

PUBLIC DISCLOSURE COPY

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury  
Internal Revenue Service

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

**2023**

Open to Public  
Inspection

**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

<b>B</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	<b>C</b> Name of organization <div style="border: 1px solid black; padding: 2px;">NORTH VALLEY COMMUNITY FOUNDATION</div> Doing business as <div style="border: 1px solid black; padding: 2px;">1811 CONCORD AVE</div> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;">CHICO, CA 95928</div> City or town, state or province, country, and ZIP or foreign postal code <b>F</b> Name and address of principal officer: <b>ALEXA BENSON-VALAVANIS</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <div style="border: 1px solid black; padding: 2px;">68-0161455</div> <b>E</b> Telephone number <div style="border: 1px solid black; padding: 2px;">530-891-1150</div> <b>G</b> Gross receipts \$ <b>29,725,386.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 <b>J</b> Website: <b>WWW.NVCF.ORG</b> <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <b>L</b> Year of formation: <b>1989</b> <b>M</b> State of legal domicile: <b>CA</b>		

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO FUEL HEALING AND COMPASSION FOR A BETTER WORLD.</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>8</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>7</b>
<b>5</b>	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>46</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>100</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>29,778.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>6,474.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>8</b>	<b>8,703,787.</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>9</b>	<b>4,437,686.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10</b>	<b>769,663.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11</b>	<b>856,285.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>12</b>	<b>1,547,854.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>13</b>	<b>213,923.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>14</b>	<b>10,543,658.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>15</b>	<b>7,109,374.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>16a</b>	<b>11,395,291.</b>
<b>17</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>17</b>	<b>10,912,553.</b>
<b>18</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>18</b>	<b>0.</b>
<b>19</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>19</b>	<b>0.</b>
<b>20</b>	Revenue less expenses. Subtract line 18 from line 12	<b>20</b>	<b>2,156,486.</b>
<b>21</b>	Total assets (Part X, line 16)	<b>21</b>	<b>1,969,569.</b>
<b>22</b>	Total liabilities (Part X, line 26)	<b>22</b>	<b>0.</b>
<b>23</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>23</b>	<b>183,380.</b>
<b>24</b>	Other assets (Part X, column (A), lines 17-20)	<b>24</b>	<b>4,424,068.</b>
<b>25</b>	Total net assets or fund balances. Add lines 23 and 24	<b>25</b>	<b>4,312,901.</b>
<b>26</b>	Revenue less expenses. Subtract line 18 from line 12	<b>26</b>	<b>17,975,845.</b>
<b>27</b>	Total revenue less expenses. Subtract line 18 from line 12	<b>27</b>	<b>17,195,023.</b>
<b>28</b>	Revenue less expenses. Subtract line 18 from line 12	<b>28</b>	<b>-7,432,187.</b>
<b>29</b>	Revenue less expenses. Subtract line 18 from line 12	<b>29</b>	<b>-10,085,649.</b>
<b>30</b>	Total assets (Part X, line 16)	<b>30</b>	<b>53,960,483.</b>
<b>31</b>	Total liabilities (Part X, line 26)	<b>31</b>	<b>44,780,307.</b>
<b>32</b>	Net assets or fund balances. Subtract line 31 from line 30	<b>32</b>	<b>4,216,490.</b>
<b>33</b>	Net assets or fund balances. Subtract line 31 from line 30	<b>33</b>	<b>3,705,400.</b>
<b>34</b>	Net assets or fund balances. Subtract line 31 from line 30	<b>34</b>	<b>49,743,993.</b>
<b>35</b>	Net assets or fund balances. Subtract line 31 from line 30	<b>35</b>	<b>41,074,907.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>DAVID LITTLE, EXECUTIVE VICE PRESIDENT</b>	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>AMY L. HENDLEY</b>	Preparer's signature <b>AMY L. HENDLEY</b>	Date <b>05/13/25</b>
	Firm's name <b>MOSS ADAMS LLP</b>	Firm's EIN <b>91-0189318</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P01300654</b>
	Firm's address <b>2882 PROSPECT PARK DR, STE 300 RANCHO CORDOVA, CA 95670</b>	Phone no. <b>916-503-8100</b>	

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

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

TO FUEL HEALING AND COMPASSION FOR A BETTER WORLD. THROUGH GRANTMAKING, PARTNERSHIPS, FINANCIAL AND PHILANTHROPIC SERVICES WE HELP INDIVIDUALS, FAMILIES, BUSINESSES AND NONPROFITS MAXIMIZE THEIR IMPACT ON THE LOCAL AND GLOBAL COMMUNITY.

**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 ☒ 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 ☐ 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 \$ 7,541,563. including grants of \$ 6,226,877. ) (Revenue \$ 864,158. )

AS A COMMUNITY FOUNDATION, OUR CHARITABLE PROGRAM CONSISTS OF FOSTERING DONATIONS AND ADMINISTERING GRANTS FOR PUBLIC GOOD THROUGH VARIOUS CLIENT FUNDS THAT ALSO PROVIDE A VARIETY OF COMMUNITY SERVICES WITH THE HELP OF NUMEROUS VOLUNTEERS.

**4b** (Code: ) (Expenses \$ 7,332,982. including grants of \$ 4,510,676. ) (Revenue \$ 0. )

DISASTER RELIEF AND RECOVERY HAS BECOME A MAJOR PART OF OUR FOUNDATION OPERATIONS AS A RESULT OF THE 2019 CAMP FIRE, OTHER LOCAL WILDFIRES, THE COVID-19 PANDEMIC, AND DROUGHTS IN THE AREA. ASSISTANCE THROUGH GRANTS TO MULTIPLE NONPROFIT AND GOVERNMENT ORGANIZATIONS AS WELL AS PROGRAMS RELATED TO DISASTER RECOVERY HAVE BEEN PROVIDED AS A RESULT OF MILLIONS OF DOLLARS OF DONATIONS TO THE FOUNDATION.

**4c** (Code: ) (Expenses \$ 1,000,502. including grants of \$ 175,000. ) (Revenue \$ 0. )

THRIVE/CARE IS AN INITIATIVE LED BY NVCF AND FOCUSED ON EMOTIONAL HEALING FOR CHILDREN, FAMILIES AND INDIVIDUALS AFTER THE CAMP FIRE AND OTHER LOCAL CRISES. THRIVE BRINGS TOGETHER A COLLABORATION OF PEOPLE, ORGANIZATIONS, AND AGENCIES COMMITTED TO ENGAGING IN WORK SURROUNDING THE IMPACT OF CHILDHOOD TRAUMA ACROSS ALL GENERATIONS.

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses 15,875,047.

**Part IV Checklist of Required Schedules**

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

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

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

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 70	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

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

		Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 46		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>		X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		X
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		X
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>		

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

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

☒ X

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year ..... <b>1a</b> 8		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent ..... <b>1b</b> 7		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? ..... <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? ..... <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? ..... <b>4</b>		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? ..... <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? ..... <b>6</b>		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? ..... <b>7a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? ..... <b>7b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? ..... <b>8a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? ..... <b>8b</b>	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O ..... <b>9</b>		X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed CA

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**ALEXA BENSON-VALAVANIS - 530-891-1150**  
**1811 CONCORD AVE, 220, CHICO, CA 95928**

**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) ALEXA BENSON-VALAVANIS PRESIDENT & CEO	40.00	X		X				194,634.	0.	12,491.
(2) BILL HUBBARD - GENERAL COUNSEL & DIRECTOR OF PLANNED GIVING	40.00			X				115,558.	0.	4,064.
(3) DAVID LITTLE EXECUTIVE VP, COMMUNICATIONS	40.00			X				110,028.	0.	3,301.
(4) KARSEN BRADLEY CHIEF FINANCIAL OFFICER	40.00			X				95,846.	0.	9,141.
(5) LOGAN TODD VP OF OPERATIONS	40.00			X				94,069.	0.	8,529.
(6) JOVANNI TRICERRI - VP OF REG. RECOVERY & PARTNERSHIPS THRU 10/23	40.00			X				90,789.	0.	10,147.
(7) EARL JESSEE CHAIR	1.00	X		X				0.	0.	0.
(8) ELIZABETH GOLDBLATT VICE CHAIR	1.00	X		X				0.	0.	0.
(9) ANGELA QUAIL SECRETARY	1.00	X		X				0.	0.	0.
(10) TODD LEWIS TREASURER	1.00	X		X				0.	0.	0.
(11) FARSHAD AZAD DIRECTOR	0.30	X						0.	0.	0.
(12) MONOAH MOHANRAJ DIRECTOR	0.30	X						0.	0.	0.
(13) VANESSA SUNDIN DIRECTOR AS OF 09/23	0.30	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			
<b>1b Subtotal</b> .....								700,924.	0.	47,673.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								700,924.	0.	47,673.

