

Feather River Rail Society
Balance Sheet
As of April 30, 2014

	Apr 30, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	200.00
11000 · Bank of America General Account	36,131.23
11003 · Temp Restricted Bank of America	16,536.00
11210 · Internet Account B of A	9,206.90
Total Checking/Savings	62,074.13
 Other Current Assets	
11211 · Cash in PayPal Account	100.00
11620 · Investment Acct.	
11621 · Investment Account -Endowment	33,223.07
Total 11620 · Investment Acct.	33,223.07
 13000 · Gift Shop Inventory	 39,561.44
13600 · Other Current Assets	
13670 · DEPOSITS	250.00
Total 13600 · Other Current Assets	250.00
 Total Other Current Assets	 73,134.51
 Total Current Assets	 135,208.64
 Fixed Assets	
13620 · Office Equipment	8,148.17
13621 · Office Fixtures	15,115.05
13623 · Leasehold Improvements	110,409.97
13624 · Vehicles	74,445.00
13660 · Historical Collection	
13661 · Endowment Assets	180,084.00
13660 · Historical Collection - Other	2,226,609.81
Total 13660 · Historical Collection	2,406,693.81
 13680 · Tools & Equipment	 67,839.63
13700 · Accumulated Depreciation	-254,623.00
13980 · House - 4th Ave.	24,000.00
14000 · Land	
14080 · Land - 4th Ave.	6,000.00
14100 · Land Improvements	19,770.00
14000 · Land - Other	36,920.00
Total 14000 · Land	62,690.00
 Total Fixed Assets	 2,514,718.63

Feather River Rail Society
Balance Sheet
As of April 30, 2014

Apr 30, 14

TOTAL ASSETS	<u>2,649,927.27</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	7,100.76
Total Credit Cards	<u>7,100.76</u>
 Other Current Liabilities	
21000 · Payroll Liabilities	1.86
22000 · Sales Tax Payable	11.81
23000 · Gift Certificates	20,678.58
28000 · Layaway	100.00
Total Other Current Liabilities	<u>20,792.25</u>
 Total Current Liabilities	<u>27,893.01</u>
 Total Liabilities	 27,893.01
 Equity	
38000 · Unrealized Gains/Losses	552.09
39000 · Retained Earnings	2,334,801.29
39100 · Temporarily Restricted	96,957.89
39200 · Permanently Restricted	190,405.00
Net Income	-682.01
Total Equity	<u>2,622,034.26</u>
 TOTAL LIABILITIES & EQUITY	 <u>2,649,927.27</u>

Feather River Rail Society
Profit & Loss by Class
 January through April 2014

Ordinary Income/Expense	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store
Income					
Unrealized Gain on Investment	0.00	274.27	0.00	0.00	0.00
40300 - Contributions					
40310 - Donations - Member	0.00	2,740.00	0.00	0.00	0.00
40320 - Donations - Public	0.00	31.91	0.00	0.00	0.00
40355 - FUNDRAISERS					
40357 - 2014 Fundraising Campaign	0.00	5,690.00	0.00	0.00	0.00
Total 40355 - FUNDRAISERS	0.00	5,690.00	0.00	0.00	0.00
40300 - Contributions - Other	0.00	100.00	0.00	0.00	0.00
Total 40300 - Contributions	0.00	8,561.91	0.00	0.00	0.00
40400 - Restricted Contributions					
40405 - Building Fund	0.00	0.00	0.00	100.00	0.00
40409 - Archives & Library	0.00	0.00	0.00	380.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	2,115.00	0.00
40460 - UP Business Car #105	0.00	0.00	0.00	150.00	0.00
40470 - C.T.C.	0.00	0.00	0.00	100.00	0.00
40560 - WP 1503	0.00	0.00	0.00	5,000.00	0.00
40600 - Zephyr Project	0.00	0.00	0.00	300.00	0.00
Total 40400 - Restricted Contributions	0.00	0.00	0.00	8,145.00	0.00
41000 - Membership Dues					
41200 - Regular - Renewal	0.00	6,295.00	0.00	0.00	0.00
41300 - Regular - New	0.00	360.00	0.00	0.00	0.00
Total 41000 - Membership Dues	0.00	6,655.00	0.00	0.00	0.00
43000 - WP STORE SALES					
43001 - Apparel	0.00	0.00	0.00	0.00	541.67
43002 - Hats	0.00	0.00	0.00	0.00	75.90
43003 - Pictures & Prints	0.00	0.00	0.00	0.00	24.35
43004 - Books & A/V Media	0.00	0.00	0.00	0.00	265.30
43008 - Gift Items	0.00	0.00	0.00	0.00	24.77
43009 - Children's Items	0.00	0.00	0.00	0.00	11.98
43014 - FRRS Publications	0.00	0.00	0.00	0.00	59.98
43450 - Shipping	0.00	0.00	0.00	0.00	17.50
43500 - HEADLIGHT	0.00	0.00	0.00	0.00	60.05
43550 - eBay In State Sales	0.00	0.00	0.00	0.00	180.08
43560 - eBay Out-of-State Sales	0.00	0.00	0.00	0.00	304.11
43570 - eBay Shipping Income	0.00	0.00	0.00	0.00	137.46
Total 43000 - WP STORE SALES	0.00	0.00	0.00	0.00	1,703.15

