

Feather River Rail Society
Balance Sheet
As of May 31, 2010

	<u>May 31, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	
11001 - Credit Card Charges	14,668.18
11000 - Bank of America General Account - Other	2,823.63
Total 11000 - Bank of America General Account	<u>17,491.81</u>
11210 - Internet Account B of A	37.94
Total Checking/Savings	<u>17,632.74</u>
Other Current Assets	
11620 - Dain Rauscher Investment Acct.	95,922.16
13000 - Gift Shop Inventory	37,797.33
13600 - Other Current Assets	
13670 - DEPOSITS	1,722.59
Total 13600 - Other Current Assets	<u>1,722.59</u>
Total Other Current Assets	<u>135,442.08</u>
Total Current Assets	153,074.82
Fixed Assets	
13620 - Office Equipment	8,148.17
13621 - Office Fixtures	15,115.05
13622 - Buildings	30,000.00
13623 - Leasehold Improvements	110,409.97
13624 - Vehicles	74,445.00
13660 - Historical Collection	2,171,693.81
13680 - Tools & Equipment	67,839.63
13700 - Accumulated Depreciation	-231,057.00
14000 - Land	
14100 - Land Improvements	19,770.00
14000 - Land - Other	36,920.00
Total 14000 - Land	<u>56,690.00</u>
Total Fixed Assets	<u>2,303,284.63</u>
TOTAL ASSETS	<u><u>2,456,359.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	8,678.17
Total Credit Cards	<u>8,678.17</u>
Other Current Liabilities	
21000 - Payroll Liabilities	1,183.13

Feather River Rail Society
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As of May 31, 2010

	<u>May 31, 10</u>
2110 - Direct Deposit Liabilities	-1,045.65
22000 - Sales Tax Payable	491.33
23000 - Gift Certificates	24,603.58
Total Other Current Liabilities	<u>25,232.39</u>
Total Current Liabilities	<u>33,910.56</u>
Total Liabilities	33,910.56
Equity	
Prior Period Adjustment	-3,716.86
3050 - Suspense	632.15
37000 - Restricted/Restor Offset Adj	14,475.78
38000 - Unrealized Gains/Losses	26,947.79
39000 - Retained Earnings	2,116,140.80
39100 - Temporarily Restricted	103,654.76
39200 - Permanently Restricted	189,975.00
Net Income	-25,660.53
Total Equity	<u>2,422,448.89</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,456,359.45</u></u>

**Feather River Rail Society
Restricted Fund Balances**

6/27/2015

Temporarily Restricted Funds		Start of Year	Expenses	Additions	Earnings	End of Year
2007						
40400	Restricted Contributions - Other	1,497.00	200.00	408.00	68.00	1,773.00
40405	Building Fund	28,933.00		150.00	1,164.00	30,247.00
40409	Archives & Library	16,568.00	3,313.00	2,785.00	642.00	16,682.00
40410	Equipment - Restoration					-
40413	CCT #24	3,344.00			134.00	3,478.00
40415	LIFT FUND & ADA COMPLIANCE	5,740.00	5,740.00			-
40416	DRGW62962 BOXCAR FUND					-
40421	09-10 WP Centennial Locomotive					-
40422	STEAM DEPT WP 165	39,180.00	18,949.00	2,426.00	908.00	23,565.00
40455	MIL W 5057	719.00			28.00	747.00
40460	UP Business Car #105	3,340.00			134.00	3,474.00
40470	C.T.C.	855.00			33.00	888.00
40500	WP Hospital					-
40550	Tidewater Bunk Car					-
40592	Silver Debris, Volunteer Lounge		618.00	618.00		-
40600	Zephyr Project	2,998.00	2,263.00	223.00	38.00	996.00
40612	Tidewater Locomotives					-
	Total Temp. Rest.	103,174.00	31,083.00	6,610.00	3,149.00	81,850.00
Permanently Restricted						
40401	Endowments	178,595.00	-	4,970.00	-	183,565.00

