

Feather River Rail Society

Balance Sheet

As of June 30, 2011

	<u>Jun 30, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	302.99
11000 - Bank of America General Account	14,855.46
11003 - WPRRHS Bank of America	6,794.54
Total Checking/Savings	<u>21,952.99</u>
Other Current Assets	
11620 - Investment Acct.	
11621 - Investment Account -Endowment	15,223.09
11620 - Investment Acct. - Other	22,439.25
Total 11620 - Investment Acct.	<u>37,662.34</u>
13000 - Gift Shop Inventory	40,643.12
13600 - Other Current Assets	
13670 - DEPOSITS	1,722.59
Total 13600 - Other Current Assets	<u>1,722.59</u>
Total Other Current Assets	<u>80,028.05</u>
Total Current Assets	101,981.04
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	
13661 - Endowment Assets	180,084.00
13660 - Historical Collection - Other	1,991,609.81
Total 13660 - Historical Collection	<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
Total 14000 - Land	<u>56,690.00</u>
Total Fixed Assets	<u>2,289,482.63</u>
TOTAL ASSETS	<u><u>2,391,463.67</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	<u>3,040.35</u>

Feather River Rail Society

Balance Sheet

As of June 30, 2011

	<u>Jun 30, 11</u>
Total Credit Cards	3,040.35
Other Current Liabilities	
21000 · Payroll Liabilities	2,060.95
2110 · Direct Deposit Liabilities	-962.71
22000 · Sales Tax Payable	1,194.12
23000 · Gift Certificates	<u>21,878.58</u>
Total Other Current Liabilities	<u>24,170.94</u>
Total Current Liabilities	<u>27,211.29</u>
Total Liabilities	27,211.29
Equity	
Prior Period Adjustment	-3,716.86
38000 · Unrealized Gains/Losses	1,343.50
39000 · Retained Earnings	2,124,082.46
39100 · Temporarily Restricted	95,738.50
39200 · Permanently Restricted	189,975.00
Net Income	<u>-43,170.22</u>
Total Equity	<u>2,364,252.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,391,463.67</u></u>

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

	Operations	
	Jan - Jun 11	Budget
Ordinary Income/Expense		
Income		
40300 · Contributions		
40310 · Donations - Member	9,120.00	10,000.00
40320 · Donations - Public	2,579.14	4,000.00
40355 · FUNDRAISERS	0.00	10,000.00
40363 · END OF YEAR FUNDRAISING	13,120.00	20,000.00
40370 · SANTA TRAIN DONATIONS	0.00	500.00
42200 · Endowment Annual Transfer	0.00	9,499.00
Total 40300 · Contributions	24,819.14	53,999.00
41000 · Membership Dues		
41100 · Membership - Life	790.00	1,000.00
41200 · Regular - Renewal	11,400.00	20,000.00
41300 · Regular - New	1,145.00	3,000.00
Total 41000 · Membership Dues	13,335.00	24,000.00
43501 · Headlight to Retailers	2,256.50	700.00
44000 · Museum Operations		
44200 · Train Ride Tickets	974.00	5,500.00
44300 · Museum Admissions	5,388.00	42,000.00
44500 · Special Events	0.00	9,000.00
Total 44000 · Museum Operations	6,362.00	56,500.00
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	0.00	6,000.00
Total 45000 · Asset Sales Income	0.00	6,000.00
46000 · Rental Income	2,100.00	3,600.00
46500 · Dividend - Interest Securities	650.32	1,000.00
Total Income	49,522.96	145,799.00
Gross Profit	49,522.96	145,799.00
Expense		
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	635.00	900.00
Total 52000 · Aquisition / Deaquisition	635.00	900.00
54090 · Special Events Expenses		
54093 · Santa Train Expense	128.19	500.00
Total 54090 · Special Events Expenses	128.19	500.00
55501 · Admission Supplies	0.00	1,800.00
56600 · Fund Raising Expense	2,266.80	4,000.00
65600 · Payroll Expenses	11,199.00	11,800.00
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	102.80	650.00
67010 · Advertising	2,741.64	3,000.00
67040 · Bank Service Charges	1,231.35	4,500.00
67045 · Board Meetings	519.00	500.00
67079 · Contract Services	299.94	3,000.00

