

CLIENT SIERRAFC

**PRICE PAIGE & COMPANY CPAS LLP**  
**570 N MAGNOLIA AVE STE 100**  
**CLOVIS, CA 93611**  
**(559) 299-9540**

May 8, 2024

Sierra Foothill Conservancy  
5065 Ca-140 Suite G  
Mariposa, CA 95338

Dear Bridget:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO. The return is due to the IRS by May 15, 2024, but we would appreciate receiving the signed efile authorization as soon as possible. No tax is payable with the filing of this return.

Your 2022 Federal Exempt Organization Business Income Tax Return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE- IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2022 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. The return is due by May 15, 2024, but we would appreciate receiving the signed efile authorization as soon as possible. No tax is payable with the filing of this return.

Enclosed is your 2022 California Exempt Organization Business Income Tax Return. The original should be signed at the bottom of page two. No tax is payable with the filing of this return. Mail the California return on or before May 15, 2024 to:

FRANCHISE TAX BOARD  
P.O. BOX 942857  
SACRAMENTO, CA 94257-0700

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$200 payable by May 15, 2024. Make the check or money order payable to "Department of Justice" and mail your California report on or before May 15, 2024 to:

REGISTRY OF CHARITABLE TRUSTS  
P.O. BOX 903447  
SACRAMENTO, CA 94203-4470

Please be sure to call us if you have any questions.

Sincerely,

Henry Oum, CPA

**PRICE PAIGE & COMPANY CPAS LLP**

570 N MAGNOLIA AVE STE 100  
CLOVIS, CA 93611  
(559) 299-9540

Client SIERRAFC  
May 8, 2024

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**Sierra Foothill Conservancy**

5065 CA-140 G  
Mariposa, CA 95338  
209-742-5556

**FEDERAL FORMS**

Form 990	2022 Return of Organization Exempt from Income Tax
Schedule A	Organization Exempt Under Section 501(c)(3)
Schedule B	Schedule of Contributors
Schedule D	Schedule D
Schedule G	Fundraising or Gaming Activities
Schedule J	Schedule J
Schedule O	Supplemental Information
Schedule R	Related Organizations and Unrelated Partnerships
Form 990-T	2022 Exempt Organization Bus. Income Tax Return
Schedule A (990-T)	Schedule A (990-T)
Form 4562 (T)	Depreciation and Amortization
Form 8868 (T)	Application for Extension
	Depreciation Schedules
Form 8879-TE	IRS e-file Signature Authorization

**CALIFORNIA FORMS**

Form 199	2022 California Exempt Organization Return
Schedule B	Schedule of Contributors
Form 3885 (199)	Depreciation and Amortization - Corp.
Form 8453-EO	California e-file Return Authorization for Exempt
Form 109	2022 California Exempt Org. Bus. Inc. Tax Return
Form 3805Q	NOL Deduction - Corporations
Form RRF-1	2023 Registration/Renewal Fee Report
	California Depreciation Schedules

**FEE SUMMARY**

Preparation Fee

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**IRS e-file Signature Authorization  
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 202023

**2022**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

EIN or SSN

SIERRA FOOTHILL CONSERVANCY

93-6301478

Name and title of officer or person subject to tax

BRIDGET FITHIAN CEO

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

<b>1a</b> Form 990 check here . . . . .	<input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b>	<u>1,456,038.</u>
<b>2a</b> Form 990-EZ check here . . . . .	<input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . . . .	<b>2b</b>	_____
<b>3a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) . . . . .	<b>3b</b>	_____
<b>4a</b> Form 990-PF check here . . . . .	<input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	<b>4b</b>	_____
<b>5a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) . . . . .	<b>5b</b>	_____
<b>6a</b> Form 990-T check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) . . . . .	<b>6b</b>	_____
<b>7a</b> Form 4720 check here . . . . .	<input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) . . . . .	<b>7b</b>	_____
<b>8a</b> Form 5227 check here . . . . .	<input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) . . . . .	<b>8b</b>	_____
<b>9a</b> Form 5330 check here . . . . .	<input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) . . . . .	<b>9b</b>	_____
<b>10a</b> Form 8038-CP check here . . . . .	<input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	<b>10b</b>	_____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize PRICE PAIGE & COMPANY CPAS LLP to enter my PIN 99588 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_

Date \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77202567713

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature HENRY OUM, CPA

Date \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

**IRS e-file Signature Authorization  
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 202023

**2022**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
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Name of filer

EIN or SSN

SIERRA FOOTHILL CONSERVANCY

93-6301478

Name and title of officer or person subject to tax

BRIDGET FITHIAN CEO

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<b>1a</b> Form 990 check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here . . . . .	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here . . . . .	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) . . . . .	<b>4b</b> _____
<b>5a</b> Form 8868 check here . . . . .	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> _____
<b>6a</b> Form 990-T check here . . . . .	<input checked="" type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> <u>0</u> .
<b>7a</b> Form 4720 check here . . . . .	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____
<b>8a</b> Form 5227 check here . . . . .	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) . . . . .	<b>8b</b> _____
<b>9a</b> Form 5330 check here . . . . .	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19) . . . . .	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here . . . . .	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) . . . . .	<b>10b</b> _____

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize PRICE PAIGE & COMPANY CPAS LLP to enter my PIN 99588 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

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Signature of officer or person subject to tax \_\_\_\_\_

Date \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

77202567713

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

HENRY OUM, CPA

Date \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

## Return of Organization Exempt From Income Tax

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

2022

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**A** For the **2022** calendar year, or tax year beginning **7/01**, **2022**, and ending **6/30**, **2023**

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer identification number		
<input type="checkbox"/> Address change	SIERRA FOOTHILL CONSERVANCY 5065 CA-140 G MARIPOSA, CA 95338	93-6301478		
<input type="checkbox"/> Name change		<b>E</b> Telephone number		
<input type="checkbox"/> Initial return		209-742-5556		
<input type="checkbox"/> Final return/terminated		<b>G</b> Gross receipts \$	1,516,770.	
<input type="checkbox"/> Amended return		<b>F</b> Name and address of principal officer: BRIDGET FITHIAN 5065 CA-140 SUITE G MARIPOSA, CA 95338	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Application pending		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. See instructions.</small>		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number		
<b>J</b> Website: WWW.SIERRAFOOTHILL.ORG		<b>L</b> Year of formation: 1996 <b>M</b> State of legal domicile: CA		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>PROTECT, MANAGE AND PRESERVE LANDS AND WILDLIFE HAVING UNIQUE NATURAL RESOURCES AND CULTURAL QUALITIES WITHIN AND NEAR THE FOOTHILLS OF THE SIERRA NEVADA RANGE.</u>		
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	10
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	10
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) .....	<b>5</b>	14
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	152
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	13,519.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	4,602,606.	637,623.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	480,888.	359,760.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	387,440.	425,898.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	19,281.	32,757.
		5,490,215.	1,456,038.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	1,022,882.	1,091,962.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) .....	163,851.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	2,356,985.	697,093.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	3,379,867.	1,789,055.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	2,110,348.	-333,017.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) .....	31,580,474.	32,769,346.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	372,520.	492,984.
		31,207,954.	32,276,362.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date		
	BRIDGET FITHIAN <small>Type or print name and title</small>	CEO		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	
	HENRY OUM, CPA	HENRY OUM, CPA		
	Firm's name	PRICE PAIGE & COMPANY CPAS LLP	Check <input type="checkbox"/> if self-employed	PTIN P01552333
	Firm's address	570 N MAGNOLIA AVE STE 100 CLOVIS, CA 93611	Firm's EIN	87-3267876
		Phone no.	(559) 299-9540	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROTECT, MANAGE AND PRESERVE LANDS AND WILDLIFE HAVING UNIQUE NATURAL RESOURCES AND CULTURAL QUALITIES WITHIN AND NEAR THE FOOTHILLS OF THE SIERRA NEVADA RANGE.

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 \$ 581,165. including grants of \$ ) (Revenue \$ )

LAND CONSERVATION - SIERRA FOOTHILL CONSERVANCY HAS PRESERVED OVER 52,495 ACRES IN OUR SERVICE REGION THAT INCLUDES FRESNO, MADERA, AND MARIPOSA COUNTIES. WITH 10 PRESERVES AND 48 CONSERVATION EASEMENTS THAT HIGHLIGHT THE DIVERSE ECOLOGY OF THE SIERRA NEVADA, SFC HAS ACTIVE PROJECT DEVELOPMENT FOR AN ADDITIONAL 1,955 ACRES IN 2022, CREATING CONNECTED HABITATS AND EXPANDING THE MADERA/MARIPOSA FOCUS AREA.

4b (Code: ) (Expenses \$ 513,905. including grants of \$ ) (Revenue \$ )

LAND STEWARDSHIP - FROM THE SNOW-CAPPED SIERRA TO THE CENTRAL VALLEY FLOOR, EXPANSIVE LANDSCAPES, IMPORTANT HABITATS, AND CLEAN WATER RESOURCES ARE CONSERVED AND MANAGED TO ENSURE CONTINUING PUBLIC BENEFITS. SFC SUPPORTS A THRIVING LAND-BASED ECONOMY WHILE PROMOTING A CONSERVATION ETHIC THAT SPANS GENERATIONS. FUNDING AWARDS FOR FOREST RESTORATION AND FUELS MANAGEMENT, REESTABLISHING BLUE OAK WOODLANDS & PONDEROSA PINES, COMMUNITY ENGAGEMENT TO VOLUNTEER WITH PLANTINGS, AND OPPORTUNITIES FOR INTERNSHIPS ALONG WITH PARTNERSHIPS WHICH PROVIDE AVIAN, VEGETATION & CARBON MONITORING, EROSION CONTROLS, FIG REMOVAL.

4c (Code: ) (Expenses \$ 85,482. including grants of \$ ) (Revenue \$ )

SEE SCHEDULE O

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

(Expenses \$ 40,552. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,221,104.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> .....	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	



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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (10), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b (SEE SCHEDULE O), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b (X).

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.
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. ANGIE SBERNA 5065 CA-140 MARIPOSA CA 95338 209-742-5556

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIDGET FITHIAN CEO	55 0			X				161,227.	0.	15,883.
(2) JAMES MARSHALL DIRECTOR	2 0	X						0.	0.	0.
(3) RODNEY OLSEN DIRECTOR	2 0	X						0.	0.	0.
(4) PAUL BEARE DIRECTOR	2 0	X						0.	0.	0.
(5) JEAN LINDER DIRECTOR	2 0	X						0.	0.	0.
(6) DONN FURMAN DIRECTOR	2 0	X						0.	0.	0.
(7) SUE OVERSTREET SECRETARY	2 0	X		X				0.	0.	0.
(8) JEFF SINGLE PRESIDENT	2 0	X		X				0.	0.	0.
(9) JOHN EDWARDS TREASURER	2 0	X		X				0.	0.	0.
(10) CRAIG POOLE VICE PRESIDENT	2 0	X		X				0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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

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

<b>1b Subtotal</b> .....	161,227.	0.	15,883.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	161,227.	0.	15,883.

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

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

**Section B. Independent Contractors**

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

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

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	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	215,585.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	422,038.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>					
	<b>h Total.</b> Add lines 1a-1f .....		637,623.				
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2a</b> FEES FOR SERVICES .....	900099	261,336.	261,336.			
	<b>b</b> GRAZING INCOME .....	110000	46,589.	46,589.			
	<b>c</b> MEMBERSHIP DUES & ASSESSMENTS .....	900099	39,235.	39,235.			
	<b>d</b> RENTAL INCOME .....	900002	12,600.	12,600.			
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		359,760.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		425,898.	425,898.			
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6a</b> Gross rents .....	(i) Real					
		(ii) Personal					
		<b>6b</b> Less: rental expenses .....	<b>6b</b>				
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7a</b> Gross amount from sales of assets other than inventory .....	(i) Securities					
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>				
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		41,782.			
		<b>b</b> Less: direct expenses .....	<b>8b</b>	23,832.			
<b>c</b> Net income or (loss) from fundraising events .....			17,950.		17,950.		
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
	<b>b</b> Less: direct expenses .....	<b>9b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....						
<b>10a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>		50,419.				
	<b>b</b> Less: cost of goods sold .....	<b>10b</b>	36,900.				
	<b>c</b> Net income or (loss) from sales of inventory .....			13,519.	13,519.		
<b>Miscellaneous Revenue</b>	<b>Business Code</b>						
	<b>11a</b> OTHER INCOME .....	110000	1,288.	1,288.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		1,288.					
<b>12 Total revenue.</b> See instructions .....			1,456,038.	786,946.	13,519.	17,950.	

**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.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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	161,227.	96,736.	48,368.	16,123.
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	763,746.	505,105.	186,021.	72,620.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	96,692.	62,913.	24,502.	9,277.
10 Payroll taxes	70,297.	45,740.	17,813.	6,744.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,883.	2,883.		
13 Office expenses	11,106.	7,352.	2,723.	1,031.
14 Information technology				
15 Royalties				
16 Occupancy	20,160.	13,117.	5,109.	1,934.
17 Travel	27,571.	15,505.	10,378.	1,688.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,582.	7,536.	2,935.	1,111.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	98,455.	64,060.	24,949.	9,446.
23 Insurance	58,739.	38,218.	14,885.	5,636.
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>CONTRACTED SERVICES</u>	208,550.	169,143.	24,895.	14,512.
b <u>PROFESSIONAL FEES</u>	80,159.	69,153.	8,038.	2,968.
c <u>UTILITIES</u>	34,488.	22,440.	8,739.	3,309.
d <u>DUES &amp; SUBSCRIPTIONS</u>	32,172.	20,957.	8,135.	3,080.
e All other expenses	111,228.	80,246.	16,610.	14,372.
25 Total functional expenses. Add lines 1 through 24e	1,789,055.	1,221,104.	404,100.	163,851.
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) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing .....	2,349,669.	<b>1</b>	2,572,566.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	1,097,553.	<b>4</b>	699,108.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	65,557.	<b>7</b>	43,574.
	<b>8</b> Inventories for sale or use .....	15,600.	<b>8</b>	13,200.
	<b>9</b> Prepaid expenses and deferred charges .....	24,165.	<b>9</b>	14,334.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 11,020,366.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 896,379.	10,214,619.	<b>10c</b> 10,123,987.
	<b>11</b> Investments – publicly traded securities .....	17,813,311.	<b>11</b>	19,302,577.
	<b>12</b> Investments – other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	31,580,474.	<b>16</b>	32,769,346.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	136,218.	<b>17</b>	220,288.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	68,645.	<b>19</b>	117,304.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	167,657.	<b>25</b>	155,392.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	372,520.	<b>26</b>	492,984.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	2,916,250.	<b>27</b>	2,586,709.
	<b>28</b> Net assets with donor restrictions .....	28,291,704.	<b>28</b>	29,689,653.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	31,207,954.	<b>32</b>	32,276,362.
<b>33</b> Total liabilities and net assets/fund balances .....	31,580,474.	<b>33</b>	32,769,346.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,456,038.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,789,055.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-333,017.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	31,207,954.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	1,401,425.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	32,276,362.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
<b>b</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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number <b>93-6301478</b>
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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)						
<b>Total</b>						

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>4 Total.</b> Add lines 1 through 3.	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
<b>6 Public support.</b> Subtract line 5 from line 4.						45,623,744.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4.	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	47,732.	159,687.	300,907.	387,440.	423,398.	1,319,164.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	643,020.	622,691.	507,156.	500,128.	374,732.	2,647,727.
<b>11 Total support.</b> Add lines 7 through 10.						49,590,635.
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	0.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	<b>14</b>	92.00 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14.	<b>15</b>	92.48 %
<b>16a 33-1/3% support test—2022.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization.		<input checked="" type="checkbox"/>
<b>b 33-1/3% support test—2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

**b 33-1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?	<b>1</b>	
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>		

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

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

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

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

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

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

<b>Section D – Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017 . . . . .			
<b>b</b> From 2018 . . . . .			
<b>c</b> From 2019 . . . . .			
<b>d</b> From 2020 . . . . .			
<b>e</b> From 2021 . . . . .			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018 . . . . .			
<b>b</b> Excess from 2019 . . . . .			
<b>c</b> Excess from 2020 . . . . .			
<b>d</b> Excess from 2021 . . . . .			
<b>e</b> Excess from 2022 . . . . .			

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.)

**PART II, LINE 10 - OTHER INCOME**

<u>NATURE AND SOURCE</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
GRAZING INCOME	\$ 46,589.	\$ 80,193.	\$ 77,081.	\$ 69,343.	\$ 100,602.
FEE FOR SERVICE	261,336.	355,210.	330,006.	486,220.	485,454.
MISCELLANEOUS	1,288.	346.	10,620.	643.	1,863.
BEEF SALES	50,419.	52,479.	77,649.	53,835.	43,201.
RENTAL INCOME	12,600.	11,900.	11,800.	12,650.	11,900.
GAIN ON SALE	2,500.				
TOTAL	<u>\$ 374,732.</u>	<u>\$ 500,128.</u>	<u>\$ 507,156.</u>	<u>\$ 622,691.</u>	<u>\$ 643,020.</u>



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

2022

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

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).

<b>Name of organization</b> SIERRA FOOTHILL CONSERVANCY	<b>Employer identification number</b> 93-6301478
--	---

**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	TESORO VIEJO, INC. 7020 NORTH VAN NESS BLVD FRESNO, CA 93711	\$ 82,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JOSEPHINE FOX 1784 FROBISHER WAY SAN JOSE, CA 95124	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BEVERLY KNOBLOCH 5545 N FRESNO ST APT 311 FRESNO, CA 93710-6170	\$ 51,999.	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 <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number <b>93-6301478</b>
--	---

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

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

Name of organization: **SIERRA FOOTHILL CONSERVANCY** Employer identification number: **93-6301478**

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

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

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

SIERRA FOOTHILL CONSERVANCY

93-6301478

**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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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).

<input checked="" type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input checked="" type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input checked="" type="checkbox"/> 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 . . . . .	<b>2 a</b> 48
b Total acreage restricted by conservation easements . . . . .	<b>2 b</b> 41,607
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2 c</b>
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register . . . . .	<b>2 d</b>

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 1

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	14,628,458.	16,820,181.	13,559,331.	7,964,143.	6,593,007.
b Contributions				5,040,601.	829,740.
c Net investment earnings, gains, and losses	1,429,229.	-2,143,678.	3,291,536.	571,521.	550,928.
d Grants or scholarships					
e Other expenditures for facilities and programs	112,312.	48,045.	30,686.	16,934.	9,532.
f Administrative expenses					
g End of year balance	15,945,375.	14,628,458.	16,820,181.	13,559,331.	7,964,143.

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 100.00 %
- 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)	X
(ii) Related organizations	3a(ii)	X
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		9,599,416.		9,599,416.
b Buildings				
c Leasehold improvements		1,081,845.	616,840.	465,005.
d Equipment		320,605.	273,039.	47,566.
e Other		18,500.	6,500.	12,000.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,123,987.

**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) -----		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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) AGENCY AND TRUST FUND	111,818.
(3) NOTE PAYABLE	43,574.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	155,392.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	2,918,195.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	<b>a</b> Net unrealized gains (losses) on investments	<b>2a</b> 1,401,425.		
	<b>b</b> Donated services and use of facilities	<b>2b</b>		
	<b>c</b> Recoveries of prior year grants	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII	<b>2d</b> 60,732.		
	<b>e</b> Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	1,462,157.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,456,038.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b>		
	<b>c</b> Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	1,456,038.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	1,849,787.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	<b>a</b> Donated services and use of facilities	<b>2a</b>		
	<b>b</b> Prior year adjustments	<b>2b</b>		
	<b>c</b> Other losses	<b>2c</b>		
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII	<b>2d</b> 60,732.		
	<b>e</b> Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	60,732.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	1,789,055.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
	<b>b</b> Other (Describe in Part XIII.)	<b>4b</b>		
	<b>c</b> Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	1,789,055.

**Part XIII Supplemental Information.**

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

**PART X - FASB ASC 740 FOOTNOTE**

THE CONSERVANCY HAS QUALIFIED AS A NON-PROFIT ORGANIZATION AND HAS BEEN GRANTED TAX-EXEMPT STATUS PURSUANT TO THE INTERNAL REVENUE CODE SECTION 501(C) (3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D). THE CONSERVANCY AND ITS LLC ARE SUBJECT TO TAXATION ON ANY UNRELATED BUSINESS INCOME, PRIMARILY RELATED TO THE SALE OF GRASS-FED BEEF. THE LLC IS SUBJECT TO THE STATE OF CALIFORNIA'S MINIMUM ENTITY TAX.