Feather River Rail Society
Profit & Loss by Class
 January through April 2014

	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store
43501 · Headlight to Retailers	0.00	608.80	0.00	0.00	0.00
44000 · Museum Operations					
44300 · Museum Admissions	0.00	103.00	0.00	0.00	0.00
Total 44000 · Museum Operations	0.00	103.00	0.00	0.00	0.00
44100 · R.A.L.	175.00	0.00	0.00	0.00	0.00
45000 · Asset Sales Income	0.00	42,000.00	0.00	0.00	0.00
46000 · Rental Income	0.00	3,600.00	0.00	0.00	0.00
46500 · Dividend - Interest Securities	0.00	176.00	0.00	0.00	0.00
46700 · Miscellaneous Income	0.00	360.00	0.00	0.00	0.27
Total Income	175.00	62,338.98	0.00	8,145.00	1,703.42
Gross Profit	175.00	62,338.98	0.00	8,145.00	1,703.42
Expense					
51000 · MECHANICAL DEPARTMENT					
51015 · Equipment Transportation	169.30	0.00	0.00	0.00	0.00
51020 · Equipment Maintenance					
51023 · Vehicle Maintenance	366.85	0.00	0.00	0.00	0.00
Total 51020 · Equipment Maintenance	366.85	0.00	0.00	0.00	0.00
51025 · Meals	262.67	0.00	0.00	0.00	0.00
51050 · Services - Outside	2,430.03	0.00	0.00	0.00	0.00
51065 · Parts	72.99	0.00	0.00	0.00	0.00
51080 · Welding Supplies	257.32	0.00	0.00	0.00	0.00
Total 51000 · MECHANICAL DEPARTMENT	3,559.16	0.00	0.00	0.00	0.00
52000 · Aquisition / Deaquisition					
52030 · Storage/ Security	0.00	0.00	0.00	508.00	0.00
Total 52000 · Aquisition / Deaquisition	0.00	0.00	0.00	508.00	0.00
53000 · WP STORE					
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	88.00
53010 · Merchandise	0.00	0.00	0.00	0.00	8,031.53
53015 · Miscellaneous	0.00	0.00	0.00	0.00	89.99
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	27.65
53030 · Office Expense	0.00	0.00	0.00	0.00	554.81
53031 · Cash over/short	0.00	0.00	0.00	0.00	-20.80
53035 · Shows					
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	413.53
53035-4 · Travel	0.00	0.00	0.00	0.00	96.31
Total 53035 · Shows	0.00	0.00	0.00	0.00	509.84

