

Feather River Rail Society
Profit & Loss by Class
 January through December 2010

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop	TOTAL
Income						
40300 - Contributions						
40310 - Donations - Member	4,000.00	21,654.00	0.00	0.00	0.00	25,654.00
40320 - Donations - Public	0.00	13,233.41	0.00	0.00	0.00	13,233.41
40370 - SANTA TRAIN DONATIONS	0.00	800.00	0.00	0.00	0.00	800.00
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	0.00	0.00	9,499.00
40300 - Contributions - Other	0.00	3,936.64	4,000.00	0.00	0.00	7,936.64
Total 40300 - Contributions	4,000.00	49,123.05	4,000.00	0.00	0.00	57,123.05
40400 - Restricted Contributions						
40409 - Archives & Library	0.00	0.00	0.00	1,330.90	53.50	1,384.40
40421 - 09-10 WP Centennial Locomotive	0.00	0.00	0.00	250.00	0.00	250.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	3,016.25	0.00	3,016.25
40455 - MIL W 5057	0.00	0.00	0.00	25.00	0.00	25.00
40460 - UP Business Car #105	0.00	0.00	0.00	250.00	0.00	250.00
40470 - C.T.C.	0.00	0.00	0.00	25.00	0.00	25.00
40600 - Zephyr Project	0.00	0.00	0.00	3,024.88	0.00	3,024.88
40400 - Restricted Contributions - Other	0.00	0.00	0.00	150.00	0.00	150.00
Total 40400 - Restricted Contributions	0.00	0.00	0.00	8,072.03	53.50	8,125.53
41000 - Membership Dues						
41200 - Regular - Renewal	0.00	23,105.00	0.00	0.00	0.00	23,105.00
41300 - Regular - New	0.00	3,160.00	0.00	0.00	0.00	3,160.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00	0.00	105.91
Total 41000 - Membership Dues	0.00	26,370.91	0.00	0.00	0.00	26,370.91
43000 - Gift Shop Sales						
43001 - Apparel	0.00	0.00	0.00	0.00	16,767.02	16,767.02
43002 - Hats	0.00	0.00	0.00	0.00	3,926.19	3,926.19
43003 - Pictures & Prints	0.00	0.00	0.00	0.00	5,697.98	5,697.98
43004 - Books & A/V Media	0.00	0.00	0.00	0.00	11,391.99	11,391.99
43005 - Magazines	0.00	0.00	0.00	0.00	352.05	352.05
43006 - Calendars	0.00	0.00	0.00	0.00	701.32	701.32
43007 - Models	0.00	0.00	0.00	0.00	9,077.62	9,077.62
43008 - Gift Items	0.00	0.00	0.00	0.00	3,985.82	3,985.82
43009 - Children's Items	0.00	0.00	0.00	0.00	4,677.96	4,677.96
43010 - Food & Drink Sales	0.00	0.00	0.00	0.00	2,679.35	2,679.35
43014 - FRRS Publications	0.00	0.00	0.00	0.00	588.61	588.61
43016 - Consignment	0.00	0.00	0.00	0.00	2,935.07	2,935.07
43200 - Mail Order	0.00	0.00	0.00	0.00	700.05	700.05
43400 - Shows - Merchandise	0.00	0.00	0.00	0.00	1,130.00	1,130.00
43450 - Shipping	0.00	0.00	0.00	0.00	930.04	930.04
43500 - HEADLIGHT	0.00	130.50	0.00	0.00	1,581.10	1,711.60
43000 - Gift Shop Sales - Other	0.00	0.00	60.00	0.00	0.00	60.00
Total 43000 - Gift Shop Sales	0.00	130.50	60.00	0.00	67,122.17	67,312.67
43501 - Headlight to Retailers	0.00	1,970.31	0.00	0.00	0.00	1,970.31
44000 - Train Operations						
44100 - R.A.L.	39,986.03	0.00	0.00	0.00	0.00	39,986.03
44200 - Admissions and Fares	0.00	5,569.25	0.00	0.00	0.00	5,569.25
44500 - Special Events	0.00	9,537.00	0.00	0.00	0.00	9,537.00
Total 44000 - Train Operations	39,986.03	15,106.25	0.00	0.00	0.00	55,092.28
45000 - Asset Sales Income						
45200 - Tools & Machinery Sales	0.00	6,005.00	0.00	0.00	0.00	6,005.00

