



## SOUTH YUBA RIVER CITIZENS LEAGUE

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April 28, 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)  
**River Ambassador Program 2023**

Dear Ms. Belding:

The South Yuba River Citizens League (SYRCL) is pleased to submit its application for funding of its River Ambassador 2023 season.

Enclosed are the following materials:

- The Application
- Budget Template
- 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 Julie Pokrandt, Development Director at [julie@yubariver.org](mailto:julie@yubariver.org) or 530-265-5961 x 214.

Sincerely,

Aaron Zettler-Mann  
Interim Executive Director  
Office: 530-265-5961 x 211  
[aaron@yubariver.org](mailto:aaron@yubariver.org)

**9.6 TAB A: ENTITY DESCRIPTION** (approximately 500 words):

**a. Provide a brief description of your entity including mission, goals, and history in Nevada County.**

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. More than 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 award-winning watershed science program safeguards water quality and restores imperiled headwater meadows and riverbanks impacted by hydraulic mining. Our robust "River People program" mobilizes thousands of volunteers to protect our public lands and advocate for clean water and forest health. 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.

**b. Provide the name(s) of the principal(s) responsible for the entities' organizational operations. Be sure to include their qualifications.**

Aaron Zettler-Mann is SYRCL's Interim Executive Director and Watershed Science Director. He will help administer this grant and oversee the work to ensure grant deliverables are met. Dr. Zettler-Mann has served as SYRCL's Watershed Science Director for three years, and as the Interim Executive Director since February 2023. Last year, Aaron helped manage a department with a budget of \$10,000,000 which included major restoration construction projects, scientific monitoring, and public outreach. Aaron earned a PhD in fluvial geomorphology from the Geography Department at the University of Oregon.

Andrea Mason, Finance and Administration Director, will oversee all financial aspects of the grant including detailed expense monitoring and tracking to ensure budgetary guidelines are met. Ms. Mason has served as SYRCL's Finance and Administration Director since 2017 and has worked closely with Executive Leadership to grow the organization from a \$3 million-dollar annual operating budget to a \$12 million dollar budget.

**c. Describe the community served by your entity.**

SYRCL strives to serve the Yuba Watershed which encompasses portions of Nevada, Yuba, Sierra, and Placer counties. The preponderance of our work—restoration, forest health, education, community engagement—takes place in Nevada and Yuba counties.

**9.7 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.*

**a. Describe the economic harm your organization experienced because of the pandemic as it relates to the ARPA guidelines (see 6.0).**

Due to COVID-19, SYRCL cancelled fundraising events that supported education and public safety outreach in 2020, 2021, 2022, and 2023. 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. Ticket sales dropped too. 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: laptops for telework; an online platform for the WSFF; staff time to develop safety protocols; staff time to monitor water quality and post safety signage at the river; staff time to produce online content for e-learning; and vehicle expenses to ensure social distancing among field staff.

This fiscal year we continue seeing reduced income from event ticket sales and fee-for-service revenue which impacts our ability to fund education, scholarship, outreach, volunteer, water quality, and fire safety programs. The most recent example is the cancellation of our long-standing fundraiser for education and a college scholarship, Quiz Night. We launched registration in February, but saw it was nearly impossible to reach admission fee goals due to lingering concerns of supporters to attend public events.

**b. Described the impact of COVID-19 on your industry.**

SYRCL’s industry or “line of work” is protecting and restoring the Yuba River which specifically includes dealing with visitor impacts and safety issues affecting the watershed. SYRCL is requesting relief and resources for a much-needed COVID response at the South Yuba River State Park – a critical issue identified by community members, public land managers, and local officials. The relief and response we seek is funding for a volunteer outreach program – River Ambassadors -- that will convey essential information at high profile tourist sites within the Park. The focus of our outreach messaging is visitor health & safety, emergency response, fire risk awareness, and stewardship education.

**c. Described impact of COVID-19 related to your proposed project site(s).**

The South Yuba River State Park (SYRSP) occupies a 20-mile patchwork of land within the South Yuba Canyon, from Bridgeport Crossing to Malakoff Diggins State Park. About half of the Wild & Scenic stretch of the South Yuba is within the SYRSP. The Park sees the highest concentration of visitors during the summer, specifically at Bridgeport, Highway 49 Bridge, Purdon Crossing, and Edwards Crossing. The River Ambassador program prioritizes these river crossings, ensuring that Bridgeport has the most coverage since it provides family-friendly services. In general, trash services, high-season parking, and developed restrooms are limited within the Park and at the popular crossings.

