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Return of Organization Exempt from Income Tax

2001

Open to Public Inspection

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)

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

Please use IRS label or print or type See specific instructions

The Sierra Club Foundation
85 Second Street #750
San Francisco, CA 94105

D Employer Identification Number
94-6069890

E Telephone number
415-995-1789

F Accounting method Cash Accrual
 Other (specify) _____

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

- H and I are not applicable to Section 527 organizations
- H (a)** Is this a group return for affiliates? Yes No
- H (b)** If yes enter number of affiliates 3
- H (c)** Are all affiliates included? Yes No
(If no, attach a list See instructions)
- H (d)** Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site N/A

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

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

I Enter 4 digit group GEN _____

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 249,241,753

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	66,823,461		
b	Indirect public support	1b	362,416		
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ <u>12,941,481</u> noncash \$ <u>54,244,396</u>)	1d		67,185,877	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4		1,729,178	
5	Dividends and interest from securities	5		3,973,141	
6a	Gross rents	6a			
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities	176,353,557	8a	
b	Less cost or other basis and sales expenses	(B) Other	175,427,390	8b	
c	Gain or (loss) (attach schedule) <u>Statement 1</u>		926,167	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		926,167	
9a	Gross revenue (not including _____ of contributions reported on line 1a)	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		73,814,363	
13	Program services (from line 44, column (B))	13		28,294,074	
14	Management and general (from line 44, column (C))	14		890,668	
15	Fundraising (from line 44, column (D))	15		2,172,124	
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		31,356,866	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		42,457,497	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		75,944,489	
20	Other changes in net assets or fund balances (attach explanation) <u>See Statement 2</u>	20		-702,227	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		117,699,759	

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) See Stm 3 (cash \$ 28249436 non cash \$)	22 28,249,436	28,249,436		
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 389,875		389,875	
26 Other salaries and wages	26 53,873		53,873	
27 Pension plan contributions	27 22,232		22,232	
28 Other employee benefits	28 56,305		56,305	
29 Payroll taxes	29 33,942		33,942	
30 Professional fundraising fees	30 2,160,000			2,160,000
31 Accounting fees	31 26,625		26,625	
32 Legal fees	32 29,112		29,112	
33 Supplies	33 6,939		6,939	
34 Telephone	34 5,417		5,417	
35 Postage and shipping	35 9,580		9,580	
36 Occupancy	36 85,082		85,082	
37 Equipment rental and maintenance	37 18,744		18,744	
38 Printing and publications	38 13,809		13,809	
39 Travel	39 26,528		26,528	
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 39,627		39,627	
43 Other expenses not covered above (itemize)				
a See Statement 4	43a 129,740	44,638	72,978	12,124
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 31,356,866	28,294,074	890,668	2,172,124

Joint Costs. Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <u>See Statement 5</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a The Sierra Club Foundation provides grants to support charitable, education, scientific, literary and endeavors that enhance the natural environment (Grants and allocations \$ 28,249,436)	28,294,074
b	
c	
d	
e Other program services (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	28,294,074

Part IV Balance Sheets (See instructions)

