

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning and ending

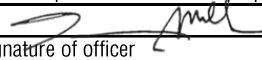

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SIERRA CLUB FOUNDATION		D Employer identification number 94-6069890
	Doing business as		E Telephone number 415-995-1780
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	2101 WEBSTER STREET		G Gross receipts \$ 123,320,152.
	City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94612		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
F Name and address of principal officer: DAN CHU SAME AS C ABOVE		H(c) Group exemption number	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.SIERRACLUBFOUNDATION.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1960 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: EDUCATE AND EMPOWER PEOPLE TO PROTECT AND IMPROVE THE NATURAL AND HUMAN ENVIRONMENT.		
	2 Check this box <input type="checkbox"/> 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	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	19
	6 Total number of volunteers (estimate if necessary)	6	27
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	3,463.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	100,459,492.	83,355,015.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,916,780.	3,116,739.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,270,422.	1,275,105.
		108,646,694.	87,746,859.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	84,223,340.	96,749,331.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,521,499.	1,880,859.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	13,661,830.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	13,314,363.	14,818,216.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	99,059,202.	113,448,406.	
19 Revenue less expenses. Subtract line 18 from line 12	9,587,492.	-25,701,547.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	273,113,077.	207,976,050.
	22 Net assets or fund balances. Subtract line 21 from line 20	39,198,961.	31,031,726.
		233,914,116.	176,944,324.

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	Signature of officer 	Date 10/19/23	
	KEVIN MCGAHAN, CFO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name MAGA E. KISRIV	Preparer's signature 	Date 10/18/23
	Firm's name HOOD & STRONG LLP	Firm's EIN 94-1254756	Check if self-employed <input type="checkbox"/> PTIN P01008919
	Firm's address 60 SO. MARKET ST, STE 200 SAN JOSE, CA 95113	Phone no. 408.998.8400	

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

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

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. SIERRA CLUB FOUNDATION	Taxpayer identification number (TIN) 94-6069890
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2101 WEBSTER STREET, 1250	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OAKLAND, CA 94612	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

KEVIN MCGAHAN

- The books are in the care of ▶ **2101 WEBSTER STREET, 1250 - OAKLAND, CA 94612**

Telephone No. ▶ **(415) 995-1780** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2022** or
▶ tax year beginning _____, and ending _____.

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 Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c 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 funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 32,282,148. including grants of \$ 32,282,148.) (Revenue \$ 0.)

BEYOND COAL - THE LONG-TERM GOAL OF THIS PROGRAM IS TO REVERSE THE SOCIAL, ECONOMIC AND ENVIRONMENTAL DAMAGE CAUSED BY GLOBAL CLIMATE CHANGE BY WORKING TO ENSURE OUR ELECTRICITY IS CARBON-FREE BY NO LATER THAN 2030 AND TRANSITIONING TO 100 PERCENT CLEAN RENEWABLE ENERGY BY NO LATER THAN 2050. THE PROGRAM'S SPECIFIC GOALS - WORKING IN PARTNERSHIP WITH ALLIED ORGANIZATIONS - ARE TO RETIRE EXISTING COAL PLANTS, PREVENT CONSTRUCTION OF NEW COAL-FIRED POWER PLANTS, BLOCK EXPANSION OF THE U.S. GAS FLEET, STOP INFRASTRUCTURE PROJECTS DESIGNED TO FACILITATE AND INCREASE OVERSEAS EXPORTS OF COAL AND GAS, AND PROMOTE CLEAN ENERGY ALTERNATIVES SUCH AS WIND AND SOLAR WHILE ADVANCING EQUITY AND JUSTICE, AND ENSURING A JUST ECONOMIC TRANSITION FOR WORKERS AND IMPACTED COMMUNITIES.

4b (Code:) (Expenses \$ 17,202,850. including grants of \$ 17,202,850.) (Revenue \$ 0.)

OUR WILD AMERICA - THE GOAL OF THIS PROGRAM IS TO PROTECT, CONSERVE, AND RESTORE PUBLIC AND PRIVATE LANDS TO RETAIN NATURAL SYSTEMS AND BENEFIT PRESENT AND FUTURE GENERATIONS, ESPECIALLY IN A CLIMATE-CHANGING WORLD. THE CAMPAIGN CONTINUES THE SIERRA CLUB'S LEGACY OF PROTECTING PUBLIC LANDS AND WILD PLACES; GETTING PEOPLE ACROSS ECONOMIC LINES, CULTURES, AND COMMUNITIES - INCLUDING MILITARY AND YOUTH - OUT IN NATURE; GIVING GRASSROOTS VOLUNTEERS THE KNOWLEDGE AND RESOURCES NEEDED TO PROTECT THE ENVIRONMENT NATIONALLY AND IN THEIR OWN COMMUNITIES; AND EXPANDING AND DIVERSIFYING THE ENVIRONMENTAL MOVEMENT. THE OUR WILD AMERICA CAMPAIGN IS ADVANCING THREE STRATEGIC INITIATIVES: (1) OPPOSING DIRTY FUELS EXTRACTION, PARTICULARLY ON PUBLIC LANDS, (2) PROTECTING LANDS, WATER, AND WILDLIFE, AND (3) GETTING PEOPLE OUTDOORS

4c (Code:) (Expenses \$ 10,926,336. including grants of \$ 10,926,336.) (Revenue \$ 0.)

