

Feather River Rail Society

Balance Sheet

As of August 2, 2010

	<u>Aug 2, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	102.99
11000 · Bank of America General Account	25,064.32
11210 · Internet Account B of A	37.94
Total Checking/Savings	25,205.25
Other Current Assets	
11620 · Dain Rauscher Investment Acct.	75,922.16
13000 · Gift Shop Inventory	37,797.33
13600 · Other Current Assets	
13670 · DEPOSITS	1,722.59
Total 13600 · Other Current Assets	1,722.59
Total Other Current Assets	115,442.08
Total Current Assets	140,647.33
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	56,690.00
Total Fixed Assets	2,303,284.63
TOTAL ASSETS	2,443,931.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	8,178.94
Total Credit Cards	8,178.94
Other Current Liabilities	
21000 · Payroll Liabilities	1,113.82
22000 · Sales Tax Payable	416.10
23000 · Gift Certificates	21,803.58
Total Other Current Liabilities	23,333.50

Feather River Rail Society
Balance Sheet
As of August 2, 2010

	<u>Aug 2, 10</u>
Total Current Liabilities	<u>31,512.44</u>
Total Liabilities	31,512.44
Equity	
Prior Period Adjustment	-3,716.86
3050 - Suspense	588.73
37000 - Restricted/Restor Offset Adj	14,475.78
38000 - Unrealized Gains/Losses	26,947.79
39000 - Retained Earnings	2,113,330.80
39100 - Temporarily Restricted	103,654.76
39200 - Permanently Restricted	192,785.00
Net Income	<u>-35,646.48</u>
Total Equity	<u>2,412,419.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,443,931.96</u></u>

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 1 through August 3, 2010

Ordinary Income/Expense	Operations		Gift Shop	
	Jan 1 - Aug 3, 10	Budget	Jan 1 - Aug 3, 10	Budget
Income				
40300 - Contributions				
40310 - Donations - Member	8,125.00	11,000.00	0.00	0.00
40320 - Donations - Public	8,449.29	12,000.00	0.00	0.00
40355 - FUNDRAISERS	0.00	77,000.00	0.00	0.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	10,000.00	0.00	0.00
40370 - SANTA TRAIN DONATIONS	0.00	680.00	0.00	0.00
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	0.00
40300 - Contributions - Other	2,055.64	0.00	0.00	0.00
Total 40300 - Contributions	18,629.93	120,179.00	0.00	0.00
41000 - Membership Dues				
41100 - Membership - Life	0.00	1,000.00	0.00	0.00
41200 - Regular - Renewal	12,995.00	23,000.00	0.00	0.00
41300 - Regular - New	1,240.00	4,200.00	0.00	0.00
41000 - Membership Dues - Other	105.91	0.00	0.00	0.00
Total 41000 - Membership Dues	14,340.91	28,200.00	0.00	0.00
43000 - Gift Shop Sales				
43001 - Apparel	0.00	0.00	8,339.02	13,750.00
43002 - Hats	0.00	0.00	1,715.23	2,560.00
43003 - Pictures & Prints	0.00	0.00	2,825.08	6,000.00
43004 - Books & A/V Media	0.00	0.00	6,354.77	13,000.00
43005 - Magazines	0.00	0.00	143.62	260.00
43006 - Calendars	0.00	0.00	182.45	680.00
43007 - Models	0.00	0.00	4,083.30	14,400.00
43008 - Gift Items	0.00	0.00	2,164.99	5,000.00
43009 - Children's Items	0.00	0.00	2,537.66	4,700.00
43010 - Food & Drink Sales	0.00	0.00	1,283.25	3,300.00
43014 - FRRS Publications	0.00	0.00	197.56	1,100.00
43016 - Consignment	0.00	0.00	1,271.47	1,000.00
43200 - Mail Order	0.00	0.00	139.57	480.00
43400 - Shows - Merchandise	0.00	0.00	1,130.00	4,200.00
43450 - Shipping	0.00	0.00	577.74	540.00
43500 - HEADLIGHT	0.00	0.00	869.35	620.00
Total 43000 - Gift Shop Sales	0.00	0.00	33,815.06	71,590.00
43501 - Headlight to Retailers	506.01	1,660.00	0.00	0.00
44000 - Train Operations				
44200 - Admissions and Fares	2,118.00	7,600.00	0.00	0.00
44500 - Special Events	200.00	1,700.00	0.00	0.00
44000 - Train Operations - Other	0.00	1,260.00	0.00	0.00
Total 44000 - Train Operations	2,318.00	10,560.00	0.00	0.00
45000 - Asset Sales Income				
45200 - Tools & Machinery Sales	6,005.00	8,400.00	0.00	0.00
Total 45000 - Asset Sales Income	6,005.00	8,400.00	0.00	0.00

