

COMMITTEE ON NATURAL RESOURCES
Disclosure Form
As required by and provided for in House Rule XI, clause 2(g) and
the Rules of the Committee on Natural Resources

For Individuals:

1. Name: Jonathan Kusel, Ph.D.
2. Address: Home: 1657 Diamond Mountain Road, Greenville, CA 95947
Office: Sierra Institute for Community and Environment, 4438 Main Street, PO Box 11, Taylorsville, California 95983
3. Email Address: [Information redacted for privacy]
4. Phone Number: [Information redacted for privacy]

* * * * *

For Witnesses Representing Organizations: n/a

1. Name:
2. Name of Organization(s) You are Representing at the Hearing:
3. Business Address:
4. Business Email Address:
5. Business Phone Number:

Name/Organization

Jonathan Kusel, Sierra Institute for Community and Environment

Title/Date of Hearing: Hearing on H.R. 491, H.R. 3500, H.R. 3685 and S.271, *Friday, February 3, 2012*

a. Any training or educational certificates, diplomas or degrees or other educational experiences that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

* Ciriacy-Wantrup postdoctoral fellowship in natural resource economics, University of California, Berkeley

* Ph.D. in Natural Resource Sociology/Policy, University of California, Berkeley, Department of Environmental Science, Policy and Management

* Masters of Forest Science, Yale School of Forestry

b. Any professional licenses, certifications, or affiliations held that are relevant to your qualifications to testify on or knowledge of the subject matter of the hearing.

* Science Advisory Board, American Forests

* Manuscript Reviewer for *Society and Natural Resources*, *Rural Sociology*, *Forest Science*, *International Forestry Review*

* Member, Society of American Foresters, Rural Sociological Society

* Member, Indian Valley Volunteer Fire Department

c. Any employment, occupation, ownership in a firm or business, or work-related experiences that relate to your qualifications to testify on or knowledge of the subject matter of the hearing.

* Currently, Executive Director of the Sierra Institute for Community and Environment (which promotes healthy and sustainable forests and watersheds by investing in the wellbeing of rural communities and strengthening their participation in natural resource decisions and programs)

* Facilitator and leader, Northern Sierra Collaborative Health Network, a consortium of the Plumas County Public Health Agency, three district hospitals and critical care facilities in Plumas County, and the Greenville Rancheria, an Indian Health Care Clinic

* Special consultant to the Sierra Nevada Ecosystem Project science team: project leader and coordinator of community assessment and public participation teams

* Team member and area lead of the Forest Ecosystem Management Assessment Team (FEMAT) responsible for assessment and analysis of forest communities in the Northwest

* Socioeconomic Criterion Indicators Task Force Leader, National Indicators of Sustainability

* Director, or the Pacific West Community Forestry Center, part of the National Community Forestry Center

* Board Member 7th American Forest Congress, member Communities Committee and Research Committee.

d. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and /or other agencies invited) that you have received in the current year and previous four years, including the source and the amount of each grant or contract.

The Sierra Institute received grants from the

* U.S. Forest Service under the Recovery Act (award number 10-CA-11059702-108) to advance the utilization of biomass on federal land with a focus on the Plumas National Forest and the Feather River Watershed; \$562,828.

* Rural Care Outreach Services grant from the Health Resource Services Agency to develop a community-academic partnership to advance comprehensive and accessible healthcare services and education through a Telehealth program in Plumas County; \$375,000

* The Sierra Institute is receiving funding through the Fall River Resource Conservation District that received a grant from the Shasta Resource Advisory Committee and the Lassen National Forest to launch a sustainable community forestry project in the Hat Creek and Burney Creek areas of the Shasta County.

e. A list of all lawsuits or petitions filed by you against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed.

None

f. Any other information you wish to convey that might aid the Members of the Committee to better understand the context of your testimony.

I have studied on natural resource issues and community health and well-being for over 20 years, and lived and worked in the rural northern Sierra since the late 1980s. I served on the county school board for ten years and have been a volunteer fire fighter for as long as I've lived the area.

I left the University to improve understanding of rural, resource dependent communities and work on triple-bottom line (environment, economy, and equity or community) applied research, and practice.