CHAPTER AND GROUP EDUCATION PROJECT (CGEP) - THIS PROJECT SUPPORTS THE STATE AND LOCAL CHAPTERS AND GROUPS OF THE SIERRA CLUB IN THEIR WORK TO EDUCATE THE PUBLIC ABOUT THE THREATS TO THE ENVIRONMENT AND POTENTIAL SOLUTIONS AVAILABLE TO THEM. THE OVERARCHING GOALS OF THE CGEP ARE TO PROTECT THE NATURAL AND HUMAN ENVIRONMENT FOR THE BENEFIT OF THE GENERAL PUBLIC, TO ENFORCE LOCAL AND FEDERAL LAWS IN THE PUBLIC INTEREST, AND TO TRAIN AND PREPARE ACTIVISTS FOR PUBLIC ADVOCACY ON BEHALF OF ENVIRONMENTAL PROTECTION. IT IS A PROJECT THROUGH WHICH THE SIERRA CLUB FOUNDATION WORKS TO ACHIEVE ITS MISSION TO EDUCATE AND EMPOWER PEOPLE TO PROTECT AND IMPROVE THE NATURAL AND HUMAN ENVIRONMENT.

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

(Expenses \$ 36,938,112. including grants of \$ 36,337,997.) (Revenue \$ 0.)

4e Total program service expenses 97,349,446.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes rows 2a through 17 with various tax compliance questions and numerical inputs.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 15; 1b Enter the number of voting members included on line 1a... 15; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 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? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CA, CO, FL, GA, HI, IL, KS, KY, ME
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records KEVIN MCGAHAN - (415) 995-1780 2101 WEBSTER STREET, 1250, OAKLAND, CA 94612

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAN CHU EXECUTIVE DIRECTOR	40.00			X				368,033.	0.	70,754.
(2) KEVIN MCGAHAN CHIEF FINANCIAL OFFICER	40.00			X				280,728.	0.	56,797.
(3) HENRY HOLMES SR. DIRECTOR, PROGRAMS & COMPLIANCE	40.00			X				207,580.	0.	40,760.
(4) AGANA MORENO DIRECTOR OF FINANCE	40.00			X				163,883.	0.	46,835.
(5) JENNIE PALMER DIR. OF ADMIN & BOARD RELATIONS	40.00			X				114,584.	0.	42,230.
(6) TING LEE ASST. DIR., PROGRAMS & COMPLIANCE	40.00					X		100,901.	0.	23,750.
(7) ROBIN MANN CHAIR	3.00	X		X				0.	0.	0.
(8) GAIL GREENWALD CHAIR (THRU 05/20/22)	3.00	X		X				0.	0.	0.
(9) JOEL SANDERS VICE CHAIR	2.00	X		X				0.	0.	0.
(10) JESSICA SAROWITZ TREASURER	2.00	X		X				0.	0.	0.
(11) REBEKAH SAUL BUTLER SECRETARY	2.00	X		X				0.	0.	0.
(12) EVA KATHLEEN SCHULTE MEMBER-AT-LARGE	1.00	X		X				0.	0.	0.
(13) DARREN ARONOFSKY DIRECTOR (THRU 03/05/22)	1.00	X						0.	0.	0.
(14) DONNEL BAIRD DIRECTOR	1.00	X						0.	0.	0.
(15) LOREN BLACKFORD DIRECTOR (THRU 08/15/22)	1.00	X						0.	0.	0.
(16) RAMON CRUZ DIRECTOR	1.00	X						0.	0.	0.
(17) PEDRO HENRIQUES DA SILVA DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CLAIRE BROIDO JOHNSON DIRECTOR	1.00	X						0.	0.	0.
(19) CHRISTIAN OKOYE DIRECTOR	1.00	X						0.	0.	0.
(20) PETER LIU DIRECTOR	1.00	X						0.	0.	0.
(21) PAUL RISSMAN DIRECTOR	1.00	X						0.	0.	0.
(22) JILL SOFFER DIRECTOR	1.00	X						0.	0.	0.
(23) STEPH SPEIRS DIRECTOR	1.00	X						0.	0.	0.
(24) MARK WALTERS DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								1,235,709.	0.	281,126.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,235,709.	0.	281,126.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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	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		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
KPMG, LLP, DEPT. 0922 P.O. BOX 120922, DALLAS, TX 75312-0922	AUDIT FEES	124,244.
FUND EVALUATION GROUP PO BOX 639176, CINCINNATI, OH 45263-9176	INVESTMENT FEES	117,621.

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a	124,102.			
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	83,230,913.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 1,456,642.			
	h	Total. Add lines 1a-1f		83,355,015.			
Program Service Revenue			Business Code				
	2 a	_____					
	b	_____					
	c	_____					
	d	_____					
	e	_____					
	f	All other program service revenue					
g	Total. Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,157,242.		2157242.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
					36,532,790.		
	b	Less: cost or other basis and sales expenses	7b	35,573,293.			
	c	Gain or (loss)	7c	959,497.			
d	Net gain or (loss)		959,497.		959,497.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11 a	SOFTWARE COST REIMBURSEMENT	900099	1,250,072.		1250072.	
	b	MISCELLANEOUS INCOME	900099	21,570.		21,570.	
	c	PARTNERSHIP K-1 INCOME	900099	3,463.		3,463.	
	d	All other revenue					
e	Total. Add lines 11a-11d		1,275,105.				
12	Total revenue. See instructions		87,746,859.	0.	3,463.	4388381.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	96,748,906.	96,748,906.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	425.	425.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,363,927.	297,959.	1,064,463.	1,505.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	260,735.	56,959.	203,488.	288.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	37,499.	8,192.	29,266.	41.
9 Other employee benefits	136,489.	29,817.	106,521.	151.
10 Payroll taxes	82,209.	17,959.	64,159.	91.
11 Fees for services (nonemployees):				
a Management	158,094.		158,094.	
b Legal	66,036.	27,183.	38,853.	
c Accounting	135,194.		135,194.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	323,650.	69,000.	254,650.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	11,670.		11,670.	
12 Advertising and promotion				
13 Office expenses	254,997.	50,921.	203,978.	98.
14 Information technology	1,258,996.			1,258,996.
15 Royalties				
16 Occupancy	106,107.	22,997.	83,058.	52.
17 Travel	27,347.	6,518.	20,816.	13.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,421.	14.	1,407.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,891.	843.	3,046.	2.
23 Insurance	11,905.	2,580.	9,319.	6.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FUNDRAISING REIMB.	11,538,126.			11,538,126.
b OTHER/SOFTWARE LICENSE	900,872.	9,173.	29,238.	862,461.
c REGULATORY COMPLIANCE	19,910.		19,910.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	113,448,406.	97,349,446.	2,437,130.	13,661,830.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	39,489,120.	2	16,098,456.
	3 Pledges and grants receivable, net	39,117,839.	3	31,135,394.
	4 Accounts receivable, net	1,967,532.	4	2,813,697.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	2,891,007.	7	4,600,956.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,208,799.	9	1,034,857.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 214,471.		
	b Less: accumulated depreciation	10b 127,298.	91,065.	10c 87,173.
	11 Investments - publicly traded securities	124,930,340.	11	97,364,858.
	12 Investments - other securities. See Part IV, line 11	35,054,562.	12	32,210,048.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	28,362,813.	15	22,630,611.
16 Total assets. Add lines 1 through 15 (must equal line 33)	273,113,077.	16	207,976,050.	
Liabilities	17 Accounts payable and accrued expenses	963,244.	17	1,317,283.
	18 Grants payable	15,164,708.	18	14,726,210.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	23,071,009.	25	14,988,233.
	26 Total liabilities. Add lines 17 through 25	39,198,961.	26	31,031,726.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	111,145,022.	27	81,497,990.
	28 Net assets with donor restrictions	122,769,094.	28	95,446,334.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	233,914,116.	32	176,944,324.
	33 Total liabilities and net assets/fund balances	273,113,077.	33	207,976,050.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	87,746,859.
2	Total expenses (must equal Part IX, column (A), line 25)	2	113,448,406.
3	Revenue less expenses. Subtract line 2 from line 1	3	-25,701,547.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	233,914,116.
5	Net unrealized gains (losses) on investments	5	-31,614,436.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	346,191.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	176,944,324.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
--	--

