

# SIERRA GOLD PARKS FOUNDATION

## Treasurer's Report

January 2024

(2/4/2024)

- At 1/31/2024, aggregate funds held were \$620,921.35 (See “Month End Account Balance” schedule), comprised of:
  - \$263,710.07 – General Fund.
  - \$357,211.28 – Designated Funds & Restricted Funds (See “Designated & Restricted Funds” schedule for detail). The only changes from the 12/31/2023 report are: (1) we paid, from the EMSHP Designated Funds, an invoice in the amount of \$2,262.36 from Sonoma State University for November expenses in connection with the Interpretive Master Plan for EMSHP; and (2) we paid \$18.37, from EMSHP Restricted Funds-Heritage Rose Propagation/Gardens, for supplies for the Rose Propagation volunteers.
- **Month End Account Balance Report.** For purposes of preparing this report, I use the statement balances for the TriCounties Bank Operating Account and Sales Center Account. Therefore, the amounts shown for these accounts may differ from the amounts shown in the QuickBooks financial reports since the statement balances do not include checks/debits that have not cleared as of the date of the statements.
- **Tax Returns and Report to CA Attorney General.** The Federal tax return (Form 990), California 2023 tax return (Form 199) and the report to the California Attorney General (Form RRF-1) have been filed. Please let me know if you would like to receive copies.

Please let me know if you have any questions or concerns.

**Sierra Gold Parks Foundation - Month End Account Balance**  
 (1/31/24)

	<b>Account Balances</b>	<b>General Fund</b>	<b>SGPF, EMSHP SYRSP &amp; MDSHP Restricted &amp; Designated Funds</b>
Tri Counties Bank - Operating Account	158,404.95		
Tri Counties Bank - Sales Center Account	4,490.00		
Tri Counties Bank - Money Market Account	6,252.92		
Vanguard Account (12/31/2023)	67,433.57		
<b>Subtotal</b>	<b>236,581.44</b>	<b>100,090.73</b>	<b>136,490.71</b>
<b>SGPF - Edward Jones Account</b>			
(1/26/2024)			
	<b>383,389.91</b>	<b>162,669.34</b>	<b>220,720.57 **</b>
Money Market	11,759.47		
Cash			
Invesco Short Term Bond Fund (8/12/21)	250,534.92		
Wells Fargo Bank NA - 8/27/24 - 5.35%	71,115.02		
Fifth Third Bank CD - 2/22/24 - 4.75%	49,980.50		
EMSHP - Sales Center Cash Fund	<b>310.00</b>	<b>310.00</b>	
SYRSP - Sales Center Cash Fund	<b>325.00</b>	<b>325.00</b>	
MDSHP - Sales Center Cash Fund	<b>315.00</b>	<b>315.00</b>	
<b>Total</b>	<b>620,921.35</b>	<b>263,710.07</b>	<b>357,211.28</b>

Note: \*\* EMSHP Designated Funds

**SIERRA GOLD PARKS FOUNDATION - DESIGNATED & RESTRICTED FUNDS**  
 (1/31/2024)

**EMPIRE MINE SHP**

**Restricted Funds**

EMSHP - General 670.05

**Designated Funds** 215,167.17

**Subtotal - EMSHP** 215,837.22

**MALAKOFF DIGGINS SHP**

**Restricted Funds**

ELP Program - Foster Family Grant 0.00

ELP Scholarship - Debra Pfanner Memorial Fund 356.00

Fishing Derby 1,080.00

**Designated Funds**

ELP Cabins 5,000.00

ELP Scholarships 1,644.00

North Bloomfield Schoolhouse 10,000.00

**Subtotal - MDSHP** 18,080.00

**SOUTH YUBA RIVER SP**

**Restricted Funds**

Save Our Bridge 51,528.12

Barn Fund 4,389.00

Transportation Grant (Repurposed to support BMSF grant and school field trips that focus on Nisenan Tribe culture) 1,083.00