**Part XIII Supplemental Information** (continued)**PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS FEDERAL AND STATE EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE CONSERVANCY'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

CATTLE COST OF GOODS SOLD.....	\$	36,900.
FUNDRAISING EXPENSES.....		23,832.
	TOTAL	<u>\$ 60,732.</u>

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

CATTLE COST OF GOODS SOLD.....	\$	36,900.
FUNDRAISING EXPENSES.....		23,832.
	TOTAL	<u>\$ 60,732.</u>

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

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

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

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

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

-----  
 -----  
 -----  
 -----

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		FUNDRAISING/SP (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
Revenue	1	Gross receipts	41,782.		41,782.	
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	41,782.		41,782.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	23,832.		23,832.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				23,832.
	11	Net income summary. Subtract line 10 from line 3, column (d)				17,950.

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

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

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No
- b If "Yes," explain: \_\_\_\_\_

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

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

Name -----

Address -----

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

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

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

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided -----

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes No

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

**Schedule J (Form 990) 2022**

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				(C) Retirement and other deferred compensation
BRIDGET FITHIAN 1 CEO	(i)	161,227.	0.	0.	0.	15,883.	177,110.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

**SCHEDULE O**  
**(Form 990)**

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

EDUCATION & ENGAGEMENT- SFC EDUCATION AND OUTREACH OFFERS A VARIETY OF OPPORTUNITIES FOR THE PUBLIC TO ENJOY AND CONNECT TO NATURE. THROUGH OUR OVER 100 HIKES AND CLASSES WHICH ARE LED BY TRAINED AND EXPERIENCED DOCENTS, OPPORTUNITIES TO ENGAGE IN OUR LOCAL CONSERVED LANDS IS A HIGHLIGHT OF OUR PROGRAMS. SFC CONNECTED MORE THAN 6,000 PEOPLE, FROM SCHOOL CHILDREN TO SENIOR CITIZENS WITH SFC-PROTECTED LANDS. SFC WON THE PRESTIGIOUS COMMUNITY PARTICIPANT AWARD FROM THE FRESNO STATE RICHTER CENTER FOR OUR COLLABORATIVE EFFORTS IN EDUCATION AND OUTREACH.

OUR STEM-BASED YOUTH EDUCATION PROGRAM BRINGS UNDERSERVED K-12 STUDENTS FROM NEARBY COMMUNITIES TO OUR MCKENZIE PRESERVE WHERE THEY FOCUS ON EXPERIENTIAL LEARNING THAT RELATES TO SCIENCE STANDARDS.

OUR VOLUNTEER WORKDAYS ALLOW FOR MULTI PRESERVE TRAIL WORK, COLLABORATIONS WITH ROTARY, AND OTHER SERVICE GROUPS, FRESNO STATE UNIVERSITY AND OTHER LOCAL SCHOOLS AND UNIVERSITIES. THROUGH GRANT FUNDED PARTNERSHIPS SFC IS ABLE TO COMPLETE TRAIL WORK AND OTHER CRUCIAL STEWARDSHIP TASKS ON SEVERAL PRESERVES.

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

OTHER PROGRAM EXPENSES

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

THE INFORMATION RETURNS ARE REVIEWED BY THE TREASURER AND THE FINANCE DIRECTOR AND AVAILABLE TO THE BOARD OF DIRECTORS PRIOR TO FILING.

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

UPON SIGNIFICANT/MATERIAL DONATIONS, EMPLOYEES ARE QUESTIONED AT THE TIME FOR

POTENTIAL CONFLICTS OF INTEREST. THE ORGANIZATION'S POLICY IS TO NOT PARTICPATE IN



Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)**

TRANSACTIONS THAT COULD GIVE RISE TO CONFLICTS OF INTEREST.

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

COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY THE BOARD OF DIRECTORS.

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

AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) SIERRA LAND BEEF 5067 CA-140 MARIPOSA, CA 95338 27-4177628	CATTLE FARMING	CA	78,319.	54,196.	SIERRA FOOTHILLS CONSERVANCY
(2) -----					
(3) -----					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) -----							
(2) -----							
(3) -----							
(4) -----							

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

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# Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>SIERRA FOOTHILL CONSERVANCY</b>	Taxpayer identification number (TIN) <b>93-6301478</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>5065 CA-140 G</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MARIPOSA, CA 95338</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ ANGIE SBERNA 5065 CA-140 MARIPOSA CA 95338

Telephone No. ▶ 209-742-5556 Fax No. ▶ (209) 966-9316

• If the organization does not have an office or place of business in the United States, check this box .....

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. .... . If it is for part of the group, check this box ...  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until 5/15, 2024, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 \_\_\_\_ or
- ▶  tax year beginning 7/01, 2022, and ending 6/30, 2023.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

<b>3 a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .....	<b>3 a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit .....	<b>3 b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .....	<b>3 c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

**2022**

For calendar year 2022 or other tax year beginning 7/01, 2022, and ending 6/30, 2023

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury  
Internal Revenue Service

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input type="checkbox"/> Check box if address changed. <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	<b>Print or Type</b>	<input type="checkbox"/> Check box if name changed and see instructions. SIERRA FOOTHILL CONSERVANCY 5065 CA-140 G MARIPOSA, CA 95338  <b>C</b> Book value of all assets at end of year. . . . . <u>32,769,346.</u>	<b>D</b> Employer identification number <u>93-6301478</u> <b>E</b> Group exemption number (see instructions)  <b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>G</b> Check organization type . . . . . <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university		<b>H</b> Check if filing only to . . . . . <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439	
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation. . . . . <input type="checkbox"/>		<b>J</b> Enter the number of attached Schedules A (Form 990-T). . . . . <u>1</u>	
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation. . . . .		<b>L</b> The books are in care of <u>ANGIE SBERNA 5065 CA-140 MARIPOSA CA 95338</u> Telephone number <u>209-742-5556</u>	

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions). . . . .	1	0.
2 Reserved. . . . .	2	
3 Add lines 1 and 2. . . . .	3	0.
4 Charitable contributions (see instructions for limitation rules). . . . .	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3. . . . .	5	0.
6 Deduction for net operating loss. See instructions. . . . . <u>SEE ST 1</u>	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5. . . . .	7	0.
8 Specific deduction (generally \$1,000, but see instructions for exceptions). . . . .	8	1,000.
9 Trusts. Section 199A deduction. See instructions. . . . .	9	
10 Total deductions. Add lines 8 and 9. . . . .	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero. . . . .	11	0.

Part II Tax Computation		
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21). . . . .	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041). . . . .	2	
3 Proxy tax. See instructions. . . . .	3	
4 Other tax amounts. See instructions. . . . .	4	
5 Alternative minimum tax (trusts only). . . . .	5	
6 Tax on noncompliant facility income. See instructions. . . . .	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies. . . . .	7	0.

**BAA** For Paperwork Reduction Act Notice, see instructions.



**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) ...	<b>1a</b>		
<b>b</b> Other credits (see instructions) .....	<b>1b</b>		
<b>c</b> General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>		
<b>e Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>		0.
<b>2</b> Subtract line 1e from Part II, line 7 .....	<b>2</b>		0.
<b>3</b> Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement) .....	<b>3</b>		
<b>4 Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>		0.
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>		
<b>6a</b> Payments: A 2021 overpayment credited to 2022 .....	<b>6a</b>		
<b>b</b> 2022 estimated tax payments. Check if section 643(g) election applies. <input type="checkbox"/> .....	<b>6b</b>		
<b>c</b> Tax deposited with Form 8868 .....	<b>6c</b>		
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
<b>e</b> Backup withholding (see instructions) .....	<b>6e</b>		
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
<b>g</b> Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total .....	<b>6g</b>		
<b>7 Total payments.</b> Add lines 6a through 6g .....	<b>7</b>		0.
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input type="checkbox"/> .....	<b>8</b>		
<b>9 Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
<b>10 Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> <b>Refunded</b> .....	<b>11</b>		

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year. .... \$ <u>0.</u>		
<b>4</b> Enter available pre-2018 NOL carryovers here \$ <u>138,542.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part 1, line 6.		
<b>5</b> Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
<u>110000</u>	\$	<u>61,505.</u>
-----	\$	-----
-----	\$	-----
-----	\$	-----
<b>6a</b> Did the organization change its method of accounting? (see instructions) .....		X
<b>b</b> If 6a is "Yes", has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If 'No', explain in Part V. ....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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.			May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer	Date	CEO		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	HENRY OUM, CPA	HENRY OUM, CPA			P01552333
	Firm's name	PRICE PAIGE & COMPANY CPAS LLP		Firm's EIN	87-3267876
	Firm's address	570 N MAGNOLIA AVE STE 100 CLOVIS, CA 93611		Phone no.	(559) 299-9540

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2022**

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization SIERRA FOOTHILL CONSERVANCY	<b>B</b> Employer identification number 93-6301478
<b>C</b> Unrelated business activity code (see instructions) 110000	<b>D</b> Sequence: 1 of 1

**E** Describe the unrelated trade or business CATTLE BEEF SALES

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales 50,419.			
<b>b</b> Less returns and allowances <b>c</b> Balance	<b>1c</b> 50,419.		
<b>2</b> Cost of goods sold (Part III, line 8)	<b>2</b> 36,900.		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b> 13,519.		13,519.
<b>4a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)	<b>5</b>		
<b>6</b> Rent income (Part IV)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)	<b>10</b>		
<b>11</b> Advertising income (Part IX)	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b> 13,519.		13,519.

Part II Deductions Not Taken Elsewhere	See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income	
<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	
<b>3</b> Repairs and maintenance	<b>3</b>	3,326.
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	800.
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement) SEE STATEMENT 2	<b>14</b>	36,568.
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>	40,694.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	-27,175.
<b>17</b> Deduction for net operating loss. See instructions SEE STATEMENT 3	<b>17</b>	
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	-27,175.

**BAA** For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

<b>Part III Cost of Goods Sold</b>	Enter method of inventory valuation	<b>WEIGHTED AVERAGE</b>
<b>1</b> Inventory at beginning of year.....		<b>1</b> 15,600.
<b>2</b> Purchases.....		<b>2</b> 34,500.
<b>3</b> Cost of labor.....		<b>3</b>
<b>4</b> Additional section 263A costs (attach statement).....		<b>4</b>
<b>5</b> Other costs (attach statement).....		<b>5</b>
<b>6 Total.</b> Add lines 1 through 5.....		<b>6</b> 50,100.
<b>7</b> Inventory at end of year.....		<b>7</b> 13,200.
<b>8 Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2.....		<b>8</b> 36,900.
<b>9</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<b>Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)</b>				
<b>1</b> Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
<b>A</b>	<input type="checkbox"/>			
<b>B</b>	<input type="checkbox"/>			
<b>C</b>	<input type="checkbox"/>			
<b>D</b>	<input type="checkbox"/>			
<b>2</b> Rent received or accrued	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>a</b> From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%).....				
<b>b</b> From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
<b>c</b> Total rents received or accrued by property. Add lines 2a and 2b, columns A through D...				
<b>3</b> Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)....				
<b>4</b> Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement).....				
<b>5 Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B).....				

<b>Part V Unrelated Debt-Financed Income</b> (see instructions)				
<b>1</b> Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
<b>A</b>	<input type="checkbox"/>			
<b>B</b>	<input type="checkbox"/>			
<b>C</b>	<input type="checkbox"/>			
<b>D</b>	<input type="checkbox"/>			
<b>2</b> Gross income from or allocable to debt-financed property.....	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3</b> Deductions directly connected with or allocable to debt-financed property				
<b>a</b> Straight line depreciation (attach statement)				
<b>b</b> Other deductions (attach statement).....				
<b>c</b> Total deductions (add lines 3a and 3b, columns A through D).....				
<b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach statement).....				
<b>5</b> Average adjusted basis of or allocable to debt-financed property (attach statement).....				
<b>6</b> Divide line 4 by line 5.....	%	%	%	%
<b>7</b> Gross income reportable. Multiply line 2 by line 6.				
<b>8 Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A).....				
<b>9</b> Allocable deductions. Multiply line 3c by line 6....				
<b>10 Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B).....				
<b>11 Total dividends - received deductions</b> included in line 10.....				

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1 Name of controlled organization	2 Employer identification number	Exempt Controlled Organizations			
		3 Net unrelated income (loss) (see instructions)	4 Total of specified payments made	5 Part of column 4 that is included in the controlling organization's gross income	6 Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
7 Taxable income	8 Net unrelated income (loss) (see instructions)	9 Total of specified payments made	10 Part of column 9 that is included in the controlling organization's gross income	11 Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1 Description of income	2 Amount of income	3 Deductions directly connected (attach statement)	4 Set-asides (attach statement)	5 Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, col (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7. ....	4
5 Gross income from activity that is not unrelated business income .....	5
6 Expenses attributable to income entered on line 5 .....	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
a Add columns A through D. Enter here and on Part I, line 11, column (A).....	_____			
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B).....	_____			
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8. ....				
5 Readership costs .....				
6 Circulation income.....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero.....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7.....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....	_____			

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1 Name	2 Title	3 Percent of time devoted to business	4 Compensation attributable to unrelated business
		%	
		%	
		%	
		%	

**Total.** Enter here and on Part II, line 1 .....

**Part XI Supplemental Information** (see instructions)

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

SIERRA FOOTHILL CONSERVANCY

Business or activity to which this form relates

Identifying number

93-6301478

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Part I. Rows 1-5 are summary rows. Row 6 is a header for a table with columns (a) Description of property, (b) Cost (business use only), and (c) Elected cost. Rows 7-13 are rows for listed property.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Row 14: Special depreciation allowance for qualified property. Row 15: Property subject to section 168(f)(1) election. Row 16: Other depreciation (including ACRS).

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Row 17: MACRS deductions for assets placed in service in tax years beginning before 2022. Row 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-g: 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property. Rows h-i: Residential rental property, Nonresidential real property.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) 12 yrs, (f) 30 yrs, (g) 40 yrs, (h) S/L, (i) S/L, (j) S/L, (k) S/L.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Row 21: Listed property. Enter amount from line 28. Row 22: Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Row 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.

**STATEMENT 1  
FORM 990-T, PART I, LINE 6  
NET OPERATING LOSS DEDUCTION**

PRE-2018 NOLS CARRIED FORWARD FROM PRIOR YEAR		138,542.
PRE-2018 NOLS INCLUDED ON FORM 990-T, PART I, LINE 6	0.	
TOTAL PRE-2018 NOLS APPLIED		0.
PRE-2018 NOLS EXPIRING THIS TAX YEAR		0.
PRE-2018 NOLS CARRIED OVER TO SUBSEQUENT TAX YEARS		138,542.

**STATEMENT 2  
SCHEDULE A, PART II, LINE 14  
OTHER DEDUCTIONS**

ADVERTISING.....	\$	2,883.
AUTO EXPENSE.....		4,501.
BANK CHARGES.....		1,060.
CONTRACTED SERVICES.....		15,694.
DUES & SUBSCRIPTIONS.....		70.
FEED SUPPLEMENTS.....		1,187.
GRAZING FEES.....		10,000.
MISCELLANEOUS.....		10.
OFFICE EXPENSE.....		361.
POSTAGE & DELIVERY.....		105.
PROFESSIONAL FEES.....		201.
TRAVEL.....		496.
TOTAL	\$	<u>36,568.</u>

**STATEMENT 3  
SCHEDULE A, PART II, LINE 17  
NET OPERATING LOSS DEDUCTION**

LOSS YEAR ENDING	ORIGINAL LOSS	LOSS PREVIOUSLY USED	LOSS AVAILABLE
6/30/19	\$ 24,197.	\$ 0.	\$ 24,197.
6/30/20	12,765.	0.	12,765.
6/30/21	687.	0.	687.
6/30/22	23,856.	0.	23,856.
NET OPERATING LOSS AVAILABLE.....			\$ 61,505.
TAXABLE INCOME.....			\$ -27,175.
80% OF TAXABLE INCOME.....			\$ -21,740.
NET OPERATING LOSS DEDUCTION (LIMITED TO TAXABLE INCOME).....			<u>\$ 0.</u>

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
AUTO / TRANSPORT EQUIPMENT																
27	2006 CHEVY TRAILBLAZER	6/30/11		15,968							15,968	15,968	S/L	5		0
28	2005 HONDA CRV	6/30/11		15,423							15,423	15,423	S/L	5		0
38	2008 FORD RANGER	6/04/13	1/01/23	6,327							6,327	6,322	S/L	5		0
56	RANGER 570	11/28/16		12,078							12,078	12,078	S/L	5		0
57	'17 HONDA QUAD	5/01/17		7,032							7,032	7,032	S/L	5		0
62	2018 CHEVY 2500 CREW CAB	3/23/18		53,526							53,526	45,496	S/L	5		8,030
63	2018 CHEVY COL ZR2	3/23/18		44,782							44,782	38,063	S/L	5		6,719
84	POLARIS MODEL #R21RRE99B9	3/31/21		20,334							20,334	5,084	S/L	5		4,067
85	POLARIS MODEL #R20RSE99BA	3/31/21		20,057							20,057	5,014	S/L	5		4,011
TOTAL AUTO / TRANSPORT EQUIP				195,527		0	0	0	0	0	195,527	150,480				22,827
IMPROVEMENTS																
1	CORRAL FENCING	5/18/99		7,800							7,800	7,757	S/L	15		0
2	ROAD GRAVEL	4/20/00		1,030							1,030	1,030	S/L	7		0
3	FLOORING, HOUSE	7/12/00		1,800							1,800	1,800	S/L	7		0
4	DECK MATERIALS	7/31/00		1,904							1,904	1,904	S/L	7		0
5	CATTLE GUARDS	9/08/00		6,000							6,000	6,000	S/L	10		0
6	MQ BUILDING MATERIALS	5/29/01		2,369							2,369	2,369	S/L	15		0
7	GAL GREEN POLY TANK	7/01/01		1,253							1,253	1,164	S/L	7		0
8	HOUSE AIR CONDITIONER	8/23/04		1,000							1,000	850	S/L	20		50
9	ELECTRIC FENCE	2/09/05		1,271							1,271	1,271	S/L	15		0
10	FENCING	1/31/06		2,062							2,062	2,062	S/L	15		0
11	GATES	2/17/06		2,038							2,038	2,038	S/L	15		0



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12	FENCE POSTS	3/24/06		1,723							1,723	1,723	S/L	15		0
13	SHED	1/01/07		14,394							14,394	14,394	S/L	15		0
14	HOUSE UPGRADE	5/01/07		6,835							6,835	6,835	S/L	15		0
15	5 WATER TROUGHS	12/21/06		1,895							1,895	1,895	S/L	15		0
16	FINE GOLD FENCING	5/01/07		27,840							27,840	27,840	S/L	15		0
19	MCKENZIE WATER SYSTEMS	2/21/08		38,406							38,406	36,693	S/L	15		1,713
20	FENCING	3/25/08		55,396							55,396	52,625	S/L	15		2,771
21	TRANSFORMERS	3/28/08		3,404							3,404	3,257	S/L	15		147
22	HOUSE PAINTING	10/17/08		2,600							2,600	2,365	S/L	15		173
23	FENCING	4/04/09		133,643							133,643	118,052	S/L	15		8,910
25	FINE GOLD FENCING	6/01/10		16,703							16,703	13,461	S/L	15		1,114
26	TABLE MOUNTAIN FENCING	4/30/10		5,472							5,472	4,441	S/L	15		365
29	FINE GOLD PERIMETER	4/01/11		19,354							19,354	14,513	S/L	15		1,290
30	FINE GOLD RIPARIAN	6/01/11		57,174							57,174	42,250	S/L	15		3,812
33	MCKENZIE WATER SYSTEMS	4/05/12		1,608							1,608	1,177	S/L	15		107
34	MCKENZIE IMPROVEMENTS	4/15/12		27,328							27,328	18,675	S/L	15		1,822
39	MARTIN MAIN HOUSE	11/30/12		110,000							110,000	27,025	S/L	39		2,821
40	MARTIN RENTAL HOUSE	11/30/12		80,000							80,000	19,649	S/L	39		2,051
41	MARTIN FENCE	6/01/13		2,300							2,300	1,389	S/L	15		153
42	MARTIN HEATING/COOLING SY	4/15/13		4,060							4,060	2,474	S/L	15		271
43	MARTIN RENTAL HOUSE PUMP	6/10/13		2,713							2,713	1,638	S/L	15		181
44	BLACK MOUNTAIN WELL PUMP	5/13/13		3,038							3,038	1,870	S/L	15		203
45	HASLETT FENCE	6/26/13		58,953							58,953	35,409	S/L	15		3,930
50	MARTIN SHED	10/01/13		4,999							4,999	2,914	S/L	15		333
52	MCKENZIE FENCING	10/01/14		1,937							1,937	1,000	S/L	15		129
53	MCKENZIE WATER INFRAS	5/01/15		4,290							4,290	2,050	S/L	15		286
54	MARTIN FENCE - DONATED	5/01/15		1,150							1,150	552	S/L	15		77