Name/Organization _____
Title/Date _____ of
Hearing _____

In addition, for witnesses representing organizations: n/a

g. Any offices, elected positions, or representational capacity held in the organization(s) on whose behalf you are testifying.

No

h. Any federal grants or contracts (including subgrants or subcontracts) from the Department of the Interior (and /or other agencies invited), that were received in the current year and previous four years by the organization(s) you represent at this hearing, including the source and amount of each grant or contract for each of the organization(s).

N/A

i. A list of all lawsuits or petitions filed by the organization(s) you represent at the hearing against the federal government in the current year and the previous four years, giving the name of the lawsuit or petition, the subject matter of the lawsuit or petition, and the federal statutes under which the lawsuits or petitions were filed for each of the organization(s).

N/A

j. A list of any countries from which the organization(s) you represent at the hearing have received foreign donations and the total amount of donations received from each country, for the current year and the previous four years, by each organization.

None

k. For tax-exempt organizations and non-profit organizations, copies of the three most recent public IRS Form 990s (including Form 990-PF, Form 990-N, and Form 990-EZ) for each of the organization(s) you represent at the hearing (not including any contributor names and addresses or any information withheld from public inspection by the Secretary of the Treasury under 26 U.S.C. 6104)).

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2008

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other org- anizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public
Inspection**

A For the 2008 calendar year, or tax year beginning 2008, and ending 2008

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Please use IRS label or print or type. See Specific Instructions. SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT 4352 MAIN STREET/POB 11 TAYLORSVILLE, CA 95983-0011	D Employer identification number 91-1818166
		E Telephone number 530-284-1921
		F Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ <http://www.sierrainstitute.us>

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one) — 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 248,047.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

REVENUE	1	Contributions, gifts, and similar amounts received	1	22,690.
	2	Program service revenue including government fees and contracts	2	214,978.
	3	Membership dues and assessments	3	
	4	Investment income	4	10,379.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here. ▶ <input type="checkbox"/>		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
6b	Less: direct expenses other than fundraising expenses	6b		
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ _____)	8		
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	248,047.	
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	261,630.
	13	Professional fees and other payments to independent contractors	13	2,156.
	14	Occupancy, rent, utilities, and maintenance	14	13,800.
	15	Printing, publications, postage, and shipping	15	2,983.
	16	Other expenses (describe ▶ <u>See Statement 1</u>)	16	84,475.
17	Total expenses (add lines 10 through 16)	17	365,044.	
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-116,997.	
ASSETS	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	221,230.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	104,233.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	161,522.	38,203.
23 Land and buildings	104,924.	104,469.
24 Other assets (describe ▶ <u>See Statement 2</u>)	3,726.	3,749.
25 Total assets	270,172.	146,421.
26 Total liabilities (describe ▶ <u>See Statement 3</u>)	48,942.	42,188.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	221,230.	104,233.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)

Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? See Statement 4
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses
 (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28	<u>WORKING TO ADVANCE THE COMMUNITY WELL-BEING. PARTICIPATORY COMMUNITY DEVELOPMENT AND HEALTHY, SUSTAINABLE ECOSYSTEMS THROUGH RESEARCH, EDUCATION AND DIALOGUE.</u>	▶ <input type="checkbox"/>	28a	332,739.
	(Grants \$ _____) If this amount includes foreign grants, check here			
29	-----	▶ <input type="checkbox"/>	29a	
	(Grants \$ _____) If this amount includes foreign grants, check here			
30	-----	▶ <input type="checkbox"/>	30a	
	(Grants \$ _____) If this amount includes foreign grants, check here			
31	Other program services (attach schedule).....	▶ <input type="checkbox"/>	31a	
	(Grants \$ _____) If this amount includes foreign grants, check here			
32	Total program service expenses (add lines 28a through 31a).....	▶ <input type="checkbox"/>	32	332,739.

Part IV List of Officers, Directors, Trustees, and Key Employees. (List each one even if not compensated. See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
See Statement 5		88,833.	0.	0.

