

SIERRA GOLD PARKS FOUNDATION

Treasurer's Report

February 2024

(3/8/2024)

- At 2/29/2024, aggregate funds held were \$18,319.06 (See “Month End Account Balance” schedule), comprised of:
 - \$266,799.53 – General Fund.
 - \$351,519.53 – Designated Funds & Restricted Funds (See “Designated & Restricted Funds” schedule for detail). The only changes from the 1/31/2024 report are: (1) we paid, from the EMSHP Designated Funds, an invoice in the amount of \$270.00 from Sonoma State University for December expenses in connection with the Interpretive Master Plan for EMSHP; and (2) we received \$150.00 from Gage Mckinney-Ilka Weber Fund, subject to the following restriction “Restricted use: for use at the Empire Mine State Historic Park (royalties from Gold Mining Genius: A Life of George W. Starr)”, and included it in the EMSHP Restricted Fund-General.
- **Springfest at Bridgeport.** I have approved the following budget for Springfest at Bridgeport scheduled for April 6th:

Band	\$300.00
Banner	\$200.00
Water Pumps (2)	\$50.00
Sunscreen (4)	\$60.00
Activity Materials	\$502.89

Total \$1,112.89

I expect to be asked to approve additional expenses for the event

- **Donations to State Parks.** During March, we have funded two donations to State Parks:
 - \$15,000 funding for curatorial staff to assist in regular cleaning of artifacts and exhibits in Sierra Gold Sector during calendar year 2024.
 - \$15,000 funding for a Visitors Service - Park Aide to assist in staffing the visitors' center at South Yuba River State Park during calendar year 2024.

We were advised by State Parks that they could not recruit for these positions unless and until the donations were funded.

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

Sierra Gold Parks Foundation - Month End Account Balance
 (2/29/24)

	Account Balances	General Fund	SGPF, EMSHP SYRSP & MDSHP Restricted & Designated Funds
Tri Counties Bank - Operating Account	154,409.29		
Tri Counties Bank - Sales Center Account	4,060.58		
Tri Counties Bank - Money Market Account	6,252.97		
Vanguard Account (1/31/2024)	66,778.80		
Subtotal	231,501.64	94,879.28	136,622.36
SGPF - Edward Jones Account (2/23/2024)			
	385,867.42	170,970.25	214,897.17 **
Money Market	64,151.44		
Cash			
Invesco Short Term Bond Fund (8/12/21)	250,671.25		
Wells Fargo Bank NA - 8/27/24 - 5.35%	71,044.73		
EMSHP - Sales Center Cash Fund	310.00	310.00	
SYRSP - Sales Center Cash Fund	325.00	325.00	
MDSHP - Sales Center Cash Fund	315.00	315.00	
Total	618,319.06	266,799.53	351,519.53

Note: ** EMSHP Designated Funds

SIERRA GOLD PARKS FOUNDATION - DESIGNATED & RESTRICTED FUNDS
(2/29/2024)

EMPIRE MINE SHP

Restricted Funds

EMSHP - General & Rose Propagation/Gardens	820.05
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Designated Funds	214,897.17
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Subtotal - EMSHP	215,717.22
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MALAKOFF DIGGINS SHP

Restricted Funds

ELP Program - Foster Family Grant	0.00
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ELP Scholarship - Debra Pfanner Memorial Fund	356.00
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Fishing Derby	1,080.00
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Designated Funds

ELP Cabins	5,000.00
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ELP Scholarships	1,644.00
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North Bloomfield Schoolhouse	10,000.00
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Subtotal - MDSHP	18,080.00
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SOUTH YUBA RIVER SP

Restricted Funds

Save Our Bridge	51,528.12
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Barn Fund	4,389.00
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Transportation Grant (Repurposed to support BMSF grant and school field trips that focus on Nisenan Tribe culture)	1,083.00
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Designated Funds

Nevada County Schools Contest	0.00
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Independence Trail	7,000.00
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Subtotal - SYRSP	64,000.12
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SIERRA GOLD PARKS FOUNDATION

Restricted Funds

Nevada County - Outdoor Visitor Safety Fund Grant	53,250.00
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Parks California -COVID-19 Reopening Grant	202.90
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Bessie Minor Swift Foundation Grant	69.29
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Independence Trail	200.00
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Subtotal - SGPF	53,722.19
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TOTAL	351,519.53
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136,622.36

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 Wheet	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 Wheet	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 Wheet	100.00					
22-Feb-22	SOB Donation Boxes	44.00					
	Totals	51,528.12	4,389.00	1,083.00	0.00	7,000.00	64,000.12