**Feather River Rail Society
Restricted Fund Balances**

6/27/2015

Temporarily Restricted Funds		Start of Year	Expenses	Additions	Earnings	End of Year
2008						
40400	Restricted Contributions - Other	1,773.00	593.74	1,309.95		2,489.21
40405	Building Fund	30,247.00				30,247.00
40409	Archives & Library	16,682.00		3,428.00		20,110.00
40410	Equipment - Restoration					-
40413	CCT #24	3,478.00				3,478.00
40415	LIFT FUND & ADA COMPLIANCE	-		239.62		239.62
40416	DRGW62962 BOXCAR FUND					-
40421	09-10 WP Centennial Locomotive			1,707.50		1,707.50
40422	STEAM DEPT WP 165	23,565.00		4,740.10		28,305.10
40455	MIL W 5057	747.00				747.00
40460	UP Business Car #105	3,474.00				3,474.00
40470	C.T.C.	888.00		57.50		945.50
40500	WP Hospital					-
40550	Tidewater Bunk Car					-
40592	Silver Debris, Volunteer Lounge	-		29.50		29.50
40600	Zephyr Project	1,646.00	10,139.66	4,000.00		(4,493.66)
40612	Tidewater Locomotives			465.84		465.84
	Total Temp. Rest.	82,500.00	10,733.40	15,978.01		87,744.61
Permanently Restricted						
40401	Endowments	183,565.00	-	3,600.00		187,165.00

**Feather River Rail Society
Restricted Fund Balances**

6/27/2015

Temporarily Restricted Funds		Start of Year	Expenses	Additions	Earnings	12/31/2009
2009						
40400	Restricted Contributions - Other	2,489.21	474.19	1,430.00		3,445.02
40405	Building Fund	30,247.00				30,247.00
40409	Archives & Library	20,110.00		516.20		20,626.20
40410	Equipment - Restoration	-		1,060.00		1,060.00
40413	CCT #24	3,478.00				3,478.00
40415	LIFT FUND & ADA COMPLIANCE	239.62		5.00		244.62
40416	DRGW62962 BOXCAR FUND	-		2,525.00		2,525.00
40421	09-10 WP Centennial Locomotive	1,707.50		4,000.00		5,707.50
40422	STEAM DEPT WP 165	28,305.10	1,043.86	3,049.11		30,310.35
40455	MIL W 5057	747.00		150.00		897.00
40460	UP Business Car #105	3,474.00				3,474.00
40470	C.T.C.	945.50		125.00		1,070.50
40500	WP Hospital	-				-
40550	Tidewater Bunk Car	-				-
40592	Silver Debris, Volunteer Lounge	29.50	157.74			(128.24)
40600	Zephyr Project	(4,493.66)	4,381.64	3,943.18		(4,932.12)
40612	Tidewater Locomotives	465.84		4,570.00		5,035.84
		-				-
	Total Temp. Rest.	87,744.61	6,057.43	21,373.49		103,060.67
		-				-
		-				-
Permanently Restricted		-				-
40401	Endowments	187,165.00	-	2,810.00		189,975.00

**Feather River Rail Society
Restricted Fund Balances**

6/27/2015

Temporarily Restricted Funds		Start of Year	Expenses	Additions	Earnings	5/31/2010
2010						
40400	Restricted Contributions - Other	3,445.02				3,445.02
40405	Building Fund	30,247.00				30,247.00
40409	Archives & Library	20,626.20		45.00		20,671.20
40410	Equipment - Restoration	1,060.00				1,060.00
40413	CCT #24	3,478.00				3,478.00
40415	LIFT FUND & ADA COMPLIANCE	244.62				244.62
40416	DRGW62962 BOXCAR FUND	2,525.00				2,525.00
40421	09-10 WP Centennial Locomotive	5,707.50		250.00		5,957.50
40422	STEAM DEPT WP 165	30,310.35	791.58	577.00		30,095.77
40455	MIL W 5057	897.00		25.00		922.00
40460	UP Business Car #105	3,474.00		250.00		3,724.00
40470	C.T.C.	1,070.50		25.00		1,095.50
40500	WP Hospital	-				-
40550	Tidewater Bunk Car	-				-
40592	Silver Debris, Volunteer Lounge	(128.24)				(128.24)
40600	Zephyr Project	(4,932.12)		150.00		(4,782.12)
40612	Tidewater Locomotives	5,035.84				5,035.84
		-				-
	Total Temp. Rest.	103,060.67	791.58	1,322.00		103,591.09
						-
						-
Permanently Restricted						-
40401	Endowments	189,975.00				189,975.00