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55	MCKENZIE ADDITIONAL FENCE	6/30/16		5,859							5,859	2,346	S/L	15		391
58	MCKENZIE ADD'L FENCING	5/01/17		19,481							19,481	6,711	S/L	15		1,299
59	BEAN CREEK FENCING	6/01/17		5,473							5,473	1,855	S/L	15		365
60	BEAN CREEK FENCE/GATE	6/01/17		8,561							8,561	2,903	S/L	15		571
64	BLACK MTN HOUSE SOLAR	7/31/17		49,346							49,346	16,176	S/L	15		3,290
65	BLACK MTN HOUSE-RENOVATIO	1/16/18		14,310							14,310	4,214	S/L	15		954
66	MARTIN RENTAL-BATH REDO	3/31/18		13,634							13,634	3,863	S/L	15		909
67	BLACK MTN HOUSE INSULATIO	5/12/18		2,404							2,404	667	S/L	15		160
79	CAMPOS FENCING	7/11/18		27,960							27,960	7,456	S/L	15		1,864
80	CARPET-BALCK MTN HOUSE	12/13/18		2,578							2,578	1,319	S/L	7		368
81	MSTR BATHRM REDO- MARTIN	3/19/19		12,361							12,361	2,678	S/L	15		824
90	MARIPOSA OFFICE FLOORING REPL	7/14/21		6,383							6,383	912	S/L	7		912
95	STOOKEY PRESERVE-RANCH HOU	12/31/21		161,600							161,600	8,080	S/L	10		16,160
96	STOOKEY PRESERVE-BARN, SHOP	12/31/21		27,580							27,580	1,379	S/L	10		2,758
TOTAL IMPROVEMENTS				1,073,272		0	0	0	0	0	1,073,272	544,970				63,534
LIVESTOCK																
76	HORSE-JMJ SILVER SMOKE	4/01/18		6,500							6,500	5,525	S/L	5		975
88	ANIMAL PURCHASES	6/30/21		12,000							12,000	2,400	S/L	5		2,400
TOTAL LIVESTOCK				18,500		0	0	0	0	0	18,500	7,925				3,375
MACHINERY AND EQUIPMENT																
17	GENERATOR	11/14/06		1,114							1,114	1,114	S/L	5		0
18	AUGER	11/30/06		1,191							1,191	1,191	S/L	5		0
24	GPS	11/25/08		4,950							4,950	4,950	S/L	5		0

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32	J'S THINKPAD COMPUTER	7/16/11		2,086							2,086	2,086	S/L	5		0
35	2 TRAILERS	8/30/11		5,590							5,590	5,590	S/L	5		0
36	GENERATOR - FINE GOLD	9/01/11		5,755							5,755	5,755	S/L	5		0
37	JOHN DEERE SKIP LOADER	11/17/11		17,240							17,240	17,240	S/L	5		0
46	BOX TRAILER	2/26/13		2,500							2,500	2,500	S/L	5		0
51	SYNOLOGY NAS DEVICE	2/01/15		1,228							1,228	1,228	S/L	5		0
61	7X10 EXHO TRAILER	11/28/16		2,827							2,827	2,827	S/L	5		0
68	5 INSPIRON 5000 LAPTOPS	7/13/17		3,132							3,132	3,132	S/L	5		0
69	4 INSPIRON 7000 LAPTOPS	7/14/17		3,669							3,669	3,669	S/L	5		0
70	MONITORS/KEYBOARDS/DOCKIN	7/31/17		1,778							1,778	1,750	S/L	5		28
71	3 INSPIRON 5000 LAPTOPS	11/29/17		1,837							1,837	1,682	S/L	5		155
72	HUSKY YT42DXLS TRAILER	8/17/17		2,199							2,199	2,127	S/L	5		72
73	BEAN CREEK WATER TANK	10/03/17		4,413							4,413	4,194	S/L	5		219
74	DECKOVER TRAILER	1/24/18		9,495							9,495	8,387	S/L	5		1,108
75	BLACK MTN HOUSE-MINI SPLI	5/31/18		8,187							8,187	6,684	S/L	5		1,503
77	2 INSPIRON 5000 LAPTOPS	9/18/18		2,003							2,003	1,503	S/L	5		401
78	SONY ALPHA A6300 CAMERA	1/30/19		1,001							1,001	683	S/L	5		200
82	WELL PUMP	10/21/18		2,784							2,784	2,042	S/L	5		557
83	SOLAR SYSTEM GENERATOR	4/12/19		7,580							7,580	4,801	S/L	5		1,516
86	KARAVAN TR MODEL #KPU-2290-	3/31/21		3,000							3,000	750	S/L	5		600
87	BLACK MTN SOLAR GENERATOR	6/11/21		3,590							3,590	778	S/L	5		718
89	2 IPADS & ACCESSORIES	5/30/22		2,850							2,850	48	S/L	5		570
91	STOCKTON CREEK BENCHES	3/09/22		6,100							6,100	407	S/L	5		1,220
92	POLARIS TRAILER	6/01/22		3,500							3,500	58	S/L	5		700
93	2 DRONES	6/01/22		1,615							1,615	27	S/L	5		323
94	PRESSURE WASHERS	6/01/22		2,370							2,370	40	S/L	5		474
97	STIHL MS462 WRAP 28" CHAINSA	6/29/23		1,404							1,404		S/L	5		0

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98	3 DELL LATITUED 5530 BTX BASE	3/13/23		6,418							6,418		S/L	5		428
	TOTAL MACHINERY AND EQUIPME			123,406		0	0	0	0	0	123,406	87,243				10,792
	TOTAL DEPRECIATION			<u>1,410,705</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,410,705</u>	<u>790,618</u>				<u>100,528</u>
	GRAND TOTAL DEPRECIATION			<u>1,410,705</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,410,705</u>	<u>790,618</u>				<u>100,528</u>
	DEPRECIATION ASSETS SOLD			6,327		0	0	0	0	0	6,327	6,322				0
	DEPR REMAINING ASSETS			<u>1,404,378</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,404,378</u>	<u>784,296</u>				<u>100,528</u>

California Exempt Organization Annual Information Return

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) 7/01/2022, and ending (mm/dd/yyyy) 6/30/2023. Corporation/Organization name SIERRA FOOTHILL CONSERVANCY. California corporation number 1968628. FEIN 93-6301478. Street address (suite or room) 5065 CA-140 #G. City MARIPOSA. State CA. Zip code 95338.

A First return. B Amended return. C IRC Section 4947(a)(1) trust. D Final information return? E Check accounting method: 1 Cash 2 Accrual 3 Other. F Federal return filed? G Is this a group filing? H Is this organization in a group exemption. I Did the organization have any changes to its guidelines not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

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

Table with 2 columns: Description and Amount. Rows include: 1 Gross sales or receipts from other sources (839,912), 2 Gross dues and assessments from members and affiliates (39,235), 3 Gross contributions, gifts, grants, and similar amounts received (637,623), 4 Total gross receipts for filing requirement test (1,516,770), 5 Cost of goods sold (36,900), 6 Cost or other basis, and sales expenses of assets sold, 7 Total costs (36,900), 8 Total gross income (1,479,870).

Table with 2 columns: Description and Amount. Rows include: 9 Total expenses and disbursements (1,812,887), 10 Excess of receipts over expenses and disbursements (-333,017).

Table with 2 columns: Description and Amount. Rows include: 11 Total payments, 12 Use tax, 13 Payments balance, 14 Use tax balance, 15 Penalties and interest, 16 Balance due (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: CEO. Telephone: 209-742-5556.

Paid Preparer's Use Only. Preparer's signature: HENRY OUM, CPA. Firm's name: PRICE PAIGE & COMPANY CPAS LLP. Firm's FEIN: P01552333. Telephone: (559) 299-9540.

May the FTB discuss this return with the preparer shown above? See instructions. Yes [X] 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.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions.	1	50,419.
	2	Interest	2	97,773.
	3	Dividends	3	328,125.
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See instructions)	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	7	363,595.
<b>Expenses and Disbursements</b>	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	8	839,912.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	9	
	10	Disbursements to or for members.	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.	11	161,227.
	12	Other salaries and wages.	12	763,746.
	13	Interest	13	
	14	Taxes	14	70,297.
	15	Rents	15	20,160.
	16	Depreciation and depletion (See instructions)	16	98,455.
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 2	17	699,002.
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	18	1,812,887.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash		2,349,669.		2,572,566.
2	Net accounts receivable		1,097,553.		699,108.
3	Net notes receivable		65,557.		43,574.
4	Inventories		15,600.		13,200.
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock STMT 3		17,813,311.		19,302,577.
8	Mortgage loans				
9	Other investments. Attach schedule.				
10a	Depreciable assets	1,419,454.		1,420,950.	
b	Less accumulated depreciation	804,251.	615,203.	896,379.	524,571.
11	Land		9,599,416.		9,599,416.
12	Other assets. Attach schedule. STM 4		24,165.		14,334.
13	<b>Total assets</b>		31,580,474.		32,769,346.
<b>Liabilities and net worth</b>					
14	Accounts payable		136,218.		220,288.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable				
18	Other liabilities. Attach schedule. STM 5		236,302.		272,696.
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation.				
21	Retained earnings or income fund		31,207,954.		32,276,362.
22	<b>Total liabilities and net worth</b>		31,580,474.		32,769,346.

<b>Schedule M-1 Reconciliation of income per books with income per return</b>					
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	1,068,408.	7	Income recorded on books this year not included in this return. Attach schedule. SEE ST 6	
2	Federal income tax		8	Deductions in this return not charged against book income this year.	1,401,425.
3	Excess of capital losses over capital gains		9	Total. Add line 7 and line 8	1,401,425.
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.	-333,017.
6	<b>Total.</b> Add line 1 through line 5.	1,068,408.			

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

2022

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

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 <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number 93-6301478
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	TESORO VIEJO, INC. 7020 NORTH VAN NESS BLVD FRESNO, CA 93711	\$ 82,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JOSEPHINE FOX 1784 FROBISHER WAY SAN JOSE, CA 95124	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BEVERLY KNOBLOCH 5545 N FRESNO ST APT 311 FRESNO, CA 93710-6170	\$ 51,999.	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 <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number <b>93-6301478</b>
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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: **SIERRA FOOTHILL CONSERVANCY** Employer identification number: **93-6301478**

**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

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
--	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
CORRAL FENCING	5/18/1999	7,800.	7,757.	S/L	15		
ROAD GRAVEL	4/20/2000	1,030.	1,030.	S/L	7		
FLOORING, HOUSE	7/12/2000	1,800.	1,800.	S/L	7		
DECK MATERIALS	7/31/2000	1,904.	1,904.	S/L	7		
CATTLE GUARDS	9/08/2000	6,000.	6,000.	S/L	10		
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).....						<b>15</b>	100,528.

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
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.....	<b>22</b>					

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
MQ BUILDING MAT	5/29/2001	2,369.	2,369.	S/L	15		
GAL GREEN POLY	7/01/2001	1,253.	1,164.	S/L	7		
HOUSE AIR CONDI	8/23/2004	1,000.	850.	S/L	20	50.	
ELECTRIC FENCE	2/09/2005	1,271.	1,271.	S/L	15		
FENCING	1/31/2006	2,062.	2,062.	S/L	15		
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
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.....	<b>22</b>					

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
--	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
<b>(a)</b> Description of property	<b>(b)</b> Cost (business use only)	<b>(c)</b> Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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	
	GATES	2/17/2006	2,038.	2,038.	S/L	15			
	FENCE POSTS	3/24/2006	1,723.	1,723.	S/L	15			
	SHED	1/01/2007	14,394.	14,394.	S/L	15			
	HOUSE UPGRADE	5/01/2007	6,835.	6,835.	S/L	15			
	5 WATER TROUGHS	12/21/2006	1,895.	1,895.	S/L	15			
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).....						<b>15</b>		

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>	
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.....						<b>22</b>	

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
--	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
FINE GOLD FENCI	5/01/2007	27,840.	27,840.	S/L	15		
GENERATOR	11/14/2006	1,114.	1,114.	S/L	5		
AUGER	11/30/2006	1,191.	1,191.	S/L	5		
MCKENZIE WATER	2/21/2008	38,406.	36,693.	S/L	15	1,713.	
FENCING	3/25/2008	55,396.	52,625.	S/L	15	2,771.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
--	---

**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
TRANSFORMERS	3/28/2008	3,404.	3,257.	S/L	15	147.	
HOUSE PAINTING	10/17/2008	2,600.	2,365.	S/L	15	173.	
FENCING	4/04/2009	133,643.	118,052.	S/L	15	8,910.	
GPS	11/25/2008	4,950.	4,950.	S/L	5		
FINE GOLD FENCI	6/01/2010	16,703.	13,461.	S/L	15	1,114.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
TABLE MOUNTAIN	4/30/2010	5,472.	4,441.	S/L	15	365.	
2006 CHEVY TRAI	6/30/2011	15,968.	15,968.	S/L	5		
2005 HONDA CRV	6/30/2011	15,423.	15,423.	S/L	5		
FINE GOLD PERIM	4/01/2011	19,354.	14,513.	S/L	15	1,290.	
FINE GOLD RIPAR	6/01/2011	57,174.	42,250.	S/L	15	3,812.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>



**2022 Corporation Depreciation and Amortization**

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Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000															
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>																
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4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>																
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>																
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;">6 (a) Description of property</th> <th style="width:20%;">(b) Cost (business use only)</th> <th style="width:35%;">(c) Elected cost</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost												
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9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>																
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**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
J'S THINKPAD CO	7/16/2011	2,086.	2,086.	S/L	5		
MCKENZIE WATER	4/05/2012	1,608.	1,177.	S/L	15	107.	
MCKENZIE IMPROV	4/15/2012	27,328.	18,675.	S/L	15	1,822.	
2 TRAILERS	8/30/2011	5,590.	5,590.	S/L	5		
GENERATOR - FIN	9/01/2011	5,755.	5,755.	S/L	5		
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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**2022 Corporation Depreciation and Amortization**

**3885**

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Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
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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
JOHN DEERE SKIP	11/17/2011	17,240.	17,240.	S/L	5		
2008 FORD RANGE	6/04/2013	6,327.	6,322.	S/L	5		
MARTIN MAIN HOU	11/30/2012	110,000.	27,025.	S/L	39	2,821.	
MARTIN RENTAL H	11/30/2012	80,000.	19,649.	S/L	39	2,051.	
MARTIN FENCE	6/01/2013	2,300.	1,389.	S/L	15	153.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
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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
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**2022 Corporation Depreciation and Amortization**

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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
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<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
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12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
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**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
MARTIN HEATING/	4/15/2013	4,060.	2,474.	S/L	15	271.	
MARTIN RENTAL H	6/10/2013	2,713.	1,638.	S/L	15	181.	
BLACK MOUNTAIN	5/13/2013	3,038.	1,870.	S/L	15	203.	
HASLETT FENCE	6/26/2013	58,953.	35,409.	S/L	15	3,930.	
BOX TRAILER	2/26/2013	2,500.	2,500.	S/L	5		
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).....					<b>15</b>		

**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).....	<b>16</b>	
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**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
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MARTIN SHED	10/01/2013	4,999.	2,914.	S/L	15	333.	
SYNOLOGY NAS DE	2/01/2015	1,228.	1,228.	S/L	5		
MCKENZIE FENCIN	10/01/2014	1,937.	1,000.	S/L	15	129.	
MCKENZIE WATER	5/01/2015	4,290.	2,050.	S/L	15	286.	
MARTIN FENCE -	5/01/2015	1,150.	552.	S/L	15	77.	
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).....						<b>15</b>	

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**2022 Corporation Depreciation and Amortization**

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**Part I Election To Expense Certain Property Under IRC Section 179**

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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
MCKENZIE ADDITI	6/30/2016	5,859.	2,346.	S/L	15	391.	
RANGER 570	11/28/2016	12,078.	12,078.	S/L	5		
'17 HONDA QUAD	5/01/2017	7,032.	7,032.	S/L	5		
MCKENZIE ADD'L	5/01/2017	19,481.	6,711.	S/L	15	1,299.	
BEAN CREEK FENC	6/01/2017	5,473.	1,855.	S/L	15	365.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000															
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>																
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000															
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>																
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>																
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;">6 (a) Description of property</th> <th style="width:20%;">(b) Cost (business use only)</th> <th style="width:35%;">(c) Elected cost</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost												
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7 Listed property (elected IRC Section 179 cost).....	<b>7</b>																
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>																
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>																
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11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>																
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>																
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>																

**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
BEAN CREEK FENC	6/01/2017	8,561.	2,903.	S/L	15	571.	
7X10 EXHO TRAIL	11/28/2016	2,827.	2,827.	S/L	5		
2018 CHEVY 2500	3/23/2018	53,526.	45,496.	S/L	5	8,030.	
2018 CHEVY COL	3/23/2018	44,782.	38,063.	S/L	5	6,719.	
BLACK MTN HOUSE	7/31/2017	49,346.	16,176.	S/L	15	3,290.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>

**2022 Corporation Depreciation and Amortization**

**3885**

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Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
BLACK MTN HOUSE	1/16/2018	14,310.	4,214.	S/L	15	954.	
MARTIN RENTAL-B	3/31/2018	13,634.	3,863.	S/L	15	909.	
BLACK MTN HOUSE	5/12/2018	2,404.	667.	S/L	15	160.	
5 INSPIRON 5000	7/13/2017	3,132.	3,132.	S/L	5		
4 INSPIRON 7000	7/14/2017	3,669.	3,669.	S/L	5		
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
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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.....						<b>22</b>

**2022 Corporation Depreciation and Amortization**

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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
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(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
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13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
MONITORS/KEYBOA	7/31/2017	1,778.	1,750.	S/L	5	28.	
3 INSPIRION 500	11/29/2017	1,837.	1,682.	S/L	5	155.	
HUSKY YT42DXLS	8/17/2017	2,199.	2,127.	S/L	5	72.	
BEAN CREEK WATE	10/03/2017	4,413.	4,194.	S/L	5	219.	
DECKOVER TRAILE	1/24/2018	9,495.	8,387.	S/L	5	1,108.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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	
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Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
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<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
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12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
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**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
BLACK MTN HOUSE	5/31/2018	8,187.	6,684.	S/L	5	1,503.	
HORSE-JMJ SILVE	4/01/2018	6,500.	5,525.	S/L	5	975.	
2 INSPIRON 5000	9/18/2018	2,003.	1,503.	S/L	5	401.	
SONY ALPHA A630	1/30/2019	1,001.	683.	S/L	5	200.	
CAMPOS FENCING	7/11/2018	27,960.	7,456.	S/L	15	1,864.	
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).....					<b>15</b>		

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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**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
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<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
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8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
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**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
CARPET-BALCK MT	12/13/2018	2,578.	1,319.	S/L	7	368.	
MSTR BATHRM RED	3/19/2019	12,361.	2,678.	S/L	15	824.	
WELL PUMP	10/21/2018	2,784.	2,042.	S/L	5	557.	
SOLAR SYSTEM GE	4/12/2019	7,580.	4,801.	S/L	5	1,516.	
POLARIS MODEL #	3/31/2021	20,334.	5,084.	S/L	5	4,067.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
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**2022 Corporation Depreciation and Amortization**

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1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
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**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
POLARIS MODEL #	3/31/2021	20,057.	5,014.	S/L	5	4,011.	
KARAVAN TR MODE	3/31/2021	3,000.	750.	S/L	5	600.	
BLACK MTN SOLAR	6/11/2021	3,590.	778.	S/L	5	718.	
ANIMAL PURCHASE	6/30/2021	12,000.	2,400.	S/L	5	2,400.	
2 IPADS & ACCES	5/30/2022	2,850.	48.	S/L	5	570.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
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.....	<b>22</b>					

