



RESOLUTION No. 23-436

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING A GRANT AWARD AGREEMENT BETWEEN THE COUNTY OF NEVADA AND TRUCKEE TRAILS FOUNDATION FOR AN OUTDOOR VISITOR SAFETY FUND GRANT FOR \$74,280 AND AUTHORIZING THE CHAIR OF THE BOARD OF SUPERVISORS TO EXECUTE AGREEMENT WITH AWARDEE

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

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

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

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

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

WHEREAS, these expenditures will be aligned with the ARPA final rule priority of “2.22: Strong Healthy Communities: Neighborhood Features that Promote Health and Safety”; and

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

WHEREAS, remaining funds total \$34,430 in ARPA in the Recreation ARPA budget unit 1111-70102-325-0222 and \$400,000 in General Funds in the Recreation budget unit 0101-70102-325-1000-521520; and

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

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

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

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

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

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

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

WHEREAS, Grant Award Recipients will enter in the attached “Grant Award Recipient Agreement” with the County, specifying the use of the ARPA monies to cover only those eligible costs identified in the RFA and necessary for the COVID-19 public health emergency in accordance with federal guidance, and further affirming the Grant Award Recipient shall be responsible for reimbursement to County of any grant funding provided under this agreement that are determined by federal or state officials to be unauthorized expenditures, and additionally specifying that grant recipients will provide quarterly reports beginning in January 2024; and

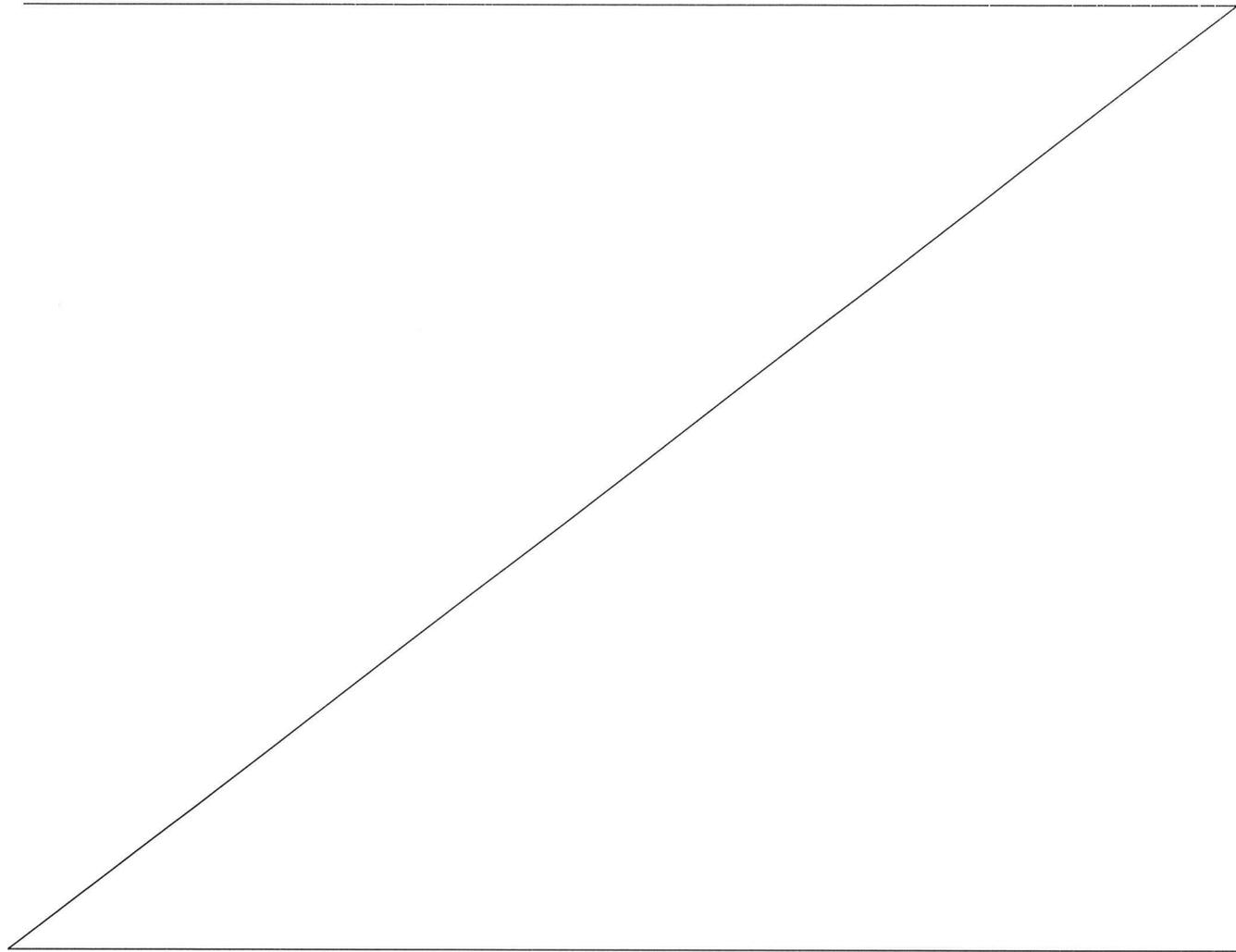
WHEREAS, to promote transparency, required quarterly reporting will be posted on the County of Nevada’s American Rescue Plan “ARPA” and Recreation web pages; and

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

WHEREAS, Truckee Trails Foundation was among the seven awardees approved for funding.

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

1. The Grant Award Recipient Agreement awarding \$74,280 in an “Outdoor Visitor Safety Fund Grant” to Truckee Trails Foundation is hereby approved.
2. The Chair of the Board of Supervisors is authorized to execute the grant agreement on behalf of the County of Nevada for the “Outdoor Visitor Safety Fund” which is hereby approved and attached hereto.



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

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout,
Susan Hoek and Hardy Bullock.
Noes: None.
Absent: None.
Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 


Edward C. Scofield, Chair

Administering Agency: Nevada County – Community Development Agency

Grant Award Allocation No. RES 23-436

Description: Outdoor Visitor Safety Fund Grant Program

GRANT AWARD RECIPIENT AGREEMENT

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

1. **Use of Funds:** Grant recipient agrees to use the County of Nevada’s American Rescue Plan Act (“ARPA”) and General Fund allocation for “Community & Economic Resiliency” and will be in full compliance with all ARPA Fund expenditure requirements and for the purposes set forth in Exhibit A.
2. **Grant Fund Allocation: The amount of funding shall not exceed Seventy-Four Thousand Two-Hundred Eighty Dollars (\$74,280).** County shall allocate ARPA Funds designated specific to the coronavirus relief efforts in the time set forth in Exhibit B and in the amount of \$17,730 with the remaining amount funded by General Funds from the Community Development Agency Recreation budget allocation Fund 0101-70102-325-1000-521520.
3. **Term:** This Agreement shall be effective upon the date on which the last party hereto has executed this Agreement (“Effective Date”). All grant funds provided by this Agreement shall be expended before December 31, 2024 and reported on per the requirements stated in Exhibit C. **Agreement Termination Date of: 12/31/2024.**
4. **Exhibits:** All exhibits referred to herein and attached hereto are incorporated herein by this reference.
5. **Electronic Signatures:** The parties acknowledge and agree that this Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, “electronic signature” shall include faxed or emailed versions of an original signature or electronically scanned and transmitted versions (e.g., via pdf) of an original signature.
6. **Time for Performance:** Time is of the essence. Failure of Grant Recipient to expend any allocated funding prior to December 31, 2024 shall constitute a return of unspent funds to the County as of the termination date. Grant Recipient shall devote such time to the Coronavirus relief effort pursuant to this Agreement. Grant Recipients unauthorized expenditure of ARPA Funds shall constitute a material breach of this Agreement, and in addition to any other remedy available at law, shall serve as a basis upon which the County may elect to immediately suspend ARPA Fund payments, or terminate this Agreement, or both without notice.
7. **Hold Harmless and Indemnification Agreement:** To the fullest extent permitted by law, each party (the “Indemnifying Party”) hereby agrees to protect, defend, indemnify, and hold the other party (the “Indemnified Party”), its officers, agents, employees, and volunteers, free and harmless from any and all losses, claims, liens, demands, and causes of action of every kind and character resulting from the Indemnifying Party’s

