SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization: The Sierra Fund

Employer identification number: 68 0485725

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Save Round Valley Alliance lynne_spellbinder@verizon.net				$35,000	book	Loan Forgivenes	Loan Forgiveness
South Yuba River Citizen's Leagu 216 Main St, Nevada City, CA			$25,600		book		General Support
Friends of Deer Creek 132 Main St, Nevada City, CA			$22,500		book		Contract Work
Green Corps 44 Winter Street, 4th fl., Boston			$6,000		book		General Support
Slerra Inst. for Comm. & Enviro PO Box 11, Taylorsville, CA			$7,545		book		General Support

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 5

3 Enter total number of other organizations . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

Purpose of Schedule

Schedule I (Form 990) is used by an organization that files Form 990 to provide information on **grants and other assistance** made by the filing organization during the **tax year** to organizations, governments, and individuals in the United States. Report activities conducted by the organization directly. Also, report activities conducted by the organization indirectly through a **disregarded entity** or a **joint venture** treated as a partnership.

Grants and other assistance include awards, prizes, allocations, stipends, scholarships, fellowships, research grants, and similar payments and distributions. Grants and other assistance do not include salaries or other **compensation** to employees. Grants and other assistance also do not include grants to affiliates that are not organized as legal entities separate from the filing organization or grants made to branch offices, accounts, or employees located in the **United States**.

Organizations in the United States include nonprofits or other exempt organizations, partnerships, corporations, or other business entities that are created or organized in the United States or under the laws of the United States or any state, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, Guam, American Samoa, the United States Virgin Islands, and an estate or trust other than a foreign estate or trust.

Governments in the United States include the U.S. government and the government of any state, the District of Columbia, or any possession of the United States, or **political subdivision** thereof. A grant to a U.S. government agency must be included on this schedule regardless of where the agency is located or operated.

Individuals in the United States include persons who are U.S. citizens or residents of the United States but do not include U.S. citizens or residents of the United States living or residing outside the United States at the time the grant is paid or distributed.

Use Schedule I-1 (Form 990) as a continuation sheet to list additional entries for Schedule I (Form 990), Parts II or III. Use as many Schedules I-1 (Form 990) as needed.

Except as noted regarding grants to individuals, do not report foreign grants and assistance on this schedule. Instead, report them on Schedule F (Form 990), Statement of Activities Outside the United States.

Who Must File

An organization that answered "Yes" to Form 990, Part IV, *Checklist of Required Schedules,* line 21 or 22, must complete Part I and either Part II or Part III of this schedule and attach it to Form 990.

If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Specific Instructions

Part I. General Information on Grants and Assistance

Complete this part if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Lines 1 and 2. On line 1, indicate "Yes" or "No" regarding whether the organization maintains records to substantiate amounts, eligibility, and selection criteria used for grants. In general terms, describe how the organization monitors its grants to ensure that such grants are used for proper purposes and are not otherwise diverted from the intended use. For example, the organization can describe the periodic reports required or field investigations conducted. Use Part IV for the organization's narrative response to line 2.

Part II. Grants and Other Assistance to Governments and Organizations in the United States

Line 1. Complete line 1 if the organization answered "Yes" on Form 990, Part IV, line 21. A "Yes" response means that the organization reported more than $5,000 on Form 990, Part IX, *Statement of Functional Expenses,* line 1, column (A). Enter information only for each recipient U.S. organization or government entity that received more than $5,000 aggregate of grants or assistance from the organization during the tax year.

TIP *Do not complete line 1 if the organization checked the box in Part II that no one recipient received more than $5,000 from the organization.*

Enter the details of each organization or entity on a separate line of Part II. If there are more organizations or entities to report in Part II than space available, report the additional organizations or entities on Schedule I-1, Part I. Use as many Schedules I-1 as needed. Use Part IV if additional space is needed for descriptions of particular column entries.

Column (a). Enter the full legal name and mailing address of each recipient organization or government entity.

Column (b). Enter the employer identification number (EIN) of the grant recipient.

Column (c). Enter the section of the Internal Revenue Code under which the organization receiving the assistance is tax-exempt, if applicable (for example, a school described in section 501(c)(3) or a social club described in section 501(c)(7)). If a recipient is a government entity, enter the name of the government entity. If a recipient is neither a tax-exempt nor a government entity, leave column (c) blank.

Column (d). Enter the total dollar amount of cash grants to each recipient organization or entity for the tax year. Cash grants include grants and allocations paid by cash, check, money order, electronic fund or wire transfer, and other charges against funds on deposit at a financial institution.