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

	<u>Operations</u>	
	<u>Jan - Jun 11</u>	<u>Budget</u>
67086 · ELECTION COSTS	424.50	800.00
67090 · Dues & Subscriptions	759.39	500.00
67160 · Gas & Diesel	135.00	2,000.00
67170 · Insurance	11,563.87	17,000.00
67180 · Legal Expenses	11,273.92	21,000.00
67200 · Office Expense	502.93	200.00
67210 · Postage & Shipping	2,962.86	900.00
67220 · Printing	0.00	500.00
67230 · Professional Services	6,378.75	13,000.00
67280 · Taxes & Licenses	61.07	100.00
67321 · Professional Fees - Tax Return	485.00	800.00
67600 · Web Site Expenses	0.00	140.00
69500 · Administrative Expense	3,200.00	8,000.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>42,642.02</u>	<u>76,590.00</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	1,436.00	5,800.00
68050 · Headlight	8,053.00	12,300.00
Total 68000 · PUBLICATIONS	<u>9,489.00</u>	<u>18,100.00</u>
69000 · OPERATIONS		
69400 · Volunteer Expense	5,244.19	6,000.00
69000 · OPERATIONS - Other	422.09	
Total 69000 · OPERATIONS	<u>5,666.28</u>	<u>6,000.00</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	4,711.12	8,000.00
70015 · Lights & Signage	59.05	3,000.00
70020 · Lounge, Sleeper and Shower Car	118.96	500.00
70022 · Locks & Keys	132.99	100.00
70025 · Fence	0.00	2,000.00
70030 · Grounds Maintenance	206.89	3,000.00
70035 · Supplies	340.94	2,000.00
70500 · Utilities		
70510 · Gas & Propane	2,409.08	3,000.00
70520 · Electricity	4,632.01	11,000.00
70540 · Telephone	1,152.34	2,300.00
70550 · Water & Sewer & Trash	1,011.50	2,500.00
Total 70500 · Utilities	<u>9,204.93</u>	<u>18,800.00</u>
70600 · Tools	230.29	
Total 70000 · FACILITIES	<u>15,005.17</u>	<u>37,400.00</u>
Total Expense	<u>87,031.46</u>	<u>157,090.00</u>
Net Ordinary Income	<u>-37,508.50</u>	<u>-11,291.00</u>
Net Income	<u><u>-37,508.50</u></u>	<u><u>-11,291.00</u></u>

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

Ordinary Income/Expense	R.A.L.					TOTAL
	(Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store	
Income						
40300 - Contributions						
40310 - Donations - Member	0.00	9,120.00	0.00	0.00	0.00	9,120.00
40320 - Donations - Public	0.00	2,579.14	0.00	0.00	0.00	2,579.14
40363 - END OF YEAR FUNDRAISING	0.00	13,120.00	0.00	0.00	0.00	13,120.00
Total 40300 - Contributions	0.00	24,819.14	0.00	0.00	0.00	24,819.14
40400 - Restricted Contributions						
40405 - Building Fund	0.00	0.00	0.00	1,000.00	0.00	1,000.00
40409 - Archives & Library	0.00	0.00	0.00	304.99	0.00	304.99
40410 - Equipment - Restoration	0.00	0.00	0.00	425.00	0.00	425.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	1,389.95	0.00	1,389.95
40470 - C.T.C.	0.00	0.00	0.00	100.00	0.00	100.00
40600 - Zephyr Project	0.00	0.00	0.00	600.00	0.00	600.00
40612 - Tidewater Locomotives	0.00	0.00	0.00	10.00	0.00	10.00
Total 40400 - Restricted Contributions	0.00	0.00	0.00	3,829.94	0.00	3,829.94
41000 - Membership Dues						
41100 - Membership - Life	0.00	790.00	0.00	0.00	0.00	790.00
41200 - Regular - Renewal	0.00	11,400.00	0.00	0.00	0.00	11,400.00
41300 - Regular - New	0.00	1,145.00	0.00	0.00	0.00	1,145.00
Total 41000 - Membership Dues	0.00	13,335.00	0.00	0.00	0.00	13,335.00
43000 - WP STORE SALES						
43001 - Apparel	0.00	0.00	0.00	0.00	3,990.62	3,990.62
43002 - Hats	0.00	0.00	0.00	0.00	884.82	884.82
43003 - Pictures & Prints	0.00	0.00	0.00	0.00	1,224.15	1,224.15
43004 - Books & A/V Media	0.00	0.00	0.00	0.00	3,300.05	3,300.05
43005 - Magazines	0.00	0.00	0.00	0.00	142.85	142.85
43006 - Calendars	0.00	0.00	0.00	0.00	106.60	106.60
43007 - Models	0.00	0.00	0.00	0.00	8,090.64	8,090.64
43008 - Gift Items	0.00	0.00	0.00	0.00	1,522.96	1,522.96
43009 - Children's Items	0.00	0.00	0.00	0.00	1,368.69	1,368.69
43010 - Food & Drink Sales	0.00	0.00	0.00	0.00	494.73	494.73
43011 - At Cost Sales	0.00	0.00	0.00	0.00	30.00	30.00
43014 - FRRS Publications	0.00	0.00	0.00	0.00	191.11	191.11
43016 - Consignment	0.00	0.00	0.00	0.00	315.82	315.82