**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

3

- 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* .....
- 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* .....
- 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* .....

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
BAMBAUER TOWING SERVICES 4295 HIGHWAY 99 W, ORLAND, CA 95963	DROUGHT RELIEF PROGRAM - SEE SCH O	632,744.
BRIAN CALLAHAN (CALLAHAN ELECTRICAL) 7710 COUNTY ROAD 43, WILLOWS, CA 95988	DROUGHT RELIEF PROGRAM - SEE SCH O	370,755.
HOLMES TRUCKING, LLC 4780 COUNTY ROAD E, ORLAND, CA 95963	DROUGHT RELIEF PROGRAM - SEE SCH O	245,258.
EB3 DEVELOPMENT, LLC 4268 COUNTY ROAD KK, ORLAND, CA 95963	DROUGHT RELIEF PROGRAM - SEE SCH O	201,617.
BIDWELL WATER COMPANY P.O. BOX 4224, CHICO, CA 95927	DROUGHT RELIEF PROGRAM - SEE SCH O	182,880.

**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

5

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	36,560.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	2,122,020.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	2,279,106.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 173,853.				
	<b>h Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>	<b>2 a</b> PROGRAM/ADMINISTRATIVE FEES	<b>Business Code</b>	900099	864,158.	864,158.		
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....			864,158.			
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			1,324,325.		
<b>4</b> Income from investment of tax-exempt bond proceeds .....							
<b>5</b> Royalties .....							
<b>6 a</b> Gross rents .....		<b>6a</b>	(i) Real 287,313.				
<b>b</b> Less: rental expenses ...		<b>6b</b>	331,419.				
<b>c</b> Rental income or (loss)		<b>6c</b>	-44,106.				
<b>d</b> Net rental income or (loss) .....				-44,106.			-44,106.
<b>7 a</b> Gross amount from sales of assets other than inventory .....		<b>7a</b>	(i) Securities 22,453,529.				
<b>b</b> Less: cost or other basis and sales expenses .....		<b>7b</b>	22,230,000.				
<b>c</b> Gain or (loss) .....		<b>7c</b>	223,529.				
<b>d</b> Net gain or (loss) .....				223,529.			223,529.
<b>8 a</b> Gross income from fundraising events (not including \$ 36,560. of contributions reported on line 1c). See Part IV, line 18 .....		<b>8a</b>	50,715.				
<b>b</b> Less: direct expenses .....		<b>8b</b>	51,295.				
<b>c</b> Net income or (loss) from fundraising events .....			-580.				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....		<b>9a</b>	21,394.				
<b>b</b> Less: direct expenses .....	<b>9b</b>	3,298.					
<b>c</b> Net income or (loss) from gaming activities .....		18,096.					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> INCOME FROM PARTNERSHIP	<b>Business Code</b>	900099	261,078.		29,778.	231,300.
	<b>b</b> OTHER INCOME		900099	25,188.			25,188.
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....			286,266.			
	<b>12 Total revenue.</b> See instructions .....			7,109,374.	864,158.	29,778.	1777752.

**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 ☐

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,849,208.	10,849,208.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	63,345.	63,345.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	784,942.	431,718.	282,579.	70,645.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	20,588.	20,588.		
<b>7</b> Other salaries and wages	971,306.	517,713.	358,204.	95,389.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	57,769.	31,773.	20,797.	5,199.
<b>10</b> Payroll taxes	134,964.	74,230.	48,587.	12,147.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	90,302.	2,625.	87,677.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	42,517.		42,517.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	276,817.	243,861.	32,956.	
<b>12</b> Advertising and promotion	1,841.	1,373.	468.	
<b>13</b> Office expenses	47,233.	12,886.	34,347.	
<b>14</b> Information technology	42,527.	11,597.	30,930.	
<b>15</b> Royalties				
<b>16</b> Occupancy	115,175.	3,558.	111,617.	
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	11,172.		11,172.	
<b>23</b> Insurance	40,302.		40,302.	
<b>24</b> 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.)				
<b>a</b> PROJECT EXPENSES	3,149,587.	3,148,980.	607.	
<b>b</b> ADMINISTRATIVE FEES	280,629.	280,629.		
<b>c</b> EXPENSES RELATED TO SMA	122,712.	122,712.		
<b>d</b> UNRELATED BUSINESS INCO	6,750.	6,750.		
<b>e</b> All other expenses	85,337.	51,501.	33,836.	
<b>25</b> Total functional expenses. Add lines 1 through 24e	17,195,023.	15,875,047.	1,136,596.	183,380.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	221,532.	<b>1</b>	139,903.
	<b>2</b> Savings and temporary cash investments .....	3,629,809.	<b>2</b>	3,568,446.
	<b>3</b> Pledges and grants receivable, net .....	1,006,373.	<b>3</b>	636,479.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	286,520.	<b>7</b>	783,494.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 4,921,887.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 786,616.	<b>10c</b>	4,135,271.
	<b>11</b> Investments - publicly traded securities .....	41,064,628.	<b>11</b>	34,931,735.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	912,086.	<b>12</b>	0.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	29,771.	<b>15</b>	584,979.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	53,960,483.	<b>16</b>	44,780,307.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	178,862.	<b>17</b>	571,456.
	<b>18</b> Grants payable .....	2,309,276.	<b>18</b>	1,353,896.
	<b>19</b> Deferred revenue .....	1,500.	<b>19</b>	1,500.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	1,053,567.	<b>21</b>	1,105,284.
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	673,285.	<b>24</b>	187,442.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	0.	<b>25</b>	485,822.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	4,216,490.	<b>26</b>	3,705,400.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	45,314,175.	<b>27</b>	36,120,943.
	<b>28</b> Net assets with donor restrictions .....	4,429,818.	<b>28</b>	4,953,964.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	49,743,993.	<b>32</b>	41,074,907.
	<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	53,960,483.	<b>33</b>	44,780,307.

Form 990 (2023)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,109,374.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	17,195,023.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-10,085,649.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	49,743,993.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	1,416,563.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	41,074,907.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

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

Form 990 (2023)

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

2023

**Open to Public Inspection**

Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

Employer identification number

68-0161455

<b>Part I</b>	<b>Reason for Public Charity Status.</b> (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). \_\_\_\_\_

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		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	21819235.	12654624.	13377456.	8703787.	4437686.	60992788.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	21819235.	12654624.	13377456.	8703787.	4437686.	60992788.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						6702473.
<b>6 Public support.</b> Subtract line 5 from line 4.						54290315.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	21819235.	12654624.	13377456.	8703787.	4437686.	60992788.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	2254676.	1047127.	1060289.	1283178.	1611638.	7256908.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	25,964.	13,702.	7,887.		29,778.	77,331.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	307,859.	232,107.	379,900.	409,111.	256,488.	1585465.
<b>11 Total support.</b> Add lines 7 through 10						69912492.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	3,059,057.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	77.65 %
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	88.96 %
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

Schedule A (Form 990) 2023

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2023.** 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 - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV** Supporting Organizations (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

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

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

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

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

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

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

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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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).		

Schedule A (Form 990) 2023

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

		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2023 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023			
<b>a</b> From 2018			
<b>b</b> From 2019			
<b>c</b> From 2020			
<b>d</b> From 2021			
<b>e</b> From 2022			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019			
<b>b</b> Excess from 2020			
<b>c</b> Excess from 2021			
<b>d</b> Excess from 2022			
<b>e</b> Excess from 2023			

Schedule A (Form 990) 2023

**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:****OTHER INCOME****PARTNERSHIP INCOME**

**Schedule B**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

Employer identification number

68-0161455

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 foundationCheck 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

NORTH VALLEY COMMUNITY FOUNDATION

68-0161455

**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>		\$ <u>1,514,010.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>232,648.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>187,886.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>132,157.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>125,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

NORTH VALLEY COMMUNITY FOUNDATION

68-0161455

**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
7		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 97,890.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 92,453.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 292,307.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)





Name of organization

Employer identification number

**NORTH VALLEY COMMUNITY FOUNDATION****68-0161455****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 D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

**NORTH VALLEY COMMUNITY FOUNDATION**

Employer identification number

**68-0161455**

**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 .....	113	404
2 Aggregate value of contributions to (during year) .....	971,974.	3,098,330.
3 Aggregate value of grants from (during year) .....	5,499,524.	5,378,941.
4 Aggregate value at end of year .....	14,492,547.	26,493,741.
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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c 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? .....