negligent act, willful misconduct, or error or omission, including, but not limited to, the amounts of judgments, penalties, interest, court costs, legal fees, and all other expenses incurred by the Indemnified Party arising in favor of any party, including claims, liens, debts, personal injuries, death, or damages to property (including employees or property of the Indemnified Party) and without limitation, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of, the Agreement and the expenditures of the ARPA funding. The Indemnifying Party agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demand, or suit at the sole expense of the Indemnifying Party, using legal counsel approved in writing by Indemnified Party. Indemnifying Party also agrees to bear all other costs and expenses related thereto, even if the claim or claims alleged are groundless, false, or fraudulent. This provision is not intended to create any cause of action in favor of any third party against either party or to enlarge in any way either party's liability but is intended solely to provide for indemnification of the Indemnified party from liability for damages, or injuries to third persons or property, arising from or in connection with Indemnifying Party's performance pursuant to this Agreement. This obligation is independent of, and shall not in any way be limited by, the minimum insurance obligations contained in this Agreement. These Hold Harmless and Indemnification provisions shall survive the termination of this Agreement.

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

15. **Compliance with Applicable Laws:** Grant Recipient shall comply with any and all federal, state, and local laws, codes, ordinances, rules, and regulations which relate to, concern or affect the Services to be provided by this Agreement.
16. **Prevailing Wage:** The services described herein may be considered “public works” as defined by California Labor Code section 1720 et seq. Any funds expended as a result of this award Grant Recipient will be responsible for compliance with all applicable prevailing wage laws, as well as any and all applicable state or federal wage laws, for services under the awarded Agreement.
17. **Subrecipient:** Community Resiliency grantees are not considered subrecipients. Grant Recipients should follow appropriate rules, regulations, and best financial practices with respect to management of federal funds. To the extent applicable Grant Recipient is subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 et al (commonly referred to as the “OMB Super Circular” or “Uniform Guidance”). A copy of these regulations is available at the link provided herein for the Code of Federal Regulations.
https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

As this agreement is not Subrecipient agreement, such federal reporting shall not be provided to the County of Nevada.

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

<p>COUNTY OF NEVADA:</p> <p>Nevada County Community Development Agency Attn: Erika Seward Address 950 Maidu Avenue, Ste. 170 Nevada City, CA 95959</p> <p>Phone: 530-265-1572 Email: erika.seward@nevadacountyca.gov</p>	<p>GRANT RECIPIENT:</p> <p>Truckee Trails Foundation Attn: Allison Pedley Address: P.O. Box 1751 Truckee, CA 96160</p> <p>Phone: 530-587-8214 Email: allison@truckeetrails.org</p>
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Any notice so delivered personally shall be deemed to be received on the date of delivery, and any notice mailed shall be deemed to be received five (5) days after the date on which it was mailed.

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

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

COUNTY OF NEVADA:

By:  Date: 09/26/2023

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

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

Approved As to Form – County Counsel:

By: 

Date: 09/26/2023

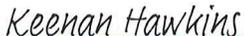
GRANT RECIPIENT: _____

By: 

Date: 09/25/2023

Name: Christopher Parker

* Title: President

By: 

Date: 09/25/2023

Name: Keenan Hawkins

* Title: Secretary

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

Exhibits

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

**EXHIBIT A
PURPOSE AND USE OF FUNDS**

Grant Recipient agrees to use the County of Nevada’s American Rescue Plan Act (“ARPA”) allocation in the amount of \$17,730 with the remaining amount funded by General Funds from the Community Development Agency Recreation budget allocation Fund 0101-70102-325-1000-521520, specifically “Outdoor Visitor Safety Fund,” provided to cover those costs identified in the submitted Application received from this Entity which is attached hereto and incorporated herein as Exhibit A-1.

These funds are designated to respond to the negative economic impacts of the COVID-19 pandemic with a project that will increase resiliency and promote health and safety at highly impacted outdoor recreation destinations. Nevada County experienced a significant increase in visitation to outdoor recreation destinations during the pandemic.

Budget Items	Funds Proposed FY 2023/24	Funds Proposed FY 2024/25
Salaries and Benefits	\$13,280	
Services and Supplies	\$10,000	\$
Contracts for Service Delivery*	\$51,000	\$
Equipment Purchases*	\$	\$
Other Expenses*	\$	\$
TOTAL	\$74,280	\$

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

Installation of one toilet and picnic table at Truckee River Recreational Access point on USFS land (as specified), signage at trailheads and recreation access sites (as specified), management of Trail Ambassador program in east Nevada County.

Contracts for service delivery of two dumpsters and two portable toilets (from May to October) in Donner Summit including replacement costs, as necessary.

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

ARPA Eligibility and Reporting Category

The Community Benefit Grant awards are consistent with ARPA guidelines “to respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality.”¹ As required by the US Treasury’s Interim Final Rule for the ARPA State and Local Fiscal Recovery Program (SLFRP), payments from the Community Benefit Grant program (ARPA SLFRP Funds) are targeted at programs or services that “address an economic harm resulting from or exacerbated by the public health emergency” and generally fall under ARPA SLFRP Category 2, Negative Economic Impacts.² Award funds may cover eligible costs from March 3, 2021 through December 31, 2024.

ARPA Reporting Category: 2.22 Strong Health Communities; neighborhood features that promote health and safety.

¹ US Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds, Interim Final Rule, page 7.

² US Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds, Interim Final Rule, page 11.

Acknowledgment:

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

The County of Nevada logo and following credit line should be used in acknowledging County support whenever possible: "Funds were provided through the County of Nevada's American Rescue Plan Act allocation for Community & Economic Resiliency."

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

<input checked="" type="checkbox"/> Website	<input checked="" type="checkbox"/> Press Release
<input checked="" type="checkbox"/> Email or Email Newsletter	<input checked="" type="checkbox"/> Social Media
<input type="checkbox"/> Print Newsletter	<input type="checkbox"/> Program or Promotional Materials
<input type="checkbox"/> Event (please describe)	<input checked="" type="checkbox"/> Other (please describe)
	On signage at the site

**EXHIBIT B
SCHEDULE OF PAYMENTS**

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

Total Grant Award Amount: \$74, 280

Payment Schedule

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

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

EXHIBIT C
AWARD TERMS AND CONDITIONS
ARPA SLFRF GRANT RECIPIENT - FEDERALLY FUNDED

1. **CONFLICTS OF INTEREST.** Grant Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Grant Recipient must disclose in writing to the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

2. **COMPLIANCE WITH APPLICABLE LAW AND REGULATIONS.**
 - a. Grant Recipient agrees to comply with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Grant Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Grant Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.

 - b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
 - ii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iii. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
 - iv. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
 - v. New Restrictions on Lobbying, 31 C.F.R. Part 21.
 - vi. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
 - vii. Generally applicable federal environmental laws and regulations.

 - c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§

3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;

- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.
- d. As a condition of receipt of federal financial assistance from the Department of the Treasury, Grant Recipient acknowledges and agrees to compliance with the following assurances as a condition of the grant award.
- i. The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of the Recipient's (County) program(s), and by extension the Grant Recipient (Sub-Recipient) and activity(ies), so long as any portion of the Recipient's (County) program(s), and by extension the Grant Recipient (Sub-Recipient) or activity(ies) is federally assisted.
 - 1. Grant Recipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.
 - 2. Grant Recipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English Proficiency (LEP). Recipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Recipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Recipient understands and agrees that

meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Recipient's programs, services, and activities.

3. Grant Recipient agrees to consider the need for language services for LEP persons when Recipient develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.
 4. The Grant Recipient (sub-grantee), contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this Agreement.
 5. Grant Recipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Grant Recipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates the Grant Recipient for the period during which it retains ownership or possession of the property.
3. **FALSE STATEMENTS.** Grant Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.
 4. **PUBLICATIONS.** Any publications produced with funds from this award must display the following language: "This project is being supported, in whole or in part, by federal award number SLFRP3256 awarded to County of Nevada by the U.S. Department of the Treasury."

