

# Feather River Rail Society

## Balance Sheet

As of May 31, 2011

	<u>May 31, 11</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Cash on Hand	302.99
11000 · Bank of America General Account	
11001 · Credit Card Charges	6,794.92
<b>Total 11000 · Bank of America General Account</b>	<u>6,794.92</u>
11003 · WPRRHS Bank of America	4,065.39
<b>Total Checking/Savings</b>	<u>11,163.30</u>
<b>Other Current Assets</b>	
11620 · Investment Acct.	
11621 · Investment Account -Endowment	15,223.09
11620 · Investment Acct. - Other	22,264.19
<b>Total 11620 · Investment Acct.</b>	<u>37,487.28</u>
13000 · Gift Shop Inventory	40,643.12
13600 · Other Current Assets	
13670 · DEPOSITS	1,722.59
<b>Total 13600 · Other Current Assets</b>	<u>1,722.59</u>
<b>Total Other Current Assets</b>	<u>79,852.99</u>
<b>Total Current Assets</b>	91,016.29
<b>Fixed Assets</b>	
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	
13661 · Endowment Assets	180,084.00
13660 · Historical Collection - Other	1,991,609.81
<b>Total 13660 · Historical Collection</b>	<u>2,171,693.81</u>
13680 · Tools & Equipment	67,839.63
13700 · Accumulated Depreciation	-244,859.00
14000 · Land	
14100 · Land Improvements	19,770.00
14000 · Land - Other	36,920.00
<b>Total 14000 · Land</b>	<u>56,690.00</u>
<b>Total Fixed Assets</b>	<u>2,289,482.63</u>
<b>TOTAL ASSETS</b>	<u><u>2,380,498.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	

# Feather River Rail Society

## Balance Sheet

As of May 31, 2011

	<u>May 31, 11</u>
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
26000 · CREDIT CARD PAYABLE	3,040.35
<b>Total Credit Cards</b>	<u>3,040.35</u>
<b>Other Current Liabilities</b>	
21000 · Payroll Liabilities	1,182.06
22000 · Sales Tax Payable	550.81
23000 · Gift Certificates	22,078.58
<b>Total Other Current Liabilities</b>	<u>23,811.45</u>
<b>Total Current Liabilities</b>	<u>26,851.80</u>
<b>Total Liabilities</b>	26,851.80
<b>Equity</b>	
Prior Period Adjustment	-3,716.86
3050 · Suspense	-66.67
38000 · Unrealized Gains/Losses	1,222.02
39000 · Retained Earnings	2,124,082.46
39100 · Temporarily Restricted	95,738.50
39200 · Permanently Restricted	189,975.00
Net Income	-53,587.33
<b>Total Equity</b>	<u>2,353,647.12</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,380,498.92</u></u>

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through May 2011

Ordinary Income/Expense	Operations		Total WP Store	
	Jan - May 11	Budget	Jan - May 11	Budget
<b>Income</b>				
<b>40300 - Contributions</b>				
40310 - Donations - Member	6,945.00	10,000.00	0.00	
40320 - Donations - Public	2,006.00	4,000.00	0.00	
40355 - FUNDRAISERS	50.00	20,000.00	0.00	
40363 - END OF YEAR FUNDRAISING	13,120.00	10,000.00	0.00	
40370 - SANTA TRAIN DONATIONS	0.00	500.00	0.00	
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	
40300 - Contributions - Other	55.00		0.00	
<b>Total 40300 - Contributions</b>	<b>22,176.00</b>	<b>53,999.00</b>	<b>0.00</b>	
<b>40400 - Restricted Contributions</b>				
40410 - Equipment - Restoration	10.00		0.00	
<b>Total 40400 - Restricted Contributions</b>	<b>10.00</b>		<b>0.00</b>	
<b>41000 - Membership Dues</b>				
41100 - Membership - Life	180.00	1,000.00	0.00	
41200 - Regular - Renewal	9,160.00	20,000.00	0.00	
41300 - Regular - New	865.00	3,000.00	0.00	
<b>Total 41000 - Membership Dues</b>	<b>10,205.00</b>	<b>24,000.00</b>	<b>0.00</b>	
<b>43000 - WP STORE SALES</b>				
43001 - Apparel	0.00		1,784.21	14,000.00
43002 - Hats	0.00		354.35	3,500.00
43003 - Pictures & Prints	0.00		507.59	5,500.00
43004 - Books & A/V Media	0.00		1,577.01	10,000.00
43005 - Magazines	0.00		32.50	350.00
43006 - Calendars	0.00		36.85	600.00
43007 - Models	0.00		7,432.64	7,000.00
43008 - Gift Items	0.00		583.05	4,000.00
43009 - Children's Items	0.00		668.92	4,200.00
43010 - Food & Drink Sales	0.00		138.55	2,600.00
43014 - FRRS Publications	0.00		151.61	400.00
43016 - Consignment	0.00		315.82	3,000.00
43200 - Mail Order	0.00		235.52	800.00
43400 - Shows - Merchandise	0.00		0.00	3,000.00
43450 - Shipping	0.00		183.12	800.00
43500 - HEADLIGHT	0.00		117.00	1,400.00
<b>Total 43000 - WP STORE SALES</b>	<b>0.00</b>		<b>14,118.74</b>	<b>61,150.00</b>
43501 - Headlight to Retailers	495.60	700.00	890.80	
<b>44000 - Museum Operations</b>				
44200 - Train Ride Tickets	340.00	5,500.00	0.00	
44300 - Museum Admissions	0.00	42,000.00	0.00	
44500 - Special Events	0.00	9,000.00	0.00	
<b>Total 44000 - Museum Operations</b>	<b>340.00</b>	<b>56,500.00</b>	<b>0.00</b>	
44100 - R.A.L.	175.00		0.00	
<b>45000 - Asset Sales Income</b>				
45200 - Tools & Machinery Sales	0.00	6,000.00	0.00	
<b>Total 45000 - Asset Sales Income</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>	
<b>46000 - Rental Income</b>	<b>2,100.00</b>	<b>3,600.00</b>	<b>0.00</b>	