Public land managers estimate a 40% increase in visitation at the Yuba as a result of COVID-19 which means that summer visitation surges impact the Park and also affect safety personnel from county and federal agencies. Local infrastructure is impacted, too: roads, parking, trails, waterways, bridges, etc. The rural communities that surround this State Park are not prepared to deal with such a surge in visitation; neither are the SYRSP staff, who are often asked to do more with less.

**9.8 TAB C: PROJECT DESCRIPTION (approximately 500-1500 words):**

a. 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.

This proposal requests funding to support SYRCL’s and State Park’s program, River Ambassadors, for the 2023 river season. The 2023 River Ambassador program is evolving to meet the needs of a post-COVID reality. The pandemic has increased both the number and diversity of people who recreate outdoors. The need to address changing populations has been identified as a critical issue throughout the State Parks system in general. This need is clear at the South Yuba as well. Like other organizations, we do not anticipate that the number of people recreating outdoors will decrease during the 2023 river season which runs from approximately Memorial Day through Labor Day. Thus, delivering safety and river stewardship information to as many visitors as possible is of the utmost importance to (1) increase safety and awareness, (2) ensure under-represented communities and newcomers are oriented and informed, and (3) reduce the negative impacts of recreation on the Yuba River.

To achieve this purpose, SYRCL will invest additional staff time to hire and coordinate bilingual River Captains, create bi-lingual messaging, recruit additional volunteers, and schedule weekday shifts to book-end busy holiday weekends. To this end, this proposal requests funds to invest in this additional capacity for the program. Our aim is to help Parks deal with the increase in visitors and ensure River Ambassadors is a culturally sensitive visitor education program that will help public safety and safeguard public land and natural resources.

In general, the River Ambassador program works by recruiting and training volunteer educators (i.e. River Ambassadors). The program then stations volunteer ambassadors with paid SYRCL staff (i.e. River Captains) at heavily utilized public access points during the summer. River Ambassadors set up information booths, greet visitors, share important safety information, point out trail routes, raise awareness of fire risks, and provide bags and tins to pack out bottles, cans, and cigarette butts. River Ambassadors also model responsible behaviors by removing trash, bottles, cans, bottle caps, glass, and dog waste and discuss the importance of responsible river stewardship and river and fire safety. This summer State Parks will be relying on River Ambassadors to relay safety information in English and Spanish in addition to promoting awareness of hazardous river conditions and wildfire dangers.

Site locations this year are: Bridgeport and Hwy 49 Bridge river crossings. Depending on volunteer numbers, we may be able to also cover Purdon and Edwards Crossings.

b. 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.

March – April	Program planning River Captain job posting Volunteer outreach begins
May	Volunteer Open House First training and orientation River Captains hired May volunteer shifts filled June volunteer shifts advertised Memorial Day opening

June	2nd open house & training July volunteer shifts advertised and open Shifts filled for expanded July 4 weekend
July-Aug	Continue volunteer recruitment Potential planning for 3 <sup>rd</sup> and 4 <sup>th</sup> open houses July & August volunteer shifts opened in phases
September	Labor Day weekend – end of season Data collection organized and analyzed River Captains off-boarded Volunteer feedback collected
Oct	Program evaluation and annual report
Nov – Dec	Equipment and supply inventory and replacement

c. 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 proposal to support the 2023 River Ambassador program responds to the COVID-19-driven surge in outdoor recreation along the Yuba River and the subsequent call for improved amenities and infrastructure. Specifically, the project will help visitors with situational awareness, provide safety messaging and signage, and serve as a frontline service that will help to report incidents and emergencies to safety personnel during the summer.

Per the FAQs section 1.8, SYRCL, as a nonprofit organization, is eligible to receive ARPA funding from Nevada County, especially as this proposal is seeking assistance to improve parks and outdoor recreational spaces that have been impacted by the pandemic and improve visitor experience for the sake of health and safety (FAQ 2.18).

## **9.9 TAB D: COMMUNITY BENEFIT** (approximately 250-500 words):

**a.** 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.

As mentioned above, the 2023 River Ambassador program is evolving to meet the needs of a post-COVID reality. The pandemic has increased both the number and diversity of people who recreate outdoors. This trend has been seen throughout the State Parks system as well as within the South Yuba State Park. Like other organizations, we do not anticipate that the number of people recreating outdoors will decrease during the 2023 river season. Thus, delivering safety and river stewardship information to as many visitors as possible is of the utmost importance to (1) increase safety awareness, (2) ensure under-represented communities and newcomers feel welcomed and informed, and (3) reduce the negative impacts of recreation on the Yuba River. Our aim is to help Parks deal with the increase in visitors and ensure River Ambassadors is a culturally sensitive visitor education program. We will do this by hiring River Captains with Spanish-speaking skills as well as expanding our volunteer recruitment among Spanish-speaking communities.