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	100689985	115812118	92385175.	100459492	83355015.	492701785
2 Tax revenues levied for the organization's benefit and either paid to 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	100689985	115812118	92385175.	100459492	83355015.	492701785
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)						84954744.
6 Public support. Subtract line 5 from line 4.						407747041

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	100689985	115812118	92385175.	100459492	83355015.	492701785
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1792310.	1739560.	1650919.	3684006.	2157242.	11024037.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-73.	-12,682.	-152.	155.	3,463.	-9,289.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1163781.	1482040.	1433336.	1270267.	1271642.	6621066.
11 Total support. Add lines 7 through 10						510337599
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	79.90	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	81.48	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule A (Form 990) 2022

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

COST SOFTWARE REIMBURSEMENT

2018 AMOUNT: \$ 1,148,659.

2019 AMOUNT: \$ 1,320,313.

2020 AMOUNT: \$ 1,363,405.

2021 AMOUNT: \$ 1,259,746.

2022 AMOUNT: \$ 1,250,072.

MISCELLANEOUS INCOME

2018 AMOUNT: \$ 15,122.

2019 AMOUNT: \$ 161,727.

2020 AMOUNT: \$ 69,931.

2021 AMOUNT: \$ 10,521.

2022 AMOUNT: \$ 21,570.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

SIERRA CLUB FOUNDATION

Employer identification number

94-6069890

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

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

Name of organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>10,875,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>6,114,933.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>13,312,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>2,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
 <hr/> <hr/> <hr/>	 <hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2022

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	75,819.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	184,936.													
c	Total lobbying expenditures (add lines 1a and 1b)	260,755.													
d	Other exempt purpose expenditures	113187651.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	113448406.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	662,640.	265,161.	384,463.	260,755.	1,573,019.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	233,840.		172,101.	75,819.	481,760.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, 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 1c through 1i)? ..			
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 similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **SIERRA CLUB FOUNDATION** Employer identification number **94-6069890**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	3	
2 Aggregate value of contributions to (during year)	95,826.	
3 Aggregate value of grants from (during year)	73,333.	
4 Aggregate value at end of year	396,358.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 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 XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	45,631,836.	43,119,100.	38,335,250.	32,796,347.	34,998,160.
b Contributions	33,400.	78,793.	86,308.	21,460.	1,045,192.
c Net investment earnings, gains, and losses	-8,255,041.	4,464,751.	6,960,807.	7,298,126.	-1,594,772.
d Grants or scholarships					
e Other expenditures for facilities and programs	2,131,017.	2,030,808.	2,263,265.	1,780,683.	1,652,233.
f Administrative expenses					
g End of year balance	35,279,178.	45,631,836.	43,119,100.	38,335,250.	32,796,347.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 4.7070 %
 - b Permanent endowment 78.0940 %
 - c Term endowment 17.1990 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 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 | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		67,421.		67,421.
b Buildings		52,039.	33,238.	18,801.
c Leasehold improvements				
d Equipment		26,093.	25,867.	226.
e Other		68,918.	68,193.	725.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				87,173.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INTERNATIONAL EQUITY	10,507,967.	END-OF-YEAR MARKET VALUE
(B) LIMITED PARTNERSHIPS	21,702,081.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	32,210,048.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) SPLIT-INTEREST AGREEMENT	22,211,652.
(2) INTEREST RECEIVABLE	143,490.
(3) RIGHT OF USE ASSET	275,469.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	22,630,611.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT-INTEREST AGREEMENT	14,668,381.
(3) LEASE LIABILITY	319,852.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	14,988,233.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	56,478,614.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-31,614,436.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	346,191.
e	Add lines 2a through 2d	2e	-31,268,245.
3	Subtract line 2e from line 1	3	87,746,859.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	87,746,859.

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

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

1	Total expenses and losses per audited financial statements	1	113,448,406.
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 XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	113,448,406.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	113,448,406.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE FOUNDATION'S ENDOWMENT CONSISTS OF APPROXIMATELY 58 INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. THE FOUNDATION HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF ENDOWMENT ASSETS.

