



Mt. San Jacinto Natural History Association

Financial Statements

For the Period Ended December 31, 2011

Mt. San Jacinto Natural History Association
Statement of Assets, Liabilities and Net Assets
(Prepared on the Modified Cash Basis of Accounting)
As of December 31, 2011

	Unrestricted	Endowment	Total
ASSETS			
Current Assets			
Cash and cash equivalents:			
Cash in checking	\$ 21,099		\$ 21,099
Endowment savings account		\$ 9,101	9,101
Interest maximizer account	71,742		71,742
Total cash and cash equivalents	92,841	9,101	101,942
Other current assets:			
Cash in cash registers	285		285
Petty cash	300		300
Change fund	100		100
Credit card receivables	456		456
Total other current assets	1,141		1,141
Total Current Assets	93,982	9,101	103,083
Fixed Assets			
Equipment and furnishings	8,053		8,053
Less: Accumulated depreciation	(4,399)		(4,399)
Net Fixed Assets	3,654		3,654
TOTAL ASSETS	\$ 97,636	\$ 9,101	\$ 106,737
LIABILITIES			
Fuller Ridge account	\$ 1,619	\$ -	\$ 1,619
NET ASSETS			
Unrestricted net assets	96,017		96,017
Restricted for other uses		9,101	9,101
TOTAL LIABILITIES AND NET ASSETS	\$ 97,636	\$ 9,101	\$ 106,737

Mt. San Jacinto Natural History Association
Statement of Activities and Changes in Unrestricted Net Assets
(Prepared on the Modified Cash Basis of Accounting)
For the Period Ended December 31, 2011

Current Month			Year-to-Date			
Actual	Budget	Favorable or (Unfavorable)		Actual	Budget	Favorable or (Unfavorable)
			Receipts from Public Support			
			Visitor center:			
\$ 1,708	\$ 3,318	\$ (1,610)	Apparel	\$ 30,955	\$ 40,885	\$ (9,930)
448	576	(128)	Books & field guides	7,164	7,094	70
572	842	(270)	Coffee cups, birds, bugs	9,976	10,374	(398)
239	547	(308)	DVD's, maps, brochures	5,441	6,738	(1,297)
431	721	(290)	Pins, patches, paperweights	7,780	8,887	(1,107)
223	431	(208)	Postcards, posters, magnets	3,833	5,305	(1,472)
200	160	40	Star & astronomy kits	1,657	1,977	(320)
267	352	(85)	Youth books	3,863	4,340	(477)
<u>4,088</u>	<u>6,947</u>	<u>(2,859)</u>	Total receipts from visitor center	<u>70,669</u>	<u>85,600</u>	<u>(14,931)</u>
			Other Receipts			
-	1,000	(1,000)	Idyllwild sales	12,725	12,000	725
96	125	(29)	Long Valley sales	1,453	1,500	(47)
-	-	-	Sales at special events	210	-	210
875	250	625	Sales for resale	3,382	3,000	382
<u>5,059</u>	<u>8,322</u>	<u>(3,263)</u>	Total Receipts from Public Support	<u>88,439</u>	<u>102,100</u>	<u>(13,661)</u>
			Cost of Goods Purchased			
2,822	5,054	2,232	Purchases of Merchandise	34,829	62,000	27,171
-	-	-	Sales Tax Paid	6,810	8,633	1,823
<u>2,822</u>	<u>5,054</u>	<u>2,232</u>	Total Cost of Goods Purchased	<u>41,639</u>	<u>70,633</u>	<u>28,994</u>
<u>\$ 2,237</u>	<u>\$ 3,268</u>	<u>\$ (1,031)</u>	Gross Profit	<u>\$ 46,800</u>	<u>\$ 31,467</u>	<u>\$ 15,333</u>
44.2%	39.3%		Gross Profit Percent	52.9%	30.8%	

Mt. San Jacinto Natural History Association
Statement of Activities and Changes in Unrestricted Net Assets--Continued
(Prepared on the Modified Cash Basis of Accounting)
For the Period Ended December 31, 2011

