

Feather River Rail Society

Balance Sheet

As of September 29, 2010

	<u>Sep 29, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	102.99
11000 · Bank of America General Account	40,082.13
Total Checking/Savings	<u>40,185.12</u>
Other Current Assets	
11620 · Dain Rauscher Investment Acct.	69,542.93
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>109,062.85</u>
Total Current Assets	149,247.97
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	-238,404.00
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>2,295,937.63</u>
TOTAL ASSETS	<u><u>2,445,185.60</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	6,393.79
Total Credit Cards	<u>6,393.79</u>
Other Current Liabilities	
21000 · Payroll Liabilities	2,162.69
22000 · Sales Tax Payable	2,248.80
23000 · Gift Certificates	20,378.58
Total Other Current Liabilities	<u>24,790.07</u>
Total Current Liabilities	<u>31,183.86</u>

Feather River Rail Society

Balance Sheet

As of September 29, 2010

	<u>Sep 29, 10</u>
Total Liabilities	31,183.86
Equity	
Prior Period Adjustment	-3,716.86
3050 - Suspense	351.34
38000 - Unrealized Gains/Losses	-1,290.02
39000 - Retained Earnings	2,144,942.86
39100 - Temporarily Restricted	103,074.57
39200 - Permanently Restricted	189,975.00
Net Income	-19,335.15
Total Equity	<u>2,414,001.74</u>
TOTAL LIABILITIES & EQUITY	<u>2,445,185.60</u>

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

Ordinary Income/Expense	Operations	
	Jan 1 - Sep 29, 10	Budget
Income		
40300 - Contributions		
40310 - Donations - Member	9,565.00	11,000.00
40320 - Donations - Public	12,476.81	12,000.00
40355 - FUNDRAISERS	0.00	77,000.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	10,000.00
40370 - SANTA TRAIN DONATIONS	0.00	680.00
42200 - Endowment Annual Transfer	0.00	9,499.00
40300 - Contributions - Other	2,136.64	0.00
Total 40300 - Contributions	24,178.45	120,179.00
40400 - Restricted Contributions		
40409 - Archives & Library	0.00	0.00
Total 40400 - Restricted Contributions	0.00	0.00
41000 - Membership Dues		
41100 - Membership - Life	0.00	1,000.00
41200 - Regular - Renewal	17,940.00	23,000.00
41300 - Regular - New	2,540.00	4,200.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	20,585.91	28,200.00
43000 - Gift Shop Sales		
43001 - Apparel	0.00	0.00
43002 - Hats	0.00	0.00
43003 - Pictures & Prints	0.00	0.00
43004 - Books & A/V Media	0.00	0.00
43005 - Magazines	0.00	0.00
43006 - Calendars	0.00	0.00
43007 - Models	0.00	0.00
43008 - Gift Items	0.00	0.00
43009 - Children's Items	0.00	0.00
43010 - Food & Drink Sales	0.00	0.00
43014 - FRRS Publications	0.00	0.00
43016 - Consignment	0.00	0.00
43200 - Mail Order	0.00	0.00
43400 - Shows - Merchandise	0.00	0.00
43450 - Shipping	0.00	0.00
43500 - HEADLIGHT	0.00	0.00
Total 43000 - Gift Shop Sales	0.00	0.00
43501 - Headlight to Retailers	585.51	1,660.00
44000 - Train Operations		
44200 - Admissions and Fares	5,504.25	7,600.00
44500 - Special Events	347.00	1,700.00
44000 - Train Operations - Other	0.00	1,260.00
Total 44000 - Train Operations	5,851.25	10,560.00

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

	Operations	
	Jan 1 - Sep 29, 10	Budget
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	8,400.00
45000 · Asset Sales Income - Other	950.30	0.00
Total 45000 · Asset Sales Income	6,955.30	8,400.00
46000 · Rental Income	3,600.00	3,570.00
46500 · Dividend - Interest Securities	1,134.66	0.00
46700 · Miscellaneous Income	580.00	6,480.00
Total Income	63,471.08	179,049.00
Gross Profit	63,471.08	179,049.00
Expense		
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	762.00	500.00
Total 52000 · Aquisition / Deaquisition	762.00	500.00
53000 · GIFT SHOP		
53002 · Advertising	0.00	0.00
53006 · Bad checks	0.00	0.00
53008 · Licenses & Taxes	0.00	0.00
53010 · Merchandise	0.00	0.00
53015 · Miscellaneous	0.00	0.00
53020 · Postage & Shipping	0.00	0.00
53030 · Office Expense	0.00	0.00
53031 · Cash over/short	0.00	0.00
53035 · Shows		
53035-1 · Mileage	0.00	0.00
53035-2 · Lodging/ Meals	0.00	0.00
53035-3 · Other	0.00	0.00
53035-4 · Travel	0.00	0.00
53035 · Shows - Other	0.00	0.00
Total 53035 · Shows	0.00	0.00
53039 · Supplies	0.00	0.00
53050 · Payroll Expense	0.00	0.00
53055 · Subscriptions & Dues	0.00	0.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	0.00	0.00
57000 · BEANERY EXPENSE - Other	0.00	0.00
Total 57000 · BEANERY EXPENSE	0.00	0.00
Total 53000 · GIFT SHOP	0.00	0.00
54090 · Special Events Expenses		
54093 · Santa Train Expense	257.18	300.00
54090 · Special Events Expenses - Other	1,119.39	0.00
Total 54090 · Special Events Expenses	1,376.57	300.00