EMSHP Designated Funds

Date	Description	Amount	Balance
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
2023			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 for NC Summer Nights - EMSHP Interpretive Master	-3,917.23	247,952.41
10-Jul-23	Sonoma State University - Invoice No 36784, dated 7/27/2023 - 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 11/22/2023 - 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
27-Feb-24	Sonoma State University - Invoice No 37981, dated 2/27/2024 - EMSHP Interpretive Master Plan	-270.00	214,897.17
	Totals		214,897.17

EMSHP Restricted Funds

Date	Description	Restricted Funds EMSHP - General	Heritage Rose Propagation/G ardens
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-Ilka Weber Fund	200.00	
26-Jan-21	Gage McKinney-Ilka Weber Fund	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
8-Feb-24	Gage McKinney-Ilka Weber Fund	150.00	
	Totals	750.00	70.05

MDSHP - RESTRICTED & DESIGNATED FUNDS

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			
	TOTAL	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 through February 2024

	Jan - Feb 24	Annual Budget
Income		
FUNDRAISING & EVENTS REVENUE		
Ticket Income	750.00	
Total FUNDRAISING & EVENTS REVENUE	750.00	
CONTRIBUTIONS & GIFTS		
EMPA Contribution	199.35	
Blacksmith Shop Contributions	2,201.00	15,000.00
General Contributions	262.12	
Total CONTRIBUTIONS & GIFTS	2,662.47	15,000.00
RESTRICTED CONTRIBUTIONS	150.00	17,750.00
GIFT SHOP REVENUE	14,835.04	75,000.00
INVESTMENT REVENUE		
Market Value Adjustment	-836.31	
Interest Income	2,392.07	
Dividend Income	2,341.65	
Total INVESTMENT REVENUE	3,897.41	
Total Income	22,294.92	107,750.00
Gross Profit	22,294.92	107,750.00
Expense		
FUNDRAISING & EVENTS EXPENSES		
Advertising & Publicity	0.00	1,000.00
Total FUNDRAISING & EVENTS EXPENSES	0.00	1,000.00
RESTRICTED EXPENSES	2,550.73	250,853.00
PROGRAM EXPENSES		
Gift Shop Expenses		
Merchandise Cost	3,622.08	60,000.00
Credit Card Fees	592.56	3,000.00
Other Costs	370.75	5,000.00
Firewood Costs (MDSHP)	0.00	2,000.00
Ice Costs (MDSHP)	0.00	500.00
Total Gift Shop Expenses	4,585.39	70,500.00
Total PROGRAM EXPENSES	4,585.39	70,500.00
ADMIN EXPENSES		
Accounting	2,575.00	10,500.00
Bank Fees	0.00	25.00
Insurance	577.23	
Memberships	0.00	3,600.00
Misc Expense	129.88	350.00
Postage	32.96	100.00
Publicity	5,000.00	24,500.00
Tax and Licenses	75.00	150.00
Website Design & Hosting	200.88	4,100.00
Total ADMIN EXPENSES	8,590.95	43,325.00
DPR EXPENSES		
DPR Interpretive Programs		

Sierra Gold Parks Foundation
Profit & Loss Budget Performance
 January through February 2024

	Jan - Feb 24	Annual Budget
Volunteer Appreciation Dinner	0.00	4,000.00
Volunteer/Docent Training	-30.00	1,500.00
Spring Wildflower Event-SYRSP	193.94	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	8.74	23,534.00
Humbug Day	0.00	1,500.00
Total DPR Interpretive Programs	617.73	48,534.00
Total DPR EXPENSES	617.73	48,534.00
Total Expense	16,344.80	414,212.00
Net Income	5,950.12	-306,462.00