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

	R.A.L.					
	(Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store	TOTAL
43200 · Mail Order	0.00	0.00	0.00	0.00	315.47	315.47
43450 · Shipping	0.00	0.00	0.00	0.00	221.92	221.92
43500 · HEADLIGHT	0.00	0.00	0.00	0.00	356.95	356.95
Total 43000 · WP STORE SALES	0.00	0.00	0.00	0.00	22,557.38	22,557.38
43501 · Headlight to Retailers	0.00	2,256.50	0.00	0.00	0.00	2,256.50
44000 · Museum Operations						
44200 · Train Ride Tickets	0.00	974.00	0.00	0.00	0.00	974.00
44300 · Museum Admissions	0.00	5,388.00	0.00	0.00	0.00	5,388.00
Total 44000 · Museum Operations	0.00	6,362.00	0.00	0.00	0.00	6,362.00
44100 · R.A.L.	11,725.00	0.00	0.00	0.00	0.00	11,725.00
46000 · Rental Income	0.00	2,100.00	0.00	0.00	0.00	2,100.00
46500 · Dividend - Interest Securities	0.00	650.32	0.00	0.00	0.00	650.32
46800 · WPRRHS Conventions						
46801 · Raffle	0.00	0.00	741.00	0.00	0.00	741.00
46802 · Auction	0.00	0.00	690.00	0.00	0.00	690.00
46800 · WPRRHS Conventions - Other	0.00	0.00	7,334.00	0.00	0.00	7,334.00
Total 46800 · WPRRHS Conventions	0.00	0.00	8,765.00	0.00	0.00	8,765.00
Total Income	11,725.00	49,522.96	8,765.00	3,829.94	22,557.38	96,400.28
Gross Profit	11,725.00	49,522.96	8,765.00	3,829.94	22,557.38	96,400.28
Expense						
51000 · MECHANICAL DEPARTMENT						
51010 · Fuel - Operations	598.21	0.00	0.00	0.00	0.00	598.21
51020 · Equipment Maintenance						
51021 · Case Backhoe/ Loader	128.80	0.00	0.00	0.00	0.00	128.80
51023 · Vehicle Maintenance	1,034.03	0.00	0.00	0.00	0.00	1,034.03
51020 · Equipment Maintenance - Other	407.17	0.00	0.00	0.00	0.00	407.17
Total 51020 · Equipment Maintenance	1,570.00	0.00	0.00	0.00	0.00	1,570.00
51040 · Supplies	1,114.72	0.00	0.00	0.00	0.00	1,114.72
51050 · Services - Outside	752.07	0.00	0.00	0.00	0.00	752.07
51055 · Batteries	483.91	0.00	0.00	0.00	0.00	483.91
51060 · Tools	1,282.37	0.00	0.00	0.00	0.00	1,282.37
51065 · Parts	1,126.68	0.00	0.00	0.00	0.00	1,126.68

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

	R.A.L.					
	(Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store	TOTAL
51080 · Welding Supplies	254.49	0.00	0.00	0.00	0.00	254.49
Total 51000 · MECHANICAL DEPARTMENT	7,182.45	0.00	0.00	0.00	0.00	7,182.45
52000 · Aquisition / Deaquisition						
52010 · Transportation	825.00	0.00	0.00	0.00	0.00	825.00
52030 · Storage/ Security	0.00	635.00	0.00	0.00	0.00	635.00
Total 52000 · Aquisition / Deaquisition	825.00	635.00	0.00	0.00	0.00	1,460.00
53000 · WP STORE						
53002 · Advertising	0.00	0.00	0.00	0.00	33.33	33.33
53005 · Bank Charges	0.00	0.00	0.00	0.00	2.50	2.50
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	77.00	77.00
53010 · Merchandise	0.00	0.00	0.00	0.00	17,366.99	17,366.99
53015 · Miscellaneous	0.00	0.00	0.00	0.00	3,993.47	3,993.47
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	621.96	621.96
53030 · Office Expense	0.00	0.00	0.00	0.00	678.09	678.09
53031 · Cash over/short	0.00	0.00	0.00	0.00	2.93	2.93
53035 · Shows						
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	1,264.31	1,264.31
53035 · Shows - Other	0.00	0.00	0.00	0.00	1,059.69	1,059.69
Total 53035 · Shows	0.00	0.00	0.00	0.00	2,324.00	2,324.00
53039 · Supplies	0.00	0.00	0.00	0.00	619.63	619.63
53050 · Payroll Expense	0.00	0.00	0.00	0.00	6,685.64	6,685.64
53055 · Subscriptions & Dues	0.00	0.00	0.00	0.00	150.00	150.00
57000 · BEANERY EXPENSE						
57020 · Beanery Supplies	0.00	0.00	0.00	0.00	64.91	64.91
Total 57000 · BEANERY EXPENSE	0.00	0.00	0.00	0.00	64.91	64.91
Total 53000 · WP STORE	0.00	0.00	0.00	0.00	32,620.45	32,620.45
54000 · R.A.L. EXPENSES						
54020 · Equipment Maintenance & Repair	26.10	0.00	0.00	0.00	0.00	26.10
54030 · Payroll Expense	70.00	0.00	0.00	0.00	0.00	70.00
Total 54000 · R.A.L. EXPENSES	96.10	0.00	0.00	0.00	0.00	96.10
54090 · Special Events Expenses						
54093 · Santa Train Expense	0.00	128.19	0.00	0.00	0.00	128.19