The River Ambassador program provides outreach, information, and “soft-services” designed to compensate for the lack of developed services and amenities for crowds, which enhances public health and safety. For example, River Ambassadors emphasize the practice of “pack it in, pack it out, and recycle it” while also providing trash bags and additional collection points at the education booths. They also provide small bags for removing dog waste. Thanks to a County donation, they have a satellite phone to make emergency calls to State Parks when visitors’ cell phones do not work in the Yuba River Canyon. River Ambassadors also relay information about fire danger, swift/cold water risks, and trail locations where signage is limited. These efforts that focus on visitor safety and well-being also function to protect the Yuba watershed from pollution and catastrophic wildfire.

To illustrate the community benefit, during the 2022 season the River Ambassador program counted 54,632 visitors and reached 12,022 of them with meaningful conversations. The program’s bilingual River Captain effectively engaged Spanish-speaking visitors and conversed with entire families about River Ambassador messaging. Further the program stationed bilingual messaging signage at Purdon, Highway 49, and Bridgeport throughout the summer.

River Ambassadors removed more than 6,101 pieces of garbage and 519 pieces of recycling, along with 478 pieces of glass, 393 piles of dog waste, and 299 cigarette butts. They dismantled 8 fire rings and responded to 9 incidents. Additionally, they helped to nonviolently resolve at least three minor conflicts and prevented numerous fires and BBQs through friendly and calm communication.

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

The 2023 River Ambassador Program will rely on the collaboration of the following:

- The South Yuba River Citizens League (SYRCL), project manager
- California State Parks, (Parks), agency land manager and program co-manager
- California State Parks Foundation, potential funder

SYRCL will manage this program, hire and train River Captains, recruit and train volunteers, monitor program success, and conduct program evaluation. SYRCL also is responsible for communicating program needs and successes through social media, e-newsletters, and press releases, as well as providing updates to the Nevada County River Safety Cohort.

State Parks will contribute staff time to participating in volunteer orientations and trainings as well as working with SYRCL staff on safety messaging and emergency protocol updates.

The California State Parks Foundation has invited SYRCL to submit a grant to their Parks Improvement Grant round. We will be submitting for River Ambassadors.

**9.11 TAB F: MANAGEMENT CAPACITY AND MEASURABLE OUTCOMES** (approximately 250-500 words):

a. 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, coordinating with State Parks, paying regular and seasonal staff, and recruiting volunteers. This program is in its 11<sup>th</sup> year, so its operating procedures for the weekend shifts are well documented for incoming staff and volunteers.

SYRCL is planning on adapting its volunteer recruitment tactics to respond to new challenges. Volunteerism is down across the country, and our experience during the 2022 River Ambassador season followed this overall trend. In the past, the approach for recruiting volunteer ambassadors followed a “school class” model, where we would attempt to line up our entire River Ambassador cohort by May so all could be trained by State Parks at a large orientation. In 2022 we learned that multiple, informal “open houses” for potentially interested volunteers and several smaller, less formal, orientations throughout the summer were preferable to our community, especially in a post-Covid world. In short, for 2023 we will be moving smaller groups of new volunteers through our recruiting and training processes all summer.

The primary outcomes for the 2023 River Ambassador season will be to:

- Continue to station River Captains and Volunteer Ambassadors at Bridgeport and Highway 49 and river crossings every weekend (plus the Fridays and Mondays of holiday weekends)
- Hire 3 River Captains (including one with Spanish-speaking skills) and recruit an additional 50-75 volunteers that would allow expansion at Purdon and Edwards’ crossings (pending permission and ability to meet necessary volunteer requirements).
- Equip these extra crossings with supplies that range from dog waste bags to sunscreen to cigarette butt containers.
- Create bi-lingual messaging and materials to deliver safety and river stewardship information to as many visitors as possible.

We will measure the 2023 program’s impact by collecting key data during the River Ambassador weekend, which include:

- Number of visitors seen
- Number of face-to-face conversations
- Number of safety bandana giveaways (provided that they are donated by the Nevada County for 2023)
- Amount and type of trash collected
- Number of trash and pet bags distributed
- Number and type of incidents and emergencies we report to State Parks.
- Occasional visitor surveys on city of origin and travel time to the Yuba

We will report on the progress and benefits of this project through SYRCL’s annual impact report, annual River Ambassadors report, website pages, and social media. Of course, we will comply with all grant reporting requirements outlined in the final grant contract.