PART X, LINE 2:

THE FOUNDATION IS SUBJECT TO INCOME TAXES IN THE UNITED STATES AND CALIFORNIA ON UNRELATED BUSINESS INCOME. THE FOUNDATION HAS IDENTIFIED AND EVALUATED ITS SIGNIFICANT TAX POSITIONS FOR WHICH THE STATUTE OF

Part XIII Supplemental Information (continued)

LIMITATIONS REMAINS OPEN AND DETERMINED THERE IS NO MATERIAL UNRECOGNIZED BENEFIT OR LIABILITY TO BE RECORDED. THE FOUNDATION'S FEDERAL RETURNS ARE CURRENTLY OPEN UNDER THE STATUTE OF LIMITATIONS FOR THE YEAR ENDED DECEMBER 31, 2017 AND SUBSEQUENT YEARS AND CALIFORNIA RETURNS ARE OPEN FOR THE YEAR ENDED DECEMBER 31, 2016 AND SUBSEQUENT YEARS. THE FOUNDATION DOES NOT ANTICIPATE THAT THERE WILL BE ANY MATERIAL CHANGES IN THE UNRECOGNIZED TAX POSITIONS OVER THE NEXT 12 MONTHS. THERE HAVE BEEN NO RELATED TAX PENALTIES OR INTEREST CLASSIFIED AS A TAX EXPENSE IN THE STATEMENT OF ACTIVITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS	346,191.
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**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" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SIERRA CLUB FOUNDATION

Part I General Information on Grants and Assistance

Employer identification number
94-6069890

- 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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated 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
SIERRA CLUB 2101 WEBSTER STREET STE 1300 OAKLAND, CA 94612	94-1153307	501(C)(4)	94,050,499.	0.			ENVIRONMENTAL EDUCATION
SOCIAL AND ENVIRONMENTAL ENTREPRENEURS - 23564 CALABASAS ROAD, SUITE 201 - CALABASAS, CA 91302-1338	95-4116679	501(C)(3)	220,000.	0.			GENERAL SUPPORT OF THE MISSION OF BUILDING EQUITY AND ALIGNMENT FOR IMPACT (BEA) AND FOR BEA
CONFLUENCE PHILANTHROPY 1 PENN PLAZA, BOX 6169 NEW YORK, NY 10119	27-3018135	501(C)(3)	15,000.	0.			FOR GENERAL SUPPORT OF MISSION TO TRANSFORM THE PRACTICE OF INVESTING BY ALIGNING CAPITAL WITH OUR
UNIVERSITY OF CALIFORNIA, BERKELEY FOUNDATION - 1995 UNIVERSITY AVENUE, SUITE 401 - BERKELEY, CA 94704-1058	94-6090626	501(C)(3)	40,000.	0.			TO RECORD THE ORAL HISTORY FROM SIERRA CLUB VOLUNTEERS, STAFF, AND MEMBERS FOR PRESERVATION
AUDUBON SOCIETY OF NEW YORK INC. 134 COVE ROAD OYSTER BAY, NY 11771-2418	14-1698061	501(C)(3)	6,300.	0.			TO SUPPORT THE THEODORE ROOSEVELT SANCTUARY & AUDUBON CENTER'S FOR THE BIRDS! PROGRAM AT LANDING
THE PARTNERSHIP PROJECT PO BOX 65826 WASHINGTON, DC 20035-5826	52-2192070	501(C)(3)	350,000.	0.			TO BRING NATIONAL ENVIRONMENTAL GROUPS AND EJ GROUPS FROM ACROSS THE COUNTRY TOGETHER TO BUILD

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **21.**
- 3** Enter total number of other organizations listed in the line 1 table **1.**

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) 2022

SIERRA CLUB FOUNDATION

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II).

(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
FLORIDA RISING TOGETHER 10800 BISCAYNE BLVD, SUITE 1050 MIAMI, FL 33161	45-3956785	501(C)(3)	30,000.	0.			TO BUILD POWER, ESPECIALLY IN FRONT-LINE COMMUNITIES, TO SUPPORT THE MOVEMENT TO 100% TO REPLANT NATIVE COTTONWOOD AND WILLOW AT ONE OF THE MOST HEAVILY ALTERED AREAS OF THE
RIO GRANDE RETURN 1704 LLANO STREET, SUITE B SANTA FE, NM 87505-5415	20-8434340	501(C)(3)	20,000.	0.			FOR GENERAL SUPPORT OF MISSION TO ENSURE THAT THE ENVIRONMENTAL MOVEMENT IS COMMITTED TO
GREEN DIVERSITY INITIATIVE DBA GREEN 2.0 - 6218 GEORGIA AVENUE NW, SUITE 1 - WASHINGTON, DC 20011	46-5220283	501(C)(3)	100,000.	0.			TO ADVOCATE FOR INCREASED PROGRAMS THAT WILL REDUCE ENERGY BURDEN AND ENERGY BURDEN DISPARITIES IN
CITIZEN ACTION OF WISCONSIN EDUCATION FUND - 221 SOUTH 2ND STREET, #300 - MILWAUKEE, WI 53204	39-1520619	501(C)(3)	100,000.	0.			FOR SPONSORSHIP OF SICANGU LAKOTA OYATE 7GEN IMPACT INVESTING SUMMIT (IN COOPERATION WITH THE
SICANGU COMMUNITY DEVELOPMENT CORPORATION - 27565 RESEARCH PARK DRIVE - MISSION, SD 57555	83-3857527	501(C)(3)	10,500.	0.			TO DIRECTLY SUPPORT FRONTLINE PARTNERS IN ATLANTA THAT ARE PURSUING THE CITY'S TRANSITION TO
BLACK SUSTAINABILITY 1403 DOWNS DRIVE SW ATLANTA, GA 30311-3443	85-3364819	501(C)(3)	35,000.	0.			TO SUPPORT ORGANIZING EFFORTS FOR A PUBLIC TRANSPORTATION SYSTEM THAT WORKS FOR THE PEOPLE
PROGRESSIVE LEADERSHIP ALLIANCE OF NEVADA - 2330 PASEO DE PRADO C 109 - LAS VEGAS, NV 89102	88-0318655	501(C)(3)	70,000.	0.			TO FUND PART OF THE POWER SHIFT CONVERGENCE (APRIL 5-8, 2023), WHICH HAS BEEN A CRITICAL PART OF
POWER SHIFT NETWORK PO BOX 73116 WASHINGTON, DC 20056-3116	45-5616367	501(C)(3)	75,000.	0.			TO FOSTER CONNECTIONS AND COLLABORATION AT THE 27TH CONFERENCE OF THE PARTIES (COP27) AMONG CLIMATE
WE ACT FOR ENVIRONMENTAL JUSTICE 1854 AMSTERDAM AVENUE, 2ND FLOOR NEW YORK, NY 10031	13-3800068	501(C)(3)	75,000.	0.			