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
MARIPOSA OFFICE	7/14/2021	6,383.	912.	S/L	7	912.	
STOCKTON CREEK	3/09/2022	6,100.	407.	S/L	5	1,220.	
POLARIS TRAILER	6/01/2022	3,500.	58.	S/L	5	700.	
2 DRONES	6/01/2022	1,615.	27.	S/L	5	323.	
PRESSURE WASHER	6/01/2022	2,370.	40.	S/L	5	474.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....	<b>20</b>					
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....	<b>21</b>					
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.....	<b>22</b>					

**2022 Corporation Depreciation and Amortization**

**3885**

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

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
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**Part I Election To Expense Certain Property Under IRC Section 179**

1 Maximum deduction under IRC Section 179 for California.....	<b>1</b>	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	<b>7</b>	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
10 Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
13 Carryover of disallowed deduction to 2023. Add line 9 and line 10, less line 12.....	<b>13</b>	

**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
STOKEY PRESERV	12/31/2021	161,600.	8,080.	S/L	10	16,160.	
STOKEY PRESERV	12/31/2021	27,580.	1,379.	S/L	10	2,758.	
STIHL MS462 WRA	6/29/2023	1,404.		S/L	5		
3 DELL LATITUED	3/13/2023	6,418.		S/L	5	428.	
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).....						<b>15</b>	

**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).....	<b>16</b>	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
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).....	<b>18</b>	

**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).....						<b>20</b>
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
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.....						<b>22</b>

CLIENT SIERRAFC

SIERRA FOOTHILL CONSERVANCY

93-6301478

5/08/24

02:46PM

**STATEMENT 1**  
**FORM 199, PART II, LINE 7**  
**OTHER INCOME**

INCOME FROM SPECIAL EVENTS.....	\$	41,782.
OTHER INCOME.....		1,288.
PROGRAM SERVICE REVENUE.....		320,525.
	TOTAL \$	<u>363,595.</u>

**STATEMENT 2**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

ADVERTISING AND PROMOTION.....	\$	2,883.
AUTO EXPENSE.....		24,838.
BANK CHARGES.....		6,076.
COMMUNITY EDUCATION.....		23,690.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		11,582.
CONSERVATION EASEMENT.....		1,100.
CONTRACTED SERVICES.....		208,550.
DUES & SUBSCRIPTIONS.....		32,172.
FEED SUPPLEMENT.....		1,187.
GRAZING FEES.....		10,000.
INSURANCE.....		58,739.
LICENSES & PERMITS.....		4,789.
MISCELLANEOUS.....		164.
OFFICE EXPENSES.....		11,106.
OTHER EMPLOYEE BENEFIT.....		96,692.
POSTAGE AND SHIPPING.....		3,626.
PRINTING AND PUBLICATIONS.....		4,154.
PROFESSIONAL FEES.....		80,159.
PROGRAM MATERIALS & SUPPLIES.....		7,375.
REPAIRS & MAINTENANCE.....		24,229.
SPECIAL EVENT EXPENSES.....		23,832.
TRAVEL.....		27,571.
UTILITIES.....		34,488.
	TOTAL \$	<u>699,002.</u>

**STATEMENT 3**  
**FORM 199, SCHEDULE L, LINE 7**  
**INVESTMENTS IN STOCKS**

VARIOUS INVESTMENT HOLDINGS.....	\$	19,302,577.
	TOTAL \$	<u>19,302,577.</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 12**  
**OTHER ASSETS**

PREPAID EXPENSES AND DEFERRED CHARGES.....		14,334.
	TOTAL \$	<u>14,334.</u>

**STATEMENT 5  
FORM 199, SCHEDULE L, LINE 18  
OTHER LIABILITIES**

AGENCY AND TRUST FUND.....	111,818.
DEFERRED REVENUE.....	117,304.
NOTE PAYABLE.....	43,574.
TOTAL	<u>\$ 272,696.</u>

**STATEMENT 6  
FORM 199, SCHEDULE M-1, LINE 7  
INCOME RECORDED ON BOOKS NOT ON RETURN**

UNREALIZED INCOME.....	\$ 1,401,425.
TOTAL	<u>\$ 1,401,425.</u>

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) 7/01/2022, and ending (mm/dd/yyyy) 6/30/2023

Corporation/Organization name <b>SIERRA FOOTHILL CONSERVANCY</b>		California corporation number <b>1968628</b>
Street address (suite/room no.) <b>5065 CA-140 #G</b>		FEIN <b>93-6301478</b>
City (If the corporation has a foreign address, see instructions.) <b>MARIPOSA</b>		State <b>CA</b>
Foreign country name		ZIP code <b>95338</b>
Foreign province/state/county		Foreign postal code

<p><b>A</b> First return filed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Is this an education IRA within the meaning of R&amp;TC Section 23712? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>C</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final return?  <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized                  Enter date (mm/dd/yyyy) .....</p> <p><b>E</b> Amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>F</b> Accounting method used: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>G</b> Nature of trade or business <u>CATTLE BEEF SALES</u></p>	<p><b>H</b> Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>I</b> Is this organization claiming any former; Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>J</b> Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Unrelated Business Activity (UBA) code <u>110000</u></p> <p><b>L</b> Is this a hospital? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach federal Schedule H (Form 990)</p>
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<b>Taxable Corporation</b>	1 Unrelated business taxable income from Side 2, Part II, line 30..... ●	1	-26,375.
	2 Multiply line 1 by the average apportionment percentage _____ % from the Schedule R, Apportionment Formula Worksheet, Part A, line 2 or Part B, line 5. See instructions..... ●	2	
	3 Enter the lesser amount from line 1 or line 2. If the unrelated business activity is wholly in California and Schedule R was not completed, enter the amount from line 1..... ●	3	-26,375.
<b>Taxable Trust</b>	4 Unrelated business taxable income from Side 2, Part II, line 30..... ●	4	
<b>Tax Computation</b>	5 Unrelated business taxable income from line 3 or line 4..... ●	5	
	6 EZ, LAMBRA, or TTA NOL carryover deduction..... ●	6	
	7 Net Operating Loss deduction. See General Information N..... ●	7	
	8 Add line 6 and line 7..... ●	8	
	9 Net unrelated business taxable income. Subtract line 8 from line 5..... ●	9	
	10 Tax _____ % x line 9. See General Information J..... ●	10	
	11 Tax credits from Schedule B. See instructions..... ●	11	
<b>Total Tax</b>	12 Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-..... ●	12	0.
	13 Alternative minimum tax. See General Information O..... ●	13	
	14 Total tax. Add line 12 and line 13..... ●	14	
<b>Payments</b>	15 Overpayment from a prior year allowed as a credit..... ●	15	
	16 2022 estimated tax payments. See instructions..... ●	16	
	17 Withholding (Form 592-B and/or 593). See instructions..... ●	17	
	18 Amount paid with extension (form FTB 3539)..... ●	18	
	19 Total payments and credits. Add line 15 through line 18..... ●	19	
<b>Use Tax/ Tax Due/ Overpayment</b>	20 <b>Use tax.</b> See instructions..... ●	20	
	21 Payments balance. If line 19 is more than line 20, subtract line 20 from line 19..... ●	21	
	22 <b>Use tax balance.</b> If line 20 is more than line 19, subtract line 19 from line 20..... ●	22	
	23 Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions..... ●	23	
	24 Overpayment. Subtract line 14 from line 21. See instructions..... ●	24	
	25 Enter amount of line 24 to be applied to 2023 estimated tax..... ●	25	





**Schedule A Cost of Goods Sold and/or Operations.**

Method of inventory valuation (specify) WEIGHTED AVERAGE

1	Inventory at beginning of year	1	15,600.
2	Purchases	2	34,500.
3	Cost of labor	3	
4a	Additional IRC Section 263A costs. Attach schedule	4a	
b	Other costs. Attach schedule	4b	
5	Total. Add line 1 through line 4b	5	50,100.
6	Inventory at end of year	6	13,200.
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	36,900.

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization?  Yes  No

**Schedule B Tax Credits.**

1	Enter credit name	code	1	
2	Enter credit name	code	2	
3	Enter credit name	code	3	
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits, on line 4. Enter here and on Side 1, line 11.			4

**Schedule K Add-On Taxes or Recapture of Tax.** See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1	
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a	
	b Method for non-dealer installment obligations	2b	
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3	
4	Credit recapture. Credit name	4	
5	Total. Combine the amounts on line 1 through line 4. See instructions	5	

**Schedule R Apportionment Formula Worksheet.** Use only for unrelated trade or business amounts.

**Part A. Standard Method – Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales			
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			

**Part B. Three Factor Formula.** Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions			
2 Payroll factor: Wages and other compensation of employees			
3 Sales factor: Gross sales and/or receipts less returns and allowances			
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions.			

**Schedule C Rental Income from Real Property and Personal Property Leased with Real Property**

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

1	Description of property	2	Rent received or accrued	3	Percentage of rent attributable to personal property
					%
					%
					%
4	Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5 Complete if any item in column 3 is more than 10%, but not more than 50%		
(a)	Deductions directly connected (attach schedule)	(b)	Income includible, column 2 less column 4(a)	(a)	Gross income reportable, column 2 x column 3
				(b)	Deductions directly connected with personal property (attach schedule)
				(c)	Net income includible, column 5(a) less column 5(b)

Add columns 4(b) and column 5(c). Enter here and on Side 2, Part I, line 6

Schedule D Unrelated Debt-Financed Income

Table with 6 columns: 1 Description of debt-financed property, 2 Gross income from or allocable to debt-financed property, 3 Deductions directly connected with or allocable to debt-financed property (a) Straight-line depreciation, (b) Other deductions, 4 Amount of average acquisition indebtedness, 5 Average adjusted basis, 6 Debt basis percentage, 7 Gross income reportable, 8 Allocable deductions, 9 Net income (or loss) includible.

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

Table with 6 columns: 1 Description, 2 Amount, 3 Deductions directly connected, 4 Net investment income, 5 Set-asides, 6 Balance of investment income.

Total. Enter here and on Side 2, Part I, line 8. Enter gross income from members (dues, fees, charges, or similar amounts).

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Table with 6 columns for Exempt Controlled Organizations (1-6) and 6 columns for Nonexempt Controlled Organizations (7-11). Includes summary rows 4, 5, and 6.

Schedule G Exploited Exempt Activity Income, other than Advertising Income

Table with 8 columns: 1 Description of exploited activity, 2 Gross unrelated business income, 3 Expenses directly connected, 4 Net income from unrelated trade or business, 5 Gross income from activity that is not unrelated business income, 6 Expenses attributable to column 5, 7 Excess exempt expense, 8 Net income includible.

Schedule H Advertising Income and Excess Advertising Costs

Part I Income from Periodicals Reported on a Consolidated Basis

Table with 7 columns: 1 Name of periodical, 2 Gross advertising income, 3 Direct advertising costs, 4 Advertising income or excess advertising costs, 5 Circulation income, 6 Readership costs, 7 Instructions for calculation. Rows a, b, c, and Totals.

Part II Income from Periodicals Reported on a Separate Basis

Table with 7 columns: d, e, f. Rows d, e, f.

Part III Column A - Net Advertising Income

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4 or 7, and amount listed in Part II, columns 4 or 7. Rows 1, 2, 3, and Totals.

Part III Column B - Excess Advertising Costs

Table with 2 columns: (a) Enter "consolidated periodical" and/or names of non-consolidated periodicals, (b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4. Rows 1, 2, 3, and Totals.

Schedule I Compensation of Officers, Directors, and Trustees

Table with 6 columns: 1 Name of officer, 2 SSN or ITIN, 3 Title, 4 Percent of time devoted to business, 5 Compensation attributable to unrelated business, 6 Expense account allowances. Rows and Totals.

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

Table with 7 columns: 1 Group and guideline class or description of property, 2 Date acquired (dd/mm/yyyy), 3 Cost or other basis, 4 Depreciation allowed or allowable in prior years, 5 Method of computing depreciation, 6 Life or rate, 7 Depreciation for this year. Rows 1-6.

**2022**

**Net Operating Loss (NOL) Computation and  
NOL and Disaster Loss Limitations – Corporations**

**3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>
During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> C corporation <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input checked="" type="radio"/> <input checked="" type="checkbox"/> Exempt organization <input checked="" type="radio"/> <input type="checkbox"/> Limited liability company (electing to be taxed as a corporation)	FEIN <b>93-6301478</b>

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.**

**Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number .....	<b>1</b>	<u>26,375.</u>
2 2022 disaster loss included in line 1. Enter as a positive number .....	<b>2</b>	
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions .....	<b>3</b>	<u>26,375.</u>
4a Enter the amount of the loss incurred by a new business included in line 3 .....	<b>4a</b>	
b Enter the amount of the loss incurred by an eligible small business included in line 3 .....	<b>4b</b>	<u>26,375.</u>
c Add line 4a and line 4b .....	<b>4c</b>	<u>26,375.</u>
5 General NOL. Subtract line 4c from line 3 .....	<b>5</b>	
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions .....	<input checked="" type="radio"/> <b>6</b>	<u>26,375.</u>

**Part II NOL carryover and disaster loss carryover limitations.** See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)..... <input checked="" type="radio"/>	<b>(g)</b> Available balance	
---	---------------------------------	--

**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2021	(f) Amount used in 2022	(g) Available balance	(h) Carryover to 2023 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2011		ESB	100,150.	<input checked="" type="radio"/> 59,414.	0.	0.	<input checked="" type="radio"/> 59,414.
<input checked="" type="radio"/> 2012		ESB	36,935.	<input checked="" type="radio"/> 36,935.	0.	0.	<input checked="" type="radio"/> 36,935.
<input checked="" type="radio"/> 2013		ESB	7,244.	<input checked="" type="radio"/> 7,244.	0.	0.	<input checked="" type="radio"/> 7,244.
<input checked="" type="radio"/> 2014		ESB	14,577.	<input checked="" type="radio"/> 14,577.	0.	0.	<input checked="" type="radio"/> 14,577.

**Current Year NOLs**

Year	Code	Type of NOL	Initial loss	Carryover	Amount used	Available balance	Col. (d) minus col. (f)
3 2022		DIS					col. (d) minus col. (f) See instructions.
4 2022		ESB	26,375.				26,375.
2022							
2022							
2022							

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III 2022 NOL deduction**

1 Total the amounts in Part II, line 2, column (f) .....	<b>1</b>	<u>0.</u>
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- .....	<b>2</b>	<u>0.</u>
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7 .....	<input checked="" type="radio"/> <b>3</b>	<u>0.</u>

**2022**

**Net Operating Loss (NOL) Computation and  
NOL and Disaster Loss Limitations – Corporations**

**3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

CONTINUATION SHEET PAGE 2

Corporation name  <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>  FEIN <b>93-6301478</b>
--	--

During the taxable year the corporation incurred the NOL, the corporation was a(n):   C corporation  
  S corporation   Exempt organization   Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.**

**Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number .....	1
2 2022 disaster loss included in line 1. Enter as a positive number .....	2
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions .....	3
4a Enter the amount of the loss incurred by a new business included in line 3 .....	4a
b Enter the amount of the loss incurred by an eligible small business included in line 3 .....	4b
c Add line 4a and line 4b .....	4c
5 General NOL. Subtract line 4c from line 3 .....	5
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions .....	<input checked="" type="radio"/> 6

**Part II NOL carryover and disaster loss carryover limitations.** See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-) .....	(g) Available balance	
---	--------------------------	--

**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2021	(f) Amount used in 2022	(h) Carryover to 2023 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2015		ESB	21,572.	<input checked="" type="radio"/> 21,572.	0.	<input checked="" type="radio"/> 21,572.
<input checked="" type="radio"/> 2018		ESB	23,397.	<input checked="" type="radio"/> 23,397.	0.	<input checked="" type="radio"/> 23,397.
<input checked="" type="radio"/> 2019		ESB	11,965.	<input checked="" type="radio"/> 11,965.	0.	<input checked="" type="radio"/> 11,965.
<input checked="" type="radio"/> 2020		ESB	887.	<input checked="" type="radio"/> 887.	0.	<input checked="" type="radio"/> 887.

**Current Year NOLs**

3	Year	Type of NOL	Initial loss	Carryover	Amount used	col. (d) minus col. (f) See instructions.
3	2022	DIS				
4	2022					
	2022					
	2022					
	2022					

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III 2022 NOL deduction**

1 Total the amounts in Part II, line 2, column (f) .....	1	0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- .....	2	0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7 .....	<input checked="" type="radio"/> 3	0.

**2022**

**Net Operating Loss (NOL) Computation and  
NOL and Disaster Loss Limitations – Corporations**

**3805Q**

Attach to Form 100, Form 100W, Form 100S, or Form 109.

CONTINUATION SHEET PAGE 3

Corporation name  <b>SIERRA FOOTHILL CONSERVANCY</b>	California corporation number <b>1968628</b>  FEIN <b>93-6301478</b>
--	--

During the taxable year the corporation incurred the NOL, the corporation was a(n):   C corporation  
  S corporation   Exempt organization   Limited liability company (electing to be taxed as a corporation)

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

**If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.**

**Part I Current year NOL.** If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number .....	1
2 2022 disaster loss included in line 1. Enter as a positive number .....	2
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions .....	3
4a Enter the amount of the loss incurred by a new business included in line 3 .....	4a
b Enter the amount of the loss incurred by an eligible small business included in line 3 ..	4b
c Add line 4a and line 4b. ....	4c
5 General NOL. Subtract line 4c from line 3 .....	5
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions .....	<input checked="" type="radio"/> 6

**Part II NOL carryover and disaster loss carryover limitations.** See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-) .....	(g) Available balance	
--	--------------------------	--

**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2021	(f) Amount used in 2022	(h) Carryover to 2023 col. (e) minus col. (f)
2 <input checked="" type="radio"/> 2021		ESB	23,056.	<input checked="" type="radio"/> 23,056.	0.	<input checked="" type="radio"/> 23,056.
<input checked="" type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input checked="" type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input checked="" type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Current Year NOLs**

3	Year	Type of NOL	Initial loss	Carryover	Amount used	Col. (d) minus col. (f) See instructions.
3	2022	DIS				
4	2022					
	2022					
	2022					
	2022					

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III 2022 NOL deduction**

1 Total the amounts in Part II, line 2, column (f) .....	<input checked="" type="radio"/> 1	0.
2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- .....	2	0.
3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7 .....	<input checked="" type="radio"/> 3	0.

STATEMENT 1  
FORM 109, PART II, LINE 24  
OTHER EXPENSES

ADVERTISING.....	\$	2,883.
AUTO EXPENSE.....		4,501.
BANK CHARGES.....		1,060.
CONTRACTED SERVICES.....		15,694.
DUES & SUBSCRIPTIONS.....		70.
FEED SUPPLEMENTS.....		1,187.
GRAZING FEES.....		10,000.
MISCELLANEOUS.....		10.
OFFICE EXPENSE.....		361.
POSTAGE & DELIVERY.....		105.
PROFESSIONAL FEES.....		201.
TRAVEL.....		496.
	TOTAL \$	<u>36,568.</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](http://www.oag.ca.gov/charities)

<p><b>SIERRA FOOTHILL CONSERVANCY</b> Name of Organization</p> <p>List all DBAs and names the organization uses or has used <b>5065 CA-140 G</b> Address (Number and Street)</p> <p><b>MARIPOSA, CA 95338</b> City or Town, State, and ZIP Code</p> <p><b>209-742-5556</b>      <b>ANGIE@SIERRAFOOTHILL.ORG</b> Telephone Number      E-mail Address</p>	<p>Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report</p> <p>State Charity Registration Number <u>102596</u></p> <p>Corporation or Organization No. <u>1968628</u></p> <p>Federal Employer ID No. <u>93-6301478</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 7/01/22 ending 6/30/23) list:

**Total Revenue \$** (including noncash contributions) 1,456,038.    **Noncash Contributions \$** 0.    **Total Assets \$** 32,769,346.

