	827,330.	27	865,752.
	28 Net assets with donor restrictions		28	
	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	827,330.	32	865,752.
	33 Total liabilities and net assets/fund balances	2,113,352.	33	2,701,919.

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	4,085,213.
2 Total expenses (must equal Part IX, column (A), line 25)	2	4,046,791.
3 Revenue less expenses. Subtract line 2 from line 1	3	38,422.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	827,330.
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	
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	865,752.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input 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?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	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 checked="" 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?	2c	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?	3a	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	3b	X

Form 990 (2021)

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

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number

68-0171371

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		
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.")	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						12550296.

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	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on	416.	449.	446.	127.	118.	1,556.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				0.		
11 Total support. Add lines 7 through 10						12551852.
12 Gross receipts from related activities, etc. (see instructions)					12	
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	99.99	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.98	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			► <input type="checkbox"/>

Schedule A (Form 990) 2021

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

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.

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)? 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.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).

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? If "Yes," provide detail in **Part VI**.

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? If "Yes," complete Part I of Schedule L (Form 990).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).

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))? If "Yes," provide detail in **Part VI**.

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? If "Yes," provide detail in **Part VI**.

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? If "Yes," provide detail in **Part VI**.

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)? If "Yes," answer line 10b below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

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

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? 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 (<i>explain in detail in Part VI</i>):			
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).			

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 - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). 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 - <i>explain in Part VI</i>). 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, <i>explain in Part VI</i>. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i>. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

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

2021

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

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

Name of the organization

Employer identification number

SOUTH YUBA RIVER CITIZENS LEAGUE

68-0171371

Organization type (check one):

Filers of:

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

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private 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

Employer identification number

SOUTH YUBA RIVER CITIZENS LEAGUE

68-0171371

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		\$ 434,995.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 101,305.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 188,081.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 494,585.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 269,222.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 695,749.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

123452 11-11-21

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

SOUTH YUBA RIVER CITIZENS LEAGUE

68-0171371

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 122,509.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 83,434.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

123452 11-11-21

Schedule B (Form 990) (2021)

11480211 795314 112390

23
2021.05040 SOUTH YUBA RIVER CITIZENS 112390_1

Name of organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number

68-0171371

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

123453 11-11-21

Schedule B (Form 990) (2021)

Name of organization

Employer identification number

SOUTH YUBA RIVER CITIZENS LEAGUE

68-0171371

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 info. once.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

► Attach to Form 990.

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

OMB No. 1545-0047

2021
Open to Public
Inspection

Name of the organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number
68-0171371

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

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

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

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

Schedule D (Form 990) 2021

132051 10-28-21

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2021.05040 SOUTH YUBA RIVER CITIZENS 112390_1

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

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

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

	Amount
1c	
1d	
1e	
1f	

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

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**

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

1a		Beginning of year balance				
		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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 1a, column (a)) held as:

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

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

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

by:

- (i) Unrelated organizations
- (ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		900,000.	28,846.	871,154.
c Leasehold improvements		119,708.	5,317.	114,391.
d Equipment		62,046.	31,151.	30,895.
e Other		19,223.	9,439.	9,784.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 1,026,224.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CONTRACT ADVANCES	498,854.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

498,854.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	4,085,213.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	4,085,213.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	4,085,213.

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

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

1	Total expenses and losses per audited financial statements	1	4,046,791.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	4,046,791.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,046,791.

Part XIII Supplemental Information.

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

SCHEDULE G
(Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

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

Name of the organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number
68-0171371

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2021

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 WSFF (event type)	(b) Event #2 CLEAN UP (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts	197,044.	19,750.		216,794.
2 Less: Contributions	197,044.	19,750.		216,794.
3 Gross income (line 1 minus line 2)				
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary. Add lines 4 through 9 in column (d)				►
11 Net income summary. Subtract line 10 from line 3, column (d)				►

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states? _____ Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? _____ Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer

Employee

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information (continued)

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number

68-0171371

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		13,000.	FAIR MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (ROOF AND SOLA)	X	4	41,908.	FAIR MARKET VALUE
26 Other ► (DONATED SERVI)	X	13	23,778.	FAIR MARKET VALUE
27 Other ► (SUPPLIES)	X	4	17,375.	FAIR MARKET VALUE
28 Other ► (CATERING/HOTE)	X	3	5,611.	FAIR MARKET VALUE
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement			29	

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

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

Schedule M (Form 990) 2021

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

PART I, OTHER TYPES OF PROPERTY:

CONFERENCE FEES

(A) CHECK IF APPLICABLE = X

(B) NUMBER OF CONTRIBUTIONS = 2

(C) REVENUE REPORTED ON FORM 990, PART VIII \$ 925.