**Designated Funds**

Nevada County Schools Contest 0.00

Independence Trail 7,000.00

**Subtotal - SYRSP** 64,000.12

**SIERRA GOLD PARKS FOUNDATION**

**Restricted Funds**

Nevada County - Outdoor Visitor Safety Fund Grant 53,250.00

Parks California -COVID-19 Reopening Grant 202.90

Bessie Minor Swift Foundation Grant 69.29

Independence Trail 200.00

**Subtotal - SGPF** 53,722.19

**TOTAL** 351,639.53 136,472.36

Sierra Gold Parks Foundation - Restricted Funds

Date	Description	Parks California - COVID-19 Reopening Grant	Bessie Minor Swift Foundation Grant	Independence Trail - Restricted Fund	Nevada County - Outdoor Visitor Recreation Safety Fund Grant	Balance
21-Jul-20	Parks California	300.00				300.00
31-Jul-20	Jan Sweringen - Reimburse for PPE	-134.47				165.53
19-Sep-20	Jan Sweringen - Reimburse for PPE	-160.49				5.04
12-Oct-20	CALPA/Parks California	300.00				305.04
11-Nov-20	Amazon - Purchase of PPE	-47.94				257.10
3-Feb-21	Mary Ann Coleman Donation			200.00		457.10
5-May-21	Bessie Miner Swift Foundation Grant		3,000.00			3,457.10
1-Aug-21	Purchase of PORTS Equipment		-2,230.71			1,226.39
27-Nov-21	Reimburse Robert Coats for purchase of five boxes of Masks at Statples	-54.20				1,172.19
15-Dec-21	CHIRP (California Heritage Indigenous Research Project) - Charge against the Bessie Miner Swift Foundation Grant.		-700.00			472.19
19-Dec-23	Nevada County - 75% of Nevada County Outdoor Visitor Recreation Safety Fund Grant				53,250.00	53,722.19
	Balance	202.90	69.29	200.00	53,250.00	53,722.19

**SYRSP Designated and Restricted Funds**

		Restricted Funds			Designated Funds		
Date	Description	Save Our Bridge	Barn Fund	Transportation Grant (Repurposed to support BMSF grant and school field trips that focus on Nisenan Tribe culture)	Nevada County Schools Contest	Independence Trail	
24-Sep-19	Mickey & Bud Springer Donation	100.00					
1-Dec-19	Sue Dee Fowler	5,000.00					
31-Dec-19		51,558.48	4,389.00	1,508.00	1,150.00	7,000.00	
31-Dec-19	ABT Plumbing Electric Heat and Ai	250.00					
8-Jan-20	Doug Moon - Reimburse Staples: Avery Labels	-13.01					
10-Feb-20	Lauren Wheat	50.00					
19-Feb-20	John Antonucci - Crazy-4-Yogurt/ Cost-U-Less Heating and Air	40.00					
19-Feb-20	Dion Rieff - Sierra Ebike ???	50.00					
23-Mar-20	Doug Moon - Reimburse Expenses for Nevada County Schools Contest	-851.35			-1,000.00		
25-Jun-20	Ron & Susie Ernst (in memory of Ardie Obert)	200.00					
6-Mar-21	Lauren Wheat	100.00					
20-May-21	Board approved transfer to general funds				-150.00		
18-Nov-21	Department of Parks and Recreation, Sierra Sector - Reimburse State Parks for Interpretive staff support for the Nisenan/PORTS project			-425.00			
13-Feb-22	Lauren Wheat	100.00					
22-Feb-22	SOB Donation Boxes	44.00					
	<b>Totals</b>	<b>51,528.12</b>	<b>4,389.00</b>	<b>1,083.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>64,000.12</b>