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

	Operations	
	Jan 1 - Sep 29, 10	Budget
54100 · Train Rides - Expenses		
54120 · Train Rides- Miscellaneous	2.04	0.00
Total 54100 · Train Rides - Expenses	2.04	0.00
55500 · Meetings Expense	0.00	980.00
56000 · RESTORATION/MAJOR PROJECTS		
56100 · WP #2001	3,017.14	3,000.00
56200 · SP #1215/WP 165	0.00	800.00
56275 · Baggage Car #5653	0.00	100.00
Total 56000 · RESTORATION/MAJOR PROJECTS	3,017.14	3,900.00
56302 · Quincy #3	125.63	0.00
56600 · Fund Raising Expense	248.85	5,000.00
65600 · Payroll Expenses	23,298.47	35,000.00
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	650.00	700.00
67010 · Advertising	4,659.03	3,000.00
67020 · Automobile Expense	111.00	250.00
67040 · Bank Service Charges	3,667.64	4,500.00
67045 · Board Meetings	807.19	2,000.00
67070 · Building Maintenance	1,125.00	1,000.00
67079 · Contract Services	1,784.76	3,200.00
67086 · ELECTION COSTS	764.26	800.00
67090 · Dues & Subscriptions	1,242.65	1,100.00
67160 · Gas & Diesel	967.84	550.00
67170 · Insurance	16,131.00	17,000.00
67180 · Legal Expenses	7,855.00	37,000.00
67184 · Membership Expense		
67186 · MEMBERSHIP DINNER	92.80	200.00
Total 67184 · Membership Expense	92.80	200.00
67190 · Miscellaneous Expense	0.00	100.00
67200 · Office Expense	263.29	500.00
67210 · Postage & Shipping	660.00	950.00
67220 · Printing	1,554.32	0.00
67230 · Professional Services	11,973.89	12,000.00
67240 · Promotional Material	499.09	0.00
67280 · Taxes & Licenses	279.17	430.00
67310 · Travel & Meals	553.71	0.00
67600 · Web Site Expenses	99.00	140.00
Total 67000 · ADMINISTRATIVE SUPPORT	55,740.64	85,420.00
68000 · PUBLICATIONS		
55000 · Train Sheet	4,325.00	5,800.00
68050 · Headlight	8,000.00	12,300.00
Total 68000 · PUBLICATIONS	12,325.00	18,100.00
69000 · OPERATIONS		

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 1 through September 29, 2010

	Operations	
	Jan 1 - Sep 29, 10	Budget
69100 · Office	367.70	500.00
69400 · Volunteer Expense	494.75	400.00
Total 69000 · OPERATIONS	862.45	900.00
70000 · FACILITIES		
70005 · Building Maintenance-Shop	1,034.69	2,000.00
70015 · Lights & Signage	109.92	400.00
70020 · Lounge, Sleeper and Shower Car	551.60	500.00
70022 · Locks & Keys	20.20	300.00
70025 · Fence	0.00	2,000.00
70030 · Grounds Maintenance	3,248.03	2,000.00
70035 · Supplies	1,468.21	1,200.00
70500 · Utilities		
70510 · Gas & Propane	2,422.03	3,000.00
70520 · Electricity	7,962.04	11,000.00
70540 · Telephone	1,687.77	2,300.00
70550 · Water & Sewer & Trash	1,366.27	2,500.00
Total 70500 · Utilities	13,438.11	18,800.00
Total 70000 · FACILITIES	19,870.76	27,200.00
71000 · MAINTENANCE OF WAY		
71010 · Hand Tools	0.00	400.00
71020 · Power Tools	0.00	400.00
71075 · Equipment Servicing	0.00	400.00
Total 71000 · MAINTENANCE OF WAY	0.00	1,200.00
Total Expense	117,629.55	178,500.00
Net Ordinary Income	-54,158.47	549.00
Net Income	-54,158.47	549.00
projection for year end	\$174,180.00	expense
	\$108,090.00	income
	-\$66,090.00	net

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

Ordinary Income/Expense	Gift Shop	
	Jan 1 - Sep 29, 10	Budget
Income		
40300 - Contributions		
40310 - Donations - Member	0.00	0.00
40320 - Donations - Public	0.00	0.00
40355 - FUNDRAISERS	0.00	0.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	0.00
40370 - SANTA TRAIN DONATIONS	0.00	0.00
42200 - Endowment Annual Transfer	0.00	0.00
40300 - Contributions - Other	0.00	0.00
Total 40300 - Contributions	0.00	0.00
40400 - Restricted Contributions		
40409 - Archives & Library	48.50	0.00
Total 40400 - Restricted Contributions	48.50	0.00
41000 - Membership Dues		
41100 - Membership - Life	0.00	0.00
41200 - Regular - Renewal	0.00	0.00
41300 - Regular - New	0.00	0.00
41000 - Membership Dues - Other	0.00	0.00
Total 41000 - Membership Dues	0.00	0.00
43000 - Gift Shop Sales		
43001 - Apparel	14,236.28	13,750.00
43002 - Hats	3,472.99	2,560.00
43003 - Pictures & Prints	5,190.88	6,000.00
43004 - Books & A/V Media	9,876.90	13,000.00
43005 - Magazines	324.30	260.00
43006 - Calendars	521.97	680.00
43007 - Models	6,647.20	14,400.00
43008 - Gift Items	3,681.39	5,000.00
43009 - Children's Items	4,169.72	4,700.00
43010 - Food & Drink Sales	2,481.68	3,300.00
43014 - FRRS Publications	430.61	1,100.00
43016 - Consignment	2,875.12	1,000.00
43200 - Mail Order	700.05	480.00
43400 - Shows - Merchandise	1,130.00	4,200.00
43450 - Shipping	744.18	540.00
43500 - HEADLIGHT	1,345.45	620.00
Total 43000 - Gift Shop Sales	57,828.72	71,590.00
43501 - Headlight to Retailers	0.00	0.00
44000 - Train Operations		
44200 - Admissions and Fares	0.00	0.00
44500 - Special Events	0.00	0.00
44000 - Train Operations - Other	0.00	0.00
Total 44000 - Train Operations	0.00	0.00