Note. Where required, attached schedules and amounts within the description column should be for end of year amounts only		(A)		(B)	
		Beginning of year		End of year	
ASSETS	45 Cash – non interest bearing		45		
	46 Savings and temporary cash investments		31,546,165	46	11,529,337
	47a Accounts receivable	47a	825,376		
	b Less allowance for doubtful accounts	47b		47c	825,376
	48a Pledges receivable	48a	2,125,830		
	b Less allowance for doubtful accounts	48b		48c	2,125,830
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes & loans receivable (attach sch)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges		16,415	53	12,166
	54 Investments – securities (attach schedule) See St 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		39,525,503	54	103,490,264
	55a Investments – land, buildings, & equipment basis	55a			
	b Less accumulated depreciation (attach schedule)	55b		55c	
56 Investments – other (attach schedule)		572,298	56	378,135	
57a Land, buildings, and equipment basis	57a	723,073			
b Less accumulated depreciation (attach schedule) Statement 7	57b	120,387	57c	602,686	
58 Other assets (describe ▶ See Statement 8)		9,645,374	58	10,022,478	
59 Total assets (add lines 45 through 58) (must equal line 74)		85,380,667	59	128,986,272	
LIABILITIES	60 Accounts payable and accrued expenses		458,704	60	408,916
	61 Grants payable		3,212,756	61	4,553,986
	62 Deferred revenue			62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a Tax exempt bond liabilities (attach schedule)			64a	
	b Mortgages and other notes payable (attach schedule)			64b	
	65 Other liabilities (describe ▶ See Statement 9)		5,764,718	65	6,323,611
66 Total liabilities (add lines 60 through 65)		9,436,178	66	11,286,513	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		54,887,398	67	96,377,318
	68 Temporarily restricted		14,756,430	68	14,871,545
	69 Permanently restricted		6,300,661	69	6,450,896
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds			70	
	71 Paid in or capital surplus, or land, building, and equipment fund			71	
	72 Retained earnings, endowment, accumulated income, or other funds			72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		75,944,489	73	117,699,759	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)		85,380,667	74	128,986,272	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See specific instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	80a	X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures See line 81 instructions	81a	0
b Did the organization file Form 1120-POL for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If 'Yes,' you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4) (5) or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in house lobbying expenditures of \$2,000 or less?	85b	N/A
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A
h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a 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>		
b 501(c)(3) and 501(c)(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,' attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed <u>See statement 15</u>		
b Number of employees employed in the pay period that includes March 12, 2001 (see instructions)	90b	8
91 The books are in care of <u>Nancy Thomas</u> Telephone number <u>415-995-1789</u> Located at <u>85 Second Street, #750, San Francisco</u> ZIP + 4 <u>94105</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income Producing Activities (See instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	1,729,178	
96 Dividends & interest from securities			14	3,973,141	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	926,167	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				6,628,486	
105 Total (add line 104, columns (B), (D), and (E))					6,628,486

Note: Line 105 plus line 1d Part I should equal the amount on line 12 Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

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

Signature of Officer: Nancy Thomas Date: 5/10/02

Type or Print Name and Title: Nancy Thomas, Director of Finance / Assistant Treasurer

Paid Preparer's Use Only

Preparer's Signature: [Signature] Date: MAY 07 2002 Check if self-employed:

Firm's name (or yours if self-employed) and address, and ZIP + 4: RK Taylor & Associates
2890 North Main St, Suite 305
Walnut Creek, CA 94596

Preparer's SSN or PTIN (see General Instruction W): P00009948

EIN: 68-0422725 Phone no: (925) 944-7662

Schedule A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information - (See separate instructions)
Supplementary Information - (see separate instructions)

2001

Department of the Treasury
Internal Revenue Service

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the Organization

The Sierra Club Foundation

Employer Identification Number

94-6069890

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If Yes, enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ 675,000</p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking 'Yes,' must complete Part VI B and attach a statement giving a detailed description of the lobbying activities</p>	X	
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes' attach a detailed statement explaining the transactions.)</p> <p style="text-align: center;">See Statement 12</p> <p>a Sale, exchange, or leasing of property?</p>		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?	X	