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 1 through August 3, 2010

	Operations		Gift Shop	
	Jan 1 - Aug 3, 10	Budget	Jan 1 - Aug 3, 10	Budget
46000 - Rental Income	2,800.00	3,570.00	0.00	0.00
46700 - Miscellaneous Income	55.00	6,480.00	341.46	0.00
Total Income	44,654.85	179,049.00	34,156.52	71,590.00
Gross Profit	44,654.85	179,049.00	34,156.52	71,590.00
Expense				
52000 - Aquisition / Deaquisition				
52030 - Storage/ Security	635.00	500.00	0.00	0.00
Total 52000 - Aquisition / Deaquisition	635.00	500.00	0.00	0.00
53000 - GIFT SHOP				
53002 - Advertising	0.00	0.00	0.00	20.00
53005 - Bank Charges	0.00	0.00	116.95	0.00
53006 - Bad checks	0.00	0.00	0.00	200.00
53008 - Licenses & Taxes	0.00	0.00	97.00	0.00
53010 - Merchandise	0.00	0.00	27,527.13	30,000.00
53015 - Miscellaneous	0.00	0.00	225.52	250.00
53020 - Postage & Shipping	0.00	0.00	1,061.37	1,100.00
53030 - Office Expense	0.00	0.00	411.99	400.00
53031 - Cash over/short	0.00	0.00	-269.11	0.00
53035 - Shows				
53035-1 - Mileage	0.00	0.00	136.00	0.00
53035-2 - Lodging/ Meals	0.00	0.00	285.90	600.00
53035-3 - Other	0.00	0.00	0.00	200.00
53035-4 - Travel	0.00	0.00	147.20	400.00
53035 - Shows - Other	0.00	0.00	20.87	0.00
Total 53035 - Shows	0.00	0.00	589.97	1,200.00
53039 - Supplies	0.00	0.00	578.61	500.00
53050 - Payroll Expense	0.00	0.00	2,097.50	6,000.00
53055 - Subscriptions & Dues	0.00	0.00	214.00	150.00
57000 - BEANERY EXPENSE				
57020 - Beanery Supplies	0.00	0.00	1,042.53	1,000.00
57000 - BEANERY EXPENSE - Other	0.00	0.00	0.00	5,000.00
Total 57000 - BEANERY EXPENSE	0.00	0.00	1,042.53	6,000.00
Total 53000 - GIFT SHOP	0.00	0.00	33,693.46	45,820.00
54090 - Special Events Expenses				
54093 - Santa Train Expense	257.18	300.00	0.00	0.00
54090 - Special Events Expenses - Other	832.52	0.00	0.00	0.00
Total 54090 - Special Events Expenses	1,089.70	300.00	0.00	0.00
55500 - Meetings Expense	0.00	980.00	0.00	0.00
56000 - RESTORATION/MAJOR PROJECTS				
56100 - WP #2001	2,744.06	3,000.00	0.00	0.00
56200 - SP #1215/WP 165	791.58	800.00	0.00	0.00

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 1 through August 3, 2010

	Operations		Gift Shop	
	Jan 1 - Aug 3, 10	Budget	Jan 1 - Aug 3, 10	Budget
56275 · Baggage Car #5653	38.94	100.00	0.00	0.00
56490 · Zephyr Project	0.00	0.00	137.98	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	3,574.58	3,900.00	137.98	0.00
56600 · Fund Raising Expense	248.85	5,000.00	0.00	0.00
65600 · Payroll Expenses	19,261.59	35,000.00	290.51	0.00
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	100.00	700.00	0.00	0.00
67010 · Advertising	4,047.00	3,000.00	0.00	0.00
67020 · Automobile Expense	111.00	250.00	0.00	0.00
67040 · Bank Service Charges	2,316.91	4,500.00	0.00	0.00
67045 · Board Meetings	807.19	2,000.00	0.00	0.00
67070 · Building Maintenance	1,125.00	1,000.00	0.00	0.00
67079 · Contract Services	1,684.78	3,200.00	0.00	0.00
67086 · ELECTION COSTS	764.26	800.00	0.00	0.00
67090 · Dues & Subscriptions	1,127.65	1,100.00	0.00	0.00
67160 · Gas & Diesel	453.33	550.00	0.00	0.00
67170 · Insurance	13,438.78	17,000.00	0.00	0.00
67180 · Legal Expenses	7,855.00	37,000.00	0.00	0.00
67184 · Membership Expense				
67186 · MEMBERSHIP DINNER	92.80	200.00	0.00	0.00
Total 67184 · Membership Expense	92.80	200.00	0.00	0.00
67190 · Miscellaneous Expense	0.00	100.00	0.00	0.00
67200 · Office Expense	263.29	500.00	0.00	0.00
67210 · Postage & Shipping	484.00	950.00	0.00	0.00
67220 · Printing	1,554.32	0.00	0.00	0.00
67230 · Professional Services	10,488.89	12,000.00	0.00	0.00
67280 · Taxes & Licenses	233.94	430.00	0.00	0.00
67310 · Travel & Meals	294.37	0.00	0.00	0.00
67600 · Web Site Expenses	99.00	140.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	47,341.51	85,420.00	0.00	0.00
68000 · PUBLICATIONS				
55000 · Train Sheet	3,347.00	5,800.00	0.00	0.00
68050 · Headlight	4,320.00	12,300.00	0.00	0.00
Total 68000 · PUBLICATIONS	7,667.00	18,100.00	0.00	0.00
69000 · OPERATIONS				
69100 · Office	367.70	500.00	0.00	0.00
69400 · Volunteer Expense	320.45	400.00	0.00	0.00
Total 69000 · OPERATIONS	688.15	900.00	0.00	0.00
70000 · FACILITIES				
70005 · Building Maintenance-Shop	824.32	2,000.00	0.00	0.00
70015 · Lights & Signage	64.92	400.00	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	222.96	500.00	0.00	0.00
70022 · Locks & Keys	20.20	300.00	0.00	0.00
70025 · Fence	0.00	2,000.00	0.00	0.00