Feather River Rail Society
Profit & Loss by Class
 January through April 2014

	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store
53039 · Supplies	0.00	0.00	0.00	0.00	334.47
53070 · eBay Shipping Expense	0.00	0.00	0.00	0.00	149.88
53080 · eBay Fees	0.00	0.00	0.00	0.00	105.07
Total 53000 · WP STORE	0.00	0.00	0.00	0.00	9,870.44
54000 · R.A.L. EXPENSES					
54010 · R.A.L. - Fuel	7,540.15	0.00	0.00	0.00	0.00
54020 · Equipment Maintenance & Repair	129.71	0.00	0.00	0.00	0.00
Total 54000 · R.A.L. EXPENSES	7,669.86	0.00	0.00	0.00	0.00
54090 · Special Events Expenses					
54093 · Santa Train Expense	0.00	337.04	0.00	0.00	0.00
Total 54090 · Special Events Expenses	0.00	337.04	0.00	0.00	0.00
56000 · RESTORATION/MAJOR PROJECTS					
56200 · Steam Dept WP 165	0.00	0.00	0.00	8,502.40	0.00
56490 · Zephyr Project	0.00	0.00	0.00	314.77	0.00
58000 · Archives & Library	0.00	0.00	0.00	508.00	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	0.00	0.00	9,325.17	0.00
67000 · ADMINISTRATIVE SUPPORT					
67005 · AAR FEES	0.00	729.48	0.00	0.00	0.00
67010 · Advertising	0.00	770.48	0.00	0.00	0.00
67040 · Bank Service Charges	0.00	1,010.58	64.00	0.00	0.00
67079 · Contract Services	0.00	279.96	0.00	0.00	0.00
67086 · ELECTION COSTS	0.00	2,220.43	0.00	0.00	0.00
67090 · Dues & Subscriptions	0.00	318.00	0.00	0.00	0.00
67160 · Gas & Diesel	0.00	155.20	0.00	0.00	0.00
67170 · Insurance	0.00	13,981.23	0.00	0.00	0.00
67180 · Legal Expenses	0.00	580.00	0.00	0.00	0.00
67190 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
67200 · Office Expense	0.00	78.52	0.00	0.00	0.00
67210 · Postage & Shipping	0.00	2,214.82	0.00	0.00	0.00
67230 · Professional Services	0.00	3,002.50	0.00	0.00	0.00
67310 · Travel & Meals	0.00	318.43	0.00	0.00	0.00
67321 · Professional Fees - Tax Return	0.00	75.00	0.00	0.00	0.00
67600 · Web Site Expenses	0.00	48.93	0.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	25,783.56	64.00	0.00	0.00
68000 · PUBLICATIONS					
55000 · Train Sheet	0.00	808.00	0.00	0.00	0.00
68050 · Headlight	0.00	1,797.00	0.00	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
 January through April 2014

	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store
Total 68000 · PUBLICATIONS	0.00	2,605.00	0.00	0.00	0.00
69000 · OPERATIONS					
69400 · Volunteer Expense	0.00	325.26	0.00	0.00	0.00
Total 69000 · OPERATIONS	0.00	325.26	0.00	0.00	0.00
70000 · FACILITIES					
70005 · Building Maintenance-Shop	0.00	57.46	0.00	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	35.41	0.00	0.00	0.00
70025 · Fence	0.00	4,460.00	0.00	0.00	0.00
70035 · Supplies	0.00	280.61	0.00	0.00	0.00
70500 · Utilities					
70510 · Gas & Propane	0.00	1,171.61	0.00	0.00	0.00
70520 · Electricity	0.00	5,165.44	0.00	0.00	0.00
70540 · Telephone	0.00	1,099.99	0.00	0.00	0.00
70550 · Water & Sewer & Trash	0.00	726.40	0.00	0.00	0.00
Total 70500 · Utilities	0.00	8,163.44	0.00	0.00	0.00
Total 70000 · FACILITIES	0.00	12,996.92	0.00	0.00	0.00
Total Expense	11,229.02	42,047.78	64.00	9,833.17	9,870.44
Net Ordinary Income	-11,054.02	20,291.20	-64.00	-1,688.17	-8,167.02
Net Income	-11,054.02	20,291.20	-64.00	-1,688.17	-8,167.02