**EMSHP Designated Funds**

<b>Date</b>	<b>Description</b>	<b>Amount</b>	<b>Balance</b>
31-Dec-19	Insured Bank Deposit		103,278.36
	CD Maturing 4/29/20	74,000.00	73,927.03
	CD Maturing 4/29/20	73,000.00	72,928.02
	CD Maturing 4/19/21	52,000.00	52,158.71
	CD Maturing 4/269/21	52,000.00	55,141.87
			357,433.99
			357,433.99
19-Jun-20	Hills Flat Lumber - Materials for Clubhouse Project	-13,001.19	344,432.80
12-Oct-21	CA Department of Parks and Recreation, Sierra District - Donation to cover repair of Mine Manager's Building Roof at EMSHP	-48,800.00	295,632.80
20-Nov-21	Department of Parks and Recreation, Sierra District - Funding for 2021 of Bennett Street Avian Program - Funded with EMSHP Designated Funds	-4,500.00	291,132.80
28-Feb-22	Pete Schramm - Deposit for Light Standards - Funded with EMSHP Designated Funds	-1,510.00	289,622.80
11-May-22	CA Department of Parks and Recreation, Sierra District - Donation to cover increased cost of materials required to repair of Mine Manager's Building Roof at EMSHP	-4,529.44	285,093.36
15-Jun-22	Pete Schramm - Final Payment for Light Standards - Funded with EMSHP Designated Funds	-3,000.00	282,093.36
30-Aug-22	Department of Parks and Recreation, Sierra District - Funding for 2021 of Bennett Street Avian Program - Funded with EMSHP Designated Funds	-4,500.00	277,593.36
22-Oct-22	Extreme Roofing - repair of Mine Manager's Building Roof at EMSHP	-2,197.00	275,396.36
22-Oct-22	Hills Flat Lumber - Additional materail for repair of Mine Manager's Building Roof at EMSHP	-2,182.95	273,213.41
31-Oct-22	Sonoma Sta-e University - EMSHP Interpretive Master Plan - August Expenses	-5,488.93	267,724.48
9-Dec-22	Sonoma Sta-e University - EMSHP Interpretive Master Plan - September Expenses	-2,347.64	265,376.84
21-Dec-22	Sonoma Sta-e University - EMSHP Interpretive Master Plan - October Expenses	-2,330.69	263,046.15
	<b>2023</b>		263,046.15
24-Jan-23	CA State Parks, Sierra District -Purchase of Gypsum and Fertilizer for Empire Grounds	-5,873.92	257,172.23
6-Feb-23	Sonoma State University - Invoice No 35701 - EMSHP Interpretive Master Plan Designated Funds	-500.66	256,671.57
26-Feb-23	Sonoma State University - Invoice No 35701 - EMSHP Interpretive Master Plan Designated Funds	-793.92	255,877.65
31-Mar-23	Sonoma State University - Invoice No 36020 - EMSHP Interpretive Master Plan Designated Funds	-437.09	255,440.56
1-May-23	Sonoma State University - Invoice No 36256 - EMSHP Interpretive Master Plan	-3,570.92	251,869.64
21-Jun-23	Sonoma State University - Invoice dated 5/26/2023 & Invoice No 36685 - EMSHP Interpretive Master Plan	-3,917.23	247,952.41
10-Jul-23	for NC Summer Nights - EMSHP Interpretive Master Plan	-144.00	247,808.41
31-Jul-23	Sonoma State University - Invoice No 36784, dated 7/27/2023 - EMSHP Interpretive Master Plan	-11,667.72	236,140.69
28-Sep-23	Sonoma State University - Invoice No 37180, dated 9/27/2023 - EMSHP Interpretive Master Plan	-3,422.29	232,718.40
3-Nov-23	Sonoma State University - Invoice No 37324, dated 10/31/2023 - EMSHP Interpretive Master Plan	-10,467.83	222,250.57
30-Nov-23	Sonoma State University - Invoice No 37461, dated 11/222/2023 - EMSHP Interpretive Master Plan	-1,530.00	220,720.57
27-Dec-23	Sonoma State University - Invoice No 37674, dated 12/21/2023 - EMSHP Interpretive Master Plan	-3,291.05	217,429.52
25-Jan-24	Sonoma State University - Invoice No 37753, dated 1/24/2024 - EMSHP Interpretive Master Plan	-2,262.35	215,167.17
	Totals		215,167.17