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

	R.A.L.					
	(Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store	TOTAL
54500 · WPRRHS	0.00	0.00	5,090.85	0.00	0.00	5,090.85
Total 54090 · Special Events Expenses	0.00	128.19	5,090.85	0.00	0.00	5,219.04
56000 · RESTORATION/MAJOR PROJECTS						
56200 · Steam Dept WP 165	0.00	0.00	0.00	5,592.40	0.00	5,592.40
56250 · WP #725 & #721	0.00	0.00	0.00	53.30	0.00	53.30
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	0.00	0.00	5,645.70	0.00	5,645.70
56600 · Fund Raising Expense	0.00	2,266.80	0.00	0.00	0.00	2,266.80
58000 · Library	0.00	0.00	0.00	248.45	0.00	248.45
65600 · Payroll Expenses	10.02	11,199.00	0.00	0.00	245.48	11,454.50
67000 · ADMINISTRATIVE SUPPORT						
67005 · AAR FEES	0.00	102.80	0.00	0.00	0.00	102.80
67010 · Advertising	0.00	2,741.64	0.00	0.00	0.00	2,741.64
67040 · Bank Service Charges	0.00	1,231.35	64.00	0.00	0.00	1,295.35
67045 · Board Meetings	0.00	519.00	0.00	0.00	0.00	519.00
67079 · Contract Services	0.00	299.94	0.00	0.00	0.00	299.94
67086 · ELECTION COSTS	0.00	424.50	0.00	0.00	0.00	424.50
67090 · Dues & Subscriptions	0.00	759.39	0.00	0.00	0.00	759.39
67160 · Gas & Diesel	0.00	135.00	0.00	0.00	0.00	135.00
67170 · Insurance	0.00	11,563.87	0.00	0.00	0.00	11,563.87
67180 · Legal Expenses	0.00	11,273.92	0.00	0.00	0.00	11,273.92
67200 · Office Expense	0.00	502.93	0.00	0.00	0.00	502.93
67210 · Postage & Shipping	0.00	2,962.86	0.00	0.00	0.00	2,962.86
67230 · Professional Services	0.00	6,378.75	0.00	0.00	0.00	6,378.75
67280 · Taxes & Licenses	0.00	61.07	0.00	0.00	0.00	61.07
67310 · Travel & Meals	0.00	933.11	0.00	328.40	0.00	1,261.51
67321 · Professional Fees - Tax Return	0.00	485.00	0.00	0.00	0.00	485.00
69500 · Administrative Expense	0.00	3,200.00	0.00	0.00	0.00	3,200.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	43,575.13	64.00	328.40	0.00	43,967.53
68000 · PUBLICATIONS						
55000 · Train Sheet	0.00	1,436.00	0.00	0.00	0.00	1,436.00
68050 · Headlight	0.00	8,053.00	0.00	0.00	0.00	8,053.00
Total 68000 · PUBLICATIONS	0.00	9,489.00	0.00	0.00	0.00	9,489.00
69000 · OPERATIONS						
69400 · Volunteer Expense	0.00	4,311.08	0.00	0.00	0.00	4,311.08

Feather River Rail Society Profit & Loss by Class

January through June 2011

	R.A.L.					
	(Endowment)	Operations	WPRRHS	Restricted/Restoration	WP Store	TOTAL
69000 · OPERATIONS - Other	0.00	422.09	0.00	0.00	0.00	422.09
Total 69000 · OPERATIONS	0.00	4,733.17	0.00	0.00	0.00	4,733.17
70000 · FACILITIES						
70005 · Building Maintenance-Shop	0.00	4,711.12	0.00	0.00	0.00	4,711.12
70015 · Lights & Signage	0.00	59.05	0.00	0.00	0.00	59.05
70020 · Lounge, Sleeper and Shower Car	0.00	118.96	0.00	182.14	0.00	301.10
70022 · Locks & Keys	0.00	132.99	0.00	0.00	0.00	132.99
70030 · Grounds Maintenance	0.00	206.89	0.00	0.00	0.00	206.89
70035 · Supplies	0.00	340.94	0.00	0.00	0.00	340.94
70500 · Utilities						
70510 · Gas & Propane	0.00	2,409.08	0.00	0.00	0.00	2,409.08
70520 · Electricity	0.00	4,632.01	0.00	0.00	0.00	4,632.01
70540 · Telephone	0.00	1,152.34	0.00	0.00	0.00	1,152.34
70550 · Water & Sewer & Trash	0.00	1,011.50	0.00	0.00	0.00	1,011.50
Total 70500 · Utilities	0.00	9,204.93	0.00	0.00	0.00	9,204.93
70600 · Tools	0.00	230.29	0.00	0.00	0.00	230.29
Total 70000 · FACILITIES	0.00	15,005.17	0.00	182.14	0.00	15,187.31
Total Expense	8,113.57	87,031.46	5,154.85	6,404.69	32,865.93	139,570.50
Net Ordinary Income	3,611.43	-37,508.50	3,610.15	-2,574.75	-10,308.55	-43,170.22
Net Income	3,611.43	-37,508.50	3,610.15	-2,574.75	-10,308.55	-43,170.22