5. DEBARMENT AND SUSPENSION CERTIFICATION TITLE 49, CODE OF FEDERAL REGULATIONS, PART 29.

- a. Grant Recipient, under penalty of perjury, certifies that, except as noted below, he/she or any other person associated therewith in the capacity of owner, partner, director, officer, manager:
 - i. is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal agency;
 - ii. has not been suspended, debarred, voluntarily excluded, or determined ineligible by any Federal agency within the past three (3) years;
 - iii. does not have a proposed debarment pending; and
 - iv. has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. If there are any exceptions to this certification, insert the exceptions in the following space.
- c. Exceptions will not necessarily result in denial of award but will be considered in determining Grant Recipient responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.
- d. Note: Providing false information may result in criminal prosecution or administrative sanctions. The above certification is part of the Agreement. Signing this Agreement on the signature portion thereof shall also constitute signature of this document.

6. COUNTY-REQUIRED REPORTING.

- a. Grant Recipient will be required to submit quarterly "Project and Expenditure Reports" until the funded project is complete to the County or its designated Contract Administrator.
- b. The first report will be due on or about January 10, 2024.
- c. The County, or its Contract Administrator, will provide a reporting template. (Note: reporting template will be based on the latest US Treasury guidelines, see "Compliance and Reporting Guidance".) The report may be required to include:
 - i. Project name
 - ii. Identification number (created by the County)
 - iii. Project expenditure category (provided by the County)
 - iv. Project description (Project descriptions must describe the project in enough detail to provide understanding of the major activities that will occur and will be required to be between 50 and 250 words.)
 - v. Primary place of performance
 - vi. Period of performance start and end dates
 - vii. Expenditure report (Current period obligation; Cumulative obligation; Current period expenditure; Cumulative expenditure)

- viii. Project status (Not started; Completed less than 50%; Completed 50% or more; Completed)
- ix. Project demographic distribution (identify whether the project is serving an economically disadvantaged community; see "Compliance and Reporting Guidance" for more information at [SLFRF-Compliance-and-ReportingGuidance.pdf \(treasury.gov\)](#))
- x. The County reserve the right to update these requirements based on US Treasury requirements for the ARPA State and Local Recovery Fund program.

7. MAINTENANCE AND ACCESS TO RECORDS AND REPORTS.

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

Agreement or other applicable legal obligations. County will have the right to inspect or obtain copies of such records during usual business hours upon reasonable notice.

- e. Upon completion or termination of this Agreement, County may request Grant Recipient deliver originals or copies of all records to County. County will have full ownership and control of all such records. If County does not request all records from Grant Recipient, then Grant Recipient shall maintain records as defined below after completion or termination of the Agreement. If for some reason Grant Recipient is unable to continue its maintenance obligations, Grant Recipient shall give notice to County within 30 business days for County to take steps to ensure proper continued maintenance of records.
 - f. County and the Comptroller General of the United States, and other authorized Federal agencies and representatives shall have the right to examine Grant Recipient's records at any reasonable time.
 - g. Transfer of Records: In the event that Grant Recipient ceases operation, all files that are subject to audit shall be transferred to the County for proper storage of physical records and electronic data. Grant Recipient shall notify County of impending closure as soon as such closure has been determined and provide County with a complete list of records in its possession pertaining to activities related to the Grant Award Agreement. County shall promptly advise Grant Recipient which records are to be transferred to the custody of County.
8. **BYRD ANTI-LOBBYING AMENDMENT (31 U.S.C. 1352)**. Grant Recipients that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
9. **INCREASING SEAT BELT USE IN THE UNITED STATES**. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Grant Recipient is encouraged to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.
10. **REDUCING TEXT MESSAGING WHILE DRIVING**. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Grant Recipient is encouraged to adopt and enforce policies for its employees that ban text messaging while driving, and Grant Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

SUMMARY OF AGREEMENT

Grant Recipient Name: TRUCKEE TRAILS FOUNDATION

Description of Services: Outdoor Visitor Safety Fund Grant – Eastern Nevada County Visitor Safety, Recreation Management & Environmental Hazard Prevention Program

SUMMARY OF MATERIAL TERMS

Maximum Grant Award: \$74,280
Contract Beginning Date: Effective
 Date
Contract Termination Date: 12/31/2024

Liquidated Damages: N/A

LICENSES AND PREVAILING WAGES

Designate all required licenses:

NOTICE & IDENTIFICATION

Grant Recipient: _____ **County of Nevada:** _____

Contact Person: Allison Pedley
(530) 587-8214
Email address: allison@trucketrails.org

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

Grant Recipient is a: (check all that apply)

Corporation:	<u> X </u> Calif.,	<u> </u> Other,	<u> </u> LLC,	<u> X </u> Non-profit
Partnership:	<u> </u> Calif.,	<u> </u> Other,	<u> </u> LLP,	<u> </u> Limited
Person:	<u> </u> Individ.,	<u> </u> DbA,	<u> </u> Ass'n	<u> </u> Other

ATTACHMENTS

Designate all required attachments:

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



PO BOX 1751
TRUCKEE, CA 96160
(530) 587-8214
TRUCKEETRAILS.ORG

April 28, 2023

Desiree Belding, Deputy Purchasing Agent
County of Nevada
950 Maidu Avenue
Nevada City, CA 95959

Dear Ms. Belding,

The Truckee Trails Foundation (TTF) is grateful for the opportunity to submit the following proposal in response to RFA No. 168078 - Outdoor Visitor Safety Fund- Round #2, titled **"Eastern Nevada County Visitor Safety, Recreation Management & Environmental Hazard Prevention Program Grant."** We hope you will agree this proposal addresses some very pressing concerns in our area of Nevada County and that TTF is uniquely qualified to take on this work.

Please don't hesitate to reach out if you have any questions regarding our proposal.

Sincerely yours,

Allison Pedley

Executive Director

Truckee Trails Foundation

allison@truckeetrails.org

cell: 530.575.8372

Physical address: 10989 Dorchester Drive | Truckee, CA 96161

No fax number available





**Eastern Nevada County
Visitor Safety, Recreation Management &
Environmental Hazard Prevention Program Grant**

for the

Outdoor Visitor Safety Fund- Round #2

funded in part by the

**County of Nevada's American Rescue Plan Act (ARPA) allocation for
"Community & Economic Resiliency"**

RFA No. 168078

Submitted April 28, 2023

Truckee Trails Foundation
PO Box 1751
Truckee, CA 96160

TAB A: ENTITY DESCRIPTION

- a. The Truckee Trails Foundation (TTF) is building, maintaining, and advocating for a world-class network of inclusive trails and bikeways for health, sustainability, and prosperity. As a nonprofit trail organization in Truckee, California, TTF has made a name for itself since 2002, by planning and building a flourishing network of trails in the region through careful collaboration with community partners and stakeholders. Key partners include the United States Forest Service (USFS), Town of Truckee, County of Placer, County of Nevada, Truckee Tahoe Airport District, Truckee Donner Land Trust, Tahoe Donner Association, Glenshire Residents Association, and California State Parks.

TTF has managed all aspects of trail planning, including alignment/design, management of resource studies, and entitlements. In addition, over the past six years, TTF has built 27 miles of new trail, including Elizabethtown, Big Chief, El Burro, Carpenter Valley, Ridgeline Nature Loop, Gentle Jeffrey, Compass Skills Loop, Wood Splitter, and a brand new trail in Martis Valley's Waddle Ranch. We pride ourselves in being a multiuse trail organization that makes careful and unbiased consideration of all trail user needs and concerns at all times. In addition to being an active partner in the Pines to Mines Trail effort, a proposed trail connecting eastern Nevada County with western Nevada County, our trail crew manages and maintains 43 miles of USFS trails that lie within eastern Nevada County.

Finally, TTF also successfully managed the installation of over 75 wayfinding signs and three new vault toilets under a grant funded by Placer County in 2020 and 2021.