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through May 2011

	Operations		Total WP Store	
	Jan - May 11	Budget	Jan - May 11	Budget
46500 · Dividend - Interest Securities	596.74	1,000.00	0.00	
<b>Total Income</b>	<b>36,098.34</b>	<b>145,799.00</b>	<b>15,009.54</b>	<b>61,150.00</b>
<b>Gross Profit</b>	<b>36,098.34</b>	<b>145,799.00</b>	<b>15,009.54</b>	<b>61,150.00</b>
<b>Expense</b>				
52000 · Aquisition / Deaquisition				
52030 · Storage/ Security	635.00	900.00	0.00	
<b>Total 52000 · Aquisition / Deaquisition</b>	<b>635.00</b>	<b>900.00</b>	<b>0.00</b>	
<b>53000 · WP STORE</b>				
53002 · Advertising	0.00		33.33	
53006 · Bad checks	0.00		0.00	100.00
53008 · Licenses & Taxes	0.00		77.00	100.00
53010 · Merchandise	0.00		13,734.13	15,000.00
53015 · Miscellaneous	0.00		3,993.47	
53020 · Postage & Shipping	0.00		621.96	1,600.00
53030 · Office Expense	0.00		615.75	300.00
53031 · Cash over/short	0.00		23.96	
53035 · Shows				
53035-1 · Mileage	0.00		0.00	400.00
53035-2 · Lodging/ Meals	0.00		1,264.31	600.00
53035 · Shows - Other	0.00		1,059.69	
<b>Total 53035 · Shows</b>	<b>0.00</b>		<b>2,324.00</b>	<b>1,000.00</b>
53039 · Supplies	0.00		619.63	400.00
53050 · Payroll Expense	0.00		3,620.64	21,848.75
53055 · Subscriptions & Dues	0.00		150.00	250.00
57000 · BEANERY EXPENSE				
57020 · Beanery Supplies	0.00		64.91	2,000.00
57000 · BEANERY EXPENSE - Other	0.00		0.00	4,000.00
<b>Total 57000 · BEANERY EXPENSE</b>	<b>0.00</b>		<b>64.91</b>	<b>6,000.00</b>
<b>Total 53000 · WP STORE</b>	<b>0.00</b>		<b>25,878.78</b>	<b>46,598.75</b>
54090 · Special Events Expenses				
54093 · Santa Train Expense	128.19	500.00	0.00	
<b>Total 54090 · Special Events Expenses</b>	<b>128.19</b>	<b>500.00</b>	<b>0.00</b>	
55501 · Admission Supplies	0.00	1,800.00	0.00	
56600 · Fund Raising Expense	2,220.89	4,000.00	0.00	
65600 · Payroll Expenses	11,199.00	11,800.00	-108.03	
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	102.80	650.00	0.00	
67010 · Advertising	2,028.72	3,000.00	0.00	
67040 · Bank Service Charges	851.02	4,500.00	0.00	
67045 · Board Meetings	519.00	500.00	0.00	
67070 · Building Maintenance	124.10		0.00	
67079 · Contract Services	249.95	3,000.00	0.00	
67086 · ELECTION COSTS	424.50	800.00	0.00	
67090 · Dues & Subscriptions	759.39	500.00	0.00	
67160 · Gas & Diesel	135.00	2,000.00	0.00	