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	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop	TOTAL
45000 · Asset Sales Income - Other	0.00	950.30	0.00	0.00	0.00	950.30
Total 45000 · Asset Sales Income	0.00	6,955.30	0.00	0.00	0.00	6,955.30
46000 · Rental Income	0.00	3,800.00	0.00	0.00	0.00	3,800.00
46500 · Dividend - Interest Securities	0.00	2,208.52	0.00	0.00	0.00	2,208.52
46700 · Miscellaneous Income	0.00	7,576.13	0.00	0.00	341.46	7,917.59
46800 · WPRRHS Conventions	0.00	0.00	6,373.21	0.00	0.00	6,373.21
Total Income	43,986.03	113,240.97	10,433.21	8,072.03	67,517.13	243,249.37
Gross Profit	43,986.03	113,240.97	10,433.21	8,072.03	67,517.13	243,249.37
Expense						
51000 · MECHANICAL DEPARTMENT						
51010 · Fuel - Operations	130.08	0.00	0.00	0.00	0.00	130.08
51020 · Equipment Maintenance						
51021 · Case Backhoe/ Loader	122.46	0.00	0.00	0.00	0.00	122.46
51022 · Forklift	230.00	0.00	0.00	0.00	0.00	230.00
51023 · Vehicle Maintenance	392.00	0.00	0.00	0.00	0.00	392.00
51020 · Equipment Maintenance - Other	7,638.68	0.00	0.00	0.00	0.00	7,638.68
Total 51020 · Equipment Maintenance	8,383.14	0.00	0.00	0.00	0.00	8,383.14
51035 · Shipping / Freight	141.69	0.00	0.00	0.00	0.00	141.69
51040 · Supplies	2,356.12	310.53	0.00	0.00	0.00	2,666.65
51050 · Services - Outside	948.43	0.00	0.00	0.00	0.00	948.43
51055 · Batteries	2,820.76	0.00	0.00	0.00	0.00	2,820.76
51060 · Tools	577.31	0.00	0.00	0.00	0.00	577.31
51065 · Parts	3,117.68	206.33	0.00	0.00	0.00	3,324.01
51080 · Welding Supplies	1,374.35	0.00	0.00	0.00	0.00	1,374.35
Total 51000 · MECHANICAL DEPARTMENT	19,849.56	516.86	0.00	0.00	0.00	20,366.42
52000 · Aquisition / Deaquisition						
52010 · Transportation	0.00	866.13	0.00	0.00	1,030.56	1,896.69
52030 · Storage/ Security	0.00	1,288.75	0.00	0.00	0.00	1,288.75
Total 52000 · Aquisition / Deaquisition	0.00	2,154.88	0.00	0.00	1,030.56	3,185.44
53000 · GIFT SHOP						
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	97.00	97.00
53010 · Merchandise	0.00	0.00	0.00	0.00	35,281.29	35,281.29
53015 · Miscellaneous	0.00	0.00	0.00	0.00	494.66	494.66
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	1,661.85	1,661.85
53030 · Office Expense	0.00	0.00	0.00	0.00	598.46	598.46
53031 · Cash over/short	0.00	0.00	0.00	0.00	-52.63	-52.63
53035 · Shows						
53035-1 · Mileage	0.00	0.00	0.00	0.00	136.00	136.00
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	498.25	498.25
53035-3 · Other	0.00	0.00	0.00	0.00	217.00	217.00
53035-4 · Travel	0.00	0.00	0.00	0.00	147.20	147.20
53035 · Shows - Other	0.00	0.00	0.00	0.00	230.87	230.87
Total 53035 · Shows	0.00	0.00	0.00	0.00	1,229.32	1,229.32
53039 · Supplies	0.00	0.00	0.00	0.00	900.29	900.29
53050 · Payroll Expense	0.00	0.00	0.00	0.00	3,095.00	3,095.00
53055 · Subscriptions & Dues	0.00	0.00	0.00	0.00	299.00	299.00
57000 · BEANERY EXPENSE						
57020 · Beanery Supplies	0.00	0.00	0.00	0.00	1,909.04	1,909.04
Total 57000 · BEANERY EXPENSE	0.00	0.00	0.00	0.00	1,909.04	1,909.04
Total 53000 · GIFT SHOP	0.00	0.00	0.00	0.00	45,513.28	45,513.28

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54000 · R.A.L. EXPENSES						
54020 · Equipment Maintenance & Repair	6,611.03	0.00	0.00	0.00	0.00	6,611.03
54030 · Payroll Expense	2,445.00	0.00	0.00	0.00	0.00	2,445.00
Total 54000 · R.A.L. EXPENSES	9,056.03	0.00	0.00	0.00	0.00	9,056.03
54070 · Excursion Train Expenses						
54080 · Expenses - Other	0.00	0.00	0.00	18.80	0.00	18.80
Total 54070 · Excursion Train Expenses	0.00	0.00	0.00	18.80	0.00	18.80
54090 · Special Events Expenses						
54093 · Santa Train Expense	0.00	1,276.77	0.00	0.00	0.00	1,276.77
54500 · WPRRHS						
54510 · Conventions / Shows	0.00	0.00	6,747.90	0.00	0.00	6,747.90
54500 · WPRRHS - Other	0.00	0.00	5,719.75	0.00	0.00	5,719.75
Total 54500 · WPRRHS	0.00	0.00	12,467.65	0.00	0.00	12,467.65
54090 · Special Events Expenses - Other	0.00	1,119.39	0.00	0.00	0.00	1,119.39
Total 54090 · Special Events Expenses	0.00	2,396.16	12,467.65	0.00	0.00	14,863.81
54100 · Train Rides - Expenses						
54120 · Train Rides- Miscellaneous	0.00	2.04	0.00	0.00	0.00	2.04
Total 54100 · Train Rides - Expenses	0.00	2.04	0.00	0.00	0.00	2.04
56000 · RESTORATION/MAJOR PROJECTS						
56100 · WP #2001	0.00	3,017.14	0.00	0.00	0.00	3,017.14
56151 · ADA	0.00	0.00	0.00	5.72	0.00	5.72
56200 · Steam Dept WP 165	0.00	0.00	0.00	4,598.27	0.00	4,598.27
56275 · Baggage Car #5653	0.00	0.00	0.00	38.94	0.00	38.94
56302 · Quincy #3	0.00	125.63	0.00	0.00	0.00	125.63
56400 · UP Business Car #105	0.00	0.00	0.00	292.79	0.00	292.79
56490 · Zephyr Project	0.00	0.00	0.00	2,010.63	0.00	2,010.63
56525 · Caboose restoration	0.00	149.31	0.00	0.00	0.00	149.31
56553 · Misc. Improvements	0.00	13.15	0.00	0.00	0.00	13.15
56910 · DRGW62962 Boxcar	0.00	0.00	0.00	4,800.00	0.00	4,800.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	3,305.23	0.00	11,746.35	0.00	15,051.58
56600 · Fund Raising Expense	0.00	1,895.94	0.00	0.00	0.00	1,895.94
65600 · Payroll Expenses	249.35	32,717.84	0.00	0.00	384.96	33,352.15
67000 · ADMINISTRATIVE SUPPORT						
67005 · AAR FEES	0.00	650.00	0.00	0.00	0.00	650.00
67010 · Advertising	0.00	5,056.90	0.00	0.00	0.00	5,056.90
67020 · Automobile Expense	0.00	111.00	0.00	0.00	0.00	111.00
67040 · Bank Service Charges	0.00	5,894.59	0.00	0.00	1.25	5,895.84
67045 · Board Meetings	0.00	930.19	0.00	0.00	0.00	930.19
67070 · Building Maintenance	0.00	1,125.00	0.00	0.00	0.00	1,125.00
67079 · Contract Services	0.00	1,968.73	0.00	0.00	0.00	1,968.73
67086 · ELECTION COSTS	0.00	764.26	0.00	0.00	0.00	764.26
67090 · Dues & Subscriptions	0.00	1,327.65	0.00	0.00	0.00	1,327.65
67160 · Gas & Diesel	0.00	2,511.04	0.00	0.00	0.00	2,511.04
67170 · Insurance	0.00	18,286.75	0.00	0.00	0.00	18,286.75
67180 · Legal Expenses	0.00	13,092.73	0.00	0.00	0.00	13,092.73
67184 · Membership Expense						
67186 · MEMBERSHIP DINNER	0.00	92.80	0.00	0.00	0.00	92.80
67184 · Membership Expense - Other	0.00	322.30	0.00	0.00	0.00	322.30