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

	Gift Shop	
	Jan 1 - Sep 29, 10	Budget
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	0.00	0.00
45000 · Asset Sales Income - Other	0.00	0.00
Total 45000 · Asset Sales Income	0.00	0.00
46000 · Rental Income	0.00	0.00
46500 · Dividend - Interest Securities	0.00	0.00
46700 · Miscellaneous Income	341.46	0.00
Total Income	58,218.68	71,590.00
Gross Profit	58,218.68	71,590.00
Expense		
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	0.00	0.00
Total 52000 · Aquisition / Deaquisition	0.00	0.00
53000 · GIFT SHOP		
53002 · Advertising	0.00	20.00
53006 · Bad checks	0.00	200.00
53008 · Licenses & Taxes	97.00	0.00
53010 · Merchandise	33,936.53	30,000.00
53015 · Miscellaneous	324.66	250.00
53020 · Postage & Shipping	1,176.77	1,100.00
53030 · Office Expense	598.46	400.00
53031 · Cash over/short	-317.31	0.00
53035 · Shows		
53035-1 · Mileage	136.00	0.00
53035-2 · Lodging/ Meals	498.25	600.00
53035-3 · Other	217.00	200.00
53035-4 · Travel	147.20	400.00
53035 · Shows - Other	230.87	0.00
Total 53035 · Shows	1,229.32	1,200.00
53039 · Supplies	749.84	500.00
53050 · Payroll Expense	2,390.00	6,000.00
53055 · Subscriptions & Dues	214.00	150.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	1,909.04	1,000.00
57000 · BEANERY EXPENSE - Other	0.00	5,000.00
Total 57000 · BEANERY EXPENSE	1,909.04	6,000.00
Total 53000 · GIFT SHOP	42,308.31	45,820.00
54090 · Special Events Expenses		
54093 · Santa Train Expense	0.00	0.00
54090 · Special Events Expenses - Other	0.00	0.00
Total 54090 · Special Events Expenses	0.00	0.00

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

	Gift Shop	
	Jan 1 - Sep 29, 10	Budget
54100 · Train Rides - Expenses		
54120 · Train Rides- Miscellaneous	0.00	0.00
Total 54100 · Train Rides - Expenses	0.00	0.00
55500 · Meetings Expense	0.00	0.00
56000 · RESTORATION/MAJOR PROJECTS		
56100 · WP #2001	0.00	0.00
56200 · SP #1215/WP 165	0.00	0.00
56275 · Baggage Car #5653	0.00	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	0.00
56302 · Quincy #3	0.00	0.00
56600 · Fund Raising Expense	0.00	0.00
65600 · Payroll Expenses	331.02	0.00
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	0.00	0.00
67010 · Advertising	0.00	0.00
67020 · Automobile Expense	0.00	0.00
67040 · Bank Service Charges	1.25	0.00
67045 · Board Meetings	0.00	0.00
67070 · Building Maintenance	0.00	0.00
67079 · Contract Services	0.00	0.00
67086 · ELECTION COSTS	0.00	0.00
67090 · Dues & Subscriptions	0.00	0.00
67160 · Gas & Diesel	0.00	0.00
67170 · Insurance	0.00	0.00
67180 · Legal Expenses	0.00	0.00
67184 · Membership Expense		
67186 · MEMBERSHIP DINNER	0.00	0.00
Total 67184 · Membership Expense	0.00	0.00
67190 · Miscellaneous Expense	0.00	0.00
67200 · Office Expense	0.00	0.00
67210 · Postage & Shipping	0.00	0.00
67220 · Printing	0.00	0.00
67230 · Professional Services	0.00	0.00
67240 · Promotional Material	0.00	0.00
67280 · Taxes & Licenses	0.00	0.00
67310 · Travel & Meals	0.00	0.00
67600 · Web Site Expenses	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	1.25	0.00
68000 · PUBLICATIONS		
55000 · Train Sheet	0.00	0.00
68050 · Headlight	0.00	0.00
Total 68000 · PUBLICATIONS	0.00	0.00
69000 · OPERATIONS		

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January 1 through September 29, 2010