**EMSHP Restricted Funds**

		<b>Restricted Funds</b>	
<b>Date</b>	<b>Description</b>	<b>EMSHP - General</b>	<b>Heritage Rose Propagation/G ardens</b>
9-Apr-20	Chicago Park Garden Club Donation - To help with rose propagation, maintenance, interpretive and educational activities at EMSHP		200.00
7-Dec-20	Ann & Alan Gaines	100.00	
4-Jan-21	Chicago Park Garden Club Donation - To support the grounds and gardens at EMSHP		100.00
26-Jan-21	Gage McKinney	200.00	
26-Jan-21	Gage Mckinney	250.00	
8-Mar-21	Ann & Alan Gaines	50.00	
30-Jan-22	Marsha Lewis		-123.68
16-Apr-22	Marsha Lewis		-189.88
25-Mar-22	Marsha Lewis		-34.16
30-Apr-22	Marsha Lewis		-22.77
23-May-22	Chicago Park Garden Club Donation - "Empire Park Heritage Rose Program"		300.00
6-Oct-22	Marsha Lewis - Potting Soil		-45.54
15-Oct-22	Marsha Lewis - All Seasons Awards - Signage - Rose Propagation		-183.97
3-Jul-23	Chicago Park Garden Club Donation - "Empire Park Heritage Rose Program"		300.00
25-Sep-23	Country Copy Print Shop - Print 500 copies of Guide to Trees & Map for EMSHP Gardens		-211.58
20-Jan-24	Marsha Lewis - Reimbursement - Rose Propagation		-18.37
	Totals	600.00	70.05

**MDSHP RESTRICTED & DESIGNATED FUND**

Date	Description	Restricted Funds			Designated Funds			
		ELP Program - Foster Family Grant	ELP Scholarship - Debra Pfanner Memorial Fund	Fishing Derby	ELP Cabins	ELP Scholarships	North Bloomfield Schoolhouse	
31-Dec-19		21,159.00	356.00	1,080.00	13,841.00	1,644.00	10,000.00	
15-Sep-22	Sierra District, California State Parks - Funding for site plan for ELP cabins at MDSHP	-21,159.00			-8,841.00			
	<b>TOTAL</b>	0.00	356.00	1,080.00	5,000.00	1,644.00	10,000.00	18,080.00



**Sierra Gold Parks Foundation**  
**Profit & Loss Budget Performance**  
**January 2024**

	Jan 24	Annual Budget
<b>Income</b>		
<b>FUNDRAISING &amp; EVENTS REVENUE</b>		
Ticket Income	750.00	
<b>Total FUNDRAISING &amp; EVENTS REVENUE</b>	<b>750.00</b>	
<b>CONTRIBUTIONS &amp; GIFTS</b>		
EMPA Contribution	199.35	
Blacksmith Shop Contributions	1,320.00	15,000.00
General Contributions	10.00	
<b>Total CONTRIBUTIONS &amp; GIFTS</b>	<b>1,529.35</b>	<b>15,000.00</b>
<b>RESTRICTED CONTRIBUTIONS</b>	<b>0.00</b>	<b>17,750.00</b>
<b>GIFT SHOP REVENUE</b>	<b>7,763.46</b>	<b>75,000.00</b>
<b>INVESTMENT REVENUE</b>		
Market Value Adjustment	60.79	
Interest Income	0.05	
Dividend Income	1,070.90	
<b>Total INVESTMENT REVENUE</b>	<b>1,131.74</b>	
<b>Total Income</b>	<b>11,174.55</b>	<b>107,750.00</b>
<b>Gross Profit</b>	<b>11,174.55</b>	<b>107,750.00</b>
<b>Expense</b>		
<b>FUNDRAISING &amp; EVENTS EXPENSES</b>		
Advertising & Publicity	5,000.00	1,000.00
<b>Total FUNDRAISING &amp; EVENTS EXPENSES</b>	<b>5,000.00</b>	<b>1,000.00</b>
<b>RESTRICTED EXPENSES</b>	<b>2,280.73</b>	
<b>PROGRAM EXPENSES</b>		
<b>Gift Shop Expenses</b>		
Merchandise Cost	811.50	60,000.00
Credit Card Fees	407.28	3,000.00
Other Costs	151.12	5,000.00
Firewood Costs (MDSHP)	0.00	2,000.00
Ice Costs (MDSHP)	0.00	500.00
<b>Total Gift Shop Expenses</b>	<b>1,369.90</b>	<b>70,500.00</b>
<b>Total PROGRAM EXPENSES</b>	<b>1,369.90</b>	<b>70,500.00</b>
<b>ADMIN EXPENSES</b>		
Accounting	1,775.00	10,500.00
Bank Fees	0.00	25.00
Insurance	288.61	
Memberships	0.00	3,600.00
Misc Expense	129.88	350.00
Postage	0.00	100.00
Publicity	0.00	24,500.00
Tax and Licenses	75.00	150.00
Website Design & Hosting	21.95	4,100.00
<b>Total ADMIN EXPENSES</b>	<b>2,290.44</b>	<b>43,325.00</b>
<b>DPR EXPENSES</b>		
DPR Interpretive Programs		