**Program Expenses \$** 1,221,104.      **Total Expenses \$** 1,812,887.

**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? <span style="float: right;">SEE STATEMENT 1</span>	<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 checked="" type="checkbox"/>	<input 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.**

	<b>BRIDGET FITHIAN</b>	<b>CEO</b>	
Signature of Authorized Agent	Printed Name	Title	Date

CLIENT SIERRAFC

SIERRA FOOTHILL CONSERVANCY

93-6301478

5/08/24

02:46PM

**STATEMENT 1  
FORM RRF-1, PART B, LINE 5  
GOVERNMENT AGENCY THAT PROVIDED FUNDING**

WCB  
PO BOX 944209  
SACRAMENTO, CA 94224  
KURT MALCHOW  
KURT@WILDLIFE.CA.GOV

USFWS  
1161 BLOCKER DRIVE, SUITE 110  
AUBURN, CA 95603  
CAROLYN KOLSTAD  
CAROLYN.KOLSTAD@FWS.GOV

SIERRA NEVADA CONSERVANCY  
BARBARA HARRIMAN, GRANTS TECHNICIAN  
BHARRIMAN@SIERRANEVADA.CA.GOV  
11521 BLOCKER DRIVE, STE 205  
AUBURN, CA 95603

EQIP USDA-NRCS  
ROBIN SMITH  
5009 FAIRGROUNDS ROAD  
MARIPOSA, CA 95338  
209-966-3431  
559-276-7494

NATIONAL FISH & WILDLIFE FOUNDATION  
11313 15TH STREET, NW, SUITE 1000  
WASHINGTON, DC. 20005

DEPARTMENT OF CONSERVATION  
DIVISION OF LAND RESOURCE PROTECTION  
ATTN: MICHAEL SHAW, GENERAL MANAGER  
801 K STREET, MS 14-15  
SACRAMENTO, CA 95814

CA DEPARTMENT OF FISH & WILDLIFE  
JOHN DOWNS, SENIOR ENVIRONMENTAL SCIENTIST  
916-376-8647  
PO BOX 944209  
SACRAMENTO, CA 94244-2090

## Return of Organization Exempt From Income Tax

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

# 2022

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**A** For the **2022** calendar year, or tax year beginning **7/01**, **2022**, and ending **6/30**, **2023**

<b>B</b> Check if applicable:	<b>C</b>	<b>D</b> Employer identification number		
<input type="checkbox"/> Address change	SIERRA FOOTHILL CONSERVANCY 5065 CA-140 G MARIPOSA, CA 95338	93-6301478		
<input type="checkbox"/> Name change		<b>E</b> Telephone number	209-742-5556	
<input type="checkbox"/> Initial return			<b>G</b> Gross receipts \$	1,516,770.
<input type="checkbox"/> Final return/terminated		<b>F</b> Name and address of principal officer: BRIDGET FITHIAN	<b>H(a)</b> Is this a group return for subordinates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return		5065 CA-140 SUITE G MARIPOSA, CA 95338	<b>H(b)</b> Are all subordinates included? If "No," attach a list. See instructions.	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending		<b>H(c)</b> Group exemption number		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>J</b> Website: WWW.SIERRAFOOTHILL.ORG				
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	<b>L</b> Year of formation: 1996	<b>M</b> State of legal domicile: CA		

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>PROTECT, MANAGE AND PRESERVE LANDS AND WILDLIFE HAVING UNIQUE NATURAL RESOURCES AND CULTURAL QUALITIES WITHIN AND NEAR THE FOOTHILLS OF THE SIERRA NEVADA RANGE.</u>		
<b>Activities &amp; Governance</b>	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	10
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	10
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) .....	<b>5</b>	14
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	152
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	13,519.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	4,602,606.	637,623.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	480,888.	359,760.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	387,440.	425,898.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	19,281.	32,757.
		5,490,215.	1,456,038.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	1,022,882.	1,091,962.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) .....	163,851.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	2,356,985.	697,093.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	3,379,867.	1,789,055.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	2,110,348.	-333,017.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) .....	31,580,474.	32,769,346.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	372,520.	492,984.
		31,207,954.	32,276,362.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date		
	BRIDGET FITHIAN <small>Type or print name and title</small>	CEO		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	
	HENRY OUM, CPA	HENRY OUM, CPA		
	Firm's name	PRICE PAIGE & COMPANY CPAS LLP	Check <input type="checkbox"/> if self-employed	PTIN P01552333
	Firm's address	570 N MAGNOLIA AVE STE 100 CLOVIS, CA 93611	Firm's EIN	87-3267876
		Phone no.	(559) 299-9540	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROTECT, MANAGE AND PRESERVE LANDS AND WILDLIFE HAVING UNIQUE NATURAL RESOURCES AND CULTURAL QUALITIES WITHIN AND NEAR THE FOOTHILLS OF THE SIERRA NEVADA RANGE.

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 \$ 581,165. including grants of \$ ) (Revenue \$ )

LAND CONSERVATION - SIERRA FOOTHILL CONSERVANCY HAS PRESERVED OVER 52,495 ACRES IN OUR SERVICE REGION THAT INCLUDES FRESNO, MADERA, AND MARIPOSA COUNTIES. WITH 10 PRESERVES AND 48 CONSERVATION EASEMENTS THAT HIGHLIGHT THE DIVERSE ECOLOGY OF THE SIERRA NEVADA, SFC HAS ACTIVE PROJECT DEVELOPMENT FOR AN ADDITIONAL 1,955 ACRES IN 2022, CREATING CONNECTED HABITATS AND EXPANDING THE MADERA/MARIPOSA FOCUS AREA.

4b (Code: ) (Expenses \$ 513,905. including grants of \$ ) (Revenue \$ )

LAND STEWARDSHIP - FROM THE SNOW-CAPPED SIERRA TO THE CENTRAL VALLEY FLOOR, EXPANSIVE LANDSCAPES, IMPORTANT HABITATS, AND CLEAN WATER RESOURCES ARE CONSERVED AND MANAGED TO ENSURE CONTINUING PUBLIC BENEFITS. SFC SUPPORTS A THRIVING LAND-BASED ECONOMY WHILE PROMOTING A CONSERVATION ETHIC THAT SPANS GENERATIONS. FUNDING AWARDS FOR FOREST RESTORATION AND FUELS MANAGEMENT, REESTABLISHING BLUE OAK WOODLANDS & PONDEROSA PINES, COMMUNITY ENGAGEMENT TO VOLUNTEER WITH PLANTINGS, AND OPPORTUNITIES FOR INTERNSHIPS ALONG WITH PARTNERSHIPS WHICH PROVIDE AVIAN, VEGETATION & CARBON MONITORING, EROSION CONTROLS, FIG REMOVAL.

4c (Code: ) (Expenses \$ 85,482. including grants of \$ ) (Revenue \$ )

SEE SCHEDULE O

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

(Expenses \$ 40,552. including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,221,104.

**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i> .....	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> 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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable. ....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable. ....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

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

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1a</b> 10 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent. . . . . <b>1b</b> 10		
<b>2</b>	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
<b>3</b>	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
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7a</b>	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
<b>b</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
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</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? . . . . .		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13. . . . .	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b>	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	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O. . . . .	X	
<b>b</b>	Other officers or key employees of the organization. . . . .		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	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	
<b>b</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? . . . . .		X

**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.  
 ANGIE SBERNA 5065 CA-140 MARIPOSA CA 95338 209-742-5556



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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRIDGET FITHIAN CEO	55 0			X				161,227.	0.	15,883.
(2) JAMES MARSHALL DIRECTOR	2 0	X						0.	0.	0.
(3) RODNEY OLSEN DIRECTOR	2 0	X						0.	0.	0.
(4) PAUL BEARE DIRECTOR	2 0	X						0.	0.	0.
(5) JEAN LINDER DIRECTOR	2 0	X						0.	0.	0.
(6) DONN FURMAN DIRECTOR	2 0	X						0.	0.	0.
(7) SUE OVERSTREET SECRETARY	2 0	X		X				0.	0.	0.
(8) JEFF SINGLE PRESIDENT	2 0	X		X				0.	0.	0.
(9) JOHN EDWARDS TREASURER	2 0	X		X				0.	0.	0.
(10) CRAIG POOLE VICE PRESIDENT	2 0	X		X				0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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

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

<b>1b Subtotal</b> .....	161,227.	0.	15,883.
<b>c Total from continuation sheets to Part VII, Section A</b> .....	0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....	161,227.	0.	15,883.

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

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

**Section B. Independent Contractors**

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

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

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	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	215,585.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	422,038.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>					
	<b>h Total.</b> Add lines 1a-1f .....		637,623.				
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> FEES FOR SERVICES .....	900099	261,336.	261,336.			
	<b>b</b> GRAZING INCOME .....	110000	46,589.	46,589.			
	<b>c</b> MEMBERSHIP DUES & ASSESSMENTS .....	900099	39,235.	39,235.			
	<b>d</b> RENTAL INCOME .....	900002	12,600.	12,600.			
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....		359,760.					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		425,898.	425,898.			
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6a</b> Gross rents .....	(i) Real      (ii) Personal					
		<b>6a</b>					
		<b>b</b> Less: rental expenses .....	<b>6b</b>				
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7a</b> Gross amount from sales of assets other than inventory .....	(i) Securities      (ii) Other					
		<b>7a</b>					
		<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>				
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>	41,782.				
		<b>b</b> Less: direct expenses .....	<b>8b</b>	23,832.			
<b>c</b> Net income or (loss) from fundraising events .....			17,950.			17,950.	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
	<b>b</b> Less: direct expenses .....	<b>9b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....						
<b>10a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>	50,419.					
	<b>b</b> Less: cost of goods sold .....	<b>10b</b>	36,900.				
	<b>c</b> Net income or (loss) from sales of inventory .....		13,519.		13,519.		
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> OTHER INCOME .....	110000	1,288.	1,288.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		1,288.					
<b>12 Total revenue.</b> See instructions .....			1,456,038.	786,946.	13,519.	17,950.	

**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.

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> 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	161,227.	96,736.	48,368.	16,123.
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	763,746.	505,105.	186,021.	72,620.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	96,692.	62,913.	24,502.	9,277.
10 Payroll taxes	70,297.	45,740.	17,813.	6,744.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,883.	2,883.		
13 Office expenses	11,106.	7,352.	2,723.	1,031.
14 Information technology				
15 Royalties				
16 Occupancy	20,160.	13,117.	5,109.	1,934.
17 Travel	27,571.	15,505.	10,378.	1,688.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,582.	7,536.	2,935.	1,111.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	98,455.	64,060.	24,949.	9,446.
23 Insurance	58,739.	38,218.	14,885.	5,636.
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>CONTRACTED SERVICES</u>	208,550.	169,143.	24,895.	14,512.
b <u>PROFESSIONAL FEES</u>	80,159.	69,153.	8,038.	2,968.
c <u>UTILITIES</u>	34,488.	22,440.	8,739.	3,309.
d <u>DUES &amp; SUBSCRIPTIONS</u>	32,172.	20,957.	8,135.	3,080.
e All other expenses	111,228.	80,246.	16,610.	14,372.
25 Total functional expenses. Add lines 1 through 24e	1,789,055.	1,221,104.	404,100.	163,851.
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) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing .....	2,349,669.	<b>1</b>	2,572,566.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	1,097,553.	<b>4</b>	699,108.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	65,557.	<b>7</b>	43,574.
	<b>8</b> Inventories for sale or use .....	15,600.	<b>8</b>	13,200.
	<b>9</b> Prepaid expenses and deferred charges .....	24,165.	<b>9</b>	14,334.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 11,020,366.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 896,379.	10,214,619.	<b>10c</b> 10,123,987.
	<b>11</b> Investments – publicly traded securities .....	17,813,311.	<b>11</b>	19,302,577.
	<b>12</b> Investments – other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	31,580,474.	<b>16</b>	32,769,346.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	136,218.	<b>17</b>	220,288.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	68,645.	<b>19</b>	117,304.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	167,657.	<b>25</b>	155,392.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	372,520.	<b>26</b>	492,984.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	2,916,250.	<b>27</b>	2,586,709.
	<b>28</b> Net assets with donor restrictions .....	28,291,704.	<b>28</b>	29,689,653.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	31,207,954.	<b>32</b>	32,276,362.
<b>33</b> Total liabilities and net assets/fund balances .....	31,580,474.	<b>33</b>	32,769,346.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	1,456,038.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	1,789,055.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-333,017.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	31,207,954.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	1,401,425.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	32,276,362.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	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.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
<b>b</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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number <b>93-6301478</b>
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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)						
<b>Total</b>						

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
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 <b>Total.</b> Add lines 1 through 3.	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
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 <b>Public support.</b> Subtract line 5 from line 4.						45,623,744.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	4,902,599.	25598612.	10693221.	3,729,154.	700,158.	45,623,744.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	47,732.	159,687.	300,907.	387,440.	423,398.	1,319,164.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	643,020.	622,691.	507,156.	500,128.	374,732.	2,647,727.
11 <b>Total support.</b> Add lines 7 through 10.						49,590,635.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .						<input type="checkbox"/>

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

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	92.00 %
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	92.48 %

16a **33-1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15.	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33-1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			

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

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

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

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

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

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

<b>Section D – Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required – provide details in <b>Part VI</b> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E – Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required – explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017 . . . . .			
<b>b</b> From 2018 . . . . .			
<b>c</b> From 2019 . . . . .			
<b>d</b> From 2020 . . . . .			
<b>e</b> From 2021 . . . . .			
<b>f Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018 . . . . .			
<b>b</b> Excess from 2019 . . . . .			
<b>c</b> Excess from 2020 . . . . .			
<b>d</b> Excess from 2021 . . . . .			
<b>e</b> Excess from 2022 . . . . .			

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.)

**PART II, LINE 10 - OTHER INCOME**

<u>NATURE AND SOURCE</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
GRAZING INCOME	\$ 46,589.	\$ 80,193.	\$ 77,081.	\$ 69,343.	\$ 100,602.
FEE FOR SERVICE	261,336.	355,210.	330,006.	486,220.	485,454.
MISCELLANEOUS	1,288.	346.	10,620.	643.	1,863.
BEEF SALES	50,419.	52,479.	77,649.	53,835.	43,201.
RENTAL INCOME	12,600.	11,900.	11,800.	12,650.	11,900.
GAIN ON SALE	2,500.				
TOTAL	<u>\$ 374,732.</u>	<u>\$ 500,128.</u>	<u>\$ 507,156.</u>	<u>\$ 622,691.</u>	<u>\$ 643,020.</u>

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

2022

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

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 <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number 93-6301478
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	TESORO VIEJO, INC. 7020 NORTH VAN NESS BLVD FRESNO, CA 93711	\$ 82,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JOSEPHINE FOX 1784 FROBISHER WAY SAN JOSE, CA 95124	\$ 18,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	BEVERLY KNOBLOCH 5545 N FRESNO ST APT 311 FRESNO, CA 93710-6170	\$ 51,999.	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 <b>SIERRA FOOTHILL CONSERVANCY</b>	Employer identification number <b>93-6301478</b>
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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: **SIERRA FOOTHILL CONSERVANCY** Employer identification number: **93-6301478**

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

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
 Complete if the organization answered "Yes" on Form 990,  
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
 Attach to Form 990.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

SIERRA FOOTHILL CONSERVANCY

93-6301478

**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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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).

<input checked="" type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input checked="" type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input checked="" type="checkbox"/> 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 . . . . .	<b>2 a</b> 48
b Total acreage restricted by conservation easements . . . . .	<b>2 b</b> 41,607
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2 c</b>
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register . . . . .	<b>2 d</b>

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 1

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	14,628,458.	16,820,181.	13,559,331.	7,964,143.	6,593,007.
b Contributions				5,040,601.	829,740.
c Net investment earnings, gains, and losses	1,429,229.	-2,143,678.	3,291,536.	571,521.	550,928.
d Grants or scholarships					
e Other expenditures for facilities and programs	112,312.	48,045.	30,686.	16,934.	9,532.
f Administrative expenses					
g End of year balance	15,945,375.	14,628,458.	16,820,181.	13,559,331.	7,964,143.

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 100.00 %
- 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)	X
(ii) Related organizations	3a(ii)	X
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		9,599,416.		9,599,416.
b Buildings				
c Leasehold improvements		1,081,845.	616,840.	465,005.
d Equipment		320,605.	273,039.	47,566.
e Other		18,500.	6,500.	12,000.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,123,987.

**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) -----		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (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) AGENCY AND TRUST FUND	111,818.
(3) NOTE PAYABLE	43,574.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	155,392.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	2,918,195.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	<b>a</b> Net unrealized gains (losses) on investments .....	<b>2a</b>	1,401,425.
	<b>b</b> Donated services and use of facilities .....	<b>2b</b>	
	<b>c</b> Recoveries of prior year grants .....	<b>2c</b>	
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII .....	<b>2d</b>	60,732.
	<b>e</b> Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	1,462,157.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	1,456,038.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
	<b>b</b> Other (Describe in Part XIII.) .....	<b>4b</b>	
	<b>c</b> Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	1,456,038.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	1,849,787.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	<b>a</b> Donated services and use of facilities .....	<b>2a</b>	
	<b>b</b> Prior year adjustments .....	<b>2b</b>	
	<b>c</b> Other losses .....	<b>2c</b>	
	<b>d</b> Other (Describe in Part XIII.) SEE PART XIII .....	<b>2d</b>	60,732.
	<b>e</b> Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	60,732.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	1,789,055.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	<b>a</b> Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
	<b>b</b> Other (Describe in Part XIII.) .....	<b>4b</b>	
	<b>c</b> Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	1,789,055.

**Part XIII Supplemental Information.**

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

**PART X - FASB ASC 740 FOOTNOTE**

THE CONSERVANCY HAS QUALIFIED AS A NON-PROFIT ORGANIZATION AND HAS BEEN GRANTED TAX-EXEMPT STATUS PURSUANT TO THE INTERNAL REVENUE CODE SECTION 501(C) (3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701(D). THE CONSERVANCY AND ITS LLC ARE SUBJECT TO TAXATION ON ANY UNRELATED BUSINESS INCOME, PRIMARILY RELATED TO THE SALE OF GRASS-FED BEEF. THE LLC IS SUBJECT TO THE STATE OF CALIFORNIA'S MINIMUM ENTITY TAX.

**Part XIII Supplemental Information** (continued)**PART X - FASB ASC 740 FOOTNOTE (CONTINUED)**

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS FEDERAL AND STATE EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. THE CONSERVANCY'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

CATTLE COST OF GOODS SOLD.....	\$	36,900.
FUNDRAISING EXPENSES.....		23,832.
	TOTAL	<u>\$ 60,732.</u>

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

CATTLE COST OF GOODS SOLD.....	\$	36,900.
FUNDRAISING EXPENSES.....		23,832.
	TOTAL	<u>\$ 60,732.</u>

**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

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

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

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

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

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

-----  
 -----  
 -----  
 -----



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		FUNDRAISING/SP (event type)	(event type)	NONE (total number)	(add column (a) through column (c))	
Revenue	1	Gross receipts	41,782.		41,782.	
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	41,782.		41,782.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	23,832.		23,832.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				23,832.
	11	Net income summary. Subtract line 10 from line 3, column (d)				17,950.

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

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

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No
- b If "No," explain: \_\_\_\_\_
- 10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No
- b If "Yes," explain: \_\_\_\_\_

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

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

Name -----

Address -----

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

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

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

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided -----

Director/officer  Employee  Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? **4a**  Yes  No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**  Yes  No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**  Yes  No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? **5a**  Yes  No
- b** Any related organization? **5b**  Yes  No
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? **6a**  Yes  No
- b** Any related organization? **6b**  Yes  No
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**  Yes  No

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III. **8**  Yes  No

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  Yes  No

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

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

**Schedule J (Form 990) 2022**

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				(C) Retirement and other deferred compensation
BRIDGET FITHIAN 1 CEO	(i)	161,227.	0.	0.	0.	15,883.	177,110.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

**SCHEDULE O**  
**(Form 990)**

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

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

EDUCATION & ENGAGEMENT- SFC EDUCATION AND OUTREACH OFFERS A VARIETY OF OPPORTUNITIES FOR THE PUBLIC TO ENJOY AND CONNECT TO NATURE. THROUGH OUR OVER 100 HIKES AND CLASSES WHICH ARE LED BY TRAINED AND EXPERIENCED DOCENTS, OPPORTUNITIES TO ENGAGE IN OUR LOCAL CONSERVED LANDS IS A HIGHLIGHT OF OUR PROGRAMS. SFC CONNECTED MORE THAN 6,000 PEOPLE, FROM SCHOOL CHILDREN TO SENIOR CITIZENS WITH SFC-PROTECTED LANDS. SFC WON THE PRESTIGIOUS COMMUNITY PARTICIPANT AWARD FROM THE FRESNO STATE RICHTER CENTER FOR OUR COLLABORATIVE EFFORTS IN EDUCATION AND OUTREACH.