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 1 through August 3, 2010

	Operations		Gift Shop	
	Jan 1 - Aug 3, 10	Budget	Jan 1 - Aug 3, 10	Budget
70030 - Grounds Maintenance	132.56	2,000.00	0.00	0.00
70035 - Supplies	551.43	1,200.00	0.00	0.00
70500 - Utilities				
70510 - Gas & Propane	2,422.03	3,000.00	0.00	0.00
70520 - Electricity	7,102.44	11,000.00	0.00	0.00
70540 - Telephone	1,344.35	2,300.00	0.00	0.00
70550 - Water & Sewer & Trash	1,083.96	2,500.00	0.00	0.00
Total 70500 - Utilities	11,952.78	18,800.00	0.00	0.00
Total 70000 - FACILITIES	13,769.17	27,200.00	0.00	0.00
71000 - MAINTENANCE OF WAY				
71010 - Hand Tools	0.00	400.00	0.00	0.00
71020 - Power Tools	0.00	400.00	0.00	0.00
71075 - Equipment Servicing	0.00	400.00	0.00	0.00
Total 71000 - MAINTENANCE OF WAY	0.00	1,200.00	0.00	0.00
Total Expense	94,275.55	178,500.00	34,121.95	45,820.00
Net Ordinary Income	-49,620.70	549.00	34.57	25,770.00
Net Income	-49,620.70	549.00	34.57	25,770.00

Feather River Rail Society Profit & Loss by Class January 1 through August 3, 2010

Ordinary Income/Expense	R.A.L.			
	<u>(Endowment)</u>	<u>Operations</u>	<u>Restricted/Restoration</u>	<u>Gift Shop</u>
Income				
40300 - Contributions				
40310 - Donations - Member	0.00	8,125.00	0.00	0.00
40320 - Donations - Public	0.00	8,449.29	0.00	0.00
40300 - Contributions - Other	0.00	2,055.64	0.00	0.00
Total 40300 - Contributions	<u>0.00</u>	<u>18,629.93</u>	<u>0.00</u>	<u>0.00</u>
40400 - Restricted Contributions				
40409 - Archives & Library	0.00	0.00	1,177.50	0.00
40421 - 09-10 WP Centennial Locomotive	0.00	0.00	250.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	2,122.00	0.00
40455 - MIL W 5057	0.00	0.00	25.00	0.00
40460 - UP Business Car #105	0.00	0.00	250.00	0.00
40470 - C.T.C.	0.00	0.00	25.00	0.00
40600 - Zephyr Project	0.00	0.00	2,560.25	0.00
40400 - Restricted Contributions - Other	0.00	0.00	150.00	0.00
Total 40400 - Restricted Contributions	<u>0.00</u>	<u>0.00</u>	<u>6,559.75</u>	<u>0.00</u>
41000 - Membership Dues				
41200 - Regular - Renewal	0.00	12,995.00	0.00	0.00
41300 - Regular - New	0.00	1,240.00	0.00	0.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00
Total 41000 - Membership Dues	<u>0.00</u>	<u>14,340.91</u>	<u>0.00</u>	<u>0.00</u>
43000 - Gift Shop Sales				
43001 - Apparel	0.00	0.00	0.00	8,339.02
43002 - Hats	0.00	0.00	0.00	1,715.23
43003 - Pictures & Prints	0.00	0.00	0.00	2,825.08
43004 - Books & A/V Media	0.00	0.00	0.00	6,354.77
43005 - Magazines	0.00	0.00	0.00	143.62
43006 - Calendars	0.00	0.00	0.00	182.45
43007 - Models	0.00	0.00	0.00	4,083.30
43008 - Gift Items	0.00	0.00	0.00	2,164.99
43009 - Children's Items	0.00	0.00	0.00	2,537.66
43010 - Food & Drink Sales	0.00	0.00	0.00	1,283.25
43014 - FRRS Publications	0.00	0.00	0.00	197.56
43016 - Consignment	0.00	0.00	0.00	1,271.47
43200 - Mail Order	0.00	0.00	0.00	139.57

Feather River Rail Society Profit & Loss by Class January 1 through August 3, 2010

