

# Feather River Rail Society

## Balance Sheet

As of October 31, 2013

|  | <u>Oct 31, 13</u>   |
|--|---------------------|
| <b>ASSETS</b>                              |                     |
| <b>Current Assets</b>                      |                     |
| <b>Checking/Savings</b>                    |                     |
| 10000 · Cash on Hand                       | 400.00              |
| 11000 · Bank of America General Account    | 65,755.81           |
| 11003 · WPRRHS Bank of America             | 1,632.00            |
| 11210 · Internet Account B of A            | 8,028.04            |
| <b>Total Checking/Savings</b>              | <u>75,815.85</u>    |
| <b>Other Current Assets</b>                |                     |
| 11211 · Cash in PayPal Account             | 141.81              |
| 11620 · Investment Acct.                   |                     |
| 11621 · Investment Account -Endowment      | 32,686.52           |
| <b>Total 11620 · Investment Acct.</b>      | <u>32,686.52</u>    |
| 13000 · Gift Shop Inventory                | 41,491.42           |
| 13600 · Other Current Assets               |                     |
| 13670 · DEPOSITS                           | 250.00              |
| <b>Total 13600 · Other Current Assets</b>  | <u>250.00</u>       |
| <b>Total Other Current Assets</b>          | <u>74,569.75</u>    |
| <b>Total Current Assets</b>                | 150,385.60          |
| <b>Fixed Assets</b>                        |                     |
| 13620 · Office Equipment                   | 8,148.17            |
| 13621 · Office Fixtures                    | 15,115.05           |
| 13623 · Leasehold Improvements             | 110,409.97          |
| 13624 · Vehicles                           | 74,445.00           |
| 13660 · Historical Collection              |                     |
| 13661 · Endowment Assets                   | 180,084.00          |
| 13660 · Historical Collection - Other      | 2,226,609.81        |
| <b>Total 13660 · Historical Collection</b> | <u>2,406,693.81</u> |
| 13680 · Tools & Equipment                  | 67,839.63           |
| 13700 · Accumulated Depreciation           | -254,623.00         |
| 13980 · House - 4th Ave.                   | 24,000.00           |
| 14000 · Land                               |                     |
| 14080 · Land - 4th Ave.                    | 6,000.00            |
| 14100 · Land Improvements                  | 19,770.00           |
| 14000 · Land - Other                       | 36,920.00           |
| <b>Total 14000 · Land</b>                  | <u>62,690.00</u>    |
| <b>Total Fixed Assets</b>                  | 2,514,718.63        |