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through April 2014

Ordinary Income/Expense	<u>Jan - Apr 14</u>	<u>Jan - Apr 13</u>	<u>% Change</u>
Income			
Unrealized Gain on Investment	274.27	0.00	100.0%
40300 · Contributions			
40310 · Donations - Member	2,740.00	8,855.00	-69.06%
40320 · Donations - Public	31.91	280.00	-88.6%
40355 · FUNDRAISERS			
40357 · 2014 Fundraising Campaign	5,690.00	0.00	100.0%
Total 40355 · FUNDRAISERS	<u>5,690.00</u>	<u>0.00</u>	<u>100.0%</u>
40360 · Internet donations	0.00	50.00	-100.0%
40300 · Contributions - Other	100.00	235.00	-57.45%
Total 40300 · Contributions	<u>8,561.91</u>	<u>9,420.00</u>	<u>-9.11%</u>
40400 · Restricted Contributions			
40405 · Building Fund	100.00	40,063.82	-99.75%
40409 · Archives & Library	380.00	0.00	100.0%
40410 · Equipment - Restoration	0.00	2,246.84	-100.0%
40422 · STEAM DEPT WP 165	2,115.00	10,750.00	-80.33%
40460 · UP Business Car #105	150.00	0.00	100.0%
40470 · C.T.C.	100.00	0.00	100.0%
40560 · WP 1503	5,000.00	0.00	100.0%
40600 · Zephyr Project	300.00	83.36	259.89%
Total 40400 · Restricted Contributions	<u>8,145.00</u>	<u>53,144.02</u>	<u>-84.67%</u>
41000 · Membership Dues			
41200 · Regular - Renewal	6,295.00	7,645.00	-17.66%
41300 · Regular - New	360.00	440.00	-18.18%
Total 41000 · Membership Dues	<u>6,655.00</u>	<u>8,085.00</u>	<u>-17.69%</u>
43000 · WP STORE SALES			
43001 · Apparel	541.67	0.00	100.0%
43002 · Hats	75.90	50.21	51.17%
43003 · Pictures & Prints	24.35	0.00	100.0%
43004 · Books & A/V Media	265.30	72.11	267.91%
43008 · Gift Items	24.77	0.00	100.0%
43009 · Children's Items	11.98	0.00	100.0%
43014 · FRRS Publications	59.98	117.61	-49.0%
43450 · Shipping	17.50	92.46	-81.07%
43500 · HEADLIGHT	60.05	178.65	-66.39%
43550 · eBay In State Sales	180.08	0.00	100.0%
43560 · eBay Out-of-State Sales	304.11	0.00	100.0%
43570 · eBay Shipping Income	137.46	0.00	100.0%
Total 43000 · WP STORE SALES	<u>1,703.15</u>	<u>511.04</u>	<u>233.27%</u>
43501 · Headlight to Retailers	608.80	648.30	-6.09%
44000 · Museum Operations			
44300 · Museum Admissions	103.00	0.00	100.0%