	R.A.L.			
	(Endowment)	Operations	Restricted/Restoration	Gift Shop
43400 · Shows - Merchandise	0.00	0.00	0.00	1,130.00
43450 · Shipping	0.00	0.00	0.00	577.74
43500 · HEADLIGHT	0.00	0.00	0.00	869.35
43000 · Gift Shop Sales - Other	0.00	0.00	0.00	0.00
Total 43000 · Gift Shop Sales	0.00	0.00	0.00	33,815.06
43501 · Headlight to Retailers	0.00	506.01	0.00	0.00
44000 · Train Operations				
44100 · R.A.L.	21,876.03	0.00	325.00	0.00
44200 · Admissions and Fares	0.00	2,118.00	0.00	0.00
44500 · Special Events	147.00	200.00	0.00	0.00
Total 44000 · Train Operations	22,023.03	2,318.00	325.00	0.00
45000 · Asset Sales Income				
45200 · Tools & Machinery Sales	0.00	6,005.00	0.00	0.00
Total 45000 · Asset Sales Income	0.00	6,005.00	0.00	0.00
46000 · Rental Income	0.00	2,800.00	0.00	0.00
46700 · Miscellaneous Income	0.00	55.00	0.00	341.46
Total Income	22,023.03	44,654.85	6,884.75	34,156.52
Gross Profit	22,023.03	44,654.85	6,884.75	34,156.52
Expense				
51000 · MECHANICAL DEPARTMENT				
51010 · Fuel - Operations	88.00	0.00	0.00	0.00
51020 · Equipment Maintenance				
51022 · Forklift	230.00	0.00	0.00	0.00
51020 · Equipment Maintenance - Other	165.30	0.00	0.00	0.00
Total 51020 · Equipment Maintenance	395.30	0.00	0.00	0.00
51035 · Shipping / Freight	141.69	0.00	0.00	0.00
51040 · Supplies	976.74	0.00	0.00	0.00
51050 · Services - Outside	171.22	0.00	0.00	0.00
51055 · Batteries	119.49	0.00	0.00	0.00
51060 · Tools	186.94	0.00	0.00	0.00
51065 · Parts	72.84	0.00	0.00	0.00
51080 · Welding Supplies	1,050.62	0.00	0.00	0.00
Total 51000 · MECHANICAL DEPARTMENT	3,202.84	0.00	0.00	0.00

Feather River Rail Society Profit & Loss by Class January 1 through August 3, 2010

	R.A.L.			
	<u>(Endowment)</u>	<u>Operations</u>	<u>Restricted/Restoration</u>	<u>Gift Shop</u>
52000 - Aquisition / Deaquisition				
52030 - Storage/ Security	0.00	635.00	0.00	0.00
Total 52000 - Aquisition / Deaquisition	<u>0.00</u>	<u>635.00</u>	<u>0.00</u>	<u>0.00</u>
53000 - GIFT SHOP				
53005 - Bank Charges	0.00	0.00	0.00	116.95
53008 - Licenses & Taxes	0.00	0.00	0.00	97.00
53010 - Merchandise	0.00	0.00	0.00	27,527.13
53015 - Miscellaneous	0.00	0.00	0.00	225.52
53020 - Postage & Shipping	0.00	0.00	0.00	1,061.37
53030 - Office Expense	0.00	0.00	0.00	411.99
53031 - Cash over/short	0.00	0.00	0.00	-269.11
53035 - Shows				
53035-1 - Mileage	0.00	0.00	0.00	136.00
53035-2 - Lodging/ Meals	0.00	0.00	0.00	285.90
53035-4 - Travel	0.00	0.00	0.00	147.20
53035 - Shows - Other	0.00	0.00	0.00	20.87
Total 53035 - Shows	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>589.97</u>
53039 - Supplies	0.00	0.00	0.00	578.61
53050 - Payroll Expense	0.00	0.00	0.00	2,097.50
53055 - Subscriptions & Dues	0.00	0.00	0.00	214.00
57000 - BEANERY EXPENSE				
57020 - Beanery Supplies	0.00	0.00	0.00	1,042.53
Total 57000 - BEANERY EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,042.53</u>
Total 53000 - GIFT SHOP	0.00	0.00	0.00	33,693.46
54000 - R.A.L. EXPENSES				
54020 - Equipment Maintenance & Repair	4,408.98	0.00	0.00	0.00
54030 - Payroll Expense	950.00	0.00	0.00	0.00
Total 54000 - R.A.L. EXPENSES	<u>5,358.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
54070 - Excursion Train Expenses				
54080 - Expenses - Other	0.00	0.00	18.80	0.00
Total 54070 - Excursion Train Expenses	<u>0.00</u>	<u>0.00</u>	<u>18.80</u>	<u>0.00</u>
54090 - Special Events Expenses				

Feather River Rail Society
Profit & Loss by Class
January 1 through August 3, 2010