Columns (e) and (f). Enter the **fair market value** of noncash property. Describe the method of valuation. Report property with a readily determinable market value (for example, market quotations for **securities**) at its fair market value. For marketable securities registered and listed on a recognized securities exchange, measure market value on the date the property is distributed to the grantee by the average of the highest and lowest quoted selling prices or the average between the *bona fide* bid and asked prices. When fair market value cannot be readily determined, use an appraised or estimated value.

Column (g). For noncash property or assistance, enter a description of the property or assistance. List all that apply. Examples of noncash assistance include medical supplies or equipment, pharmaceuticals, blankets, and books or other educational supplies.

Column (h). Describe the purpose or ultimate use of the grant funds. Do not use general terms such as charitable, educational, religious, or scientific. Use more specific descriptions such as general support, payments for nursing services, or laboratory construction. Enter the type of assistance, such as medical, dental, or free care for indigent hospital patients. In the case of disaster assistance, include a description of the disaster and the assistance provided (for example, "Food, shelter, and clothing for Organization A's assistance to Hurricane Katrina disaster victims"). Use Part IV if additional space is needed for descriptions.

Line 2. Add the number of recipient organizations listed on line 1 of Schedule I (Form 990), Part II, and Schedule I-1 (Form 990), Part I, that (a) have been recognized by the Internal Revenue Service as exempt from federal income tax as described in section 501(c)(3), (b) are **churches**, including synagogues, temples, and mosques, (c) are integrated auxiliaries of churches and coventions or association of churches, or (d) are **governmental units** or entities in the **United States**. Enter the total.

Line 3. Add the number of recipient organizations listed on line 1 of Schedule I (Form 990), Part II, and Schedule I-1 (Form 990), Part I, that are not described on line 2. This number should include organizations that are exempt under section 501(c) other than section 501(c)(3). Enter the total.

Part III. Grants and Other Assistance to Individuals in the United States

Complete Part III if the organization answered "Yes" on Form 990, Part IV, line 22. A "Yes" response means that the organization reported more than $5,000 on Form 990, Part IX, line 2, column (A).

Enter information for **grants and other assistance** directly made to or for the benefit of individual recipients. Do not complete Part III for grants or assistance provided to individuals through another organization or entity. Instead, complete Part II, earlier. For example, report a payment to a **hospital** designated to cover the medical expenses of a particular individual in Part III and report a contribution to a hospital designated to provide some service to the general public or to unspecified charity patients in Part II.

Enter the details of each type of assistance to individuals on a separate line of Part III. If there are more types of assistance than space available, report the additional assistance transactions on Schedule I-1 (Form 990), Part II. Use as many Schedules I-1 (Form 990) as needed. Use Part IV if additional space is needed for descriptions of particular column entries.

Column (a). Specify type(s) of assistance provided, or describe the purpose or use of grant funds. Do not use general terms such as charitable, educational, religious, or scientific. Use more specific descriptions, such as scholarships for students attending school in a particular county or attending a particular school; provision of books or other educational supplies; food, clothing, and shelter for indigents, or direct cash assistance to indigents; etc. In the case of specific disaster assistance, include a description of the type of assistance provided and identify the disaster (for example, "Food, shelter, and clothing for immediate relief for Hurricane Katrina disaster victims").

Column (b). Enter the number of recipients for each type of assistance. If the organization is unable to determine the actual number, provide an estimate of the number. Explain in Part IV how the organization arrived at the estimate.

Column (c). Enter the aggregate dollar amount of cash grants for each type of grant or assistance. Cash grants include grants and allocations paid by cash, check, money order, electronic fund or wire transfer, and other charges against funds on deposit at a financial institution.

Columns (d) and (e). Enter the **fair market value** of noncash property. Describe the method of valuation. Report property with a readily determinable market value (for example, market quotations for **securities**) at its fair market value. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices or the average between the *bona fide* bid and asked prices, on the date the property is distributed to the grantee. When fair market value cannot be readily determined, use an appraised or estimated value.

Column (f). For noncash grants or assistance, enter descriptions of property. List all that apply. Examples of noncash assistance include medical supplies or equipment, pharmaceuticals, blankets, and books or other educational supplies.

Part IV. Supplemental Information

Use Part IV to provide narrative information required in Part I, line 2, regarding monitoring of funds. Also use Part IV to provide other narrative explanations and descriptions, as needed. Identify the specific part and line(s) that the response supports. Part IV can be duplicated if more space is needed.