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

**Part III**

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

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

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) 2023

**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

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

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 in 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	4,429,818.	4,203,609.	4,756,967.	3,852,726.	2,349,803.
b Contributions	319,183.	119,850.	228,548.	67,859.	1,637,031.
c Net investment earnings, gains, and losses	445,271.	284,434.	-746,925.	1,133,009.	47,475.
d Grants or scholarships	240,308.	178,075.	34,981.	211,165.	181,583.
e Other expenditures for facilities and programs					
f Administrative expenses				85,462.	
g End of year balance	4,953,964.	4,429,818.	4,203,609.	4,756,967.	3,852,726.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment .0000 %

b Permanent endowment 90.1700 %

c Term endowment 9.8300 %

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:

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

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	1,090,805.			1,090,805.
b Buildings	3,582,278.		653,308.	2,928,970.
c Leasehold improvements		118,277.	16,233.	102,044.
d Equipment		90,475.	90,475.	0.
e Other		40,052.	26,600.	13,452.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,135,271.

Schedule D (Form 990) 2023

**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) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**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) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**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) OPERATING LEASE LIABILITY	485,822.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	485,822.

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 ... ☒

Schedule D (Form 990) 2023

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	8,869,432.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	1,416,563.
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	386,012.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	1,802,575.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	7,066,857.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	42,517.
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	42,517.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	7,109,374.

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

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

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	17,538,518.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	386,012.
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	386,012.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	17,152,506.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	42,517.
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	42,517.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	17,195,023.

**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 IV, LINE 2B:**

THE FOUNDATION ACCEPTS FUNDS FROM UNRELATED NOT-FOR-PROFIT ORGANIZATIONS WHO DESIRE TO HAVE THE FOUNDATION PROVIDE EFFICIENT INVESTMENT MANAGEMENT, PROGRAMMATIC EXPERTISE, AND TECHNICAL ASSISTANCE. A LIABILITY IS RECORDED AT THE ESTIMATED FAIR VALUE OF ASSETS DEPOSITED WITH THE FOUNDATION BY NOT-FOR-PROFIT ORGANIZATIONS AND IS REFLECTED UNDER AMOUNTS HELD ON BEHALF OF OTHERS ON THE ACCOMPANYING CONSOLIDATED STATEMENT OF FINANCIAL POSITION. ASSETS ARE INVESTED IN THE FOUNDATION'S INVESTMENT POOLS.

**PART V, LINE 4:**

ENDOWMENT FUNDS PROVIDE FOR ANNUAL OR MORE FREQUENT GRANTS TO NONPROFIT 501(C)(3) ORGANIZATIONS AND FOR SCHOLARSHIP AWARDS.

**Part XIII** Supplemental Information (continued)

## PART X, LINE 2:

NVCF IS A NONPROFIT CORPORATION EXEMPT FROM FEDERAL INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND FROM STATE OF CALIFORNIA INCOME TAXES, EXCEPT ON UNRELATED BUSINESS INCOME. THEREFORE, THESE CONSOLIDATED FINANCIAL STATEMENTS CONTAIN NO PROVISION FOR SUCH TAXES. INFORMATIONAL RETURNS ARE FILED ANNUALLY WITH FEDERAL AND STATE TAXING AUTHORITIES. NVCF IS NOT AWARE OF ANY TRANSACTIONS THAT WOULD AFFECT ITS TAX-EXEMPT STATUS. UNRELATED BUSINESS INCOME TAX IS GENERATED THROUGH THE FRED AND EILEEN HIGNELL LIMITED PARTNERSHIP.

SMALLFOOT, LLC, HIGNELL FAMILY PARADISE SHOPPING CENTER, LLC AND NVCF PROPERTIES, LLC ARE CONSIDERED DISREGARDED ENTITIES FOR IRS PURPOSES. AS A RESULT, ALL TRANSACTIONS ARE REPORTED ON THE FOUNDATION'S FORM 990. FOR THE CALIFORNIA FRANCHISE TAX BOARD PURPOSES, THESE ARE CONSIDERED A SEPARATE LEGAL ENTITY AND SUBJECT TO A FEE BASED ON GROSS INCOME. FOR THE YEARS ENDED JUNE 30, 2024 AND 2023, THE LLC TAXES FOR THESE AFFILIATES TOTALED \$6,600 AND \$8,300, RESPECTIVELY.

THE FOUNDATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS. THE FOUNDATION HAD NO UNRECOGNIZED TAX BENEFITS AS OF JUNE 30, 2024 AND 2023.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES	331,419.
FUNDRAISING EVENT EXPENSES	51,295.
GAMING EVENT EXPENSES	3,298.

**Part XIII** Supplemental Information (continued)

TOTAL TO SCHEDULE D, PART XI, LINE 2D 386,012.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 331,419.

FUNDRAISING EVENT EXPENSES 51,295.

GAMING EVENT EXPENSES 3,298.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 386,012.



Department of the Treasury  
Internal Revenue Service

### Supplemental Information Regarding Fundraising or Gaming Activities

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

**Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

# 2023

**Open to Public Inspection**

Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

Employer identification number

68-0161455

## Part I

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

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

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

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ **No**

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

[illegible]

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

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

		(a) Event #1 MTIF LIP SYNC	(b) Event #2 WALK WOOF WAG	(c) Other events 19	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts .....	28,160.	20,304.	38,811.	87,275.
	2 Less: Contributions .....	14,293.	7,017.	15,250.	36,560.
	3 Gross income (line 1 minus line 2) .....	13,867.	13,287.	23,561.	50,715.
Direct Expenses	4 Cash prizes .....				
	5 Noncash prizes .....	1,851.	4,454.	12,574.	18,879.
	6 Rent/facility costs .....	3,500.		2,834.	6,334.
	7 Food and beverages .....	10,620.		1,597.	12,217.
	8 Entertainment .....	1,400.		1,259.	2,659.
	9 Other direct expenses .....	5,026.	5,600.	580.	11,206.
	10 Direct expense summary. Add lines 4 through 9 in column (d) .....				51,295.
	11 Net income summary. Subtract line 10 from line 3, column (d) .....				-580.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue .....			21,394.	21,394.
	2 Cash prizes .....				
Direct Expenses	3 Noncash prizes .....			3,298.	3,298.
	4 Rent/facility costs .....				
	5 Other direct expenses .....				
	6 Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) .....				3,298.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) .....				18,096.

9 Enter the state(s) in which the organization conducts gaming activities: CA

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☒ No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No
- 13** Indicate the percentage of gaming activity conducted in:
- |                                      |            |        |   |
|--------------------------------------|------------|--------|---|
| <b>a</b> The organization's facility | <b>13a</b> | .00    | % |
| <b>b</b> An outside facility         | <b>13b</b> | 100.00 | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name KARSEN BRADLEYAddress 1811 CONCORD AVENUE, SUITE 200 - CHICO, CA 95928

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

**16** Gaming manager information:

Name \_\_\_\_\_

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

Description of services provided \_\_\_\_\_

☐ Director/officer
☐ Employee
☐ Independent contractor
**17** Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☒ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ 19,255.