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through May 2011

	<u>Operations</u>		<u>Total WP Store</u>	
	<u>Jan - May 11</u>	<u>Budget</u>	<u>Jan - May 11</u>	<u>Budget</u>
67170 · Insurance	10,331.22	17,000.00	0.00	
67180 · Legal Expenses	10,175.92	25,000.00	0.00	
67190 · Miscellaneous Expense	-0.14		0.00	
67200 · Office Expense	426.48	200.00	0.00	
67210 · Postage & Shipping	2,875.00	900.00	0.00	
67220 · Printing	0.00	500.00	0.00	
67230 · Professional Services	5,407.50	13,000.00	0.00	
67280 · Taxes & Licenses	61.07		0.00	
67310 · Travel & Meals	933.11		0.00	
67321 · Professional Fees - Tax Return	485.00	800.00	0.00	
67600 · Web Site Expenses	0.00	140.00	0.00	
69500 · Administrative Expense	2,400.00	8,000.00	0.00	
<b>Total 67000 · ADMINISTRATIVE SUPPORT</b>	<u>38,289.64</u>	<u>80,490.00</u>	<u>0.00</u>	
<b>68000 · PUBLICATIONS</b>				
55000 · Train Sheet	1,436.00	5,800.00	0.00	
68050 · Headlight	8,053.00	12,300.00	0.00	
<b>Total 68000 · PUBLICATIONS</b>	<u>9,489.00</u>	<u>18,100.00</u>	<u>0.00</u>	
<b>69000 · OPERATIONS</b>				
69400 · Volunteer Expense	4,133.84		0.00	
69000 · OPERATIONS - Other	422.09		0.00	
<b>Total 69000 · OPERATIONS</b>	<u>4,555.93</u>		<u>0.00</u>	
<b>70000 · FACILITIES</b>				
70005 · Building Maintenance-Shop	4,007.45	8,000.00	0.00	
70015 · Lights & Signage	59.05	3,000.00	0.00	
70020 · Lounge, Sleeper and Shower Car	118.96	500.00	0.00	
70022 · Locks & Keys	132.99	100.00	0.00	
70025 · Fence	0.00	2,000.00	0.00	
70030 · Grounds Maintenance	206.89	3,000.00	0.00	
70035 · Supplies	301.95	2,000.00	0.00	
<b>70500 · Utilities</b>				
70510 · Gas & Propane	2,409.08	3,000.00	0.00	
70520 · Electricity	3,893.26	11,000.00	0.00	
70540 · Telephone	983.06	2,300.00	0.00	
70550 · Water & Sewer & Trash	845.07	2,500.00	0.00	
<b>Total 70500 · Utilities</b>	<u>8,130.47</u>	<u>18,800.00</u>	<u>0.00</u>	
70600 · Tools	230.29		0.00	
<b>Total 70000 · FACILITIES</b>	<u>13,188.05</u>	<u>37,400.00</u>	<u>0.00</u>	
<b>Total Expense</b>	<u>79,705.70</u>	<u>154,990.00</u>	<u>25,770.75</u>	<u>46,598.75</u>
<b>Net Ordinary Income</b>	<u>-43,607.36</u>	<u>-9,191.00</u>	<u>-10,761.21</u>	<u>14,551.25</u>
<b>Net Income</b>	<u><u>-43,607.36</u></u>	<u><u>-9,191.00</u></u>	<u><u>-10,761.21</u></u>	<u><u>14,551.25</u></u>

## Feather River Rail Society Transaction List by Date May 2011

Type	Date	Num	Name	Memo	Amount
Liability Check	05/02/2011	26744	SAN JOAQUIN DEPARTMENT OF CHILD SUF	Wage Garnishment	-50.00
Check	05/02/2011	26745	Postmaster	Postage	-88.00
Check	05/02/2011	26746	MATHESON TRI-GAS, INC., DBA AERIS	Supplies	-120.11
Check	05/02/2011	26747	Plumas Ace Hardware	Supplies	-359.76
Check	05/02/2011	26748	PLUMAS-LASSEN CONNECTION	Advertising	-16.00
Check	05/02/2011	26749	Quill Corporation	Supplies	-124.67
Check	05/02/2011	26750	E & M Specialties	Merchandise	-889.77
Check	05/02/2011	26751	ALLIED WASHOE FUEL	Utilities	-598.21
Check	05/02/2011	26752	Walthers	VOID	0.00
Check	05/06/2011	26756	Susan Scarlett	Professional Services	-1,093.75
Check	05/06/2011	26757	David Epling	Reimbursement	-39.90
Check	05/06/2011	26758	INTERMOUNTAIN RAILWAY COMPANY	Merchandise	-700.89
Check	05/06/2011	26759	Horizon Hobby, Inc.	Merchandise	-786.57
Check	05/10/2011	26760	Portola Motor Parts	Supplies	-572.42
Check	05/10/2011	26761	Longfellow Building Supply	Steam Dept. WP 165	-691.77
Check	05/10/2011	26762	HISTORIC RAILWAY CONSULTANTS	Steam Dept. WP 165	-150.00
Check	05/10/2011	26763	A T & T	Utilities	-281.88
Check	05/10/2011	26764	Coates Tire Center	Vehicle Maintenance	-12.75
Check	05/10/2011	26765	WHITE RIVER PRODUCTIONS	Merchandise	-37.55
Check	05/10/2011	26766	REFLECTIVE IMAGES	Merchandise	-1,147.71
Check	05/10/2011	26767	MCMaster-CARR	WP #725 & #721	-22.38
Check	05/10/2011	26768	IDT AMERICA	Utilities	-32.82
Check	05/10/2011	26769	Feather Publishing, Inc	Advertising	-435.00
Check	05/10/2011	26770	INTERMOUNTAIN DISPOSAL	Utilities	-132.97
Check	05/10/2011	26771	Leonards	Supplies	-36.61
Check	05/10/2011	26772	City Of Portola	Utilities	-51.74
Check	05/10/2011	26773	Walthers	Merchandise	-341.84
Check	05/10/2011	26774	Rod McClure	Reimbursement	-2,680.31
Check	05/10/2011	26775	PETER ARNOLD	Merchandise	-750.00
Check	05/10/2011	26776	AMERICAN RAILROAD ENTERTAINMENT	Merchandise	-251.80
Check	05/17/2011	26779	Quill Corporation	Office Expense	-139.61
Check	05/17/2011	26780	Norman Holmes	Merchandise	-250.45
Check	05/17/2011	26781	JONES PRECISION KEY & IOCK	Locks & Keys	-91.24
Check	05/17/2011	26782	TRI-CITY WEEKLY	Advertising	-275.00
Check	05/25/2011			Service Charge	-95.00
Check	05/27/2011	26783	AG PRESS	Headlight / Train Sheet	-5,197.50
Check	05/27/2011	26784	AFS/IBEX FINANCIAL SERVICES, INC.	Insurance	-1,173.72
Check	05/27/2011	26785	Altamont Press	Merchandise	-339.90
Check	05/27/2011	26786	Eastern Plumas Chamber of Commerce	Dues	-59.00
Check	05/27/2011	26787	MELISSA & DOUG	Merchandise	-52.42
Check	05/27/2011	26788	INTERSTATE U-STOR 9TH STREET	Storage	-127.00
Check	05/31/2011			Service Charge	-208.42
Check	05/31/2011	26789	Steve Habeck	Administrative Expense	-300.00
Check	05/31/2011	26790	Rod McClure	Administrative Expense	-500.00
Check	05/31/2011	26791	Bank Americard	Visa Payment	-2,000.00
Check	05/31/2011	26792	David Epling	Reimbursement	-402.21
Check	05/31/2011	26793	LIBERTY ENERGY	Utilities	-705.27
Check	05/31/2011	26794	Feather Publishing, Inc	Advertising	-16.00
Check	05/31/2011	26795	IDT AMERICA	Utilities	-27.99
Check	05/31/2011	26796	Plumas Ace Hardware	Supplies	-280.48
Check	05/31/2011	26797	State Farm Insurance	Insurance	-336.44
Check	05/31/2011	26798	JOSEPH K. & COMPANY, LLC	Merchandise	-270.00
Check	05/31/2011	26799	SUPERIOR PRODUCTS CO	Merchandise	-125.70
Check	05/31/2011	26800	CITY OF SPARKS	Advertising	-66.00
Liability Check	05/31/2011	26801	SAN JOAQUIN DEPARTMENT OF CHILD SUF	Wage Garnishment	-50.00