	Gift Shop	
	Jan 1 - Sep 29, 10	Budget
69100 · Office	0.00	0.00
69400 · Volunteer Expense	0.00	0.00
Total 69000 · OPERATIONS	0.00	0.00
70000 · FACILITIES		
70005 · Building Maintenance-Shop	0.00	0.00
70015 · Lights & Signage	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	0.00
70022 · Locks & Keys	0.00	0.00
70025 · Fence	0.00	0.00
70030 · Grounds Maintenance	0.00	0.00
70035 · Supplies	0.00	0.00
70500 · Utilities		
70510 · Gas & Propane	0.00	0.00
70520 · Electricity	0.00	0.00
70540 · Telephone	0.00	0.00
70550 · Water & Sewer & Trash	0.00	0.00
Total 70500 · Utilities	0.00	0.00
Total 70000 · FACILITIES	0.00	0.00
71000 · MAINTENANCE OF WAY		
71010 · Hand Tools	0.00	0.00
71020 · Power Tools	0.00	0.00
71075 · Equipment Servicing	0.00	0.00
Total 71000 · MAINTENANCE OF WAY	0.00	0.00
Total Expense	42,640.58	45,820.00
Net Ordinary Income	15,578.10	25,770.00
Net Income	15,578.10	25,770.00

projection for year end

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

Ordinary Income/Expense	R.A.L.			
	(Endowment)	Operations	Restricted/Restoration	Gift Shop
Income				
40300 - Contributions				
40310 - Donations - Member	4,000.00	9,565.00	0.00	0.00
40320 - Donations - Public	0.00	12,476.81	0.00	0.00
40300 - Contributions - Other	0.00	2,136.64	0.00	0.00
Total 40300 - Contributions	4,000.00	24,178.45	0.00	0.00
40400 - Restricted Contributions				
40409 - Archives & Library	0.00	0.00	1,305.90	48.50
40421 - 09-10 WP Centennial Locomotive	0.00	0.00	250.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	2,386.25	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	2,992.88	0.00
40400 - Restricted Contributions - Other	0.00	0.00	150.00	0.00
Total 40400 - Restricted Contributions	0.00	0.00	7,385.03	48.50
41000 - Membership Dues				
41200 - Regular - Renewal	0.00	17,940.00	0.00	0.00
41300 - Regular - New	0.00	2,540.00	0.00	0.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00
Total 41000 - Membership Dues	0.00	20,585.91	0.00	0.00
43000 - Gift Shop Sales				
43001 - Apparel	0.00	0.00	0.00	14,236.28
43002 - Hats	0.00	0.00	0.00	3,472.99
43003 - Pictures & Prints	0.00	0.00	0.00	5,190.88
43004 - Books & A/V Media	0.00	0.00	0.00	9,876.90
43005 - Magazines	0.00	0.00	0.00	324.30
43006 - Calendars	0.00	0.00	0.00	521.97
43007 - Models	0.00	0.00	0.00	6,647.20
43008 - Gift Items	0.00	0.00	0.00	3,681.39
43009 - Children's Items	0.00	0.00	0.00	4,169.72

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

	R.A.L. (Endowment)	Operations	Restricted/Restoration	Gift Shop
43010 · Food & Drink Sales	0.00	0.00	0.00	2,481.68
43014 · FRRS Publications	0.00	0.00	0.00	430.61
43016 · Consignment	0.00	0.00	0.00	2,875.12
43200 · Mail Order	0.00	0.00	0.00	700.05
43400 · Shows - Merchandise	0.00	0.00	0.00	1,130.00
43450 · Shipping	0.00	0.00	0.00	744.18
43500 · HEADLIGHT	0.00	0.00	0.00	1,345.45
43000 · Gift Shop Sales - Other	0.00	0.00	0.00	0.00
Total 43000 · Gift Shop Sales	0.00	0.00	0.00	57,828.72
43501 · Headlight to Retailers	0.00	585.51	0.00	0.00
44000 · Train Operations				
44100 · R.A.L.	34,658.53	0.00	0.00	0.00
44200 · Admissions and Fares	0.00	5,504.25	0.00	0.00
44500 · Special Events	0.00	347.00	0.00	0.00
Total 44000 · Train Operations	34,658.53	5,851.25	0.00	0.00
45000 · Asset Sales Income				
45200 · Tools & Machinery Sales	0.00	6,005.00	0.00	0.00
45000 · Asset Sales Income - Other	0.00	950.30	0.00	0.00
Total 45000 · Asset Sales Income	0.00	6,955.30	0.00	0.00
46000 · Rental Income	0.00	3,600.00	0.00	0.00
46500 · Dividend - Interest Securities	0.00	1,134.66	0.00	0.00
46700 · Miscellaneous Income	0.00	580.00	0.00	341.46
Total Income	38,658.53	63,471.08	7,385.03	58,218.68
Gross Profit	38,658.53	63,471.08	7,385.03	58,218.68
Expense				
51000 · MECHANICAL DEPARTMENT				
51010 · Fuel - Operations	130.08	0.00	0.00	0.00
51020 · Equipment Maintenance				
51021 · Case Backhoe/ Loader	122.46	0.00	0.00	0.00
51022 · Forklift	230.00	0.00	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