(D) METHOD OF DETERMINING REVENUE: FAIR MARKET VALUE

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or Form 990-EZ.
► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021
Open to Public
Inspection

Name of the organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number
68-0171371

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

TO RAISE PUBLIC AWARENESS THAT VISITORS NEED TO "PACK OUT WHAT THEY
PACK IN."

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD TREASURER, ALONG WITH THE EXECUTIVE DIRECTOR AND THE FINANCE
MANAGER, REVIEW THE FORM 990 AND OTHER TAX FILINGS BEFORE THE FORMS ARE
FILED WITH THE APPROPRIATE REPORTING AGENCIES.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS MUST DISCLOSE ANY POTENTIAL CONFLICTS WITH THE ORGANIZATION.
THE BOARD REVIEWS THESE DISCLOSURES, IF ANY, AND DETERMINES APPROPRIATE
ACTION THAT MUST BE TAKEN.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD APPROVES ALL EXECUTIVE COMPENSATION. THIS COMPENSATION IS BASED
ON PERFORMANCE AS WELL AS COMPARABLE DATA FROM SIMILAR ORGANIZATIONS IN
NORTHERN CALIFORNIA COMMUNITIES OF SIMILAR NATURE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE ON THE GUIDESTAR.ORG
WEBSITE, AS WELL AS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES

47,563.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

132211 11-11-21

Name of the organization

SOUTH YUBA RIVER CITIZENS LEAGUE

Employer identification number
68-0171371

MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	47,563.

HONORARIUMS:

PROGRAM SERVICE EXPENSES	150.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	150.

CONTRACTOR PROJECT FEES:

PROGRAM SERVICE EXPENSES	1,907,011.
MANAGEMENT AND GENERAL EXPENSES	15,150.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,922,161.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,969,874.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S FINANCIAL STATEMENTS WERE AUDITED BY AN INDEPENDENT
 CERTIFIED PUBLIC ACCOUNTANT: CHIAMPOU TRAVIS BESAW & KERSHNER LLP. NO
 CHANGE FROM THE PRIOR YEAR.

SOUTH YUBA RIVER CITIZENS LEAGUE

Financial Statements
for the Years Ended
June 30, 2022 and 2021
and Additional Information
for the Year Ended
June 30, 2022
with
Independent Auditors' Report

SOUTH YUBA REVIEW CITIZENS LEAGUE

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**Chiampou Travis
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
South Yuba River Citizens League
Nevada City, California

Opinion

We have audited the accompanying financial statements of South Yuba River Citizens League (the "Organization"), a non-profit organization, which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of South Yuba River Citizens League as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Yuba River Citizens League and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022 on our consideration of the South Yuba River Citizens League's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the South Yuba River Citizens League's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the South Yuba River Citizens League's internal control over financial reporting and compliance.

Champane Snair Berard + Kerhmeier LLP

November 8, 2022

SOUTH YUBA RIVER CITIZENS LEAGUE

STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 229,154	\$ 380,889
Restricted cash	524,354	292,640
Grants receivable	833,041	403,676
Other receivables	77,719	101,931
Inventory	3,563	3,399
Prepaid expenses	7,864	3,594
Total current assets	<u>1,675,695</u>	<u>1,186,129</u>
 PROPERTY, PLANT AND EQUIPMENT, net	 <u>1,026,224</u>	<u>927,223</u>
 LIABILITIES AND NET ASSETS	 <u>\$ 2,701,919</u>	 <u>\$ 2,113,352</u>
CURRENT LIABILITIES:		
Current portion long-term debt	\$ 29,350	\$ 15,005
Accounts payable	523,984	288,593
Accrued liabilities	102,840	93,893
Contract advances	498,854	233,225
Total current liabilities	<u>1,155,028</u>	<u>630,716</u>
 LONG-TERM DEBT	 681,139	 655,306
 NET ASSETS:		
Without donor restriction:		
Designated by the Board for scholarships	25,500	28,362
Undesignated	840,252	798,968
Total net assets	<u>865,752</u>	<u>827,330</u>
 \$ 2,701,919	 <u>\$ 2,113,352</u>	

See notes to financial statements.