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II).

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NONPROFIT LEGAL SERVICES OF UTAH 623 E 2100 S, SUITE B1 SALT LAKE CITY, UT 84106-1827	47-4827863	501(C)(3)	100,000.	0.			TO BUILD NARRATIVE POWER AND NARRATIVE INFRASTRUCTURE TO MAKE A JUST TRANSITION FROM AN
RIGHT TO THE CITY ALLIANCE 388 ATLANTIC AVENUE, 3RD FLOOR BROOKLYN, NY 11217-3651	94-3462187	501(C)(3)	175,000.	0.			TO SUPPORT HOMES FOR ALL ST. LOUIS, A BLACK-LED COALITION OF TENANT ASSOCIATIONS, GRASSROOTS
AMANESER 2025 405 AVE AMERICO MIRANDA SAN JUAN, PR 00927-4624	66-0870990	501(C)(3)	95,000.	0.			TO EXPAND THE CREATION OF COMMUNITY-LED EMERGENCY SOLAR INSTALLATION SYSTEMS IN PUERTO RICO
CENTER FOR INVESTIGATIVE JOURNALISM - PO BOX 6834 - SAN JUAN, PR 00914-6834	66-0705065	501(C)(3)	95,000.	0.			TO PARTNER WITH SIERRA CLUB PUERTO RICO TO DEVELOP CAPACITIES, SKILLS AND TOOLS NEEDED
POPULATION MEDIA CENTER 30 KIMBALL AVENUE, SUITE 302 SOUTH BURLINGTON, VT 05403-6825	03-0358029	501(C)(3)	939,274.	0.			GENERAL SUPPORT OF POPULATION MEDIA CENTER'S MISSION TO USE ENTERTAINMENT-EDUCATION
BIKE PITTSBURGH 188 43RD STREET #1 PITTSBURGH, PA 15201-3152	36-4491002	501(C)(3)	8,000.	0.			FOR GENERAL SUPPORT OF BIKE PITTSBURGH'S MISSION TO TRANSFORM STREETS TO MAKE BIKING AND WALKING
GREEN LATINOS 1919 14TH STREET, SUITE 700 BOULDER, CO 80302-5482	26-3386082	501(C)(3)	100,000.	0.			FOR THE AMERICA THE BEAUTIFUL FOR ALL COALITION'S COMMUNITY SUPPORT FUNDING POT &

Schedule I (Form 990)

SIERRA CLUB FOUNDATION

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated 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 noncash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ALL GRANTEEES ARE REQUIRED TO SIGN AND RETURN A GRANT AGREEMENT WHICH STATES FUNDS MAY BE SPENT ONLY IN ACCORDANCE WITH THE BUDGET AND PURPOSES AS STATED IN THE APPROVED PROJECT PROPOSAL, THAT NO PORTION OF THE GRANT FUNDS SHALL BE USED TO CARRY ON PROPAGANDA, OR OTHERWISE ATTEMPT TO INFLUENCE LEGISLATION OR THE OUTCOME OF ANY PUBLIC ELECTION EXCEPT AS PERMITTED UNDER THE APPLICABLE GRANT AGREEMENT, OR FOR ANY NON-CHARITABLE, NON-EDUCATIONAL PURPOSES; THAT THE ACTIVITIES SUPPORTED BY THE GRANT ARE CARRIED OUT FOR PUBLIC BENEFIT AND ANY WORK PRODUCTS ASSOCIATED WITH THE GRANT SHOULD BE

Part IV Supplemental Information

MADE AVAILABLE TO THE GENERAL PUBLIC UPON REQUESTS; AND THE FOUNDATION EXAMINES THE GRANTEE'S PROGRESS BY REQUIRING FINANCIAL AND NARRATIVE REPORTS.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

SOCIAL AND ENVIRONMENTAL ENTREPRENEURS

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT OF THE MISSION OF BUILDING EQUITY AND ALIGNMENT FOR IMPACT (BEA) AND FOR BEA FUND, A PARTICIPATORY GRANTMAKING FUND THAT DISTRIBUTES CRITICAL RESOURCES TO THE GRASSROOTS ENVIRONMENTAL JUSTICE MOVEMENT

NAME OF ORGANIZATION OR GOVERNMENT: CONFLUENCE PHILANTHROPY

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR GENERAL SUPPORT OF MISSION TO TRANSFORM THE PRACTICE OF INVESTING BY ALIGNING CAPITAL WITH OUR COMMUNITY'S VALUES OF SUSTAINABILITY, EQUITY, AND JUSTICE

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY OF CALIFORNIA, BERKELEY FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: TO RECORD THE ORAL HISTORY FROM SIERRA CLUB VOLUNTEERS, STAFF, AND MEMBERS FOR PRESERVATION AT BANCROFT LIBRARY TO SERVE AS INVALUABLE HISTORICAL RESOURCES, OFFERING WISDOM FOR FUTURE LEADERS AND DOCUMENTING MISTAKES THAT SHOULD NOT BE REPEATED