Sierra Gold Parks Foundation
Profit & Loss
January through February 2024

	Jan - Feb 24	Jan - Feb 23
Income		
FUNDRAISING & EVENTS REVENUE		
Ticket Income	750.00	0.00
Total FUNDRAISING & EVENTS REVEN...	750.00	0.00
CONTRIBUTIONS & GIFTS		
EMPA Contribution	199.35	126.30
Blacksmith Shop Contributions	2,201.00	2,477.00
General Contributions	262.12	476.74
Total CONTRIBUTIONS & GIFTS	2,662.47	3,080.04
RESTRICTED CONTRIBUTIONS	150.00	0.00
GIFT SHOP REVENUE	14,835.04	3,639.65
INVESTMENT REVENUE		
Market Value Adjustment	-836.31	-1.62
Interest Income	2,392.07	304.02
Dividend Income	2,341.65	1,643.20
Total INVESTMENT REVENUE	3,897.41	1,945.60
Total Income	22,294.92	8,665.29
Gross Profit	22,294.92	8,665.29
Expense		
RESTRICTED EXPENSES	2,550.73	7,168.50
PROGRAM EXPENSES		
Gift Shop Expenses		
Merchandise Cost	3,622.08	634.09
Credit Card Fees	592.56	121.90
Other Costs	370.75	538.96
Total Gift Shop Expenses	4,585.39	1,294.95
Total PROGRAM EXPENSES	4,585.39	1,294.95
ADMIN EXPENSES		
Accounting	2,575.00	800.00
Bank Fees	0.00	0.00
Insurance	577.23	554.50
Misc Expense	129.88	119.98
Postage	32.96	0.00
Publicity	5,000.00	0.00
Tax and Licenses	75.00	20.00
Website Design & Hosting	200.88	19.95
Total ADMIN EXPENSES	8,590.95	1,514.43
DPR EXPENSES		
DPR Interpretive Programs		
Volunteer/Docent Training	-30.00	0.00
Spring Wildflower Event-SYRSP	193.94	0.00
Blacksmith Expenses	445.05	388.61
Other	8.74	939.00
Publication/Brochure Expense	0.00	4,518.30
Total DPR Interpretive Programs	617.73	5,845.91
Total DPR EXPENSES	617.73	5,845.91
Total Expense	16,344.80	15,823.79
Net Income	5,950.12	-7,158.50

Sierra Gold Parks Foundation

Balance Sheet

03/04/24

As of February 29, 2024

Accrual Basis

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash - EMSHP	310.00
Petty Cash - MDHSP	315.00
Petty Cash - SYRSP	325.00
Tri Counties Chk (x5961)	4,060.58
Tri Counties Chk (x6833)	154,349.29
Tri Counties MM (x8241)	6,252.97
RESERVE CASH & INVESTMENTS	
Vanguard	66,778.80
Edward Jones Investment	385,867.42
Total RESERVE CASH & INVESTMENTS	<u>452,646.22</u>
Total Checking/Savings	618,259.06
Other Current Assets	
Inventory	18,511.44
Total Other Current Assets	<u>18,511.44</u>
Total Current Assets	<u>636,770.50</u>
TOTAL ASSETS	<u>636,770.50</u>
LIABILITIES & EQUITY	
Equity	
Designated Funds	
EMSHP Designated Fund	214,897.15
Independence Trail	7,000.00
North Bloomfield Schoolhouse	10,000.00
ELP Scholarships	1,644.00
ELP Cabins	5,000.00
Total Designated Funds	<u>238,541.15</u>
Restricted Funds	
Outdoor Visitor Rec Safety Fund	53,250.00
EMPA Restricted Fund	820.05
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
Total Restricted Funds	<u>112,978.36</u>
Unrestricted Net Assets	279,300.87
Net Income	5,950.12
Total Equity	<u>636,770.50</u>
TOTAL LIABILITIES & EQUITY	<u>636,770.50</u>

Sierra Gold Parks Foundation
GIFT SHOP P&L
January through February 2024

	EMSHP Gift Shop (GIFT SHOPS)	MDSHP Gift Shop (GIFT SHOPS)	SYRPA Gift Shop (GIFT SHOPS)	Total GIFT SHOPS	TOTAL
Income					
CONTRIBUTIONS & GIFTS					
EMPA Contribution	199.35	0.00	0.00	199.35	199.35
General Contributions	0.00	0.00	242.12	242.12	242.12
Total CONTRIBUTIONS & GIFTS	199.35	0.00	242.12	441.47	441.47
GIFT SHOP REVENUE	13,255.19	486.10	1,093.75	14,835.04	14,835.04
Total Income	13,454.54	486.10	1,335.87	15,276.51	15,276.51
Gross Profit	13,454.54	486.10	1,335.87	15,276.51	15,276.51
Expense					
PROGRAM EXPENSES					
Gift Shop Expenses					
Merchandise Cost	3,056.82	273.75	291.51	3,622.08	3,622.08
Credit Card Fees	369.75	103.44	119.37	592.56	592.56
Other Costs	370.75	0.00	0.00	370.75	370.75
Total Gift Shop Expenses	3,797.32	377.19	410.88	4,585.39	4,585.39
Total PROGRAM EXPENSES	3,797.32	377.19	410.88	4,585.39	4,585.39
Total Expense	3,797.32	377.19	410.88	4,585.39	4,585.39
Net Income	9,657.22	108.91	924.99	10,691.12	10,691.12