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments

Part IV Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (please check only **One** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV A)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 11 b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12 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 charitable, etc, 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) (Also complete the **Support Schedule** in Part IV A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	61,059,571	23,330,590	16,708,523	13,708,386	114,807,070
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest dividends amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,396,082	1,633,720	1,220,859	861,516	6,112,177
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. See Stmt 13.		1,689,855		38,480	1,728,335
23 Total of lines 15 through 22	63,455,653	26,654,165	17,929,382	14,608,382	122,647,582
24 Line 23 minus line 17	63,455,653	26,654,165	17,929,382	14,608,382	122,647,582
25 Enter 1% of line 23	634,557	266,542	179,294	146,084	
26 Organizations described on lines 10 or 11	<p>a Enter 2% of amount in column (e), line 24</p> <p>b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.</p> <p>c Total support for Section 509(a)(1) test. Enter line 24, column (e).</p> <p>d Add: Amounts from column (e) for lines 18 <u>6,112,177</u> 19 _____ 22 <u>1,728,335</u> 26b <u>67,278,302</u></p> <p>e Public support (line 26c minus line 26d total)</p> <p>f Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p>26a 2,452,952</p> <p>26b 67,278,302</p> <p>26c 122,647,582</p> <p>26d 75,118,814</p> <p>26e 47,528,768</p> <p>26f 38.75%</p>
27 Organizations described on line 12 N/A	<p>a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p>b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals). Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p>c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____</p> <p>d Add: Line 27a total _____ and line 27b total _____</p> <p>e Public support (line 27c total minus line 27d total)</p> <p>f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) 27f _____</p> <p>g Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p>h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				<p>27c _____</p> <p>27d _____</p> <p>27e _____</p> <p>27g _____ %</p> <p>27h _____ %</p>

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions)
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If Yes, please describe, if No, please explain (If you need more space, attach a separate statement) ----- ----- -----		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- ----- -----		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975 2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
(To be completed **Only** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked **a** and 'limited control' provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations		
(The term 'expenditures' means amounts paid or incurred)					
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36			
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	675,000		
38	Total lobbying expenditures (add lines 36 and 37)	38	675,000		
39	Other exempt purpose expenditures	39	28,509,742		
40	Total exempt purpose expenditures (add lines 38 and 39)	40	29,184,742		
41	Lobbying nontaxable amount Enter the amount from the following table –				
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> If the amount on line 40 is – Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000 </td> <td style="width: 50%; border: none;"> The lobbying nontaxable amount is – 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000 </td> </tr> </table>		If the amount on line 40 is – Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000	The lobbying nontaxable amount is – 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000	41	1,000,000
If the amount on line 40 is – Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000 Over \$17,000,000	The lobbying nontaxable amount is – 20% of the amount on line 40 \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000 \$1,000,000				
42	Grassroots nontaxable amount (enter 25% of line 41)	42	250,000		
43	Subtract line 42 from line 36 Enter 0 if line 42 is more than line 36	43	0		
44	Subtract line 41 from line 38 Enter 0 if line 41 is more than line 38	44	0		

Caution. If there is an amount on either line 43 or line 44 you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount	1,000,000				1,000,000
46 Lobbying ceiling amount (150% of line 45(e))					1,500,000
47 Total lobbying expenditures	675,000				675,000
48 Grassroots nontaxable amount	250,000				250,000
49 Grassroots ceiling amount (150% of line 48(e))					375,000
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of Organization

The Sierra Club Foundation

Employer Identification Number

94-6069890

Organization type (check one)

Filers of:

Form 990 or 990-EZ

Section

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization

Form 990 PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **general rule** or a **special rule** (Note Only a Section 501(c)(7) (8) or (10) organization can check box(es) for both the general rule and a special rule - see instructions)

General Rule -

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules -

- For a Section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- For a Section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose Do not complete any of the Parts unless the general rule applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year) ▶ \$ _____

Caution: Organizations that are not covered by the general rule and/or the special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but **must** check the box in the heading of their Form 990, Form 990-EZ or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ or 990-PF)

BAA

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of Organization

Employer Identification Number

The Sierra Club Foundation

94-6069890

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Anonymous donors* ----- ----- -----	\$ 53,593,640	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>

*Certain donations were received subject to the condition that the organization ensure that the donors remain anonymous. While the organization understands that it is obliged to supply the donor information it has to the IRS in the event of a specific request by the agency, the recent pattern of inadvertent public disclosure of donor information by IRS personnel, including posting on the Internet through the GuideStar web site, creates an unacceptably high risk that information presented on this Schedule may become public.