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Total 67184 · Membership Expense	0.00	415.10	0.00	0.00	0.00	415.10
67190 · Miscellaneous Expense	0.00	0.00	0.00	16.04	0.00	16.04
67200 · Office Expense	0.00	263.29	0.00	0.00	0.00	263.29
67210 · Postage & Shipping	0.00	1,152.00	0.00	0.00	0.00	1,152.00
67220 · Printing	0.00	1,591.82	0.00	0.00	0.00	1,591.82
67230 · Professional Services	0.00	14,321.39	0.00	0.00	0.00	14,321.39
67240 · Promotional Material	0.00	499.09	0.00	0.00	0.00	499.09
67280 · Taxes & Licenses	0.00	870.87	0.00	0.00	0.00	870.87
67310 · Travel & Meals	0.00	1,991.88	0.00	0.00	0.00	1,991.88
67321 · Professional Fees - Tax Return	0.00	1,435.00	0.00	0.00	0.00	1,435.00
67600 · Web Site Expenses	0.00	99.00	0.00	0.00	0.00	99.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	74,358.28	0.00	16.04	1.25	74,375.57
68000 · PUBLICATIONS						
55000 · Train Sheet	0.00	4,951.00	0.00	0.00	0.00	4,951.00
68050 · Headlight	0.00	11,600.00	0.00	0.00	0.00	11,600.00
Total 68000 · PUBLICATIONS	0.00	16,551.00	0.00	0.00	0.00	16,551.00
69000 · OPERATIONS						
69100 · Office	0.00	367.70	0.00	0.00	0.00	367.70
69400 · Volunteer Expense	0.00	494.75	0.00	0.00	0.00	494.75
Total 69000 · OPERATIONS	0.00	862.45	0.00	0.00	0.00	862.45
70000 · FACILITIES						
70005 · Building Maintenance-Shop	0.00	1,034.69	0.00	0.00	0.00	1,034.69
70015 · Lights & Signage	0.00	1,495.21	0.00	0.00	0.00	1,495.21
70020 · Lounge, Sleeper and Shower Car	0.00	562.40	0.00	0.00	0.00	562.40
70022 · Locks & Keys	0.00	27.72	0.00	0.00	0.00	27.72
70030 · Grounds Maintenance	0.00	3,248.03	0.00	0.00	0.00	3,248.03
70035 · Supplies	0.00	2,398.91	0.00	0.00	0.00	2,398.91
70500 · Utilities						
70510 · Gas & Propane	0.00	3,425.79	0.00	0.00	0.00	3,425.79
70520 · Electricity	0.00	9,995.42	0.00	0.00	0.00	9,995.42
70540 · Telephone	0.00	2,235.04	0.00	0.00	0.00	2,235.04
70550 · Water & Sewer & Trash	0.00	2,294.91	0.00	0.00	0.00	2,294.91
Total 70500 · Utilities	0.00	17,951.16	0.00	0.00	0.00	17,951.16
70000 · FACILITIES - Other	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Total 70000 · FACILITIES	0.00	27,718.12	0.00	0.00	0.00	27,718.12
Total Expense	29,154.94	162,478.80	12,467.65	11,781.19	46,930.05	262,812.63
Net Ordinary Income	14,831.09	-49,237.83	-2,034.44	-3,709.16	20,587.08	-19,563.26
Other Income/Expense						
Other Expense						
82000 · Transfer to OPERATIONS	9,499.00	0.00	0.00	0.00	0.00	9,499.00
Total Other Expense	9,499.00	0.00	0.00	0.00	0.00	9,499.00
Net Other Income	-9,499.00	0.00	0.00	0.00	0.00	-9,499.00
Net Income	5,332.09	-49,237.83	-2,034.44	-3,709.16	20,587.08	-29,062.26