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through April 2014

	<u>Jan - Apr 14</u>	<u>Jan - Apr 13</u>	<u>% Change</u>
Total 44000 · Museum Operations	103.00	0.00	100.0%
44100 · R.A.L.	175.00	0.00	100.0%
45000 · Asset Sales Income	42,000.00	13,953.49	201.0%
46000 · Rental Income	3,600.00	1,100.00	227.27%
46500 · Dividend - Interest Securities	176.00	284.19	-38.07%
46700 · Miscellaneous Income	360.27	167.77	114.74%
46800 · Historical Depart Conventions			
46803 · Convention Fare	0.00	1,525.58	-100.0%
46800 · Historical Depart Conventions - Other	0.00	4,832.00	-100.0%
Total 46800 · Historical Depart Conventions	<u>0.00</u>	<u>6,357.58</u>	<u>-100.0%</u>
Total Income	<u>72,362.40</u>	<u>93,671.39</u>	<u>-22.75%</u>
Gross Profit	72,362.40	93,671.39	-22.75%
Expense			
51000 · MECHANICAL DEPARTMENT			
51010 · Fuel - Operations	0.00	1,829.30	-100.0%
51015 · Equipment Transportation	169.30	0.00	100.0%
51020 · Equipment Maintenance			
51023 · Vehicle Maintenance	366.85	0.00	100.0%
Total 51020 · Equipment Maintenance	<u>366.85</u>	<u>0.00</u>	<u>100.0%</u>
51025 · Meals	262.67	0.00	100.0%
51040 · Supplies	0.00	215.67	-100.0%
51050 · Services - Outside	2,430.03	0.00	100.0%
51060 · Tools	0.00	11.81	-100.0%
51065 · Parts	72.99	90.32	-19.19%
51080 · Welding Supplies	257.32	714.73	-64.0%
Total 51000 · MECHANICAL DEPARTMENT	<u>3,559.16</u>	<u>2,861.83</u>	<u>24.37%</u>
52000 · Aquisition / Deaquisition			
52030 · Storage/ Security	508.00	1,016.00	-50.0%
Total 52000 · Aquisition / Deaquisition	<u>508.00</u>	<u>1,016.00</u>	<u>-50.0%</u>
53000 · WP STORE			
53008 · Licenses & Taxes	88.00	88.00	0.0%
53010 · Merchandise	8,031.53	726.20	1,005.97%
53015 · Miscellaneous	89.99	139.99	-35.72%
53020 · Postage & Shipping	27.65	144.65	-80.89%
53025 · Professional Services	0.00	239.96	-100.0%
53030 · Office Expense	554.81	833.70	-33.45%
53031 · Cash over/short	-20.80	1.90	-1,194.74%
53035 · Shows			
53035-2 · Lodging/ Meals	413.53	266.34	55.26%
53035-4 · Travel	96.31	107.80	-10.66%
Total 53035 · Shows	<u>509.84</u>	<u>374.14</u>	<u>36.27%</u>

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through April 2014

	<u>Jan - Apr 14</u>	<u>Jan - Apr 13</u>	<u>% Change</u>
53039 · Supplies	334.47	0.00	100.0%
53070 · eBay Shipping Expense	149.88	0.00	100.0%
53080 · eBay Fees	105.07	126.86	-17.18%
Total 53000 · WP STORE	9,870.44	2,675.40	268.93%
54000 · R.A.L. EXPENSES			
54010 · R.A.L. - Fuel	7,540.15	0.00	100.0%
54020 · Equipment Maintenance & Repair	129.71	0.00	100.0%
54060 · Miscellaneous Expense	0.00	9.65	-100.0%
Total 54000 · R.A.L. EXPENSES	7,669.86	9.65	79,380.42%
54090 · Special Events Expenses			
54093 · Santa Train Expense	337.04	0.00	100.0%
54500 · WPRRHS			
54510 · Conventions / Shows	0.00	593.49	-100.0%
Total 54500 · WPRRHS	0.00	593.49	-100.0%
Total 54090 · Special Events Expenses	337.04	593.49	-43.21%
56000 · RESTORATION/MAJOR PROJECTS			
56200 · Steam Dept WP 165	8,502.40	17,675.47	-51.9%
56490 · Zephyr Project	314.77	400.00	-21.31%
58000 · Archives & Library	508.00	0.00	100.0%
Total 56000 · RESTORATION/MAJOR PROJECTS	9,325.17	18,075.47	-48.41%
56600 · Fund Raising Expense	0.00	711.00	-100.0%
67000 · ADMINISTRATIVE SUPPORT			
67005 · AAR FEES	729.48	679.48	7.36%
67010 · Advertising	770.48	857.81	-10.18%
67040 · Bank Service Charges	1,074.58	1,329.32	-19.16%
67079 · Contract Services	279.96	7,883.95	-96.45%
67086 · ELECTION COSTS	2,220.43	0.00	100.0%
67090 · Dues & Subscriptions	318.00	306.00	3.92%
67160 · Gas & Diesel	155.20	0.00	100.0%
67170 · Insurance	13,981.23	16,953.50	-17.53%
67180 · Legal Expenses	580.00	100.00	480.0%
67190 · Miscellaneous Expense	0.00	-86.23	100.0%
67200 · Office Expense	78.52	-129.26	-160.75%
67210 · Postage & Shipping	2,214.82	1,914.00	15.72%
67220 · Printing	0.00	125.00	-100.0%
67230 · Professional Services	3,002.50	3,655.00	-17.85%
67310 · Travel & Meals	318.43	0.00	100.0%
67321 · Professional Fees - Tax Return	75.00	0.00	100.0%
67600 · Web Site Expenses	48.93	0.00	100.0%
Total 67000 · ADMINISTRATIVE SUPPORT	25,847.56	33,588.57	-23.05%
68000 · PUBLICATIONS			
55000 · Train Sheet	808.00	1,265.00	-36.13%
68050 · Headlight	1,797.00	5,515.00	-67.42%