SOUTH YUBA RIVER CITIZENS LEAGUE

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTION:		
PROGRAM REVENUES:		
Government grants	\$ 2,185,490	\$ 1,645,192
Non-government grants	548,353	195,595
Program service fees	244,551	248,082
Membership dues	69,657	64,368
Contributions of non-financial assets	102,597	25,305
Net assets released from restrictions	-	71,000
Total program revenues	<u>3,150,648</u>	<u>2,249,542</u>
OPERATING EXPENSES:		
Program services	3,413,292	2,647,089
Management & general	489,172	353,178
Fundraising	144,327	157,329
Total operating expenses	<u>4,046,791</u>	<u>3,157,596</u>
EXCESS OF OPERATING EXPENSES OVER PROGRAM REVENUES	(896,143)	(908,054)
OTHER SUPPORT:		
Donations	481,908	351,415
Investment income	118	127
Fundraising income	269,572	247,939
Sale of merchandise & concessions	5,893	6,547
Rental income	25,136	5,524
Debt forgiveness income (Note 8)	-	244,300
Other income	151,938	359,911
Total other support	<u>934,565</u>	<u>1,215,763</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTION	38,422	307,709
CHANGES IN NET ASSETS WITH DONOR RESTRICTION		
PROGRAM REVENUES:		
NET ASSETS RELEASED FROM RESTRICTIONS	-	<u>(71,000)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTION	-	<u>(71,000)</u>
CHANGES IN NET ASSETS	38,422	236,709
NET ASSETS, BEGINNING OF YEAR	<u>827,330</u>	<u>590,621</u>
NET ASSETS, END OF YEAR	<u><u>\$ 865,752</u></u>	<u><u>\$ 827,330</u></u>

See notes to financial statements.

SOUTH YUBA RIVER CITIZENS LEAGUE

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Supporting Services				2022 Total	2021 Total
	Program Services	Management and General	Fundraising	Total Supporting Services		
Salaries & wages	\$ 957,691	\$ 173,456	\$ 104,147	\$ 277,603	\$ 1,235,294	\$ 1,151,601
Employee benefits	88,512	28,448	10,582	39,030	127,542	100,003
Payroll taxes	76,384	13,869	8,026	21,895	98,279	92,518
Total salaries & related expenses	1,122,587	215,773	122,755	338,528	1,461,115	1,344,122
Contractor project fees	1,907,011	15,150	-	15,150	1,922,161	1,314,043
Film festival	66,806	-	-	-	66,806	66,623
Contract services	47,563	-	-	-	47,563	43,823
Donated services	46,585	-	-	-	46,585	19,240
Office supplies	30,058	10,475	535	11,010	41,068	35,493
Travel	32,808	5,981	-	5,981	38,789	29,069
Depreciation	-	37,497	-	37,497	37,497	13,381
Legal & professional fees	1,485	35,934	-	35,934	37,419	14,005
Interest	-	31,615	-	31,615	31,615	8,154
Taxes, licenses, fees & permits	17,888	3,827	30	3,857	21,745	5,952
Computer & technology services	5,936	24,826	-	24,826	30,762	25,292
Insurance	-	24,363	-	24,363	24,363	20,529
Printing & copying	11,869	3,649	6,148	9,797	21,666	17,463
Building maintenance	-	19,431	-	19,431	19,431	7,966
Royalties	16,729	-	-	-	16,729	17,313
Advertising & marketing	16,161	-	17	17	16,178	8,014
Bank charges	6,002	1,527	8,454	9,981	15,983	18,895
Awards & scholarships	15,500	-	-	-	15,500	13,849
Lab fees	15,080	-	-	-	15,080	10,614
Utilities	-	14,321	-	14,321	14,321	8,376
Dues & subscriptions	1,622	11,084	14	11,098	12,720	8,526
Bad debt expense	12,528	-	-	-	12,528	1,300
Postage & shipping	8,229	457	2,866	3,323	11,552	10,982
Telephone & communications	3,243	8,236	-	8,236	11,479	10,736
Facility rental	8,741	-	-	-	8,741	127
Catering	3,140	3,105	1,651	4,756	7,896	1,441
Conferences	6,579	-	-	-	6,579	6,673
Equipment rental & repairs	138	2,812	773	3,585	3,723	9,449
Small equipment	1,858	1,491	303	1,794	3,652	2,422
Meals	2,011	1,509	86	1,595	3,606	414
Merchandise purchases	2,689	-	695	695	3,384	1,816
Payroll processing fees	-	2,096	-	2,096	2,096	4,285
Staff professional development	1,475	320	-	320	1,795	906
Honorarium & speaker fees	150	-	-	-	150	600
Rent	-	-	-	-	-	35,141
Miscellaneous	821	13,693	-	13,693	14,514	20,562
Total expenses	\$ 3,413,292	\$ 489,172	\$ 144,327	\$ 633,499	\$ 4,046,791	\$ 3,157,596

See notes to financial statements.