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

<b>Part IV</b>	<b>Supplemental Information</b> <i>(continued)</i>
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[illegible]

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**NORTH VALLEY COMMUNITY FOUNDATION**

**Employer identification number**  
**68-0161455**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to 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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
CHICO AREA RECREATION & PARK DISTRICT - 545 VALLOMBROSA AVENUE - CHICO, CA 95926	94-1156263	GOVERNMENT	8,717.	3377101.	FMV	INVESTMENT IN OFFSITE IMPROVEMENTS AND PROPERTY	GENERAL SUPPORT
NORTHERN VALLEY CATHOLIC SOCIAL SERVICE - 10 INDEPENDENCE CIRCLE - CHICO, CA 95973	20-0984601	501(C)(3)	560,297.	0.			GENERAL SUPPORT
ENLOE FOUNDATION 249 W. SIXTH AVENUE CHICO, CA 95926	94-2985552	501(C)(3)	530,500.	0.			GENERAL SUPPORT
THE ALMANOR FOUNDATION P.O. BOX 949 CHESTER, CA 96020	86-2462099	501(C)(3)	390,171.	0.			GENERAL SUPPORT
COMMUNITY ACTION AGENCY OF BUTTE COUNTY, INC. - P.O. BOX 6369 - CHICO, CA 95927	94-1640546	501(C)(3)	329,418.	0.			GENERAL SUPPORT
FEATHER RIVER HEALTH FOUNDATION 5974 PENTZ ROAD PARADISE, CA 95969	68-0002188	501(C)(3)	326,909.	0.			GENERAL SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **104.**
- 3** Enter total number of other organizations listed in the line 1 table ..... **1.**

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

**Schedule I (Form 990) 2023**

**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
FIDELITY CHARITABLE P.O. BOX 770001 CINCINNATI, OH 45277	11-0303001	501(C)(3)	309,135.	0.			GENERAL SUPPORT
SIERRA INSTITUTE FOR COMMUNITY AND ENVIRONMENT - 4438 MAIN STREET, P.O. BOX 11 - TAYLORSVILLE, CA 95983	91-1818166	501(C)(3)	280,000.	0.			GENERAL SUPPORT
CAMP FIRE COLLABORATIVE 5910 CLARK ROAD, SUITE H PARADISE, CA 95969	83-3793835	501(C)(3)	274,821.	0.			GENERAL SUPPORT
UNITED WAY OF NORTHERN CALIFORNIA 2500 FLORAL AVENUE, SUITE 20 CHICO, CA 95973	94-1251675	501(C)(3)	264,834.	0.			GENERAL SUPPORT
BUTTE COUNTY MOUNTED SHERIFF POSSE 5 GILICK WAY OROVILLE, CA 95965	94-2510748	501(C)(3)	250,000.	0.			GENERAL SUPPORT
COMMUNITY HOUSING IMPROVEMENT PROGRAM - 1001 WILLOW STREET - CHICO, CA 95928	94-2223398	501(C)(3)	200,000.	0.			GENERAL SUPPORT
CONNECTING POINT 208 SUTTON WAY GRASS VALLEY, CA 95945	81-4391775	501(C)(3)	184,289.	0.			GENERAL SUPPORT
THE GROWING PLACE 1074 EAST AVENUE, SUITE A-4 CHICO, CA 95973	45-2572636	501(C)(3)	163,128.	0.			GENERAL SUPPORT
PLUMAS RURAL SERVICES 711 E. MAIN STREET QUINCY, CA 95971	94-2722880	501(C)(3)	160,851.	0.			GENERAL SUPPORT

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
VALLEY CONTRACTORS EXCHANGE 951 E. 8TH STREET CHICO, CA 95928	94-1348547	501(C)(3)	150,000.	0.			GENERAL SUPPORT
BUTTE COUNTY SHERIFFS SEARCH & RESCUE, INC. - P.O. BOX 542 - CHICO, CA 95927	68-0424791	501(C)(3)	137,000.	0.			GENERAL SUPPORT
HEALTHY RURAL CALIFORNIA, INC. 1905 NOTRE DAME BOULEVARD, STE 200 CHICO, CA 95928	84-3230424	501(C)(3)	136,000.	0.			GENERAL SUPPORT
PARADISE STRONGER, INC. P.O. BOX 1000 PARADISE, CA 95967	84-4195690	501(C)(3)	134,726.	0.			GENERAL SUPPORT
CATALYST DOMESTIC VIOLENCE SERVICES - P.O. BOX 4184 - CHICO, CA 95927	94-2587378	501(C)(3)	101,868.	0.			GENERAL SUPPORT
CHURCH OF GLAD TIDINGS 1179 EAGER ROAD LIVE OAK, CA 95953	94-2326543	501(C)(3)	100,000.	0.			GENERAL SUPPORT
HOPE CRISIS RESPONSE NETWORK, INC. P.O. BOX 1407 PARADISE, CA 95967	35-2147808	501(C)(3)	100,000.	0.			GENERAL SUPPORT
MIDDLE EAST CHILDREN'S ALLIANCE 1101 EIGHTH STREET, SUITE 100 BERKELEY, CA 94710	94-3074600	501(C)(3)	100,000.	0.			GENERAL SUPPORT
WORLD CENTRAL KITCHEN 200 MASSACHUSETTS AVENUE NW 7TH FL WASHINGTON, DC 20001	27-3521132	501(C)(3)	100,000.	0.			GENERAL SUPPORT

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
ZAKAT FOUNDATION OF AMERICA P.O. BOX 639 WORTH, IL 60482	36-4476244	501(C)(3)	100,000.	0.			GENERAL SUPPORT
TEAM TOGETHER FOUNDATION 31878 DEL OBISPO STREET, SUITE 118-368 - SAN JUAN CAPISTRANO, CA 92675	84-2247474	501(C)(3)	98,000.	0.			GENERAL SUPPORT
FIDELITY INVESTMENTS CHARITABLE GIFT FUND - 100 CROSBY PARKWAY - COVINGTON, KY 41015-4325	11-0303001	501(C)(3)	87,135.	0.			GENERAL SUPPORT
BOYS AND GIRLS CLUBS OF THE NORTH VALLEY - 601 WALL STREET - CHICO, CA 95928	68-0294846	501(C)(3)	83,600.	0.			GENERAL SUPPORT
CHICO HOUSING ACTION TEAM P.O. BOX 4868 CHICO, CA 95927	46-5487014	501(C)(3)	80,415.	0.			GENERAL SUPPORT
THE PEG TAYLOR CENTER FOR ADULT DAY HEALTH CARE - 124 PARMAC ROAD - CHICO, CA 95926	68-0015216	501(C)(3)	80,238.	0.			GENERAL SUPPORT
CLOVERLEAF ENRICHMENT CENTER P.O. BOX 1868 COARSEGOLD, CA 93614	92-2712067	501(C)(3)	75,000.	0.			GENERAL SUPPORT
INLAND EMPIRE COMMUNITY FOUNDATION 3700 SIXTH STREET, SUITE 200 RIVERSIDE, CA 92501	33-0748536	501(C)(3)	75,000.	0.			GENERAL SUPPORT
CHICO COUNTRY DAY SCHOOL 102 W. 11TH STREET CHICO, CA 95928	20-1224053	501(C)(3)	63,067.	0.			GENERAL SUPPORT

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
PLUMAS STRONG P.O. BOX 1052 GREENVILLE, CA 95947	94-3230114	501(C)(3)	62,500.	0.			GENERAL SUPPORT
AMERICAN RED CROSS, SOUTHERN CALIFORNIA REGION - 600 PARKCENTER DRIVE - SANTA ANA, CA 92705	53-0196605	501(C)(3)	50,000.	0.			GENERAL SUPPORT
DIXIE FIRE CANOPY PROJECT 88 ADA LANE, P.O. BOX 44 MEADOW VALLEY, CA 95956	93-3626783	501(C)(3)	50,000.	0.			GENERAL SUPPORT
EL PAJARO COMMUNITY DEVELOPMENT CORP - 23 EAST BEACH STREET, #209 - WATSONVILLE, CA 95076	94-2656048	501(C)(3)	50,000.	0.			GENERAL SUPPORT
MAGALIA COMMUNITY PARK P.O. BOX 203 MAGALIA, CA 95954	84-3751138	501(C)(3)	45,000.	0.			GENERAL SUPPORT
CHICO CHILDREN'S MUSEUM P.O. BOX 4851 CHICO, CA 95927	81-0837117	501(C)(3)	41,166.	0.			GENERAL SUPPORT
YOUTH FOR CHANGE 260 COHASSET ROAD, SUITE 120 CHICO, CA 95926	68-0238941	501(C)(3)	38,400.	0.			GENERAL SUPPORT
DISABILITY ACTION CENTER 1161 EAST AVENUE CHICO, CA 95927	94-2735218	501(C)(3)	37,000.	0.			GENERAL SUPPORT
HAWAII AUDUBON SOCIETY 850 RICHARDS STREET, SUITE 505 HONOLULU, HI 96813	99-6006829	501(C)(3)	36,000.	0.			GENERAL SUPPORT