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

Ordinary Income/Expense	<u>Jan - Jun 11</u>	<u>Jan - Jun 10</u>
Income		
40300 - Contributions		
40310 - Donations - Member	9,120.00	8,125.00
40320 - Donations - Public	2,579.14	4,443.36
40363 - END OF YEAR FUNDRAISING	13,120.00	0.00
40300 - Contributions - Other	0.00	1,710.64
Total 40300 - Contributions	24,819.14	14,279.00
40400 - Restricted Contributions		
40405 - Building Fund	1,000.00	0.00
40409 - Archives & Library	304.99	1,068.00
40410 - Equipment - Restoration	425.00	0.00
40421 - 09-10 WP Centennial Locomotive	0.00	250.00
40422 - STEAM DEPT WP 165	1,389.95	2,012.00
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	2,325.00
40612 - Tidewater Locomotives	10.00	0.00
40400 - Restricted Contributions - Other	0.00	150.00
Total 40400 - Restricted Contributions	3,829.94	6,105.00
41000 - Membership Dues		
41100 - Membership - Life	790.00	0.00
41200 - Regular - Renewal	11,400.00	11,000.00
41300 - Regular - New	1,145.00	960.00
41000 - Membership Dues - Other	0.00	105.91
Total 41000 - Membership Dues	13,335.00	12,065.91
43000 - WP STORE SALES		
43001 - Apparel	3,990.62	6,069.12
43002 - Hats	884.82	1,070.28
43003 - Pictures & Prints	1,224.15	2,013.95
43004 - Books & A/V Media	3,300.05	5,191.76
43005 - Magazines	142.85	72.84
43006 - Calendars	106.60	0.00
43007 - Models	8,090.64	3,819.90
43008 - Gift Items	1,522.96	1,609.43
43009 - Children's Items	1,368.69	1,699.42
43010 - Food & Drink Sales	494.73	603.54
43011 - At Cost Sales	30.00	0.00
43014 - FRRS Publications	191.11	197.56
43016 - Consignment	315.82	1,050.27
43200 - Mail Order	315.47	0.00
43400 - Shows - Merchandise	0.00	1,130.00
43450 - Shipping	221.92	485.25
43500 - HEADLIGHT	356.95	608.15
43000 - WP STORE SALES - Other	0.00	60.00

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

	<u>Jan - Jun 11</u>	<u>Jan - Jun 10</u>
Total 43000 · WP STORE SALES	22,557.38	25,681.47
43501 · Headlight to Retailers	2,256.50	506.01
44000 · Museum Operations		
44200 · Train Ride Tickets	974.00	888.00
44300 · Museum Admissions	5,388.00	0.00
44500 · Special Events	0.00	200.00
Total 44000 · Museum Operations	<u>6,362.00</u>	<u>1,088.00</u>
44100 · R.A.L.	11,725.00	11,029.78
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	0.00	6,005.00
Total 45000 · Asset Sales Income	<u>0.00</u>	<u>6,005.00</u>
46000 · Rental Income	2,100.00	2,800.00
46500 · Dividend - Interest Securities	650.32	1,134.66
46700 · Miscellaneous Income	0.00	184.00
46800 · WPRRHS Conventions		
46801 · Raffle	741.00	0.00
46802 · Auction	690.00	0.00
46800 · WPRRHS Conventions - Other	7,334.00	0.00
Total 46800 · WPRRHS Conventions	<u>8,765.00</u>	<u>0.00</u>
Total Income	<u>96,400.28</u>	<u>80,878.83</u>
Gross Profit	96,400.28	80,878.83
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	598.21	88.00
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	128.80	0.00
51022 · Forklift	0.00	230.00
51023 · Vehicle Maintenance	1,034.03	0.00
51020 · Equipment Maintenance - Other	407.17	165.30
Total 51020 · Equipment Maintenance	<u>1,570.00</u>	<u>395.30</u>
51040 · Supplies	1,114.72	802.36
51050 · Services - Outside	752.07	171.22
51055 · Batteries	483.91	83.31
51060 · Tools	1,282.37	0.00
51065 · Parts	1,126.68	0.00
51080 · Welding Supplies	254.49	787.74
Total 51000 · MECHANICAL DEPARTMENT	<u>7,182.45</u>	<u>2,327.93</u>
52000 · Aquisition / Deaquisition		
52010 · Transportation	825.00	0.00
52030 · Storage/ Security	635.00	508.00
Total 52000 · Aquisition / Deaquisition	<u>1,460.00</u>	<u>508.00</u>