# Feather River Rail Society

## Balance Sheet

As of October 31, 2013

|  | <u>Oct 31, 13</u>                 |
|--|-----------------------------------|
| <b>TOTAL ASSETS</b>                    | <b><u><u>2,665,104.23</u></u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                                   |
| <b>Liabilities</b>                     |                                   |
| <b>Current Liabilities</b>             |                                   |
| <b>Credit Cards</b>                    |                                   |
| 26000 · CREDIT CARD PAYABLE            | 10,100.76                         |
| <b>Total Credit Cards</b>              | <u>10,100.76</u>                  |
| <b>Other Current Liabilities</b>       |                                   |
| 21000 · Payroll Liabilities            | 27.00                             |
| 22000 · Sales Tax Payable              | 135.19                            |
| 23000 · Gift Certificates              | 19,678.58                         |
| 28000 · Layaway                        | <u>100.00</u>                     |
| <b>Total Other Current Liabilities</b> | <u>19,940.77</u>                  |
| <b>Total Current Liabilities</b>       | <u>30,041.53</u>                  |
| <b>Total Liabilities</b>               | 30,041.53                         |
| <b>Equity</b>                          |                                   |
| 3050 · Suspense                        | 21,353.48                         |
| 38000 · Unrealized Gains/Losses        | 552.09                            |
| 39000 · Retained Earnings              | 2,310,526.30                      |
| 39100 · Temporarily Restricted         | 96,957.89                         |
| 39200 · Permanently Restricted         | 190,405.00                        |
| Net Income                             | <u>15,267.94</u>                  |
| <b>Total Equity</b>                    | <u><u>2,635,062.70</u></u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u><u>2,665,104.23</u></u></b> |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|                                      | Operations       |                  |               | WP Store     |           |             | WP Store Out of State |        |             | Total WP Store |           |             |
|--------------------------------------|------------------|------------------|---------------|--------------|-----------|-------------|-----------------------|--------|-------------|----------------|-----------|-------------|
|                                      | Jan - Oct 13     | Budget           | % of Budget   | Jan - Oct 13 | Budget    | % of Budget | Jan - Oct 13          | Budget | % of Budget | Jan - Oct 13   | Budget    | % of Budget |
| <b>Ordinary Income/Expense</b>       |                  |                  |               |              |           |             |                       |        |             |                |           |             |
| <b>Income</b>                        |                  |                  |               |              |           |             |                       |        |             |                |           |             |
| <b>40300 · Contributions</b>         |                  |                  |               |              |           |             |                       |        |             |                |           |             |
| 40310 · Donations - Member           | 10,105.00        | 7,000.00         | 144.36%       |              |           |             |                       |        |             |                |           |             |
| 40320 · Donations - Public           | 2,561.73         | 2,000.00         | 128.09%       |              |           |             |                       |        |             |                |           |             |
| 40355 · FUNDRAISERS                  | 0.00             | 26,000.00        | 0.0%          |              |           |             |                       |        |             |                |           |             |
| 40360 · Internet donations           | 147.50           |                  |               |              |           |             |                       |        |             |                |           |             |
| 40363 · END OF YEAR FUNDRAISING      | 0.00             | 21,000.00        | 0.0%          |              |           |             |                       |        |             |                |           |             |
| 40370 · SANTA TRAIN DONATIONS        | 0.00             | 500.00           | 0.0%          |              |           |             |                       |        |             |                |           |             |
| 42200 · Endowment Annual Transfer    | 0.00             | 9,499.00         | 0.0%          |              |           |             |                       |        |             |                |           |             |
| 40300 · Contributions - Other        | 1,614.50         | 3,000.00         | 53.82%        |              |           |             |                       |        |             |                |           |             |
| <b>Total 40300 · Contributions</b>   | <b>14,428.73</b> | <b>68,999.00</b> | <b>20.91%</b> |              |           |             |                       |        |             |                |           |             |
| <b>41000 · Membership Dues</b>       |                  |                  |               |              |           |             |                       |        |             |                |           |             |
| 41100 · Membership - Life            | 0.00             | 1,000.00         | 0.0%          |              |           |             |                       |        |             |                |           |             |
| 41200 · Regular - Renewal            | 20,158.38        | 21,000.00        | 95.99%        |              |           |             |                       |        |             |                |           |             |
| 41300 · Regular - New                | 3,594.09         | 2,000.00         | 179.71%       |              |           |             |                       |        |             |                |           |             |
| <b>Total 41000 · Membership Dues</b> | <b>23,752.47</b> | <b>24,000.00</b> | <b>98.97%</b> |              |           |             |                       |        |             |                |           |             |
| <b>43000 · WP STORE SALES</b>        |                  |                  |               |              |           |             |                       |        |             |                |           |             |
| 43001 · Apparel                      |                  |                  |               | 13,423.45    | 14,000.00 | 95.88%      | 0.00                  |        |             | 13,423.45      | 14,000.00 | 95.88%      |
| 43002 · Hats                         |                  |                  |               | 2,127.46     | 3,000.00  | 70.92%      | 38.07                 |        |             | 2,165.53       | 3,000.00  | 72.18%      |
| 43003 · Pictures & Prints            |                  |                  |               | 2,996.50     | 3,000.00  | 99.88%      | 0.00                  |        |             | 2,996.50       | 3,000.00  | 99.88%      |
| 43004 · Books & A/V Media            |                  |                  |               | 5,489.48     | 7,900.00  | 69.49%      | 52.95                 |        |             | 5,542.43       | 7,900.00  | 70.16%      |
| 43005 · Magazines                    |                  |                  |               | 86.35        | 400.00    | 21.59%      | 0.00                  |        |             | 86.35          | 400.00    | 21.59%      |
| 43006 · Calendars                    |                  |                  |               | 577.06       | 500.00    | 115.41%     | 0.00                  |        |             | 577.06         | 500.00    | 115.41%     |
| 43007 · Models                       |                  |                  |               | 66.34        | 1,200.00  | 5.53%       | 0.00                  |        |             | 66.34          | 1,200.00  | 5.53%       |
| 43008 · Gift Items                   |                  |                  |               | 4,403.93     | 4,000.00  | 110.1%      | 0.00                  |        |             | 4,403.93       | 4,000.00  | 110.1%      |
| 43009 · Children's Items             |                  |                  |               | 2,664.34     | 3,000.00  | 88.81%      | 0.00                  |        |             | 2,664.34       | 3,000.00  | 88.81%      |
| 43010 · Food & Drink Sales           |                  |                  |               | 1,061.43     | 2,200.00  | 48.25%      | 0.00                  |        |             | 1,061.43       | 2,200.00  | 48.25%      |
| 43011 · At Cost Sales                |                  |                  |               | 37.94        | 200.00    | 18.97%      | 0.00                  |        |             | 37.94          | 200.00    | 18.97%      |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|   | Operations        |                   |                | WP Store         |                  |               | WP Store Out of State |                 |               | Total WP Store   |                  |               |
|---|-------------------|-------------------|----------------|------------------|------------------|---------------|-----------------------|-----------------|---------------|------------------|------------------|---------------|
|   | Jan - Oct 13      | Budget            | % of Budget    | Jan - Oct 13     | Budget           | % of Budget   | Jan - Oct 13          | Budget          | % of Budget   | Jan - Oct 13     | Budget           | % of Budget   |
| 43012 · Taxable Beverage Sales          |                   |                   |                | 235.23           |                  |               | 0.00                  |                 |               | 235.23           | 0.00             | 100.0%        |
| 43014 · FRRS Publications               |                   |                   |                | 1,009.62         | 900.00           | 112.18%       | 39.50                 |                 |               | 1,049.12         | 900.00           | 116.57%       |
| 43016 · Consignment                     |                   |                   |                | 32.95            | 650.00           | 5.07%         | 0.00                  |                 |               | 32.95            | 650.00           | 5.07%         |
| 43450 · Shipping                        |                   |                   |                | 179.72           | 400.00           | 44.93%        | 0.00                  |                 |               | 179.72           | 400.00           | 44.93%        |
| 43500 · HEADLIGHT                       |                   |                   |                | 762.96           | 1,600.00         | 47.69%        | 149.00                |                 |               | 911.96           | 1,600.00         | 57.0%         |
| 43550 · eBay In State Sales             |                   |                   |                | 0.00             | 600.00           | 0.0%          | 0.00                  |                 |               | 0.00             | 600.00           | 0.0%          |
| 43560 · eBay Out-of-State Sales         |                   |                   |                | 0.00             |                  |               | 0.00                  | 1,600.00        | 0.0%          | 0.00             | 1,600.00         | 0.0%          |
| 43570 · eBay Shipping Income            |                   |                   |                | 0.00             | 500.00           | 0.0%          | 0.00                  |                 |               | 0.00             | 500.00           | 0.0%          |
| <b>Total 43000 · WP STORE SALES</b>     |                   |                   |                | <b>35,154.76</b> | <b>44,050.00</b> | <b>79.81%</b> | <b>279.52</b>         | <b>1,600.00</b> | <b>17.47%</b> | <b>35,434.28</b> | <b>45,650.00</b> | <b>77.62%</b> |
| 43501 · Headlight to Retailers          | 1,391.40          | 2,200.00          | 63.25%         |                  |                  |               |                       |                 |               |                  |                  |               |
| 44000 · Museum Operations               |                   |                   |                |                  |                  |               |                       |                 |               |                  |                  |               |
| 44200 · Train Ride Tickets              | 3,848.50          | 4,200.00          | 91.63%         |                  |                  |               |                       |                 |               |                  |                  |               |
| 44300 · Museum Admissions               | 18,976.75         | 20,000.00         | 94.88%         |                  |                  |               |                       |                 |               |                  |                  |               |
| 44500 · Special Events                  | 995.00            |                   |                |                  |                  |               |                       |                 |               |                  |                  |               |
| <b>Total 44000 · Museum Operations</b>  | <b>23,820.25</b>  | <b>24,200.00</b>  | <b>98.43%</b>  |                  |                  |               |                       |                 |               |                  |                  |               |
| 45000 · Asset Sales Income              |                   |                   |                |                  |                  |               |                       |                 |               |                  |                  |               |
| 45200 · Tools & Machinery Sales         | 0.00              | 1,000.00          | 0.0%           |                  |                  |               |                       |                 |               |                  |                  |               |
| 45000 · Asset Sales Income - Other      | 32,738.29         | 15,000.00         | 218.26%        |                  |                  |               |                       |                 |               |                  |                  |               |
| <b>Total 45000 · Asset Sales Income</b> | <b>32,738.29</b>  | <b>16,000.00</b>  | <b>204.61%</b> |                  |                  |               |                       |                 |               |                  |                  |               |
| 46000 · Rental Income                   | 3,700.00          | 3,600.00          | 102.78%        |                  |                  |               |                       |                 |               |                  |                  |               |
| 46500 · Dividend - Interest Securities  | 449.26            | 800.00            | 56.16%         |                  |                  |               |                       |                 |               |                  |                  |               |
| 46700 · Miscellaneous Income            | 16,335.34         |                   |                |                  |                  |               |                       |                 |               |                  |                  |               |
| <b>Total Income</b>                     | <b>116,615.74</b> | <b>139,799.00</b> | <b>83.42%</b>  | <b>35,154.76</b> | <b>44,050.00</b> | <b>79.81%</b> | <b>279.52</b>         | <b>1,600.00</b> | <b>17.47%</b> | <b>35,434.28</b> | <b>45,650.00</b> | <b>77.62%</b> |
| <b>Cost of Goods Sold</b>               |                   |                   |                |                  |                  |               |                       |                 |               |                  |                  |               |
| 50500 · Cost of Goods Sold              |                   |                   |                | 72.95            |                  |               | 0.00                  |                 |               | 72.95            | 0.00             | 100.0%        |
| <b>Total COGS</b>                       |                   |                   |                | <b>72.95</b>     |                  |               | <b>0.00</b>           |                 |               | <b>72.95</b>     | <b>0.00</b>      | <b>100.0%</b> |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|  | Operations   |            |             | WP Store     |           |             | WP Store Out of State |          |             | Total WP Store |           |             |
|--|--------------|------------|-------------|--------------|-----------|-------------|-----------------------|----------|-------------|----------------|-----------|-------------|
|  | Jan - Oct 13 | Budget     | % of Budget | Jan - Oct 13 | Budget    | % of Budget | Jan - Oct 13          | Budget   | % of Budget | Jan - Oct 13   | Budget    | % of Budget |
| <b>Gross Profit</b>                            | 116,615.74   | 139,799.00 | 83.42%      | 35,081.81    | 44,050.00 | 79.64%      | 279.52                | 1,600.00 | 17.47%      | 35,361.33      | 45,650.00 | 77.46%      |
| <b>Expense</b>                                 |              |            |             |              |           |             |                       |          |             |                |           |             |
| <b>52000 · Aquisition / Deaquisition</b>       |              |            |             |              |           |             |                       |          |             |                |           |             |
| <b>52010 · Transportation</b>                  | 40.26        |            |             |              |           |             |                       |          |             |                |           |             |
| <b>52030 · Storage/ Security</b>               | 2,540.00     | 1,400.00   | 181.43%     |              |           |             |                       |          |             |                |           |             |
| <b>Total 52000 · Aquisition / Deaquisition</b> | 2,580.26     | 1,400.00   | 184.3%      |              |           |             |                       |          |             |                |           |             |
| <b>53000 · WP STORE</b>                        |              |            |             |              |           |             |                       |          |             |                |           |             |
| <b>53005 · Bank Charges</b>                    |              |            |             | 0.00         | 1,500.00  | 0.0%        | 0.00                  |          |             | 0.00           | 1,500.00  | 0.0%        |
| <b>53006 · Bad checks</b>                      |              |            |             | 0.00         | 100.00    | 0.0%        | 0.00                  |          |             | 0.00           | 100.00    | 0.0%        |
| <b>53008 · Licenses &amp; Taxes</b>            |              |            |             | 88.00        | 200.00    | 44.0%       | 0.00                  |          |             | 88.00          | 200.00    | 44.0%       |
| <b>53010 · Merchandise</b>                     |              |            |             | 18,461.40    | 25,000.00 | 73.85%      | 0.00                  |          |             | 18,461.40      | 25,000.00 | 73.85%      |
| <b>53011 · Food and Beverage</b>               |              |            |             | 813.58       | 1,500.00  | 54.24%      | 0.00                  |          |             | 813.58         | 1,500.00  | 54.24%      |
| <b>53015 · Miscellaneous</b>                   |              |            |             | 751.07       |           |             | 0.00                  |          |             | 751.07         | 0.00      | 100.0%      |
| <b>53020 · Postage &amp; Shipping</b>          |              |            |             | 350.80       | 1,400.00  | 25.06%      | 0.00                  |          |             | 350.80         | 1,400.00  | 25.06%      |
| <b>53025 · Professional Services</b>           |              |            |             | 882.90       |           |             | 0.00                  |          |             | 882.90         | 0.00      | 100.0%      |
| <b>53030 · Office Expense</b>                  |              |            |             | 4,457.04     | 500.00    | 891.41%     | 0.00                  |          |             | 4,457.04       | 500.00    | 891.41%     |
| <b>53031 · Cash over/short</b>                 |              |            |             | 56.69        | 10.00     | 566.9%      | 0.00                  |          |             | 56.69          | 10.00     | 566.9%      |
| <b>53035 · Shows</b>                           |              |            |             |              |           |             |                       |          |             |                |           |             |
| <b>53035-2 · Lodging/ Meals</b>                |              |            |             | 665.41       |           |             | 0.00                  |          |             | 665.41         | 0.00      | 100.0%      |
| <b>53035-3 · Other</b>                         |              |            |             | 150.00       |           |             | 0.00                  |          |             | 150.00         | 0.00      | 100.0%      |
| <b>53035-4 · Travel</b>                        |              |            |             | 107.80       |           |             | 0.00                  |          |             | 107.80         | 0.00      | 100.0%      |
| <b>Total 53035 · Shows</b>                     |              |            |             | 923.21       |           |             | 0.00                  |          |             | 923.21         | 0.00      | 100.0%      |
| <b>53038 · Promotional Supplies</b>            |              |            |             | 32.54        |           |             | 0.00                  |          |             | 32.54          | 0.00      | 100.0%      |
| <b>53039 · Supplies</b>                        |              |            |             | 2,234.26     | 500.00    | 446.85%     | 0.00                  |          |             | 2,234.26       | 500.00    | 446.85%     |
| <b>53050 · Payroll Expense</b>                 |              |            |             | 1,687.50     | 12,000.00 | 14.06%      | 0.00                  |          |             | 1,687.50       | 12,000.00 | 14.06%      |
| <b>53055 · Subscriptions &amp; Dues</b>        |              |            |             | 0.00         | 200.00    | 0.0%        | 0.00                  |          |             | 0.00           | 200.00    | 0.0%        |
| <b>53080 · eBay Fees</b>                       |              |            |             | 158.85       |           |             | 0.00                  |          |             | 158.85         | 0.00      | 100.0%      |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|  | Operations   |           |             | WP Store     |           |             | WP Store Out of State |        |             | Total WP Store |           |             |
|--|--------------|-----------|-------------|--------------|-----------|-------------|-----------------------|--------|-------------|----------------|-----------|-------------|
|  | Jan - Oct 13 | Budget    | % of Budget | Jan - Oct 13 | Budget    | % of Budget | Jan - Oct 13          | Budget | % of Budget | Jan - Oct 13   | Budget    | % of Budget |
| 53090 · Mileage Reimbursement                |              |           |             | 3,301.90     |           |             | 0.00                  |        |             | 3,301.90       | 0.00      | 100.0%      |
| <b>Total 53000 · WP STORE</b>                |              |           |             | 34,199.74    | 42,910.00 | 79.7%       | 0.00                  |        |             | 34,199.74      | 42,910.00 | 79.7%       |
| <b>54090 · Special Events Expenses</b>       |              |           |             |              |           |             |                       |        |             |                |           |             |
| 54093 · Santa Train Expense                  | 0.00         | 500.00    | 0.0%        |              |           |             |                       |        |             |                |           |             |
| 54090 · Special Events Expenses - Other      | 692.32       | 500.00    | 138.46%     |              |           |             |                       |        |             |                |           |             |
| <b>Total 54090 · Special Events Expenses</b> | 692.32       | 1,000.00  | 69.23%      |              |           |             |                       |        |             |                |           |             |
| 55501 · Admission Supplies                   | 1,022.17     | 600.00    | 170.36%     |              |           |             |                       |        |             |                |           |             |
| 56600 · Fund Raising Expense                 | 711.00       | 3,500.00  | 20.31%      |              |           |             |                       |        |             |                |           |             |
| 58000 · Library                              | 0.00         | 700.00    | 0.0%        |              |           |             |                       |        |             |                |           |             |
| 65600 · Payroll Expenses                     |              |           |             | 324.08       |           |             | 0.00                  |        |             | 324.08         | 0.00      | 100.0%      |
| <b>67000 · ADMINISTRATIVE SUPPORT</b>        |              |           |             |              |           |             |                       |        |             |                |           |             |
| 67005 · AAR FEES                             | 804.48       | 800.00    | 100.56%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67010 · Advertising                          | 4,041.83     | 3,700.00  | 109.24%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67040 · Bank Service Charges                 | 4,852.25     | 4,900.00  | 99.03%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67045 · Board Meetings                       | 0.00         | 500.00    | 0.0%        | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67070 · Building Maintenance                 | 238.00       |           |             | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67079 · Contract Services                    | 665.71       | 2,000.00  | 33.29%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67080 · Contributions                        | 25.00        |           |             | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67086 · ELECTION COSTS                       | 775.00       | 1,000.00  | 77.5%       | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67090 · Dues & Subscriptions                 | 1,180.99     | 1,000.00  | 118.1%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67160 · Gas & Diesel                         | 884.81       | 2,000.00  | 44.24%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67170 · Insurance                            | 30,614.56    | 30,000.00 | 102.05%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67180 · Legal Expenses                       | 1,469.00     | 7,000.00  | 20.99%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67184 · Membership Expense                   | 1,029.17     | 100.00    | 1,029.17%   | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67190 · Miscellaneous Expense                | 3,172.06     | 400.00    | 793.02%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67200 · Office Expense                       | 206.10       | 400.00    | 51.53%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67210 · Postage & Shipping                   | 2,894.00     | 2,600.00  | 111.31%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67220 · Printing                             | 1,194.05     | 500.00    | 238.81%     | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |
| 67230 · Professional Services                | 10,427.50    | 14,000.00 | 74.48%      | 0.00         |           |             | 0.00                  |        |             | 0.00           | 0.00      | 0.0%        |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|   | Operations       |                  |                | WP Store      |        |             | WP Store Out of State |        |             | Total WP Store |             |               |
|---|------------------|------------------|----------------|---------------|--------|-------------|-----------------------|--------|-------------|----------------|-------------|---------------|
|   | Jan - Oct 13     | Budget           | % of Budget    | Jan - Oct 13  | Budget | % of Budget | Jan - Oct 13          | Budget | % of Budget | Jan - Oct 13   | Budget      | % of Budget   |
| 67280 · Taxes & Licenses                    | 470.88           | 2,600.00         | 18.11%         | 0.00          |        |             | 0.00                  |        |             | 0.00           | 0.00        | 0.0%          |
| 67310 · Travel & Meals                      | 0.00             | 100.00           | 0.0%           | 642.52        |        |             | 0.00                  |        |             | 642.52         | 0.00        | 100.0%        |
| 67321 · Professional Fees - Tax Return      | 480.00           | 500.00           | 96.0%          | 0.00          |        |             | 0.00                  |        |             | 0.00           | 0.00        | 0.0%          |
| 67600 · Web Site Expenses                   | 468.00           | 200.00           | 234.0%         | 0.00          |        |             | 0.00                  |        |             | 0.00           | 0.00        | 0.0%          |
| 69500 · Administrative Expense              | 0.00             | 4,000.00         | 0.0%           | 0.00          |        |             | 0.00                  |        |             | 0.00           | 0.00        | 0.0%          |
| <b>Total 67000 · ADMINISTRATIVE SUPPORT</b> | <b>65,893.39</b> | <b>78,300.00</b> | <b>84.16%</b>  | <b>642.52</b> |        |             | <b>0.00</b>           |        |             | <b>642.52</b>  | <b>0.00</b> | <b>100.0%</b> |
| <b>68000 · PUBLICATIONS</b>                 |                  |                  |                |               |        |             |                       |        |             |                |             |               |
| 55000 · Train Sheet                         | 1,265.00         | 5,800.00         | 21.81%         |               |        |             |                       |        |             |                |             |               |
| 68050 · Headlight                           | 7,433.00         | 15,000.00        | 49.55%         |               |        |             |                       |        |             |                |             |               |
| <b>Total 68000 · PUBLICATIONS</b>           | <b>8,698.00</b>  | <b>20,800.00</b> | <b>41.82%</b>  |               |        |             |                       |        |             |                |             |               |
| <b>69000 · OPERATIONS</b>                   |                  |                  |                |               |        |             |                       |        |             |                |             |               |
| 69200 · Radio Batteries and Repairs         | 4,042.00         |                  |                |               |        |             |                       |        |             |                |             |               |
| 69400 · Volunteer Expense                   | 413.18           | 500.00           | 82.64%         |               |        |             |                       |        |             |                |             |               |
| 69000 · OPERATIONS - Other                  | 0.00             | 500.00           | 0.0%           |               |        |             |                       |        |             |                |             |               |
| <b>Total 69000 · OPERATIONS</b>             | <b>4,455.18</b>  | <b>1,000.00</b>  | <b>445.52%</b> |               |        |             |                       |        |             |                |             |               |
| <b>70000 · FACILITIES</b>                   |                  |                  |                |               |        |             |                       |        |             |                |             |               |
| 70005 · Building Maintenance-Shop           | 281.27           | 200.00           | 140.64%        |               |        |             |                       |        |             |                |             |               |
| 70015 · Lights & Signage                    | 79.81            | 400.00           | 19.95%         |               |        |             |                       |        |             |                |             |               |
| 70020 · Lounge, Sleeper and Shower Car      | 0.00             | 500.00           | 0.0%           |               |        |             |                       |        |             |                |             |               |
| 70022 · Locks & Keys                        | 5.55             | 200.00           | 2.78%          |               |        |             |                       |        |             |                |             |               |
| 70025 · Fence                               | 0.00             | 10,000.00        | 0.0%           |               |        |             |                       |        |             |                |             |               |
| 70030 · Grounds Maintenance                 | 136.28           | 3,000.00         | 4.54%          |               |        |             |                       |        |             |                |             |               |
| 70035 · Supplies                            | 1,321.49         | 2,000.00         | 66.08%         |               |        |             |                       |        |             |                |             |               |
| <b>70500 · UTILITIES</b>                    |                  |                  |                |               |        |             |                       |        |             |                |             |               |
| 70510 · Gas & Propane                       | 2,930.49         | 3,000.00         | 97.68%         |               |        |             |                       |        |             |                |             |               |
| 70520 · Electricity                         | 9,754.58         | 7,500.00         | 130.06%        |               |        |             |                       |        |             |                |             |               |
| 70540 · Telephone                           | 2,552.42         | 2,700.00         | 94.53%         |               |        |             |                       |        |             |                |             |               |
| 70550 · Water & Sewer & Trash               | 2,746.14         | 2,000.00         | 137.31%        |               |        |             |                       |        |             |                |             |               |