Feather River Rail Society 2011 DRAFT BUDGET

				2011 Operations Budget	2011 Gift Shop Budget
Ordinary Income/Expense					
		Income			
		40300 · Contributions			
		40310 · Donations - Member	10,000.00		
		40320 · Admissions	42,000.00		
		40355 · FUNDRAISERS	20,000.00		
		40363 · 08 END OF YEAR FUNDRAISING	10,000.00		
		40370 · SANTA TRAIN DONATIONS	500.00		
		42200 · Endowment Annual Transfer	9,499.00		
		40300 · Contributions - Other			
		Total 40300 · Contributions	91,999.00		
		41000 · Membership Dues			
		41100 · Membership - Life	1,000.00		
		41200 · Regular - Renewal	20,000.00		
		41300 · Regular - New	3,000.00		
		41000 · Membership Dues - Other			
		Total 41000 · Membership Dues	24,000.00		
		43000 · Gift Shop Sales			
		43001 · Apparel		14,000.00	
		43002 · Hats		3,500.00	
		43003 · Pictures & Prints		5,500.00	
		43004 · Books & A/V Media		10,000.00	
		43005 · Magazines		350.00	
		43006 · Calendars		600.00	
		43007 · Models		7,000.00	
		43008 · Gift Items		4,000.00	
		43009 · Children's Items		4,200.00	
		43010 · Food & Drink Sales		2,600.00	
		43014 · FRRS Publications		400.00	
		43016 · Consignment		3,000.00	
		43200 · Mail Order		800.00	
		43400 · Shows - Merchandise		3,000.00	
		43450 · Shipping		800.00	
		43500 · HEADLIGHT		1,400.00	
		Total 43000 · Gift Shop Sales		61,150.00	
		43501 · Headlight to Retailers	700.00		
		44000 · Train Operations			
		44200 · Fares	5,500.00		
		44500 · Special Events	9,000.00		
		44000 · Train Operations - Other			
		Total 44000 · Train Operations	14,500.00		
		45000 · Asset Sales Income			
		45200 · Tools & Machinery Sales	6,000.00		
		45000 · Asset Sales Income - Other			
		Total 45000 · Asset Sales Income	6,000.00		
		46000 · Rental Income	3,600.00		
		46500 · Dividend - Interest Securities			
		46700 · Miscellaneous Income			
		Total Income	140,799.00	61,150.00	

Feather River Rail Society 2011 DRAFT BUDGET

				2011 Operations Budget	2011 Gift Shop Budget
Gross Profit					
Expense					
52000 · Aquisition / Deaquisition					
52030 · Storage/ Security				900.00	
Total 52000 · Aquisition / Deaquisition					
53000 · GIFT SHOP					
53002 · Advertising					
53006 · Bad checks					100.00
53008 · Licenses & Taxes					100.00
53010 · Merchandise					15,000.00
53015 · Miscellaneous					
53020 · Postage & Shipping					1,600.00
53030 · Office Expense					300.00
53031 · Cash over/short					
53035 · Shows					
53035-1 · Mileage					400.00
53035-2 · Lodging/ Meals					600.00
53039 · Supplies					400.00
53050 · Payroll Expense					4,960.00
53055 · Subscriptions & Dues				250.00	250.00
Admission Supplies					1,800.00
57000 · BEANERY EXPENSE					
57020 · Beanery Supplies					2,000.00
57000 · BEANERY EXPENSE - Other					4,000.00
Total 53000 · GIFT SHOP					31,510.00
54090 · Special Events Expenses					
54093 · Santa Train Expense				500.00	
54090 · Special Events Expenses - Other					
56600 · Fund Raising Expense				4,000.00	
65600 · Payroll Expenses				35,000.00	
67000 · ADMINISTRATIVE SUPPORT					
67005 · AAR FEES				650.00	
67010 · Advertising				3,000.00	
67040 · Bank Service Charges				4,500.00	
67045 · Board Meetings				500.00	
67079 · Contract Services				3,000.00	
67086 · ELECTION COSTS				800.00	
67090 · Dues				500.00	
67160 · Gas & Diesel				2,000.00	
67170 · Insurance				17,000.00	
67180 · Legal Expenses				25,000.00	
67200 · Office Expense				200.00	
67210 · Postage				900.00	
67220 · Printing				500.00	
67230 · Professional Services				13,000.00	
67321- Tax Preparation				800.00	
67600 · Web Site Expenses				140.00	
Total 67000 · ADMINISTRATIVE SUPPORT				72,490.00	

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										2011 Operations Budget	2011 Gift Shop Budget
68000 · PUBLICATIONS											
										5,800.00	
										12,300.00	
Total 68000 · PUBLICATIONS										18,100.00	
70000 · FACILITIES											
										8,000.00	
										3,000.00	
										500.00	
										100.00	
										2,000.00	
										3,000.00	
										2,000.00	
70500 · Utilities											
										3,000.00	
										11,000.00	
										2,300.00	
										2,500.00	
Total 70500 · Utilities										18,800.00	
Total 70000 · FACILITIES										37,400.00	
Total Expense										168,390.00	31,510.00
Net Income										-27,591.00	29,640.00
											2049.00

Feather River Rail Society

Balance Sheet

As of December 31, 2010

	Dec 31, 10
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	102.99
11000 · Bank of America General Account	22,402.24
11003 · WPRRHS Bank of America	3,184.39
Total Checking/Savings	25,689.62
Other Current Assets	
11620 · Dain Rauscher Investment Acct.	
11621 · Dain Rauscher- Endowment	15,223.09
11620 · Dain Rauscher Investment Acct. - Other	60,445.43
Total 11620 · Dain Rauscher Investment Acct.	75,668.52
13000 · Gift Shop Inventory	40,643.12
13600 · Other Current Assets	
13670 · DEPOSITS	1,722.59
Total 13600 · Other Current Assets	1,722.59
Total Other Current Assets	118,034.23
Total Current Assets	143,723.85
Fixed Assets	
13620 · Office Equipment	8,148.17
13621 · Office Fixtures	15,115.05
13622 · Buildings	30,000.00
13623 · Leasehold Improvements	110,409.97
13624 · Vehicles	74,445.00
13660 · Historical Collection	
13661 · Endowment Assets	180,084.00
13660 · Historical Collection - Other	1,991,609.81
Total 13660 · Historical Collection	2,171,693.81
13680 · Tools & Equipment	67,839.63
13700 · Accumulated Depreciation	-238,404.00
14000 · Land	
14100 · Land Improvements	19,770.00
14000 · Land - Other	36,920.00
Total 14000 · Land	56,690.00
Total Fixed Assets	2,295,937.63
TOTAL ASSETS	2,439,661.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	3,914.49