Part V Other Information (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35 a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35 b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions.	37 a	0.
37 b	Did the organization file Form 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38 b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved.	38 b	N/A
39	501(c)(7) organizations. Enter:		
39 a	Initiation fees and capital contributions included on line 9.	39 a	N/A
39 b	Gross receipts, included on line 9, for public use of club facilities.	39 b	N/A
40 a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
	section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
40 b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I.	40 b	X
40 c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0.
40 d	Enter amount of tax on line 40c reimbursed by the organization.		0.
40 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.	40 e	X
41	List the states with which a copy of this return is filed <u>None</u>		

42 a The books are in care of JONATHAN KUSEL Telephone no. 530-284-1022
 Located at 4352 MAIN STREET/POB 11 TAYLORSVILLE CA ZIP + 4 95983-0011

		Yes	No
42 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)? If 'Yes,' enter the name of the foreign country: <u></u>		X
42 c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: <u></u>		X

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year 43 N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	44	X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.	45	X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 6

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.

	Yes	No
46		X
47		X
48		X
49a		X
49b		
- 47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- 49b If 'Yes,' was the related organization(s) a section 527 organization?

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000. ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors receiving over \$100,000. ▶		

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

Sign Here

Signature of officer _____ Date _____
 Type or print name and title. _____

Paid Preparer's Use Only

Preparer's signature ▶ John A. Kimmel, CPA Date _____
 Check if self-employed Preparer's Identifying Number (See instructions) N/A
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ BEQUETTE & KIMMEL ACCOUNTANCY CORP
 307 MAIN ST
 QUINCY, CA 95971-9121 EIN ▶ N/A
 Phone no. ▶ (530) 283-0680

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

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2008

Department of the Treasury
Internal Revenue Service

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Open to Public Inspection

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT** Employer identification number **91-1818166**

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: (Please check only one organization.)

- 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.)
- 3 A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
 a Type I b Type II c Type III – Functionally integrated d Type III– Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?.....	11 g (i)	
(ii) a family member of a person described in (i) above?.....	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above?.....	11 g (iii)	

h Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
Total									

Part I 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						
4 Total. Add lines 1-3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	

13 First five 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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	%

16a 33-1/3 support test – 2008. If the organization did not check the box on line 13, and the 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 – 2007. 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 – 2008. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.

b 10%-facts-and-circumstances test – 2007. 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 IV 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 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	397,923.	399,191.	472,520.	325,324.	238,024.	1,832,982.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose.						0.
3 Gross receipts from activities that are not and unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1-5.	397,923.	399,191.	472,520.	325,324.	238,024.	1,832,982.
7a Amounts included on lines 1, 2, 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						1,832,982.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6.	397,923.	399,191.	472,520.	325,324.	238,024.	1,832,982.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	656.	696.	1,813.	675.	356.	4,196.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	656.	696.	1,813.	675.	356.	4,196.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.			5,847.	1,161.		7,008.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (add lns 9, 10c, 11, and 12.)						1,844,186.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)).	15	99.4 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g.	16	99.4 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)).	17	0.2 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h.	18	0.3 %

19a 33-1/3 support tests — 2008. 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 — 2007. If the organization did not check a box on line 14 or 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 **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area with horizontal dashed lines for supplemental information.

Return of Organization Exempt From Income Tax

2010

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning **2010**, and ending **2010**

B Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT
4438 MAIN STREET/POB 11
TAYLORSVILLE, CA 95983-0011

D Employer Identification Number

91-1818166

E Telephone number

530-284-1022

G Gross receipts \$ 480,535.

F Name and address of principal officer:

Same As C Above

H(a) Is this a group return for affiliates? Yes No

H(b) Are all affiliates included? Yes No
If "No," attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: <http://www.sierrainstitute.us>

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of Formation: 1999

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Community development and healthy ecosystem research in consulting. Sierra Institute works with rural people, organizations, and government agencies to design and facilitate processes that help us understand and build collaboration for sustainable community

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	6
6	Total number of volunteers (estimate if necessary)	6	111
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,129.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	2,129.