**Feather River Rail Society**  
**Profit & Loss Budget vs. Actual**  
 January through October 2013

|                                  | Operations        |                   |                  | WP Store         |                  |               | WP Store Out of State |                 |               | Total WP Store   |                  |               |
|----------------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------|-----------------------|-----------------|---------------|------------------|------------------|---------------|
|                                  | Jan - Oct 13      | Budget            | % of Budget      | Jan - Oct 13     | Budget           | % of Budget   | Jan - Oct 13          | Budget          | % of Budget   | Jan - Oct 13     | Budget           | % of Budget   |
| Total 70500 · Utilities          | 17,983.63         | 15,200.00         | 118.31%          |                  |                  |               |                       |                 |               |                  |                  |               |
| 70600 · Tools                    | 0.00              | 500.00            | 0.0%             |                  |                  |               |                       |                 |               |                  |                  |               |
| Total 70000 · FACILITIES         | 19,808.03         | 32,000.00         | 61.9%            |                  |                  |               |                       |                 |               |                  |                  |               |
| 71000 · MAINTENANCE OF WAY       |                   |                   |                  |                  |                  |               |                       |                 |               |                  |                  |               |
| 71050 · Rock Base Gravel         | 1,338.44          |                   |                  |                  |                  |               |                       |                 |               |                  |                  |               |
| 71090 · Track Supplies           | 0.00              | 100.00            | 0.0%             |                  |                  |               |                       |                 |               |                  |                  |               |
| Total 71000 · MAINTENANCE OF WAY | 1,338.44          | 100.00            | 1,338.44%        |                  |                  |               |                       |                 |               |                  |                  |               |
| <b>Total Expense</b>             | <b>105,198.79</b> | <b>139,400.00</b> | <b>75.47%</b>    | <b>35,166.34</b> | <b>42,910.00</b> | <b>81.95%</b> | <b>0.00</b>           |                 |               | <b>35,166.34</b> | <b>42,910.00</b> | <b>81.95%</b> |
| <b>Net Ordinary Income</b>       | <b>11,416.95</b>  | <b>399.00</b>     | <b>2,861.39%</b> | <b>-84.53</b>    | <b>1,140.00</b>  | <b>-7.42%</b> | <b>279.52</b>         | <b>1,600.00</b> | <b>17.47%</b> | <b>194.99</b>    | <b>2,740.00</b>  | <b>7.12%</b>  |
| <b>Net Income</b>                | <b>11,416.95</b>  | <b>399.00</b>     | <b>2,861.39%</b> | <b>-84.53</b>    | <b>1,140.00</b>  | <b>-7.42%</b> | <b>279.52</b>         | <b>1,600.00</b> | <b>17.47%</b> | <b>194.99</b>    | <b>2,740.00</b>  | <b>7.12%</b>  |





FEATHER RIVER RAIL SOCI

September 16, 2013 - October 15, 2013

Business Card

Company Statement

Account Information:  
www.bankofamerica.com

Mail Billing Inquiries to:  
BANK OF AMERICA  
PO BOX 982238  
EL PASO, TX 79998-2238

Mail Payments to:  
BUSINESS CARD  
PO BOX 15796  
WILMINGTON, DE 19886-5796

Customer Service:  
1.800.673.1044, 24 Hours

TTY Hearing Impaired:  
1.888.500.6267, 24 Hours

Outside the U.S.:  
1.509.353.6656, 24 Hours

For Lost or Stolen Card:  
1.800.673.1044, 24 Hours

Business Offers:  
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total ..... \$12,218.47  
Minimum Payment Due ..... \$222.93  
Payment Due Date ..... 11/11/13

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a fee based on the outstanding balance:  
\$19.00 for balance less than \$100.01  
\$29.00 for balance less than \$1,000.01  
\$39.00 for balance less than \$5,000.01  
\$49.00 for balance greater than \$5,000.01

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance.