## Feather River Rail Society Transaction List by Date May 2011

			<b>Total Checks</b>	<b>-25,586.53</b>
Deposit	05/01/2011		Deposit	45.51
Deposit	05/02/2011		Deposit	5,184.10
Deposit	05/02/2011		Deposit	16.05
Deposit	05/03/2011		Deposit	31.69
Deposit	05/04/2011		Deposit	39.73
Deposit	05/05/2011		Deposit	0.00
Deposit	05/06/2011		Deposit	420.99
Deposit	05/08/2011		Deposit	45.69
Deposit	05/09/2011		Deposit	45.06
Deposit	05/10/2011		Deposit	34.94
Deposit	05/11/2011		Deposit	790.00
Deposit	05/11/2011		Deposit	19.00
Deposit	05/12/2011		Deposit	18.39
Deposit	05/13/2011		Deposit	53.12
Deposit	05/14/2011		Deposit	154.78
Deposit	05/15/2011		Deposit	223.60
Deposit	05/16/2011		Deposit	1.00
Deposit	05/17/2011		Deposit	42.77
Deposit	05/18/2011		Deposit	0.00
Deposit	05/18/2011		Deposit	33.91
Deposit	05/19/2011		Deposit	33.00
Deposit	05/20/2011		Deposit	947.90
Deposit	05/20/2011		Deposit	16.00
Deposit	05/21/2011		Deposit	796.09
Deposit	05/22/2011		Deposit	86.72
Deposit	05/23/2011		Deposit	401.47
Deposit	05/24/2011		Deposit	17.00
Deposit	05/25/2011		Deposit	0.00
Deposit	05/26/2011		Deposit	90.00
Deposit	05/27/2011		Deposit	25.00
Deposit	05/28/2011		Deposit	224.92
Deposit	05/29/2011		Deposit	315.25
Deposit	05/30/2011		Deposit	236.08
Deposit	05/31/2011		Deposit	854.00
Deposit	05/31/2011		Deposit	95.73
Credit Card Deposits				10,123.01
			<b>Total Deposits</b>	<b>21,462.50</b>
Paycheck	05/02/2011	EPLING, DAVID W	Direct Deposit	-1,048.21
Paycheck	05/03/2011 26753	EPLING, VICTORIA L	VOID:	0.00
Paycheck	05/03/2011 26754	WILSON, CODY E		-117.10
Paycheck	05/03/2011 26755	EPLING, VICTORIA L		-108.78
Paycheck	05/16/2011	EPLING, DAVID W	Direct Deposit	-1,013.96
Paycheck	05/16/2011 26777	SIMMONS, CRAIG W		-18.63
Paycheck	05/16/2011 26778	WILSON, CODY E		-406.12
Paycheck	05/31/2011	EPLING, DAVID W	Direct Deposit	-1,013.95
			<b>Total Payroll</b>	<b>-3,726.75</b>