	Prior Year	Current Year	
8	Contributions and grants (Part VIII, line 1h)	33,265.	141,904.
9	Program service revenue (Part VIII, line 2g)	402,420.	330,804.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,525.	-183.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,129.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	446,210.	475,654.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	251,912.	289,683.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	3,167.	
	b Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	106,896.	163,920.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	361,975.	453,603.
19	Revenue less expenses. Subtract line 18 from line 12	84,235.	22,051.
	Beginning of Current Year	End of Year	
20	Total assets (Part X, line 16)	221,404.	243,157.
21	Total liabilities (Part X, line 26)	32,282.	31,984.
22	Net assets or fund balances. Subtract line 21 from line 20	189,122.	211,173.

Part II Signature Block

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

Sign Here: *Jonathan Kusel* Signature of officer Date: *Aug 3, 2011*
Jonathan Kusel, Executive Director
Type or print name and title.

Paid Preparer Use Only: Print/Type preparer's name: John A. Kimmel, CPA Preparer's signature: *John A. Kimmel, CPA* Date: *7/20/11* Check if self-employed PTIN: N/A
Firm's name: BEQUETTE & KIMMEL ACCOUNTANCY CORP Firm's EIN: N/A
Firm's address: 307 MAIN ST QUINCY, CA 95971-9121 Phone no.: 530-283-0680

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 to any question in this Part III. [X]

1 Briefly describe the organization's mission:

See Schedule O

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

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

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

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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: [redacted]) (Expenses \$ 193,533. including grants of \$ 135,378.) (Revenue \$ [redacted])

Networked health care access project in Plumas County: Reducing health disparities in Plumas County by improving access to the health care system for residents is a major goal of this program which is being implemented in Plumas County Schools in 2010-2011. The Networked health care access project explores how networked and coordinated health services can most effectively meet identified health care needs of children, improve student performance, and improve quality of life. The project has partnered with County Public Health Agency, local hospitals, and schools to improve the access to necessary health care for those who need it. Another important piece of this project is developing more use of telemedicine and making it more available for the rural communities.

4b (Code: [redacted]) (Expenses \$ 96,528. including grants of \$ [redacted]) (Revenue \$ [redacted])

WORKING TO ADVANCE THE COMMUNITY WELL-BEING. PARTICIPATORY COMMUNITY DEVELOPMENT AND HEALTHY, SUSTAINABLE ECOSYSTEMS THROUGH RESEARCH, EDUCATION AND DIALOGUE. The Sierra Institute understands that the sustainability of forests and watersheds is inextricably tied to the economic health and well-being of rural communities. Furthermore rural communities require a continued relationship with the land. List of current projects completed or ongoing this year is Burney Hat Creek Forestry assessment project, center of Forestry tours, Mountain Bounty project, Greenville High School Natural Resource Academy, etc.

4c (Code: [redacted]) (Expenses \$ 67,212. including grants of \$ 52,718.) (Revenue \$ [redacted])

Socioeconomic indicators for watersheds project: The purpose of this project was to develop and evaluate measures and indicators for assessing socioeconomic attributes of watersheds in California. Measures and indicators were developed and tested in three watersheds in Mariposa County. Results will be used to inform the Department of Water Resources Watershed Framework trends and progress of watershed projects.

4d Other program services. (Describe in Schedule O.) See Schedule O (Expenses \$ 39,735. including grants of \$ 28,080.) (Revenue \$ [redacted])

4e Total program service expenses 397,008.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (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? If 'Yes,' complete Schedule C, Part I.		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.		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? If 'Yes,' complete Schedule C, Part III.		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.		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? If 'Yes,' complete Schedule D, Part VI.	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? If 'Yes,' complete Schedule D, Part VII.		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? If 'Yes,' complete Schedule D, Part VIII.		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? If 'Yes,' complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		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, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.		X
20 a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).		

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

Table with columns for question number, question text, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and deductible contributions.

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year.....		
1 a			10
1 b	Enter the number of voting members included in line 1a, above, who are independent.....		9
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?.....		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?.....		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?.....		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?.....		X
6	Does the organization have members or stockholders?.....		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?.....		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?.....		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?.....	X	
8b	Each committee with authority to act on behalf of the governing body?.....	X	
9	Is there any officer, director or 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 in Schedule O.....		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed None
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Schedule O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
JONATHAN KUSEL 4352 MAIN STREET/POB 11 TAYLORSVILLE CA 95983-0011 530-284-1022

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

Check if Schedule O contains a response to any question in this Part VII.