Feather River Rail Society Profit & Loss by Class January through May 2010

Ordinary Income/Expense	R.A.L.			Restricted/Restoration	Gift Shop	TOTAL
	(Endowment)	Total Endowment	Overhead & Admin.			
Income						
40300 · Contributions						
40310 · Donations - Member	0.00	0.00	6,100.00	0.00	0.00	6,100.00
40320 · Donations - Public	0.00	0.00	3,446.10	0.00	0.00	3,446.10
40300 · Contributions - Other	0.00	0.00	1,507.00	0.00	0.00	1,507.00
Total 40300 · Contributions	0.00	0.00	11,053.10	0.00	0.00	11,053.10
40400 · Restricted Contributions						
40409 · Archives & Library	0.00	0.00	0.00	45.00	0.00	45.00
40421 · 09-10 WP Centennial Locomotive	0.00	0.00	0.00	250.00	0.00	250.00
40422 · STEAM DEPT WP 165	0.00	0.00	0.00	577.00	0.00	577.00
40455 · MIL W 5057	0.00	0.00	0.00	25.00	0.00	25.00
40460 · UP Business Car #105	0.00	0.00	0.00	250.00	0.00	250.00
40470 · C.T.C.	0.00	0.00	0.00	25.00	0.00	25.00
40600 · Zephyr Project	0.00	0.00	0.00	150.00	0.00	150.00
40400 · Restricted Contributions - Other	0.00	0.00	0.00	100.00	0.00	100.00
Total 40400 · Restricted Contributions	0.00	0.00	0.00	1,422.00	0.00	1,422.00
41000 · Membership Dues						
41200 · Regular - Renewal	0.00	0.00	8,330.00	0.00	0.00	8,330.00
41300 · Regular - New	0.00	0.00	665.00	0.00	0.00	665.00
41000 · Membership Dues - Other	0.00	0.00	105.91	0.00	0.00	105.91
Total 41000 · Membership Dues	0.00	0.00	9,100.91	0.00	0.00	9,100.91
43000 · Gift Shop Sales						
43001 · Apparel	0.00	0.00	0.00	0.00	1,990.51	1,990.51
43002 · Hats	0.00	0.00	0.00	0.00	383.55	383.55
43003 · Pictures & Prints	0.00	0.00	0.00	0.00	889.85	889.85
43004 · Books & A/V Media	0.00	0.00	0.00	0.00	3,366.64	3,366.64
43005 · Magazines	0.00	0.00	0.00	0.00	43.09	43.09
43007 · Models	0.00	0.00	0.00	0.00	2,430.28	2,430.28
43008 · Gift Items	0.00	0.00	0.00	0.00	518.08	518.08
43009 · Children's Items	0.00	0.00	0.00	0.00	392.60	392.60
43010 · Food & Drink Sales	0.00	0.00	0.00	0.00	184.59	184.59
43014 · FRRS Publications	0.00	0.00	0.00	0.00	79.00	79.00
43016 · Consignment	0.00	0.00	0.00	0.00	797.37	797.37
43400 · Shows - Merchandise	0.00	0.00	0.00	0.00	1,130.00	1,130.00
43450 · Shipping	0.00	0.00	0.00	0.00	319.68	319.68

Feather River Rail Society Profit & Loss by Class January through May 2010

	R.A.L.					
	(Endowment)	Total Endowment	Overhead & Admin.	Restricted/Restoration	Gift Shop	TOTAL
43500 · HEADLIGHT						
43501 · Headlight to Retailers	0.00	0.00	223.70	0.00	0.00	223.70
43500 · HEADLIGHT - Other	0.00	0.00	510.81	0.00	0.00	510.81
Total 43500 · HEADLIGHT	0.00	0.00	734.51	0.00	0.00	734.51
43000 · Gift Shop Sales - Other						
43000 · Gift Shop Sales - Other	0.00	0.00	0.00	0.00	60.00	60.00
Total 43000 · Gift Shop Sales	0.00	0.00	734.51	0.00	12,585.24	13,319.75
44000 · Train Operations						
44100 · R.A.L.	3,382.50	3,382.50	0.00	0.00	0.00	3,382.50
44500 · Special Events	0.00	0.00	0.00	0.00	200.00	200.00
Total 44000 · Train Operations	3,382.50	3,382.50	0.00	0.00	200.00	3,582.50
45000 · Asset Sales Income						
45200 · Tools & Machinery Sales	0.00	0.00	6,005.00	0.00	0.00	6,005.00
Total 45000 · Asset Sales Income	0.00	0.00	6,005.00	0.00	0.00	6,005.00
46000 · Rental Income						
46000 · Rental Income	0.00	0.00	1,500.00	0.00	0.00	1,500.00
46700 · Miscellaneous Income						
46700 · Miscellaneous Income	0.00	0.00	55.00	0.00	129.00	184.00
Total Income	3,382.50	3,382.50	28,448.52	1,422.00	12,914.24	46,167.26
Gross Profit	3,382.50	3,382.50	28,448.52	1,422.00	12,914.24	46,167.26
Expense						
51000 · MECHANICAL DEPARTMENT						
51010 · Fuel - Operations	0.00	0.00	88.00	0.00	0.00	88.00
51040 · Supplies	0.00	0.00	568.31	0.00	0.00	568.31
51080 · Welding Supplies	0.00	0.00	669.42	0.00	0.00	669.42
Total 51000 · MECHANICAL DEPARTMENT	0.00	0.00	1,325.73	0.00	0.00	1,325.73
52000 · Aquisition / Deaquisition						
52030 · Storage/ Security	0.00	0.00	381.00	0.00	0.00	381.00
Total 52000 · Aquisition / Deaquisition	0.00	0.00	381.00	0.00	0.00	381.00
53000 · GIFT SHOP						
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	20.00	20.00
53010 · Merchandise	0.00	0.00	0.00	0.00	14,755.10	14,755.10
53015 · Miscellaneous	0.00	0.00	0.00	0.00	188.47	188.47
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	373.82	373.82