Current Month				Year-to-Date		
Actual	Budget	Favorable or (Unfavorable)		Actual	Budget	Favorable or (Unfavorable)
\$ 2,237	\$ 3,268	\$ (1,031)	Gross Profit (from previous page)	\$ 46,800	\$ 31,467	\$ 15,333
			Other Receipts:			
266	160	106	Donations	5,645	3,420	2,225
-	-	-	Lifetime memberships	300	450	(150)
45	80	(35)	Other memberships	735	900	(165)
15	25	(10)	Interest on investments	199	300	(101)
610	-	610	Holiday dinner revenue	885	-	885
936	265	671	Total other receipts	7,764	5,070	2,694
3,173	3,533	(360)	Total Gross Profit and Other Receipts	54,564	36,537	18,027
2,910	2,855	(55)	Management and General Expenditures	15,611	19,820	4,209
			Excess (Deficiency) of Receipts over			
263	678	(415)	Expenditures	38,953	16,717	22,236
			Program Services and Funding Support:			
754	-	(754)	Interpretive projects and program	2,979	2,117	(862)
-	-	-	CSP Interpretive staff	10,590	6,840	(3,750)
2,187	0	(2,187)	Other discretionary expenditures	9,146	5,480	(3,666)
2,941	-	(2,941)	Total Program Services and Support	22,715	14,437	(8,278)
(2,678)	\$ 678	\$ (3,356)	Net Increase (Decrease) in Unrestricted			
			Net Assets	16,238	\$ 2,280	\$ 13,958
98,695			Net unrestricted assets at beginning of period	80,164		
-			Transfers to Permanently Restricted Assets	(385)		
\$ 96,017			Net unrestricted assets at end of period	\$ 96,017		

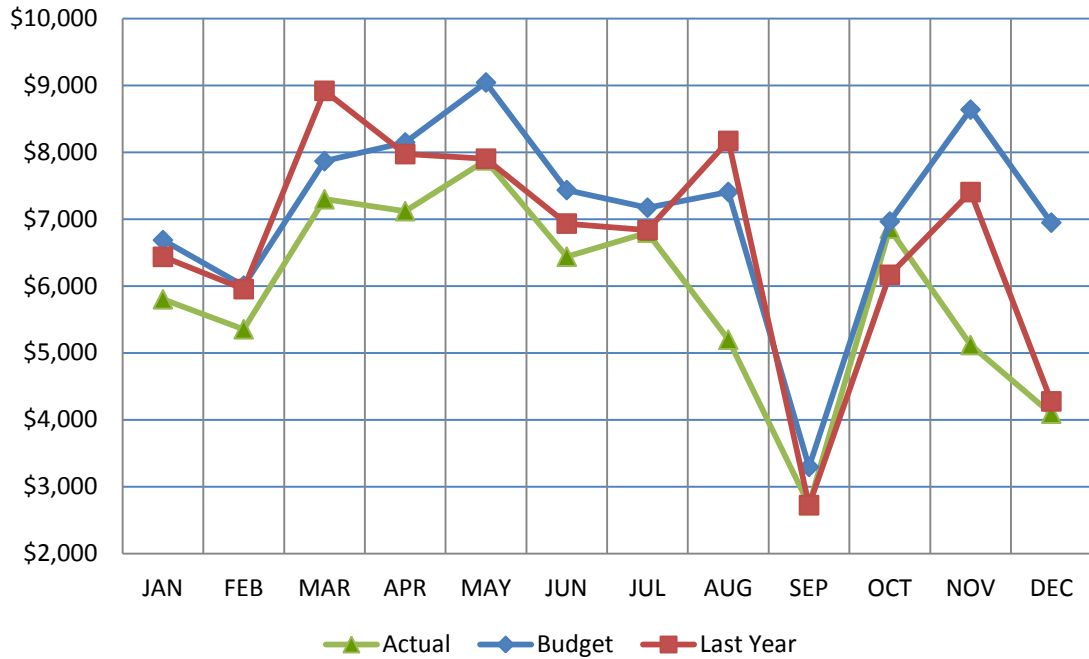
Mt. San Jacinto Natural History Association
Supplementary Statement of Management and General Expenditures
 (Prepared on the Modified Cash Basis of Accounting)
 For the Period Ended December 31, 2011