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through May 2011

Ordinary Income/Expense	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store
<b>Income</b>					
<b>40300 - Contributions</b>					
40310 - Donations - Member	0.00	6,945.00	0.00	0.00	0.00
40320 - Donations - Public	0.00	2,006.00	0.00	0.00	0.00
40355 - FUNDRAISERS	0.00	50.00	0.00	0.00	0.00
40363 - END OF YEAR FUNDRAISING	0.00	13,120.00	0.00	0.00	0.00
40300 - Contributions - Other	0.00	55.00	0.00	0.00	0.00
<b>Total 40300 - Contributions</b>	<b>0.00</b>	<b>22,176.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>40400 - Restricted Contributions</b>					
40405 - Building Fund	0.00	0.00	0.00	1,000.00	0.00
40409 - Archives & Library	0.00	0.00	0.00	275.00	0.00
40410 - Equipment - Restoration	0.00	10.00	0.00	425.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	369.95	0.00
40470 - C.T.C.	0.00	0.00	0.00	100.00	0.00
40600 - Zephyr Project	0.00	0.00	0.00	600.00	0.00
<b>Total 40400 - Restricted Contributions</b>	<b>0.00</b>	<b>10.00</b>	<b>0.00</b>	<b>2,769.95</b>	<b>0.00</b>
<b>41000 - Membership Dues</b>					
41100 - Membership - Life	0.00	180.00	0.00	0.00	0.00
41200 - Regular - Renewal	0.00	9,160.00	0.00	0.00	0.00
41300 - Regular - New	0.00	865.00	0.00	0.00	0.00
<b>Total 41000 - Membership Dues</b>	<b>0.00</b>	<b>10,205.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>43000 - WP STORE SALES</b>					
43001 - Apparel	0.00	0.00	0.00	0.00	1,784.21
43002 - Hats	0.00	0.00	0.00	0.00	354.35
43003 - Pictures & Prints	0.00	0.00	0.00	0.00	507.59
43004 - Books & A/V Media	0.00	0.00	0.00	0.00	1,577.01
43005 - Magazines	0.00	0.00	0.00	0.00	32.50
43006 - Calendars	0.00	0.00	0.00	0.00	36.85
43007 - Models	0.00	0.00	0.00	0.00	7,432.64
43008 - Gift Items	0.00	0.00	0.00	0.00	583.05
43009 - Children's Items	0.00	0.00	0.00	0.00	668.92



**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through May 2011

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store
43010 · Food & Drink Sales	0.00	0.00	0.00	0.00	138.55
43014 · FRRS Publications	0.00	0.00	0.00	0.00	151.61
43016 · Consignment	0.00	0.00	0.00	0.00	315.82
43200 · Mail Order	0.00	0.00	0.00	0.00	235.52
43450 · Shipping	0.00	0.00	0.00	0.00	183.12
43500 · HEADLIGHT	0.00	0.00	0.00	0.00	117.00
<b>Total 43000 · WP STORE SALES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,118.74</b>
43501 · Headlight to Retailers	0.00	495.60	0.00	0.00	890.80
44000 · Museum Operations					
44200 · Train Ride Tickets	0.00	340.00	0.00	0.00	0.00
44300 · Museum Admissions	0.00	0.00	0.00	0.00	0.00
<b>Total 44000 · Museum Operations</b>	<b>0.00</b>	<b>340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
44100 · R.A.L.	5,325.00	175.00	0.00	0.00	0.00
46000 · Rental Income	0.00	2,100.00	0.00	0.00	0.00
46500 · Dividend - Interest Securities	0.00	596.74	0.00	0.00	0.00
46800 · WPRRHS Conventions	0.00	0.00	881.00	0.00	0.00
<b>Total Income</b>	<b>5,325.00</b>	<b>36,098.34</b>	<b>881.00</b>	<b>2,769.95</b>	<b>15,009.54</b>
<b>Gross Profit</b>	<b>5,325.00</b>	<b>36,098.34</b>	<b>881.00</b>	<b>2,769.95</b>	<b>15,009.54</b>
<b>Expense</b>					
<b>51000 · MECHANICAL DEPARTMENT</b>					
51010 · Fuel - Operations	598.21	0.00	0.00	0.00	0.00
51020 · Equipment Maintenance					
51021 · Case Backhoe/ Loader	128.80	0.00	0.00	0.00	0.00
51023 · Vehicle Maintenance	1,014.59	0.00	0.00	0.00	0.00
51020 · Equipment Maintenance - Other	407.17	0.00	0.00	0.00	0.00
<b>Total 51020 · Equipment Maintenance</b>	<b>1,550.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
51040 · Supplies	1,097.72	0.00	0.00	0.00	0.00
51050 · Services - Outside	232.38	0.00	0.00	0.00	0.00
51055 · Batteries	483.91	0.00	0.00	0.00	0.00
51060 · Tools	1,200.00	0.00	0.00	0.00	0.00

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through May 2011

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store
51065 · Parts	867.52	0.00	0.00	0.00	0.00
51080 · Welding Supplies	254.49	0.00	0.00	0.00	0.00
<b>Total 51000 · MECHANICAL DEPARTMENT</b>	<b>6,284.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>52000 · Aquisition / Deaquisition</b>					
52010 · Transportation	825.00	0.00	0.00	0.00	0.00
52030 · Storage/ Security	0.00	635.00	0.00	0.00	0.00
<b>Total 52000 · Aquisition / Deaquisition</b>	<b>825.00</b>	<b>635.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>53000 · WP STORE</b>					
53002 · Advertising	0.00	0.00	0.00	0.00	33.33
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	77.00
53010 · Merchandise	0.00	0.00	0.00	0.00	13,734.13
53015 · Miscellaneous	0.00	0.00	0.00	0.00	3,993.47
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	621.96
53030 · Office Expense	0.00	0.00	0.00	0.00	615.75
53031 · Cash over/short	0.00	0.00	0.00	0.00	23.96
53035 · Shows					
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	1,264.31
53035 · Shows - Other	0.00	0.00	0.00	0.00	1,059.69
<b>Total 53035 · Shows</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,324.00</b>
53039 · Supplies	0.00	0.00	0.00	0.00	619.63
53050 · Payroll Expense	0.00	0.00	0.00	0.00	3,620.64
53055 · Subscriptions & Dues	0.00	0.00	0.00	0.00	150.00
<b>57000 · BEANERY EXPENSE</b>					
57020 · Beanery Supplies	0.00	0.00	0.00	0.00	64.91
<b>Total 57000 · BEANERY EXPENSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64.91</b>
<b>Total 53000 · WP STORE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,878.78</b>
<b>54000 · R.A.L. EXPENSES</b>					
54030 · Payroll Expense	20.00	0.00	0.00	0.00	0.00
<b>Total 54000 · R.A.L. EXPENSES</b>	<b>20.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through May 2011