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

	<u>Jan - Jun 11</u>	<u>Jan - Jun 10</u>
53000 - WP STORE		
53002 - Advertising	33.33	0.00
53005 - Bank Charges	2.50	0.00
53008 - Licenses & Taxes	77.00	20.00
53010 - Merchandise	17,366.99	22,499.29
53015 - Miscellaneous	3,993.47	225.52
53020 - Postage & Shipping	621.96	972.95
53030 - Office Expense	678.09	302.39
53031 - Cash over/short	2.93	-225.70
53035 - Shows		
53035-1 - Mileage	0.00	136.00
53035-2 - Lodging/ Meals	1,264.31	285.90
53035-4 - Travel	0.00	147.20
53035 - Shows - Other	1,059.69	20.87
Total 53035 - Shows	<u>2,324.00</u>	<u>589.97</u>
53039 - Supplies	619.63	355.96
53050 - Payroll Expense	6,685.64	1,707.50
53055 - Subscriptions & Dues	150.00	214.00
57000 - BEANERY EXPENSE		
57020 - Beanery Supplies	64.91	464.33
Total 57000 - BEANERY EXPENSE	<u>64.91</u>	<u>464.33</u>
Total 53000 - WP STORE	32,620.45	27,126.21
54000 - R.A.L. EXPENSES		
54020 - Equipment Maintenance & Repair	26.10	33.05
54030 - Payroll Expense	70.00	430.00
Total 54000 - R.A.L. EXPENSES	<u>96.10</u>	<u>463.05</u>
54070 - Excursion Train Expenses		
54080 - Expenses - Other	0.00	18.80
Total 54070 - Excursion Train Expenses	<u>0.00</u>	<u>18.80</u>
54090 - Special Events Expenses		
54093 - Santa Train Expense	128.19	257.18
54500 - WPRRHS	5,090.85	0.00
54090 - Special Events Expenses - Other	0.00	539.92
Total 54090 - Special Events Expenses	<u>5,219.04</u>	<u>797.10</u>
56000 - RESTORATION/MAJOR PROJECTS		
56100 - WP #2001	0.00	2,704.70
56200 - Steam Dept WP 165	5,592.40	791.58
56250 - WP #725 & #721	53.30	0.00
56275 - Baggage Car #5653	0.00	38.94
56400 - UP Business Car #105	0.00	226.76
56490 - Zephyr Project	0.00	1,961.60
Total 56000 - RESTORATION/MAJOR PROJECTS	<u>5,645.70</u>	<u>5,723.58</u>

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

	<u>Jan - Jun 11</u>	<u>Jan - Jun 10</u>
56600 · Fund Raising Expense	2,266.80	248.85
58000 · Library	248.45	0.00
65600 · Payroll Expenses	11,454.50	15,499.73
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	102.80	100.00
67010 · Advertising	2,741.64	2,002.50
67020 · Automobile Expense	0.00	111.00
67040 · Bank Service Charges	1,295.35	2,133.29
67045 · Board Meetings	519.00	807.19
67079 · Contract Services	299.94	1,604.17
67086 · ELECTION COSTS	424.50	764.26
67090 · Dues & Subscriptions	759.39	1,032.70
67160 · Gas & Diesel	135.00	321.94
67170 · Insurance	11,563.87	11,535.45
67180 · Legal Expenses	11,273.92	7,855.00
67184 · Membership Expense		
67186 · MEMBERSHIP DINNER	0.00	92.80
Total 67184 · Membership Expense	<u>0.00</u>	<u>92.80</u>
67190 · Miscellaneous Expense	0.00	16.04
67200 · Office Expense	502.93	263.29
67210 · Postage & Shipping	2,962.86	396.00
67220 · Printing	0.00	1,554.32
67230 · Professional Services	6,378.75	7,150.14
67280 · Taxes & Licenses	61.07	183.94
67310 · Travel & Meals	328.40	87.93
67321 · Professional Fees - Tax Return	485.00	800.00
69500 · Administrative Expense	3,200.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>43,034.42</u>	<u>38,811.96</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	1,436.00	3,347.00
68050 · Headlight	8,053.00	0.00
Total 68000 · PUBLICATIONS	<u>9,489.00</u>	<u>3,347.00</u>
69000 · OPERATIONS		
69100 · Office	0.00	367.70
69400 · Volunteer Expense	5,244.19	189.80
69000 · OPERATIONS - Other	422.09	0.00
Total 69000 · OPERATIONS	<u>5,666.28</u>	<u>557.50</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	4,711.12	101.99
70015 · Lights & Signage	59.05	0.00
70020 · Lounge, Sleeper and Shower Car	301.10	208.38
70022 · Locks & Keys	132.99	0.00
70030 · Grounds Maintenance	206.89	73.57
70035 · Supplies	340.94	517.24