NAME OF ORGANIZATION OR GOVERNMENT: AUDUBON SOCIETY OF NEW YORK INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SUPPORT THE THEODORE ROOSEVELT SANCTUARY & AUDUBON CENTER'S FOR THE BIRDS! PROGRAM AT LANDING ELEMENTARY SCHOOL IN GLEN COVE, NY

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: THE PARTNERSHIP PROJECT

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BRING NATIONAL ENVIRONMENTAL GROUPS AND EJ GROUPS FROM ACROSS THE COUNTRY TOGETHER TO BUILD TRUST, BRIDGE HISTORIC DIVIDES, ALIGN AROUND A CORE SET OF POLICY PRINCIPLES AND COMMITMENTS, AND ADVOCATE FOR BOLD AND EQUITABLE CLIMATE POLICIES

NAME OF ORGANIZATION OR GOVERNMENT: FLORIDA RISING TOGETHER

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BUILD POWER, ESPECIALLY IN FRONT-LINE COMMUNITIES, TO SUPPORT THE MOVEMENT TO 100% CLEAN AND RENEWABLE ENERGY FOR ALL

NAME OF ORGANIZATION OR GOVERNMENT: RIO GRANDE RETURN

(H) PURPOSE OF GRANT OR ASSISTANCE: TO REPLANT NATIVE COTTONWOOD AND WILLOW AT ONE OF THE MOST HEAVILY ALTERED AREAS OF THE SANTA FE RIVER USED YEARS AGO AS PART OF A GRAVEL MINING OPERATION

NAME OF ORGANIZATION OR GOVERNMENT:

GREEN DIVERSITY INITIATIVE DBA GREEN 2.0

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR GENERAL SUPPORT OF MISSION TO ENSURE THAT THE ENVIRONMENTAL MOVEMENT IS COMMITTED TO JUSTICE, EQUITY, INCLUSION, AND DIVERSITY AND RECOGNIZES THE LEADERSHIP OF PEOPLE OF COLOR AT EVERY LEVEL OF THE MOVEMENT

NAME OF ORGANIZATION OR GOVERNMENT:

CITIZEN ACTION OF WISCONSIN EDUCATION FUND

(H) PURPOSE OF GRANT OR ASSISTANCE: TO ADVOCATE FOR INCREASED PROGRAMS THAT WILL REDUCE ENERGY BURDEN AND ENERGY BURDEN DISPARITIES IN

Part IV Supplemental Information

MILWAUKEE, WI THROUGH ADMINISTRATIVE ADVOCACY AND COMMUNITY ORGANIZING

NAME OF ORGANIZATION OR GOVERNMENT:

SICANGU COMMUNITY DEVELOPMENT CORPORATION

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR SPONSORSHIP OF SICANGU LAKOTA OYATE 7GEN IMPACT INVESTING SUMMIT (IN COOPERATION WITH THE ROSEBUD ECONOMIC DEVELOPMENT CORPORATION) TO INTRODUCE INVESTORS, FUNDERS, AND PARTNERS TO THE 7GEN INVESTING FRAMEWORK

NAME OF ORGANIZATION OR GOVERNMENT: BLACK SUSTAINABILITY

(H) PURPOSE OF GRANT OR ASSISTANCE: TO DIRECTLY SUPPORT FRONTLINE PARTNERS IN ATLANTA THAT ARE PURSUING THE CITY'S TRANSITION TO 100% CLEAN ENERGY

NAME OF ORGANIZATION OR GOVERNMENT:

PROGRESSIVE LEADERSHIP ALLIANCE OF NEVADA

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SUPPORT ORGANIZING EFFORTS FOR A PUBLIC TRANSPORTATION SYSTEM THAT WORKS FOR THE PEOPLE AND WORKERS AND IS FAST, EASY TO NAVIGATE, AND CONSISTENT

NAME OF ORGANIZATION OR GOVERNMENT: POWER SHIFT NETWORK

(H) PURPOSE OF GRANT OR ASSISTANCE: TO FUND PART OF THE POWER SHIFT CONVERGENCE (APRIL 5-8, 2023), WHICH HAS BEEN A CRITICAL PART OF YOUTH MOVEMENT BUILDING FOR OVER 10 YEARS

NAME OF ORGANIZATION OR GOVERNMENT: WE ACT FOR ENVIRONMENTAL JUSTICE

(H) PURPOSE OF GRANT OR ASSISTANCE: TO FOSTER CONNECTIONS AND COLLABORATION AT THE 27TH CONFERENCE OF THE PARTIES (COP27) AMONG CLIMATE

Part IV Supplemental Information

JUSTICE ADVOCATES, GOVERNMENT AND BUSINESS LEADERS, AND MAINSTREAM ENVIRONMENTAL ORGANIZATIONS

NAME OF ORGANIZATION OR GOVERNMENT: NONPROFIT LEGAL SERVICES OF UTAH

(H) PURPOSE OF GRANT OR ASSISTANCE: TO BUILD NARRATIVE POWER AND NARRATIVE INFRASTRUCTURE TO MAKE A JUST TRANSITION FROM AN EXTRACTIVE ECONOMY TO A LIVING ECONOMY POLITICALLY POSSIBLE IN UTAH AND FOSTER A CULTURAL TRANSFORMATION THAT UPROOTS HARMFUL STORIES UPHOLDING THE STATE'S EXTRACTIVE ECONOMY, REPAIRS HARM, AND BIRTHS NEW STORIES FOR A LIVING ECONOMY

NAME OF ORGANIZATION OR GOVERNMENT: RIGHT TO THE CITY ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SUPPORT HOMES FOR ALL ST. LOUIS, A BLACK-LED COALITION OF TENANT ASSOCIATIONS, GRASSROOTS GROUPS, AND ALLIED HOUSING-JUSTICE ADJACENT NONPROFITS BUILDING POWER BY CATALYZING TENANT ASSOCIATIONS, WHICH SERVE AS AN ACCOUNTABILITY MECHANISM TO IMPROVE HOUSING QUALITY AND LAUNCH PUBLIC POLICY CAMPAIGNS