	<u>R.A.L.</u> <u>(Endowment)</u>	<u>Operations</u>	<u>WPRRHS</u>	<u>Restricted/Restoration</u>	<u>WP Store</u>
<b>54090 · Special Events Expenses</b>					
54093 · Santa Train Expense	0.00	128.19	0.00	0.00	0.00
<b>Total 54090 · Special Events Expenses</b>	<u>0.00</u>	<u>128.19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>56000 · RESTORATION/MAJOR PROJECTS</b>					
56200 · Steam Dept WP 165	0.00	0.00	0.00	3,592.40	0.00
56250 · WP #725 & #721	0.00	0.00	0.00	53.30	0.00
<b>Total 56000 · RESTORATION/MAJOR PROJECTS</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,645.70</u>	<u>0.00</u>
56600 · Fund Raising Expense	0.00	2,220.89	0.00	0.00	0.00
58000 · Library	0.00	0.00	0.00	248.45	0.00
65600 · Payroll Expenses	2.77	11,199.00	0.00	0.00	-108.03
<b>67000 · ADMINISTRATIVE SUPPORT</b>					
67005 · AAR FEES	0.00	102.80	0.00	0.00	0.00
67010 · Advertising	0.00	2,028.72	0.00	0.00	0.00
67040 · Bank Service Charges	0.00	851.02	0.00	0.00	0.00
67045 · Board Meetings	0.00	519.00	0.00	0.00	0.00
67070 · Building Maintenance	0.00	124.10	0.00	0.00	0.00
67079 · Contract Services	0.00	249.95	0.00	0.00	0.00
67086 · ELECTION COSTS	0.00	424.50	0.00	0.00	0.00
67090 · Dues & Subscriptions	0.00	759.39	0.00	0.00	0.00
67160 · Gas & Diesel	0.00	135.00	0.00	0.00	0.00
67170 · Insurance	0.00	10,331.22	0.00	0.00	0.00
67180 · Legal Expenses	0.00	10,175.92	0.00	0.00	0.00
67190 · Miscellaneous Expense	0.00	-0.14	0.00	0.00	0.00
67200 · Office Expense	0.00	426.48	0.00	0.00	0.00
67210 · Postage & Shipping	0.00	2,875.00	0.00	0.00	0.00
67230 · Professional Services	0.00	5,407.50	0.00	0.00	0.00
67280 · Taxes & Licenses	0.00	61.07	0.00	0.00	0.00
67310 · Travel & Meals	0.00	933.11	0.00	0.00	0.00
67321 · Professional Fees - Tax Return	0.00	485.00	0.00	0.00	0.00
69500 · Administrative Expense	0.00	2,400.00	0.00	0.00	0.00
<b>Total 67000 · ADMINISTRATIVE SUPPORT</b>	<u>0.00</u>	<u>38,289.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through May 2011

	<u>R.A.L.</u> <u>(Endowment)</u>	<u>Operations</u>	<u>WPRRHS</u>	<u>Restricted/Restoration</u>	<u>WP Store</u>
<b>68000 · PUBLICATIONS</b>					
55000 · Train Sheet	0.00	1,436.00	0.00	0.00	0.00
68050 · Headlight	0.00	8,053.00	0.00	0.00	0.00
<b>Total 68000 · PUBLICATIONS</b>	<u>0.00</u>	<u>9,489.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>69000 · OPERATIONS</b>					
69400 · Volunteer Expense	0.00	4,133.84	0.00	0.00	0.00
69000 · OPERATIONS - Other	0.00	422.09	0.00	0.00	0.00
<b>Total 69000 · OPERATIONS</b>	<u>0.00</u>	<u>4,555.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>70000 · FACILITIES</b>					
70005 · Building Maintenance-Shop	0.00	4,007.45	0.00	0.00	0.00
70015 · Lights & Signage	0.00	59.05	0.00	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	118.96	0.00	0.00	0.00
70022 · Locks & Keys	0.00	132.99	0.00	0.00	0.00
70030 · Grounds Maintenance	0.00	206.89	0.00	0.00	0.00
70035 · Supplies	0.00	301.95	0.00	0.00	0.00
70500 · Utilities					
70510 · Gas & Propane	0.00	2,409.08	0.00	0.00	0.00
70520 · Electricity	0.00	3,893.26	0.00	0.00	0.00
70540 · Telephone	0.00	983.06	0.00	0.00	0.00
70550 · Water & Sewer & Trash	0.00	845.07	0.00	0.00	0.00
<b>Total 70500 · Utilities</b>	<u>0.00</u>	<u>8,130.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
70600 · Tools	0.00	230.29	0.00	0.00	0.00
<b>Total 70000 · FACILITIES</b>	<u>0.00</u>	<u>13,188.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	<u>7,132.56</u>	<u>79,705.70</u>	<u>0.00</u>	<u>3,894.15</u>	<u>25,770.75</u>
<b>Net Ordinary Income</b>	<u>-1,807.56</u>	<u>-43,607.36</u>	<u>881.00</u>	<u>-1,124.20</u>	<u>-10,761.21</u>
<b>Net Income</b>	<u><u>-1,807.56</u></u>	<u><u>-43,607.36</u></u>	<u><u>881.00</u></u>	<u><u>-1,124.20</u></u>	<u><u>-10,761.21</u></u>