Name of Organization

Employer Identification Number

The Sierra Club Foundation

94-6069890

Part II Noncash Property

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	Treasury notes ----- ----- -----	\$ 53,593,640	Various
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----
-----	----- ----- -----	\$ -----	-----

Name of Organization

Employer Identification Number

The Sierra Club Foundation

94-6069890

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once - see instructions) ▶ \$

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

Client 12860

The Sierra Club Foundation

94-6069890

Statement 1
Form 990, Part I, Line 8
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price	176,353,557
Cost or Other Basis	175,427,390

Total Gain (Loss) Publicly Traded Securities	<u>\$ 926,167</u>
--	-------------------

Total Net Gain (Loss) From Noninventory Sales	<u>\$ 926,167</u>
---	-------------------

Statement 2
Form 990, Part I, Line 20
Other Changes in Net Assets or Fund Balances

Change in value of split interest inv	\$ -349,952
Unrealized gain (loss) on investments	-352,275

Total	<u>\$ -702,227</u>
-------	--------------------

Statement 3
Form 990, Part II, Line 22
Grants and Allocations

Cash Grants and Allocations

Donee's Name	Sierra Club and Chapters
Donee's Address	85 Second St., 2nd Floor San Francisco, CA 94105

Amount Given	\$ 23,115,800
--------------	---------------

Cash Grants and Allocations

Donee's Name	Various grants
Donee's Address	c/o 85 Second St., 2nd Fl San Francisco, CA 94105

Amount Given	\$ 5,133,636
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Total Cash Grants and Allocations	<u>\$ 28,249,436</u>
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Total Grants and Allocations	<u>\$ 28,249,436</u>
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Client 12860

The Sierra Club Foundation

94-6069890

Statement 4
Form 990, Part II, Line 43
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bank charges	5,964		5,964	
Board of Trustee meetings	11,291		11,291	
Consultants	11,212		11,212	
Insurance	17,016		17,016	
Other	62,778	44,638	6,016	12,124
Regulatory compliance fees	8,630		8,630	
Staff training	8,329		8,329	
Temporary help	4,520		4,520	
Total	\$ 129,740	\$ 44,638	\$ 72,978	\$ 12,124

Statement 5
Form 990, Part III
Organization's Primary Exempt Purpose

The Sierra Club Foundation (The Foundation) endeavors to preserve and enhance the natural environment through support of the Sierra Club and other conservation organizations and individuals. Grants are provided to these organizations and individuals to support charitable, education, scientific, literary and legal endeavors. The Foundation provides limited support for lobbying activities as permitted by Section 501(h) of the Internal Revenue Code. No support is provided for political activities.

Statement 6
Form 990, Part IV, Line 54
Investments - Securities

<u>Corporate Bonds</u>	<u>Valuation Method</u>	<u>Amount</u>
Corporate bonds	Market Value	\$ 26,411,127
	Total	\$ 26,411,127

<u>Other Securities</u>	<u>Valuation Method</u>	<u>Amount</u>
Mutual funds	Market Value	30,682,485
Equity securities	Market Value	187,523
U S Government and Agency	Market Value	46,209,129
	Total	\$ 77,079,137

Total Investments - Securities \$ 103,490,264

Client 12860

The Sierra Club Foundation

94-6069890

Statement 7
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum Deprec.	Book Value
Machinery and Equipment	\$ 123,258	\$ 0	\$ 123,258
Improvements	224,420	0	224,420
Land	375,395		375,395
Miscellaneous	0	120,387	-120,387
Total	<u>\$ 723,073</u>	<u>\$ 120,387</u>	<u>\$ 602,686</u>

Statement 8
Form 990, Part IV, Line 58
Other Assets

Other	\$ 470,571
Remainder interest in trusts	9,551,907
Total	<u>\$ 10,022,478</u>