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through April 2014

	<u>Jan - Apr 14</u>	<u>Jan - Apr 13</u>	<u>% Change</u>
Total 68000 · PUBLICATIONS	2,605.00	6,780.00	-61.58%
69000 · OPERATIONS			
69200 · Radio Batteries and Repairs	0.00	4,042.00	-100.0%
69400 · Volunteer Expense	325.26	0.00	100.0%
Total 69000 · OPERATIONS	<u>325.26</u>	<u>4,042.00</u>	<u>-91.95%</u>
70000 · FACILITIES			
70005 · Building Maintenance-Shop	57.46	0.00	100.0%
70020 · Lounge, Sleeper and Shower Car	35.41	0.00	100.0%
70022 · Locks & Keys	0.00	3.20	-100.0%
70025 · Fence	4,460.00	0.00	100.0%
70030 · Grounds Maintenance	0.00	112.39	-100.0%
70035 · Supplies	280.61	96.28	191.45%
70500 · Utilities			
70510 · Gas & Propane	1,171.61	1,477.53	-20.71%
70520 · Electricity	5,165.44	4,433.22	16.52%
70540 · Telephone	1,099.99	932.26	17.99%
70550 · Water & Sewer & Trash	726.40	718.28	1.13%
Total 70500 · Utilities	<u>8,163.44</u>	<u>7,561.29</u>	<u>7.96%</u>
Total 70000 · FACILITIES	<u>12,996.92</u>	<u>7,773.16</u>	<u>67.2%</u>
Total Expense	<u>73,044.41</u>	<u>78,126.57</u>	<u>-6.51%</u>
Net Ordinary Income	<u>-682.01</u>	<u>15,544.82</u>	<u>-104.39%</u>
Net Income	<u><u>-682.01</u></u>	<u><u>15,544.82</u></u>	<u><u>-104.39%</u></u>



FEATHER RIVER RAIL SOCI

March 16, 2014 - April 15, 2014

Company Statement

Business Card

Account Information:
www.bankofamerica.com

Mail Billing Inquiries to:
BANK OF AMERICA
PO BOX 982238
EL PASO, TX 79998-2238

Mail Payments to:
BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information table with rows: New Balance Total \$9,217.48, Minimum Payment Due \$168.65, Payment Due Date 05/12/14. Includes Late Payment Warning and Minimum Payment Warning sections.

Account Summary table with rows: Previous Balance \$9,084.52, Payments and Other Credits -\$1,483.76, Balance Transfer Activity \$0.00, Cash Advance Activity \$0.00, Purchases and Other Charges \$1,539.47, Fees Charged \$0.00, Finance Charge \$77.25, New Balance Total \$9,217.48, Credit Limit \$20,000, Credit Available \$10,782.52, Statement Closing Date 04/15/14, Days in Billing Cycle 31.