	R.A.L. (Endowment)	Operations	Restricted/Restoration	Gift Shop
51023 · Vehicle Maintenance	392.00	0.00	0.00	0.00
51020 · Equipment Maintenance - Other	6,970.27	0.00	0.00	0.00
Total 51020 · Equipment Maintenance	7,714.73	0.00	0.00	0.00
51035 · Shipping / Freight	141.69	0.00	0.00	0.00
51040 · Supplies	1,297.70	0.00	0.00	0.00
51050 · Services - Outside	171.22	0.00	0.00	0.00
51055 · Batteries	1,717.55	0.00	0.00	0.00
51060 · Tools	305.31	0.00	0.00	0.00
51065 · Parts	753.54	0.00	0.00	0.00
51080 · Welding Supplies	1,213.11	0.00	0.00	0.00
Total 51000 · MECHANICAL DEPARTMENT	13,444.93	0.00	0.00	0.00
52000 · Aquisition / Deaquisition				
52030 · Storage/ Security	0.00	762.00	0.00	0.00
Total 52000 · Aquisition / Deaquisition	0.00	762.00	0.00	0.00
53000 · GIFT SHOP				
53008 · Licenses & Taxes	0.00	0.00	0.00	97.00
53010 · Merchandise	0.00	0.00	0.00	33,936.53
53015 · Miscellaneous	0.00	0.00	0.00	324.66
53020 · Postage & Shipping	0.00	0.00	0.00	1,176.77
53030 · Office Expense	0.00	0.00	0.00	598.46
53031 · Cash over/short	0.00	0.00	0.00	-317.31
53035 · Shows				
53035-1 · Mileage	0.00	0.00	0.00	136.00
53035-2 · Lodging/ Meals	0.00	0.00	0.00	498.25
53035-3 · Other	0.00	0.00	0.00	217.00
53035-4 · Travel	0.00	0.00	0.00	147.20
53035 · Shows - Other	0.00	0.00	0.00	230.87
Total 53035 · Shows	0.00	0.00	0.00	1,229.32
53039 · Supplies	0.00	0.00	0.00	749.84
53050 · Payroll Expense	0.00	0.00	0.00	2,390.00
53055 · Subscriptions & Dues	0.00	0.00	0.00	214.00

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

	R.A.L. (Endowment)	Operations	Restricted/Restoration	Gift Shop
57000 · BEANERY EXPENSE				
57020 · Beanery Supplies	0.00	0.00	0.00	1,909.04
Total 57000 · BEANERY EXPENSE	0.00	0.00	0.00	1,909.04
Total 53000 · GIFT SHOP	0.00	0.00	0.00	42,308.31
54000 · R.A.L. EXPENSES				
54020 · Equipment Maintenance & Repair	4,469.96	0.00	0.00	0.00
54030 · Payroll Expense	2,055.00	0.00	0.00	0.00
Total 54000 · R.A.L. EXPENSES	6,524.96	0.00	0.00	0.00
54070 · Excursion Train Expenses				
54080 · Expenses - Other	0.00	0.00	18.80	0.00
Total 54070 · Excursion Train Expenses	0.00	0.00	18.80	0.00
54090 · Special Events Expenses				
54093 · Santa Train Expense	0.00	257.18	0.00	0.00
54090 · Special Events Expenses - Other	0.00	1,119.39	0.00	0.00
Total 54090 · Special Events Expenses	0.00	1,376.57	0.00	0.00
54100 · Train Rides - Expenses				
54120 · Train Rides- Miscellaneous	0.00	2.04	0.00	0.00
Total 54100 · Train Rides - Expenses	0.00	2.04	0.00	0.00
56000 · RESTORATION/MAJOR PROJECTS				
56100 · WP #2001	0.00	3,017.14	0.00	0.00
56151 · ADA	0.00	0.00	5.72	0.00
56200 · SP #1215/WP 165	0.00	0.00	4,102.86	0.00
56275 · Baggage Car #5653	0.00	0.00	38.94	0.00
56400 · UP Business Car #105	0.00	0.00	292.79	0.00
56490 · Zephyr Project	0.00	0.00	2,010.63	0.00
56525 · Caboose restoration	0.00	0.00	138.63	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	3,017.14	6,589.57	0.00
56302 · Quincy #3	0.00	125.63	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

	R.A.L. (Endowment)	Operations	Restricted/Restoration	Gift Shop
56600 · Fund Raising Expense	0.00	248.85	0.00	0.00
65600 · Payroll Expenses	264.04	23,298.47	0.00	331.02
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	0.00	650.00	0.00	0.00
67010 · Advertising	0.00	4,659.03	0.00	0.00
67020 · Automobile Expense	0.00	111.00	0.00	0.00
67040 · Bank Service Charges	0.00	3,667.64	0.00	1.25
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	1,784.76	0.00	0.00
67086 · ELECTION COSTS	0.00	764.26	0.00	0.00
67090 · Dues & Subscriptions	0.00	1,242.65	0.00	0.00
67160 · Gas & Diesel	0.00	967.84	0.00	0.00
67170 · Insurance	0.00	16,131.00	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	660.00	0.00	0.00
67220 · Printing	0.00	1,554.32	0.00	0.00
67230 · Professional Services	0.00	11,973.89	0.00	0.00
67240 · Promotional Material	0.00	499.09	0.00	0.00
67280 · Taxes & Licenses	0.00	279.17	0.00	0.00
67310 · Travel & Meals	0.00	553.71	0.00	0.00
67600 · Web Site Expenses	0.00	99.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	55,740.64	16.04	1.25
68000 · PUBLICATIONS				
55000 · Train Sheet	0.00	4,325.00	0.00	0.00
68050 · Headlight	0.00	8,000.00	0.00	0.00
Total 68000 · PUBLICATIONS	0.00	12,325.00	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
January 1 through September 29, 2010