Feather River Rail Society
Profit & Loss by Class
January through May 2010

	R.A.L.					
	(Endowment)	Total Endowment	Overhead & Admin.	Restricted/Restoration	Gift Shop	TOTAL
53030 · Office Expense	0.00	0.00	0.00	0.00	128.12	128.12
53031 · Cash over/short	0.00	0.00	0.00	0.00	-114.24	-114.24
53035 · Shows						
53035-1 · Mileage	0.00	0.00	0.00	0.00	89.00	89.00
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	113.30	113.30
53035-4 · Travel	0.00	0.00	0.00	0.00	78.00	78.00
53035 · Shows - Other	0.00	0.00	0.00	0.00	20.87	20.87
Total 53035 · Shows	0.00	0.00	0.00	0.00	301.17	301.17
53039 · Supplies	0.00	0.00	0.00	0.00	325.96	325.96
53050 · Payroll Expense	0.00	0.00	0.00	0.00	987.50	987.50
53055 · Subscriptions & Dues	0.00	0.00	0.00	0.00	150.00	150.00
Total 53000 · GIFT SHOP	0.00	0.00	0.00	0.00	17,115.90	17,115.90
54000 · R.A.L. EXPENSES						
54020 · Equipment Maintenance & Repair	33.05	33.05	0.00	0.00	0.00	33.05
54030 · Payroll Expense	210.00	210.00	0.00	0.00	0.00	210.00
Total 54000 · R.A.L. EXPENSES	243.05	243.05	0.00	0.00	0.00	243.05
54090 · Special Events Expenses						
54093 · Santa Train Expense	257.18	257.18	0.00	0.00	0.00	257.18
Total 54090 · Special Events Expenses	257.18	257.18	0.00	0.00	0.00	257.18
56000 · RESTORATION/MAJOR PROJECTS						
56200 · SP #1215/WP 165	0.00	0.00	0.00	791.58	0.00	791.58
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	0.00	0.00	791.58	0.00	791.58
56600 · Fund Raising Expense	0.00	0.00	248.85	0.00	0.00	248.85
65600 · Payroll Expenses	29.65	29.65	12,544.63	0.00	136.78	12,711.06
67000 · ADMINISTRATIVE SUPPORT						
67005 · AAR FEES	0.00	0.00	100.00	0.00	0.00	100.00
67010 · Advertising	0.00	0.00	1,374.00	0.00	0.00	1,374.00
67040 · Bank Service Charges	0.00	0.00	1,112.39	0.00	0.00	1,112.39
67045 · Board Meetings	0.00	0.00	616.39	0.00	0.00	616.39
67079 · Contract Services	0.00	0.00	1,355.18	0.00	0.00	1,355.18
67086 · ELECTION COSTS	0.00	0.00	764.26	0.00	0.00	764.26
67090 · Dues & Subscriptions	0.00	0.00	902.70	0.00	0.00	902.70
67170 · Insurance	0.00	0.00	9,961.36	0.00	0.00	9,961.36
67180 · Legal Expenses	0.00	0.00	2,855.00	0.00	0.00	2,855.00