Feather River Rail Society

Balance Sheet

As of December 31, 2010

	<u>Dec 31, 10</u>
Total Credit Cards	3,914.49
Other Current Liabilities	
21000 - Payroll Liabilities	2,144.36
22000 - Sales Tax Payable	714.95
23000 - Gift Certificates	<u>20,353.58</u>
Total Other Current Liabilities	<u>23,212.89</u>
Total Current Liabilities	<u>27,127.38</u>
Total Liabilities	27,127.38
Equity	
Prior Period Adjustment	-3,716.86
38000 - Unrealized Gains/Losses	3,761.71
39000 - Retained Earnings	2,152,278.93
39001 - WPRRHS	3,559.08
39100 - Temporarily Restricted	95,738.50
39200 - Permanently Restricted	189,975.00
Net Income	<u>-29,062.26</u>
Total Equity	<u>2,412,534.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,439,661.48</u></u>

Feather River Rail Society

Balance Sheet

As of January 31, 2011

	<u>Jan 31, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	102.99
11000 · Bank of America General Account	20,543.78
11003 · WPRRHS Bank of America	3,184.39
Total Checking/Savings	<u>23,831.16</u>
Other Current Assets	
11620 · Dain Rauscher Investment Acct.	
11621 · Dain Rauscher- Endowment	15,223.09
11620 · Dain Rauscher Investment Acct. - Other	60,445.43
Total 11620 · Dain Rauscher Investment Acct.	<u>75,668.52</u>
13000 · Gift Shop Inventory	40,643.12
13600 · Other Current Assets	
13670 · DEPOSITS	1,722.59
Total 13600 · Other Current Assets	<u>1,722.59</u>
Total Other Current Assets	<u>118,034.23</u>
Total Current Assets	141,865.39
Fixed Assets	
13620 · Office Equipment	8,148.17
13621 · Office Fixtures	15,115.05
13622 · Buildings	30,000.00
13623 · Leasehold Improvements	110,409.97
13624 · Vehicles	74,445.00
13660 · Historical Collection	
13661 · Endowment Assets	180,084.00
13660 · Historical Collection - Other	1,991,609.81
Total 13660 · Historical Collection	<u>2,171,693.81</u>
13680 · Tools & Equipment	67,839.63
13700 · Accumulated Depreciation	-238,404.00
14000 · Land	
14100 · Land Improvements	19,770.00
14000 · Land - Other	36,920.00
Total 14000 · Land	<u>56,690.00</u>
Total Fixed Assets	<u>2,295,937.63</u>
TOTAL ASSETS	<u><u>2,437,803.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	<u>2,534.62</u>

Feather River Rail Society

Balance Sheet

As of January 31, 2011

	<u>Jan 31, 11</u>
Total Credit Cards	2,534.62
Other Current Liabilities	
21000 · Payroll Liabilities	846.89
2110 · Direct Deposit Liabilities	-998.21
22000 · Sales Tax Payable	306.01
23000 · Gift Certificates	<u>21,253.58</u>
Total Other Current Liabilities	<u>21,408.27</u>
Total Current Liabilities	<u>23,942.89</u>
Total Liabilities	23,942.89
Equity	
Prior Period Adjustment	-3,716.86
38000 · Unrealized Gains/Losses	3,761.71
39000 · Retained Earnings	2,123,216.67
39001 · WPRRHS	3,559.08
39100 · Temporarily Restricted	95,738.50
39200 · Permanently Restricted	189,975.00
Net Income	<u>1,326.03</u>
Total Equity	<u>2,413,860.13</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,437,803.02</u></u>

Feather River Rail Society
Restricted Fund Balances
as of 12/31/2010

Temporarily Restricted Funds		Beginning Balance	Expenses	Additions	12/31/2010
40400	Restricted Contributions - Other	2,108.92		150.00	2,258.92
40405	Building Fund	30,247.00			30,247.00
40409	Archives & Library	20,626.20	7,754.19	5,384.40	18,256.41
40410	Equipment - Restoration	1,000.00			1,000.00
40413	CCT #24	3,478.00			3,478.00
40415	LIFT FUND & ADA COMPLIANCE	244.62	5.72		238.90
40416	DRGW62962 BOXCAR FUND	2,525.00	4,800.00		(2,275.00)
40421	09-10 WP Centennial Locomotive	5,707.50		250.00	5,957.50
40422	STEAM DEPT WP 165	31,455.35	4,598.27	3,016.25	29,873.33
40455	MIL W 5057	897.00		25.00	922.00
40460	UP Business Car #105	3,474.00	292.79	250.00	3,431.21
40470	C.T.C.	1,070.50		25.00	1,095.50
40500	WP Hospital	-			-
40550	Tidewater Bunk Car	-			-
40592	Silver Debris, Volunteer Lounge	(128.24)			(128.24)
40600	Zephyr Project	(4,432.12)	2,010.63	3,024.88	(3,417.87)
40612	Tidewater Locomotives	4,800.84			4,800.84
	Total Temp. Rest.	103,074.57	19,461.60	12,125.53	95,738.50
Permanently Restricted					
40401	Endowments	189,975.00			189,975.00