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
TOWN OF PARADISE 5555 SKYWAY PARADISE, CA 95969	94-2621899	GOVERNMENT	35,901.	0.			GENERAL SUPPORT
BUTTE DEFENSE EQUITY PROJECT 330 WALL STREET, SUITE 20 CHICO, CA 95928	88-0821043	501(C)(3)	34,603.	0.			GENERAL SUPPORT
TULA THERAPEUTIC COLLECTIVE 389 CONNORS COURT, SUITE C CHICO, CA 95926	88-4276326	501(C)(3)	30,505.	0.			GENERAL SUPPORT
VALLEY CONTRACTORS WORKFORCE FOUNDATION - 951 E 8TH STREET - CHICO, CA 95928-5816	88-3044925	501(C)(3)	30,000.	0.			GENERAL SUPPORT
THE SALVATION ARMY CHICO 567 E 16TH STREET CHICO, CA 95928	94-1156347	501(C)(3)	29,352.	0.			GENERAL SUPPORT
JESUS CENTER - JESUS PROVIDES OUR DAILY BREAD - 2255 FAIR STREET - CHICO, CA 95928	68-0290819	501(C)(3)	29,100.	0.			GENERAL SUPPORT
CHICO HIGH SCHOOL FOUNDATION P.O. BOX 1820 CHICO, CA 95927	82-5386885	501(C)(3)	26,837.	0.			GENERAL SUPPORT
RIVER OF LIFE ASSEMBLY OF GOD CHURCH - P.O. BOX 2345 - OROVILLE, CA 95965	91-2862477	501(C)(3)	26,000.	0.			GENERAL SUPPORT
BUTTE COUNTY OFFICE OF EDUCATION 1859 BIRD STREET OROVILLE, CA 95965	94-6002433	GOVERNMENT	25,000.	0.			GENERAL SUPPORT

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
INSTITUTE FOR SUSTAINABLE DEVELOPMENT - 1199 N FAIRFAX STREET, SUITE 600 - ALEXANDRIA, VA 22314	20-0198071	501(C)(3)	25,000.	0.			GENERAL SUPPORT
UNITED WAY - TULARE COUNTY 1601 EAST PROSPERITY AVENUE TULARE, CA 93274	94-6100424	501(C)(3)	25,000.	0.			GENERAL SUPPORT
LIFEWATER INTERNATIONAL P.O. BOX 2868 BENTONVILLE, AR 72712	95-3987142	501(C)(3)	24,000.	0.			GENERAL SUPPORT
COLLEGEDALE ACADEMY P.O. BOX 628 COLLEGEDALE, TN 37315	62-0849727	501(C)(3)	23,138.	0.			GENERAL SUPPORT
HOMETECH CHARTER SCHOOL 6249 SKYWAY PARADISE, CA 95969	46-5726832	501(C)(3)	21,692.	0.			GENERAL SUPPORT
BUTTE COUNTY LIBRARY 1820 MITCHELL AVENUE OROVILLE, CA 95966	94-6000506	GOVERNMENT	20,650.	0.			GENERAL SUPPORT
BUTTE COUNTY LOCAL FOOD NETWORK P.O. BOX 625 CHICO, CA 95927	84-3176353	501(C)(3)	20,000.	0.			GENERAL SUPPORT
EAST AVENUE COMMUNITY CHURCH OF THE NAZARENE - 1184 EAST AVENUE - CHICO, CA 95926-1019	23-7369506	501(C)(3)	20,000.	0.			GENERAL SUPPORT
TRUE NORTH HOUSING ALLIANCE 101 SILVER DOLLAR WAY CHICO, CA 95928	68-0440819	501(C)(3)	20,000.	0.			GENERAL SUPPORT

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
WORLD WATER PROJECT 107 WESTFIELD DRIVE KNOXVILLE, TN 37919	27-1314664	501(C)(3)	20,000.	0.			GENERAL SUPPORT
CHICO VELO CYCLING CLUB 125 W 3RD STREET, SUITE 210 CHICO, CA 95928	94-2721971	501(C)(3)	19,607.	0.			GENERAL SUPPORT
NORTH STATE SYMPHONY 400 WEST 1ST STREET CHICO, CA 95929-0805	95-1230865	501(C)(3)	16,500.	0.			GENERAL SUPPORT
FROM THE GROUND UP FARMS, INC. 1692 MANGROVE AVENUE #105 CHICO, CA 95926	46-4950188	501(C)(3)	16,000.	0.			GENERAL SUPPORT
ORCHARD CHURCH COMMUNITY MINISTRY P.O. BOX 1608 CHICO, CA 95927	32-0026231	501(C)(3)	14,400.	0.			GENERAL SUPPORT
BIDWELL MEMORIAL PRESBYTERIAN CHURCH - 208 W. 1ST STREET - CHICO, CA 95928	94-1212149	501(C)(3)	13,800.	0.			GENERAL SUPPORT
NORTH VALLEY ANIMAL DISASTER GROUP P.O. BOX 441 CHICO, CA 95927	06-1672191	501(C)(3)	12,823.	0.			GENERAL SUPPORT
WATER AFRICA P.O. BOX 2012 LAKE OSWEGO, OR 97035	27-1122359	501(C)(3)	12,500.	0.			GENERAL SUPPORT
BUTTE COLLEGE FOUNDATION 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	94-3153995	501(C)(3)	12,000.	0.			GENERAL SUPPORT

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
BUTTE COUNTY HISTORICAL SOCIETY P.O. BOX 2195 OROVILLE, CA 95965	23-7441239	501(C)(3)	11,487.	0.			GENERAL SUPPORT
IRLEN INSTITUTE 5380 VILLAGE ROAD LONG BEACH, CA 90808	33-0409023	501(C)(3)	10,884.	0.			GENERAL SUPPORT
VECTORS 171 RIO LINDO AVENUE CHICO, CA 95926	68-0331717	501(C)(3)	10,478.	0.			GENERAL SUPPORT
ILLUMINAID 645 MANGROVE AVENUE CHICO, CA 95926	26-1616943	501(C)(3)	10,098.	0.			GENERAL SUPPORT
FRIENDSHIP BRIDGE 405 URBAN STREET, SUITE 140 LAKEWOOD, CO 80228	84-1141078	501(C)(3)	10,000.	0.			GENERAL SUPPORT
LUTHERAN CHURCH OF THE GOOD SHEPHERD - 1615 MORSE AVENUE - SACRAMENTO, CA 95864	94-6024526	501(C)(3)	10,000.	0.			GENERAL SUPPORT
NEW BEGINNINGS HOUSING FOUNDATION 4258 GREEN MEADOW LANE CHICO, CA 95973	83-3985088	501(C)(3)	10,000.	0.			GENERAL SUPPORT
OROVILLE SOUTHSIDE COMMUNITY IMPROVEMENT ASSOCIATION - 2959 LOWER WYANDOTTE ROAD - OROVILLE, CA 95966	27-0170361	501(C)(3)	10,000.	0.			GENERAL SUPPORT
REBUILD PARADISE FOUNDATION 6067 SKYWAY, SUITE B PARADISE, CA 95969	83-4200562	501(C)(3)	10,000.	0.			GENERAL SUPPORT