- b. Principals primarily responsible for TTF's organizational operations currently include:
- **Allison Pedley.** As executive director of TTF, Ms. Pedley oversees daily operations while also monitoring fiscal health, risk management, and strategic plan implementation. Ms. Pedley has been with TTF in this capacity for over 11 years, during which time the organization has witnessed a dramatic increase in community support and project budgets. Ms. Pedley will be overall project manager.
 - **Larry Lehman.** As Trail Project Engineer, Mr. Lehman primarily works in the field, planning the day-to-day activities of the seasonal trail crew while also running heavy equipment in the field. Mr. Lehman will be working on all aspects of sign and porta potty installation, as well as trail counter implementation.
 - **Fil Grgic.** Mr. Grgic is TTF's Field Director, and will be working closely with Mr. Lehman on all aspects of this project in the field.
- c. The Truckee Trails Foundation primarily serves the greater Truckee area (eastern Nevada County and Placer County, within the Tahoe National Forest), but also occasionally assists with maintenance outside the immediate area, especially on the Pacific Crest Trail. The Pines to Mines trail project extends from east to west Nevada County, and TTF is working with partners throughout the county to make this a reality.

We aim to serve the entire community of outdoor recreationalists who access trails for hiking, mountain biking, and horseback riding in late spring, summer, and fall, and for backcountry ski access and snow play in the winter months.

TAB B: COVID-19 IMPACTS

COVID-19 brought close to \$1,000,000 in additional Transient Occupancy Tax revenue over the prior fiscal year. As well, eastern Nevada County has been on the receiving end of the “Great COVID migration,” with a 1,082 percent increase in San Francisco transplants to the Truckee area between August 2019 and August 2020. While on the surface it would seem like this would equate to an economic *benefit*, and for local businesses it was, the economic impacts to those responsible for maintaining public lands were conversely quite negative. Two factors – more locals and more visitors (all aiming to recreate outside) – have had a dramatic effect on the natural environment we all aim to enjoy, where a general over-crowding of our trails has resulted in a dramatic increase in trash and human (hazardous) waste. For the Truckee Trails Foundation and public land management partners, this has meant a need to spend significantly more time on public education and trail/trailhead clean-up (stewardship) and less time on our core mission (to create more recreational opportunities).

Aside from the obvious negative effect this has on our area visually, this problem also creates an obvious impact to our watershed and local fauna, and in turn, a potentially very hazardous health threat to humans who recreate in, or consume fish from, nearby lakes and rivers. To help this problem, TTF has employed “ambassadors” to speak with the public about “Leave no Trace” principles and to clean trash from these areas. Our ambassadors have spoken with visitors disgusted by the amount of waste left behind at trailheads, snow-play areas, and viewpoints. While this ambassador program is helping, it has become clear that certain locations in eastern Nevada County require infrastructure to help decrease the amount of hazardous human waste. Public vault toilets are critical.

COVID-19 also had an impact on our trails. While we’ve had no ability to gather accurate usage information, the increase in number of trail users has been felt by all who have been using these trails for a long time. This increase has also been felt by public land managers and TTF, with more reported lost hikers/bikers, more accidents, more trash, and a general sense that trails aren’t the peaceful refuge they used to be. What’s more, with an increase in novice recreationalists comes behavior that is impactful to our community and natural resources. While the increase in crowds and trash is felt by everyone, most remain unaware of the illegal campfires being built by backpackers and van-life disbursed campers – campfires that are abandoned with hot coals still smoldering -- at alarming rates that could result in a forest-wide tragedy.

These are all the problems our community has felt as a result of the COVID-19 pandemic that don’t appear to be subsiding.

TAB C: PROJECT DESCRIPTION

- a. This project contains several components, all of which will combine to provide enhanced public and environmental safety to eastern Nevada County recreationalists and surrounding community.
- **Vault Toilet/Picnic Table.** This project proposes to install one toilet and one picnic table at a day-use area along the Truckee River – an area that has witnessed a dramatic increase in use since summer of 2020. This location is an official Truckee River Recreational Access point on USFS land at the entrance to the Glenshire Subdivision and at the far east end of the Truckee River Legacy Trail – an area previously popular anglers but has now also become a favorite spot for rafters, tubers, swimmers, and picnickers. While this is a formal day use area, there are currently no public amenities at this location, including vault toilets. The result is excessive trash and very unsanitary amounts of human waste.

The vault toilet and picnic table will be ordered as soon as notice of funding is received. Currently, there is a waiting period several months long for both items, so it remains to be seen if TTF would receive the toilet in time for the 2023 season. Prior to their arrival, TTF will ensure that the toilet locations are properly graded and ready for installation. The toilet vendor completes all excavation and installation.

- **Signage.** Signage is a critical component of ensuring recreationalists remain safe and our public lands are properly stewarded. Following a comprehensive trail and trailhead signage project funded by Placer County, TTF and the USFS experienced a dramatic decrease in calls from lost hikers and mountain bikers in the area, as well as frequent appreciation for the effort. TTF and the USFS together are proposing the following locations for informational and directional signage:
 - Hole in the Ground Trail
 - Commemorative Overland Emigrant Trail;
 - Summit Lake Trail;
 - Warren Lake Trail;
 - Lola Montez Trail;
 - Boca Townsite Trail;
 - Truckee River Recreational Access site.
- **Trail Counter.** Very few trail organizations and/or public landowners know exactly what the amount and nature of users their facilities receive each year. This is a problem, because management of these facilities would be much more effective with accurate use numbers. This information would also be helpful for the planning and construction of future facilities. TTF and our partners would like to purchase a trail counter to rotate across trails in the Truckee and Yuba River Ranger Districts that will enable a far greater analysis of use patterns and numbers of recreationalists, and inform which locations are overly impacted versus under-utilized, thereby enabling the best possible management decisions.
- **Trail Ambassadors.** Perhaps the most important component of this request is funding for the Trail Ambassador program. 2023 will be our third season managing seasonal ambassadors who are hired to keep eyes and ears on paved trails, dirt trails, and fire roads in the Truckee region. In 2022 alone, our ambassadors helped injured hikers, provided water to ill-prepared hikers, assisted lost recreationalists, helped fix five flat tires, collected hundreds of pounds of trash, watched for graffiti, tended to four hot abandoned campfires, and reported two wildfires to authorities.

Moreover, Ambassadors also kept data regarding the bigger problem areas. For locations covered in unincorporated Nevada County, over-full parking was seen most often at the Martis Valley Trail loop, Pacific Crest Trail (at both Old 40 and Interstate 80 trailheads), and Old 40 Petroglyph pull-out area. Trash was worst at the Boca and Prosser reservoirs, Johnson Canyon, PCT Trailheads, and Donner Lake docks. Abandoned (illegal) campfires were a problem at Boca and Stampede Reservoirs and the Pacific Crest Trail (PCT). As a result of the data collected during the 2022 season, we believe that the biggest “problem” areas requiring Ambassador attention in unincorporated Nevada County include the PCT and Boca and Stampede Reservoirs (where dispersed camping is prevalent). Importantly (though impossible to measure), simply having eyes and ears on the trails also could result in a decrease in “bad behavior” we are seeking to reduce. As mentioned, this program has been very well received by the public these past two years, which is why we are seeking funds to continue this for full coverage in the region for 2023. It is similar in scope to a Trail Ambassador program in the Tahoe Basin funded by the Sierra Nevada Conservancy.

b. TTF will work with the USFS to order the vault toilet and picnic table as soon as a contract is signed. With luck, the toilet will be delivered and installed before the first snowfall in late 2023. Signage will also be ordered immediately with the hopes of installation in 2023, but may spill into 2024 if there are production delays. The trail counter will be ordered immediately and our staff will develop a schedule for rotating throughout the Truckee and Yuba River Ranger Districts, as well as Donner Memorial State Park. Additional ambassadors will be hired immediately and work through Labor Day.

c. This proposal directly responds to the impact of COVID-19, as it identifies numerous trails and one recreation area we believe to have been heavily impacted by the dramatic increase in recreationalists starting in summer of 2020 and not at all receding. This increased recreation has resulted in an unsightly and hazardous increase in trash and human waste in these areas. As well, the novices who turned to outdoor recreation during COVID (as well as some experienced trail users) truly will benefit from better informational and directional signage, to aid in wayfinding while out using our trails. This is partly because COVID-19 also resulted in an increase in the rate of illegally built trails, the majority of which are not signed. As such, many of our trails are notoriously difficult to follow without assistance, especially at trail intersections. Similarly, our Trail Ambassadors were never a service deemed necessary prior to COVID. The surge in new trail users has made these staff members a critical component of assistance, stewardship, public safety and wildfire prevention in our region.