Account Summary

Previous Balance ..... \$12,496.91  
Payments and Other Credits ..... -\$1,896.15  
Balance Transfer Activity ..... \$0.00  
Cash Advance Activity ..... \$0.00  
Purchases and Other Charges ..... \$1,490.95  
Fees Charged ..... \$25.00  
Finance Charge ..... \$101.76

New Balance Total ..... \$12,218.47  
Credit Limit ..... \$20,000  
Credit Available ..... \$7,781.53  
Statement Closing Date ..... 10/15/13  
Days in Billing Cycle ..... 30

Cardholder Activity Summary

| Account Number        | Credit Limit | Total Activity | Payments and Other Credits | Balance Transfer Activity | Cash Advance Activity | Purchases and Other Charges | Fees Charged |
|-----------------------|--------------|----------------|----------------------------|---------------------------|-----------------------|-----------------------------|--------------|
| MCCLURE, ROD          | 5,000        | 1,331.05       | 0.00                       | 0.00                      | 0.00                  | 1,306.05                    | 25.00        |
| VICKNAIR, EUGENE JOHN | 5,000        | 184.90         | 0.00                       | 0.00                      | 0.00                  | 184.90                      | 0.00         |

0189615 0022293 1221847

Account Number: [REDACTED]  
September 16, 2013 - October 15, 2013

New Balance Total ..... \$12,218.47  
Minimum Payment Due ..... \$222.93  
Payment Due Date ..... 11/11/13



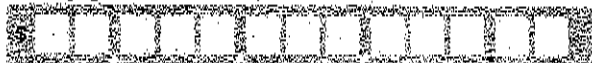
BUSINESS CARD  
PO BOX 15796  
WILMINGTON, DE 19886-5796



FEATHER RIVER RAIL SOCI  
PO BOX 608  
PORTOLA, CA 95122-060808

\*\*N0003357

Enter payment amount



Check here for a change of mailing address or phone numbers. Please provide all corrections on the reverse side.

Mall this coupon along with your check payable to:  
BUSINESS CARD,  
or make your payment online at  
www.bankofamerica.com

5499900 1 0443 1000693384

| Transactions   |                  |   |                         |              |                    |             |
|--|------------------|---|-------------------------|--------------|--------------------|-------------|
| Posting Date   | Transaction Date | Description                             | Reference Number        | Amount       |                    |             |
| <b>FEATHER RIVER RAIL SOCI</b>                           |                  |   |                         |              |                    |             |
| Account Number: [REDACTED]                               |                  |   |                         |              |                    |             |
| <b>Payments and Other Credits</b>                        |                  |   |                         |              |                    |             |
| 09/27  | 09/26            | PAYMENT RECEIVED -- THANK YOU           | 26974405350000500371830 | - 1,896.15   |                    |             |
| <b>TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD</b>  |                  |   |                         | <b>SCARS</b> | <b>-\$1,896.15</b> | <b>CODE</b> |
| <b>Finance Charge</b>                                    |                  |   |                         |              |                    |             |
| 10/15  | 10/15            | PURCHASE *FINANCE CHARGE*               |                         | 101.76       | 67040              |             |
| <b>TOTAL FINANCE CHARGE FOR THIS PERIOD</b>              |                  |   |                         | <b>OPS</b>   | <b>\$101.76</b>    |             |
| <b>MCCLURE, ROD</b>                                      |                  |   |                         |              |                    |             |
| Account Number: [REDACTED]                               |                  |   |                         |              |                    |             |
| <b>Purchases and Other Charges</b>                       |                  |   |                         |              |                    |             |
| 09/16  | 09/12            | OFFICE DEPOT #583 BENO NV               | 24445743256100110217210 | 26.92        | 53050              |             |
| 09/16  | 09/13            | USPS.COM CLICK66100611 800-3447779 DC   | 24164073256418201824228 | 5.05         | 53020              |             |
| 09/23  | 09/15            | HOMESTEAD WEBSITE SERVICE800-7972958 CA | 24717053259132595857343 | 59.99        |                    |             |
| 09/30  | 09/26            | TECHSOUP 415-633-9300 CA                | 24110393270558019801257 | 99.00        | 53025              |             |
| 09/30  | 09/27            | USPS.COM CLICK66100611 800-3447779 DC   | 24164073270418191651537 | 5.05         | 53020              |             |
| 10/01  | 09/30            | PILOT Lodi CA                           | 24628013273000238628999 | 101.40       |                    |             |
| 10/02  | 09/30            | OLD SPAGHETTI FACTORY 84 STOCKTON CA    | 24493983274200089300473 | 77.42        | 67310              |             |
| 10/04  | 10/03            | EL TORITO 7048 STOCKTON CA              | 2469216327600894214747  | 118.23       |                    |             |
| 10/04  | 10/02            | POWER RAIL DISTRIBUTIO 570-883-7005 PA  | 24029463276516157261388 | 11.21        | 53015              |             |
| 10/07  | 10/03            | LA QUINTA INNS 0625 STOCKTON CA         | 24692163277000284667107 | 265.44       |                    |             |
| Arr: 09/30/13  |                  |   |                         |              |                    |             |
| 10/07  | 10/04            | LUMBERJACK'S STOCKTON STOCKTON CA       | 24692163277000391265282 | 82.03        | 67310              |             |
| 10/07  | 10/04            | PRODUCT SIGN SUPPLIES 916-921-0136 CA   | 24692163278000544998341 | 291.58       |                    |             |
| 10/09  | 10/08            | PRODUCT SIGN SUPPLIES 916-921-0136 CA   | 24692163282000046116784 | 159.58       | 53038              |             |
| 10/11  | 10/10            | USPS.COM CLICK66100611 800-3447779 DC   | 24164073283418200460351 | 5.15         | 53020              |             |
| <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                  |   |                         | <b>OPS</b>   | <b>\$1,306.03</b>  |             |
| <b>Fees Charged</b>                                      |                  |   |                         |              |                    |             |
| 10/01  | 10/01            | ANNUAL CARD FEE                         |                         | 25.00        | 67040              |             |
| <b>TOTAL FEES FOR THIS PERIOD</b>                        |                  |   |                         | <b>OPS</b>   | <b>\$25.00</b>     |             |
| <b>VICKNAIR, EUGENE JOHN</b>                             |                  |   |                         |              |                    |             |
| Account Number: [REDACTED]                               |                  |   |                         |              |                    |             |
| <b>Purchases and Other Charges</b>                       |                  |   |                         |              |                    |             |
| 09/20  | 09/19            | EVENTWRISTBANDS COM 877-7254881 GA      | 24755423263122631490765 | 184.90       | 53501              |             |
| <b>TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD</b> |                  |   |                         | <b>OPS</b>   | <b>\$184.90</b>    |             |

### Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

|           | Annual Percentage Rate | Balance Subject to Interest Rate | Finance Charges by Transaction Type |
|-----------|------------------------|----------------------------------|-------------------------------------|
| PURCHASES | 10.24% V               | \$12,087.54                      | \$101.76                            |
| CASH      | 24.24% V               | \$0.00                           | \$0.00                              |

V = Variable Rate, (rate may vary), Promotional Balance = APR for limited time on specified transactions.

### Important Messages

#### Traveling?

Managing your credit card while traveling just became easier. Log into online banking ([www.bankofamerica.com](http://www.bankofamerica.com)) and select "Use your card while traveling" on the Information and Services tab before you hit the road and let us know your travel arrangements. Whether it's international or domestic travel. This great new functionality allows you to notify us of your travel arrangements and helps us avoid interpreting any unusual card activity as potential fraud.

As part of our continued commitment to the environment we announced a new 10-year, \$50 billion environmental business goal to help address climate change, reduce demands on natural resources and advance lower-carbon economic solutions.

The new initiative, effective January 1, 2013, will focus on energy efficiency, renewable energy and energy infrastructure, transportation, and water and waste. It will include lending, equipment finance, capital markets and advisory activity, carbon finance, and advice and investment solutions for clients.

Learn more at [www.bankofamerica.com/environment](http://www.bankofamerica.com/environment)