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through May 2011

Ordinary Income/Expense	<u>Jan - May 11</u>	<u>Jan - May 10</u>
<b>Income</b>		
<b>40300 - Contributions</b>		
40310 - Donations - Member	6,945.00	6,100.00
40320 - Donations - Public	2,006.00	3,566.10
40355 - FUNDRAISERS	50.00	0.00
40363 - END OF YEAR FUNDRAISING	13,120.00	0.00
40300 - Contributions - Other	55.00	1,508.64
<b>Total 40300 - Contributions</b>	<u>22,176.00</u>	<u>11,174.74</u>
<b>40400 - Restricted Contributions</b>		
40405 - Building Fund	1,000.00	0.00
40409 - Archives & Library	275.00	50.00
40410 - Equipment - Restoration	435.00	0.00
40421 - 09-10 WP Centennial Locomotive	0.00	250.00
40422 - STEAM DEPT WP 165	369.95	577.00
40455 - MIL W 5057	0.00	25.00
40460 - UP Business Car #105	0.00	250.00
40470 - C.T.C.	100.00	25.00
40600 - Zephyr Project	600.00	150.00
40400 - Restricted Contributions - Other	0.00	100.00
<b>Total 40400 - Restricted Contributions</b>	<u>2,779.95</u>	<u>1,427.00</u>
<b>41000 - Membership Dues</b>		
41100 - Membership - Life	180.00	0.00
41200 - Regular - Renewal	9,160.00	8,330.00
41300 - Regular - New	865.00	715.00
41000 - Membership Dues - Other	0.00	105.91
<b>Total 41000 - Membership Dues</b>	<u>10,205.00</u>	<u>9,150.91</u>
<b>43000 - WP STORE SALES</b>		
43001 - Apparel	1,784.21	2,181.42
43002 - Hats	354.35	480.67
43003 - Pictures & Prints	507.59	1,076.85
43004 - Books & A/V Media	1,577.01	3,632.38
43005 - Magazines	32.50	43.09
43006 - Calendars	36.85	0.00
43007 - Models	7,432.64	2,597.25
43008 - Gift Items	583.05	624.82
43009 - Children's Items	668.92	508.18
43010 - Food & Drink Sales	138.55	256.79
43014 - FRRS Publications	151.61	158.00
43016 - Consignment	315.82	847.37
43200 - Mail Order	235.52	0.00
43400 - Shows - Merchandise	0.00	1,130.00
43450 - Shipping	183.12	343.68
43500 - HEADLIGHT	117.00	487.70
43000 - WP STORE SALES - Other	0.00	60.00
<b>Total 43000 - WP STORE SALES</b>	<u>14,118.74</u>	<u>14,428.20</u>

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through May 2011

	<u>Jan - May 11</u>	<u>Jan - May 10</u>
43501 · Headlight to Retailers	1,386.40	276.81
44000 · Museum Operations		
44200 · Train Ride Tickets	340.00	424.00
44300 · Museum Admissions	2,832.00	0.00
44500 · Special Events	0.00	200.00
<b>Total 44000 · Museum Operations</b>	<u>3,172.00</u>	<u>624.00</u>
44100 · R.A.L.	5,500.00	4,532.50
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	0.00	6,005.00
<b>Total 45000 · Asset Sales Income</b>	<u>0.00</u>	<u>6,005.00</u>
46000 · Rental Income	2,100.00	1,500.00
46500 · Dividend - Interest Securities	596.74	0.00
46700 · Miscellaneous Income	0.00	184.00
46800 · WPRRHS Conventions	881.00	0.00
<b>Total Income</b>	<u>62,915.83</u>	<u>49,303.16</u>
<b>Gross Profit</b>	62,915.83	49,303.16
<b>Expense</b>		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	598.21	88.00
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	128.80	0.00
51023 · Vehicle Maintenance	1,014.59	0.00
51020 · Equipment Maintenance - Other	407.17	0.00
<b>Total 51020 · Equipment Maintenance</b>	<u>1,550.56</u>	<u>0.00</u>
51040 · Supplies	1,097.72	568.31
51050 · Services - Outside	232.38	0.00
51055 · Batteries	483.91	0.00
51060 · Tools	1,200.00	0.00
51065 · Parts	867.52	0.00
51080 · Welding Supplies	254.49	669.42
<b>Total 51000 · MECHANICAL DEPARTMENT</b>	<u>6,284.79</u>	<u>1,325.73</u>
52000 · Aquisition / Deaquisition		
52010 · Transportation	825.00	0.00
52030 · Storage/ Security	635.00	381.00
<b>Total 52000 · Aquisition / Deaquisition</b>	<u>1,460.00</u>	<u>381.00</u>
53000 · WP STORE		
53002 · Advertising	33.33	0.00
53008 · Licenses & Taxes	77.00	20.00
53010 · Merchandise	13,734.13	14,008.99
53015 · Miscellaneous	3,993.47	188.47
53020 · Postage & Shipping	621.96	373.82