TAB D: COMMUNITY BENEFIT

Eastern Nevada County has witnessed rapid population growth in recent years, with the 2020 census showing 7.1% more residents than 2010 – significantly more growth than west county. Visitation to eastern Nevada County is increasing rapidly as well, spurred in large part by COVID-19 recently. All of this has resulted in an increased need to address the impacts of recreation on our natural resources. Because tourism represents the largest segment of our economy, Truckee Trails Foundation and our partners are aiming to ensure increased tourism can be effectively managed in a way that keeps our natural environment pristine and enjoyable, and so that people continue to want to live in and visit this side of the county.

First, we believe that installing vault toilets will certainly create a more enjoyable experience for recreationalists, while also helping to ensure that the surrounding area and waterways are not contaminated with human waste (which might result in the absence of toilets). It is clear that contamination of our waterways by human waste is a growing public health concern that toilets will effectively address. Importantly, TTF will choose toilets that are compliant with the Americans with Disabilities Act, so that these locations will have more equitable access as well.

Our experience with a signage project on the Placer County side of the USFS showed us that enhanced signage can make a world of difference in terms of one's recreational experience, and, can dramatically decrease the number of lost hikers and mountain bikers in a given season. Signage is a simple (though not foolproof) way to mitigate impacts of recreation.

Finally, TTF's Trail Ambassador Program will work to address the growing problems at trailheads and along trails. First, ambassadors will work to collect any trash they see (usually mostly at trailheads). Importantly, these ambassadors will also talk with recreationalists about "leave no trace" principles – principles that more novice users are still not aware of. Similarly, our ambassadors carry dog waste bags to even help ensure that hikers pick up after their dogs. Each ambassador also carries a modest amount of emergency food, water, and first aid kits to assist unprepared trail users.

Importantly, it must be emphasized that in addition to trash and human waste, the increase in recreationalists in our region has put our community at greater risk of wildfire. For this reason, one of the most important roles of our ambassadors is to watch for wildfire and wildfire risk. This involves carrying equipment/water to extinguish hot coals at all abandoned campfires they come across and disassembling fire rings. Between inexperienced backpackers heading out on the PCT and those taking their vans out on fire roads to camp, there are more people recreating around Truckee who simply don't understand how easily a pile of hot coals can burn down an entire forest. Watching for these dangerous activities and abandoned campfires is a significant role of our Trail Ambassadors.

Although we only anticipate having enough ambassador funding for part-time seasonal positions, we plan to work with staff at Donner Memorial State Park and the town of Truckee to build up a volunteer ambassador program, leveraging the resources of all three of our organizations to provide more comprehensive coverage.

Our team strongly believes that between this ambassador program, new signage, and vault toilet installation, we will make significant strides in addressing the growing trash and waste problems at our trails and trailheads, while helping to prevent wildfire. As well, obtaining a better gauge of the numbers and types of users at each site will give us empirical data regarding where the biggest recreational impacts are, allowing us to best manage our natural resources.

TAB E: LEVERAGING PARTNERSHIPS AND RESOURCES

Ever since 2020, TTF has been working with partners to devise best solutions to recreational impacts of COVID-19 and beyond. This list of partners includes California State Parks, Donner Summit Association, Nevada County, Town of Truckee, Truckee Donner Land Trust, United States Forest Service, and Visit Truckee-Tahoe.

By meeting with our partners, utilizing staff as well as volunteers to implement our efforts, and analyzing data and results of these efforts, we feel we have a strong sense of what is needed to mitigate the impacts COVID-19 created in our community.

2023 will be our second year partnering with the Town of Truckee, which is enthusiastically funding two part-time Trail Ambassadors to cover town bike paths and the area around Donner Lake – locations that are very important for the Visitor Safety & Environmental Hazard Prevention Program. We are also working with the Donner Summit Association to fund a Donner Summit-specific ambassador who will be able to focus on the PCT while also monitoring for graffiti at the railroad tunnels. Furthermore, as mentioned above, TTF is partnering with staff at Donner Memorial State Park, to continue developing the volunteer component of our Trail Ambassador Program. With this, we hope the program can be sustained into the future with fewer staff members and more volunteers.

Finally, our biggest partner in this effort is the USFS, who has been working closely with us to develop a priority list of locations for desperately-needed porta potties as well as informational and wayfinding signage. *Importantly, the USFS will be funding all maintenance of the vault toilet once installed.*

TAB F: MANAGEMENT CAPACITY AND MEASURABLE OUTCOMES

The installation of the vault toilet will require approximately 40 hours of TTF staff time, and 10 hours of USFS staff time. The bulk of the work is done by the vendor, who brings all necessary excavation equipment when the toilets are delivered. As such, once the toilets are ordered, and delivery dates are coordinated, the remaining work includes ensuring that the toilet location is identified and properly graded (by excavator) and prepped.

TTF will also coordinate with the USFS on the trail signage project. Staff will ensure the proper types of signs are identified for each location, and then place the order. TTF personnel have extensive experience building trail kiosks and installing all sizes and types of signage.

Our Trail Ambassador program will have a seasonal coordinator manage the staff and help manage volunteers. The coordinator will be overseen by TTF's Executive Director.

The outcomes of this project will be easily measured as follows:

- (1) The successful installation and maintenance of a vault toilet at the Truckee River Recreational Access area;
- (2) The successful installation of trailhead and wayfinding signage on 5 different USFS trails in unincorporated Nevada County.
- (3) The successful implementation of the Trail Ambassador program on USFS trails in Nevada County, including detailed ambassador data regarding contacts, trash, illegal campfires, and other trail/trailhead issues.
- (4) Successful installation and monitoring of trailhead data via trail counters on at least 15 different trailheads across Nevada County's Truckee Ranger District and Yuba Ranger District.

TAB G: BUDGET AND FINANCIALS

- a. TTF is requesting **\$74,300** from Nevada County for this project.
- b. Because this is a multi-faceted project, the budget also has several components. The biggest single expense for this project is the vault toilet that will be installed at the Truckee River Recreational Access area on USFS land. This cost includes the unit itself (a double toilet - \$21,500), an optional vent cap (\$250), toilet installation by the contractor (\$2,932) and toilet transportation from South Dakota (\$14,318). A picnic table for this site will cost \$2,500, including delivery. The USFS will be responsible for selecting the exact location for the toilet and grading the location to ensure it appropriately level. This constitutes grant in-kind matching funds of approximately \$800.

We estimate that a new trail counter will cost approximately \$2,000, based on models seen at a recent trails conference. These are counters that can distinguish users and will provide the best use data and that can be moved from trailhead to trailhead. Staff time to place the counters and review and analyze data will be in-kind matching funds by the TTF, approximately \$2,500.

Construction materials for the trail kiosks will be approximately \$4,500, and the signs themselves (for the kiosks and for the on-trail wayfinding signs) will be an additional \$5,000. Labor to construct trail kiosks and install all signs will be approximately \$7,500, including overhead. The USFS will be heavily involved in planning and selecting sign models for the chosen trails within Nevada County. As well, USFS staff will design the kiosk inserts. The USFS contribution equates to an in-kind match of approximately \$2,200.