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

| Ordinary Income/Expense                       | R.A.L.<br>(Endowment) | Operations       | WPRRHS      | Restricted /<br>Restoration | WP Store    | WP Store<br>Out of State |
|---|-----------------------|------------------|-------------|-----------------------------|-------------|--------------------------|
| <b>Income</b>                                 |                       |                  |             |                             |             |                          |
| <b>40300 - Contributions</b>                  |                       |                  |             |                             |             |                          |
| 40310 - Donations - Member                    | 0.00                  | 10,105.00        | 0.00        | 0.00                        | 0.00        | 0.00                     |
| 40320 - Donations - Public                    | 0.00                  | 2,561.73         | 0.00        | 0.00                        | 0.00        | 0.00                     |
| 40360 - Internet donations                    | 0.00                  | 147.50           | 0.00        | 0.00                        | 0.00        | 0.00                     |
| 40300 - Contributions - Other                 | 0.00                  | 1,614.50         | 0.00        | 0.00                        | 0.00        | 0.00                     |
| <b>Total 40300 - Contributions</b>            | <b>0.00</b>           | <b>14,428.73</b> | <b>0.00</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        | 40,663.82                   | 0.00        | 0.00                     |
| 40409 - Archives & Library                    | 0.00                  | 0.00             | 0.00        | 275.00                      | 0.00        | 0.00                     |
| 40410 - Equipment - Restoration               | 0.00                  | 0.00             | 0.00        | 2,296.84                    | 0.00        | 0.00                     |
| 40413 - CCT #24                               | 0.00                  | 0.00             | 0.00        | 500.00                      | 0.00        | 0.00                     |
| 40422 - STEAM DEPT WP 165                     | 0.00                  | 0.00             | 0.00        | 15,244.50                   | 0.00        | 0.00                     |
| 40600 - Zephyr Project                        | 0.00                  | 0.00             | 0.00        | 221.98                      | 0.00        | 0.00                     |
| 40400 - Restricted Contributions - Other      | 0.00                  | 0.00             | 0.00        | 25.00                       | 0.00        | 0.00                     |
| <b>Total 40400 - Restricted Contributions</b> | <b>0.00</b>           | <b>0.00</b>      | <b>0.00</b> | <b>59,227.14</b>            | <b>0.00</b> | <b>0.00</b>              |
| <b>41000 - Membership Dues</b>                |                       |                  |             |                             |             |                          |
| 41200 - Regular - Renewal                     | 0.00                  | 20,158.38        | 0.00        | 0.00                        | 0.00        | 0.00                     |
| 41300 - Regular - New                         | 0.00                  | 3,594.09         | 0.00        | 0.00                        | 0.00        | 0.00                     |
| <b>Total 41000 - Membership Dues</b>          | <b>0.00</b>           | <b>23,752.47</b> | <b>0.00</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                        | 13,423.45   | 0.00                     |
| 43002 - Hats                                  | 0.00                  | 0.00             | 0.00        | 0.00                        | 2,127.46    | 38.07                    |
| 43003 - Pictures & Prints                     | 0.00                  | 0.00             | 0.00        | 0.00                        | 2,996.50    | 0.00                     |
| 43004 - Books & A/V Media                     | 0.00                  | 0.00             | 0.00        | 0.00                        | 5,489.48    | 52.95                    |
| 43005 - Magazines                             | 0.00                  | 0.00             | 0.00        | 0.00                        | 86.35       | 0.00                     |
| 43006 - Calendars                             | 0.00                  | 0.00             | 0.00        | 0.00                        | 577.06      | 0.00                     |
| 43007 - Models                                | 0.00                  | 0.00             | 0.00        | 0.00                        | 66.34       | 0.00                     |
| 43008 - Gift Items                            | 0.00                  | 0.00             | 0.00        | 0.00                        | 4,403.93    | 0.00                     |
| 43009 - Children's Items                      | 0.00                  | 0.00             | 0.00        | 0.00                        | 2,664.34    | 0.00                     |

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

|   | R.A.L.<br>(Endowment) | Operations        | WPRRHS           | Restricted /<br>Restoration | WP Store<br>WP Store | WP Store<br>Out of State |
|---|-----------------------|-------------------|------------------|-----------------------------|----------------------|--------------------------|
| 43010 · Food & Drink Sales              | 0.00                  | 0.00              | 0.00             | 0.00                        | 1,061.43             | 0.00                     |
| 43011 · At Cost Sales                   | 0.00                  | 0.00              | 0.00             | 0.00                        | 37.94                | 0.00                     |
| 43012 · Taxable Beverage Sales          | 0.00                  | 0.00              | 0.00             | 0.00                        | 235.23               | 0.00                     |
| 43014 · FRRS Publications               | 0.00                  | 0.00              | 0.00             | 0.00                        | 1,009.62             | 39.50                    |
| 43016 · Consignment                     | 0.00                  | 0.00              | 0.00             | 0.00                        | 32.95                | 0.00                     |
| 43450 · Shipping                        | 0.00                  | 0.00              | 0.00             | 0.00                        | 179.72               | 0.00                     |
| 43500 · HEADLIGHT                       | 0.00                  | 0.00              | 0.00             | 0.00                        | 762.96               | 149.00                   |
| <b>Total 43000 · WP STORE SALES</b>     | <b>0.00</b>           | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>                 | <b>35,154.76</b>     | <b>279.52</b>            |
| 43501 · Headlight to Retailers          | 0.00                  | 1,391.40          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 44000 · Museum Operations               |                       |                   |                  |                             |                      |                          |
| 44200 · Train Ride Tickets              | 0.00                  | 3,848.50          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 44300 · Museum Admissions               | 0.00                  | 18,976.75         | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 44500 · Special Events                  | 0.00                  | 995.00            | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 44000 · Museum Operations</b>  | <b>0.00</b>           | <b>23,820.25</b>  | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| 44100 · R.A.L.                          | 37,954.50             | 0.00              | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 45000 · Asset Sales Income              | 0.00                  | 32,738.29         | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 46000 · Rental Income                   | 0.00                  | 3,700.00          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 46500 · Dividend - Interest Securities  | 0.00                  | 517.38            | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 46700 · Miscellaneous Income            | 0.00                  | 16,335.34         | 0.00             | 0.00                        | 0.40                 | 0.00                     |
| 46800 · WPRRHS Conventions              |                       |                   |                  |                             |                      |                          |
| 46801 · Raffle                          | 0.00                  | 0.00              | 1,037.00         | 0.00                        | 0.00                 | 0.00                     |
| 46803 · Convention Fare                 | 0.00                  | 0.00              | 3,609.30         | 0.00                        | 0.00                 | 0.00                     |
| 46800 · WPRRHS Conventions - Other      | 0.00                  | 0.00              | 6,195.00         | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 46800 · WPRRHS Conventions</b> | <b>0.00</b>           | <b>0.00</b>       | <b>10,841.30</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>Total Income</b>                     | <b>37,954.50</b>      | <b>116,683.86</b> | <b>10,841.30</b> | <b>59,227.14</b>            | <b>35,155.16</b>     | <b>279.52</b>            |
| Cost of Goods Sold                      |                       |                   |                  |                             |                      |                          |
| 50500 · Cost of Goods Sold              | 0.00                  | 0.00              | 0.00             | 0.00                        | 72.95                | 0.00                     |
| <b>Total COGS</b>                       | <b>0.00</b>           | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>                 | <b>72.95</b>         | <b>0.00</b>              |
| <b>Gross Profit</b>                     | <b>37,954.50</b>      | <b>116,683.86</b> | <b>10,841.30</b> | <b>59,227.14</b>            | <b>35,082.21</b>     | <b>279.52</b>            |

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

|  | R.A.L.<br>(Endowment) | Operations      | WPRRHS      | Restricted /<br>Restoration | WP Store<br>WP Store | WP Store<br>Out of State |
|--|-----------------------|-----------------|-------------|-----------------------------|----------------------|--------------------------|
| <b>Expense</b>                                 |                       |                 |             |                             |                      |                          |
| <b>51000 - MECHANICAL DEPARTMENT</b>           |                       |                 |             |                             |                      |                          |
| 51010 - Fuel - Operations                      | 7,285.28              | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| <b>51020 - Equipment Maintenance</b>           |                       |                 |             |                             |                      |                          |
| 51021 - Case Backhoe/ Loader                   | 232.59                | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51022 - Forklift                               | 113.58                | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51023 - Vehicle Maintenance                    | 49.93                 | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 51020 - Equipment Maintenance</b>     | <b>396.10</b>         | <b>0.00</b>     | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| 51040 - Supplies                               | 8,570.75              | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51050 - Services - Outside                     | 140.76                | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51055 - Batteries                              | 840.94                | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51060 - Tools                                  | 992.74                | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51065 - Parts                                  | 1,034.43              | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 51080 - Welding Supplies                       | 2,038.88              | 0.00            | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 51000 - MECHANICAL DEPARTMENT</b>     | <b>21,299.88</b>      | <b>0.00</b>     | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>52000 - Aquisition / Deaquisition</b>       |                       |                 |             |                             |                      |                          |
| 52010 - Transportation                         | 0.00                  | 40.26           | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| 52030 - Storage/ Security                      | 0.00                  | 2,540.00        | 0.00        | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 52000 - Aquisition / Deaquisition</b> | <b>0.00</b>           | <b>2,580.26</b> | <b>0.00</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>53000 - WP STORE</b>                        |                       |                 |             |                             |                      |                          |
| 53008 - Licenses & Taxes                       | 0.00                  | 0.00            | 0.00        | 0.00                        | 88.00                | 0.00                     |
| 53010 - Merchandise                            | 0.00                  | 0.00            | 0.00        | 0.00                        | 18,461.40            | 0.00                     |
| 53011 - Food and Beverage                      | 0.00                  | 0.00            | 0.00        | 0.00                        | 813.58               | 0.00                     |
| 53015 - Miscellaneous                          | 0.00                  | 0.00            | 0.00        | 0.00                        | 751.07               | 0.00                     |
| 53020 - Postage & Shipping                     | 0.00                  | 0.00            | 0.00        | 0.00                        | 350.80               | 0.00                     |
| 53025 - Professional Services                  | 0.00                  | 0.00            | 0.00        | 0.00                        | 882.90               | 0.00                     |
| 53030 - Office Expense                         | 0.00                  | 0.00            | 0.00        | 0.00                        | 4,457.04             | 0.00                     |
| 53031 - Cash over/short                        | 0.00                  | 0.00            | 0.00        | 0.00                        | 56.69                | 0.00                     |
| <b>53035 - Shows</b>                           |                       |                 |             |                             |                      |                          |
| 53035-2 - Lodging/ Meals                       | 0.00                  | 0.00            | 0.00        | 0.00                        | 665.41               | 0.00                     |

