

Feather River Rail Society
Balance Sheet
As of April 7, 2010

	<u>Apr 7, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	
11001 - Credit Card Charges	1,458.83
11000 - Bank of America General Account - Other	3,597.79
Total 11000 - Bank of America General Account	<u>5,056.62</u>
11210 - Internet Account B of A	37.94
Total Checking/Savings	<u>5,197.55</u>
Other Current Assets	
11620 - Dain Rauscher Investment Acct.	103,089.09
13000 - Gift Shop Inventory	27,685.00
13600 - Other Current Assets	
13670 - DEPOSITS	1,572.59
Total 13600 - Other Current Assets	<u>1,572.59</u>
Total Other Current Assets	<u>132,346.68</u>
Total Current Assets	137,544.23
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	57,345.00
13660 - Historical Collection	2,171,693.81
13680 - Tools & Equipment	67,839.63
13700 - Accumulated Depreciation	-188,406.14
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>2,328,835.49</u>
TOTAL ASSETS	<u><u>2,466,379.72</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	8,899.99
Total Credit Cards	<u>8,899.99</u>
Other Current Liabilities	
21000 - Payroll Liabilities	2,039.75

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22000 - Sales Tax Payable	135.12
23000 - Gift Certificates	23,486.08
Total Other Current Liabilities	<u>25,660.95</u>
Total Current Liabilities	<u>34,560.94</u>
Total Liabilities	34,560.94
Equity	
3000 - Opening Bal Equity	-0.63
3050 - Suspense	-1,540.82
38000 - Unrealized Gains/Losses	14,114.72
39000 - Retained Earnings	2,166,881.17
39100 - Temporarily Restricted	98,230.00
39200 - Permanently Restricted	172,965.00
Net Income	-18,830.66
Total Equity	<u>2,431,818.78</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,466,379.72</u></u>

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through April 7, 2010

Ordinary Income/Expense	Jan 1 - Apr 7, 10	Jan 1 - Apr 7, 09
Income		
40300 - Contributions		
40310 - Donations - Member	5,230.00	1,840.00
40320 - Donations - Public	525.28	25.77
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,854.24
40300 - Contributions - Other	1,022.00	0.00
Total 40300 - Contributions	6,777.28	5,720.01
40400 - Restricted Contributions		
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	0.00	4,000.00
40422 - STEAM DEPT WP 165	550.00	1,700.00
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
40490 - C-Z Car Silver Hostel	0.00	1,100.00
40600 - ZEPHERETTE RESTORATION	150.00	0.00
40612 - TS 735 FUND	0.00	3,425.00
40400 - Restricted Contributions - Other	0.00	80.00
Total 40400 - Restricted Contributions	1,000.00	12,960.00
41000 - Membership Dues		
41100 - Membership - Life	0.00	600.00
41200 - Regular - Renewal	6,125.00	4,435.00
41300 - Regular - New	385.00	780.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	6,615.91	5,815.00
43000 - Gift Shop Sales		
43001 - Apparel	65.98	141.81
43002 - Hats	36.27	0.00
43003 - Pictures & Prints	96.36	0.00
43004 - Books & A/V Media	669.90	858.58
43005 - Magazines	2.00	0.00
43007 - Models	1,469.43	3,431.04
43008 - Gift Items	111.80	82.14
43009 - Children's Items	19.90	0.00
43010 - Food & Drink Sales	7.72	0.00
43200 - Mail Order	0.00	256.99
43400 - Shows - Merchandise	1,130.00	565.76
43450 - Shipping	125.21	252.28
43500 - HEADLIGHT		
43501 - Headlight to Retailers	223.70	133.10
43500 - HEADLIGHT - Other	163.10	52.10
Total 43500 - HEADLIGHT	386.80	185.20
Total 43000 - Gift Shop Sales	4,121.37	5,773.80

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Profit & Loss Prev Year Comparison