	R.A.L.			
	<u>(Endowment)</u>	<u>Operations</u>	<u>Restricted/Restoration</u>	<u>Gift Shop</u>
54093 - Santa Train Expense	0.00	257.18	0.00	0.00
54090 - Special Events Expenses - Other	0.00	832.52	0.00	0.00
Total 54090 - Special Events Expenses	0.00	1,089.70	0.00	0.00
56000 - RESTORATION/MAJOR PROJECTS				
56100 - WP #2001	0.00	2,744.06	76.43	0.00
56151 - ADA	0.00	0.00	5.72	0.00
56200 - SP #1215/WP 165	0.00	791.58	3,000.00	0.00
56275 - Baggage Car #5653	0.00	38.94	0.00	0.00
56400 - UP Business Car #105	0.00	0.00	292.79	0.00
56490 - Zephyr Project	0.00	0.00	1,872.65	137.98
Total 56000 - RESTORATION/MAJOR PROJECTS	0.00	3,574.58	5,247.59	137.98
56302 - Quincy #3	0.00	0.00	20.26	0.00
56600 - Fund Raising Expense	0.00	248.85	0.00	0.00
65600 - Payroll Expenses	133.91	19,261.59	0.00	290.51
67000 - ADMINISTRATIVE SUPPORT				
67005 - AAR FEES	0.00	100.00	0.00	0.00
67010 - Advertising	0.00	4,047.00	0.00	0.00
67020 - Automobile Expense	0.00	111.00	0.00	0.00
67040 - Bank Service Charges	0.00	2,316.91	0.00	0.00
67045 - Board Meetings	0.00	807.19	0.00	0.00
67070 - Building Maintenance	0.00	1,125.00	0.00	0.00
67079 - Contract Services	0.00	1,684.78	0.00	0.00
67086 - ELECTION COSTS	0.00	764.26	0.00	0.00
67090 - Dues & Subscriptions	0.00	1,127.65	0.00	0.00
67160 - Gas & Diesel	0.00	453.33	0.00	0.00
67170 - Insurance	0.00	13,438.78	0.00	0.00
67180 - Legal Expenses	0.00	7,855.00	0.00	0.00
67184 - Membership Expense				
67186 - MEMBERSHIP DINNER	0.00	92.80	0.00	0.00
Total 67184 - Membership Expense	0.00	92.80	0.00	0.00
67190 - Miscellaneous Expense	0.00	0.00	16.04	0.00
67200 - Office Expense	0.00	263.29	0.00	0.00
67210 - Postage & Shipping	0.00	484.00	0.00	0.00
67220 - Printing	0.00	1,554.32	0.00	0.00
67230 - Professional Services	0.00	10,488.89	0.00	0.00
67280 - Taxes & Licenses	0.00	233.94	0.00	0.00

Feather River Rail Society Profit & Loss by Class January 1 through August 3, 2010

R.A.L.

	<u>(Endowment)</u>	<u>Operations</u>	<u>Restricted/Restoration</u>	<u>Gift Shop</u>
67310 · Travel & Meals	0.00	294.37	0.00	0.00
67600 · Web Site Expenses	0.00	99.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	47,341.51	16.04	0.00
68000 · PUBLICATIONS				
55000 · Train Sheet	0.00	3,347.00	0.00	0.00
68050 · Headlight	0.00	4,320.00	0.00	0.00
Total 68000 · PUBLICATIONS	0.00	7,667.00	0.00	0.00
69000 · OPERATIONS				
69100 · Office	0.00	367.70	0.00	0.00
69400 · Volunteer Expense	0.00	320.45	0.00	0.00
Total 69000 · OPERATIONS	0.00	688.15	0.00	0.00
70000 · FACILITIES				
70005 · Building Maintenance-Shop	0.00	824.32	0.00	0.00
70015 · Lights & Signage	0.00	64.92	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	222.96	0.00	0.00
70022 · Locks & Keys	0.00	20.20	0.00	0.00
70030 · Grounds Maintenance	0.00	132.56	0.00	0.00
70035 · Supplies	0.00	551.43	0.00	0.00
70500 · Utilities				
70510 · Gas & Propane	0.00	2,422.03	0.00	0.00
70520 · Electricity	0.00	7,102.44	0.00	0.00
70540 · Telephone	0.00	1,344.35	0.00	0.00
70550 · Water & Sewer & Trash	0.00	1,083.96	0.00	0.00
Total 70500 · Utilities	0.00	11,952.78	0.00	0.00
Total 70000 · FACILITIES	0.00	13,769.17	0.00	0.00
Total Expense	8,695.73	94,275.55	5,302.69	34,121.95
Net Ordinary Income	13,327.30	-49,620.70	1,582.06	34.57
Net Income	13,327.30	-49,620.70	1,582.06	34.57

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through August 2, 2010

Ordinary Income/Expense	<u>Jan 1 - Aug 2, 10</u>	<u>Jan 1 - Aug 2, 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	8,125.00	5,930.50
40320 - Donations - Public	8,307.16	6,928.79
40356 - 844 TRIP	0.00	31,590.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,968.48
40300 - Contributions - Other	2,055.64	0.00
Total 40300 - Contributions	18,487.80	48,417.77
40400 - Restricted Contributions		
40409 - Archives & Library	1,177.50	235.05
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	2,122.00	3,279.16
40455 - MIL W 5057	25.00	50.00
40460 - UP Business Car #105	250.00	0.00
40470 - C.T.C.	25.00	125.00
40600 - Zephyr Project	2,560.25	3,650.00
40612 - Tidewater Locomotives	0.00	4,125.00
40400 - Restricted Contributions - Other	150.00	0.00
Total 40400 - Restricted Contributions	6,559.75	17,994.21
41000 - Membership Dues		
41100 - Membership - Life	0.00	2,210.00
41200 - Regular - Renewal	12,775.00	12,205.00
41300 - Regular - New	1,240.00	2,990.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	14,120.91	17,405.00
43000 - Gift Shop Sales		
43001 - Apparel	8,275.06	6,977.04
43002 - Hats	1,715.23	1,158.67
43003 - Pictures & Prints	2,815.18	2,819.14
43004 - Books & A/V Media	6,334.82	7,159.83
43005 - Magazines	143.62	100.42
43006 - Calendars	182.45	318.25
43007 - Models	4,083.30	9,344.64
43008 - Gift Items	2,154.54	2,602.33
43009 - Children's Items	2,485.78	2,125.33
43010 - Food & Drink Sales	1,269.09	1,900.90
43014 - FRRS Publications	197.56	333.60
43016 - Consignment	1,186.62	948.34
43200 - Mail Order	139.57	462.89
43400 - Shows - Merchandise	1,130.00	3,980.56
43450 - Shipping	577.74	427.75
43500 - HEADLIGHT	869.35	239.50
43000 - Gift Shop Sales - Other	60.00	0.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through August 2, 2010