NAME OF ORGANIZATION OR GOVERNMENT: AMANESER 2025

(H) PURPOSE OF GRANT OR ASSISTANCE: TO EXPAND THE CREATION OF COMMUNITY-LED EMERGENCY SOLAR INSTALLATION SYSTEMS IN PUERTO RICO FOR INCREASED RESILIENCE IN THE FACE OF HURRICANES, EARTHQUAKES, AND UNRELIABLE ELECTRICAL SYSTEMS

NAME OF ORGANIZATION OR GOVERNMENT: CENTER FOR INVESTIGATIVE JOURNALISM

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PARTNER WITH SIERRA CLUB PUERTO RICO TO DEVELOP CAPACITIES, SKILLS AND TOOLS NEEDED TO DO WATCHDOG CLIMATE JUSTICE WORK THROUGH AN EMERGING OBSERVATORIO DE ACCION CLIMATICA

Part IV Supplemental Information

(OAC) STEERING COMMITTEE AND TO TRAIN AND GIVE REPORTING GRANTS TO LOCAL JOURNALISTS THAT WANT TO INVESTIGATE PRESSING CLIMATE CRISES ISSUE

NAME OF ORGANIZATION OR GOVERNMENT: POPULATION MEDIA CENTER

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT OF POPULATION MEDIA CENTER'S MISSION TO USE ENTERTAINMENT-EDUCATION AND MASS MEDIA TO PROMOTE SOCIAL AND CULTURAL CHANGE BY ADDRESSING THE INTERCONNECTED ISSUES OF THE FULL RIGHTS OF WOMEN AND GIRLS, POPULATION, AND THE ENVIRONMENT

NAME OF ORGANIZATION OR GOVERNMENT: BIKE PITTSBURGH

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR GENERAL SUPPORT OF BIKE PITTSBURGH'S MISSION TO TRANSFORM STREETS TO MAKE BIKING AND WALKING COMMONPLACE FOR ALL PITTSBURGHERS IN ORDER TO IMPROVE QUALITY OF LIFE AND REDUCE THE HARMFUL EFFECTS OF CAR DEPENDENCE IN COMMUNITIES

NAME OF ORGANIZATION OR GOVERNMENT: GREEN LATINOS

(H) PURPOSE OF GRANT OR ASSISTANCE: FOR THE AMERICA THE BEAUTIFUL FOR ALL COALITION'S COMMUNITY SUPPORT FUNDING POT & OPERATIONS FUND TO ENSURE THE COALITION IS NEED-BLIND AND THAT FRONTLINE AND BIPOC ORGANIZATIONS INTERESTED IN PARTICIPATING CAN DO SO, SO THAT THE COALITION REFLECTS THE DIVERSITY OF AMERICA AND CENTERS THE VOICES OF PEOPLE OF COLOR WORKING TO CONSERVE 30 PERCENT OF U.S. LANDS, WATER, AND OCEANS BY 2030

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SIERRA CLUB FOUNDATION

Employer identification number

94-6069890

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAN CHU EXECUTIVE DIRECTOR	(i) 362,433.	(ii) 5,000.	(iii) 600.	39,270.	31,484.	438,787.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KEVIN MCGAHAN CHIEF FINANCIAL OFFICER	(i) 275,128.	(ii) 5,000.	(iii) 600.	20,470.	36,327.	337,525.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(3) HENRY HOLMES SR. DIRECTOR, PROGRAMS & COMPLIANCE	(i) 201,980.	(ii) 5,000.	(iii) 600.	28,910.	11,850.	248,340.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(4) AGANA MORENO DIRECTOR OF FINANCE	(i) 158,283.	(ii) 5,000.	(iii) 600.	16,933.	29,902.	210,718.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JENNIE PALMER DIR. OF ADMIN & BOARD RELATIONS	(i) 108,984.	(ii) 5,000.	(iii) 600.	15,434.	26,796.	156,814.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization **SIERRA CLUB FOUNDATION** Employer identification number **94-6069890**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	494	506,020.	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	318	2,008,939.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SOFTWARE LICENS)	X	1	661,480.	FAIR MARKET VALUE
26 Other (_____)				
27 Other (_____)				
28 Other (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **9**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2022

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS REPRESENTS THE NUMBER OF CONTRIBUTORS, NOT THE NUMBER OF ITEMS CONTRIBUTED.

SCHEDULE M, LINE 32B:

THE ORGANIZATION USES A THIRD PARTY TO MANAGE THEIR VEHICLE DONATION PROGRAM. CARS, SAN DIEGO, CA MANAGES ALL ASPECTS OF THE PROGRAM, INCLUDING TAX REPORTING AND DEPOSITS NET PROCEEDS DIRECTLY TO THE FOUNDATION'S BANK ACCOUNT.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SIERRA CLUB FOUNDATION

Employer identification number

94-6069890

FORM 990, PART I, LINE 6:

VOLUNTEERS INCLUDE BOARD MEMBERS AND PROPERTY MANAGEMENT VOLUNTEERS IN
MT. SHASTA FOR HORSE CAMP. ESTIMATED BASED ON THE BOARD ROSTERS AND
HORSE CAMP COMMITTEE MEMBERS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE SIERRA CLUB FOUNDATION PROMOTES EFFORTS TO EDUCATE AND EMPOWER
PEOPLE TO PROTECT AND IMPROVE THE NATURAL AND HUMAN ENVIRONMENT.