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
ROTARY CLUB OF PARADISE 5911 MAXWELL ROAD PARADISE, CA 95969	26-2754805	501(C)(3)	10,000.	0.			GENERAL SUPPORT
PARADISE RIDGE CHAMBER OF COMMERCE 6161 CLARK ROAD, SUITE 1 PARADISE, CA 95969	94-1197254	501(C)(6)	9,750.	0.			GENERAL SUPPORT
SAFE SPACE WINTER SHELTER, INC. 236 W. EAST AVENUE, SUITE A PMB 115 CHICO, CA 95926	83-1150421	501(C)(3)	9,505.	0.			GENERAL SUPPORT
BIDWELL JUNIOR HIGH SCHOOL 2376 NORTH AVENUE CHICO, CA 95926	94-1591650	SCHOOL	9,111.	0.			GENERAL SUPPORT
PARADISE ANIMAL SHELTER HELPERS 925 AMERICAN WAY PARADISE, CA 95969	68-0185353	501(C)(3)	9,109.	0.			GENERAL SUPPORT
MERCHANT SHIP MINISTRIES P.O. BOX 1396 MAGEE, MS 39111-1396	45-3592013	501(C)(3)	9,102.	0.			GENERAL SUPPORT
CHICO HIGH SPORTS BOOSTERS 901 ESPLANADE CHICO, CA 95926	20-4934498	501(C)(3)	9,000.	0.			GENERAL SUPPORT
READING PALS 1692 MANGROVE AVENUE, SUITE 358 CHICO, CA 95926	87-0938852	501(C)(3)	8,928.	0.			GENERAL SUPPORT
HABITAT FOR HUMANITY OF BUTTE COUNTY - P.O. BOX 3073 - CHICO, CA 95927	68-0262142	501(C)(3)	8,849.	0.			GENERAL SUPPORT

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
CSU, CHICO UNIVERSITY FOUNDATION 400 W FIRST STREET CHICO, CA 95929-0011	95-1230865	501(C)(3)	8,400.	0.			GENERAL SUPPORT
GOLDEN VALLEY BANK COMMUNITY FOUNDATION - 190 COHASSET ROAD, SUITE 170 - CHICO, CA 95926	20-8398003	501(C)(3)	8,387.	0.			GENERAL SUPPORT
CHICO CAT COALITION 629 ENTLER AVENUE CHICO, CA 95928	35-2423626	501(C)(3)	8,273.	0.			GENERAL SUPPORT
WOMEN'S RESOURCE CLINIC 115 W. 2ND AVENUE CHICO, CA 95926	68-0382716	501(C)(3)	8,200.	0.			GENERAL SUPPORT
HOPE ACADEMY FOR PERSONALIZED EDUCATION - 1888 SPRINGFIELD DRIVE - CHICO, CA 95928	82-1919828	501(C)(3)	8,000.	0.			GENERAL SUPPORT
MUSEUM OF NORTHERN CALIFORNIA ART (MONCA) - 900 ESPLANADE - CHICO, CA 95926	45-3123266	501(C)(3)	7,750.	0.			GENERAL SUPPORT
CHICO POLICE DEPARTMENT 1460 HUMBOLDT ROAD CHICO, CA 95928		GOVERNMENT	7,500.	0.			GENERAL SUPPORT
UNIVERSITY ADVANCEMENT - GATEWAY SCIENCE MUSEUM - 400 WEST FIRST STREET - CHICO, CA 95929-0545	95-1230865	501(C)(3)	7,500.	0.			GENERAL SUPPORT
OROVILLE RESCUE MISSION 2150 BIRD STREET OROVILLE, CA 95966	94-2207457	501(C)(3)	7,300.	0.			GENERAL SUPPORT

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
CHICO HIGH SCHOOL 901 THE ESPLANADE CHICO, CA 95926	94-1591650	SCHOOL	6,582.	0.			GENERAL SUPPORT
AXIOM PROJECT, INC. P.O. BOX 626 OROVILLE, CA 95965	26-0484227	501(C)(3)	6,000.	0.			GENERAL SUPPORT
CARING FOR WOMEN P.O. BOX 452 OROVILLE, CA 95965	94-3049472	501(C)(3)	6,000.	0.			GENERAL SUPPORT
COMMISSION MINISTERS NETWORK P.O. BOX 291002 KERRVILLE, TX 78029-1002	33-1049177	501(C)(3)	6,000.	0.			GENERAL SUPPORT
NORTH AMERICAN MISSION BOARD 4200 NORTH POINT PARKWAY ALPHARETTA, GA 30022	58-2379481	501(C)(3)	6,000.	0.			GENERAL SUPPORT
NORTHERN CALIFORNIA REGIONAL LAND TRUST - P.O. BOX 9289 - CHICO, CA 95927	68-0216430	501(C)(3)	5,901.	0.			GENERAL SUPPORT
THE ARC OF BUTTE COUNTY, INC. 2030 PARK AVENUE CHICO, CA 95928	94-1746468	501(C)(3)	5,843.	0.			GENERAL SUPPORT
MOMS OF THE RIDGE 540 BOQUEST BOULEVARD PARADISE, CA 95969	93-3246986	501(C)(3)	5,700.	0.			GENERAL SUPPORT
PARADISE HIGH SCHOOL 5911 MAXWELL DRIVE PARADISE, CA 95969	94-6003686	SCHOOL	5,658.	0.			GENERAL SUPPORT

Schedule I (Form 990)



**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
EDUCATION	32	48,345.	0.		
THANKSGIVING BASKET	20	0.	15,000.	COST	THANKSGIVING MEAL FIXINGS TO COMMUNITY FAMILIES IN NEED

**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:**

GRANTEES ARE REQUIRED TO SUBMIT REPORTS TO THE FOUNDATION IF FROM DISASTER

RELIEF FUNDS. NO REPORT IS REQUIRED WHEN GRANT IS FROM A DONOR ADVISED FUND

TO A NONPROFIT ORGANIZATION. INDIVIDUAL ASSISTANCE GRANTS MUST MEET

ESTABLISHED CRITERIA FOR SELECTION OF RECIPIENTS.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

**NORTH VALLEY COMMUNITY FOUNDATION**

Employer identification number

**68-0161455**

**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 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

<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>		<b>X</b>
<b>8</b>		<b>X</b>
<b>9</b>		

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

Schedule J (Form 990) 2023

**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.

[illegible]

<b>Part III</b>	<b>Supplemental Information</b>
-----------------	---------------------------------

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

[illegible]

**SCHEDULE L**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

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Inspection

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**NORTH VALLEY COMMUNITY FOUNDATION**

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**68-0161455**

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

**Part II Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total \$

**Part III Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

**Part IV Business Transactions Involving Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DEBBIE BLUE-HAMRE	FAMILY MEMBER OF TH	20,558.	COMPENSATIO		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: DEBBIE BLUE-HAMRE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY MEMBER OF THE PRESIDENT/CEO OF NVCF

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

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

OMB No. 1545-0047

**2023**

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Inspection

Name of the organization

**NORTH VALLEY COMMUNITY FOUNDATION**

Employer identification number

**68-0161455**

**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 .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....	X	5	173,853.	FMV
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 ( ..... )				
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

0

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? .....

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? .....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions? .....

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.

Yes No

30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2023

## Part II

### Supplemental Information.

**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):

COLUMN (B) REPORTS THE NUMBER OF CONTRIBUTIONS.



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

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Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

Employer identification number

68-0161455

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

IN DECEMBER 2023, THE ORGANIZATION WRAPPED UP THE BUTTE STRONG FUND  
COMMITTEE. THIS COMMITTEE WAS FORMED TO HELP ADMINISTER THE MILLIONS OF  
DOLLARS OF BUTTE STRONG GRANTS THAT HAPPENED IN THE WAKE OF THE CAMP  
FIRE. NOVEMBER 2023 OFFICIALLY MARKED THE 5 YEAR MARK FROM THE NOVEMBER  
2018 CAMP FIRE.

WITH THE CONCLUSION OF THIS COMMITTEE, IT WAS DETERMINED THAT THE  
ORGANIZATION WOULD CONTINUE TO STAND UP FOR OTHER LOCAL/COMMUNITY  
DISASTER RESPONSES INCLUDING THE THOMPSON AND PARK FIRE FOR EXAMPLE.  
THE ORGANIZATION CONTINUES AND WILL CONTINUE TO BE A PRESENCE IN  
DISASTER RELIEF & RESPONSE EFFORTS.