	R.A.L. (Endowment)	Operations	Restricted/Restoration	Gift Shop
69000 · OPERATIONS				
69100 · Office	0.00	367.70	0.00	0.00
69400 · Volunteer Expense	0.00	494.75	0.00	0.00
Total 69000 · OPERATIONS	0.00	862.45	0.00	0.00
70000 · FACILITIES				
70005 · Building Maintenance-Shop	0.00	1,034.69	0.00	0.00
70015 · Lights & Signage	0.00	109.92	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	551.60	0.00	0.00
70022 · Locks & Keys	0.00	20.20	0.00	0.00
70030 · Grounds Maintenance	0.00	3,248.03	0.00	0.00
70035 · Supplies	0.00	1,468.21	0.00	0.00
70500 · Utilities				
70510 · Gas & Propane	0.00	2,422.03	0.00	0.00
70520 · Electricity	0.00	7,962.04	0.00	0.00
70540 · Telephone	0.00	1,687.77	0.00	0.00
70550 · Water & Sewer & Trash	0.00	1,366.27	0.00	0.00
Total 70500 · Utilities	0.00	13,438.11	0.00	0.00
Total 70000 · FACILITIES	0.00	19,870.76	0.00	0.00
Total Expense	20,233.93	117,629.55	6,624.41	42,640.58
Net Ordinary Income	18,424.60	-54,158.47	760.62	15,578.10
Net Income	18,424.60	-54,158.47	760.62	15,578.10

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 1 through September 29, 2010

Ordinary Income/Expense	<u>Jan 1 - Sep 29, 10</u>	<u>Jan 1 - Sep 29, 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	13,565.00	8,881.50
40320 - Donations - Public	12,476.81	11,555.71
40355 - FUNDRAISERS	0.00	349.80
40356 - 844 TRIP	0.00	31,090.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,968.48
40300 - Contributions - Other	2,136.64	20.00
Total 40300 - Contributions	28,178.45	55,865.49
40400 - Restricted Contributions		
40409 - Archives & Library	1,354.40	371.00
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	2,386.25	3,574.11
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	2,992.88	3,658.00
40612 - Tidewater Locomotives	0.00	4,125.00
40400 - Restricted Contributions - Other	150.00	0.00
Total 40400 - Restricted Contributions	7,433.53	18,433.11
41000 - Membership Dues		
41100 - Membership - Life	0.00	2,810.00
41200 - Regular - Renewal	17,940.00	16,730.00
41300 - Regular - New	2,540.00	3,725.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	20,585.91	23,265.00
43000 - Gift Shop Sales		
43001 - Apparel	14,236.28	11,989.38
43002 - Hats	3,472.99	2,141.56
43003 - Pictures & Prints	5,190.88	4,901.23
43004 - Books & A/V Media	9,876.90	10,078.97
43005 - Magazines	324.30	231.35
43006 - Calendars	521.97	571.80
43007 - Models	6,647.20	11,425.18
43008 - Gift Items	3,681.39	4,339.17
43009 - Children's Items	4,169.72	4,081.54
43010 - Food & Drink Sales	2,481.68	2,998.58
43014 - FRRS Publications	430.61	527.15
43016 - Consignment	2,875.12	948.34
43200 - Mail Order	700.05	462.89
43400 - Shows - Merchandise	1,130.00	3,980.56
43450 - Shipping	744.18	440.40
43500 - HEADLIGHT	1,345.45	386.50

Feather River Rail Society
Profit & Loss Prev Year Comparison
January 1 through September 29, 2010

	<u>Jan 1 - Sep 29, 10</u>	<u>Jan 1 - Sep 29, 09</u>
43000 · Gift Shop Sales - Other	60.00	0.00
Total 43000 · Gift Shop Sales	57,888.72	59,504.60
43501 · Headlight to Retailers	585.51	1,308.00
44000 · Train Operations		
44100 · R.A.L.	34,658.53	38,518.75
44200 · Admissions and Fares	5,504.25	7,099.80
44500 · Special Events	347.00	70.00
44000 · Train Operations - Other	0.00	1,200.00
Total 44000 · Train Operations	40,509.78	46,888.55
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	0.00
45000 · Asset Sales Income - Other	950.30	0.00
Total 45000 · Asset Sales Income	6,955.30	0.00
46000 · Rental Income	3,600.00	2,900.00
46500 · Dividend - Interest Securities	1,134.66	0.00
46700 · Miscellaneous Income	921.46	4,440.01
Total Income	167,793.32	212,604.76
Gross Profit	167,793.32	212,604.76
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	130.08	45.29
51015 · Equipment Transportation	0.00	705.92
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	122.46	122.84
51022 · Forklift	230.00	2,212.51
51023 · Vehicle Maintenance	392.00	1,007.47
51020 · Equipment Maintenance - Other	6,970.27	640.67
Total 51020 · Equipment Maintenance	7,714.73	3,983.49
51025 · Meals	0.00	135.88
51035 · Shipping / Freight	141.69	700.00
51040 · Supplies	1,297.70	4,476.00
51050 · Services - Outside	171.22	0.00
51055 · Batteries	1,717.55	318.39
51060 · Tools	305.31	2,026.79
51065 · Parts	753.54	856.10
51080 · Welding Supplies	1,213.11	1,239.99
Total 51000 · MECHANICAL DEPARTMENT	13,444.93	14,487.85
52000 · Aquisition / Deaquisition		
52010 · Transportation	0.00	1,070.00
52030 · Storage/ Security	762.00	181.56
Total 52000 · Aquisition / Deaquisition	762.00	1,251.56