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

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

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) WARREN GORBET Director	0	X					0.	0.	0.	
(2) GERRY GRAY Treasurer	0	X					0.	0.	0.	
(3) HANK FOLEY Director	0	X					0.	0.	0.	
(4) MARTHA GUZMAN ACEVES Director	0	X					0.	0.	0.	
(5) KEN ROBY President & CEO	0	X					0.	0.	0.	
(6) TERREL HUTTON Secretary	0	X					0.	0.	0.	
(7) TERRY COLLINS Vice President	0	X					0.	0.	0.	
(8) JOHN ALLEN Director	0	X					0.	0.	0.	
(9) ARTHUR WOODS Director	0	X					0.	0.	0.	
(10) JONATHAN KUSEL Executive Direc	50		X	X			98,000.	0.	6,647.	
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
(26) -----									
(27) -----									
(28) -----									
(29) -----									
1 b Sub-total						98,000.	0.	6,647.	
c Total from continuation sheets to Part VII, Section A						0.	0.	0.	
d Total (add lines 1b and 1c)						98,000.	0.	6,647.	

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(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 in compensation from the organization 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	135,734.				
	f All other contributions, gifts, grants, and similar amounts not included above.	1 f	6,170.				
	g Noncash contributions included in lns 1a-1f: \$						
	h Total. Add lines 1a-1f.		141,904.				
PROGRAM SERVICE REVENUE	Business Code						
	2 a MISC PROGRAM REVENUE		225,850.	225,850.			
	b SHASTA COUNTY		67,507.	67,507.			
	c SIERRA NEVADA CONSERVANCY		34,042.	34,042.			
	d TOUR FEES		3,405.	3,405.			
	e						
	f All other program service revenue.						
g Total. Add lines 2a-2f.		330,804.					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		507.	507.			
	4 Income from investment of tax-exempt bond proceeds.						
	5 Royalties						
	6 a Gross Rents	(i) Real	7,320.				
		(ii) Personal					
		b Less: rental expenses	4,191.				
		c Rental income or (loss)	3,129.				
	d Net rental income or (loss)		3,129.		3,129.		
	7 a Gross amount from sales of assets other than inventory.	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses.		690.			
		c Gain or (loss)		-690.			
	d Net gain or (loss)		-690.	-690.			
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18.	a					
b Less: direct expenses	b						
c Net income or (loss) from fundraising events.							
9 a Gross income from gaming activities. See Part IV, line 19.	a						
b Less: direct expenses	b						
c Net income or (loss) from gaming activities.							
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold.	b						
c Net income or (loss) from sales of inventory.							
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue.							
e Total. Add lines 11a-11d.							
12 Total revenue. See instructions			475,654.	330,621.	3,129.	0.	

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) but are not required to complete columns (B), (C), and (D).