	Jan 1 - Aug 2, 10	Jan 1 - Aug 2, 09
Total 43000 · Gift Shop Sales	33,619.91	40,899.19
43501 · Headlight to Retailers	506.01	1,173.90
44000 · Train Operations		
44100 · R.A.L.	21,768.53	22,818.75
44200 · Admissions and Fares	2,118.00	4,327.80
44500 · Special Events	347.00	70.00
44000 · Train Operations - Other	0.00	1,200.00
Total 44000 · Train Operations	24,233.53	28,416.55
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	2,800.00	2,300.00
46700 · Miscellaneous Income	396.46	4,183.28
Total Income	106,729.37	160,789.90
Gross Profit	106,729.37	160,789.90
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	88.00	45.29
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	0.00	104.45
51022 · Forklift	230.00	2,181.57
51023 · Vehicle Maintenance	0.00	756.69
51020 · Equipment Maintenance - Other	165.30	640.67
Total 51020 · Equipment Maintenance	395.30	3,683.38
51025 · Meals	0.00	17.52
51035 · Shipping / Freight	141.69	0.00
51040 · Supplies	976.74	848.07
51050 · Services - Outside	171.22	0.00
51055 · Batteries	119.49	124.62
51060 · Tools	186.94	2,022.91
51065 · Parts	72.84	589.80
51080 · Welding Supplies	1,050.62	874.47
Total 51000 · MECHANICAL DEPARTMENT	3,202.84	8,206.06
52000 · Aquisition / Deaquisition		
52010 · Transportation	0.00	1,070.00
52030 · Storage/ Security	635.00	181.56
Total 52000 · Aquisition / Deaquisition	635.00	1,251.56
53000 · GIFT SHOP		
53002 · Advertising	0.00	6.08
53005 · Bank Charges	116.95	0.00
53006 · Bad checks	0.00	500.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through August 2, 2010

	<u>Jan 1 - Aug 2, 10</u>	<u>Jan 1 - Aug 2, 09</u>
53008 · Licenses & Taxes	97.00	0.00
53010 · Merchandise	28,005.93	31,489.87
53015 · Miscellaneous	225.52	688.39
53020 · Postage & Shipping	1,061.37	1,054.49
53030 · Office Expense	391.37	796.95
53031 · Cash over/short	-268.56	108.58
53035 · Shows		
53035-1 · Mileage	136.00	0.00
53035-2 · Lodging/ Meals	285.90	1,126.90
53035-3 · Other	0.00	342.11
53035-4 · Travel	147.20	167.00
53035 · Shows - Other	20.87	0.00
Total 53035 · Shows	589.97	1,636.01
53039 · Supplies	578.61	1,213.54
53050 · Payroll Expense	2,097.50	1,734.00
53055 · Subscriptions & Dues	214.00	150.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	563.73	3,258.90
Total 57000 · BEANERY EXPENSE	563.73	3,258.90
Total 53000 · GIFT SHOP	33,673.39	42,636.81
54000 · R.A.L. EXPENSES		
54020 · Equipment Maintenance & Repair	4,408.98	0.00
54030 · Payroll Expense	950.00	1,005.00
54040 · R.A.L. - Printing	0.00	1,453.58
Total 54000 · R.A.L. EXPENSES	5,358.98	2,458.58
54070 · Excursion Train Expenses		
54080 · Expenses - Other	18.80	1,789.47
Total 54070 · Excursion Train Expenses	18.80	1,789.47
54090 · Special Events Expenses		
54093 · Santa Train Expense	257.18	99.97
54500 · WPRRHS		
54510 · Conventions / Shows	0.00	1,039.76
Total 54500 · WPRRHS	0.00	1,039.76
54090 · Special Events Expenses - Other	832.52	0.00
Total 54090 · Special Events Expenses	1,089.70	1,139.73
56000 · RESTORATION/MAJOR PROJECTS		
56100 · WP #2001	2,820.49	0.00
56151 · ADA	5.72	0.00
56200 · SP #1215/WP 165	3,791.58	613.86
56250 · WP #725 & #721	0.00	92.67
56275 · Baggage Car #5653	38.94	0.00
56400 · UP Business Car #105	292.79	0.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through August 2, 2010