Labor and overhead for two trail ambassadors dedicated to USFS trails within Nevada County will be \$12,800. We are requesting an additional \$1,000 for first aid kits, e-bike repairs and other misc. supplies, including t-shirts that will be branded with the Nevada County logos, along with other partners. Our Ambassador Program will also be funded by the Town of Truckee with a \$12,800 labor match. Our partnership with California State Parks, to together boost the volunteer ambassador program, constitutes an additional in-kind match of \$2,000. **Note:** *We are working with the Donner Summit Association to secure an additional \$6,000 for a dedicated ambassador for the summit. As well, we do not currently have funding secured for coverage of Truckee trails within Placer County (mainly, the Sawtooth Zone directly south of downtown Truckee). If we are not successful securing funding, the Sierra Nevada Conservancy will be able to "loan" their Tahoe Basin ambassadors on a limited basis to serve the Sawtooth Zone.*

Attachment B: Line Item Budget

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

Applicant Name: Truckee Trails Foundation

Project Name: Eastern Nevada County Visitor Safety, Recreation Management, & Environmental Hazard Prevention Program

Revenue

Outdoor Visitor Safety Fund Request Amount	\$	74,300
Organization Funds	\$	4,500
Other Partner Funds*	\$	12,800
State Funds*	\$	
Other Federal Funds*	\$	3,000
TOTAL REVENUE	\$	94,600 -

Expense

Salaries & Benefits	\$	40,600
Services & Supplies	\$	16,000
Contracts for Service Delivery*	\$	39,000
Equipment Purchases*	\$	
Other Expenses*	\$	
TOTAL EXPENSE	\$	94,600 -

NET \$ 0 -

* Please describe any of the following:

Other Partners: Town of Truckee

State Funding: _____

Federal Funding: USFS in-kind staff & equipment

Contracts for Service Delivery Delivery & installation of toilet

Equipment Purchases _____

Other Expenses picnic table
trail counter
kiosks + trail signage

Truckee Trails Foundation

Profit Loss

January - December 2022

	TOTAL
Revenue	
Contract Trail Crew Labor	10,143.75
Contributions Income	0.00
Board Contributions	1,000.00
Restricted Contributions	98,863.41
Unrestricted Contributions	327,774.64
Total Contributions Income	427,638.05
Fundraiser Income	11,274.62
Grant Income Released	262,111.99
Miscellaneous Income	5,686.39
Total Revenue	\$716,854.80
GROSS PROFIT	\$716,854.80
Expenditures	
Administration Fees	27.98
Advertising	0.00
Marketing Materials	2,946.64
Photography/Videography	10,000.00
Website & Social Media	3,563.25
Total Advertising	16,509.89
Automobile Expense	3,184.23
Bank Service Charges	3,332.39
Depreciation Expense	3,007.34
Donated Goods and Services (deleted)	150.00
Donations	15,000.00
Dues, Subscriptions, Membership	35.99
Event Expenses	5,181.60
Fundraising Expenses	23,118.21
Insurance	0.00
Auto Insurance	2,883.28
Package Insurance	28,954.00
Total Insurance	31,837.28
Interest Expense	45.30
Licenses and Permits	4,834.41
Maps	8.23
Meeting Expense	855.97
Office Expense	4,416.76
Payroll Expenses	27,081.10
Executive Director	110,784.89
Mileage Reimbursement	1,950.98
Payroll Taxes	29,421.64

Truckee Trails Foundation

Profit Loss

January - December 2022

	TOTAL
Trail Crew	162,651.49
Total Payroll Expenses	331,890.10
Professional Fees	0.00
Accounting & Bookkeeping	4,519.00
Trail Project Consulting	113,149.59
Total Professional Fees	117,668.59
Stewardship Equipment	19,131.78
Storage	1,444.50
Telephone	784.89
Trail Amenity Program Expense	490.00
Trail Building	0.00
Contractor	87,120.00
Trail Building Equipment Exp	16,124.16
Trail Building Supplies	13,633.30
Trail Signage	1,863.78
Total Trail Building	118,741.24
Training & education	4,492.12
Uncategorized Expenses	2,945.88
Uniforms	3,458.79
Total Expenditures	\$712,593.47
NET OPERATING REVENUE	\$4,261.33
Other Revenue	
Grants- Foundations	70,400.00
Grants-Government	251,175.18
Interest Income	1.07
Released from Restriction	-262,111.99
Total Other Revenue	\$59,464.26
NET OTHER REVENUE	\$59,464.26
NET REVENUE	\$63,725.59

Truckee Trails Foundation

Balance Sheet

As of December 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Plumas Bank Checking-1627	272,172.02
Plumas Bank-MM-1531	3,259.64
Total Bank Accounts	\$275,431.66
Accounts Receivable	
Accounts Receivable	135,578.28
Total Accounts Receivable	\$135,578.28
Other Current Assets	
Inventory	510.00
Total Other Current Assets	\$510.00
Total Current Assets	\$411,519.94
Fixed Assets	
Less Accumulated Depreciation	-13,186.34
Vehicles	28,881.00
Total Fixed Assets	\$15,694.66
TOTAL ASSETS	\$427,214.60
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	718.32
Total Accounts Payable	\$718.32
Credit Cards	
Mastercard #1118	36.00
Total Credit Cards	\$36.00
Other Current Liabilities	
Payroll Liabilities	4,332.06
Total Other Current Liabilities	\$4,332.06
Total Current Liabilities	\$5,086.38
Total Liabilities	\$5,086.38
Equity	
Retained Earnings	358,402.63
Net Revenue	63,725.59
Total Equity	\$422,128.22
TOTAL LIABILITIES AND EQUITY	\$427,214.60

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

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

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

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

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

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

4a (Code:) (Expenses \$ 290,354. including grants of \$) (Revenue \$ 542,730.)

During the 2021 year, TTF did a significant amount of trail clearing and annual maintenance. This included removing approximately 55 downed trees that fell over trails, maintained approximately 90 miles of existing trails and installed 12 new trailhead and wayfinding signs. Additionally, new trails were constructed that included a 1.4 mile wheelchair accessible walking path, a .6 mile mountain bike jumping trail, a new 4-mile "Happier Face" trail and a new 1 mile non-motorized trail known as "Gentle Jeffrey."

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

TTF sponsors the trail amenities program which allows donors to have portions of trails, benches, tables, etc. named in their honor.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses ▶ 290,354.

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>	7	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>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>	9	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>	10	X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	11 a 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>	11 b	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>	11 c	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>	11 d	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>	11 e 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>	11 f	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>	12 a	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>	12 b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14 a	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>	14 b	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>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I.</i> See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>	20 a	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20 b	
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>	21	X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

		Yes	No
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 8		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O 3 b		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11 a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13 a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13 b		
c	Enter the amount of reserves on hand 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14 b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

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

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1 b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 Allison Pedley 10989 Dorchester Drive Truckee CA 96161 (530) 587-8214