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

AN INTERNAL STAFF REVIEW OF THE FORM 990 IS PERFORMED WITH THE CFO DOING  
THE VAST MAJORITY OF THE PREPARATION AND INTERFACE WITH AN INDEPENDENT  
PUBLIC ACCOUNTING FIRM THAT PREPARES THE FORM 990. AT THE POINT WHERE THERE  
ARE QUESTIONS ON THE PREPARED DATA, FOUNDATION TEAM MEMBERS, INCLUDING  
STAFF GENERAL COUNSEL, ARE CONSULTED. ONCE A DRAFT IS OBTAINED, THE CEO,  
CFO, STAFF GENERAL COUNSEL AND OTHER STAFF HAVE THE OPPORTUNITY TO REVIEW  
IT. ONCE IT IS IN ITS MOST COMPLETE STATE, IT IS PRESENTED TO THE  
FOUNDATION'S BOARD MEMBERS ELECTRONICALLY WITH AN ATTACHMENT FOR THEIR  
COMMENTS, QUESTIONS, AND ULTIMATE APPROVAL. FINALLY, ALL BOARD MEMBERS ARE  
PROVIDED ACCESS TO THE FINAL VERSION, AND IT IS POSTED FOR THE PUBLIC ON  
THE FOUNDATION'S WEBSITE.

Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

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

THE FOUNDATION'S CONFLICT OF INTEREST POLICY COVERS BOTH STAFF AND BOARD MEMBERS. THE FOUNDATION GENERALLY RELIES ON INDIVIDUALS SUBJECT TO THE CONFLICT OF INTEREST POLICY TO DISCLOSE ANY CONFLICTS AND ABSTAIN FROM PARTICIPATING IN THE DISCUSSION EXCEPT TO PROVIDE MATERIAL DETAILS. INDIVIDUALS WITH A POTENTIAL CONFLICT ABSTAIN FROM VOTING ON MATTERS WHERE A CONFLICT EXISTS. REMAINING BOARD MEMBERS WILL DETERMINE IF A CONFLICT EXISTS. IF OTHER INDIVIDUALS ARE AWARE OF A CONFLICT, THEY ARE ASKED TO RAISE THE ISSUE WITH THE INDIVIDUAL HAVING A CONFLICT. THE MEETING MINUTES RECORD WHEN COVERED INDIVIDUALS ABSTAIN FROM DISCUSSIONS OR DECISIONS DUE TO A CONFLICT OF INTEREST.

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

THE FOUNDATION REVIEWS COMPARABLE DATA FOR OUR PRESIDENT & CEO FROM COMMUNITY FOUNDATION INFORMATION GATHERED ON OCCASION. THE BOARD OF DIRECTORS IS PROVIDED WITH DATA AND RECOMMENDATIONS FOR COMPENSATION FOR THE PRESIDENT & CEO, AND MUST APPROVE ANY CHANGES. THE DELIBERATION AND DECISION ARE CONTEMPORANEOUSLY DOCUMENTED.

SALARIES AND WAGES FOR OTHER EMPLOYEES ARE REVIEWED ONCE A YEAR AT THE ANNIVERSARY DATE OF THEIR HIRE. AN OVERALL EVALUATION OF COMPENSATION LEVELS AND BENEFITS IS PERFORMED EVERY 2-3 YEARS BY COMPARING OUR PAY AND BENEFITS TO NATIONAL SURVEYS OF NONPROFITS AND FOUNDATIONS. THIS ASSESSMENT IS PERFORMED EVERY FEW YEARS, BUT AS A PART OF EACH INDIVIDUAL'S ANNUAL REVIEW, AN ASSESSMENT IS PERFORMED TO COMPARE THAT EMPLOYEE'S SALARY AND BENEFITS TO THE NATIONAL STANDARDS FOR NON-PROFITS AND FOUNDATIONS.

FIVE YEARS AFTER THE CAMP FIRE, THE FOUNDATION HAS BEEN REQUIRED TO

Name of the organization

NORTH VALLEY COMMUNITY FOUNDATION

Employer identification number

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RE-EVALUATE ITS STAFFING AND PERSONNEL COSTS. A NATURAL PROCESS OF "RIGHT-SIZING" HAS BEGUN, WITH SEVERAL STAFF MEMBERS FROM THE PROGRAMS DEPARTMENT LEAVING FOR OTHER OPPORTUNITIES. RECOGNIZING THAT SUSTAINABILITY OF OPERATIONS IS A PRIORITY, THE FOUNDATION IS FOCUSED ON MAINTAINING MANAGEABLE AND SUSTAINABLE COSTS. IN FACT, A DECISION WAS RECENTLY MADE TO REDUCE THE EXECUTIVE TEAM'S TIME AND PAY BY 10%. THIS DECISION, FULLY SUPPORTED BY THE EXECUTIVE TEAM, IS ONE OF MANY STEPS THAT MAY BE TAKEN IN THE FUTURE TO ENSURE THE FOUNDATION IS WELL-PREPARED FOR SUSTAINABLE OPERATIONS.

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

A STATEMENT IS PUBLISHED ON THE FOUNDATION'S WEBSITE THAT THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE AS WELL AS THE ANNUAL TAX FILINGS.

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

THE INDEPENDENT CONTRACTORS LISTED ON PART VII, SECTION B ARE RELATED TO THE DROUGHT RELIEF PROGRAM FOR GLENN & TEHAMA COUNTY. THE SERVICES INCLUDED WATER DELIVERY, INSTALLATIONS, REPAIRS, INSPECTIONS, AND PROJECT MANAGEMENT.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**NORTH VALLEY COMMUNITY FOUNDATION**

Employer identification number  
**68-0161455**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
SMALLFOOT, LLC - 68-0161455 1811 CONCORD AVE, SUITE 220 CHICO, CA 95928	HOLDING REAL ESTATE	CALIFORNIA	0.	6,587.	NORTH VALLEY COMMUNITY FOUNDATION
HIGNELL FAMILY PARADISE SHOPPING CENTER, LLC - 68-0161455, 1811 CONCORD AVE, SUITE 220, CHICO, CA 95928	HOLDING RENTAL REAL ESTATE	CALIFORNIA	287,560.	4,243,199.	NORTH VALLEY COMMUNITY FOUNDATION
NVCF PROPERTIES, LLC - 68-0161455 1811 CONCORD AVE, SUITE 220 CHICO, CA 95928	HOLDING REAL ESTATE	CALIFORNIA	0.	0.	NORTH VALLEY COMMUNITY FOUNDATION

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

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

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

Schedule R (Form 990) 2023



**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
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....	X	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FRED AND EILEEN HIGNELL, LP	S	251,238.	CASH
(2) GARNER PROPERTIES, LLC	S	267,136.	CASH
(3)			
(4)			
(5)			
(6)			

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

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

[illegible]

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



**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

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

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.

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.

**Part I - Identification**

<b>Type or Print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. <b>NORTH VALLEY COMMUNITY FOUNDATION</b>	Taxpayer identification number (TIN) <b>68-0161455</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1811 CONCORD AVE, 220</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CHICO, CA 95928</b>	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **ALEXA BENSON-VALAVANIS**  
**1811 CONCORD AVE, 220 - CHICO, CA 95928**

Telephone No. **530-891-1150** 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 **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☐ calendar year 20 \_\_\_\_ or  
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

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

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

Form **8868** (Rev. 1-2024)

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

OMB No. 1545-0047

**2023**For calendar year 2023 or other tax year beginning **JUL 1, 2023**, and ending **JUN 30, 2024**Department of the Treasury  
Internal Revenue ServiceGo to **www.irs.gov/Form990T** for instructions and the latest information.