	<u>Jan 1 - Aug 2, 10</u>	<u>Jan 1 - Aug 2, 09</u>
56490 · Zephyr Project	2,010.63	4,280.75
56525 · Caboose restoration	0.00	180.50
56590 · Signs	0.00	10.83
56000 · RESTORATION/MAJOR PROJECTS - Other	0.00	-9.90
Total 56000 · RESTORATION/MAJOR PROJECTS	8,960.15	5,168.71
56302 · Quincy #3	20.26	0.00
56600 · Fund Raising Expense		
56610 · 844 TRIP	0.00	7,321.26
56600 · Fund Raising Expense - Other	248.85	3,072.76
Total 56600 · Fund Raising Expense	248.85	10,394.02
65600 · Payroll Expenses	19,686.01	21,005.13
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	100.00	650.00
67010 · Advertising	4,047.00	14,692.86
67020 · Automobile Expense	111.00	0.00
67040 · Bank Service Charges	2,316.91	2,655.06
67045 · Board Meetings	807.19	428.73
67070 · Building Maintenance	1,125.00	225.00
67079 · Contract Services	1,684.78	2,110.72
67086 · ELECTION COSTS	764.26	574.17
67090 · Dues & Subscriptions	1,127.65	672.00
67160 · Gas & Diesel	453.33	607.07
67170 · Insurance	13,438.78	10,921.89
67180 · Legal Expenses	7,855.00	1,973.29
67184 · Membership Expense		
67186 · MEMBERSHIP DINNER	92.80	0.00
67184 · Membership Expense - Other	0.00	1,715.41
Total 67184 · Membership Expense	92.80	1,715.41
67190 · Miscellaneous Expense	16.04	618.34
67200 · Office Expense	263.29	620.98
67210 · Postage & Shipping	484.00	575.50
67220 · Printing	1,554.32	0.00
67230 · Professional Services	10,488.89	6,548.51
67240 · Promotional Material	0.00	2,545.16
67280 · Taxes & Licenses	233.94	116.00
67310 · Travel & Meals	294.37	5,514.29
67600 · Web Site Expenses	99.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	47,357.55	53,779.98
68000 · PUBLICATIONS		
55000 · Train Sheet	3,347.00	3,692.94
68050 · Headlight	4,320.00	3,990.80
Total 68000 · PUBLICATIONS	7,667.00	7,683.74
69000 · OPERATIONS		
69100 · Office	367.70	0.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through August 2, 2010

	<u>Jan 1 - Aug 2, 10</u>	<u>Jan 1 - Aug 2, 09</u>
69400 - Volunteer Expense	320.45	122.22
Total 69000 - OPERATIONS	688.15	122.22
70000 - FACILITIES		
70005 - Building Maintenance-Shop	824.32	556.71
70015 - Lights & Signage	64.92	0.00
70020 - Lounge, Sleeper and Shower Car	222.96	0.00
70022 - Locks & Keys	20.20	56.51
70030 - Grounds Maintenance	132.56	1,289.96
70035 - Supplies	551.43	524.45
70500 - Utilities		
70510 - Gas & Propane	2,422.03	1,642.97
70520 - Electricity	7,102.44	7,450.04
70540 - Telephone	1,344.35	1,155.31
70550 - Water & Sewer & Trash	1,083.96	1,016.89
Total 70500 - Utilities	11,952.78	11,265.21
Total 70000 - FACILITIES	13,769.17	13,692.84
Total Expense	142,375.85	169,328.85
Net Ordinary Income	-35,646.48	-8,538.95
Net Income	-35,646.48	-8,538.95