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

|   | R.A.L.<br>(Endowment) | Operations    | WPRRHS           | Restricted /<br>Restoration | WP Store<br>WP Store | WP Store<br>Out of State |
|---|-----------------------|---------------|------------------|-----------------------------|----------------------|--------------------------|
| 53035-3 · Other                                 | 0.00                  | 0.00          | 0.00             | 0.00                        | 150.00               | 0.00                     |
| 53035-4 · Travel                                | 0.00                  | 0.00          | 0.00             | 0.00                        | 107.80               | 0.00                     |
| <b>Total 53035 · Shows</b>                      | <b>0.00</b>           | <b>0.00</b>   | <b>0.00</b>      | <b>0.00</b>                 | <b>923.21</b>        | <b>0.00</b>              |
| 53038 · Promotional Supplies                    | 0.00                  | 0.00          | 0.00             | 0.00                        | 32.54                | 0.00                     |
| 53039 · Supplies                                | 0.00                  | 0.00          | 0.00             | 0.00                        | 2,234.26             | 0.00                     |
| 53050 · Payroll Expense                         | 0.00                  | 0.00          | 0.00             | 0.00                        | 1,687.50             | 0.00                     |
| 53070 · eBay Shipping Expense                   | 0.00                  | 0.00          | 21.90            | 0.00                        | 0.00                 | 0.00                     |
| 53080 · eBay Fees                               | 0.00                  | 0.00          | 0.00             | 0.00                        | 158.85               | 0.00                     |
| 53090 · Mileage Reimbursement                   | 0.00                  | 0.00          | 0.00             | 0.00                        | 3,301.90             | 0.00                     |
| <b>Total 53000 · WP STORE</b>                   | <b>0.00</b>           | <b>0.00</b>   | <b>21.90</b>     | <b>0.00</b>                 | <b>34,199.74</b>     | <b>0.00</b>              |
| <b>54000 · R.A.L. EXPENSES</b>                  |                       |               |                  |                             |                      |                          |
| 54030 · Payroll Expense                         | 805.00                | 0.00          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 54060 · Miscellaneous Expense                   | 9.65                  | 0.00          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 54000 · R.A.L. EXPENSES</b>            | <b>814.65</b>         | <b>0.00</b>   | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>54090 · Special Events Expenses</b>          |                       |               |                  |                             |                      |                          |
| 54500 · WPRRHS                                  |                       |               |                  |                             |                      |                          |
| 54510 · Conventions / Shows                     | 0.00                  | 0.00          | 11,237.37        | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 54500 · WPRRHS</b>                     | <b>0.00</b>           | <b>0.00</b>   | <b>11,237.37</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| 54090 · Special Events Expenses - Other         | 0.00                  | 692.32        | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 54090 · Special Events Expenses</b>    | <b>0.00</b>           | <b>692.32</b> | <b>11,237.37</b> | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| 55501 · Admission Supplies                      | 0.00                  | 1,022.17      | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>56000 · RESTORATION/MAJOR PROJECTS</b>       |                       |               |                  |                             |                      |                          |
| 56150 · Building Fund                           | 0.00                  | 0.00          | 0.00             | 17,000.00                   | 0.00                 | 0.00                     |
| 56200 · Steam Dept WP 165                       | 0.00                  | 0.00          | 0.00             | 41,859.50                   | 0.00                 | 0.00                     |
| 56400 · UP Business Car #105                    | 0.00                  | 0.00          | 0.00             | 2,444.10                    | 0.00                 | 0.00                     |
| 56490 · Zephyr Project                          | 0.00                  | 0.00          | 0.00             | 665.00                      | 0.00                 | 0.00                     |
| 56525 · Caboose restoration                     | 0.00                  | 0.00          | 0.00             | 158.32                      | 0.00                 | 0.00                     |
| 56555 · Milwaukee Road 5057                     | 0.00                  | 0.00          | 0.00             | 500.00                      | 0.00                 | 0.00                     |
| <b>Total 56000 · RESTORATION/MAJOR PROJECTS</b> | <b>0.00</b>           | <b>0.00</b>   | <b>0.00</b>      | <b>62,626.92</b>            | <b>0.00</b>          | <b>0.00</b>              |
| 56600 · Fund Raising Expense                    | 0.00                  | 711.00        | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 65600 · Payroll Expenses                        | 111.49                | 0.00          | 0.00             | 0.00                        | 324.08               | 0.00                     |

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

|   | R.A.L.<br>(Endowment) | Operations       | WPRRHS        | Restricted /<br>Restoration | WP Store      | WP Store<br>Out of State |
|---|-----------------------|------------------|---------------|-----------------------------|---------------|--------------------------|
| <b>67000 · ADMINISTRATIVE SUPPORT</b>       |                       |                  |               |                             |               |                          |
| 67005 · AAR FEES                            | 0.00                  | 804.48           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67010 · Advertising                         | 0.00                  | 4,041.83         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67040 · Bank Service Charges                | 0.00                  | 4,852.25         | 160.00        | 0.00                        | 0.00          | 0.00                     |
| 67070 · Building Maintenance                | 0.00                  | 238.00           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67079 · Contract Services                   | 7,828.96              | 665.71           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67080 · Contributions                       | 0.00                  | 25.00            | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67086 · ELECTION COSTS                      | 0.00                  | 775.00           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67090 · Dues & Subscriptions                | 0.00                  | 1,180.99         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67160 · Gas & Diesel                        | 0.00                  | 884.81           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67170 · Insurance                           | 0.00                  | 30,614.56        | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67180 · Legal Expenses                      | 0.00                  | 1,469.00         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67184 · Membership Expense                  | 0.00                  | 1,029.17         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67190 · Miscellaneous Expense               | 0.00                  | 3,172.06         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67200 · Office Expense                      | 0.00                  | 206.10           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67210 · Postage & Shipping                  | 0.00                  | 2,894.00         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67220 · Printing                            | 0.00                  | 1,194.05         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67230 · Professional Services               | 0.00                  | 10,427.50        | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67280 · Taxes & Licenses                    | 0.00                  | 470.88           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67310 · Travel & Meals                      | 0.00                  | 0.00             | 46.22         | 0.00                        | 642.52        | 0.00                     |
| 67321 · Professional Fees - Tax Return      | 0.00                  | 480.00           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 67600 · Web Site Expenses                   | 0.00                  | 468.00           | 0.00          | 0.00                        | 0.00          | 0.00                     |
| <b>Total 67000 · ADMINISTRATIVE SUPPORT</b> | <b>7,828.96</b>       | <b>65,893.39</b> | <b>206.22</b> | <b>0.00</b>                 | <b>642.52</b> | <b>0.00</b>              |
| <b>68000 · PUBLICATIONS</b>                 |                       |                  |               |                             |               |                          |
| 55000 · Train Sheet                         | 0.00                  | 1,265.00         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 68050 · Headlight                           | 0.00                  | 7,433.00         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| <b>Total 68000 · PUBLICATIONS</b>           | <b>0.00</b>           | <b>8,698.00</b>  | <b>0.00</b>   | <b>0.00</b>                 | <b>0.00</b>   | <b>0.00</b>              |
| <b>69000 · OPERATIONS</b>                   |                       |                  |               |                             |               |                          |
| 69200 · Radio Batteries and Repairs         | 0.00                  | 4,042.00         | 0.00          | 0.00                        | 0.00          | 0.00                     |
| 69400 · Volunteer Expense                   | 0.00                  | 413.18           | 0.00          | 247.63                      | 0.00          | 0.00                     |
| <b>Total 69000 · OPERATIONS</b>             | <b>0.00</b>           | <b>4,455.18</b>  | <b>0.00</b>   | <b>247.63</b>               | <b>0.00</b>   | <b>0.00</b>              |

**Feather River Rail Society**  
**Profit & Loss by Class**  
 January through October 2013

|   | R.A.L.<br>(Endowment) | Operations        | WPRRHS           | Restricted /<br>Restoration | WP Store<br>WP Store | WP Store<br>Out of State |
|---|-----------------------|-------------------|------------------|-----------------------------|----------------------|--------------------------|
| <b>70000 - FACILITIES</b>               |                       |                   |                  |                             |                      |                          |
| 70005 - Building Maintenance-Shop       | 0.00                  | 281.27            | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70015 - Lights & Signage                | 0.00                  | 79.81             | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70022 - Locks & Keys                    | 0.00                  | 5.55              | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70030 - Grounds Maintenance             | 0.00                  | 136.28            | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70035 - Supplies                        | 0.00                  | 1,321.49          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>70500 - Utilities</b>                |                       |                   |                  |                             |                      |                          |
| 70510 - Gas & Propane                   | 0.00                  | 2,930.49          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70520 - Electricity                     | 0.00                  | 9,754.58          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70540 - Telephone                       | 40.44                 | 2,552.42          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| 70550 - Water & Sewer & Trash           | 0.00                  | 2,746.14          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 70500 - Utilities</b>          | <b>40.44</b>          | <b>17,983.63</b>  | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>Total 70000 - FACILITIES</b>         | <b>40.44</b>          | <b>19,808.03</b>  | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>71000 - MAINTENANCE OF WAY</b>       |                       |                   |                  |                             |                      |                          |
| 71050 - Rock Base Gravel                | 0.00                  | 1,338.44          | 0.00             | 0.00                        | 0.00                 | 0.00                     |
| <b>Total 71000 - MAINTENANCE OF WAY</b> | <b>0.00</b>           | <b>1,338.44</b>   | <b>0.00</b>      | <b>0.00</b>                 | <b>0.00</b>          | <b>0.00</b>              |
| <b>Total Expense</b>                    | <b>30,095.42</b>      | <b>105,198.79</b> | <b>11,465.49</b> | <b>62,874.55</b>            | <b>35,166.34</b>     | <b>0.00</b>              |
| <b>Net Ordinary Income</b>              | <b>7,859.08</b>       | <b>11,485.07</b>  | <b>-624.19</b>   | <b>-3,647.41</b>            | <b>-84.13</b>        | <b>279.52</b>            |
| <b>Net Income</b>                       | <b>7,859.08</b>       | <b>11,485.07</b>  | <b>-624.19</b>   | <b>-3,647.41</b>            | <b>-84.13</b>        | <b>279.52</b>            |



