

Feather River Rail Society
Balance Sheet
As of April 27, 2010

	<u>Apr 27, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	
11001 - Credit Card Charges	3,420.19
11000 - Bank of America General Account - Other	-4,164.20
Total 11000 - Bank of America General Account	<u>-744.01</u>
11210 - Internet Account B of A	37.94
Total Checking/Savings	<u>-603.08</u>
Other Current Assets	
11620 - Dain Rauscher Investment Acct.	115,922.16
13000 - Gift Shop Inventory	56,649.00
13600 - Other Current Assets	
13670 - DEPOSITS	1,722.59
Total 13600 - Other Current Assets	<u>1,722.59</u>
Total Other Current Assets	<u>174,293.75</u>
Total Current Assets	173,690.67
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	57,345.00
13660 - Historical Collection	2,171,693.81
13680 - Tools & Equipment	67,839.63
13700 - Accumulated Depreciation	-188,406.14
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>2,328,835.49</u>
TOTAL ASSETS	<u><u>2,502,526.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	8,742.72
Total Credit Cards	<u>8,742.72</u>
Other Current Liabilities	
21000 - Payroll Liabilities	530.17

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22000 · Sales Tax Payable	-94.33
23000 · Gift Certificates	23,811.08
Total Other Current Liabilities	<u>24,246.92</u>
Total Current Liabilities	<u>32,989.64</u>
Total Liabilities	32,989.64
Equity	
3000 · Opening Bal Equity	-0.63
3050 · Suspense	-1,305.23
38000 · Unrealized Gains/Losses	26,947.79
39000 · Retained Earnings	2,200,975.17
39100 · Temporarily Restricted	82,500.00
39200 · Permanently Restricted	183,565.00
Net Income	<u>-23,145.58</u>
Total Equity	<u>2,469,536.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,502,526.16</u></u>

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Feather River Rail Society

Transaction List by Date

April 1 - 27, 2010

Type	Date	Num	Name	Memo	Amount
Apr 1 - 27, 10					
Check	04/05/2010	26189	Susan Scarlett	March Services	-1,048.13
Check	04/05/2010	26190	Sundance Marketing		-1,194.54
Check	04/06/2010	26191	INTERSTATE U-STOR 9TH STREET		-127.00
Check	04/08/2010	26192	City Of Portola	ACCT# WEST-000700-0000-01	-49.27
Check	04/08/2010	26193	A T & T	530-832-4131 994 8/530-832-453	-287.69
Check	04/08/2010	26194	INTERMOUNTAIN DISPOSAL	FEARI	-112.01
Check	04/08/2010	26195	PLUMAS-LASSEN CONNECTION	ACCOUNT #982	-16.00
Check	04/08/2010	26196	Plumas Ace Hardware	INV# 141447	-80.38
Check	04/08/2010	26197	Bank Americard		-800.00
Check	04/09/2010	26198	DAVID T. LUDINGTON		-2,500.00
Check	04/22/2010	26202	AERIS, INC	ACCT #07610	-111.99
Check	04/22/2010	26203	AIRGAS	CUST# ANK81	-108.19
Check	04/22/2010	26204	A T & T		-24.72
Check	04/22/2010	26205	ED POWELL	REIMBURSEMENT	-33.05
Check	04/22/2010	26206	MYRON CO.	ACCT# 6211492	-287.90
Check	04/22/2010	26207	Quill Corporation	ACCT# C6569622	-102.18
Check	04/22/2010	26208	Sundance Marketing		-108.86
Check	04/22/2010	26209	SUPERIOR PRODUCTS CO		-435.70
Check	04/26/2010			Service Charge	-152.37
Check	04/26/2010	26210	State Compensation Insurance Fund	1500924-09	-231.75
Check	04/26/2010	26211	STARR STUDIOS CUSTOM SIGNS		-605.00
Check	04/27/2010	26214	State Board of Equalization	SR KHM 28-754467	-839.00
Apr 1 - 27, 10					-9,255.73