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	98,000.	85,260.	12,740.	0.
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.	135,424.	108,606.	26,818.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	13,535.	13,535.		
9 Other employee benefits.	22,291.	20,836.	1,455.	
10 Payroll taxes.	20,433.	16,591.	3,842.	
11 Fees for services (non-employees):				
a Management.				
b Legal.	4,217.		4,217.	
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	450.	450.		
g Other.				
12 Advertising and promotion.	9,721.	7,773.	1,948.	
13 Office expenses.				
14 Information technology.				
15 Royalties.	12,133.	11,368.	765.	
16 Occupancy.	19,867.	19,867.		
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	9,619.	9,619.		
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.			424.	
22 Depreciation, depletion, and amortization.	3,206.	2,782.		
23 Insurance.	2,825.	2,825.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a CONTRACT LABOR	91,043.	91,043.		
b STIPENDS	4,410.	4,410.		
c BOARD EXPENSES	4,386.		4,386.	
d MISCELLANEOUS	2,043.	2,043.		
e				
f All other expenses.				
25 Total functional expenses. Add lines 1 through 24f.	453,603.	397,008.	56,595.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A)		(B)		
		Beginning of year		End of year		
ASSETS	1	Cash — non-interest-bearing.....	3,782.	1	6,095.	
	2	Savings and temporary cash investments.....	93,098.	2	126,161.	
	3	Pledges and grants receivable, net.....		3		
	4	Accounts receivable, net.....	18,183.	4	8,359.	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions).....		6		
	7	Notes and loans receivable, net.....		7		
	8	Inventories for sale or use.....		8		
	9	Prepaid expenses and deferred charges.....		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a	143,880.		
	b Less: accumulated depreciation.....	10b	41,338.	10c	102,542.	
11	Investments — publicly traded securities.....			11		
12	Investments — other securities. See Part IV, line 11.....			12		
13	Investments — program-related. See Part IV, line 11.....			13		
14	Intangible assets.....			14		
15	Other assets. See Part IV, line 11.....			15		
16	Total assets. Add lines 1 through 15 (must equal line 34).....		221,404.	16	243,157.	
LIABILITIES	17	Accounts payable and accrued expenses.....	28,251.	17	31,984.	
	18	Grants payable.....		18		
	19	Deferred revenue.....		19		
	20	Tax-exempt bond liabilities.....		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.....		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....			22	
	23	Secured mortgages and notes payable to unrelated third parties.....	4,031.	23		
	24	Unsecured notes and loans payable to unrelated third parties.....		24		
	25	Other liabilities. Complete Part X of Schedule D.....		25		
	26	Total liabilities. Add lines 17 through 25.....		32,282.	26	31,984.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.					
	27	Unrestricted net assets.....	110,447.	27	154,249.	
	28	Temporarily restricted net assets.....	78,675.	28	56,924.	
	29	Permanently restricted net assets.....		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds.....		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund.....		31		
	32	Retained earnings, endowment, accumulated income, or other funds.....		32		
33	Total net assets or fund balances.		189,122.	33	211,173.	
34	Total liabilities and net assets/fund balances.		221,404.	34	243,157.	

BAA

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	475,654.
2	Total expenses (must equal Part IX, column (A), line 25)	2	453,603.
3	Revenue less expenses. Subtract line 2 from line 1	3	22,051.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	189,122.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	211,173.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

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

b Were the organization's financial statements audited by an independent accountant? Yes No

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? Yes No

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 in Schedule O and describe any steps taken to undergo such audits.

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2010

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization **SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT**

Employer identification number
91-1818166

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 11, 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III – Functionally integrated
 - d Type III – Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part III 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants.') ...						
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge. ...						
4 Total. Add lines 1 through 3 ...						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). ...						
6 Public support. Subtract line 5 from line 4.....						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4.....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.....						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.....						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.).....						
11 Total support. Add lines 7 through 10.....						
12 Gross receipts from related activities, etc (see instructions).....					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here..... ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)).....	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14.....	15	%
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization..... ▶ <input type="checkbox"/>		
b 33-1/3% support test – 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization..... ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2010. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization..... ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2009. 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 IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization..... ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions... ▶ <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 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 yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	472,520.	325,324.	238,024.	435,685.	472,708.	1,944,261.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						0.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	472,520.	325,324.	238,024.	435,685.	472,708.	1,944,261.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support (Subtract line 7c from line 6.)						1,944,261.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6.	472,520.	325,324.	238,024.	435,685.	472,708.	1,944,261.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	1,813.	675.	356.	327.	-183.	2,988.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	1,813.	675.	356.	327.	-183.	2,988.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.	5,847.	1,161.		4,960.	3,129.	15,097.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (Add lns 9, 10c, 11, and 12.)	480,180.	327,160.	238,380.	440,972.	475,654.	1,962,346.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	15	99.1 %
16 Public support percentage from 2009 Schedule A, Part III, line 15.	16	99.2 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)).	17	0.2 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17.	18	0.2 %

19a 33-1/3% support tests – 2010. 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 – 2009. 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 **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Department of the Treasury Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Open to Public Inspection

Name of the organization

Employer identification number

SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT

91-1818166

Part II Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to, Aggregate grants from, Aggregate value at end of year, and questions about donor informed status.

Part III Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Form for Conservation Easements including questions about purpose, acreage, and monitoring, with a table for 'Held at the End of the Tax Year'.