Feather River Rail Society Profit & Loss by Class January through May 2010

	R.A.L.					
	(Endowment)	Total Endowment	Overhead & Admin.	Restricted/Restoration	Gift Shop	TOTAL
67200 · Office Expense	0.00	0.00	144.23	0.00	0.00	144.23
67210 · Postage & Shipping	0.00	0.00	308.00	0.00	0.00	308.00
67230 · Professional Services	0.00	0.00	6,138.14	0.00	0.00	6,138.14
67280 · Taxes & Licenses	0.00	0.00	183.94	0.00	0.00	183.94
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	0.00	25,815.59	0.00	0.00	25,815.59
68000 · PUBLICATIONS						
55000 · Train Sheet	0.00	0.00	3,347.00	0.00	0.00	3,347.00
Total 68000 · PUBLICATIONS	0.00	0.00	3,347.00	0.00	0.00	3,347.00
69000 · OPERATIONS						
69100 · Office	0.00	0.00	287.90	0.00	0.00	287.90
69400 · Volunteer Expense	0.00	0.00	120.00	0.00	0.00	120.00
Total 69000 · OPERATIONS	0.00	0.00	407.90	0.00	0.00	407.90
70000 · FACILITIES						
70005 · Building Maintenance-Shop	0.00	0.00	101.99	0.00	0.00	101.99
70020 · Lounge, Sleeper and Shower Car	0.00	0.00	100.24	0.00	0.00	100.24
70030 · Grounds Maintenance	0.00	0.00	73.57	0.00	0.00	73.57
70035 · Supplies	0.00	0.00	217.70	0.00	0.00	217.70
70500 · Utilities						
70510 · Gas & Propane	0.00	0.00	2,302.03	0.00	0.00	2,302.03
70520 · Electricity	0.00	0.00	4,682.44	0.00	0.00	4,682.44
70540 · Telephone	0.00	0.00	943.58	0.00	0.00	943.58
70550 · Water & Sewer & Trash	0.00	0.00	761.40	0.00	0.00	761.40
Total 70500 · Utilities	0.00	0.00	8,689.45	0.00	0.00	8,689.45
Total 70000 · FACILITIES	0.00	0.00	9,182.95	0.00	0.00	9,182.95
Total Expense	529.88	529.88	53,253.65	791.58	17,252.68	71,827.79
Net Ordinary Income	2,852.62	2,852.62	-24,805.13	630.42	-4,338.44	-25,660.53
Net Income	2,852.62	2,852.62	-24,805.13	630.42	-4,338.44	-25,660.53

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through May 2010

Ordinary Income/Expense	<u>Jan - May 10</u>	<u>Jan - May 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	6,100.00	3,390.50
40320 - Donations - Public	3,446.10	2,567.33
40356 - 844 TRIP	0.00	24,440.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,943.48
40300 - Contributions - Other	1,507.00	0.00
Total 40300 - Contributions	11,053.10	34,341.31
40400 - Restricted Contributions		
40409 - Archives & Library	45.00	0.00
40415 - LIFT FUND AND ADA COMPLIANCE	0.00	5.00
40416 - DRGW62962 BOXCAR FUND	0.00	2,525.00
40421 - 09-10 WP Centennial Locomotive	250.00	4,000.00
40422 - STEAM DEPT WP 165	577.00	1,709.41
40455 - MIL W 5057	25.00	0.00
40460 - UP Business Car #105	250.00	0.00
40470 - C.T.C.	25.00	125.00
40600 - Zephyr Project	150.00	2,650.00
40612 - Tidewater Locomotives	0.00	3,525.00
40400 - Restricted Contributions - Other	100.00	1,100.00
Total 40400 - Restricted Contributions	1,422.00	15,639.41
41000 - Membership Dues		
41100 - Membership - Life	0.00	860.00
41200 - Regular - Renewal	8,330.00	6,715.00
41300 - Regular - New	665.00	1,660.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	9,100.91	9,235.00
43000 - Gift Shop Sales		
43001 - Apparel	1,990.51	2,525.60
43002 - Hats	383.55	293.00
43003 - Pictures & Prints	889.85	1,089.72
43004 - Books & A/V Media	3,366.64	4,152.96
43005 - Magazines	43.09	0.50
43006 - Calendars	0.00	30.00
43007 - Models	2,430.28	6,317.87
43008 - Gift Items	518.08	890.56
43009 - Children's Items	392.60	511.39
43010 - Food & Drink Sales	184.59	480.34
43014 - FRRS Publications	79.00	79.00
43016 - Consignment	797.37	874.10
43200 - Mail Order	0.00	256.99
43400 - Shows - Merchandise	1,130.00	3,354.26
43450 - Shipping	319.68	367.50
43500 - HEADLIGHT		
43501 - Headlight to Retailers	223.70	1,051.60