SOUTH YUBA RIVER CITIZENS LEAGUE

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Supporting Services				Total
	Program Services	Management and General	Fundraising	Supporting Services	
Salaries & wages	\$ 890,870	\$ 140,468	\$ 120,263	\$ 260,731	\$ 1,151,601
Employee benefits	86,166	5,758	8,079	13,837	100,003
Payroll taxes	72,432	10,191	9,895	20,086	92,518
Total salaries & related expenses	1,049,468	156,417	138,237	294,654	1,344,122
Contractor project fees	1,308,943	5,100	-	5,100	1,314,043
Film festival	66,623	-	-	-	66,623
Contract services	43,000	823	-	823	43,823
Office supplies	31,346	3,708	439	4,147	35,493
Rent	-	35,141	-	35,141	35,141
Travel	25,556	3,513	-	3,513	29,069
Computer & technology services	2,836	22,456	-	22,456	25,292
Insurance	-	20,529	-	20,529	20,529
Donated services	19,240	-	-	-	19,240
Bank charges	9,709	1,149	8,037	9,186	18,895
Printing & copying	7,744	1,945	7,774	9,719	17,463
Royalties	17,313	-	-	-	17,313
Legal & professional fees	3,075	10,930	-	10,930	14,005
Awards & scholarships	13,849	-	-	-	13,849
Depreciation	-	13,381	-	13,381	13,381
Postage & shipping	7,456	1,063	2,463	3,526	10,982
Telephone & communications	3,784	6,952	-	6,952	10,736
Lab fees	10,614	-	-	-	10,614
Equipment rental & repairs	625	8,824	-	8,824	9,449
Dues & subscriptions	1,567	6,959	-	6,959	8,526
Utilities	-	8,376	-	8,376	8,376
Interest	-	8,154	-	8,154	8,154
Advertising & marketing	8,014	-	-	-	8,014
Building maintenance	-	7,966	-	7,966	7,966
Conferences	6,673	-	-	-	6,673
Taxes, licenses, fees & permits	1,863	4,089	-	4,089	5,952
Payroll processing fees	-	4,285	-	4,285	4,285
Small equipment	1,665	757	-	757	2,422
Merchandise purchases	1,816	-	-	-	1,816
Catering	1,042	399	-	399	1,441
Bad debt expense	1,300	-	-	-	1,300
Staff professional development	137	390	379	769	906
Honorarium & speaker fees	600	-	-	-	600
Meals	92	322	-	322	414
Facility rental	127	-	-	-	127
Miscellaneous	1,012	19,550	-	19,550	20,562
Total expenses	<u>\$ 2,647,089</u>	<u>\$ 353,178</u>	<u>\$ 157,329</u>	<u>\$ 510,507</u>	<u>\$ 3,157,596</u>

See notes to financial statements.

SOUTH YUBA RIVER CITIZENS LEAGUE

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 38,422	\$ 236,709
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	37,497	13,381
Bad debt expense	12,528	1,300
Debt forgiveness income (Note 8)	-	(244,300)
Donated property, plant and equipment	(41,908)	-
Changes in assets and liabilities affecting operating cash flows:		
Grants receivable	(429,455)	(95,647)
Other receivables	11,774	17,350
Inventory	(164)	-
Prepaid expenses	(4,270)	34
Deposits	-	2,500
Accounts payable	235,391	191,300
Accrued liabilities	8,947	17,230
Contract advances	265,629	20,805
Net cash provided by operating activities	<u>134,391</u>	<u>160,662</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property, plant and equipment	<u>(94,590)</u>	<u>(902,001)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from long-term debt	60,000	675,000
Repayment of long-term debt	<u>(19,822)</u>	<u>(4,689)</u>
Net cash provided by financing activities	<u>40,178</u>	<u>670,311</u>
NET CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	79,979	(71,028)
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH:		
Beginning of year	<u>673,529</u>	<u>744,557</u>
End of year	<u>\$ 753,508</u>	<u>\$ 673,529</u>
Included in the accompanying statements of financial position:		
Cash and cash equivalents	\$ 229,154	\$ 380,889
Restricted cash	524,354	292,640
Total cash and cash equivalents	<u>\$ 753,508</u>	<u>\$ 673,529</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	<u>\$ 31,496</u>	<u>\$ 7,080</u>

See notes to financial statements.

SOUTH YUBA RIVER CITIZENS LEAGUE

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 31, 2022 AND 2021

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization – South Yuba River Citizens League (the “Organization”) was incorporated in 1983, in the state of California as a nonprofit organization as defined under Section 501(c)(3) of the Internal Revenue Code. The purpose of the Organization is to unite the community to protect and restore the Yuba River watershed. To that end, the Organization provides a River Science Program for riparian habitat rehabilitation, meadow restoration, invasive species removal, water quality monitoring, and watershed education. The Organization also hosts a Wild and Scenic Film Festival annually, and a year-round On Tour Program that benefits over 150 communities world-wide to screen environmental films, hosts filmmakers, and provide workshops. The Organization provides extensive public education programs to schools throughout the watershed and organizes an annual River Cleanup to pick up trash along the banks of the Yuba River. In addition, the Organization educates and informs the public about emerging threats to Yuba River watershed and engages in key public processes on behalf of its membership.