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 2011

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan 11</u>	<u>Budget</u>	<u>Jan 11</u>	<u>Budget</u>
Ordinary Income/Expense				
Income				
40300 - Contributions				
40310 - Donations - Member	310.00	10,000.00	0.00	
40320 - Donations - Public	1,470.00	42,000.00	0.00	
40355 - FUNDRAISERS	0.00	20,000.00	0.00	
40363 - END OF YEAR FUNDRAISING	11,680.00	10,000.00	0.00	
40370 - SANTA TRAIN DONATIONS	0.00	500.00	0.00	
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	
Total 40300 - Contributions	<u>13,460.00</u>	<u>91,999.00</u>	<u>0.00</u>	
41000 - Membership Dues				
41100 - Membership - Life	0.00	1,000.00	0.00	
41200 - Regular - Renewal	2,700.00	20,000.00	0.00	
41300 - Regular - New	0.00	3,000.00	0.00	
Total 41000 - Membership Dues	<u>2,700.00</u>	<u>24,000.00</u>	<u>0.00</u>	
43000 - Gift Shop Sales				
43001 - Apparel	0.00		0.00	14,000.00
43002 - Hats	0.00		11.09	3,500.00
43003 - Pictures & Prints	0.00		19.80	5,500.00
43004 - Books & A/V Media	0.00		119.05	10,000.00
43005 - Magazines	0.00		0.00	350.00
43006 - Calendars	0.00		0.00	600.00
43007 - Models	0.00		3,460.32	7,000.00
43008 - Gift Items	0.00		0.00	4,000.00
43009 - Children's Items	0.00		0.00	4,200.00
43010 - Food & Drink Sales	0.00		0.00	2,600.00
43014 - FRRS Publications	0.00		0.00	400.00
43016 - Consignment	0.00		174.82	3,000.00
43200 - Mail Order	0.00		93.94	800.00
43400 - Shows - Merchandise	0.00		0.00	3,000.00
43450 - Shipping	0.00		47.02	800.00
43500 - HEADLIGHT	0.00		199.00	1,400.00
Total 43000 - Gift Shop Sales	<u>0.00</u>		<u>4,125.04</u>	<u>61,150.00</u>
43501 - Headlight to Retailers	0.00	700.00	0.00	
44000 - Train Operations				
44200 - Admissions and Fares	0.00	5,500.00	0.00	
44500 - Special Events	0.00	9,000.00	0.00	
Total 44000 - Train Operations	<u>0.00</u>	<u>14,500.00</u>	<u>0.00</u>	
45000 - Asset Sales Income				
45200 - Tools & Machinery Sales	0.00	6,000.00	0.00	
Total 45000 - Asset Sales Income	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>	
46000 - Rental Income	<u>1,100.00</u>	<u>3,600.00</u>	<u>0.00</u>	
Total Income	<u>17,260.00</u>	<u>140,799.00</u>	<u>4,125.04</u>	<u>61,150.00</u>

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 2011

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan 11</u>	<u>Budget</u>	<u>Jan 11</u>	<u>Budget</u>
Gross Profit	17,260.00	140,799.00	4,125.04	61,150.00
Expense				
52000 · Acquisition / Deacquisition				
52010 · Transportation	825.00		0.00	
52030 · Storage/ Security	127.00	900.00	0.00	
Total 52000 · Acquisition / Deacquisition	<u>952.00</u>	<u>900.00</u>	<u>0.00</u>	
53000 · GIFT SHOP				
53006 · Bad checks	0.00		0.00	100.00
53008 · Licenses & Taxes	0.00		0.00	100.00
53010 · Merchandise	0.00		477.40	35,000.00
53020 · Postage & Shipping	0.00		257.35	1,600.00
53030 · Office Expense	0.00		28.79	300.00
53035 · Shows				
53035-1 · Mileage	0.00		0.00	400.00
53035-2 · Lodging/ Meals	0.00		237.24	600.00
Total 53035 · Shows	<u>0.00</u>		<u>237.24</u>	<u>1,000.00</u>
53039 · Supplies	0.00		0.00	400.00
53050 · Payroll Expense	0.00		0.00	4,960.00
53055 · Subscriptions & Dues	0.00	250.00	0.00	250.00
57000 · BEANERY EXPENSE				
57020 · Beanery Supplies	0.00		54.11	2,000.00
57000 · BEANERY EXPENSE - Other	0.00		0.00	4,000.00
Total 57000 · BEANERY EXPENSE	<u>0.00</u>		<u>54.11</u>	<u>6,000.00</u>
Total 53000 · GIFT SHOP	0.00	250.00	1,054.89	49,710.00
54090 · Special Events Expenses				
54093 · Santa Train Expense	128.19	500.00	0.00	
Total 54090 · Special Events Expenses	<u>128.19</u>	<u>500.00</u>	<u>0.00</u>	
56600 · Fund Raising Expense	419.91	4,000.00	0.00	
65600 · Payroll Expenses	4,196.52	35,000.00	0.00	
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	0.00	650.00	0.00	
67010 · Advertising	370.50	3,000.00	0.00	
67040 · Bank Service Charges	361.34	4,500.00	0.00	
67045 · Board Meetings	0.00	500.00	0.00	
67079 · Contract Services	49.99	3,000.00	0.00	
67086 · ELECTION COSTS	0.00	800.00	0.00	
67090 · Dues & Subscriptions	357.00	500.00	0.00	
67160 · Gas & Diesel	0.00	2,000.00	0.00	
67170 · Insurance	4,864.94	17,000.00	0.00	
67180 · Legal Expenses	649.25	25,000.00	0.00	
67200 · Office Expense	0.00	200.00	0.00	
67210 · Postage & Shipping	776.00	900.00	0.00	