January 1 through April 7, 2010

	<u>Jan 1 - Apr 7, 10</u>	<u>Jan 1 - Apr 7, 09</u>
44000 - Train Operations		
44100 - R.A.L.	0.00	175.00
44500 - Special Events	200.00	70.00
Total 44000 - Train Operations	<u>200.00</u>	<u>245.00</u>
45000 - Asset Sales Income		
45200 - Tools & Machinery Sales	6,500.00	0.00
Total 45000 - Asset Sales Income	<u>6,500.00</u>	<u>0.00</u>
46000 - Rental Income	700.00	600.00
46700 - Miscellaneous Income	90.00	2.36
Total Income	<u>26,004.56</u>	<u>31,116.17</u>
Gross Profit	26,004.56	31,116.17
Expense		
51000 - MECHANICAL DEPARTMENT		
51020 - Equipment Maintenance		
51021 - Case Backhoe/ Loader	0.00	104.45
51022 - Forklift	0.00	34.50
51023 - Vehicle Maintenance	0.00	502.89
51020 - Equipment Maintenance - Other	0.00	91.78
Total 51020 - Equipment Maintenance	<u>0.00</u>	<u>733.62</u>
51040 - Supplies	568.31	685.70
51080 - Welding Supplies	314.66	371.59
Total 51000 - MECHANICAL DEPARTMENT	<u>882.97</u>	<u>1,790.91</u>
52000 - Aquisition / Deaquisition		
52030 - Storage/ Security	127.00	181.56
Total 52000 - Aquisition / Deaquisition	<u>127.00</u>	<u>181.56</u>
53000 - GIFT SHOP		
53008 - Licenses & Taxes	20.00	0.00
53010 - Merchandise	8,724.33	2,628.15
53020 - Postage & Shipping	136.23	428.49
53030 - Office Expense	128.12	67.65
53031 - Cash over/short	-1.00	40.22
53035 - Shows		
53035-2 - Lodging/ Meals	0.00	132.61
53035-3 - Other	0.00	76.17
53035-4 - Travel	78.00	51.00
Total 53035 - Shows	<u>78.00</u>	<u>259.78</u>
53039 - Supplies	23.76	0.00
53055 - Subscriptions & Dues	150.00	150.00
Total 53000 - GIFT SHOP	<u>9,259.44</u>	<u>3,574.29</u>

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Profit & Loss Prev Year Comparison

January 1 through April 7, 2010

	<u>Jan 1 - Apr 7, 10</u>	<u>Jan 1 - Apr 7, 09</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	186.58	150.00
56490 · Zephyr Project	0.00	2,640.30
56525 · Caboose restoration	0.00	180.50
Total 56000 · RESTORATION/MAJOR PROJECTS	<u>186.58</u>	<u>2,970.80</u>
56600 · Fund Raising Expense	248.85	1,649.56
65600 · Payroll Expenses	8,507.75	9,853.38
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	100.00	100.00
67010 · Advertising	493.00	2,341.19
67040 · Bank Service Charges	534.38	346.75
67045 · Board Meetings	274.95	50.45
67079 · Contract Services	522.97	965.81
67090 · Dues & Subscriptions	627.70	125.00
67170 · Insurance	7,194.99	4,282.32
67180 · Legal Expenses	355.00	509.09
67184 · Membership Expense	0.00	814.97
67190 · Miscellaneous Expense	0.00	81.94
67200 · Office Expense	0.00	281.30
67210 · Postage & Shipping	176.00	210.00
67230 · Professional Services	4,903.14	2,794.75
67280 · Taxes & Licenses	183.94	0.00
67310 · Travel & Meals	0.00	2,984.77
67600 · Web Site Expenses	0.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>15,366.07</u>	<u>15,903.34</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	3,347.00	1,597.94
68050 · Headlight	0.00	1,200.00
Total 68000 · PUBLICATIONS	<u>3,347.00</u>	<u>2,797.94</u>
69000 · OPERATIONS		
69400 · Volunteer Expense	120.00	0.00
Total 69000 · OPERATIONS	<u>120.00</u>	<u>0.00</u>
70000 · FACILITIES		
70022 · Locks & Keys	0.00	56.51
70030 · Grounds Maintenance	73.57	75.00
70035 · Supplies	0.00	116.21

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January 1 through April 7, 2010

	<u>Jan 1 - Apr 7, 10</u>	<u>Jan 1 - Apr 7, 09</u>
70500 - Utilities		
70510 - Gas & Propane	1,693.62	1,642.97
70520 - Electricity	3,774.20	3,367.78
70540 - Telephone	552.15	464.13
70550 - Water & Sewer & Trash	438.84	431.79
Total 70500 - Utilities	<u>6,458.81</u>	<u>5,906.67</u>
Total 70000 - FACILITIES	<u>6,532.38</u>	<u>6,154.39</u>
Total Expense	<u>44,835.22</u>	<u>45,865.90</u>
Net Ordinary Income	<u>-18,830.66</u>	<u>-14,749.73</u>
Net Income	<u><u>-18,830.66</u></u>	<u><u>-14,749.73</u></u>