**9.12 TAB G: BUDGET AND FINANCIALS** (approximately 500 words for items “a” and “b” below; items “c” and “d” below are separate attachments):

- a. What is your total funding request for this grant?

\$16,704

- b. 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 major expenses for River Ambassadors 2023 will include:**

**\$46,916 Staff time for project planning, implementation, and evaluation**

Major tasks include volunteer recruiting and management, temporary staff recruiting and hiring for special skills, training, collaboration with State Parks, communications, and outreach.

**\$3,602 Services & Supplies**

Expenses include background checks, program supplies such as signage, safety equipment, and mileage reimbursement.

**\$10,104 Program administration and overhead expenses**

**\$60,612 Total Program Costs**

We are requesting a \$16,704 contribution to cover \$15,500 in staff time and \$1,204 for supplies & services. We have applied for a \$10,000 grant to the California State Parks Foundation to help with temporary staff time costs. Further, SYRCL will apply matching funds through membership and sponsorship fundraising to cover the remaining program expenses.

Program costs will also be matched by State Parks’ contribution of staff time for training and orientation. Further, this program requires approximately 280-400 hours of SYRCL volunteer time to succeed.

- c. Complete Attachment B: Line-Item Budget Provide an itemized funding request.
- d. Attach the following financial documents (be sure to label your information as “Confidential” to allow redaction):
- i. For Nonprofits: Audited Financial Statement and 990 (most recent year)
  - ii. For Businesses: State and Federal Tax Returns (most recent year) and Annual Financial Reports, including income statement and balance sheet (most recent year)
  - iii. For Special Purpose Districts and State or Federal agencies: Audited Financial Reports (most recent year)

**Attachment B: Line Item Budget**

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

Applicant Name: South Yuba River Citizens League

Project Name: River Ambassadors 2023

**Revenue**

Outdoor Visitor Safety Fund Request Amount	\$	16,704
Organization Funds	\$	33,917
Other Partner Funds*	\$	10,000
State Funds*	\$	
Other Federal Funds*	\$	
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>60,621</b>

**Expense**

Salaries & Benefits	\$	46,916
Services & Supplies	\$	3,602
Contracts for Service Delivery*	\$	
Equipment Purchases*	\$	
Other Expenses*	\$	10,104
<b>TOTAL EXPENSE</b>	<b>\$</b>	<b>60,621</b>

**NET** \$ **(0)**

\* Please describe any of the following:

Other Partners: California State Parks Foundation--requested  
SYRCL volunteer time between 280-400 hrs.

State Funding: Inkind contribution of State Parks staff time for training  
and orientation.

Federal Funding: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Contracts for Service Delivery mileage, program supplies, background checks  
 \_\_\_\_\_  
 \_\_\_\_\_

Equipment Purchases \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Other Expenses Administration and overhead costs per estimated  
NICRA rate  
 \_\_\_\_\_  
 \_\_\_\_\_

**CONFIDENTIAL**

**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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Charles W. Chiampou, CPA, JD  
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Matthew J. DeVincentis, CPA, MBA

## 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.

Champion Smith Besaw + Kershner LLP

November 8, 2022

**SOUTH YUBA RIVER CITIZENS LEAGUE**

**STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2022 AND 2021**

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	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
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>
	<u><u>\$ 2,701,919</u></u>	<u><u>\$ 2,113,352</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
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
<b>NET ASSETS:</b>		
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>
	<u><u>\$ 2,701,919</u></u>	<u><u>\$ 2,113,352</u></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**

	<b>2022</b>	<b>2021</b>
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>-</u>	<u>(71,000)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTION	<u>-</u>	<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>\$ 865,752</u>	<u>\$ 827,330</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			Total Supporting Services	2022 Total	2021 Total
	Program Services	Management and General	Fundraising			
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**

	<b>Supporting Services</b>				<b>Total</b>
	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total Supporting Services</b>	
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	<u>1,049,468</u>	<u>156,417</u>	<u>138,237</u>	<u>294,654</u>	<u>1,344,122</u>
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
	<u>\$ 2,647,089</u>	<u>\$ 353,178</u>	<u>\$ 157,329</u>	<u>\$ 510,507</u>	<u>\$ 3,157,596</u>
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**