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

	<u>Jan - Jun 11</u>	<u>Jan - Jun 10</u>
70500 - Utilities		
70510 - Gas & Propane	2,409.08	2,302.03
70520 - Electricity	4,632.01	5,452.41
70540 - Telephone	1,152.34	1,125.63
70550 - Water & Sewer & Trash	1,011.50	922.68
Total 70500 - Utilities	<u>9,204.93</u>	<u>9,802.75</u>
70600 - Tools	230.29	0.00
Total 70000 - FACILITIES	<u>15,187.31</u>	<u>10,703.93</u>
Total Expense	<u>139,570.50</u>	<u>106,133.64</u>
Net Ordinary Income	<u>-43,170.22</u>	<u>-25,254.81</u>
Net Income	<u><u>-43,170.22</u></u>	<u><u>-25,254.81</u></u>

Feather River Rail Society Transaction List by Date June 2011

Type	Date	Num	Name	Memo	Amount
Check	06/02/2011	26804	Susan Scarlett	May Services	-971.25
Check	06/07/2011	26805	Portola Motor Parts	Acct. # 2154	-500.67
Check	06/07/2011	26806	A T & T	530 832-4131 994 8, 530 832-4532 853 1	-280.21
Check	06/07/2011	26807	Longfellow Building Supply	Acct. # 32400	-579.57
Check	06/07/2011	26808	City Of Portola	ACCT# WEST-000700-0000-01	-51.74
Check	06/07/2011	26809	State Farm Insurance	168 0552-A31-55	-58.93
Check	06/07/2011	26810	INTERMOUNTAIN DISPOSAL	FEARI	-114.69
Check	06/07/2011	26811	Leonards	Acct 1098	-26.86
Check	06/09/2011	26812	Quill Corporation	ACCT# C6569622	-253.19
Check	06/09/2011	26813	MELISSA & DOUG	CUSTOMER ID#44877	-507.17
Check	06/09/2011	26814	STEPHEN M. HAYES	INV# 254	-660.00
Check	06/09/2011	26815	A T & T	141 134-4131 196 1	-2.06
Check	06/09/2011	26816	DAVID T. LUDINGTON	Inv 1808	-1,098.00
Check	06/09/2011	26817	Shasta Cascade Wonderland Association	11-150MEM	-210.00
Check	06/09/2011	26818	TTX COMPANY		-335.64
Check	06/09/2011	26819	BRUCE BOWMAN		-182.14
Check	06/09/2011	26820	COLORADO RAILROAD MUSEUM	SALES RECEIPT # 145347	-294.65
Check	06/13/2011	26821	CUSTOM PORTABLE SANDBLASTING		-2,000.00
Check	06/15/2011	26822	HISTORIC RAILWAY CONSULTANTS	INV# 10009	-328.40
Check	06/21/2011	26826	Postmaster		-88.00
Check	06/25/2011			Service Charge	-377.33
Check	06/27/2011	26827	Steam Scenes	INV# 309383	-332.10
Check	06/27/2011	26828	LIBERTY ENERGY	Acct No. 2003955-8	-738.75
Check	06/27/2011	26829	GRAINGER	ACCT# 830822482	-68.01
Check	06/27/2011	26830	AFS/IBEX FINANCIAL SERVICES, INC.	ACCT# IBX-221655-1	-1,173.72
Check	06/27/2011	26831	TRI-CITY WEEKLY	ACCT#2096275	-275.00
Check	06/27/2011	26832	Coates Tire Center	Acct. A19-00282	-19.44
Check	06/27/2011	26833	HISTORIC SALES	CUSTOMER NO. 477153	-222.98
Check	06/27/2011	26834	Daylight Sales	INV#64135, 64083, 64134, 64160	-1,434.91
Check	06/27/2011	26835	WHITE RIVER PRODUCTIONS	CUST # 62104W	-75.10
Liability Check	06/27/2011	26836	SAN JOAQUIN DEPARTMENT OF CHILD SUF	0770147566-01	-100.00
Check	06/27/2011	26838	Rod McClure		-500.00
Check	06/27/2011	26837	Steve Habeck		-300.00
Check	06/30/2011			Service Charge	-3.00
					-14,163.51
Paycheck	06/01/2011	26802	EPLING, VICTORIA L		-55.89
Paycheck	06/01/2011	26803	WILSON, CODY E		-584.47
Liability Check	06/15/2011		QuickBooks Payroll Service	Created by Payroll Services on 06/13/2011	-913.96
Paycheck	06/16/2011		EPLING, DAVID W	Direct Deposit	0.00
Paycheck	06/16/2011	26824	EPLING, VICTORIA L		-897.23
Paycheck	06/16/2011	26823	GRUNINGER, RICHARD J		-37.26
Paycheck	06/16/2011	26825	SIMMONS, CRAIG W		-9.31
Liability Check	06/30/2011		QuickBooks Payroll Service	Created by Payroll Services on 06/27/2011	-963.96
					-3,462.08