OUR STEM-BASED YOUTH EDUCATION PROGRAM BRINGS UNDERSERVED K-12 STUDENTS FROM NEARBY COMMUNITIES TO OUR MCKENZIE PRESERVE WHERE THEY FOCUS ON EXPERIENTIAL LEARNING THAT RELATES TO SCIENCE STANDARDS.

OUR VOLUNTEER WORKDAYS ALLOW FOR MULTI PRESERVE TRAIL WORK, COLLABORATIONS WITH ROTARY, AND OTHER SERVICE GROUPS, FRESNO STATE UNIVERSITY AND OTHER LOCAL SCHOOLS AND UNIVERSITIES. THROUGH GRANT FUNDED PARTNERSHIPS SFC IS ABLE TO COMPLETE TRAIL WORK AND OTHER CRUCIAL STEWARDSHIP TASKS ON SEVERAL PRESERVES.

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

OTHER PROGRAM EXPENSES

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

THE INFORMATION RETURNS ARE REVIEWED BY THE TREASURER AND THE FINANCE DIRECTOR AND AVAILABLE TO THE BOARD OF DIRECTORS PRIOR TO FILING.

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

UPON SIGNIFICANT/MATERIAL DONATIONS, EMPLOYEES ARE QUESTIONED AT THE TIME FOR

POTENTIAL CONFLICTS OF INTEREST. THE ORGANIZATION'S POLICY IS TO NOT PARTICPATE IN

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)**

TRANSACTIONS THAT COULD GIVE RISE TO CONFLICTS OF INTEREST.

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

COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY THE BOARD OF DIRECTORS.

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

AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

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

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization

SIERRA FOOTHILL CONSERVANCY

Employer identification number

93-6301478

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) SIERRA LAND BEEF 5067 CA-140 MARIPOSA, CA 95338 27-4177628	CATTLE FARMING	CA	78,319.	54,196.	SIERRA FOOTHILLS CONSERVANCY
(2) -----					
(3) -----					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) -----							
(2) -----							
(3) -----							
(4) -----							



**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

**Part VII** **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

---

Date Accepted \_\_\_\_\_

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

# California e-file Return Authorization for Exempt Organizations

FORM

2022

8453-EO

Exempt Organization name

Identifying number

SIERRA FOOTHILL CONSERVANCY

93-6301478

### Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	1,516,770.
2	Total gross income (Form 199, line 8)	2	1,479,870.
3	Total expenses and disbursements (Form 199, line 9)	3	1,812,887.

### Part II Settle Your Account Electronically for Taxable Year 2022

4  Electronic funds withdrawal    4a Amount \_\_\_\_\_    4b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

### Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number \_\_\_\_\_  
6 Account number \_\_\_\_\_    7 Type of account:  Checking     Savings

### Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2022 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here    Signature of officer \_\_\_\_\_    Date \_\_\_\_\_    CEO    Title

### Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2022 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>ERO Must Sign</b>	ERO's signature	▶ HENRY OUM, CPA	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN	P01552333
	Firm's name (or yours if self-employed) and address	▶ PRICE PAIGE & COMPANY CPAS LLP 570 N MAGNOLIA AVE STE 100 CLOVIS CA			Firm's FEIN	87-3267876	
					ZIP code	93611	

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

<b>Paid Preparer Must Sign</b>	Paid preparer's signature	▶ _____	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN	
	Firm's name (or yours if self-employed) and address	▶ _____			Firm's FEIN	
					ZIP code	

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2022 CALIFORNIA BOOK DEPRECIATION SCHEDULE

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93-6301478

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199																
AUTO / TRANSPORT EQUIPMENT																
27	2006 CHEVY TRAILBLAZER	6/30/11		15,968							15,968	15,968	S/L	5		0
28	2005 HONDA CRV	6/30/11		15,423							15,423	15,423	S/L	5		0
38	2008 FORD RANGER	6/04/13	1/01/23	6,327							6,327	6,322	S/L	5		0
56	RANGER 570	11/28/16		12,078							12,078	12,078	S/L	5		0
57	'17 HONDA QUAD	5/01/17		7,032							7,032	7,032	S/L	5		0
62	2018 CHEVY 2500 CREW CAB	3/23/18		53,526							53,526	45,496	S/L	5		8,030
63	2018 CHEVY COL ZR2	3/23/18		44,782							44,782	38,063	S/L	5		6,719
84	POLARIS MODEL #R21RRE99B9	3/31/21		20,334							20,334	5,084	S/L	5		4,067
85	POLARIS MODEL #R20RSE99BA	3/31/21		20,057							20,057	5,014	S/L	5		4,011
TOTAL AUTO / TRANSPORT EQUIP				195,527		0	0	0	0	0	195,527	150,480				22,827
IMPROVEMENTS																
1	CORRAL FENCING	5/18/99		7,800							7,800	7,757	S/L	15		0
2	ROAD GRAVEL	4/20/00		1,030							1,030	1,030	S/L	7		0
3	FLOORING, HOUSE	7/12/00		1,800							1,800	1,800	S/L	7		0
4	DECK MATERIALS	7/31/00		1,904							1,904	1,904	S/L	7		0
5	CATTLE GUARDS	9/08/00		6,000							6,000	6,000	S/L	10		0
6	MQ BUILDING MATERIALS	5/29/01		2,369							2,369	2,369	S/L	15		0
7	GAL GREEN POLY TANK	7/01/01		1,253							1,253	1,164	S/L	7		0
8	HOUSE AIR CONDITIONER	8/23/04		1,000							1,000	850	S/L	20		50
9	ELECTRIC FENCE	2/09/05		1,271							1,271	1,271	S/L	15		0
10	FENCING	1/31/06		2,062							2,062	2,062	S/L	15		0
11	GATES	2/17/06		2,038							2,038	2,038	S/L	15		0

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NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
12	FENCE POSTS	3/24/06		1,723							1,723	1,723	S/L	15		0
13	SHED	1/01/07		14,394							14,394	14,394	S/L	15		0
14	HOUSE UPGRADE	5/01/07		6,835							6,835	6,835	S/L	15		0
15	5 WATER TROUGHS	12/21/06		1,895							1,895	1,895	S/L	15		0
16	FINE GOLD FENCING	5/01/07		27,840							27,840	27,840	S/L	15		0
19	MCKENZIE WATER SYSTEMS	2/21/08		38,406							38,406	36,693	S/L	15		1,713
20	FENCING	3/25/08		55,396							55,396	52,625	S/L	15		2,771
21	TRANSFORMERS	3/28/08		3,404							3,404	3,257	S/L	15		147
22	HOUSE PAINTING	10/17/08		2,600							2,600	2,365	S/L	15		173
23	FENCING	4/04/09		133,643							133,643	118,052	S/L	15		8,910
25	FINE GOLD FENCING	6/01/10		16,703							16,703	13,461	S/L	15		1,114
26	TABLE MOUNTAIN FENCING	4/30/10		5,472							5,472	4,441	S/L	15		365
29	FINE GOLD PERIMETER	4/01/11		19,354							19,354	14,513	S/L	15		1,290
30	FINE GOLD RIPARIAN	6/01/11		57,174							57,174	42,250	S/L	15		3,812
33	MCKENZIE WATER SYSTEMS	4/05/12		1,608							1,608	1,177	S/L	15		107
34	MCKENZIE IMPROVEMENTS	4/15/12		27,328							27,328	18,675	S/L	15		1,822
39	MARTIN MAIN HOUSE	11/30/12		110,000							110,000	27,025	S/L	39		2,821
40	MARTIN RENTAL HOUSE	11/30/12		80,000							80,000	19,649	S/L	39		2,051
41	MARTIN FENCE	6/01/13		2,300							2,300	1,389	S/L	15		153
42	MARTIN HEATING/COOLING SY	4/15/13		4,060							4,060	2,474	S/L	15		271
43	MARTIN RENTAL HOUSE PUMP	6/10/13		2,713							2,713	1,638	S/L	15		181
44	BLACK MOUNTAIN WELL PUMP	5/13/13		3,038							3,038	1,870	S/L	15		203
45	HASLETT FENCE	6/26/13		58,953							58,953	35,409	S/L	15		3,930
50	MARTIN SHED	10/01/13		4,999							4,999	2,914	S/L	15		333
52	MCKENZIE FENCING	10/01/14		1,937							1,937	1,000	S/L	15		129
53	MCKENZIE WATER INFRAS	5/01/15		4,290							4,290	2,050	S/L	15		286
54	MARTIN FENCE - DONATED	5/01/15		1,150							1,150	552	S/L	15		77

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55	MCKENZIE ADDITIONAL FENCE	6/30/16		5,859							5,859	2,346	S/L	15		391
58	MCKENZIE ADD'L FENCING	5/01/17		19,481							19,481	6,711	S/L	15		1,299
59	BEAN CREEK FENCING	6/01/17		5,473							5,473	1,855	S/L	15		365
60	BEAN CREEK FENCE/GATE	6/01/17		8,561							8,561	2,903	S/L	15		571
64	BLACK MTN HOUSE SOLAR	7/31/17		49,346							49,346	16,176	S/L	15		3,290
65	BLACK MTN HOUSE-RENOVATIO	1/16/18		14,310							14,310	4,214	S/L	15		954
66	MARTIN RENTAL-BATH REDO	3/31/18		13,634							13,634	3,863	S/L	15		909
67	BLACK MTN HOUSE INSULATIO	5/12/18		2,404							2,404	667	S/L	15		160
79	CAMPOS FENCING	7/11/18		27,960							27,960	7,456	S/L	15		1,864
80	CARPET-BALCK MTN HOUSE	12/13/18		2,578							2,578	1,319	S/L	7		368
81	MSTR BATHRM REDO- MARTIN	3/19/19		12,361							12,361	2,678	S/L	15		824
90	MARIPOSA OFFICE FLOORING REPL	7/14/21		6,383							6,383	912	S/L	7		912
95	STOOKEY PRESERVE-RANCH HOU	12/31/21		161,600							161,600	8,080	S/L	10		16,160
96	STOOKEY PRESERVE-BARN, SHOP	12/31/21		27,580							27,580	1,379	S/L	10		2,758
TOTAL IMPROVEMENTS				1,073,272		0	0	0	0	0	1,073,272	544,970				63,534
LIVESTOCK																
76	HORSE-JMJ SILVER SMOKE	4/01/18		6,500							6,500	5,525	S/L	5		975
88	ANIMAL PURCHASES	6/30/21		12,000							12,000	2,400	S/L	5		2,400
TOTAL LIVESTOCK				18,500		0	0	0	0	0	18,500	7,925				3,375
MACHINERY AND EQUIPMENT																
17	GENERATOR	11/14/06		1,114							1,114	1,114	S/L	5		0
18	AUGER	11/30/06		1,191							1,191	1,191	S/L	5		0
24	GPS	11/25/08		4,950							4,950	4,950	S/L	5		0



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32	J'S THINKPAD COMPUTER	7/16/11		2,086							2,086	2,086	S/L	5		0
35	2 TRAILERS	8/30/11		5,590							5,590	5,590	S/L	5		0
36	GENERATOR - FINE GOLD	9/01/11		5,755							5,755	5,755	S/L	5		0
37	JOHN DEERE SKIP LOADER	11/17/11		17,240							17,240	17,240	S/L	5		0
46	BOX TRAILER	2/26/13		2,500							2,500	2,500	S/L	5		0
51	SYNOLOGY NAS DEVICE	2/01/15		1,228							1,228	1,228	S/L	5		0
61	7X10 EXHO TRAILER	11/28/16		2,827							2,827	2,827	S/L	5		0
68	5 INSPIRON 5000 LAPTOPS	7/13/17		3,132							3,132	3,132	S/L	5		0
69	4 INSPIRON 7000 LAPTOPS	7/14/17		3,669							3,669	3,669	S/L	5		0
70	MONITORS/KEYBOARDS/DOCKIN	7/31/17		1,778							1,778	1,750	S/L	5		28
71	3 INSPIRON 5000 LAPTOPS	11/29/17		1,837							1,837	1,682	S/L	5		155
72	HUSKY YT42DXLS TRAILER	8/17/17		2,199							2,199	2,127	S/L	5		72
73	BEAN CREEK WATER TANK	10/03/17		4,413							4,413	4,194	S/L	5		219
74	DECKOVER TRAILER	1/24/18		9,495							9,495	8,387	S/L	5		1,108
75	BLACK MTN HOUSE-MINI SPLI	5/31/18		8,187							8,187	6,684	S/L	5		1,503
77	2 INSPIRON 5000 LAPTOPS	9/18/18		2,003							2,003	1,503	S/L	5		401
78	SONY ALPHA A6300 CAMERA	1/30/19		1,001							1,001	683	S/L	5		200
82	WELL PUMP	10/21/18		2,784							2,784	2,042	S/L	5		557
83	SOLAR SYSTEM GENERATOR	4/12/19		7,580							7,580	4,801	S/L	5		1,516
86	KARAVAN TR MODEL #KPU-2290-	3/31/21		3,000							3,000	750	S/L	5		600
87	BLACK MTN SOLAR GENERATOR	6/11/21		3,590							3,590	778	S/L	5		718
89	2 IPADS & ACCESSORIES	5/30/22		2,850							2,850	48	S/L	5		570
91	STOCKTON CREEK BENCHES	3/09/22		6,100							6,100	407	S/L	5		1,220
92	POLARIS TRAILER	6/01/22		3,500							3,500	58	S/L	5		700
93	2 DRONES	6/01/22		1,615							1,615	27	S/L	5		323
94	PRESSURE WASHERS	6/01/22		2,370							2,370	40	S/L	5		474
97	STIHL MS462 WRAP 28" CHAINSA	6/29/23		1,404							1,404		S/L	5		0

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2022 CALIFORNIA BOOK DEPRECIATION SCHEDULE

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98	3 DELL LATITUED 5530 BTX BASE	3/13/23		6,418							6,418		S/L	5		428
	TOTAL MACHINERY AND EQUIPME			123,406		0	0	0	0	0	123,406	87,243				10,792
	TOTAL DEPRECIATION			<u>1,410,705</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,410,705</u>	<u>790,618</u>				<u>100,528</u>
	GRAND TOTAL DEPRECIATION			<u>1,410,705</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,410,705</u>	<u>790,618</u>				<u>100,528</u>
	DEPRECIATION ASSETS SOLD			6,327		0	0	0	0	0	6,327	6,322				0
	DEPR REMAINING ASSETS			<u>1,404,378</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,404,378</u>	<u>784,296</u>				<u>100,528</u>

# Sierra Foothill Conservancy | Mariposa, CA

Consolidated Financial Statements

For the Years Ended June 30, 2023 and 2022



PRICE PAIGE & COMPANY  
*Certified Public Accountants*

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Sierra Foothill Conservancy  
Mariposa, California

### **Opinions**

We have audited the accompanying consolidated financial statements of Sierra Foothill Conservancy and affiliates (the Conservancy), a nonprofit organization, which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Conservancy and affiliates as of June 30, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Conservancy and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Consolidated Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee

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that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing audits in accordance with generally accepted auditing standards, we:

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

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

#### **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statements of financial position, activities, operating expenses and cash flows on pages 27-30 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.



Clovis, California  
February 9, 2024

## **CONSOLIDATED FINANCIAL STATEMENTS**

**SIERRA FOOTHILL CONSERVANCY | JUNE 30, 2023 AND 2022**  
Consolidated Statements of Financial Position

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,572,566	\$ 2,349,669
Investments	19,302,577	17,813,311
Grants and other receivables	699,108	1,097,553
Prepaid expenses and other assets	14,334	24,165
Inventories	13,200	15,600
Property and equipment, net	524,571	615,203
Conserved land	<u>9,599,416</u>	<u>9,599,416</u>
 Total assets	 <u>\$ 32,725,772</u>	 <u>\$ 31,514,917</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$ 54,471	\$ 37,050
Accrued expenses	90,116	99,168
Credit card payable	15,468	-
Other payable	60,233	-
Deferred revenue	117,304	68,645
Agency and trust fund	<u>111,818</u>	<u>102,100</u>
 Total liabilities	 <u>449,410</u>	 <u>306,963</u>
Net assets:		
Net assets without donor restrictions	2,586,709	2,916,250
Net assets with donor restrictions	<u>29,689,653</u>	<u>28,291,704</u>
 Total net assets	 <u>32,276,362</u>	 <u>31,207,954</u>
 Total liabilities and net assets	 <u>\$ 32,725,772</u>	 <u>\$ 31,514,917</u>

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.



**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2023**  
Consolidated Statement of Activities

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenues, gains and support:			
Grant income	\$ 279,998	\$ -	\$ 279,998
Investment income (loss), net	41,653	1,783,170	1,824,823
Contributions:			
Cash and other financial assets	435,585	3,057	438,642
Nonfinancial assets	-	-	-
Grazing fees	46,589	-	46,589
Fees for services	261,336	-	261,336
Gain on sale of property	2,500	-	2,500
Miscellaneous income	1,288	-	1,288
Rental income	12,600	-	12,600
Beef sales	50,419	-	50,419
Forgiveness of debt income	-	-	-
	<u>1,131,968</u>	<u>1,786,227</u>	<u>2,918,195</u>
Total revenues, gains and support before net assets released from restrictions			
Net assets released from restrictions	<u>388,278</u>	<u>(388,278)</u>	<u>-</u>
Total revenues, gains and support after reclassification of net assets released from restrictions	<u>1,520,246</u>	<u>1,397,949</u>	<u>2,918,195</u>
Costs and expenses:			
Program services	1,180,410	-	1,180,410
Fundraising	187,683	-	187,683
General and administrative	404,100	-	404,100
Sierra Lands Beef, LLC	77,594	-	77,594
	<u>1,849,787</u>	<u>-</u>	<u>1,849,787</u>
Total costs and expenses			
Changes in net assets	(329,541)	1,397,949	1,068,408
Net assets, beginning of year	<u>2,916,250</u>	<u>28,291,704</u>	<u>31,207,954</u>
Net assets, end of year	<u>\$ 2,586,709</u>	<u>\$ 29,689,653</u>	<u>\$ 32,276,362</u>

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2022**  
 Consolidated Statement of Activities

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenues, gains and support:			
Grant income	\$ 710,065	\$ -	\$ 710,065
Investment income (loss), net	2,889	(2,685,298)	(2,682,409)
Contributions:			
Cash and other financial assets	2,038,469	825,840	2,864,309
Nonfinancial assets	200,575	710,820	911,395
Grazing fees	80,193	-	80,193
Fees for services	355,210	-	355,210
Gain on sale of property	-	-	-
Miscellaneous income	346	-	346
Rental income	11,900	-	11,900
Beef sales	52,479	-	52,479
Forgiveness of debt income	173,184	-	173,184
	<u>3,625,310</u>	<u>(1,148,638)</u>	<u>2,476,672</u>
Total revenues, gains and support before net assets released from restrictions			
Net assets released from restrictions	<u>501,347</u>	<u>(501,347)</u>	<u>-</u>
Total revenues, gains and support after reclassification of net assets released from restrictions	<u>4,126,657</u>	<u>(1,649,985)</u>	<u>2,476,672</u>
Costs and expenses:			
Program services	2,832,795	-	2,832,795
Fundraising	190,262	-	190,262
General and administrative	336,781	-	336,781
Sierra Lands Beef, LLC	76,335	-	76,335
	<u>3,436,173</u>	<u>-</u>	<u>3,436,173</u>
Total costs and expenses			
Changes in net assets	690,484	(1,649,985)	(959,501)
Net assets, beginning of year	<u>2,225,766</u>	<u>29,941,689</u>	<u>32,167,455</u>
Net assets, end of year	<u>\$ 2,916,250</u>	<u>\$ 28,291,704</u>	<u>\$ 31,207,954</u>

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2023**  
Consolidated Statement of Functional Expenses