	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
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>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of property, plant and equipment	<u>(94,590)</u>	<u>(902,001)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from long-term debt	60,000	675,000
Repayment of long-term debt	(19,822)	(4,689)
Net cash provided by financing activities	<u>40,178</u>	<u>670,311</u>
<b>NET CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH</b>	<b>79,979</b>	<b>(71,028)</b>
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH:</b>		
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	<u>524,354</u>	<u>292,640</u>
Total cash and cash equivalents	<u>\$ 753,508</u>	<u>\$ 673,529</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
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

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#### 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 it 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	<u>78,000</u>	<u>102,000</u>
	<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>\$ 833,041</u>	<u>\$ 403,676</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	-	1,740
	<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>
	710,489	670,311
Less current portion	<u>29,350</u>	<u>15,005</u>
Long-term portion	<u>\$ 681,139</u>	<u>\$ 655,306</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
	<u>\$ 102,597</u>	<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.

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**SOUTH YUBA RIVER CITIZENS LEAGUE**

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

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<b>FEDERAL GRANTOR PROGRAM TITLE (1a)</b>	<b>Federal CFDA Number (1b)</b>	<b>Agency or Pass-Through Number</b>	<b>Federal Expenditures (1c)(1e)</b>
<b>United States Department of Agriculture (USDA)</b>			
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
<b>United States Department of the Interior (DOI)</b>			
Central Valley Project Improvement Act (CVPIA)	15.648	-	494,585
Cooperative Watershed Management	15.554	-	<u>20,503</u>
<b>Total Federal Awards (1d)</b>			<u><u>\$ 783,248</u></u>

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**

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**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:

<b>Name of Federal Programs</b>	<b>CFDA Number</b>
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)





Charles W. Chiampou, CPA, JD  
Robert J. Travis, CPA  
Kelly G. Besaw, CPA, CVA  
Eugene G. Kershner, CPA  
D. Scott Sutherland, CPA  
Stephen R. Brady, CPA, JD  
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Meagan K. Fitzgerald, CPA  
Brian Maze, CPA  
Andrew L. Neyman, CPA, MBA  
Gina M. McDonough, CPA  
Jennifer N. Acetti, CPA  
Matthew J. DeVincentis, CPA, MBA

**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.

Champion Service Bureau + Kercher LLP

November 8, 2022



Charles W. Chiampou, CPA, JD  
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**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.

Champion Srani Besaw + Kercher LLP

November 8, 2022

**SOUTH YUBA RIVER CITIZENS LEAGUE**

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

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

**Public  
Disclosure  
Copy  
South Yuba River  
Citizens League  
June 30, 2022**

Form **990**

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

# 2021

Department of the Treasury  
Internal Revenue Service

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

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

Open to Public Inspection

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

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

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>SYRCL UNITES THE COMMUNITY TO PROTECT AND RESTORE THE YUBA RIVER WATERSHED.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>45</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>539</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,529,814.
<b>9</b>		Program service revenue (Part VIII, line 2g)	248,082.	296,464.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	127.	118.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	616,282.	182,967.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,394,305.	4,085,213.
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,344,122.	1,461,115.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>144,327.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,813,474.	2,585,676.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,157,596.	4,046,791.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	236,709.	38,422.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 2,113,352.	<b>End of Year</b> 2,701,919.
	<b>21</b>	Total liabilities (Part X, line 26)	1,286,022.	1,836,167.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	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.

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

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: 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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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.

**Part IV Checklist of Required Schedules**

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

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

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

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 10; 1b Enter the number of voting members included... 10; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 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... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b 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... X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done... X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official... X; b Other officers or key employees of the organization... X; 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[ ] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records 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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PETER BURNES BOARD MEMBER	2.00	X						0.	0.	0.
(2) JOHN REGAN SECRETARY	4.00	X		X				0.	0.	0.
(3) JEFF ODEFEY TREASURER	4.00	X		X				0.	0.	0.
(4) FRAN MURPHY VICE PRESIDENT	4.00	X		X				0.	0.	0.
(5) GEORGE OLIVE PRESIDENT	4.00	X		X				0.	0.	0.
(6) JOSEPH BELL BOARD MEMBER	2.00	X						0.	0.	0.
(7) KURT LORENZ BOARD MEMBER	2.00	X						0.	0.	0.
(8) SYD BROWN BOARD MEMBER	2.00	X						0.	0.	0.
(9) AMY GUY WAGNER BOARD MEMBER	2.00	X						0.	0.	0.
(10) JEFF ADAMS BOARD MEMBER	2.00	X						0.	0.	0.