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through May 2011

	<u>Jan - May 11</u>	<u>Jan - May 10</u>
53030 · Office Expense	615.75	128.12
53031 · Cash over/short	23.96	-138.41
53035 · Shows		
53035-1 · Mileage	0.00	89.00
53035-2 · Lodging/ Meals	1,264.31	113.30
53035-4 · Travel	0.00	78.00
53035 · Shows - Other	1,059.69	20.87
<b>Total 53035 · Shows</b>	<b>2,324.00</b>	<b>301.17</b>
53039 · Supplies	619.63	325.96
53050 · Payroll Expense	3,620.64	987.50
53055 · Subscriptions & Dues	150.00	214.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	64.91	464.33
<b>Total 57000 · BEANERY EXPENSE</b>	<b>64.91</b>	<b>464.33</b>
<b>Total 53000 · WP STORE</b>	<b>25,878.78</b>	<b>16,873.95</b>
54000 · R.A.L. EXPENSES		
54020 · Equipment Maintenance & Repair	0.00	33.05
54030 · Payroll Expense	20.00	210.00
<b>Total 54000 · R.A.L. EXPENSES</b>	<b>20.00</b>	<b>243.05</b>
54090 · Special Events Expenses		
54093 · Santa Train Expense	128.19	257.18
<b>Total 54090 · Special Events Expenses</b>	<b>128.19</b>	<b>257.18</b>
56000 · RESTORATION/MAJOR PROJECTS		
56200 · Steam Dept WP 165	3,592.40	791.58
56250 · WP #725 & #721	53.30	0.00
56490 · Zephyr Project	0.00	137.98
<b>Total 56000 · RESTORATION/MAJOR PROJECTS</b>	<b>3,645.70</b>	<b>929.56</b>
56600 · Fund Raising Expense	2,220.89	248.85
58000 · Library	248.45	0.00
65600 · Payroll Expenses	11,093.74	12,711.06
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	102.80	100.00
67010 · Advertising	2,028.72	1,374.00
67040 · Bank Service Charges	851.02	1,674.25
67045 · Board Meetings	519.00	616.39
67070 · Building Maintenance	124.10	0.00
67079 · Contract Services	249.95	1,355.18
67086 · ELECTION COSTS	424.50	764.26
67090 · Dues & Subscriptions	759.39	902.70
67160 · Gas & Diesel	135.00	0.00
67170 · Insurance	10,331.22	9,961.36
67180 · Legal Expenses	10,175.92	2,855.00
67190 · Miscellaneous Expense	-0.14	0.00

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through May 2011

	<u>Jan - May 11</u>	<u>Jan - May 10</u>
67200 · Office Expense	426.48	144.23
67210 · Postage & Shipping	2,875.00	308.00
67230 · Professional Services	5,407.50	5,338.14
67280 · Taxes & Licenses	61.07	183.94
67310 · Travel & Meals	933.11	0.00
67321 · Professional Fees - Tax Return	485.00	800.00
69500 · Administrative Expense	2,400.00	0.00
<b>Total 67000 · ADMINISTRATIVE SUPPORT</b>	<u>38,289.64</u>	<u>26,377.45</u>
<b>68000 · PUBLICATIONS</b>		
55000 · Train Sheet	1,436.00	3,347.00
68050 · Headlight	8,053.00	0.00
<b>Total 68000 · PUBLICATIONS</b>	<u>9,489.00</u>	<u>3,347.00</u>
<b>69000 · OPERATIONS</b>		
69100 · Office	0.00	367.70
69400 · Volunteer Expense	4,133.84	120.00
69000 · OPERATIONS - Other	422.09	0.00
<b>Total 69000 · OPERATIONS</b>	<u>4,555.93</u>	<u>487.70</u>
<b>70000 · FACILITIES</b>		
70005 · Building Maintenance-Shop	4,007.45	101.99
70015 · Lights & Signage	59.05	0.00
70020 · Lounge, Sleeper and Shower Car	118.96	100.24
70022 · Locks & Keys	132.99	0.00
70030 · Grounds Maintenance	206.89	73.57
70035 · Supplies	301.95	217.70
70500 · Utilities		
70510 · Gas & Propane	2,409.08	2,302.03
70520 · Electricity	3,893.26	4,682.44
70540 · Telephone	983.06	943.58
70550 · Water & Sewer & Trash	845.07	761.40
<b>Total 70500 · Utilities</b>	<u>8,130.47</u>	<u>8,689.45</u>
70600 · Tools	230.29	0.00
<b>Total 70000 · FACILITIES</b>	<u>13,188.05</u>	<u>9,182.95</u>
<b>Total Expense</b>	<u>116,503.16</u>	<u>72,365.48</u>
<b>Net Ordinary Income</b>	<u>-53,587.33</u>	<u>-23,062.32</u>
<b>Net Income</b>	<u><u>-53,587.33</u></u>	<u><u>-23,062.32</u></u>