Statement 9
Form 990, Part IV, Line 65
Other Liabilities

Liability split-interest agreements	\$ 6,323,611
Total	<u>\$ 6,323,611</u>

Statement 10
Form 990, Part IV-A, Line d(2)
Other Amounts

Change in value of split interest inv	\$ 349,952
Unrealized loss on investment	352,275
Total	<u>\$ 702,227</u>

Statement 11
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
John DeCock 85 2nd Street San Francisco, CA 94105	Exec Dir 35 hours/week	\$ 130,273	\$ 6,656	\$ 0

Statement 11 (continued)
Form 990, Part V
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compensation	Contribution to EBP & DC	Expense Account/ Other
Nancy Thomas 85 2nd Street San Francisco, CA 94105	Dir of Finance 35 hours/week	\$ 89,012	\$ 4,476	\$ 0
Iqbal Parupia 85 Second Street San Francisco, CA 94105	Controller 35 hours/week	70,351	3,544	0
Mary E McGarrahan 85 Second Street San Francisco, CA 94105	Dir of Admin 35 hours/week	46,812	2,351	0
Andrea Manion 85 2nd Street, Suite 750 San Francisco, CA 94105	Grants Director 35 hours/week	53,427	2,684	0
See Attached list of Board of Trustees (Statement 14).	None	0	0	0
Total		<u>\$ 389,875</u>	<u>\$ 19,711</u>	<u>\$ 0</u>

Statement 12
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

Payments of compensation which are reasonable and not excessive have been made by The Sierra Club Foundation to various officers and employees for services pursuant to The Sierra Club Foundation's exempt function. Other than these payments, The Sierra Club Foundation knows of no significant transactions between it and other persons described above nor any organization or corporation with which such person is affiliated.

Statement 13
Schedule A, Part IV-A, Line 22
Other Income

Description	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
Other income	\$ 0	\$ 6,829	\$ 0	\$ 38,480	\$ 45,309
Settlement	0	1683026	0	0	1,683,026
Total	<u>\$ 0</u>	<u>\$ 1689855</u>	<u>\$ 0</u>	<u>\$ 38,480</u>	<u>\$ 1,728,335</u>

The Sierra Club Foundation

94-6069890

Statement 14
Form 990, Part V List of Officers, Directors, Trustees and Key Employees

NAME	ADDRESS		Compensation		
				Employee Benefit Plan	Expense Acct
Manlyn Brown Fifth Officer	157 Goya Road Portola Valley, CA 94028-7306	Trustee	0	0	0
Carolyn Carr	342 Payne Street Auburn, AL 36830-7428	Trustee	0	0	0
Richard Cellanus	2439 Crestline Drive, NW Olympia, WA 98502	Trustee	0	0	0
J Robert (Robbie) Cox Jr	102 BoulderBluff Chapel Hill, NC 27516-9031	Trustee	0	0	0
Harry Dalton	663 Glendale Drive Rock Hill, SC 29732	Trustee	0	0	0
Jennifer Ferrenstein Sierra Club President	326 East Spruce Missoula, MT 59802	Trustee	0	0	0
Robert B Flint, Jr Treasurer	185 Bear Gulch Road Woodside, CA 94062	Trustee	0	0	0
Joseph Fontaine	P O Box 307 (for mail) [27100 Deertrail Drive] Tehachapi, CA 93581	Trustee	0	0	0
Charles (Chuck) E Frank Secretary	105 Revere Drive, Suite 6 Northbrook, IL 60062	Trustee	0	0	0
William R Hambrecht	Hamco Capital, LLC 550 Fifteenth Street San Francisco, CA 94103	Trustee	0	0	0
Roger W Hershey	King, Hershey, Coleman, Koch & Stone 2345 Grand Blvd, Suite 2100 Kansas City, MO 64108	Trustee	0	0	0
Adona Lim Stanford Board Fellow	276 Castro St , #2 San Francisco, CA 94114	Board Fellow	0	0	0
Michael Loeb President	91 Central Park West New York, NY 10023 OR 147 Carmel Hill Road Bethlehem, CT 06751	Trustee	0	0	0
Michael McCloskey	2829 Southwest Sunset Boulevard Portland, OR 97201-1224	Trustee	0	0	0