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January 1 through September 29, 2010

	<u>Jan 1 - Sep 29, 10</u>	<u>Jan 1 - Sep 29, 09</u>
53000 - GIFT SHOP		
53008 - Licenses & Taxes	97.00	0.00
53010 - Merchandise	33,936.53	40,269.33
53015 - Miscellaneous	324.66	881.69
53020 - Postage & Shipping	1,176.77	1,062.36
53030 - Office Expense	598.46	931.28
53031 - Cash over/short	-317.31	116.86
53035 - Shows		
53035-1 - Mileage	136.00	0.00
53035-2 - Lodging/ Meals	498.25	1,524.99
53035-3 - Other	217.00	1,066.71
53035-4 - Travel	147.20	286.50
53035 - Shows - Other	230.87	195.00
Total 53035 - Shows	<u>1,229.32</u>	<u>3,073.20</u>
53038 - Promotional Supplies	0.00	335.00
53039 - Supplies	749.84	1,213.54
53050 - Payroll Expense	2,390.00	2,971.50
53055 - Subscriptions & Dues	214.00	0.00
57000 - BEANERY EXPENSE		
57020 - Beanery Supplies	1,909.04	4,091.65
Total 57000 - BEANERY EXPENSE	<u>1,909.04</u>	<u>4,091.65</u>
Total 53000 - GIFT SHOP	42,308.31	54,946.41
54000 - R.A.L. EXPENSES		
54020 - Equipment Maintenance & Repair	4,469.96	515.96
54030 - Payroll Expense	2,055.00	2,340.00
54040 - R.A.L. - Printing	0.00	1,453.58
Total 54000 - R.A.L. EXPENSES	<u>6,524.96</u>	<u>4,309.54</u>
54070 - Excursion Train Expenses		
54080 - Expenses - Other	18.80	1,789.47
Total 54070 - Excursion Train Expenses	<u>18.80</u>	<u>1,789.47</u>
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	<u>0.00</u>	<u>1,039.76</u>
54090 - Special Events Expenses - Other	1,119.39	742.18
Total 54090 - Special Events Expenses	<u>1,376.57</u>	<u>1,881.91</u>
54100 - Train Rides - Expenses		
54120 - Train Rides- Miscellaneous	2.04	0.00
Total 54100 - Train Rides - Expenses	<u>2.04</u>	<u>0.00</u>

Feather River Rail Society
Profit & Loss Prev Year Comparison
January 1 through September 29, 2010

	<u>Jan 1 - Sep 29, 10</u>	<u>Jan 1 - Sep 29, 09</u>
56000 - RESTORATION/MAJOR PROJECTS		
56100 - WP #2001	3,017.14	0.00
56110 - Lounge/Cafe Car #754	0.00	157.74
56151 - ADA	5.72	0.00
56200 - SP #1215/WP 165	4,102.86	863.86
56250 - WP #725 & #721	0.00	105.37
56275 - Baggage Car #5653	38.94	0.00
56400 - UP Business Car #105	292.79	0.00
56490 - Zephyr Project	2,010.63	4,280.75
56525 - Caboose restoration	138.63	654.91
56590 - Signs	0.00	10.83
56000 - RESTORATION/MAJOR PROJECTS - Other	0.00	100.12
Total 56000 - RESTORATION/MAJOR PROJECTS	9,606.71	6,173.58
56302 - Quincy #3	125.63	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	23,893.53	25,398.55
67000 - ADMINISTRATIVE SUPPORT		
67005 - AAR FEES	650.00	650.00
67010 - Advertising	4,659.03	16,418.86
67020 - Automobile Expense	111.00	0.00
67040 - Bank Service Charges	3,668.89	3,798.91
67045 - Board Meetings	807.19	428.73
67070 - Building Maintenance	1,125.00	268.05
67079 - Contract Services	1,784.76	2,479.65
67080 - Contributions	0.00	441.00
67086 - ELECTION COSTS	764.26	574.17
67090 - Dues & Subscriptions	1,242.65	1,127.00
67160 - Gas & Diesel	967.84	655.34
67170 - Insurance	16,131.00	15,320.17
67180 - Legal Expenses	7,855.00	4,221.55
67184 - Membership Expense		
67186 - MEMBERSHIP DINNER	92.80	0.00
67184 - Membership Expense - Other	0.00	1,943.86
Total 67184 - Membership Expense	92.80	1,943.86
67190 - Miscellaneous Expense	16.04	618.34
67200 - Office Expense	263.29	924.90
67210 - Postage & Shipping	660.00	719.50
67220 - Printing	1,554.32	1,273.31
67230 - Professional Services	11,973.89	8,668.76
67240 - Promotional Material	499.09	2,545.16
67280 - Taxes & Licenses	279.17	116.00
67310 - Travel & Meals	553.71	5,932.08

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January 1 through September 29, 2010