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

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

Form for Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets, including questions about reporting and amounts.

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 are a 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 programs
- e Other _____

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

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 organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIV.

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

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

2 Provide the estimated percentage of the year end balance held as:

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

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

	Yes	No
(i) unrelated organizations		
(ii) related organizations		

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

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		30,000.		30,000.
b Buildings		91,948.	22,195.	69,753.
c Leasehold improvements				
d Equipment		18,358.	16,734.	1,624.
e Other		3,574.	2,409.	1,165.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				102,542.

Schedule D (Form 990) 2010

Part VII Investments—Other Securities. See Form 990, Part X, line 12. N/A

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

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

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

Part IX Other Assets. (See Form 990, Part X, line 15) N/A

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

Part X Other Liabilities. (See Form 990, Part X, line 25)

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

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements N/A

1	Total revenue (Form 990, Part VIII, column (A), line 12)	
2	Total expenses (Form 990, Part IX, column (A), line 25)	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	

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

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

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

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

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information *(continued)*

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

Department of the Treasury
Internal Revenue Service

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 990-EZ.

Open to Public
Inspection

Name of the organization SIERRA INSTITUTE FOR COMMUNITY AND
ENVIRONMENT

Employer identification number
91-1818166

Form 990, Part III, Line 1 - Organization Mission

Community development and healthy ecosystem research in consulting. Sierra
Institute works with rural people, organizations, and government agencies to design
and facilitate processes that help us understand and build collaboration for
sustainable community development and stewardship of our natural resources. SI
works hard to bridge what they learn locally to what is happening in state and
national policy making.

Form 990, Part III, Line 4d - Other Program Services Description

Biomass Project: Sierra Institute is attempting to link fire prevention, job
creation in Plumas County and healthy forests through production of biomass in the
Feather River Canyon and adjacent areas of the Plumas National Forest. Sierra
Institute is seeking to identify issues that stymie biomass removal and attempt to
help lift those roadblocks to allow more projects to go through. This project is in
its beginning stages.

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

Preliminary tax return is reviewed by a director and Executive Director before
filing.

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

Any conflicts of interest must be reported to a director.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgmtment

Discussed during the normal course of conducting business. Board reviews and
approves executive directors salary annually. Due to the economy there was no
salary change from prior year.

Name of the organization SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT

Employer identification number 91-1818166

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

Office is very small so that compensation review for other employees is done by the executive director with the approval of the board through the budget and hiring process.

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

Documents, forms, and statements available upon request.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box.
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which 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/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

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

Type or print	Name of exempt organization SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT	Employer identification number 91-1818166
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. 4438 MAIN STREET/POB 11	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TAYLORSVILLE, CA 95983-0011	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	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

- The books are in the care of. ▶ JONATHAN KUSEL

Telephone No. ▶ 530-284-1022 FAX No. ▶ 530-284-1023

- 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 EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 10 or
- ▶ tax year beginning _____, 20 _____, and ending _____, 20 _____.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
3b If this application is for Form 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.	3b	\$	0.
3c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT

Client F265

91-1818166

7/20/11

09:16AM

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.	Salvage /Basis /Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
36	POOL COVER	1/16/02		1,000							1,000		200DB	HY	7	0
38	VACUUM CLEANER	6/19/02		165							165		200DB	HY	7	0
	Total Miscellaneous			1,165		0	0	0	0	0	1,165					0
	OFFICE EQUIPMENT															
2	LAPTOP COMPUTER	6/22/98	1/01/10	3,090							3,090		S/L	HY	5	0
3	OFFICE EQUIPMENT	10/25/98	1/01/10	2,500							2,500		S/L	HY	5	0
4	FAX MACHINE	11/30/98	1/01/10	257							257		S/L	HY	5	0
5	OFFICE EQUIPMENT	7/01/99	1/01/10	633							633		S/L	HY	7	0
6	PRINTER	1/28/99	1/01/10	1,551							1,551		S/L	HY	5	0
7	POWERBOOK	12/19/99	1/01/10	2,314							2,314		S/L	HY	5	0
8	POWERBOOK	12/19/99	1/01/10	2,478							2,478		S/L	HY	5	0
9	COMPUTER	7/01/99	1/01/10	2,601							2,601		S/L	HY	5	0
10	COMPUTER	10/06/99	1/01/10	1,599							1,599		S/L	HY	5	0
11	OFFICE EQUIPMENT	3/26/99		2,500							2,500		S/L	HY	7	0
12	SOFTWARE	7/01/00	1/01/10	3,260							3,260		S/L	S/L	3	0
13	PC CONNECTION COMPUTER	1/24/00	1/01/10	1,850							1,850		S/L	HY	5	0
17	COMPUTER PROJECTOR	8/30/00		5,188							5,188		S/L	HY	7	0
18	CONFERENCE PHONE	12/26/00	1/01/10	399							399		S/L	HY	5	0
19	HP PC CONNECTION	1/24/00	1/01/10	3,262							3,262		S/L	HY	7	0
20	COMPUTER (ACCOUNTING)	3/23/00	1/01/10	1,857							1,857		S/L	HY	5	0
21	COMPUTER (NFC)	7/11/00	1/01/10	4,579							4,579		S/L	HY	5	0
22	COMPUTER ACCESSORIES	9/22/00	1/01/10	7,264							7,264		S/L	HY	5	0
23	GATEWAY COMPUTER	11/27/00	1/01/10	1,048							1,048		S/L	HY	5	0
24	COMPUTER ACCESSORIES	12/26/00	1/01/10	3,426							3,426		S/L	HY	5	0
27	PHONES	6/28/00	1/01/10	1,556							1,556		S/L	HY	5	0

12/31/10

2010 Federal Book Depreciation Schedule
SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT

Client F265

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7/20/11

91-1818166

09:16AM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Dep. Allow.	Prior 179/ Bonus/ Sp. Dep.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn.	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
28	SURGE PROTECTOR	7/12/00	1/01/10	321							321	321	S/L	HY	5	0
29	SOFTWARE	9/22/00	1/01/10	384							384	384	S/L	3		0
30	OFFICE EQUIPMENT	7/01/01	1/01/10	1,223							1,223	1,223	S/L	HY	5	0
31	COMPUTER	7/01/01	1/01/10	627							627	627	S/L	HY	5	0
34	HP SCANNER	7/11/02	1/01/10	100							100	100	200DB	HY	7	0
35	NCFC SCANNER	9/19/02	1/01/10	113							113	113	200DB	HY	7	0
37	CELL PHONE	11/25/02	1/01/10	107							107	107	200DB	HY	5	0
41	COMPUTER	7/01/03	1/01/10	1,500							1,500	1,500	S/L	HY	5	0
42	COMPUTER EQUIPMENT	7/01/03	1/01/10	2,063							2,063	2,063	S/L	HY	5	0
43	PHONE SYSTEM	7/25/00	1/01/10	1,062							1,062	1,062	S/L	HY	7	0
44	CONFERENCE PHONE	12/19/02	1/01/10	200							200	200	200DB	HY	5	0
45	LAPTOP COMPUTER - JESS	8/08/05		2,231							2,231	2,231	200DB	MQ	5	0
46	PRINTER	12/12/05		3,858							3,858	3,489	200DB	MQ	5	157
47	COMPUTER EQUIPMENT	1/01/06	1/01/10	1,165							1,165	964	200DB	HY	5	369
48	COMPUTER EQUIPMENT	7/24/08		1,967							1,967	1,022	200DB	HY	5	67
50	LAPTOP COMPUTER	3/26/09		2,503							2,503	501	200DB	HY	5	378
51	COMPUTER FOR EM	8/24/10		1,276							1,276		200DB	HY	5	801
Total OFFICE EQUIPMENT				73,912		0	0	0	0	0	73,912	68,406				2,027
Total Depreciation				198,269		0	0	0	0	0	198,269	90,652				4,385
Grand Total Depreciation				198,269		0	0	0	0	0	198,269	90,652				4,385
Depreciation Assets Sold				54,389		0	0	0	0	0	54,389	53,632				67
Depr Remaining Assets				143,880		0	0	0	0	0	143,880	37,020				4,318