**Sierra Gold Parks Foundation**  
**Profit & Loss Budget Performance**  
**January 2024**

	Jan 24	Annual Budget
Volunteer Appreciation Dinner	0.00	4,000.00
Volunteer/Docent Training	0.00	1,500.00
Spring Wildflower Event-SYRSP	0.00	2,500.00
Miners Picnic	0.00	2,000.00
Holiday at Empire Mine	0.00	2,000.00
Blacksmith Expenses	445.05	9,000.00
Clubhouse Expenses	0.00	500.00
Cottage Expenses	0.00	2,000.00
Other	4.37	23,534.00
Humbug Day	0.00	1,500.00
<b>Total DPR Interpretive Programs</b>	<b>449.42</b>	<b>48,534.00</b>
<b>DPR Other Expense</b>	<b>0.00</b>	<b>250,853.00</b>
<b>Total DPR EXPENSES</b>	<b>449.42</b>	<b>299,387.00</b>
<b>Total Expense</b>	<b>11,390.49</b>	<b>414,212.00</b>
<b>Net Income</b>	<b>-215.94</b>	<b>-306,462.00</b>

**Sierra Gold Parks Foundation**  
**Profit & Loss**  
January 2024

	Jan 24	Jan 23
<b>Income</b>		
<b>FUNDRAISING &amp; EVENTS REVENUE</b>		
Ticket Income	750.00	0.00
<b>Total FUNDRAISING &amp; EVENTS REVENUE</b>	750.00	0.00
<b>CONTRIBUTIONS &amp; GIFTS</b>		
EMPA Contribution	199.35	0.00
Blacksmith Shop Contributions	1,320.00	1,636.00
General Contributions	10.00	464.00
<b>Total CONTRIBUTIONS &amp; GIFTS</b>	1,529.35	2,100.00
<b>GIFT SHOP REVENUE</b>	7,763.46	1,035.90
<b>INVESTMENT REVENUE</b>		
Market Value Adjustment	60.79	3,459.56
Interest Income	0.05	0.05
Dividend Income	1,070.90	799.45
<b>Total INVESTMENT REVENUE</b>	1,131.74	4,259.06
<b>Total Income</b>	11,174.55	7,394.96
<b>Gross Profit</b>	11,174.55	7,394.96
<b>Expense</b>		
<b>FUNDRAISING &amp; EVENTS EXPENSES</b>		
Advertising & Publicity	5,000.00	0.00
<b>Total FUNDRAISING &amp; EVENTS EXPENS...</b>	5,000.00	0.00
<b>RESTRICTED EXPENSES</b>	2,280.73	5,873.92
<b>PROGRAM EXPENSES</b>		
Gift Shop Expenses		
Merchandise Cost	811.50	260.64
Credit Card Fees	407.28	52.02
Other Costs	151.12	410.56
<b>Total Gift Shop Expenses</b>	1,369.90	723.22
<b>Total PROGRAM EXPENSES</b>	1,369.90	723.22
<b>ADMIN EXPENSES</b>		
Accounting	1,775.00	0.00
Bank Fees	0.00	0.00
Insurance	288.61	554.50
Misc Expense	129.88	119.98
Tax and Licenses	75.00	0.00
Website Design & Hosting	21.95	19.95
<b>Total ADMIN EXPENSES</b>	2,290.44	694.43
<b>DPR EXPENSES</b>		
DPR Interpretive Programs		
Blacksmith Expenses	445.05	165.28
Other	4.37	85.02
<b>Total DPR Interpretive Programs</b>	449.42	250.30
<b>Total DPR EXPENSES</b>	449.42	250.30
<b>Total Expense</b>	11,390.49	7,541.87
<b>Net Income</b>	<b>-215.94</b>	<b>-146.91</b>