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through May 2010

	Jan - May 10	Jan - May 09
43500 · HEADLIGHT - Other	510.81	118.10
Total 43500 · HEADLIGHT	734.51	1,169.70
43000 · Gift Shop Sales - Other	60.00	0.00
Total 43000 · Gift Shop Sales	13,319.75	22,393.49
44000 · Train Operations		
44100 · R.A.L.	3,382.50	5,825.00
44200 · Admissions and Fares	0.00	1,847.80
44500 · Special Events	200.00	70.00
Total 44000 · Train Operations	3,582.50	7,742.80
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	0.00
Total 45000 · Asset Sales Income	6,005.00	0.00
46000 · Rental Income	1,500.00	600.00
46700 · Miscellaneous Income	184.00	2,643.36
Total Income	46,167.26	92,595.37
Gross Profit	46,167.26	92,595.37
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	88.00	0.00
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	0.00	104.45
51022 · Forklift	0.00	73.00
51023 · Vehicle Maintenance	0.00	756.69
51020 · Equipment Maintenance - Other	0.00	91.78
Total 51020 · Equipment Maintenance	0.00	1,025.92
51040 · Supplies	568.31	838.78
51055 · Batteries	0.00	106.67
51065 · Parts	0.00	481.42
51080 · Welding Supplies	669.42	626.06
Total 51000 · MECHANICAL DEPARTMENT	1,325.73	3,078.85
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	381.00	181.56
Total 52000 · Aquisition / Deaquisition	381.00	181.56
53000 · GIFT SHOP		
53006 · Bad checks	0.00	500.00
53008 · Licenses & Taxes	20.00	0.00
53010 · Merchandise	14,755.10	15,128.33
53015 · Miscellaneous	188.47	142.28
53020 · Postage & Shipping	373.82	618.02
53030 · Office Expense	128.12	129.09

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through May 2010

	<u>Jan - May 10</u>	<u>Jan - May 09</u>
53031 - Cash over/short	-114.24	-0.47
53035 - Shows		
53035-1 - Mileage	89.00	0.00
53035-2 - Lodging/ Meals	113.30	534.72
53035-3 - Other	0.00	200.17
53035-4 - Travel	78.00	51.00
53035 - Shows - Other	20.87	0.00
Total 53035 - Shows	<u>301.17</u>	<u>785.89</u>
53039 - Supplies	325.96	571.03
53050 - Payroll Expense	987.50	0.00
53055 - Subscriptions & Dues	150.00	150.00
Total 53000 - GIFT SHOP	<u>17,115.90</u>	<u>18,024.17</u>
54000 - R.A.L. EXPENSES		
54020 - Equipment Maintenance & Repair	33.05	0.00
54030 - Payroll Expense	210.00	210.00
Total 54000 - R.A.L. EXPENSES	<u>243.05</u>	<u>210.00</u>
54090 - Special Events Expenses		
54093 - Santa Train Expense	257.18	99.97
54500 - WPRRHS		
54510 - Conventions / Shows	0.00	889.76
Total 54500 - WPRRHS	<u>0.00</u>	<u>889.76</u>
Total 54090 - Special Events Expenses	257.18	989.73
56000 - RESTORATION/MAJOR PROJECTS		
56200 - SP #1215/WP 165	791.58	593.86
56490 - Zephyr Project	0.00	3,751.38
56525 - Caboose restoration	0.00	180.50
56590 - Signs	0.00	10.83
Total 56000 - RESTORATION/MAJOR PROJECTS	<u>791.58</u>	<u>4,536.57</u>
56600 - Fund Raising Expense		
56610 - 844 TRIP	0.00	6,468.61
56600 - Fund Raising Expense - Other	248.85	3,072.76
Total 56600 - Fund Raising Expense	<u>248.85</u>	<u>9,541.37</u>
57000 - BEANERY EXPENSE		
57020 - Beanery Supplies	0.00	969.55
Total 57000 - BEANERY EXPENSE	<u>0.00</u>	<u>969.55</u>
65600 - Payroll Expenses	12,711.06	13,919.35
67000 - ADMINISTRATIVE SUPPORT		
67005 - AAR FEES	100.00	100.00
67010 - Advertising	1,374.00	4,376.89
67040 - Bank Service Charges	1,112.39	2,343.96
67045 - Board Meetings	616.39	110.22