	<u>Jan 1 - Sep 29, 10</u>	<u>Jan 1 - Sep 29, 09</u>
67600 · Web Site Expenses	99.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>55,757.93</u>	<u>69,140.34</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	4,325.00	4,957.94
68050 · Headlight	8,000.00	7,590.80
Total 68000 · PUBLICATIONS	<u>12,325.00</u>	<u>12,548.74</u>
69000 · OPERATIONS		
69100 · Office	367.70	0.00
69400 · Volunteer Expense	494.75	162.16
Total 69000 · OPERATIONS	<u>862.45</u>	<u>162.16</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	1,034.69	622.92
70015 · Lights & Signage	109.92	104.92
70020 · Lounge, Sleeper and Shower Car	551.60	0.00
70022 · Locks & Keys	20.20	56.51
70030 · Grounds Maintenance	3,248.03	1,405.57
70035 · Supplies	1,468.21	587.32
70500 · Utilities		
70510 · Gas & Propane	2,422.03	1,642.97
70520 · Electricity	7,962.04	8,994.93
70540 · Telephone	1,687.77	1,498.92
70550 · Water & Sewer & Trash	1,366.27	1,336.07
Total 70500 · Utilities	<u>13,438.11</u>	<u>13,472.89</u>
Total 70000 · FACILITIES	<u>19,870.76</u>	<u>16,250.13</u>
Total Expense	<u>187,128.47</u>	<u>218,734.26</u>
Net Ordinary Income	<u>-19,335.15</u>	<u>-6,129.50</u>
Net Income	<u><u>-19,335.15</u></u>	<u><u>-6,129.50</u></u>

Feather River Rail Society Transaction List by Date

September 8 - 29, 2010

Type	Date	Num	Name	Split	Amount
Check	09/09/2010	26459	City Of Portola	70550 · Water & Sewer & Trash	-51.74
Check	09/09/2010	26460	Leonards	57020 · Beanery Supplies	-46.96
Check	09/09/2010	26461	CHAD HOESING	67230 · Professional Services	-315.00
Check	09/09/2010	26462	Plumas Sanitation	54090 · Special Events Expenses	-286.87
Check	09/09/2010	26463	Longfellow Building Supply	70030 · Grounds Maintenance	-60.56
Check	09/09/2010	26464	AG PRESS	68050 · Headlight	-128.00
Check	09/09/2010	26465	J'S FEATHER RIVER RENTAL	70030 · Grounds Maintenance	-80.84
Check	09/09/2010	26466	A T & T	Phone	-271.97
Check	09/09/2010	26467	INTERMOUNTAIN RAILWAY COMPANY	53010 · Merchandise	-234.92
Check	09/09/2010	26468	Portola Motor Parts	Supplies	-429.65
Check	09/09/2010	26469	Blasted Rock Quarry	70030 · Grounds Maintenance	-2,067.83
Check	09/15/2010	26470	AG PRESS	68050 · Headlight	-3,552.00
Check	09/15/2010	26471	WINTERAIL	53035 · Shows	-210.00
Check	09/15/2010	26472	Quill Corporation	53030 · Office Expense	-118.94
Check	09/20/2010	26473	FRANCHISE TAX BOARD	67280 · Taxes & Licenses	-45.23
Check	09/20/2010	26474	NC AUTO PARTS	51055 · Batteries	-258.16
Check	09/26/2010	26480	Postmaster	67210 · Postage & Shipping	-88.00
Total Checks 9-8 through 9-29					-8,246.67
Paycheck	09/16/2010		EPLING, DAVID W	Payroll	-1,046.89
Paycheck	09/20/2010	26475	GUNINGER, RICHARD J	Payroll	-63.88
Paycheck	09/20/2010	26476	Iverson, Kenneth C	Payroll	-7.63
Paycheck	09/20/2010	26477	PARKER, WILLIAM R	Payroll	-36.50
Paycheck	09/20/2010	26478	SIMMONS, CRAIG W	Payroll	-82.13
Liability Check	09/26/2010	26479	SAN JOAQUIN DEPARTMENT OF CHILD SUF	21000 · Payroll Liabilities	-50.00
Payroll 9-8 through 9-29					-1,287.03
Deposit	09/08/2010			-SPLIT-	29.72
Deposit	09/09/2010			-SPLIT-	150.79
Deposit	09/10/2010			-SPLIT-	64.59
Deposit	09/11/2010			-SPLIT-	242.46
Deposit	09/12/2010			-SPLIT-	972.42
Deposit	09/13/2010			-SPLIT-	72.93
Deposit	09/14/2010			-SPLIT-	386.89
Deposit	09/15/2010			-SPLIT-	158.05
Deposit	09/16/2010			-SPLIT-	117.89
Deposit	09/17/2010			-SPLIT-	253.80
Deposit	09/18/2010			-SPLIT-	289.77
Deposit	09/19/2010			-SPLIT-	100.89
Deposit	09/20/2010			-SPLIT-	145.30
Deposit	09/21/2010			-SPLIT-	1,003.65
Deposit	09/22/2010			-SPLIT-	43.87
Deposit	09/23/2010			-SPLIT-	30.63
Deposit	09/24/2010			-SPLIT-	237.58
Deposit	09/25/2010			-SPLIT-	634.82
Deposit	09/26/2010			-SPLIT-	2,212.30
Deposit	09/26/2010			-SPLIT-	179.69
Deposit	09/27/2010			-SPLIT-	13.60
Deposits					7,341.64