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis of accounting and according to current accounting standards, which require all nonprofit organizations provide a statement of financial position, a statement of activities and changes in net assets, and a statement of cash flows. A separate presentation of expenses by functional classification and expenses by natural classification is also required. Classification of net assets and revenues, expenses, gains, and losses is based on the existence or absence of donor-imposed restrictions. The standards also require that the amounts for each of the two classes of net assets – net assets with donor restriction and net assets without donor restriction be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities and changes in net assets. At June 30, 2022 and 2021, the Organization only had net assets without donor restrictions.

Donated Goods and Services – Effective July 1, 2021, the Organization adopted FASB Accounting Standards Update (“ASU”) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement activities and changes in net assets, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

The Organization recognizes contributions of nonfinancial assets if the goods and services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes contributions of nonfinancial assets as revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

Revenue Recognition – The Organization recognizes revenue in accordance with ASU 2014-09, *Revenue from Contracts with Customers*, which provides that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services.

Donated Goods and Services – Donated goods and services are recognized in accordance with ASU 2020-07 as described above.

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions and Grants – The Organization recognizes revenue from contributions in accordance with ASU 2018-08, Not-For-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. In accordance with ASU 2018-08, the Organization evaluates whether a transfer of assets is (i) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (ii) a contribution. If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance under ASU 2014-09. If the transfer of assets is determined to be a contribution, the Organization evaluates whether the contribution is conditional based upon whether the agreement includes both (i) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (ii) a right of return of assets is transferred or a right of release of a promisor's obligation to transfer assets.

Revenue from grants determined to be exchange transactions is recognized to the extent of incurred expenses, up to the grant or contract ceiling. Any excess of expenses incurred over cash received is recorded as a grant receivable; any excess of cash received over expenses incurred is recorded as contract advances (deferred revenue) and restricted cash. Any of the funding sources may, at its discretion, request reimbursement for expenses, return of funds, or both, as a result of noncompliance by the Organization with the terms of the grants or contracts.

Contributions, including unconditional promises to give, are reported as revenue when received. The Organization also distinguishes between contributions received that increase net assets with donor restriction and net assets without donor restriction, and requires recognition of the expiration of donor-imposed restrictions in the period in which the restrictions expire.

Program Services Fees – Program services fees primarily consist of Film Festival and Film Festival On Tour revenues, as well as education program revenues. The Organization recognizes revenue when the event takes place.

Membership Dues – The Organization recognizes revenue from memberships ratably over the annual membership term.

Fundraising Income – The Organization records special event and fundraiser revenues equal to the fair value of direct benefits to donors.

Cash and Cash Equivalents – The Organization considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and management believes its is not exposed to any significant credit risk with regards to its cash.

Grants Receivable – Grants receivable represent amounts due from governmental and non-governmental grant funding sources. The Organization uses the allowance method with respect to its grants receivable. Management of the Organization closely monitors the outstanding balances at year-end and writes off any balance they believe will not be collected. Losses on uncollectible grants receivable are recognized when such losses are known or indicated. Some grants retain 5-10% of the funds as retention until all of the grant work is completed. At June 30, 2022 and 2021, no allowance for doubtful accounts was deemed necessary, as management considers all grants receivable outstanding fully collectible.

Other Receivables – Other receivables consist primarily of receivables related to the Organization's On Tour Program. The On Tour Program is offered to communities world-wide to screen environmental films, hosts filmmakers, and provide workshops. All amounts outstanding are deemed fully collectible.

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory – Inventory, consisting primarily of merchandise, is stated at the lower of cost or market under the first-in, first-out method of accounting.

Property and Equipment – Property and equipment is stated at cost or fair market value at the date of purchase or donation. Depreciation is provided over the estimated useful life of the assets using the straight-line method (5 - 39 years). Donations of property and equipment are recorded as contributions at their appraised or estimated fair value. It is the Organization's policy to capitalize property and equipment valued over \$2,000 with a useful life in excess of one year.

Concentrations of Credit Risk – Grant revenues from three agencies comprise approximately 59% of total grant revenues, and 52% of total programs revenues for the year ended June 30, 2022. Grant revenues from two governmental agencies comprise approximately 58% of total grant revenues and 47% of total program revenues for the year ended June 30, 2021.

The majority of the grants receivable are from governmental agencies. Five and two grantors accounted for approximately 96% and 64% of the outstanding grants receivable at June 30, 2022 and 2021, respectively. Historically, the Organization has collected amounts due in the subsequent year.

Functional Expenses – Expenses are presented by the natural expense classifications by program and support area for the years ended June 30, 2022 and 2021. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on specific identification, allocation of time spent, or management estimates.

Income Taxes – The Organization, a voluntary health and welfare organization, is exempt from Federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization has not entered into any activities that would jeopardize its tax-exempt status. In addition, there is no unrelated taxable income, and accordingly there is no provision for income taxes in these financial statements. The Organization files information returns with the Federal and state governments, which are open for examination by the authorities for three years after filing.