Important Changes to Your Account Terms

Effective October 1, 2014, the Bank issuing your business card account and the governing state law related to your account is being updated. Your account will be governed by North Carolina and federal law, and the account will be issued and administered by Bank of America, N.A.. You may continue to see references to FIA Card Services in some documents as we update our correspondence. Please see the Important Changes to Your Account document at the end of this statement.

Other Changes

In addition to the change in governing law on your business card account, the Reward program rules related to this business card account, if any, will also be governed by North Carolina law effective October 1, 2014.

0148376 0016865 0921748 [Redacted]



BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796



FEATHER RIVER RAIL SOCI
PO BOX 608
PORTOLA, CA 96122-060808
**T0002363

Account Number: [Redacted]
March 16, 2014 - April 15, 2014

New Balance Total \$9,217.48
Minimum Payment Due \$168.65
Payment Due Date 05/12/14

Enter payment amount

Payment entry field with dollar sign and grid

Check here for a change of mailing address or phone numbers. Please provide all corrections on the reverse side.

Mail this coupon along with your check payable to: BUSINESS CARD, or make your payment online at www.bankofamerica.com

5499900 [Redacted]

Important Changes to Your Account Terms

TRAVEL ACCIDENT INSURANCE
 Effective July 1, 2014, the provider for the complimentary Travel Accident Insurance benefit on your business card account will change. Please see the Important Changes to Your Account document at the end of this statement.

Cardholder Activity Summary

Account Number	Credit Limit	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges	Fees Charged
MCCLURE, ROD							
5,000		157.26	0.00	0.00	0.00	157.26	0.00
VICKNAIR, EUGENE JOHN							
5,000		1,382.21	0.00	0.00	0.00	1,382.21	0.00

Transactions

Posting Date	Transaction Date	Description	Reference Number	Amount																
FEATHER RIVER RAIL SOCI																				
Account Number: [REDACTED]																				
03/31	03/29	Payments and Other Credits PAYMENT RECEIVED -- THANK YOU TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD	08874405350000500089464	- 1,483.76 -\$1,483.76																
04/15	04/15	Finance Charge PURCHASE *FINANCE CHARGE* TOTAL FINANCE CHARGE FOR THIS PERIOD		77.25 \$77.25																
<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;"><u>CODE</u></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">67090</td> <td></td> <td></td> <td></td> <td style="text-align: center;">CWCJ OBS</td> </tr> </table>								<u>CODE</u>								67090				CWCJ OBS
			<u>CODE</u>																	
			67090				CWCJ OBS													
MCCLURE, ROD																				
Account Number: [REDACTED]																				
04/09	04/08	Purchases and Other Charges FLAG STORE OF NEVADA SPARKS NV TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD	24013394098000550496363	157.26 \$157.26																
<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">70035</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">OBS</td> </tr> </table>								70035												OBS
			70035																	
							OBS													
VICKNAIR, EUGENE JOHN																				
Account Number: [REDACTED]																				
04/04	04/03	Purchases and Other Charges PAUL BAKER PRINTING INC 916-396-9977 CA TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD	24055234093083338705802	1,382.21 \$1,382.21																
<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">67086</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">OBS</td> </tr> </table>								67086												OBS
			67086																	
							OBS													

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	10.24% V	\$8,880.47	\$77.25
CASH	24.24% V	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

Important Messages

As part of our continued commitment to the environment we announced a new 10-year, \$50 billion environmental business goal to help address climate change, reduce demands on natural resources and advance lower-carbon economic solutions.

The new initiative, effective January 1, 2013, will focus on energy efficiency, renewable energy and energy infrastructure, transportation, and water and waste. It will include lending, equipment finance, capital markets and advisory activity, carbon finance, and advice and investment solutions for clients.