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) Allison Pedley Executive Dir.	30 0			X			58,629.	0.	0.
(2) Andrew Buckley Director	2 0	X					0.	0.	0.
(3) Brian Schusterman Director	2 0	X					0.	0.	0.
(4) Bonnie Bavetta Treasurer	5 0	X		X			0.	0.	0.
(5) Paco Lindsay Director	2 0	X					0.	0.	0.
(6) Helen Pelster Director	0 0	X					0.	0.	0.
(7) Christopher Parker President	10 0	X		X			0.	0.	0.
(8) Keenan Hawkins Secretary	5 0	X		X			0.	0.	0.
(9) Jack Macy Director	0 0	X					0.	0.	0.
(10) Russell Hamby Director	2 0	X					0.	0.	0.
(11) Jan Holan Vice President	5 0	X		X			0.	0.	0.
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Subtotal							58,629.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							58,629.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	159,291.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	383,439.				
	g Noncash contributions included in lines 1a-1f.	1 g					
	h Total. Add lines 1a-1f.		542,730.				
Program Service Revenue	Business Code						
	2 a -----						
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue.						
g Total. Add lines 2a-2f.							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1.	1.			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6 a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6 b					
	c Rental income or (loss)	6 c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7 a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7 b					
	c Gain or (loss)	7 c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8 a						
b Less: direct expenses	8 b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9 a						
b Less: direct expenses	9 b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10 a		130.				
b Less: cost of goods sold.	10 b	217.					
c Net income or (loss) from sales of inventory		-87.			-87.		
Miscellaneous Revenue	Business Code						
	11 a -----						
	b -----						
	c -----						
	d All other revenue						
e Total. Add lines 11a-11d.							
12 Total revenue. See instructions		542,644.	1.	0.	-87.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.....				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.....				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	58,629.	23,452.	29,315.	5,862.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).....	0.	0.	0.	0.
7 Other salaries and wages.....	104,512.	104,512.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....				
9 Other employee benefits.....				
10 Payroll taxes.....	15,987.	12,540.	2,873.	574.
11 Fees for services (nonemployees):				
a Management.....				
b Legal.....				
c Accounting.....	3,695.		3,695.	
d Lobbying.....				
e Professional fundraising services. See Part IV, line 17....	5,000.			5,000.
f Investment management fees.....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)....				
12 Advertising and promotion.....	5,150.	244.	4,845.	61.
13 Office expenses.....				
14 Information technology.....				
15 Royalties.....				
16 Occupancy.....	256.		256.	
17 Travel.....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings....				
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization ...	2,776.	2,776.		
23 Insurance.....	15,392.		15,392.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.).....				
a <u>Trail building expenses</u>	90,732.	90,732.		
b <u>Trail project consulting</u>	43,668.	43,668.		
c <u>Trail amenity program expense</u>	6,935.	6,935.		
d <u>Office expense</u>	5,490.	350.	5,140.	
e All other expenses.....	15,593.	5,145.	10,350.	98.
25 Total functional expenses. Add lines 1 through 24e. ...	373,815.	290,354.	71,866.	11,595.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).....				

Part X Balance Sheet

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash — non-interest-bearing	162,371.	1	331,539.	
	2	Savings and temporary cash investments	3,306.	2	3,283.	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	19,207.	4	21,561.	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8	510.	
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	13,881.			
	b	Less: accumulated depreciation	10,179.	6,478.	10c	3,702.
	11	Investments — publicly traded securities		11		
	12	Investments — other securities. See Part IV, line 11		12		
	13	Investments — program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	191,362.	16	360,595.		
Liabilities	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,899.	25	2,303.	
	26	Total liabilities. Add lines 17 through 25	1,899.	26	2,303.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions		27		
	28	Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds	189,463.	31	358,292.	
	32	Total net assets or fund balances	189,463.	32	358,292.	
33	Total liabilities and net assets/fund balances	191,362.	33	360,595.		

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	542,644.
2	Total expenses (must equal Part IX, column (A), line 25)	2	373,815.
3	Revenue less expenses. Subtract line 2 from line 1	3	168,829.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	189,463.
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	358,292.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	238,611.	405,524.	253,480.	300,216.	542,730.	1,740,561.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	238,611.	405,524.	253,480.	300,216.	542,730.	1,740,561.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						1,740,561.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	238,611.	405,524.	253,480.	300,216.	542,730.	1,740,561.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	24.	6.	3.	2.	1.	36.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10						1,740,597.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	100.00 %
16a 33-1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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. Add lines 1 through 5; 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 that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

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. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

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

Part IV Supporting Organizations (continued)

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. 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.

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

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

Section C – Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 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)

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

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

BAA

Part VI

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

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

Truckee Trails Foundation, Inc.

Employer identification number

01-0601303

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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

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

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

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

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

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	National Forest Foundation 3079 Harrison Ave #18 South Lake Tahoe, CA 96150	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Martis Fund 10100 Donner Pass Road Truckee, CA 96161	\$ 145,700.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Martis Camp Community Foundation 12000 Lodgetrail Dr Truckee, CA 96161	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Placer County 175 Fulweiler Avenue Auburn, CA 95603	\$ 109,291.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Visit Truckee-Tahoe 10624 Jeffrey Way Truckee, CA 96161	\$ 30,554.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---		\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
---	--

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

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

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
---	--

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

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

**SCHEDULE D
(Form 990)**

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

Truckee Trails Foundation, Inc.

Employer identification number

01-0601303

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

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

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

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

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

Part II Conservation Easements.

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

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

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

1 a 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. ▶ \$ _____

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

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

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

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

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

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

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

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

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

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

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

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

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

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

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

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		13,881.	10,179.	3,702.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 3,702.

Part VII Investments – Other Securities.

N/A

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

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

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Payroll liabilities	2,303.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	2,303.

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

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

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

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

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

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

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

Part XIII Supplemental Information.

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Truckee Trails Foundation, Inc.

Employer identification number

01-0601303

Form 990, Part III, Line 1 - Organization Mission

The Truckee Trails Foundation is working towards a system of trails and bikeways in and around Truckee that will connect people and places, reduce our community's dependence on automobiles, and improve our physical, social, and environmental health.

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

No review was or will be conducted.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Board members are required to review the conflict of interest policy and disclose possible conflicts and independence issues annually. Board members are also expected to self-monitor and disclose if conflicts arise. If a conflict exists, Board members are expected to leave the room for discussions and recuse themselves from voting.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Initially the compensation of the Executive Director was set by the Board who considered the compensation paid for similar positions in other non-profit organizations. Each year, the President gives the Executive Director a review. The President then discusses the review and compensation with the Board. Final compensation increases are then approved by the full Board.

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

No other documents available to the public.

Truckee Trails Foundation, Inc.

01-0601303

No.	Description	Date Acquired	Date Sold	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179 Bonus / Sp. Depr.	Prior Dec. Bal. Depr.	Salvage / Basis Reduction	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.	
Form 990/990-PF																
Auto / Transport Equipment																
1	2012 GMC Van	4/26/18			13,881					13,881	7,403	S/L	5		2,776	
Total Auto / Transport Equipment					13,881					13,881	7,403				2,776	
Total Depreciation					13,881					13,881	7,403				2,776	
Grand Total Depreciation					13,881					13,881	7,403				2,776	

California Exempt Organization Annual Information Return

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Corporation/Organization name TRUCKEE TRAILS FOUNDATION, INC.		California corporation number 2406294
Additional information. See instructions.		FEIN 01-0601303
Street address (suite or room) PO BOX 1751		PMB no.
City TRUCKEE	State CA	Zip code 96160
Foreign country name	Foreign province/state/county	Foreign postal code

A First return..... Yes No

B Amended return..... Yes No

C IRC Section 4947(a)(1) trust..... Yes No

D Final information return?
 Dissolved Surrendered (Withdrawn) Merged/Reorganized
 Enter date: (mm/dd/yyyy) _____

E Check accounting method:
 1 Cash 2 Accrual 3 Other

F Federal return filed? 1 990T 2 990-PF 3 Sch H (990)
 4 Other 990 series

G Is this a group filing? See instructions..... Yes No

H Is this organization in a group exemption..... Yes No
 If "Yes," what is the parent's name? _____

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions..... Yes No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions..... Yes No

K Is the organization exempt under R&TC Section 23701g?... Yes No
 If "Yes," enter the gross receipts from nonmember sources \$ _____

L Is the organization a limited liability company?..... Yes No

M Did the organization file Form 100 or Form 109 to report taxable income?..... Yes No

N Is the organization under audit by the IRS or has the IRS audited in a prior year?..... Yes No

O Is federal Form 1023/1024 pending?..... Yes No
 Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.....	1	131.
	2	Gross dues and assessments from members and affiliates.....	2	
	3	Gross contributions, gifts, grants, and similar amounts received..... SEE SCH. B.	3	542,730.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B..	4	542,861.
	5	Cost of goods sold.....	5	217.
	6	Cost or other basis, and sales expenses of assets sold.....	6	
	7	Total costs. Add line 5 and line 6.....	7	217.
	8	Total gross income. Subtract line 7 from line 4.....	8	542,644.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.....	9	373,815.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.....	10	168,829.
Filing Fee	11	Total payments.....	11	
	12	Use tax. See General Information K.....	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.....	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.....	14	
	15	Penalties and interest. See General Information J.....	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result.....	16	0.