Feather River Rail Society

Profit & Loss Budget vs. Actual

January 2011

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan 11</u>	<u>Budget</u>	<u>Jan 11</u>	<u>Budget</u>
67220 · Printing	0.00	500.00	0.00	
67230 · Professional Services	883.75	13,000.00	0.00	
67310 · Travel & Meals	41.80		0.00	
67321 · Professional Fees - Tax Return	0.00	800.00	0.00	
67600 · Web Site Expenses	0.00	140.00	0.00	
Total 67000 · ADMINISTRATIVE SUPPORT	<u>8,354.57</u>	<u>72,490.00</u>	<u>0.00</u>	
68000 · PUBLICATIONS				
55000 · Train Sheet	0.00	5,800.00	0.00	
68050 · Headlight	2,210.00	12,300.00	0.00	
Total 68000 · PUBLICATIONS	<u>2,210.00</u>	<u>18,100.00</u>	<u>0.00</u>	
70000 · FACILITIES				
70005 · Building Maintenance-Shop	31.38	3,000.00	0.00	
70015 · Lights & Signage	0.00	400.00	0.00	
70020 · Lounge, Sleeper and Shower Car	0.00	500.00	0.00	
70022 · Locks & Keys	0.00	100.00	0.00	
70025 · Fence	0.00	2,000.00	0.00	
70030 · Grounds Maintenance	0.00	3,000.00	0.00	
70035 · Supplies	195.01	2,000.00	0.00	
70500 · Utilities				
70510 · Gas & Propane	850.70	3,000.00	0.00	
70520 · Electricity	782.76	11,000.00	0.00	
70540 · Telephone	200.10	2,300.00	0.00	
70550 · Water & Sewer & Trash	163.75	2,500.00	0.00	
Total 70500 · Utilities	<u>1,997.31</u>	<u>18,800.00</u>	<u>0.00</u>	
Total 70000 · FACILITIES	<u>2,223.70</u>	<u>29,800.00</u>	<u>0.00</u>	
Total Expense	<u>18,484.89</u>	<u>161,040.00</u>	<u>1,054.89</u>	<u>49,710.00</u>
Net Ordinary Income	<u>-1,224.89</u>	<u>-20,241.00</u>	<u>3,070.15</u>	<u>11,440.00</u>
Net Income	<u><u>-1,224.89</u></u>	<u><u>-20,241.00</u></u>	<u><u>3,070.15</u></u>	<u><u>11,440.00</u></u>

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 2011

	Jan 11	Jan 10
Ordinary Income/Expense		
Income		
40300 - Contributions		
40310 - Donations - Member	310.00	200.00
40320 - Donations - Public	1,470.00	18.28
40363 - END OF YEAR FUNDRAISING	11,680.00	0.00
40300 - Contributions - Other	0.00	1,000.00
Total 40300 - Contributions	13,460.00	1,218.28
40400 - Restricted Contributions		
40409 - Archives & Library	175.00	0.00
40410 - Equipment - Restoration	375.00	0.00
40422 - STEAM DEPT WP 165	250.00	0.00
40455 - MIL W 5057	0.00	25.00
40460 - UP Business Car #105	0.00	250.00
40470 - C.T.C.	100.00	25.00
40600 - Zephyr Project	500.00	0.00
Total 40400 - Restricted Contributions	1,400.00	300.00
41000 - Membership Dues		
41200 - Regular - Renewal	2,700.00	2,135.00
41300 - Regular - New	0.00	115.00
Total 41000 - Membership Dues	2,700.00	2,250.00
43000 - Gift Shop Sales		
43002 - Hats	11.09	11.66
43003 - Pictures & Prints	19.80	4.46
43004 - Books & A/V Media	119.05	95.62
43007 - Models	3,460.32	128.91
43016 - Consignment	174.82	0.00
43200 - Mail Order	93.94	0.00
43400 - Shows - Merchandise	0.00	1,130.00
43450 - Shipping	47.02	50.10
43500 - HEADLIGHT	199.00	11.10
Total 43000 - Gift Shop Sales	4,125.04	1,431.85
43501 - Headlight to Retailers	0.00	75.30
46000 - Rental Income	1,100.00	500.00
Total Income	22,785.04	5,775.43
 Gross Profit	 22,785.04	 5,775.43
Expense		
51000 - MECHANICAL DEPARTMENT		
51040 - Supplies	178.43	0.00
51050 - Services - Outside	38.50	0.00
51055 - Batteries	483.91	0.00
51060 - Tools	1,200.00	0.00
51065 - Parts	18.39	0.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January 2011

	<u>Jan 11</u>	<u>Jan 10</u>
51080 · Welding Supplies	0.00	108.19
Total 51000 · MECHANICAL DEPARTMENT	1,919.23	108.19
52000 · Aquisition / Deaquisition		
52010 · Transportation	825.00	0.00
52030 · Storage/ Security	127.00	0.00
Total 52000 · Aquisition / Deaquisition	952.00	0.00
53000 · GIFT SHOP		
53002 · Advertising	0.00	0.00
53010 · Merchandise	477.40	359.22
53020 · Postage & Shipping	257.35	46.07
53030 · Office Expense	28.79	0.00
53035 · Shows		
53035-2 · Lodging/ Meals	237.24	0.00
Total 53035 · Shows	237.24	0.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	54.11	0.00
Total 57000 · BEANERY EXPENSE	54.11	0.00
Total 53000 · GIFT SHOP	1,054.89	405.29
54000 · R.A.L. EXPENSES		
54030 · Payroll Expense	0.00	0.00
Total 54000 · R.A.L. EXPENSES	0.00	0.00
54090 · Special Events Expenses		
54093 · Santa Train Expense	128.19	257.18
Total 54090 · Special Events Expenses	128.19	257.18
56600 · Fund Raising Expense	419.91	0.00
65600 · Payroll Expenses	4,196.52	2,846.25
67000 · ADMINISTRATIVE SUPPORT		
67010 · Advertising	370.50	62.00
67040 · Bank Service Charges	361.34	449.20
67045 · Board Meetings	0.00	133.96
67079 · Contract Services	49.99	176.99
67090 · Dues & Subscriptions	357.00	50.00
67170 · Insurance	4,864.94	4,850.55
67180 · Legal Expenses	649.25	0.00
67210 · Postage & Shipping	776.00	88.00
67230 · Professional Services	883.75	836.88
67310 · Travel & Meals	41.80	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	8,354.57	6,647.58
68000 · PUBLICATIONS		
55000 · Train Sheet	0.00	1,030.00
68050 · Headlight	2,210.00	0.00