Learn more at www.bankofamerica.com/environment

Feather River Rail Society Transaction List by Date

April 2014

Type	Date	Num	Name	Memo	Amount
Check	04/04/2014	27862	LIBERTY UTILITIES	70520 · Electricity	-951.91
Check	04/04/2014	27863	IDT AMERICA	70540 · Telephone	-25.75
Check	04/04/2014	27864	Plumas Ace Hardware	70020 · Lounge, Sleeper and Shower Car	-6.41
Check	04/04/2014	27865	MATHESON TRI-GAS, INC., DBA AERIS	51080 · Welding Supplies	-72.22
Check	04/07/2014	27866	Postmaster	67210 · Postage & Shipping	-98.00
Check	04/10/2014			67040 · Bank Service Charges	-5.06
Check	04/16/2014	27867	A T & T	Telephone	-404.18
Check	04/16/2014	27868	Portola Motor Parts	54020 · Equipment Maintenance & Repair	-93.19
Check	04/16/2014	27869	INTERMOUNTAIN DISPOSAL	70550 · Water & Sewer & Trash	-120.98
Check	04/16/2014	27870	DAVID T. LUDINGTON	67180 · Legal Expenses	-380.00
Check	04/16/2014	27871	City Of Portola	70550 · Water & Sewer & Trash	-60.62
Check	04/16/2014	27872	NATIONAL MODEL RAILROAD ASSN. INC	67090 · Dues & Subscriptions	-118.00
Check	04/16/2014	27873	AMERICAN ALLIANCE OF MUSEUMS	67090 · Dues & Subscriptions	-50.00
Check	04/16/2014	27874	CALIFORNIA ASSOCIATION OF MUSEUMS	67090 · Dues & Subscriptions	-150.00
Check	04/16/2014	27875	Tibbedeaux Surveying	70025 · Fence	-120.00
Check	04/16/2014	27876	Susan Scarlett	March Services	-517.50
Check	04/24/2014	27877	Daylight Sales	Merchandise	-7,463.73
Check	04/24/2014	27878	Bank Americard	4024421000693384	-2,116.72
Check	04/24/2014	27879	FLYERS ENERGY, LLC	54010 · R.A.L. - Fuel	-7,540.15
Check	04/24/2014	27880	AFS/IBEX FINANCIAL SERVICES, INC.	67170 · Insurance	-1,942.61
Check	04/24/2014	27881	CHRIS ALLAN	56490 · Zephyr Project	-314.77
Check	04/24/2014	27882	INTERSTATE U-STOR 9TH STREET	58000 · Archives & Library	-254.00
Check	04/24/2014		Mailrite Print	67210 · Postage & Shipping	-554.73
Check	04/29/2014		Board Of Equalization	22000 · Sales Tax Payable	-31.00
Check	04/29/2014	27883	State Farm Insurance	67170 · Insurance	-213.33
Check	04/29/2014	27884	Plumas County Environmental Health	53008 · Licenses & Taxes	-88.00
Check	04/29/2014	27885	LIBERTY UTILITIES	70520 · Electricity	-873.16
Check	04/29/2014	27886	OMNI PUBLICATIONS	53010 · Merchandise	-85.00
Check	04/30/2014	27887	Plumas Ace Hardware	Supplies	-207.03
Check	04/30/2014			67040 · Bank Service Charges	-124.64
Check	04/30/2014			67040 · Bank Service Charges	-16.00

Feather River Rail Society
Transaction List by Date
 April 2014

		Total Checks	-24,998.69
Deposit	04/04/2014	Deposit	2,661.10
Deposit	04/07/2014	Deposit	601.26
Deposit	04/08/2014	Interest	0.07
Deposit	04/16/2014	Deposit	7,397.70
Deposit	04/22/2014	Deposit	45,000.00
Deposit	04/25/2014	Deposit	3,000.00
Deposit	04/26/2014	Deposit	233.48
Deposit	04/28/2014	Deposit	109.01
Deposit	04/30/2014	Deposit	725.00
General Journal	04/30/2014	Credit Card Charges	1,401.84
		Total Deposits	59,727.62