Sign Here
 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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer EXECUTIVE DIR.	Title	Date	Telephone (530) 587-8214
Preparer's signature MIKE WELLS	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00308112
Firm's name (or yours, if self-employed) and address MIKE WELLS, CPA PO BOX 6566 TAHOE CITY, CA 96145			Firm's FEIN 68-0388891
			Telephone (530) 581-1014

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

Part II Organizations with gross receipts of more than \$50,000 and private foundations
 regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	130.
	2	Interest	•	2	1.
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See instructions)	•	6	
	7	Other income. Attach schedule	•	7	
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1		8	131.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	•	9	
Expenses and Disbursements	10	Disbursements to or for members	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	•	11	58,629.
	12	Other salaries and wages	•	12	104,512.
	13	Interest	•	13	
	14	Taxes	•	14	15,987.
	15	Rents	•	15	256.
	16	Depreciation and depletion (See instructions)	•	16	2,776.
	17	Other expenses and disbursements. Attach schedule	•	17	191,655.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9		18	373,815.

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		165,677.		334,822.
2 Net accounts receivable		19,207.		21,561.
3 Net notes receivable				
4 Inventories				510.
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets	13,881.		13,881.	
b Less accumulated depreciation	7,403.	6,478.	10,179.	3,702.
11 Land				
12 Other assets. Attach schedule				
13 Total assets		191,362.		360,595.
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule		1,899.		2,303.
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		189,463.		358,292.
22 Total liabilities and net worth		191,362.		360,595.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	•	168,829.	7	Income recorded on books this year not included in this return. Attach schedule	•	
2	Federal income tax	•		8	Deductions in this return not charged against book income this year.	•	
3	Excess of capital losses over capital gains	•		9	Total. Add line 7 and line 8	•	
4	Income not recorded on books this year. Attach schedule	•		10	Net income per return.	•	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•			Subtract line 9 from line 6	•	168,829.
6	Total. Add line 1 through line 5		168,829.				

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

California Copy Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization: Truckee Trails Foundation, Inc. Employer identification number: 01-0601303

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ [X] 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

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

Special Rules

- [] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering 'N/A' in column (b) instead of the contributor name and address), II, and III.
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. > \$ _____

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

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Chris Sacca 788 Josephine Lane Healdsburg, CA 95448	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Tahoe Truckee Community Foundation 11071 Donner Pass Road Truckee, CA 96161	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Ian Simmons 10311 Alder Creek Road Truckee, CA 96161	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	National Forest Foundation 3079 Harrison Ave #18 South Lake Tahoe, CA 96150	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Martis Fund 10100 Donner Pass Road Truckee, CA 96161	\$ 145,700.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	One Toyota of Oakland 8181 Oakport Street Oakland, CA 94621	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
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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	Martis Camp Community Foundation 12000 Lodgetrail Dr Truckee, CA 96161	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Thelma and Thomas Hart Foundation PO Box 2670 Reno, NV 89505	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Tahoe Mountain Resorts Foundation PO Box 2426 Truckee, CA 96160	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	Kira & Bradley Haas Foundation 5 Hamilton Landing, Suite 200 Novato, CA 94949	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	Donner Tahoe Flooring 12710 Northwoods Blvd Ste#1 Truckee, CA 96161	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	Placer County 175 Fulweiler Avenue Auburn, CA 95603	\$ 109,291.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
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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
13	Visit Truckee-Tahoe ----- 10624 Jeffrey Way ----- Truckee, CA 96161 -----	\$ 30,554.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	Chockstone Fund c/o Marin Community ----- 5 Hamilton Landing, Suite 200 ----- Novato, CA 94949 -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	DeMarco-Harleen Charitable Fund ----- 5 Hamilton Landing, Suite 200 ----- Novato, CA 94949 -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
-----	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization Truckee Trails Foundation, Inc.	Employer identification number 01-0601303
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____ N/A
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(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

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name TRUCKEE TRAILS FOUNDATION, INC.	California corporation number 2406294
--	---

Part I Election To Expense Certain Property Under IRC Section 179

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2012 GMC VAN	4/26/2018	13,881.	7,403.	S/L	5	2,776.		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	2,776.	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g).....						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22	

Truckee Trails Foundation, Inc.

01-0601303

Statement 1
Form 199, Part II, Line 11
Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Total Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Andrew Buckley PO Box 1751 Truckee, CA 96160	Director 2.00	\$ 0.	\$ 0.	\$ 0.
Brian Schusterman PO Box 1751 Truckee, CA 96160	Director 2.00	0.	0.	0.
Bonnie Bavetta PO Box 1751 Truckee, CA 96160	Treasurer 5.00	0.	0.	0.
Paco Lindsay PO Box 1751 Truckee, CA 96160	Director 2.00	0.	0.	0.
Helen Pelster PO Box 1751 Truckee, CA 96160	Director 0	0.	0.	0.
Christopher Parker PO Box 1751 Truckee, CA 96160	President 10.00	0.	0.	0.
Keenan Hawkins PO Box 1751 Truckee, CA 96160	Secretary 5.00	0.	0.	0.
Jack Macy PO Box 1751 Truckee, CA 96160	Director 0	0.	0.	0.
Russell Hamby PO Box 1751 Truckee, CA 96160	Director 2.00	0.	0.	0.
Jan Holan PO Box 1751 Truckee, CA 96160	Vice President 5.00	0.	0.	0.
Allison Pedley PO Box 1751 Truckee, CA 96160	Executive Dir. 30.00	58,629.	0.	0.
Total		<u>\$ 58,629.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 2
Form 199, Part II, Line 17
Other Expenses

Accounting Fees.....	\$ 3,695.
Adminstration fees.....	75.
Advertising and Promotion.....	5,150.
Automobile expenses.....	4,845.
Bank charges.....	2,759.
Event expenses.....	2,045.
Fundraising expenses.....	98.
Insurance.....	15,392.
Mapping.....	200.
Meeting expense.....	279.
Office expense.....	5,490.
Other foundation expenses.....	3,386.
Professional Fundraising Fees.....	5,000.
Storage.....	1,140.
Taxes.....	25.
Telephone.....	741.
Trail amenity program expense.....	6,935.
Trail building expenses.....	90,732.
Trail project consulting.....	43,668.
Total	<u>\$ 191,655.</u>

Statement 3
Form 199, Schedule L, Line 18
Other Liabilities

Payroll liabilities.....	2,303.
Total	<u>\$ 2,303.</u>



(For Registry Use Only)

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

<p>TRUCKEE TRAILS FOUNDATION, INC. Name of Organization</p> <p>List all DBAs and names the organization uses or has used PO BOX 1751 Address (Number and Street)</p> <p>TRUCKEE, CA 96160 City or Town, State, and ZIP Code</p> <p>(530) 587-8214 Telephone Number</p> <p style="text-align: right;">E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p>State Charity Registration Number <u>126308</u></p> <p>Corporation or Organization No. <u>2406294</u></p> <p>Federal Employer ID No. <u>01-0601303</u></p>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIES

For your most recent full accounting period (beginning 1/01/21 ending 12/31/21) list:

Total Revenue \$
(including noncash contributions) 542,644. **Noncash Contributions \$** 0. **Total Assets \$** 360,595.

Program Expenses \$ 0. **Total Expenses \$** 373,815.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

	ALLISON PEDLEY	EXECUTIVE DIR.	
Signature of Authorized Agent	Printed Name	Title	Date

Statement 1
Form RRF-1, Part B, Line 5
Government Agency That Provided Funding

United States Forest Service, 10811 Stockrest Springs Road, Truckee, CA 96161, Joe Flannery, (530) 587-3558.

County of Placer, 175 Fulweiler Ave, Auburn, CA 95603. Manager, T.O.T. (530) 889-4030.

Truckee Trails Foundation, Inc.

01-0601303

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis /Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 199																
Auto / Transport Equipment																
1	2012 GMC Van	4/26/18		13,881							13,881	7,403	S/L	5		2,776
Total Auto / Transport Equipment						0	0	0	0	0	13,881	7,403				2,776
Total Depreciation						0	0	0	0	0	13,881	7,403				2,776
Grand Total Depreciation						0	0	0	0	0	13,881	7,403				2,776