Advertising – Advertising costs are expensed in the period in which the advertising takes place. Advertising expense amounted to approximately \$16,000 and \$8,000 for the years ended June 30, 2022 and 2021, respectively.

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

Subsequent Events – Management of the Organization has evaluated the effects of all subsequent events through November 8, 2022, the date which the financial statements were available to be issued, to determine if events or transactions occurring through that date require potential adjustment or disclosure in the financial statements.

2. LIQUIDITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statements of financial position, comprise approximately the following at June 30:

	2022	2021
Cash and cash equivalents	\$ 229,000	\$ 381,000
Grants receivable	833,000	404,000
Other receivables	78,000	102,000
	<u>\$ 1,140,000</u>	<u>\$ 887,000</u>

As described further in Note 6, the Organization also has a line of credit available through a financial institution, for borrowing up to \$100,000, which could be drawn upon in the event of an unanticipated liquidity need.

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

3. GRANTS RECEIVABLE

The grants receivable are unconditional and due within one year. Grants receivable consisted of the following at June 30:

	2022	2021
California Department of Fish and Wildlife	\$ 188,288	\$ 160,492
US Fish and Wildlife	182,088	98,703
Yuba Water Agency	174,424	6,013
US Forest Service	139,196	26,376
Wildlife Conservation Board	115,735	34,788
National Fish and Wildlife Foundation	13,076	-
CBEC, Inc.	8,197	10,906
California Department of Conservation	-	33,695
Sierra Nevada Conservancy	-	19,995
Other	<u>12,037</u>	<u>12,708</u>
	<u><u>\$ 833,041</u></u>	<u><u>\$ 403,676</u></u>

4. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consisted of the following at June 30:

	2022	2021
Furniture, fixtures & equipment	\$ 19,223	\$ 9,523
Computers & software	30,924	30,924
Vehicles	31,122	10,000
Building	900,000	900,000
Building improvements	<u>119,708</u>	<u>14,032</u>
	1,100,977	964,479
Less accumulated depreciation	<u>74,753</u>	<u>37,256</u>
	<u>\$ 1,026,224</u>	<u>\$ 927,223</u>

Depreciation expense for the years ended June 30, 2022 and 2021, amounted to \$37,497 and \$13,381, respectively.

5. CONTRACT ADVANCES

The following is a summary of the Organization's contract advances as of June 30:

	2022	2021
Van Norden – Martis Fund	\$ 297,090	\$ 15,194
Yuba Water Agency	65,437	71,568
Resources Legacy Funds – Growing Green	33,335	-
Nevada County	30,000	30,000
Nevada County Resiliency Grant	27,882	-
Earthwatch	18,632	4,000
Forest Health Funds	16,478	15,802
California State Parks Foundation	10,000	-
Legal Funds	-	18,196
Van Norden – Truckee Donnor Land Trust	-	45,156
Upper Rose Bar – Bella Vista	-	11,178
Invasive Weeds NFF	-	10,000
Field Science - YOLO Loney	-	6,175
Jones Bar Monitoring	-	4,216
NFF Map – Loney	<u>-</u>	<u>1,740</u>
	<u>\$ 498,854</u>	<u>\$ 233,225</u>

6. LINE OF CREDIT

The Organization has available an unsecured line of credit arrangement with a bank which allows for borrowings up to \$100,000. Borrowings bear interest at 4.50%. There were no outstanding borrowings under this arrangement at both June 30, 2022 and 2021.

7. LONG-TERM DEBT

Long-term debt consisted of the following at June 30:

	2022	2021
Mortgage note payable to a bank in monthly installments of \$3,777, including interest at 4.50% through February 2031, with a final payment of \$495,325 due in March 2031. The note is secured by the related real property.	\$ 655,254	\$ 670,311
Note payable to a bank in monthly installments of \$1,447, including interest at 7.25% through March 2026.	<u>55,235</u>	<u>-</u>
Less current portion	<u>710,489</u>	<u>670,311</u>
Long-term portion	<u>29,350</u>	<u>15,005</u>
	<u><u>\$ 681,139</u></u>	<u><u>\$ 655,306</u></u>

Principal maturities of long-term debt for the years subsequent to June 30, 2022 are as follows:

2023	\$ 29,350
2024	31,032
2025	32,997
2026	29,114
2027	18,838
Thereafter	569,158

The Organization is required to meet certain non-financial covenants pursuant to its long-term debt obligations. The Organization was in compliance with such covenants as of June 30, 2022.

8. PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization received a loan in the amount of \$244,300, at a fixed rate of 1.00% payable over two years, pursuant to the Paycheck Protection Program (“PPP”) under Division A, Title I of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), enacted on March 27, 2020. Under the terms of the PPP, if the proceeds were used for eligible costs, the loan could be forgiven in its entirety. The Organization used the proceeds from the loan for eligible costs, consisting of payroll costs, health benefits, and other eligible costs during the covered period.