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

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

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D</b> Employer identification number
<b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		<b>NORTH VALLEY COMMUNITY FOUNDATION</b>	<b>68-0161455</b>
		Number, street, and room or suite no. If a P.O. box, see instructions. <b>1811 CONCORD AVE, 220</b>	<b>E</b> Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code <b>CHICO, CA 95928</b>	<b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>C</b> Book value of all assets at end of year		<b>44,780,307.</b>	
<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			

<b>H</b> Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>
<b>J</b> Enter the number of attached Schedules A (Form 990-T) <b>1</b>
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation
<b>L</b> The books are in care of <b>ALEXA BENSON-VALAVANIS</b> Telephone number <b>530-891-1150</b>

**Part I Total Unrelated Business Taxable Income**

<b>1</b> Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	<b>1</b>	<b>8,193.</b>
<b>2</b> Reserved	<b>2</b>	
<b>3</b> Add lines 1 and 2	<b>3</b>	<b>8,193.</b>
<b>4</b> Charitable contributions (see instructions for limitation rules) <b>STMT 1 STMT 2</b>	<b>4</b>	<b>719.</b>
<b>5</b> Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	<b>5</b>	<b>7,474.</b>
<b>6</b> Deduction for net operating loss. See instructions	<b>6</b>	
<b>7</b> Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	<b>7</b>	<b>7,474.</b>
<b>8</b> Specific deduction (generally \$1,000, but see instructions for exceptions)	<b>8</b>	<b>1,000.</b>
<b>9</b> <b>Trusts.</b> Section 199A deduction. See instructions	<b>9</b>	
<b>10</b> <b>Total deductions.</b> Add lines 8 and 9	<b>10</b>	<b>1,000.</b>
<b>11</b> <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	<b>11</b>	<b>6,474.</b>

**Part II Tax Computation**

<b>1</b> <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21)	<b>1</b>	<b>1,360.</b>
<b>2</b> <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	<b>2</b>	
<b>3</b> <b>Proxy tax.</b> See instructions	<b>3</b>	
<b>4</b> Other tax amounts. See instructions	<b>4</b>	
<b>5</b> Alternative minimum tax	<b>5</b>	
<b>6</b> <b>Tax on noncompliant facility income.</b> See instructions	<b>6</b>	
<b>7</b> <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies	<b>7</b>	<b>1,360.</b>

**Part III Tax and Payments**

<b>1a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	
<b>b</b> Other credits (see instructions)	<b>1b</b>	
<b>c</b> General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	
<b>d</b> Credit for prior-year minimum tax (attach Form 8801 or 8827)	<b>1d</b>	
<b>e</b> <b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>	
<b>2</b> Subtract line 1e from Part II, line 7	<b>2</b>	<b>1,360.</b>
<b>3a</b> Amount due from Form 4255	<b>3a</b>	
<b>b</b> Amount due from Form 8611	<b>3b</b>	
<b>c</b> Amount due from Form 8697	<b>3c</b>	
<b>d</b> Amount due from Form 8866	<b>3d</b>	
<b>e</b> Other amounts due (see instructions)	<b>3e</b>	
<b>f</b> <b>Total amounts due.</b> Add lines 3a through 3e	<b>3f</b>	<b>0.</b>
<b>4</b> <b>Total tax.</b> Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>	<b>1,360.</b>
<b>5</b> Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>	<b>0.</b>

**Part III Tax and Payments** (continued)

<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>	1,234.	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>	250.	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>		
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>		
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>		
<b>j</b>	Other (see instructions) .....	<b>6j</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>		1,484.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>		4.
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		120.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> 120. <b>Refunded</b> .....	<b>11</b>		0.

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

<b>1</b>	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....	Yes	No
			X
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? ..... If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	901101	\$ 14,031.	
		\$	
		\$	
		\$	
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	<div style="display: flex; justify-content: space-between;"> <div> <b>PUBLIC DISCLOSURE COPY</b>  Signature of officer _____ Date _____ Title <b>EXECUTIVE VICE PRESIDENT</b> </div> <div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div> </div>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	AMY L. HENDLEY	AMY L. HENDLEY	05/13/25	P01300654
	Firm's name	Firm's EIN		
	MOSS ADAMS LLP	91-0189318		
	Firm's address		Phone no.	
	2882 PROSPECT PARK DR, STE 300 RANCHO CORDOVA, CA 95670		916-503-8100	

Form 990-T (2023)

FORM 990-T

CONTRIBUTIONS

STATEMENT 1

DESCRIPTION/KIND OF PROPERTY

METHOD USED TO DETERMINE FMV

AMOUNT

VARIOUS CHARITABLE  
CONTRIBUTION

N/A

7,222,019.

TOTAL TO FORM 990-T, PART I, LINE 4

7,222,019.

## FORM 990-T

## CONTRIBUTIONS SUMMARY

## STATEMENT 2

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT  
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2018

FOR TAX YEAR 2019

FOR TAX YEAR 2020 13,783,006

FOR TAX YEAR 2021 12,270,008

FOR TAX YEAR 2022 11,455,630

TOTAL CARRYOVER

37,508,644

TOTAL CURRENT YEAR 10% CONTRIBUTIONS

7,222,019

TOTAL CONTRIBUTIONS AVAILABLE

44,730,663

TAXABLE INCOME LIMITATION AS ADJUSTED

719

EXCESS CONTRIBUTIONS

44,729,944

EXCESS 100% CONTRIBUTIONS

0

TOTAL EXCESS CONTRIBUTIONS

44,729,944

ALLOWABLE CONTRIBUTIONS DEDUCTION

719

TOTAL CONTRIBUTION DEDUCTION

719

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

Department of the Treasury  
Internal Revenue Service

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

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

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

OMB No. 1545-0047

**2023**

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

<b>A</b> Name of the organization <b>NORTH VALLEY COMMUNITY FOUNDATION</b>	<b>B</b> Employer identification number <b>68-0161455</b>
<b>C</b> Unrelated business activity code (see instructions) <b>901101</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business      **PASSTHROUGH INCOME - DFI RENTAL**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales				
<b>b</b> Less returns and allowances	<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) <b>STATEMENT 3</b>		<b>5</b> 29,778.		29,778.
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13</b> <b>Total.</b> Combine lines 3 through 12		<b>13</b> 29,778.		29,778.

**Part II** **Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8a</b>	<b>8b</b>
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement) <b>SEE STATEMENT 4</b>	<b>14</b>	7,554.
<b>15</b> <b>Total deductions.</b> Add lines 1 through 14	<b>15</b>	7,554.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	22,224.
<b>17</b> Deduction for net operating loss. See instructions <b>STMT 5 STMT 7</b>	<b>17</b>	14,031.
<b>18</b> <b>Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	8,193.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold**

Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) .....	0.			
4	Deductions directly connected with the income in lines 2a and 2b (attach statement) .....				
5	<b>Total deductions.</b> Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) .....	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 .....				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....	0.			
9	Allocable deductions. Multiply line 3c by line 6 .....				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....	0.			
11	<b>Total dividends-received deductions</b> included in line 10 .....	0.			

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

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income		8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)						
(2)						
(3)						
(4)						
				Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).	
<b>Totals</b>				0.	0.	

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
<b>Totals</b>	0.			0.

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

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

Schedule A (Form 990-T) 2023



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

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

		A	B	C	D
2	Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....		0.			
a					
3	Direct advertising costs by periodical .....				
a	Add columns A through D. Enter here and on Part I, line 11, column (B) .....	0.			
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8 .....				
5	Readership costs .....				
6	Circulation income .....				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0- .....				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 .....	0.			

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FORM 990-T (A)	INCOME (LOSS) FROM PARTNERSHIPS	STATEMENT 3
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DESCRIPTION	NET INCOME OR (LOSS)
FRED AND EILEEN HIHNELL, LP - ORDINARY BUSINESS INCOME (LOSS)	29,778.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	29,778.

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FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 4
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DESCRIPTION	AMOUNT
TAX PREPARATION FEES	1,250.
ANNUAL ADMINISTRATION FEE	5,000.
DISTRIBUTION ADMINISTRATION FEE	1,304.
TOTAL TO SCHEDULE A, PART II, LINE 14	7,554.

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FORM 990-T (A)	POST 2017 NOL SCHEDULE	STATEMENT 5
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PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
14,031.	14,031.	0.

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990-T SCH A	POST-2017 NET OPERATING LOSS DEDUCTION	STATEMENT 6
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TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/23	14,031.	0.	14,031.	14,031.
NOL CARRYOVER AVAILABLE THIS YEAR			14,031.	14,031.

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 7

TAXABLE INCOME FROM ALL ENTITIES	22,224.
THIS ENTITIES PORTION OF TAXABLE INCOME	22,224.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	22,224.
80% INCOME LIMITATION	17,779.
POST-2017 AVAILABLE	14,031.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	14,031.

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

OMB No. 1545-0047

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

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.

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.

**Part I - Identification**

<b>Type or Print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. <b>NORTH VALLEY COMMUNITY FOUNDATION</b>	Taxpayer identification number (TIN) <b>68-0161455</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1811 CONCORD AVE, 220</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CHICO, CA 95928</b>	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **ALEXA BENSON-VALAVANIS**  
**1811 CONCORD AVE, 220 - CHICO, CA 95928**

Telephone No. **530-891-1150** 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 **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
☐ calendar year 20 \_\_\_\_ or  
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>1,484.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>1,234.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>250.</b>

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

Form **8868** (Rev. 1-2024)