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

	<u>Jan 11</u>	<u>Jan 10</u>
Total 68000 · PUBLICATIONS	2,210.00	1,030.00
70000 · FACILITIES		
70005 · Building Maintenance-Shop	31.38	0.00
70030 · Grounds Maintenance	0.00	73.57
70035 · Supplies	195.01	0.00
70500 · Utilities		
70510 · Gas & Propane	850.70	1,126.17
70520 · Electricity	782.76	996.83
70540 · Telephone	200.10	163.19
70550 · Water & Sewer & Trash	163.75	146.28
Total 70500 · Utilities	<u>1,997.31</u>	<u>2,432.47</u>
Total 70000 · FACILITIES	<u>2,223.70</u>	<u>2,506.04</u>
Total Expense	<u>21,459.01</u>	<u>13,800.53</u>
Net Ordinary Income	<u>1,326.03</u>	<u>-8,025.10</u>
Net Income	<u><u>1,326.03</u></u>	<u><u>-8,025.10</u></u>

Feather River Rail Society Transaction List by Date

January 2011

Type	Date	Num	Name	Memo	Amount
Check	01/04/2011	26592	MATT SHOCKNEY	Museum lathe	-1,200.00
Check	01/04/2011	26593	Hamman-Miller-Beauchamp-Deeble, Inc.	Insurance	-3,364.37
Check	01/04/2011	26594	DEPT. OF SOCIAL SCIENCES, MTU	Membership dues	-50.00
Check	01/04/2011	26595	Plumas Ace Hardware	Supplies	-219.60
Check	01/04/2011	26596	State Compensation Insurance Fund	Worker's Compensation	-326.85
Check	01/04/2011	26597	Postmaster	Postage	-88.00
Check	01/04/2011	26598	Susan Scarlett	Professional services	-883.75
Check	01/05/2011	26599	Rod McClure	Reimburse office supplies	-176.58
Check	01/11/2011	26600	SAN JOAQUIN DEPARTMENT OF CHILD SUF	Wage garnishment	-50.00
Check	01/12/2011	26603	Portola Motor Parts	Supplies	-148.16
Check	01/12/2011	26604	City Of Portola	Utilities	-51.74
Check	01/12/2011	26605	J'S FEATHER RIVER RENTAL	Equipment rental	-825.00
Check	01/12/2011	26606	AMERICAN RAILROAD ENTERTAINMENT	Resale items	-141.40
Check	01/12/2011	26607	A T & T	Utilities	-294.23
Check	01/12/2011	26608	SAM'S CLUB	Membership dues	-35.00
Check	01/12/2011	26609	NATIONAL MODEL RAILROAD ASSN. INC	Membership dues	-97.00
Check	01/12/2011	26610	IDT AMERICA	Telephone	-18.36
Check	01/12/2011	26611	Sierra Pacific Power Co.	Utilities	-782.76
Check	01/12/2011	26612	PLUMAS-LASSEN CONNECTION	VOID	0.00
Check	01/12/2011	26613	INTERMOUNTAIN DISPOSAL	VOID	0.00
Check	01/12/2011	26614	DAVID T. LUDINGTON	Legal	-649.25
Check	01/12/2011	26615	Daylight Sales	Resale items	-18.00
Check	01/12/2011	26616	INTERMOUNTAIN DISPOSAL	Utilities	-112.01
Check	01/12/2011	26617	PLUMAS-LASSEN CONNECTION	Advertising	-17.00
Check	01/13/2011	26618	SAN JOAQUIN DEPARTMENT OF CHILD SUF	Wage garnishment	-200.00
Check	01/19/2011	26619	AFS/IBEX FINANCIAL SERVICES, INC.	Insurance	-1,173.72
Check	01/21/2011	26620	Board Of Equalization	Taxes	-715.00
Check	01/21/2011	26629	TRI-CITY WEEKLY	Advertising	-275.00
Check	01/24/2011	26621	Postmaster	Postage	-88.00
Check	01/25/2011	26622	Bank Americard	VISA payment	-3,000.00
Check	01/25/2011	26623	Tourist Railway Association, Inc.	Membership dues	-175.00
Check	01/25/2011	26624	SUBURBAN PROPANE	Utilities	-850.70
Check	01/25/2011	26625	AG PRESS	Headlight	-2,810.00
Check	01/25/2011	26626	Quill Corporation	Supplies	-166.48
Check	01/25/2011	26627	Leonards	Supplies	-37.35
Check	01/25/2011	26628	Times-Standard	VOID	0.00
Check	01/31/2011	26631	PLUMAS-LASSEN CONNECTION	Advertising	-16.00
Check	01/31/2011	26632	Plumas Ace Hardware	Supplies	-62.71
Check	01/31/2011	26633	INTERSTATE U-STOR 9TH STREET	Storage	-127.00
Check	01/31/2011			Service Charge	-358.84
				Total Checks	-19,604.86
Paycheck	01/14/2011		EPLING, DAVID W	Direct Deposit	-1,049.45
Check	01/12/2011	26601	Employment Development Department	Unemployment	-233.55
Check	01/12/2011	26602	United States Treasury	Taxes	-1,708.95
Paycheck	01/26/2011	26630	McClure, Rodney	Morgan case	-2,253.29
Paycheck	01/31/2011		EPLING, DAVID W	Direct Deposit	-999.46
				Total Payroll	-6,244.70

Feather River Rail Society
Transaction List by Date
January 2011

Deposit	01/04/2011	Deposit	256.55
Deposit	01/05/2011	Deposit	4,555.00
Deposit	01/12/2011	Deposit	3,315.00
Deposit	01/16/2011	Deposit	6,815.00
Deposit	01/16/2011	Deposit	1,734.50
Deposit	01/22/2011	Deposit	505.00
Deposit	01/30/2011	Deposit	1,279.00
Credit Card Deposits			5,531.05
		Total Deposits	23,991.10