On March 26, 2021, the Organization was approved for full loan forgiveness by the Small Business Administration. Debt forgiveness income in the amount of \$244,300 was recorded as other income on the statement of activities and changes in net assets for the year ended June 30, 2021.

9. RETIREMENT PLAN

The Organization offers a retirement plan to its employees, and acts as the administrator to the retirement plan (the “Plan”). Any employee who is 21 years of age or older and has worked for the Organization for 30 days is eligible to enroll in the Plan on the first day of the calendar month following the meeting of the eligibility criteria.

9. RETIREMENT PLAN (continued)

Beginning in August 2021, the Organization contributed 100% of the first 2% of the employee's contributions. Contributions by the Organization to the retirement plan for the year ended June 30, 2022 were approximately \$15,600 and are recorded as a component of employee benefits on the statement of functional expenses for the year ended June 30, 2022. The Organization did not make any contributions to the Plan for the year ended June 30, 2021.

10. COMMITMENTS AND CONTINGENCIES

From time to time, the Organization is involved in legal proceedings relating to claims arising out of its operations in the normal course of business. The Organization does not believe that it is party to any proceedings at the present time that could have a material adverse effect on the business, financial condition, results of operations, or cash flows of the Organization.

11. DONATED GOODS AND SERVICES

The Organization's financial statements include the following donated goods and services for the years ended June 30:

	2022	2021
Roof and solar panels	\$ 41,908	\$ -
Program goods	30,375	6,810
Advertising	11,710	6,980
Royalties	5,760	-
Consulting	5,308	-
Hotel rooms	5,000	1,800
Sponsorships	1,000	-
Conference fees	925	-
Food	611	150
Underwriting match	-	3,500
Other	-	6,065
	<hr/> <u>\$ 102,597</u>	<hr/> <u>\$ 25,305</u>

Donated goods – Contributed roof and solar panels received by the Organization were recorded as contributions of non-financial assets revenue, with a corresponding increase to property, plant and equipment, and reported as expense when depreciated. The contributed roof and solar panels are valued based upon estimates of fair market or wholesale values that would be paid if purchasing the goods in their principal market considering their condition and utility for use at the time the goods are contributed by the donor.

Donated supplies for programs, hotel rooms, sponsorships, conference fees and food are provided to the Organization to help defray the costs of those goods and services that would otherwise have been purchased. Contributed supplies are valued and reported at the estimated fair value in the financial statements based on current market rates for similar hotel rooms, services and supplies, etc.

11. DONATED GOODS AND SERVICES (continued)

Donated services – The Organization receives free advertising print, radio and digital advertisements that serve as platforms to market and brand its mission. The donated advertisements are recognized as contributions of non-financial assets revenue at fair value, with a corresponding expense allocated to the programs benefitted, as they are delivered to the public. The valuation of these advertisements is provided by the service provider, who estimates the fair value based on the date, time and market in which each is displayed.

In addition, the Organization receives donated consulting services and royalties that would typically be purchased if not provided as a contribution of non-financial assets. These services, which require specialized skills, are recognized as contributions of non-financial assets revenue at fair value when the services are rendered. The estimated fair value of these professional services is provided by the service provider, who estimates the fair value based on the date, time and market in which each service is rendered.

Volunteers perform a variety of tasks throughout the year, principally in operations of the Organization and fund-raising activities. The value of this contributed time is not reflected in these financial statements because it is not susceptible to objective measurement or valuation.

* * * * *

SOUTH YUBA RIVER CITIZENS LEAGUE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

FEDERAL GRANTOR PROGRAM TITLE (1a)	Federal CFDA Number (1b)	Agency or Pass-Through Number	Federal Expenditures (1c)(1e)
United States Department of Agriculture (USDA)			
Partnership Agreements	10.699	-	\$ 145,523
Partnership Agreements	10.699	-	71,462
Partnership Agreements	10.699	-	6,250
Partnership Agreements	10.699	-	4,360
Stewardship Agreements	10.701	-	40,565
United States Department of the Interior (DOI)			
Central Valley Project Improvement Act (CVPIA)	15.648	-	494,585
Cooperative Watershed Management	15.554	-	<u>20,503</u>
Total Federal Awards (1d)			\$ 783,248

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

SOUTH YUBA RIVER CITIZENS LEAGUE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of South Yuba River Citizens League under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of South Yuba River Citizens League, it is not intended to and does not present the financial position, changes in net assets, or cash flows of South Yuba River Citizens League. The following notes were identified on the Schedule:

- (a) Includes all federal award programs of South Yuba River Citizens League.
- (b) Source: Catalog of Federal Domestic Assistance.
- (c) Prepared under accounting principles generally accepted in the United States of America (“GAAP”) and includes all federal award programs.
- (d) A reconciliation to the financial statements is available.
- (e) There were no funds passed through sub-recipients during the year ended June 30, 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

South Yuba River Citizens League has a negotiated indirect cost rate of 20.52% under the Uniform Guidance.