Feather River Rail Society Transaction List by Date June 2011

Deposit	06/01/2011	Deposit	68.56
Deposit	06/02/2011	Deposit	23.49
Deposit	06/03/2011	Deposit	124.42
Deposit	06/04/2011	Deposit	225.74
Deposit	06/05/2011	Deposit	698.00
Deposit	06/06/2011	Deposit	10.07
Deposit	06/07/2011	Deposit	249.52
Deposit	06/08/2011	Deposit	8.00
Deposit	06/09/2011	Deposit	3,414.80
Deposit	06/09/2011	Deposit	62.02
Deposit	06/10/2011	Deposit	74.27
Deposit	06/11/2011	Deposit	201.86
Deposit	06/12/2011	Deposit	69.05
Deposit	06/13/2011	Deposit	205.51
Deposit	06/14/2011	Deposit	128.10
Deposit	06/16/2011	Deposit	1,453.22
Deposit	06/17/2011	Deposit	64.54
Deposit	06/18/2011	Deposit	214.66
Deposit	06/19/2011	Deposit	431.43
Deposit	06/20/2011	Deposit	140.83
Deposit	06/21/2011	Deposit	1,503.30
Deposit	06/21/2011	Deposit	62.10
Deposit	06/22/2011	Deposit	310.68
Deposit	06/23/2011	Deposit	150.56
Deposit	06/24/2011	Deposit	114.82
Deposit	06/25/2011	Deposit	427.54
Deposit	06/26/2011	Deposit	708.58
Deposit	06/27/2011	Deposit	230.92
Deposit	06/28/2011	Deposit	109.61
Deposit	06/29/2011	Deposit	1,292.00
Deposit	06/29/2011	Deposit	146.33
Deposit	06/30/2011	Deposit	143.08
		Credit Card deposits	12,620.36
			25,687.97

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

	Total WP Store	
	Jan - Jun 11	Budget
Income		
43000 · WP STORE SALES		
43001 · Apparel	3,990.62	14,000.00
43002 · Hats	884.82	3,500.00
43003 · Pictures & Prints	1,224.15	5,500.00
43004 · Books & A/V Media	3,300.05	10,000.00
43005 · Magazines	142.85	350.00
43006 · Calendars	106.60	600.00
43007 · Models	8,090.64	7,000.00
43008 · Gift Items	1,522.96	4,000.00
43009 · Children's Items	1,368.69	4,200.00
43010 · Food & Drink Sales	494.73	2,600.00
43011 · At Cost Sales	30.00	
43014 · FRRS Publications	191.11	400.00
43016 · Consignment	315.82	3,000.00
43200 · Mail Order	315.47	800.00
43400 · Shows - Merchandise	0.00	3,000.00
43450 · Shipping	221.92	800.00
43500 · HEADLIGHT	356.95	1,400.00
Total 43000 · WP STORE SALES	22,557.38	61,150.00
Total Income	22,557.38	61,150.00
Gross Profit	22,557.38	61,150.00
Expense		
53000 · WP STORE		
53002 · Advertising	33.33	
53005 · Bank Charges	2.50	
53006 · Bad checks	0.00	100.00
53008 · Licenses & Taxes	77.00	100.00
53010 · Merchandise	17,366.99	20,000.00
53015 · Miscellaneous	3,993.47	
53020 · Postage & Shipping	621.96	1,600.00
53030 · Office Expense	678.09	300.00
53031 · Cash over/short	2.93	
53035 · Shows		
53035-1 · Mileage	0.00	400.00
53035-2 · Lodging/ Meals	1,264.31	600.00
53035 · Shows - Other	1,059.69	
Total 53035 · Shows	2,324.00	1,000.00
53039 · Supplies	619.63	400.00
53050 · Payroll Expense	6,931.12	21,848.75
53055 · Subscriptions & Dues	150.00	250.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	64.91	2,000.00
57000 · BEANERY EXPENSE - Other	0.00	4,000.00
Total 57000 · BEANERY EXPENSE	64.91	6,000.00
Total 53000 · WP STORE	32,865.93	51,598.75
Total Expense	32,865.93	51,598.75
Net Ordinary Income	-10,308.55	9,551.25
Net Income	-10,308.55	9,551.25