Current Month			Year-to-Date			
Actual	Budget	Favorable or (Unfavorable)		Actual	Budget	Favorable or (Unfavorable)
\$ 300	\$ 300	\$ -	Accountant	\$ 3,600	\$ 3,600	\$ -
-	-	-	Conferences and Seminars	757	850	93
128	150	22	Credit Card Service Charges	1,629	1,800	171
-	-	-	Dues & Memberships	80	80	-
62	100	38	Depreciation	1,162	1,200	38
-	-	-	Insurance	1,495	1,500	5
-	25	25	Meeting Expenses	386	300	(86)
37	-	(37)	Membership Expense	46	75	29
-	50	50	Miscellaneous Expense	310	600	290
-	150	150	Newsletter	-	150	150
-	65	65	Office Supplies	286	780	494
103	-	(103)	Photo Contest Expense	168	470	302
155	15	(140)	Postage	383	180	(203)
48	20	(28)	Printing & Copy Expense	59	240	181
-	20	20	Repairs & Maintenance	5	240	235
-	300	300	Retail coordinator	1,800	3,600	1,800
-	-	-	Speaker Stipend	-	500	500
1,831	1,500	(331)	Special Events	1,831	1,700	(131)
118	20	(98)	Supplies	158	240	82
-	-	-	Taxes	55	35	(20)
53	50	(3)	Telephone	632	600	(32)
75	60	(15)	Visitor Center	261	720	459
-	30	30	Volunteers	508	360	(148)
<u>\$ 2,910</u>	<u>\$ 2,855</u>	<u>\$ (55)</u>	Total Management and General Expenditures	<u>\$ 15,611</u>	<u>\$ 19,820</u>	<u>\$ 4,209</u>

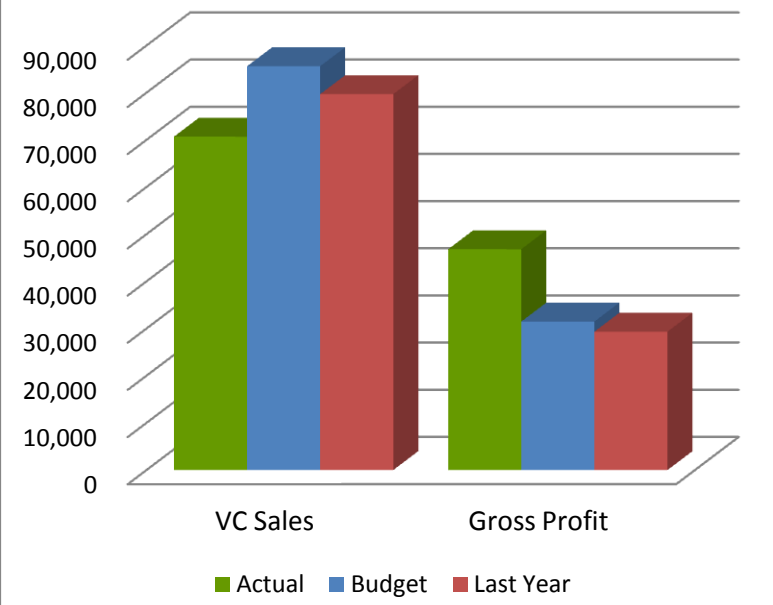
Mt. San Jacinto Natural History Association
Statement of Activities and Changes in Permanently Restricted Net Assets
(Prepared on the Modified Cash Basis of Accounting)
For the Period Ended December 31, 2011

Current Month Actual		Year-to-Date Actual
\$ 1	Receipts:	
	Interest on investments	\$ 5
	Donations	
1	Total receipts	5
9,100	Net Assets at Beginning of Period	8,711
-	Transfers from Unrestricted Assets	385
\$ 9,101	Net Assets at End of Period	\$ 9,101

Visitor Center 2011 Monthly Sales



Year Ended Dec. 31, 2011



2011 Monthly Gross Profit on Sales