**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through October 2013

|   | <u>Jan - Oct 13</u> | <u>Jan - Oct 12</u> |
|---|---------------------|---------------------|
| Ordinary Income/Expense                       |                     |                     |
| Income  |                     |                     |
| 40300 · Contributions                         |                     |                     |
| 40310 · Donations - Member                    | 10,105.00           | 6,964.42            |
| 40320 · Donations - Public                    | 2,561.73            | 2,088.46            |
| 40360 · Internet donations                    | 147.50              | 200.00              |
| 40363 · END OF YEAR FUNDRAISING               | 0.00                | 20,327.00           |
| 40300 · Contributions - Other                 | 1,614.50            | 4,087.04            |
| <b>Total 40300 · Contributions</b>            | <b>14,428.73</b>    | <b>33,666.92</b>    |
| 40400 · Restricted Contributions              |                     |                     |
| 40405 · Building Fund                         | 40,663.82           | 0.00                |
| 40409 · Archives & Library                    | 275.00              | 225.75              |
| 40410 · Equipment - Restoration               | 2,296.84            | 100.00              |
| 40413 · CCT #24                               | 500.00              | 0.00                |
| 40415 · LIFT FUND AND ADA COMPLIANCE          | 0.00                | 100.00              |
| 40422 · STEAM DEPT WP 165                     | 15,244.50           | 11,227.72           |
| 40600 · Zephyr Project                        | 221.98              | 1,233.42            |
| 40400 · Restricted Contributions - Other      | 25.00               | 0.00                |
| <b>Total 40400 · Restricted Contributions</b> | <b>59,227.14</b>    | <b>12,886.89</b>    |
| 41000 · Membership Dues                       |                     |                     |
| 41200 · Regular - Renewal                     | 20,158.38           | 20,490.00           |
| 41300 · Regular - New                         | 3,594.09            | 2,525.50            |
| <b>Total 41000 · Membership Dues</b>          | <b>23,752.47</b>    | <b>23,015.50</b>    |
| 43000 · WP STORE SALES                        |                     |                     |
| 43001 · Apparel                               | 13,423.45           | 15,036.48           |
| 43002 · Hats                                  | 2,165.53            | 2,372.31            |
| 43003 · Pictures & Prints                     | 2,996.50            | 2,699.53            |
| 43004 · Books & A/V Media                     | 5,542.43            | 7,679.01            |
| 43005 · Magazines                             | 86.35               | 369.35              |
| 43006 · Calendars                             | 577.06              | 482.68              |
| 43007 · Models                                | 66.34               | 1,213.62            |
| 43008 · Gift Items                            | 4,403.93            | 3,964.02            |
| 43009 · Children's Items                      | 2,664.34            | 2,759.62            |
| 43010 · Food & Drink Sales                    | 1,061.43            | 2,141.74            |
| 43011 · At Cost Sales                         | 37.94               | 200.95              |
| 43012 · Taxable Beverage Sales                | 235.23              | 0.00                |
| 43014 · FRRS Publications                     | 1,049.12            | 905.82              |
| 43016 · Consignment                           | 32.95               | 634.35              |
| 43450 · Shipping                              | 179.72              | 348.80              |
| 43500 · HEADLIGHT                             | 911.96              | 1,576.90            |
| 43550 · eBay In State Sales                   | 0.00                | 565.05              |
| 43560 · eBay Out-of-State Sales               | 0.00                | 1,606.03            |
| 43570 · eBay Shipping Income                  | 0.00                | 473.85              |

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through October 2013

|  | <u>Jan - Oct 13</u> | <u>Jan - Oct 12</u> |
|--|---------------------|---------------------|
| <b>Total 43000 · WP STORE SALES</b>            | 35,434.28           | 45,030.11           |
| 43501 · Headlight to Retailers                 | 1,391.40            | 2,111.20            |
| <b>44000 · Museum Operations</b>               |                     |                     |
| 44200 · Train Ride Tickets                     | 3,848.50            | 4,117.60            |
| 44300 · Museum Admissions                      | 18,976.75           | 19,709.00           |
| 44500 · Special Events                         | 995.00              | 5,611.00            |
| <b>Total 44000 · Museum Operations</b>         | <u>23,820.25</u>    | <u>29,437.60</u>    |
| 44100 · R.A.L.                                 | 37,954.50           | 40,110.00           |
| 45000 · Asset Sales Income                     | 32,738.29           | 10,000.00           |
| 46000 · Rental Income                          | 3,700.00            | 4,800.00            |
| 46500 · Dividend - Interest Securities         | 517.38              | 0.00                |
| 46700 · Miscellaneous Income                   | 16,335.74           | 528.79              |
| <b>46800 · WPRRHS Conventions</b>              |                     |                     |
| 46801 · Raffle                                 | 1,037.00            | 0.00                |
| 46803 · Convention Fare                        | 3,609.30            | 0.00                |
| 46800 · WPRRHS Conventions - Other             | 6,195.00            | 0.00                |
| <b>Total 46800 · WPRRHS Conventions</b>        | <u>10,841.30</u>    | <u>0.00</u>         |
| <b>Total Income</b>                            | <u>260,141.48</u>   | <u>201,587.01</u>   |
| <b>Cost of Goods Sold</b>                      |                     |                     |
| 50500 · Cost of Goods Sold                     | 72.95               | 0.00                |
| <b>Total COGS</b>                              | <u>72.95</u>        | <u>0.00</u>         |
| <b>Gross Profit</b>                            | <u>260,068.53</u>   | <u>201,587.01</u>   |
| <b>Expense</b>                                 |                     |                     |
| <b>51000 · MECHANICAL DEPARTMENT</b>           |                     |                     |
| 51010 · Fuel - Operations                      | 7,285.28            | 1,880.55            |
| <b>51020 · Equipment Maintenance</b>           |                     |                     |
| 51021 · Case Backhoe/ Loader                   | 232.59              | 93.04               |
| 51022 · Forklift                               | 113.58              | 0.00                |
| 51023 · Vehicle Maintenance                    | 49.93               | 119.49              |
| <b>Total 51020 · Equipment Maintenance</b>     | <u>396.10</u>       | <u>212.53</u>       |
| 51040 · Supplies                               | 8,570.75            | 39.04               |
| 51050 · Services - Outside                     | 140.76              | 2,287.98            |
| 51055 · Batteries                              | 840.94              | 0.00                |
| 51060 · Tools                                  | 992.74              | 31.09               |
| 51065 · Parts                                  | 1,034.43            | 895.88              |
| 51080 · Welding Supplies                       | 2,038.88            | 579.68              |
| <b>Total 51000 · MECHANICAL DEPARTMENT</b>     | <u>21,299.88</u>    | <u>5,926.75</u>     |
| <b>52000 · Aquisition / Deaquisition</b>       |                     |                     |
| 52010 · Transportation                         | 40.26               | 0.00                |
| 52030 · Storage/ Security                      | 2,540.00            | 2,032.00            |
| <b>Total 52000 · Aquisition / Deaquisition</b> | <u>2,580.26</u>     | <u>2,032.00</u>     |
| <b>53000 · WP STORE</b>                        |                     |                     |
| 53005 · Bank Charges                           | 0.00                | 16.84               |

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through October 2013

|   | <u>Jan - Oct 13</u> | <u>Jan - Oct 12</u> |
|---|---------------------|---------------------|
| 53008 · Licenses & Taxes                | 88.00               | 77.00               |
| 53010 · Merchandise                     | 18,461.40           | 20,845.34           |
| 53011 · Food and Beverage               | 813.58              | 2,363.23            |
| 53015 · Miscellaneous                   | 751.07              | 364.93              |
| 53020 · Postage & Shipping              | 350.80              | 955.81              |
| 53025 · Professional Services           | 882.90              | 208.99              |
| 53030 · Office Expense                  | 4,457.04            | 1,385.94            |
| 53031 · Cash over/short                 | 56.69               | 174.42              |
| 53035 · Shows                           |                     |                     |
| 53035-2 · Lodging/ Meals                | 665.41              | 0.00                |
| 53035-3 · Other                         | 150.00              | 140.00              |
| 53035-4 · Travel                        | 107.80              | 0.00                |
| Total 53035 · Shows                     | <u>923.21</u>       | <u>140.00</u>       |
| 53038 · Promotional Supplies            | 32.54               | 0.00                |
| 53039 · Supplies                        | 2,234.26            | 559.33              |
| 53050 · Payroll Expense                 | 1,687.50            | 0.00                |
| 53070 · eBay Shipping Expense           | 21.90               | 399.48              |
| 53080 · eBay Fees                       | 158.85              | 287.75              |
| 53090 · Mileage Reimbursement           | 3,301.90            | 2,373.40            |
| Total 53000 · WP STORE                  | <u>34,221.64</u>    | <u>30,152.46</u>    |
| 54000 · R.A.L. EXPENSES                 |                     |                     |
| 54020 · Equipment Maintenance & Repair  | 0.00                | 739.76              |
| 54030 · Payroll Expense                 | 805.00              | 1,090.00            |
| 54045 · R.A.L. - Telephone              | 0.00                | 34.90               |
| 54060 · Miscellaneous Expense           | 9.65                | 0.00                |
| Total 54000 · R.A.L. EXPENSES           | <u>814.65</u>       | <u>1,864.66</u>     |
| 54090 · Special Events Expenses         |                     |                     |
| 54093 · Santa Train Expense             | 0.00                | 235.12              |
| 54500 · WPRRHS                          |                     |                     |
| 54510 · Conventions / Shows             | 11,237.37           | 0.00                |
| Total 54500 · WPRRHS                    | <u>11,237.37</u>    | <u>0.00</u>         |
| 54090 · Special Events Expenses - Other | 692.32              | 613.29              |
| Total 54090 · Special Events Expenses   | <u>11,929.69</u>    | <u>848.41</u>       |
| 54100 · Train Rides - Expenses          |                     |                     |
| 54120 · Train Rides- Miscellaneous      | 0.00                | 0.00                |
| Total 54100 · Train Rides - Expenses    | <u>0.00</u>         | <u>0.00</u>         |
| 55501 · Admission Supplies              | 1,022.17            | 0.00                |
| 56000 · RESTORATION/MAJOR PROJECTS      |                     |                     |
| 56150 · Building Fund                   | 17,000.00           | 0.00                |
| 56200 · Steam Dept WP 165               | 41,859.50           | 2,545.54            |
| 56400 · UP Business Car #105            | 2,444.10            | 0.00                |
| 56490 · Zephyr Project                  | 665.00              | 1,794.86            |
| 56525 · Caboose restoration             | 158.32              | 69.52               |