The Sierra Club Foundation

94-6069890

**Statement 14
Form 990, Part V List of Officers, Directors, Trustees and Key Employees**

NAME	ADDRESS		Compensation		
				Employee Benefit Plan	Expense Acct
Chuck McGrady	P O Box 400 Tuxedo, NC 28784-0400	Trustee	0	0	0
Bob Perkowitz	3817 Bonwood Drive Charlotte, NC 28211-1752	Trustee	0	0	0
Lisa Renstrom	3817 Bonwood Drive Charlotte NC 28211	Trustee	0	0	0
William Sarnoff	Warner Books, Inc 1271 Ave of the Americas New York, NY 10020	Trustee	0	0	0
Joanne B Slusser	901 Lexington Avenue New York, NY 10021-5952	Trustee	0	0	0
J Rand Sparing	910 North Lake Shore Dr Apt 2520 Chicago, IL 60611-1533	Trustee	0	0	0
Guy Saperstein National Advisory Council Chair	52 Glen Alpine Road Charlotte, NC 28211	Trustee	0	0	0
Albert Meyerhoff	355 South Grand Avenue Suite 4170 Los Angeles, CA 90071-3102	Trustee	0	0	0
Marlene Fluharty (Marty)	Americana Foundation 28115 Meadowbrook Rd Novi, MI 48377	Trustee	0	0	0
J Fred Weintz, Jr Advisory Chair	BCRS Associates, LLC 67 Wall Street, 8th Floor New York, NY 10005	Advisory Chair	0	0	0

The Sierra Club Foundation

94-6069890

Statement 15**Form 990, Part VI, Question 90a****States in which a copy of this return is filed**

Alabama	Attorney General
Arizona	Secretary of State
California	Attorney General Secretary of State
Connecticut	Dept of Consumer Protection
Florida	Dept of Agriculture & Consumer Services Department of Revenue
Georgia	Secretary of State
Illinois	Attorney General
Kentucky	Secretary of State
Maine	Dept of Professional & Financial Reg
Maryland	State Executive Dept
Massachusetts	Attorney General
Michigan	Attorney General
Minnesota	Attorney General
Mississippi	Secretary of State
New Hampshire	Attorney General
New Jersey	State Dept of Law & Public Safety
New Mexico	Attorney General Division of Corporations
North Carolina	Dept of State
North Dakota	Secretary of State
Ohio	Attorney General
Oklahoma	Secretary of State
Oregon	Dept of Justice
Pennsylvania	Dept of State
Rhode Island	Dept of Business Regulation Secretary of State, Corporations Division
South Carolina	Attorney General
Tennessee	Secretary of State
Utah	Dept of Commerce, Div of Consumer Protection
Virginia	Dept. of Agriculture & Consumer Services
Washington	Secretary of State
West Virginia	Secretary of State
Wisconsin	Dept of Regulation & Licensing

The Sierra Club Foundation

94-6069890

Statement 16
Form 990, Schedule A, Part VII, Line 51a
Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

The Foundation made numerous grants during the year to various organizations with the stipulation that the funds be used for specific exempt purpose activities. In all cases where the grantee organization was not an IRC §501(c)(3) organization, the Foundation has exercised expenditure responsibility in the manner described in regulations §53.4945-5(b) with respect to each grant, to ensure that all funds are used in furtherance of the Foundation's exempt purposes in accordance with the operational test described in regulations §501(c)(3)-1(c). The majority of the grants were made to §501(c)(4) organizations. Due to the large volume of grants, it is impractical to enclose all details of each grant. Further details will be provided upon request.