

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, 2010

	Unrestricted	Endowment	Total
ASSETS			
Current Assets			
Cash and cash equivalents:			
Cash in checking	\$ 14,032		\$ 14,032
Endowment savings account		\$ 8,711	8,711
Interest maximizer account	61,543		61,543
Total cash and cash equivalents	75,575	8,711	84,286
Other current assets:			
Cash in cash registers	285		285
Petty cash	200		200
Change fund	100		100
Credit card receivables	314		314
Total other current assets	899		899
Total Current Assets	76,474	8,711	85,185
Fixed Assets			-
Equipment and furnishings	8,053		8,053
Less: Accumulated depreciation	(3,237)		(3,237)
Net Fixed Assets	4,816		4,816
TOTAL ASSETS	\$ 81,290	\$ 8,711	\$ 90,001
LIABILITIES			
Fuller Ridge account	\$ 1,126	\$ -	\$ 1,126
NET ASSETS			
Unrestricted net assets	80,164		80,164
Restricted for other uses		8,711	8,711
TOTAL LIABILITIES AND NET ASSETS	\$ 81,290	\$ 8,711	\$ 90,001

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 Year Ended December 31, 2010

Receipts from Public Support	
Visitor center:	
Apparel	\$ 36,261
Books & field guides	7,250
Coffee cups, birds, bugs	11,591
DVD's, maps, brochures	5,837
Pins, patches, paperweights	9,001
Postcards, posters, magnets	4,261
Star & astronomy kits	1,993
Youth books	3,494
Total receipts from visitor center	<u>79,688</u>
Other Receipts	
Idyllwild recycle receipts	-
Idyllwild sales	10,832
Long Valley sales	1,001
Sales at events	237
Sales for resale	3,093
Total Receipts from Public Support	<u>94,851</u>
Cost of Goods Purchased	
Purchases of Merchandise	57,866
Sales Tax Paid	7,654
Total Cost of Goods Purchased	<u>65,520</u>
Gross Profit	<u>29,331</u>
Other Receipts:	
Donations	2,048
Lifetime memberships	450
Other memberships	885
Interest on investments	279
Holiday dinner revenue	990
Total other receipts	<u>4,652</u>
Total Gross Profit and Other Receipts	<u>\$ 33,983</u>

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 Year Ended December 31, 2010

Total Gross Profit and Other Receipts -- Prior page	\$	<u>33,983</u>
Management and General Expenditures:		
Accountant		3,900
Advertising		33
Credit Card Service Charges		1,773
Dues & Memberships		80
Depreciation		1,162
Insurance		1,451
Membership Expense		68
Miscellaneous Expense		547
Newsletter		127
Office Supplies		773
Postage		347
Printing & Copy Expense		202
Repairs & Maintenance		241
Retail coordinator		3,300
Special Events		2,633
Supplies		277
Taxes		35
Telephone		605
Visitor Center		743
Volunteers		920
Workshops & Courses		<u>250</u>
Management and General Expenditures		<u>19,467</u>
Excess (Deficiency) of Receipts over Expenditures		<u>14,516</u>
Program Services and Funding Support:		
Interpretive projects and program		3,918
CSP Interpretive staff		6,840
Other discretionary expenditures		<u>9,416</u>
Total Program Services and Support		<u>20,174</u>
Net Increase (Decrease) in Unrestricted Net Assets		(5,658)
Net unrestricted assets at beginning of period		86,832
Transfers to Permanently Restricted Assets		(1,010)
Net unrestricted assets at end of period	\$	<u><u>80,164</u></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 Year Ended December 31, 2010

Receipts:		
Interest on investments	\$	6
Donations		
Total receipts	<u> </u>	<u>6</u>
 Net Assets at Beginning of Period		 7,695
 Transfers from Unrestricted Assets		 1,010
 Net Assets at End of Period	 <u>\$</u>	 <u><u>8,711</u></u>