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through May 2010

	Jan - May 10	Jan - May 09
67070 · Building Maintenance	0.00	225.00
67079 · Contract Services	1,355.18	1,192.79
67086 · ELECTION COSTS	764.26	574.17
67090 · Dues & Subscriptions	902.70	542.00
67170 · Insurance	9,961.36	7,323.23
67180 · Legal Expenses	2,855.00	1,973.29
67184 · Membership Expense	0.00	1,132.66
67190 · Miscellaneous Expense	0.00	81.94
67200 · Office Expense	144.23	620.98
67210 · Postage & Shipping	308.00	382.00
67230 · Professional Services	6,138.14	4,606.63
67280 · Taxes & Licenses	183.94	116.00
67310 · Travel & Meals	0.00	3,938.34
67600 · Web Site Expenses	0.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	25,815.59	29,655.10
68000 · PUBLICATIONS		
55000 · Train Sheet	3,347.00	3,692.94
68050 · Headlight	0.00	3,990.80
Total 68000 · PUBLICATIONS	3,347.00	7,683.74
69000 · OPERATIONS		
69100 · Office	287.90	0.00
69400 · Volunteer Expense	120.00	7.77
Total 69000 · OPERATIONS	407.90	7.77
70000 · FACILITIES		
70005 · Building Maintenance-Shop	101.99	528.80
70020 · Lounge, Sleeper and Shower Car	100.24	0.00
70022 · Locks & Keys	0.00	56.51
70030 · Grounds Maintenance	73.57	930.64
70035 · Supplies	217.70	198.43
70500 · Utilities		
70510 · Gas & Propane	2,302.03	1,642.97
70520 · Electricity	4,682.44	5,684.75
70540 · Telephone	943.58	802.53
70550 · Water & Sewer & Trash	761.40	724.34
Total 70500 · Utilities	8,689.45	8,854.59
Total 70000 · FACILITIES	9,182.95	10,568.97
Total Expense	71,827.79	99,366.73
Net Ordinary Income	-25,660.53	-6,771.36
Net Income	-25,660.53	-6,771.36

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Feather River Rail Society Transaction List by Date May 2010

Type	Date	Num	Name	Memo	Split	Amount
Check	05/03/2010	26215	MIKE MCREYNOLDS	INV#2010-1	53010 · Merchandise	-50.00
Check	05/04/2010	26216	Susan Scarlett	April Services	67230 · Professional Services	-1,235.00
Check	05/05/2010	26217	RUSS JOHNSON	REIMBURSEMENT	67086 · ELECTION COSTS	-180.24
Check	05/05/2010			Service Charge	67040 · Bank Service Charges	-273.09
Check	05/05/2010	26218	INTERSTATE U-STOR 9TH STREET		52030 · Storage/ Security	-127.00
Check	05/05/2010	26219	AFS/IBEX FINANCIAL SERVICES, INC.	ACCT# IBX-196090-1	67170 · Insurance	-1,172.22
Check	05/05/2010	26220	IDT AMERICA	Acct#2907920	70540 · Telephone	-34.07
Check	05/05/2010	26221	RAILWAY PRODUCTIONS	VOID: INV#116-1	53010 · Merchandise	0.00
Check	05/05/2010	26222	Quill Corporation	ACCT# C6569622	-SPLIT-	-205.45
Check	05/05/2010	26223	E & M Specialties	ACCT# 51720	53010 · Merchandise	-202.00
Check	05/05/2010	26224	Walthers	Acct# 10177	53010 · Merchandise	-595.66
Check	05/05/2010	26225	RAILWAY PRODUCTIONS	INV# 116-1	53010 · Merchandise	-250.60
Check	05/05/2010	26226	Postmaster		67210 · Postage & Shipping	-44.00
Check	05/11/2010	26227	Bank Americard		-SPLIT-	-800.00
Check	05/13/2010	26228	RAYMOND C. GEYER	inv. 411591	53010 · Merchandise	-1,512.00
Paycheck	05/14/2010		David Epling	Created by Payroll Services on 05/11/2010	-SPLIT-	-1,046.69
Check	05/14/2010	26229	Leonards	Acct 1098	67045 · Board Meetings	-39.55
Check	05/14/2010	26230	City Of Portola	ACCT# WEST-000700-0000-01	70550 · Water & Sewer & Trash	-49.27
Check	05/14/2010	26231	MELISSA & DOUG	VOID: CUSTOMER ID#44877	53010 · Merchandise	0.00
Check	05/14/2010	26232	DPA-LTA ENTERPRISES INC	INV# 159	53010 · Merchandise	-76.00
Check	05/14/2010	26233	INTERMOUNTAIN RAILWAY COMPANY	CUSTOMER # 1532	53010 · Merchandise	-213.00
Check	05/14/2010	26234	ANDY FLETCHER'S CUSTOM TRAINS	INV# 247	53010 · Merchandise	-172.60
Check	05/14/2010	26235	Sierra Pacific Power Co.	2003955-8	70520 · Electricity	-908.24
Check	05/14/2010	26236	SUBURBAN PROPANE	Acct# 1483-027260	70510 · Gas & Propane	-608.41
Check	05/14/2010	26237	AIRGAS	CUST# ANK81	51080 · Welding Supplies	-104.88
Check	05/14/2010	26238	A T & T	530 832-4131 994 8, 530 832-4532 853 1	-SPLIT-	-268.93
Check	05/14/2010	26239	AERIS, INC	ACCT #07610	51080 · Welding Supplies	-29.70
Check	05/14/2010	26240	Plumas Ace Hardware		-SPLIT-	-133.21
Check	05/14/2010	26241	PLUMAS-LASSEN CONNECTION	ACCOUNT #982	67010 · Advertising	-16.00
Check	05/14/2010	26242	Feather Publishing, Inc	REF# 00612408	67010 · Advertising	-275.00
Check	05/14/2010	26243	AMERICAN RAILROAD ENTERTAINMENT		53010 · Merchandise	-175.00
Check	05/14/2010	26244	State Farm Insurance	GO6 6352-F04-55B	67170 · Insurance	-190.18
Check	05/17/2010	26245	MELISSA & DOUG	CUSTOMER ID#44877	53010 · Merchandise	-706.20
Liability Check	05/17/2010	26246	SAN JOAQUIN DEPARTMENT OF CHILD SUPPC	0770147566-01	21000 · Payroll Liabilities	-100.00
Check	05/17/2010	26247	Postmaster		67210 · Postage & Shipping	-88.00
Paycheck	05/17/2010	26248	Iverson, Kenneth C		-SPLIT-	-18.25
Paycheck	05/17/2010	26249	PARKER, WILLIAM R		-SPLIT-	-63.87
Paycheck	05/17/2010	26250	SIMMONS, CRAIG W		-SPLIT-	-27.38
Paycheck	05/17/2010	26251	SPIKES, CHARLES R		-SPLIT-	-54.75