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through October 2013

|   | <u>Jan - Oct 13</u> | <u>Jan - Oct 12</u> |
|---|---------------------|---------------------|
| 56555 · Milwaukee Road 5057                     | 500.00              | 0.00                |
| <b>Total 56000 · RESTORATION/MAJOR PROJECTS</b> | <b>62,626.92</b>    | <b>4,409.92</b>     |
| 56600 · Fund Raising Expense                    | 711.00              | 709.00              |
| 58000 · Library                                 | 0.00                | 856.66              |
| 65600 · Payroll Expenses                        | 435.57              | 150.97              |
| <b>67000 · ADMINISTRATIVE SUPPORT</b>           |                     |                     |
| 67005 · AAR FEES                                | 804.48              | 252.80              |
| 67010 · Advertising                             | 4,041.83            | 3,770.00            |
| 67040 · Bank Service Charges                    | 5,012.25            | 4,718.01            |
| 67045 · Board Meetings                          | 0.00                | 628.50              |
| 67070 · Building Maintenance                    | 238.00              | 246.60              |
| 67079 · Contract Services                       | 8,494.67            | 2,653.73            |
| 67080 · Contributions                           | 25.00               | 0.00                |
| 67086 · ELECTION COSTS                          | 775.00              | 876.00              |
| 67090 · Dues & Subscriptions                    | 1,180.99            | 1,399.20            |
| 67160 · Gas & Diesel                            | 884.81              | 1,683.85            |
| 67170 · Insurance                               | 30,614.56           | 29,863.38           |
| 67180 · Legal Expenses                          | 1,469.00            | 893.00              |
| 67184 · Membership Expense                      | 1,029.17            | 0.00                |
| 67190 · Miscellaneous Expense                   | 3,172.06            | 801.81              |
| 67200 · Office Expense                          | 206.10              | 270.37              |
| 67210 · Postage & Shipping                      | 2,894.00            | 2,540.00            |
| 67220 · Printing                                | 1,194.05            | 0.00                |
| 67230 · Professional Services                   | 10,427.50           | 10,175.02           |
| 67280 · Taxes & Licenses                        | 470.88              | 2,566.71            |
| 67310 · Travel & Meals                          |                     |                     |
| 67311 · Travel Expenses to be Reimb             | 0.00                | 0.00                |
| 67310 · Travel & Meals - Other                  | 688.74              | 1,300.97            |
| <b>Total 67310 · Travel &amp; Meals</b>         | <b>688.74</b>       | <b>1,300.97</b>     |
| 67321 · Professional Fees - Tax Return          | 480.00              | 755.00              |
| 67600 · Web Site Expenses                       | 468.00              | 0.00                |
| <b>Total 67000 · ADMINISTRATIVE SUPPORT</b>     | <b>74,571.09</b>    | <b>65,394.95</b>    |
| <b>68000 · PUBLICATIONS</b>                     |                     |                     |
| 55000 · Train Sheet                             | 1,265.00            | 1,274.00            |
| 68050 · Headlight                               | 7,433.00            | 4,339.00            |
| <b>Total 68000 · PUBLICATIONS</b>               | <b>8,698.00</b>     | <b>5,613.00</b>     |
| <b>69000 · OPERATIONS</b>                       |                     |                     |
| 69200 · Radio Batteries and Repairs             | 4,042.00            | 0.00                |
| 69400 · Volunteer Expense                       | 660.81              | 326.46              |
| <b>Total 69000 · OPERATIONS</b>                 | <b>4,702.81</b>     | <b>326.46</b>       |
| <b>70000 · FACILITIES</b>                       |                     |                     |
| 70005 · Building Maintenance-Shop               | 281.27              | 60.37               |
| 70015 · Lights & Signage                        | 79.81               | 0.00                |

**Feather River Rail Society**  
**Profit & Loss Prev Year Comparison**  
 January through October 2013

|   | <u>Jan - Oct 13</u>     | <u>Jan - Oct 12</u>     |
|---|-------------------------|-------------------------|
| 70020 · Lounge, Sleeper and Shower Car  | 0.00                    | 321.17                  |
| 70022 · Locks & Keys                    | 5.55                    | 18.21                   |
| 70030 · Grounds Maintenance             | 136.28                  | 7,252.38                |
| 70035 · Supplies                        | 1,321.49                | 842.59                  |
| 70500 · Utilities                       |                         |                         |
| 70510 · Gas & Propane                   | 2,930.49                | 1,721.43                |
| 70520 · Electricity                     | 9,754.58                | 6,212.17                |
| 70540 · Telephone                       | 2,592.86                | 2,286.04                |
| 70550 · Water & Sewer & Trash           | 2,746.14                | 10,067.88               |
| <b>Total 70500 · Utilities</b>          | <u>18,024.07</u>        | <u>20,287.52</u>        |
| <b>Total 70000 · FACILITIES</b>         | <u>19,848.47</u>        | <u>28,782.24</u>        |
| 71000 · MAINTENANCE OF WAY              |                         |                         |
| 71050 · Rock Base Gravel                | 1,338.44                | 0.00                    |
| <b>Total 71000 · MAINTENANCE OF WAY</b> | <u>1,338.44</u>         | <u>0.00</u>             |
| <b>Total Expense</b>                    | <u>244,800.59</u>       | <u>147,067.48</u>       |
| <b>Net Ordinary Income</b>              | <u>15,267.94</u>        | <u>54,519.53</u>        |
| <b>Net Income</b>                       | <u><u>15,267.94</u></u> | <u><u>54,519.53</u></u> |

# Feather River Rail Society Transaction List by Date

October 2013

| Type            | Date       | Num       | Name                              | Memo                          | Amount    |
|-----------------|------------|-----------|-----------------------------------|-------------------------------|-----------|
| Liability Check | 10/01/2013 | EFTPS     | United States Treasury            | Payroll Liability             | -341.72   |
| Liability Check | 10/01/2013 | 27738     | Employment Development Department | VOID: 438-7391-8              | 0.00      |
| Check           | 10/02/2013 | 27739     | Plumas Ace Hardware               | Supplies                      | -48.52    |
| Check           | 10/02/2013 | 27740     | COLORADO RAILROAD MUSEUM          | 53010 · Merchandise           | -312.36   |
| Check           | 10/02/2013 | 27741     | HISTORIC MACHINERY SERVICES CORP. | 56200 · Steam Dept WP 165     | -284.57   |
| Check           | 10/03/2013 | 27742     | INTERMOUNTAIN DISPOSAL            | 70550 · Water & Sewer & Trash | -120.98   |
| Check           | 10/03/2013 | 27743     | BLASTED ROCK QUARRY               | Rock Base Gravel              | -1,143.20 |
| Check           | 10/03/2013 | 27744     | Susan Scarlett                    | September Services            | -1,046.25 |
| Check           | 10/07/2013 | 27745     | Gail McClure                      | 53090 · Mileage Reimbursement | -787.50   |
| Check           | 10/07/2013 | 27746     | MATHESON TRI-GAS, INC., DBA AERIS | Supplies                      | -126.58   |
| Check           | 10/09/2013 | 27747     | Coates Tire Center                | 51021 · Case Backhoe/ Loader  | -202.65   |
| Check           | 10/09/2013 | 27748     | DAVID T. LUDINGTON                | 67180 · Legal Expenses        | -140.00   |
| Check           | 10/09/2013 | 27749     | Portola Motor Parts               | Supplies                      | -15.23    |
| Check           | 10/09/2013 | 27750     | IDT AMERICA                       | 70540 · Telephone             | -70.35    |
| Check           | 10/09/2013 | 27751     | Pacific Coast Chapter             | 67090 · Dues & Subscriptions  | -85.00    |
| Check           | 10/09/2013 | 27752     | Leonards                          | 69400 · Volunteer Expense     | -73.25    |
| Check           | 10/09/2013 | 27753     | City Of Portola                   | 70550 · Water & Sewer & Trash | -60.62    |
| Check           | 10/09/2013 | 27754     | A T & T                           | Telephone                     | -371.77   |
| Check           | 10/09/2013 | 27755     | Sundance Marketing                | 53010 · Merchandise           | -627.50   |
| Check           | 10/09/2013 |           |                                   | 67040 · Bank Service Charges  | -292.71   |
| Liability Check | 10/10/2013 | Justpayit | Employment Development Department | Payroll Liability             | -160.82   |
| Check           | 10/16/2013 | 27756     | Plumas County Tax Collector       | Property Taxes                | -278.12   |
| Check           | 10/16/2013 | 27757     | A T & T                           | 70540 · Telephone             | -40.44    |
| Check           | 10/16/2013 | 27758     | Steve Habeck                      | Reimbursement for batteries   | -840.94   |
| Check           | 10/22/2013 | 27759     | Bank Americard                    | Visa payment                  | -2,117.71 |
| Check           | 10/22/2013 | 27760     | Hatch & Kirk Inc.                 | 51065 · Parts                 | -159.06   |
| Check           | 10/22/2013 | 27761     | DANIEL & DANIEL PUBLISHERS, INC.  | 53010 · Merchandise           | -329.75   |
| Check           | 10/22/2013 | 27762     | Heat Transfer Systems             | 53025 · Professional Services | -184.00   |
| Check           | 10/22/2013 | 27763     | INTERSTATE U-STOR 9TH STREET      | 52030 · Storage/ Security     | -254.00   |
| Check           | 10/30/2013 | 27766     | Plumas County                     | 67079 · Contract Services     | -482.97   |
| Check           | 10/30/2013 | 27767     | FERRELLGAS                        | Gas & Propane                 | -1,332.96 |

**Feather River Rail Society**  
**Transaction List by Date**  
**October 2013**

|          |            |       |                        |                              |                   |
|----------|------------|-------|------------------------|------------------------------|-------------------|
| Check    | 10/30/2013 | 27768 | STORE SUPPLY WAREHOUSE | 53039 · Supplies             | -57.29            |
| Check    | 10/30/2013 | 27769 | LIBERTY UTILITIES      | 70520 · Electricity          | -902.68           |
| Check    | 10/30/2013 | 27770 | Plumas Ace Hardware    | Supplies                     | -180.80           |
| Check    | 10/31/2013 | 27771 | Postmaster             | 67210 · Postage & Shipping   | -92.00            |
| Check    | 10/31/2013 |       | Board Of Equalization  | 22000 · Sales Tax Payable    | -1,743.00         |
| Check    | 10/31/2013 |       |                        | 67040 · Bank Service Charges | -16.00            |
| Check    | 10/31/2013 |       |                        | 67040 · Bank Service Charges | -40.47            |
|          |            |       |                        | <b>Total Checks</b>          | <b>-15,363.77</b> |
|          |            |       |                        |                              |                   |
| Deposit  | 10/06/2013 |       |                        | Deposit                      | 328.48            |
| Deposit  | 10/08/2013 |       |                        | Interest                     | 0.07              |
| Deposit  | 10/11/2013 |       |                        | Deposit                      | 2,680.00          |
| Deposit  | 10/13/2013 |       |                        | Deposit                      | 496.63            |
| Deposit  | 10/15/2013 |       |                        | Deposit                      | 21,073.48         |
| Deposit  | 10/21/2013 |       |                        | Deposit                      | 100.00            |
| Deposit  | 10/23/2013 |       |                        | Deposit                      | 800.00            |
| Deposit  | 10/27/2013 |       |                        | Deposit                      | 1,123.84          |
| Deposit  | 10/31/2013 |       |                        | Deposit                      | 0.00              |
|          |            |       |                        | <b>Total Deposits</b>        | <b>26,602.50</b>  |
|          |            |       |                        |                              |                   |
| Paycheck | 10/22/2013 | 27764 | ELEMS, DAVID S         |                              | -73.08            |
| Paycheck | 10/22/2013 | 27765 | GRUNINGER, RICHARD J   |                              | -36.54            |
|          |            |       |                        | <b>Total Payroll</b>         | <b>-109.62</b>    |