Feather River Rail Society

Transaction List by Date

July 1 through August 2, 2010

Type	Date	Num	Name	Memo	Amount
Paycheck	07/01/2010		EPLING, DAVID W	Direct Deposit	-1,046.69
Paycheck	07/06/2010	26319	Brimmer, Pat		-54.75
Paycheck	07/06/2010	26320	GUNINGER, RICHARD J		-109.50
Paycheck	07/06/2010	26321	SIMMONS, CRAIG W		-9.12
Paycheck	07/06/2010	26322	SPIKES, CHARLES R		-54.75
Paycheck	07/06/2010	26323	ZYGNER, JACK O		-18.25
Check	07/06/2010	26324	Portola Motor Parts	Acct. # 2154	-146.03
Check	07/06/2010	26325	Sierra Pacific Power Co.	2003955-8	-926.15
Check	07/06/2010	26326	Plumas Ace Hardware		-239.84
Check	07/06/2010	26327	IDT AMERICA	Acct#2907920	-27.27
Check	07/06/2010	26328	PLUMAS-LASSEN CONNECTION	ACCOUNT #982	-16.00
Check	07/06/2010	26329	Plumas County Environmental Health	Inv. ID IN0010973	-77.00
Check	07/06/2010	26330	City Of Portola	ACCT# WEST-000700-0000-01	-49.27
Check	07/06/2010	26331	Susan Scarlett	June Services	-1,332.50
Check	07/06/2010	26332	MATHESON TRI-GAS, INC., DBA AERIS	CUSTOMER# 07610	-58.09
Check	07/06/2010	26333	State Compensation Insurance Fund	1500924-09	-259.17
Paycheck	07/08/2010		REYNOLDS, DEBRA	Direct Deposit	-210.93
Check	07/13/2010	26334	MARKET IDENTITY, INC.	INV# 10189627	-245.53
Check	07/14/2010	26335	Hamman-Miller-Beauchamp-Deeble, Inc.	Volunteer Accident Policy	-440.00
Check	07/14/2010	26336	TRAXX INTERNATIONAL, INC	INV# 071210-01	-4,320.00
Check	07/14/2010	26337	Norman Holmes		-1,072.03
Check	07/14/2010	26338	SUPERIOR PRODUCTS CO	INV# 178431	-60.50
Check	07/14/2010	26339	Leonards	Acct 1098	-96.61
Check	07/14/2010	26340	Quill Corporation	ACCT# C6569622	-63.96
Check	07/14/2010	26341	MELISSA & DOUG	CUSTOMER ID#44877	-90.96
Check	07/14/2010	26342	RDJ SPECIALTIES, INC	Customer #96122	-760.81
Check	07/14/2010	26343	AIRGAS	CUST# ANK81	-114.69
Check	07/14/2010	26344	A T & T	530 832-4131 994 8, 530 832-4532 853 1	-275.42
Check	07/14/2010	26345	Daylight Sales	INV# 58091	-819.50
Check	07/14/2010	26346	ZEE MEDICAL COMPANY	VOID: 724819854	0.00
Check	07/14/2010	26347	ZEE MEDICAL COMPANY	ACCT# 480234	-30.62
Liability Check	07/14/2010	26348	SAN JOAQUIN DEPARTMENT OF CHILD SUF	0770147566-01	-50.00
Check	07/15/2010			Service Charge	-535.80
Paycheck	07/16/2010		EPLING, DAVID W	Direct Deposit	-1,046.69
Check	07/16/2010	26349	MATT STENTZ		-100.00
Paycheck	07/20/2010	26350	GUNINGER, RICHARD J		-82.13
Paycheck	07/20/2010	26351	Iverson, Kenneth C		-27.37
Paycheck	07/20/2010	26352	SIMMONS, CRAIG W		-82.13
Paycheck	07/20/2010	26353	SPIKES, CHARLES R		-18.25
Paycheck	07/20/2010	26354	ZYGNER, JACK O		-18.25
Check	07/20/2010	26355	REGISTRY OF CHARITABLE TRUSTS	E.I.N. 68-0002774, RRF-1	-50.00
Check	07/20/2010	26356	LocoDocs, Inc	INV# 10268	-141.69
Check	07/20/2010	26357	Quill Corporation	ACCT# C6569622	-204.50
Check	07/20/2010	26358	GRAINGER	ACCT# 830822482	-194.09
Check	07/20/2010	26359	TAVERN PRODUCTS CO.	INV# 0352612-IN	-419.04
Check	07/20/2010	26360	AMERICAN RAILROAD ENTERTAINMENT		-141.50
Paycheck	07/22/2010		REYNOLDS, DEBRA	Direct Deposit	-147.05
Check	07/29/2010	26361	Board Of Equalization	SR KHM 28-754467	-1,689.00
Liability Check	07/30/2010	26362	Employment Development Department	438-7391-8	-264.78
Check	07/30/2010			Service Charge	-3.00

Feather River Rail Society

Transaction List by Date

July 1 through August 2, 2010

Liability Check	07/31/2010	26363	United States Treasury	68-0002774	-1,463.13
Paycheck	08/02/2010		EPLING, DAVID W	Direct Deposit	-1,046.70
Liability Check	08/02/2010	26364	SAN JOAQUIN DEPARTMENT OF CHILD SUF	0770147566-01	-100.00
Check	08/02/2010	26365	Susan Scarlett	July Services	-1,186.25
Check	08/02/2010		Bank Of America		-7.50
Check	08/02/2010	26366	VIRGINIA & TRUCKEE		-3,000.00
Check	08/02/2010	26367	INTERMOUNTAIN DISPOSAL	FEARI	-112.01
Check	08/02/2010	26368	AFS/IBEX FINANCIAL SERVICES, INC.	ACCT# IBX-196090-1	-1,172.22
Check	08/02/2010	26369	SUBURBAN PROPANE	Acct# 1483-027260	-120.00
Check	08/02/2010	26370	CHAD HOESING	INV# 101509	-20.00
Check	08/02/2010	26371	SIERRA PROMOTIONS	INV# 2996	-411.35
Check	08/02/2010	26372	MELISSA & DOUG	CUSTOMER ID#44877	-140.02
Check	08/02/2010	26373	Daylight Sales	INV# 58256	-260.71
Check	08/02/2010	26374	Petersen Supply Company	INV# T10-0319	-1,003.00
Check	08/02/2010	26375	MATHESON TRI-GAS, INC., DBA AERIS	CUSTOMER# 07610	-90.10
Check	08/02/2010	26376	INTERSTATE U-STOR 9TH STREET	A175	-127.00
Check	08/02/2010	26378	Bank Americard		-4,500.00
Check	08/02/2010	26377	Postmaster		-88.00
Check	08/02/2010	26379	THE SHORT LINE		-19.95
Check	08/02/2010	26380	Portola Sierra Valley Business Alliance	Inv. 180	-75.00
Check	08/02/2010	26381	Sierra Pacific Power Co.	2003955-8	-723.88
Check	08/02/2010	26382	IDT AMERICA	Acct#2907920	-28.52
Check	08/02/2010	26383	Plumas Ace Hardware		-421.01
Check	08/02/2010	26384	PLUMAS-LASSEN CONNECTION	ACCOUNT #982	-16.00
Check	08/02/2010	26385	State Compensation Insurance Fund	1500924-09	-89.99
Check	08/02/2010	26386	Kunsman Fence Repair & Gen. Engineering		-1,125.00
Check	08/02/2010	26387	SIERRA ENERGY	Acct. 245900	-4,328.20
					-39,916.75