Feather River Rail Society Transaction List by Date May 2010

Type	Date	Num	Name	Memo	Split	Amount
Paycheck	05/18/2010		REYNOLDS, DEBRA	Created by Payroll Services on 05/17/2010	-SPLIT-	-421.55
Check	05/26/2010	26252	AFS/IBEX FINANCIAL SERVICES, INC.	ACCT# IBX-196090-1	67170 · Insurance	-1,172.22
Check	05/26/2010	26253	INTERMOUNTAIN DISPOSAL	FEARI	70550 · Water & Sewer & Trash	-112.01
Check	05/26/2010	26254	GOLDEN BEAR FIRE EXTINGUISHER CO.	INV# 6757	67079 · Contract Services	-605.23
Check	05/26/2010	26255	Shasta Cascade Wonderland Association	09-137MEM	67010 · Advertising	-175.00
Check	05/26/2010	26256	TRI-CITY WEEKLY	ACCT#2096275	67010 · Advertising	-275.00
Check	05/26/2010	26257	INTERSTATE U-STOR 9TH STREET	A175	52030 · Storage/ Security	-127.00
Check	05/26/2010	26258	Robert Morris Photography	INV# 052110	53010 · Merchandise	-403.00
Check	05/26/2010	26259	PETER ARNOLD		53010 · Merchandise	-112.00
Check	05/26/2010	26260	Quill Corporation	ACCT# C6569622	-SPLIT-	-216.38
Check	05/26/2010	26261	Petersen Supply Company	INV# T10-0555	53010 · Merchandise	-796.20
Check	05/26/2010	26262	DELUXE BUSINESS CHECKS & SOLUTIONS	Customer # 0251976701	67200 · Office Expense	-144.23
Check	05/26/2010	26263	NATIONAL MODEL RAILROAD ASSN. INC		53010 · Merchandise	-64.00
Check	05/26/2010	26264	PORTOLA RAILROAD DAYS		67090 · Dues & Subscriptions	-275.00
Paycheck	05/28/2010		David Epling	Created by Payroll Services on 05/27/2010	-SPLIT-	-1,046.70
						-17,991.96