GOALS:

- SOLVE THE CLIMATE CRISIS PRIMARILY THROUGH A SUCCESSFUL TRANSITION TO
A RESOURCE-EFFICIENT CLEAN ENERGY ECONOMY THAT BETTER SERVES PEOPLE AND
NATURE;
- SECURE PROTECTIONS FOR PUBLIC LANDS AND WATERS, PROMOTE HEALTHY
ECOSYSTEMS AND COMMUNITIES, AND FIGHT FOR CLEAN AIR AND WATER;
- EXPAND OPPORTUNITIES FOR MORE PEOPLE TO EXPLORE, ENJOY, AND PROTECT
THE PLANET BY SUPPORTING PROGRAMS AND POLICIES THAT REACH ACROSS
ECONOMIC, CULTURAL, AND COMMUNITY LINES TO GET PEOPLE OUTDOORS; AND
- BUILD A DIVERSE, INCLUSIVE ENVIRONMENTAL MOVEMENT THAT REFLECTS AND
REPRESENTS TODAY'S AMERICAN PUBLIC, AND PRIORITIZES IMPORTANT
CONNECTIONS BETWEEN ENVIRONMENTAL HEALTH AND SOCIAL JUSTICE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

TO EXPLORE, ENJOY, AND PROTECT THE NATURAL WORLD.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE SIERRA CLUB FOUNDATION PROVIDES A BROAD RANGE OF ADDITIONAL GRANTS

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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TO SUPPORT CHARITABLE, EDUCATION, SCIENTIFIC, LITERARY AND LEGAL ENDEAVORS THAT FURTHER ITS CHARITABLE MISSION.

EXPENSES \$ 36,938,112. INCLUDING GRANTS OF \$ 36,337,997. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINAL FORM 990 WAS REVIEWED BY SENIOR STAFF AND AUDIT COMMITTEE WITH THE PAID PREPARERS BY A CONFERENCE CALL AND ALL QUESTIONS WERE ADDRESSED PRIOR TO BEING TRANSMITTED TO THE FULL BOARD BEFORE FILING. ADDITIONALLY, THE 990 WAS REVIEWED BY THE FOUNDATION'S LEGAL COUNSEL BEFORE THE AUDIT COMMITTEE CONFERENCE CALL.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS ARE FURNISHED ANNUALLY WITH A CONFLICT OF INTEREST QUESTIONNAIRE FOR THE PURPOSE OF IDENTIFYING AND REVIEWING TRANSACTIONS OR RELATIONSHIPS THAT HAVE THE POTENTIAL TO LEAD TO CONFLICT OF INTERESTS.

FORM 990, PART VI, SECTION B, LINE 15:

IN ACCORDANCE WITH ORGANIZATION POLICY, THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER BASED ON JOB DUTIES, PERFORMANCE AND SALARY SURVEY INFORMATION FROM OTHER COMPARABLE NONPROFIT ORGANIZATIONS AND RECOMMENDS APPROVAL BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AR, CA, CO, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, NV, OH, OK, OR, PA, RI, SC, TN, UT, VA, WV, WA, WI

FORM 990, PART VI, SECTION C, LINE 19:

Name of the organization SIERRA CLUB FOUNDATION	Employer identification number 94-6069890
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THE FOUNDATION'S FORM 990 AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC THROUGH THE ORGANIZATION'S WEBSITE AND UPON REQUEST FOR THE SAME PERIOD OF TIME AS SET FORTH IN SEC. 6104(D). THE FORM 990 IS ALSO AVAILABLE ON GUIDESTAR.ORG. THE FOUNDATION MAKES AVAILABLE COPIES OF ITS ORGANIZING DOCUMENTS AND CONFLICT OF INTEREST POLICIES TO MEMBERS OF THE PUBLIC WHO REQUEST COPIES.

FORM 990, PART VI, SECTION B, LINE 16:

THE SIERRA CLUB FOUNDATION HAS INVESTMENTS IN SEVERAL INVESTMENT PARTNERSHIPS THROUGH PRIVATE EQUITY FUNDS. THE PRIMARY PURPOSE OF THE ORGANIZATION'S INVESTMENT IN THE PARTNERSHIPS IS THE PRODUCTION OF INCOME OR APPRECIATION OF PROPERTY.

FORM 990, PART VII, SECTION A, LINE 1A:

THE SIERRA CLUB FOUNDATION ENTERED INTO A RESOURCE SHARING AGREEMENT WITH SIERRA CLUB, AN UNRELATED ORGANIZATION, EFFECTIVE AUGUST 13, 2021. ACCORDING TO THE AGREEMENT DAN CHU, EXECUTIVE DIRECTOR, AND JENNIE PALMER, DIRECTOR OF ADMINISTRATION AND BOARD RELATIONS, SHARED THEIR TIME BETWEEN THE FOUNDATION AND THE CLUB. SIERRA CLUB REIMBURSED THE FOUNDATION FOR ITS SHARE OF PERSONNEL COSTS AND OVERHEAD COSTS PAID BY THE FOUNDATION ON A QUARTERLY OR MORE FREQUENT BASIS. DURING CALENDAR YEAR 2022, \$86,435 OF DAN CHU'S COMPENSATION AND \$17,707 OF JENNIE PALMER'S COMPENSATION REPORTED ON PART VII AND SCHEDULE J OF THIS FORM 990 WERE FOR SERVICES PERFORMED FOR SIERRA CLUB.

FORM 990, PART IX, LINE 24A, FUNDRAISING REIMBURSEMENT:

IN ACCORDANCE WITH A COST SHARING AGREEMENT BETWEEN THE FOUNDATION AND THE SIERRA CLUB, THE FOUNDATION AGREED TO REIMBURSE THE SIERRA CLUB FOR

Name of the organization

SIERRA CLUB FOUNDATION

Employer identification number

94-6069890

FUNDRAISING SALARIES AND OTHER FUNDRAISING EXPENSES INCURRED ON BEHALF
 OF THE FOUNDATION; THE REIMBURSED AMOUNTS ARE REFLECTED AS "FUNDRAISING
 REIMBURSEMENT" ON THE STATEMENT OF FUNCTIONAL EXPENSES, FORM 990, PART
 IX.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS	346,191.
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Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

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