	Supporting Services				Total
	Program Services	Fundraising	General and Administrative	Sierra Lands Beef, LLC	
<b>Personnel costs:</b>					
Salaries and wages	\$ 601,841	\$ 88,743	\$ 234,389	\$ -	\$ 924,973
Employee benefits	62,913	9,277	24,502	-	96,692
Payroll taxes	45,740	6,744	17,813	-	70,297
<b>Total personnel costs</b>	<b>710,494</b>	<b>104,764</b>	<b>276,704</b>	<b>-</b>	<b>1,091,962</b>
<b>Other costs and expenses:</b>					
Advertising and promotion	-	-	-	2,883	2,883
Auto expenses	13,233	1,951	5,153	4,501	24,838
Bank and finance charges	866	3,578	572	1,060	6,076
Community education	15,414	2,273	6,003	-	23,690
Conference expenses	7,536	1,111	2,935	-	11,582
Conservation easements	1,100	-	-	-	1,100
Contracted services	153,449	15,712	24,895	15,694	209,750
Cost of cattle sold	-	-	-	36,900	36,900
Dues and subscriptions	20,887	3,080	8,135	70	32,172
Feed supplements	-	-	-	1,187	1,187
Grazing fees	-	-	-	10,000	10,000
Insurance	38,218	5,636	14,885	-	58,739
Interest expense	-	-	-	-	-
License and permits	2,595	383	1,011	-	3,989
Program materials and supplies	4,184	5,810	330	-	10,324
Miscellaneous	-	42	112	10	164
Office expense	6,991	1,031	2,723	361	11,106
Postage and delivery	550	2,654	317	105	3,626
Printing and copying	1,215	19,683	2,939	-	23,837
Professional fees	68,952	2,968	8,038	201	80,159
Property taxes	-	-	-	-	-
Rent and related	13,117	1,934	5,109	-	20,160
Repairs and maintenance	20,100	630	173	3,326	24,229
Taxes and licenses	-	-	-	800	800
Travel	15,009	1,688	10,378	496	27,571
Utilities	22,440	3,309	8,739	-	34,488
<b>Total other costs and expenses</b>	<b>405,856</b>	<b>73,473</b>	<b>102,447</b>	<b>77,594</b>	<b>659,370</b>
<b>Subtotal</b>	<b>1,116,350</b>	<b>178,237</b>	<b>379,151</b>	<b>77,594</b>	<b>1,751,332</b>
Depreciation	64,060	9,446	24,949	-	98,455
<b>Total costs and expenses</b>	<b>\$ 1,180,410</b>	<b>\$ 187,683</b>	<b>\$ 404,100</b>	<b>\$ 77,594</b>	<b>\$ 1,849,787</b>

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2022**  
Consolidated Statement of Functional Expenses

	Supporting Services				Total
	Program Services	Fundraising	General and Administrative	Sierra Lands Beef, LLC	
<b>Personnel costs:</b>					
Salaries and wages	\$ 559,657	\$ 97,933	\$ 200,274	\$ -	\$ 857,864
Employee benefits	63,505	11,112	22,725	-	97,342
Payroll taxes	44,151	7,726	15,799	-	67,676
<b>Total personnel costs</b>	<b>667,313</b>	<b>116,771</b>	<b>238,798</b>	<b>-</b>	<b>1,022,882</b>
<b>Other costs and expenses:</b>					
Advertising and promotion	-	-	-	601	601
Auto expenses	8,411	1,472	3,010	3,156	16,049
Bank and finance charges	924	3,470	1,013	988	6,395
Community education	8,379	1,466	2,998	-	12,843
Conference expenses	2,438	427	872	-	3,737
Conservation easements	1,310,050	-	-	-	1,310,050
Contracted services	598,172	13,563	18,982	16,375	647,092
Cost of cattle sold	-	-	-	34,203	34,203
Dues and subscriptions	8,329	1,457	2,981	-	12,767
Feed supplements	-	-	-	994	994
Grazing fees	-	-	-	16,639	16,639
Insurance	36,908	6,459	13,208	646	57,221
Interest expense	1,141	200	409	-	1,750
License and permits	7,907	1,383	2,829	-	12,119
Program materials and supplies	2,553	1,780	31	-	4,364
Miscellaneous	1,175	206	420	175	1,976
Office expense	7,234	1,266	2,589	464	11,553
Postage and delivery	442	1,897	675	113	3,127
Printing and copying	2,438	15,361	2,826	-	20,625
Professional fees	46,307	3,188	6,519	263	56,277
Property taxes	2,941	515	1,053	-	4,509
Rent and related	13,153	2,301	4,706	-	20,160
Repairs and maintenance	11,603	-	123	620	12,346
Taxes and licenses	-	-	-	800	800
Travel	7,946	1,851	1,595	298	11,690
Utilities	21,061	3,685	7,536	-	32,282
<b>Total other costs and expenses</b>	<b>2,099,512</b>	<b>61,947</b>	<b>74,375</b>	<b>76,335</b>	<b>2,312,169</b>
<b>Subtotal</b>	<b>2,766,825</b>	<b>178,718</b>	<b>313,173</b>	<b>76,335</b>	<b>3,335,051</b>
Depreciation	65,970	11,544	23,608	-	101,122
<b>Total costs and expenses</b>	<b>\$ 2,832,795</b>	<b>\$ 190,262</b>	<b>\$ 336,781</b>	<b>\$ 76,335</b>	<b>\$ 3,436,173</b>

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**  
Consolidated Statements of Cash Flows

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ 1,068,408	\$ (959,501)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	98,455	101,122
Unrealized investment (gains) losses	(1,401,425)	3,069,849
Donated land	-	(710,820)
Donated buildings	-	(189,180)
Forgiveness of debt	-	(173,132)
Change in operating assets and liabilities:		
Grants and other receivable	420,428	(375,361)
Prepaid expenses and other assets	9,831	(11,422)
Inventories	2,400	(3,600)
Accounts payable	(4,562)	(23,397)
Accrued expenses	(9,052)	(1,932)
Credit card and other payables	75,701	-
Agency and trust fund and deferred revenue	58,377	(49,086)
Net cash provided by (used in) operating activities	318,561	673,540
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, equipment and breeding cattle	(7,823)	(22,819)
Proceeds from sale of investment securities	40,710	43,139
Purchase of investment securities	(128,551)	(876,189)
Net cash provided by (used in) investing activities	(95,664)	(855,869)
Net increase (decrease) in cash and cash equivalents	222,897	(182,329)
Cash and cash equivalents, beginning of year	2,349,669	2,531,998
Cash and cash equivalents, end of year	\$ 2,572,566	\$ 2,349,669
<b>Supplemental disclosures of cash flow information:</b>		
Taxes paid	\$ 1,600	\$ 1,600
Interest paid	\$ 3,057	\$ 5,981

See Independent Auditor's Report and Notes to the Consolidated Financial Statements.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

**NOTE 1 – ORGANIZATION AND OPERATIONS**

The Sierra Foothill Conservancy (the Conservancy) is a California non-profit corporation formed in 1996 to protect, manage, administer, and preserve land and wildlife in the Central California area. The Conservancy protects foothill land through land acquisition, conservation easements, public programs and education and scientific research. The Conservancy's primary sources of revenue are contributions from the general public, grants, including gifts of land and conservation easements, fees for service and investment earnings.

During November 2010, the Conservancy established a wholly-owned subsidiary, Sierra Lands Beef, Limited Liability Company (the LLC) under the laws of the State of California. The primary purpose of the LLC is to raise and sell grass-fed beef. The LLC's primary source of revenue is from the sale of grass-fed beef. All of the activities of the LLC have been recorded and reflected in the consolidated financial statements of the Conservancy.

The Conservancy is managed by its Board of Directors who are elected in accordance with its by-laws. While the Conservancy solicits "members" on an annual basis, it is not managed by such members.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Consolidated Financial Statements**

The consolidated financial statements are presented on the accrual basis of accounting and include all accounts of the Conservancy and LLC. All significant intercompany transactions have been eliminated.

**New Accounting Pronouncements**

For the year ended June 30, 2023, the Conservancy adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-02, *Leases*, which requires lessees to recognize leases on the Statements of Financial Position and disclose key information about leasing arrangements. The Conservancy elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. The adoption did not result in a significant effect on amounts reported in the financial statements.

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The standard includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The new standards, as amended, is to be applied retrospectively to annual reporting periods beginning after June 15, 2021. The Conservancy adopted ASU 2020-07 with a date of initial application of July 1, 2021.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Classification of Net Assets**

The consolidated financial statements of the Conservancy have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Conservancy to report information regarding its financial position and activities according to the following net asset classifications:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Conservancy. These net assets may be used at the discretion of the Conservancy’s management and the Board of Directors.

*Net assets with donor restrictions* – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Conservancy or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**Fund and Endowment Investment Spending Policies**

The Conservancy has adopted investment and spending policies for its net assets with donor restrictions (endowment assets) whose goal is to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the Endowment Assets. The Conservancy’s spending and investment policies are expected to work together to achieve this objective. The investment policy establishes return objectives with diversification of asset classes. The Conservancy’s current long-term return objective is to earn 5% annually. Actual returns in any given year may vary from this amount.

To satisfy its long-term return objectives, the Conservancy relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Conservancy targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk parameters.

The spending policy calculates the amount of money to be annually distributed from the Conservancy’s various endowed funds, for conservation and/or administration. At June 30, 2023 and 2022, the current spending policy is to distribute an amount up to 5% of the prior three fiscal years’ average fund balances. However, the individual endowment fund’s spending policy may also be dependent upon individual agreements with the donors.

**Fair Value of Certain Financial Instruments**

Due to the short-term nature of cash and cash equivalents, grants and other receivables, prepaid expense and other assets, accounts payable, and accrued expenses, their fair values approximate their carrying values.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of various demand and interest-bearing accounts on deposit with insured financial and brokerage institutions. The Conservancy considers all investments with an original maturity of three months or less to be cash equivalents.



**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Investments**

All of the Conservancy's investments are available for sale. Investment income, including unrealized gains and losses, interest, dividends and related items are recognized in the Consolidated Statements of Activities as they are incurred. Investments are stated at their estimated fair value based on quoted closing prices or other information provided by the Conservancy's professional investment advisors.

**Inventories**

Inventory comprises packaged beef available for sale and grass-fed livestock cattle raised for the sale of meat and by-products. The cost of packaged beef meat is generally determined using the specific identification of the cattle, including all necessary expenses for preparation and sale. Livestock cattle are generally valued at cost and include appropriate allocations of cost for feed, supplements, grazing, veterinary and other expenses.

**Property and Equipment**

Property and equipment comprises autos, improvements, equipment and livestock cattle used for breeding purposes. Amounts are stated at cost or, if donated, at the asset's estimated fair value at the date of donation. All assets acquired by the Conservancy whose initial value or cost exceeds \$1,000 are capitalized and depreciated. Routine repairs and maintenance, including planned major maintenance activities are expensed when incurred. Depreciation is recorded using the straight-line method over estimated useful lives of 5 to 40 years.

**Conserved Land, Conservation Easements and Acquisition Costs**

The Conservancy records conserved land at cost, if purchased, or at its appraised fair market value if received as a contribution.

The Conservancy capitalizes certain fees incurred in connection with the acquisition of conserved land and conservation easements. Legal and appraisal fees that are directly related to the potential acquisition of property are capitalized and included in the total value of the acquired land or conservation easement. Costs capitalized in connection with a potential acquisition that is unsuccessful are expensed in the period in which management believes, more likely than not, the ultimate acquisition of the property will not be completed.

Contributions, or purchases, of conservation easements are recorded as program service expenses when acquired as, in the opinion of management, they represent contributions by the Conservancy to the Sierra Foothill and Central San Joaquin Valley communities.

**Agency and Trust Fund**

The Conservancy may serve as a fiscal agent for third party donors to conduct various community programs. As a fiscal agent the Conservancy may receive funds with donor-imposed restrictions for which it does not have either 1) a unilateral right to redirect the funds to other uses (variance power) or 2) significant involvement in the determination of specific beneficiaries. Such funds are not considered to be contributions and are recorded as Agency and Trust Fund liabilities.

Changes in the Agency and Trust Fund liabilities are reported separately and are not included in the Conservancy's Consolidated Statement of Activities.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Use of Estimates**

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Revenue Recognition**

The Conservancy recognizes revenue from service fees at a point in time when the services are performed. Grazing fees represent fees charged to customers for cattle grazing on the Conservancy's property and recognized as revenue at a point in time. The Conservancy also has cattle and beef sales which is recognized at a point in time. Additionally, the Conservancy charges rent to tenants on Conservancy property and revenue is recognized at a point in time.

The Conservancy records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

The Conservancy recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

**Contributions**

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets with donor restrictions and net assets released from restriction if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Consolidated Statements of Activities as net assets released from restrictions.

**Contributed Nonfinancial Assets**

The Conservancy recognized contributed nonfinancial assets within revenue, including donated land, assets, property, equipment, and professional services. Contributed nonfinancial assets are recognized as contributions if they have ascertainable fair values and are able to be realized in cash or other liquid assets.

Contributions of land, land interests and conservation easements, and donations of other property are recorded when the donor makes an unconditional and enforceable promise to give and are considered unrestricted unless received with donor-imposed stipulations that limit their use. Such contributions are stated at the fair market value at the date of donation, generally based on independent appraisals obtained by the donor.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Advertising and Promotion**

The Conservancy expenses all advertising and promotion costs as incurred. Total advertising expense for the years ended June 30, 2023 and 2022, was \$2,883 and \$601, respectively.

**Tax Exempt Status**

The Conservancy has qualified as a non-profit organization and has been granted tax-exempt status pursuant to the Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). The Conservancy and its LLC are subject to taxation on any unrelated business income, primarily related to the sale of grass-fed beef. The LLC is subject to the State of California’s minimum entity tax.

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Conservancy’s returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

**Functional Allocation of Expenses**

The costs of providing the various programs and supporting activities of the Conservancy have been summarized on a functional basis in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities (fundraising and general and administrative) based on management’s estimate of the actual personnel and facilities utilized in such activities.

Allocated expenses include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and wages	Time and effort
Employee benefits	Time and effort
Payroll taxes	Time and effort
Auto expense	Time and effort
Community education	Time and effort
Conference expenses	Time and effort
Dues and subscriptions	Time and effort
Insurance	Time and effort
Interest expense	Time and effort
Licenses and permits	Time and effort
Miscellaneous	Time and effort
Office expense	Time and effort
Property taxes	Time and effort
Rent	Time and effort
Utilities	Time and effort
Depreciation	Time and effort

**Reclassifications**

Certain reclassifications were made to the 2022 financial statements in order to conform to the presentation shown. These reclassifications had no effect on the Conservancy’s net assets at June 30, 2022.

**NOTE 3 – AVAILABILITY AND LIQUIDITY**

Financial assets available for general expenditure within one year consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 2,572,566	\$ 2,349,669
Investments	19,302,577	17,813,311
Grants and other receivables	699,108	1,097,553
Subtotal	<u>22,574,251</u>	<u>21,260,533</u>
Less amounts not available to be used within one year:		
Donor-restricted with liquidity horizons greater than one year	<u>(21,157,297)</u>	<u>(19,708,539)</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,416,954</u>	<u>\$ 1,551,994</u>

The Conservancy’s goal is generally to maintain financial assets to meet 180 days of operating expenses. As part of the Conservancy’s liquidity management plan, cash in excess of daily requirements is maintained in cash and cash equivalent accounts for immediate access should those funds be needed. Funds in excess of daily cash requirements may be used to meet unexpected liquidity needs.

**NOTE 4 – INVESTMENTS**

The fair value of investment securities consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Equity securities	\$ 12,510,645	\$ 10,659,721
Bond mutual funds	6,706,480	7,065,531
Unit investment trusts	<u>85,452</u>	<u>88,059</u>
Total investments	<u>\$ 19,302,577</u>	<u>\$ 17,813,311</u>

The Conservancy maintains all of its investment funds at Vanguard Financial Corporation. At June 30, 2023 and 2022, investments held at Vanguard Financial Corporation had an approximate value of \$19,302,577 and \$17,813,300 respectively.

The Conservancy’s investment activities consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Interest and dividends	\$ 464,108	\$ 420,807
Realized and unrealized gains (losses)	1,401,425	(3,069,849)
Investment fees	<u>(40,710)</u>	<u>(33,367)</u>
Total investment income, net	<u>\$ 1,824,823</u>	<u>\$ (2,682,409)</u>

Investment securities are subject to various risks such as interest rate, market, and credit risks. Due to the level of risks associated with certain investment securities, it is likely that changes in the values of investment securities will occur in the near term and such changes could materially affect the Conservancy’s account balances and amounts reported in the Consolidated Statements of Activities.

**NOTE 5 – MITIGATION RECEIVABLE**

The Conservancy received a multi-year mitigation agreement totaling \$1,075,000 during the year ended June 30, 2020. Funds related to this agreement are restricted to the payment of costs associated with managing and monitoring the North Shore Mitigation Conservation Easement. The Conservancy received \$215,000 during the year ended June 30, 2020, \$430,000 during the year ended June 30, 2021, and expects to receive \$215,000 each year for the next two years starting June 30, 2023. Total mitigation receivable at June 30, 2023 was \$430,000.

**NOTE 6 – PROPERTY AND EQUIPMENT, NET**

Property and equipment consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Autos and trucks	\$ 197,199	\$ 203,526
Structures and improvements	1,081,845	1,081,845
Office equipment	26,000	19,582
Maintenance equipment	97,405	96,001
Breeding cattle and horses	<u>18,500</u>	<u>18,500</u>
Subtotal	1,420,949	1,419,454
Less accumulated depreciation and amortization	<u>(896,378)</u>	<u>(804,251)</u>
Total property and equipment, net	<u>\$ 524,571</u>	<u>\$ 615,203</u>

Depreciation expense for the years ended June 30, 2023 and 2022 was \$98,455 and \$101,122, respectively.

**NOTE 7 – CONSERVATION EASEMENTS**

During the year ended June 30, 2023, the Conservancy did not acquire any conservation easements. During the year ended June 30, 2022, the Conservancy acquired conservation easements valued at approximately \$1,310,000 on 1,729 acres of land, respectively. At June 30, 2023, the Conservancy acquired conservation easements, either through donations, purchases, or transfers, on approximately 41,609 acres of land throughout the Central California area.

**NOTE 8 – CONSERVED LAND**

Conserved land consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Tivy Mountain Preserve:		
Tivy Mountain Preserve	\$ 164,000	\$ 164,000
DeLeon Property	100,000	100,000
Franklin Property	140,000	140,000
Carter Property	59,000	59,000
Beach Property	135,000	135,000
Morrison Property	<u>156,601</u>	<u>156,601</u>
Total Tivy Mountain Preserve	<u>754,601</u>	<u>754,601</u>
Black Mountain Miller Preserve:		
Miller Preserve	142,000	142,000
Black Mountain Ridge	190,000	190,000
Ferrell Property	364,000	364,000
Staebler Property	67,891	67,891
Kneeland/Shows Property	<u>1,186,435</u>	<u>1,186,435</u>
Total Black Mountain Miller Preserve	<u>1,950,326</u>	<u>1,950,326</u>
Other preserves:		
Table Mountain Preserve	592,000	592,000
Fine Gold Creek	2,793,260	2,793,260
Haslett Basin Property	75,325	75,325
Feliciana Mountain Preserve	110,000	110,000
Bean Creek	203,000	203,000
Martin Preserve	785,380	785,380
Mastin Preserve	1,624,704	1,624,704
Stookey Preserve	<u>710,820</u>	<u>710,820</u>
Total other preserves	<u>6,894,489</u>	<u>6,894,489</u>
Total conserved land	<u>\$ 9,599,416</u>	<u>\$ 9,599,416</u>

At June 30, 2023, the Conservancy owns fee title in approximately 7,666 acres of foothill land preserved and protected within the Central California area. The value of conserved land that has been subject to restrictions in perpetuity by the donors totaled approximately \$8,982,820 for both years ended June 30, 2023 and 2022, respectively.

**NOTE 9 – LINES OF CREDIT AND LONG-TERM DEBT**

Line of Credit

The Conservancy had available for use a \$250,000 working capital line of credit with Central Valley Community Bank (CVCB). During the year ended June 30, 2022, there was no balance drawn on the line of credit and no balance due on the line of credit at June 30, 2022. Interest on the line accrued at 5.50% for the year ended June 30, 2022. Amounts drawn on the line of credit were secured by substantially all of the Conservancy's assets, other than conserved land. The line of credit was not renewed and has been closed.