**Sierra Gold Parks Foundation**  
**Balance Sheet**  
As of January 31, 2024

	Jan 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Petty Cash - EMSHP	310.00
Petty Cash - MDHSP	315.00
Petty Cash - SYRSP	325.00
Tri Counties Chk (x5961)	4,490.00
Tri Counties Chk (x6833)	150,519.48
Tri Counties MM (x8241)	6,252.92
<b>RESERVE CASH &amp; INVESTMENTS</b>	
Vanguard	66,490.69
Edward Jones Investment	383,389.91
<b>Total RESERVE CASH &amp; INVESTMENTS</b>	449,880.60
<b>Total Checking/Savings</b>	612,093.00
<b>Other Current Assets</b>	
Inventory	18,511.44
<b>Total Other Current Assets</b>	18,511.44
<b>Total Current Assets</b>	630,604.44
<b>TOTAL ASSETS</b>	<b>630,604.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
<b>Designated Funds</b>	
EMSHP Designated Fund	215,167.15
Independence Trail	7,000.00
North Bloomfield Schoolhouse	10,000.00
ELP Scholarships	1,644.00
ELP Cabins	5,000.00
<b>Total Designated Funds</b>	238,811.15
<b>Restricted Funds</b>	
Outdoor Visitor Rec Safety Fund	53,250.00
EMPA Restricted Fund	670.05
Independence Trail	200.00
Swift Foundation	69.29
Covid 19 Fund	202.90
Fishing Derby Fund	1,080.00
ELP Scholarship Fund	356.00
Transportation Grant Fund	1,083.00
Barn Fund	4,389.00
Save Our Bridge Fund	51,528.12
<b>Total Restricted Funds</b>	112,828.36
<b>Unrestricted Net Assets</b>	279,180.87
<b>Net Income</b>	-215.94
<b>Total Equity</b>	630,604.44
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>630,604.44</b>

**Sierra Gold Parks Foundation**  
**GIFT SHOP P&L**  
 January 2024

	EMSHP Gift Shop (GIFT SHOPS)	MDSHP Gift Shop (GIFT SHOPS)	SYRPA Gift Shop (GIFT SHOPS)	Total GIFT SHOPS	TOTAL
<b>Income</b>					
<b>CONTRIBUTIONS &amp; GIFTS</b>					
EMPA Contribution	199.35	0.00	0.00	199.35	199.35
<b>Total CONTRIBUTIONS &amp; GIFTS</b>	199.35	0.00	0.00	199.35	199.35
<b>GIFT SHOP REVENUE</b>	7,272.86	37.10	453.50	7,763.46	7,763.46
<b>Total Income</b>	7,472.21	37.10	453.50	7,962.81	7,962.81
<b>Gross Profit</b>	7,472.21	37.10	453.50	7,962.81	7,962.81
<b>Expense</b>					
<b>PROGRAM EXPENSES</b>					
<b>Gift Shop Expenses</b>					
Merchandise Cost	811.50	0.00	0.00	811.50	811.50
Credit Card Fees	264.49	66.34	76.45	407.28	407.28
Other Costs	151.12	0.00	0.00	151.12	151.12
<b>Total Gift Shop Expenses</b>	1,227.11	66.34	76.45	1,369.90	1,369.90
<b>Total PROGRAM EXPENSES</b>	1,227.11	66.34	76.45	1,369.90	1,369.90
<b>Total Expense</b>	1,227.11	66.34	76.45	1,369.90	1,369.90
<b>Net Income</b>	<b>6,245.10</b>	<b>-29.24</b>	<b>377.05</b>	<b>6,592.91</b>	<b>6,592.91</b>