**Part VIII Statement of Revenue**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	1,235,294.	957,691.	173,456.	104,147.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....	127,542.	88,512.	28,448.	10,582.
<b>10</b> Payroll taxes .....	98,279.	76,384.	13,869.	8,026.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	37,419.	1,485.	35,934.	
<b>c</b> Accounting .....				
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> 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.	
<b>12</b> Advertising and promotion .....	16,178.	16,161.		17.
<b>13</b> Office expenses .....	41,068.	30,058.	10,475.	535.
<b>14</b> Information technology .....	30,762.	5,936.	24,826.	
<b>15</b> Royalties .....	16,729.	16,729.		
<b>16</b> Occupancy .....	8,741.	8,741.		
<b>17</b> Travel .....	38,789.	32,808.	5,981.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	8,374.	8,054.	320.	
<b>20</b> Interest .....	31,615.		31,615.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	37,497.		37,497.	
<b>23</b> Insurance .....	24,363.		24,363.	
<b>24</b> 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.)				
<b>a</b> <b>FILM FESTIVAL</b>	66,806.	66,806.		
<b>b</b> <b>DONATED SERVICES</b>	46,585.	46,585.		
<b>c</b> <b>PRINTING, POSTAGE, AND</b>	33,218.	20,098.	4,106.	9,014.
<b>d</b> <b>TAXES, LICENSES, FEES,</b>	21,745.	17,888.	3,827.	30.
<b>e</b> All other expenses	155,913.	64,632.	79,305.	11,976.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	4,046,791.	3,413,292.	489,172.	144,327.
<b>26</b> <b>Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	96,392.	<b>1</b>	20,703.
	<b>2</b> Savings and temporary cash investments .....	577,137.	<b>2</b>	732,805.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	505,607.	<b>4</b>	910,760.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	3,399.	<b>8</b>	3,563.
	<b>9</b> Prepaid expenses and deferred charges .....	3,594.	<b>9</b>	7,864.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,100,977.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 74,753.	927,223.	<b>10c</b> 1,026,224.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....		2,113,352.	<b>16</b>	2,701,919.
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	382,486.	<b>17</b>	626,824.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	670,311.	<b>23</b>	710,489.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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.	<b>25</b>	498,854.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	1,286,022.	<b>26</b>	1,836,167.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	827,330.	<b>27</b>	865,752.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	827,330.	<b>32</b>	865,752.
<b>33</b> Total liabilities and net assets/fund balances .....	2,113,352.	<b>33</b>	2,701,919.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	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 Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain 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? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

Form 990 (2021)



**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
<b>5</b> 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) .....						
<b>6 Public support.</b> 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
<b>7</b> Amounts from line 4 .....	2138331.	1902523.	2373964.	2529814.	3605664.	12550296.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	416.	449.	446.	127.	118.	1,556.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....				0.		
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						12551852.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.99 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	99.98 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

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

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

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.



**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.

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

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Multiple horizontal lines for supplemental information.

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

OMB No. 1545-0047

**2021**

Name of the organization

**SOUTH YUBA RIVER CITIZENS LEAGUE**

Employer identification number

**68-0171371**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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  <b>SOUTH YUBA RIVER CITIZENS LEAGUE</b>	Employer identification number  <b>68-0171371</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>434,995.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>101,305.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>188,081.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>494,585.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	 <hr/> <hr/> <hr/>	\$ <u>269,222.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	 <hr/> <hr/> <hr/>	\$ <u>695,749.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>SOUTH YUBA RIVER CITIZENS LEAGUE</b>	Employer identification number  <b>68-0171371</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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

Name of organization  <b>SOUTH YUBA RIVER CITIZENS LEAGUE</b>	Employer identification number  <b>68-0171371</b>
---	---

**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
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  <b>SOUTH YUBA RIVER CITIZENS LEAGUE</b>	Employer identification number  <b>68-0171371</b>
---	---

**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.

(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	Relationship of transferor to transferee

(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	Relationship of transferor to transferee

(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	Relationship of transferor to transferee

(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	Relationship of transferor to transferee



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Go to www.irs.gov/Form990 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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 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

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 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 |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 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.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
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.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>1,026,224.</b>

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		WSFF (event type)	CLEAN UP (event type)	NONE (total number)		
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				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_







**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://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 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**

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

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

Multiple horizontal lines for additional information.

**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](http://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	Employer identification number
SOUTH YUBA RIVER CITIZENS LEAGUE	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.