Paycheck Protection Program Note Payable

During February 2021, the Conservancy received a second disbursement of the Small Business Administration Paycheck Protection Program (SBA PPP) loan in the amount of \$171,441. Principal and interest at 1.00% are payable monthly beginning after six months if forgiveness is not granted. Interest accrues between the date of disbursement and forgiveness on the amount of the loan that is not forgiven. The SBA PPP is a federal loan program designed to assist entities in sustaining their operations during the COVID-19 pandemic. The loan is forgivable if used for eligible costs, including payroll costs, rent payments and others. Specific criteria must be met under the program guidelines for the loan to be forgiven. The Conservancy received full forgiveness of principal and interest in the amount of \$173,184 from the SBA during the year ended June 30, 2022.

LLC Intercompany Note

The LLC had a commercial loan with CVCB during the year ended June 30, 2014 which was paid by the Conservancy. Concurrent with the principal payment to CVCB by the Conservancy during the year ended June 30, 2014, a promissory note was established with the LLC for repayment in the amount of \$232,391. Terms of the note requires repayment by the LLC at a rate of \$2,087 per month including interest accruing at a rate of 5.50% annually. At June 30, 2023 and 2022, the balance remaining on the promissory note was \$43,574 and \$65,557, respectively. Total interest paid to the Conservancy by the LLC for the years ended June 30, 2023 and 2022 was \$3,057 and \$4,231, respectively and was eliminated as an inter-company transaction during consolidation of the financial statements.

**NOTE 10 – CONCENTRATION OF CREDIT RISK**

The Conservancy maintains balances in various accounts with banks and brokerage institutions. At June 30, 2023 and 2022, there were approximately \$528,000 and \$636,600, respectively, in excess of insurance provided by FDIC, SIPC and brokerage private insurance for cash and cash equivalents or investment securities, respectively.

Accounts maintained at Vanguard are protected in accordance with the Securities Investor Protection Corporation (SIPC) up to \$500,000. The \$500,000 total amount of SIPC protection is inclusive of up to \$250,000 protection for claims for cash.

**NOTE 11 – FAIR VALUE MEASUREMENTS**

In accordance with generally accepted accounting principles, fair value is defined as the price that the entity would receive upon selling an asset or pay to transfer a liability at the reporting date. Generally accepted accounting principles establishes a three-tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs, and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing an asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing an asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are those that reflect the reporting entity’s own assumptions about the factors market participants would use in pricing the asset or liability developed based on the best information available.

The three-tier hierarchy of inputs is summarized in the three broad levels listed below:

*Level 1* – Valuations based on quoted prices in active markets for identical assets or liabilities

*Level 2* – Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly, and fair value is determined through the use of other valuation methodologies

*Level 3* – Valuations based on inputs that are not observable and significant to the overall fair value measurement, including the entity’s own assumptions in determining the fair value of assets or liabilities

The following is a summary of the inputs used as of June 30 in valuing the Conservancy’s financial assets carried at fair value:

	2023			
	Level 1	Level 2	Level 3	Total
Types of investments:				
Equity securities	\$ 12,510,645	\$ -	\$ -	\$ 12,510,645
Bond mutual funds	6,706,480	-	-	6,706,480
Unit investment trusts	85,452	-	-	85,452
Total investment securities	<u>\$ 19,302,577</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,302,577</u>
	2022			
	Level 1	Level 2	Level 3	Total
Types of investments:				
Equity securities	\$ 10,659,721	\$ -	\$ -	\$ 10,659,721
Bond mutual funds	7,065,531	-	-	7,065,531
Unit investment trusts	88,059	-	-	88,059
Total investment securities	<u>\$ 17,813,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,813,311</u>



**NOTE 12 – BOARD-DESIGNATED NET ASSETS**

Board-designated net assets are net assets without donor restrictions in which the Board of the Conservancy has designated for specific purposes. Board-designated net assets consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Black Mountain Ridge	\$ 190,000	\$ 190,000
Franklin Property	140,000	140,000
Morrison Property	156,601	156,601
Reed Property	8,775	8,775
Martin Fund	8,400	8,400
June Gill IRA	188,012	188,012
Knoblock	<u>58,210</u>	<u>58,210</u>
 Total board-designated net assets	 <u>\$ 749,998</u>	 <u>\$ 749,998</u>

**NOTE 13 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Conserved Land:		
Tivy Mountain Preserve:		
Tivy Mountain Preserve	\$ 164,000	\$ 164,000
DeLeon Property	100,000	100,000
Carter Property	59,000	59,000
Beach Property	<u>135,000</u>	<u>135,000</u>
Total Tivy Mountain Preserve	<u>458,000</u>	<u>458,000</u>
 Black Mountain Miller Preserve:		
Miller Preserve	142,000	142,000
Ferrell Property	364,000	364,000
Kneeland/Shows Property	<u>1,130,000</u>	<u>1,130,000</u>
Total Black Mountain Miller Preserve	<u>1,636,000</u>	<u>1,636,000</u>
 Other Preserves:		
Table Mountain Preserve	592,000	592,000
Fine Gold Creek	2,793,260	2,793,260
Haslett Basin Property	70,000	70,000
Feliciana Mountain Preserve	110,000	110,000
Bean Creek	203,000	203,000
Martin Preserve	785,380	785,380
Mastin Preserve	1,624,704	1,624,704
Stookey Preserve	<u>710,820</u>	<u>710,820</u>
Total other preserves	<u>6,889,164</u>	<u>6,889,164</u>

**SIERRA FOOTHILL CONSERVANCY | JUNE 30, 2023 AND 2022**  
Notes to the Consolidated Financial Statements

**NOTE 13 – NET ASSETS WITH DONOR RESTRICTIONS** (Continued)

	<u>2023</u>	<u>2022</u>
Endowment funds:		
Kennedy Table Endowment	264,569	241,989
Fine Gold Endowment	260,151	238,807
Feliciana Mountain Endowment	264,626	245,987
Campos Endowment	821,544	747,041
Lower Jamison Endowment	3,768,604	3,439,260
Upper Jamison Endowment	2,946,695	2,679,473
Tivy E. Endowment	193,417	175,876
Tivy W. Endowment	193,417	175,876
McKenzie/MQ2 Endowment	151,150	137,442
North Shore Endowment	2,116,026	2,031,800
Fenston Ranch Endowment	2,805,379	2,550,972
Tesoro Viejo Endowment	<u>2,159,797</u>	<u>1,963,935</u>
Total endowment funds	<u>15,945,375</u>	<u>14,628,458</u>
Other funds:		
McKenzie Trust	1,084,314	1,016,842
Conservation Easement Monitoring Fund	515,600	484,371
Conservation Easement Defense Fund	392,448	356,858
Stewardship Council Fund	737,452	674,474
Campos Fund	19,367	26,625
Martin Interim Fund	328,564	305,822
Upper Jamison Interim	58,258	97,961
Tivy E. Interim	82,204	78,066
Tivy W. Interim	84,373	80,235
Bohna Interim Fund	7,456	10,427
Bohna Long Term Fund	245,386	223,133
Stewardship Funds - Mastin Preserve	22,025	22,025
Fenston Ranch Interim Fund	156,692	220,126
Tesoro Viejo Interim Fund	165,688	193,617
Hornitos Ranch Stewardship Fund	110,268	100,268
Dorrance Bean Creek Wildlife Habitat Enhancement	-	69,400
June Gill Trust	280,274	291,777
Stokey Preserve Long Term Fund	<u>470,745</u>	<u>428,055</u>
Total other funds	<u>4,761,114</u>	<u>4,680,082</u>
Total net assets with donor restrictions	<u>\$ 29,689,653</u>	<u>\$ 28,291,704</u>

**NOTE 13 – NET ASSETS WITH DONOR RESTRICTIONS** (Continued)

Net assets with donor restrictions classified between time and purpose restrictions were as follows at June 30:

	<u>2023</u>	<u>2022</u>
Time restrictions:		
Mitigation receivable	\$ 430,000	\$ 430,000
Total time restrictions	<u>430,000</u>	<u>430,000</u>
Program restrictions:		
Stewardship	2,424,804	2,241,664
Conservation easement monitoring	1,663,588	1,720,383
Conservation easement defense	392,448	356,858
Restoration	-	69,400
Other	280,274	291,777
Total program restrictions	<u>4,761,114</u>	<u>4,680,082</u>
Endowments:		
Endowments funds and assets to be held in perpetuity	19,902,330	19,902,328
Endowments income and appreciation	4,596,209	3,279,294
Total endowments	<u>24,498,539</u>	<u>23,181,622</u>
 Total net assets with donor restrictions	 <u>\$ 29,689,653</u>	 <u>\$ 28,291,704</u>

Interpretation of Relevant Law

The Board of Directors of the Conservancy has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) to require classification, as Endowment Net Assets (a component of net assets with donor restrictions), 1) the fair value of a gift of net assets with donor restrictions in which principal is to be maintained in perpetuity, 2) the original value of any subsequent such gifts, and 3) any non-spendable accumulations on such gifts.

Endowment Net Assets

Endowment Net Assets by Composition consisted of the following at June 30, 2023:

	Without Donor Restrictions	With donor restrictions			Total All Funds
		Original Gift	Accumulated Gains (Losses)	Total	
Board-designated funds	\$ -	\$ -	\$ -	\$ -	\$ -
Donor-restricted funds:					
Underwater	-	-	-	-	-
Other funds	-	19,902,328	4,596,211	24,498,539	24,498,539
 Total endowment funds, June 30, 2023	 <u>\$ -</u>	 <u>\$ 19,902,328</u>	 <u>\$ 4,596,211</u>	 <u>\$ 24,498,539</u>	 <u>\$ 24,498,539</u>

**SIERRA FOOTHILL CONSERVANCY | JUNE 30, 2023 AND 2022**  
Notes to the Consolidated Financial Statements

**NOTE 13 – NET ASSETS WITH DONOR RESTRICTIONS** (Continued)

Endowment Net Assets (Continued)

Endowment Net Assets by Composition consisted of the following at June 30, 2022:

	Without Donor Restrictions	With donor restrictions		Total	Total All Funds
		Original Gift	Accumulated Gains (Losses)		
Board-designated funds	\$ -	\$ -	\$ -	\$ -	\$ -
Donor-restricted funds:					
Underwater	-	-	-	-	-
Other funds	-	19,902,328	3,279,294	23,181,622	23,181,622
Total endowment funds, June 30, 2022	\$ -	\$ 19,902,328	\$ 3,279,294	\$ 23,181,622	\$ 23,181,622

Changes in endowment net asset funds consisted of the following:

	Net Assets		
	Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Endowment net assets, June 30, 2021	\$ -	\$ 24,662,525	\$ 24,662,525
Total investment return, net	-	(2,143,678)	(2,143,678)
Contributions and others	-	710,820	710,820
Appropriation of endowment assets for expenditure	-	(48,045)	(48,045)
Endowment net assets, June 30, 2022	-	23,181,622	23,181,622
Total investment return, net	-	1,429,229	1,429,229
Contributions and others	-	-	-
Appropriation of endowment assets for expenditure	-	(112,312)	(112,312)
Endowment net assets, June 30, 2023	\$ -	\$ 24,498,539	\$ 24,498,539

**NOTE 14 – EMPLOYEE RETIREMENT PLAN**

The Conservancy maintains a Savings Incentive Match Plan (5305-SIMPLE) covering eligible employees who meet certain minimum service requirements. The Conservancy provides a matching contribution equal to the employee's salary reduction contributions up to a percentage limit of the employee's annual compensation for the year. This percentage is determined by the Board of Directors annually. The current matching percentage is 6%. Contributions totaling \$44,379 and \$44,569 for the years ended June 30, 2023 and 2022, respectively, were made by the Conservancy, in addition to elective deferrals made by employees.

**NOTE 15 – REVENUES FROM CONTRACTS WITH CUSTOMERS**

Revenues from contracts with customers comprise of charges for services on various of the Conservancy’s programs, including fee for services, grazing fees, rental income and beef sales. The total revenue earned from contracts with customers are as follows for the years ended June 30:

	<u>2023</u>	<u>2022</u>
Grazing fees	\$ 46,589	\$ 80,193
Fees for services	261,336	355,210
Rental income	12,600	11,900
Beef sales	<u>50,419</u>	<u>52,479</u>
Revenue from contracts with customers	<u>\$ 370,944</u>	<u>\$ 499,782</u>

Revenues from contracts with customers are all recognized at a point in time.

**NOTE 16 – CONTRIBUTED NONFINANCIAL ASSETS**

Contributed nonfinancial assets recognized within the Statements of Activities included the following at June 30:

	<u>2023</u>	<u>2022</u>
Land	\$ -	\$ 710,820
Property and equipment	-	189,180
Professional services	<u>-</u>	<u>11,395</u>
Total nonfinancial assets	<u>\$ -</u>	<u>\$ 911,395</u>

**NOTE 17 – SUBSEQUENT EVENTS**

Management has evaluated and concluded that there are no subsequent events that have occurred from June 30, 2023 through the date the consolidated financial statements were available to be issued on February 9, 2024 that would require disclosure or adjustment.

## **SUPPLEMENTARY INFORMATION**

**SIERRA FOOTHILL CONSERVANCY | JUNE 30, 2023**  
Consolidating Schedule, Statement of Financial Position

	Sierra Foothill Conservancy	Sierra Lands Beef, LLC	Eliminating Entries	Consolidated Balance
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,543,718	\$ 28,848	\$ -	\$ 2,572,566
Investments	19,302,577	-	-	19,302,577
Grants and other receivables	742,682	-	(43,574)	699,108
Prepaid expenses and other assets	14,334	-	-	14,334
Inventories	-	13,200	-	13,200
Property and equipment, net	512,423	12,148	-	524,571
Conserved land	9,599,416	-	-	9,599,416
	<u>\$ 32,715,150</u>	<u>\$ 54,196</u>	<u>\$ (43,574)</u>	<u>\$ 32,725,772</u>
<b>LIABILITIES AND NET ASSETS</b>				
Liabilities:				
Accounts payable	\$ 54,471	\$ -	\$ -	\$ 54,471
Accrued expenses	90,116	-	-	90,116
Credit card payable	15,468	-	-	15,468
Other payable	60,233	-	-	60,233
Deferred revenue	117,304	-	-	117,304
Agency and trust fund	111,818	-	-	111,818
Note payable	-	43,574	(43,574)	-
	<u>449,410</u>	<u>43,574</u>	<u>(43,574)</u>	<u>449,410</u>
Net assets:				
Net assets without donor restrictions	2,576,087	10,622	-	2,586,709
Net assets with donor restrictions	29,689,653	-	-	29,689,653
	<u>32,265,740</u>	<u>10,622</u>	<u>-</u>	<u>32,276,362</u>
	<u>\$ 32,715,150</u>	<u>\$ 54,196</u>	<u>\$ (43,574)</u>	<u>\$ 32,725,772</u>

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2023**

## Consolidating Schedule, Statement of Activities

	Sierra Foothill Conservancy	Sierra Lands Beef, LLC	Eliminating Entries	Consolidated Balance
Revenues, gains and support:				
Grant income	\$ 279,998	\$ -	\$ -	\$ 279,998
Investment income, net	1,827,880	-	(3,057)	1,824,823
Contributions:				
Cash and other financial assets	438,642	-	-	438,642
Nonfinancial assets	-	-	-	-
Grazing fees	18,689	27,900	-	46,589
Fees for services	261,336	-	-	261,336
Gain on sale of property	2,500	-	-	2,500
Miscellaneous income	1,288	-	-	1,288
Rental income	12,600	-	-	12,600
Beef sales	-	50,419	-	50,419
Forgiveness of debt income	-	-	-	-
Total revenues, gains and support	2,842,933	78,319	(3,057)	2,918,195
Total costs and expenses	1,772,193	80,651	(3,057)	1,849,787
Changes in net assets	1,070,740	(2,332)	-	1,068,408
Net assets, beginning of year	31,195,000	12,954	-	31,207,954
Net assets, end of year	<u>\$ 32,265,740</u>	<u>\$ 10,622</u>	<u>\$ -</u>	<u>\$ 32,276,362</u>



**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2023**  
Consolidating Schedule, Statement of Operating Expenses

	Sierra Foothill Conservancy	Sierra Lands Beef, LLC	Eliminating Entries	Consolidated Balance
<b>Personnel costs:</b>				
Salaries and wages	\$ 924,973	\$ -	\$ -	\$ 924,973
Employee benefits	96,692	-	-	96,692
Payroll taxes	70,297	-	-	70,297
<b>Total personnel costs</b>	<b>1,091,962</b>	<b>-</b>	<b>-</b>	<b>1,091,962</b>
<b>Other costs and expenses:</b>				
Advertising and promotion	-	2,883	-	2,883
Auto expense	20,337	4,501	-	24,838
Bank and finance charges	5,016	1,060	-	6,076
Community education	23,690	-	-	23,690
Conference expenses	11,582	-	-	11,582
Conservation easement	1,100	-	-	1,100
Contracted services	194,056	15,694	-	209,750
Cost of cattle sold	-	36,900	-	36,900
Dues and subscriptions	32,102	70	-	32,172
Feed supplements	-	1,187	-	1,187
Grazing fees	-	10,000	-	10,000
Insurance	58,739	-	-	58,739
Interest expense	-	3,057	(3,057)	-
Licenses and permits	3,989	-	-	3,989
Member events	10,324	-	-	10,324
Miscellaneous	154	10	-	164
Office expense	10,745	361	-	11,106
Postage and delivery	3,521	105	-	3,626
Printing and copying	23,837	-	-	23,837
Professional fees	79,958	201	-	80,159
Property taxes	-	-	-	-
Rent and related	20,160	-	-	20,160
Repairs and maintenance	20,903	3,326	-	24,229
Taxes and licenses	-	800	-	800
Travel	27,075	496	-	27,571
Utilities	34,488	-	-	34,488
<b>Total other costs and expenses</b>	<b>581,776</b>	<b>80,651</b>	<b>(3,057)</b>	<b>659,370</b>
<b>Subtotal</b>	<b>1,673,738</b>	<b>80,651</b>	<b>(3,057)</b>	<b>1,751,332</b>
<b>Depreciation</b>	<b>98,455</b>	<b>-</b>	<b>-</b>	<b>98,455</b>
<b>Total costs and expenses</b>	<b>\$ 1,772,193</b>	<b>\$ 80,651</b>	<b>\$ (3,057)</b>	<b>\$ 1,849,787</b>

**SIERRA FOOTHILL CONSERVANCY | FOR THE YEAR ENDED JUNE 30, 2023**  
Consolidating Schedule, Statement of Cash Flows

	Sierra Foothill Conservancy	Sierra Lands Beef, LLC	Eliminating Entries	Consolidated Balance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Changes in net assets	\$ 1,070,740	\$ (2,332)	\$ -	\$ 1,068,408
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:				
Depreciation	98,455	-	-	98,455
Unrealized investment gains	(1,401,425)	-	-	(1,401,425)
Donated land	-	-	-	-
Donated buildings	-	-	-	-
Forgiveness of debt	-	-	-	-
Change in operating assets and liabilities:				
Grants and other receivable	420,428	-	-	420,428
Prepaid expenses and other assets	9,831	-	-	9,831
Inventories	-	2,400	-	2,400
Accounts payable	25,495	(30,057)	-	(4,562)
Accrued expenses	(9,052)	-	-	(9,052)
Credit card and other payable	75,701	-	-	75,701
Agency and trust fund and deferred revenue	58,377	-	-	58,377
Net cash provided by (used in) operating activities	<u>348,550</u>	<u>(29,989)</u>	<u>-</u>	<u>318,561</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of property, equipment and breeding cattle	(7,823)	-	-	(7,823)
Proceeds from sale of investment securities	40,710	-	-	40,710
Purchase of investment securities	<u>(128,551)</u>	<u>-</u>	<u>-</u>	<u>(128,551)</u>
Net cash provided by (used in) investing activities	<u>(95,664)</u>	<u>-</u>	<u>-</u>	<u>(95,664)</u>
Net increase (decrease) in cash and cash equivalents	252,886	(29,989)	-	222,897
Cash and cash equivalents, beginning of year	<u>2,290,832</u>	<u>58,837</u>	<u>-</u>	<u>2,349,669</u>
Cash and cash equivalents, end of year	<u>\$ 2,543,718</u>	<u>\$ 28,848</u>	<u>\$ -</u>	<u>\$ 2,572,566</u>
<b>Supplemental disclosures of cash flow information:</b>				
Taxes paid	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 1,600</u>
Interest paid	<u>\$ -</u>	<u>\$ 3,057</u>	<u>\$ -</u>	<u>\$ 3,057</u>