* * * * *

SOUTH YUBA RIVER CITIZENS LEAGUE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

Part I – Summary of Auditors' Results

1. The independent auditors' report expresses an unmodified opinion on the financial statements of South Yuba River Citizens League.
2. No control deficiencies were disclosed during the audit of the financial statements of South Yuba River Citizens League.
3. No instances of noncompliance material to the financial statements of South Yuba River Citizens League were disclosed during the audit.
4. No control deficiencies were disclosed during the audit of internal control over major Federal award programs of South Yuba River Citizens League.
5. The independent auditors' report on compliance for the major Federal award programs for South Yuba River Citizens League expresses an unmodified opinion on all major Federal programs.
6. The audit disclosed no findings and questioned costs required to be reported by the *Uniform Guidance*.
7. The programs tested as a major program included:

Name of Federal Programs	CFDA Number
Central Valley Project Improvement Act (CVPIA)	15.648

8. The threshold for distinguishing Type A and Type B programs was \$750,000.
9. South Yuba River Citizens League was determined to be a high-risk auditee.

Part II – Financial Statements Audit

1. Significant Deficiencies – No matters were identified as reportable.
2. Material Weaknesses – No matters were identified as reportable.
3. Instances of Noncompliance – No matters were identified as reportable.

(Continued)

SOUTH YUBA RIVER CITIZENS LEAGUE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Part III – Major Federal Award Findings and Questioned Costs

1. Significant Deficiencies – No matters were identified as reportable.
2. Material Weaknesses – No matters were identified as reportable.
3. Instances of Noncompliance – No matters were identified as reportable.

(Concluded)



**Chiampou Travis
Besaw & Kershner LLP**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
South Yuba River Citizens League
Nevada City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of South Yuba River Citizens League (a non-profit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Yuba River Citizens League's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Yuba River Citizens League's internal control. Accordingly, we do not express an opinion on the effectiveness of South Yuba River Citizens League's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Yuba River Citizens League's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of South Yuba River Citizens League's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Champane Snarr Besaw + Kerher LP

November 8, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
South Yuba River Citizens League
Nevada City, California

Report on Compliance for each Major Federal Program

Opinion on Each Major Federal Program

We have audited South Yuba River Citizens League's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on South Yuba River Citizens League's major federal program for the year ended June 30, 2022. South Yuba River Citizens League's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, South Yuba River Citizens League complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of South Yuba River Citizens League and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of South Yuba River Citizens League's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to South Yuba River Citizens League's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on South Yuba River Citizens League's compliance based on our audit. Reasonable assurance is a high level of assurance but is not

absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about South Yuba River Citizens League's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding South Yuba River Citizens League's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of South Yuba River Citizens League's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of South Yuba River Citizens League's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Champagne Snare + Kershaw LLP

November 8, 2022

SOUTH YUBA RIVER CITIZENS LEAGUE

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

No prior audit findings were noted for the June 30, 2021 audit.



United States
Department of
Agriculture

Forest
Service

Tahoe National Forest
Truckee Ranger District

10811 Stockrest Springs Road
Truckee, CA 96161
530-587-3558
TDD: 530-587-6907
Fax: 530-587-6914

File Code: 2300
Date: April 28, 2023

Nevada County Outdoor Visitor Safety Grant Review Team
950 Maidu Avenue
Nevada City, CA 95959

Dear Grant Review Team,

The Tahoe National Forest is writing in support of the Van Norden Meadow Restoration and Recreation Project: Trailhead Development proposal being submitted by SYRCL, The South Yuba River Citizens League. The Tahoe National Forest is the primary landowner of the Van Norden Meadow project area and has been engaged in planning the restoration project since 2015. Van Norden Meadow has been prioritized for restoration and recreation efforts as it is within one of our Focal Watersheds and is included within the Tahoe Headwaters Treasured Landscape designation by the National Forest Foundation.

SYRCL is one of the Tahoe National Forests key planning and implementation partners, receiving the Region 5 Partnership Award in 2017. This partnership has led to the restoration of several meadows, carbon sequestration research efforts, large scale invasive species removal efforts, and landscape level planning for forest health in the North Yuba watershed.

The Tahoe National Forest supports this project and encourages Nevada County to consider this project for funding. Please contact Teeney Hood, Public Services Staff Officer, christina.hood@usda.gov with any follow up or questions.

Sincerely,

acting for

JONATHAN COOK FISHER
District Ranger



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