Feather River Rail Society
Profit & Loss
January 1 through April 27, 2010

Ordinary Income/Expense	<u>Jan 1 - Apr 27, 10</u>	<u>Jan 1 - Apr 27, 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	5,230.00	2,940.50
40320 - Donations - Public	2,588.31	863.22
40356 - 844 TRIP	0.00	18,940.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,943.48
40300 - Contributions - Other	1,022.00	0.00
Total 40300 - Contributions	8,840.31	26,687.20
40400 - Restricted Contributions		
40409 - Archives & Library	28.00	0.00
40415 - LIFT FUND AND ADA COMPLIANCE	0.00	5.00
40416 - DRGW62962 BOXCAR FUND	0.00	2,525.00
40421 - 09-10 WP Centennial Locomotive	0.00	4,000.00
40422 - STEAM DEPT WP 165	550.00	1,700.00
40455 - MIL W 5057	25.00	0.00
40460 - UP Business Car #105	250.00	0.00
40470 - C.T.C.	25.00	125.00
40490 - C-Z Car Silver Hostel	0.00	1,150.00
40600 - ZEPHERETTE RESTORATION	150.00	0.00
40612 - TS 735 FUND	0.00	3,425.00
40400 - Restricted Contributions - Other	0.00	80.00
Total 40400 - Restricted Contributions	1,028.00	13,010.00
41000 - Membership Dues		
41100 - Membership - Life	0.00	600.00
41200 - Regular - Renewal	6,175.00	5,635.00
41300 - Regular - New	435.00	1,100.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	6,715.91	7,335.00
43000 - Gift Shop Sales		
43001 - Apparel	290.80	421.91
43002 - Hats	62.17	0.00
43003 - Pictures & Prints	330.56	48.21
43004 - Books & A/V Media	1,281.13	1,303.57
43005 - Magazines	15.74	0.00
43007 - Models	1,538.78	3,920.50
43008 - Gift Items	190.66	144.99
43009 - Children's Items	147.36	110.17
43010 - Food & Drink Sales	22.02	34.52
43014 - FRRS Publications	39.50	0.00
43016 - Consignment	105.00	20.00
43200 - Mail Order	0.00	256.99
43400 - Shows - Merchandise	1,130.00	3,354.26
43450 - Shipping	184.78	280.75
43500 - HEADLIGHT		
43501 - Headlight to Retailers	223.70	358.90

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	<u>Jan 1 - Apr 27, 10</u>	<u>Jan 1 - Apr 27, 09</u>
43500 · HEADLIGHT - Other	187.10	58.10
Total 43500 · HEADLIGHT	410.80	417.00
43000 · Gift Shop Sales - Other	60.00	0.00
Total 43000 · Gift Shop Sales	5,809.30	10,312.87
44000 · Train Operations		
44100 · R.A.L.	275.00	900.00
44200 · Admissions and Fares	0.00	50.00
44500 · Special Events	200.00	70.00
Total 44000 · Train Operations	475.00	1,020.00
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	0.00
Total 45000 · Asset Sales Income	6,005.00	0.00
46000 · Rental Income	700.00	600.00
46700 · Miscellaneous Income	90.00	2.36
Total Income	29,663.52	58,967.43
Gross Profit	29,663.52	58,967.43
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	88.00	0.00
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	0.00	104.45
51022 · Forklift	0.00	34.50
51023 · Vehicle Maintenance	0.00	502.89
51020 · Equipment Maintenance - Other	0.00	91.78
Total 51020 · Equipment Maintenance	0.00	733.62
51040 · Supplies	568.31	838.78
51065 · Parts	0.00	481.42
51080 · Welding Supplies	534.84	499.17
Total 51000 · MECHANICAL DEPARTMENT	1,191.15	2,552.99
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	127.00	181.56
Total 52000 · Aquisition / Deaquisition	127.00	181.56
53000 · GIFT SHOP		
53006 · Bad checks	0.00	500.00
53008 · Licenses & Taxes	20.00	0.00
53010 · Merchandise	9,268.89	11,354.29
53015 · Miscellaneous	0.00	110.07
53020 · Postage & Shipping	287.86	476.98
53030 · Office Expense	128.12	129.09
53031 · Cash over/short	-4.79	88.98

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	<u>Jan 1 - Apr 27, 10</u>	<u>Jan 1 - Apr 27, 09</u>
53035 - Shows		
53035-2 - Lodging/ Meals	0.00	132.61
53035-3 - Other	0.00	76.17
53035-4 - Travel	78.00	51.00
Total 53035 - Shows	<u>78.00</u>	<u>259.78</u>
53039 - Supplies	48.28	0.00
53050 - Payroll Expense	520.00	0.00
53055 - Subscriptions & Dues	150.00	150.00
Total 53000 - GIFT SHOP	<u>10,496.36</u>	<u>13,069.19</u>
54000 - R.A.L. EXPENSES		
54020 - Equipment Maintenance & Repair	33.05	0.00
54030 - Payroll Expense	30.00	0.00
Total 54000 - R.A.L. EXPENSES	<u>63.05</u>	<u>0.00</u>
54090 - Special Events Expenses		
54093 - Santa Train Expense	257.18	99.97
54500 - WPRRHS		
54510 - Conventions / Shows	0.00	889.76
Total 54500 - WPRRHS	<u>0.00</u>	<u>889.76</u>
Total 54090 - Special Events Expenses	257.18	989.73
56000 - RESTORATION/MAJOR PROJECTS		
56200 - SP #1215/WP 165	791.58	150.00
56490 - Zephyr Project	0.00	2,939.01
56525 - Caboose restoration	0.00	180.50
56590 - Signs	0.00	10.83
Total 56000 - RESTORATION/MAJOR PROJECTS	<u>791.58</u>	<u>3,280.34</u>
56600 - Fund Raising Expense		
56610 - 844 TRIP	0.00	4,562.42
56600 - Fund Raising Expense - Other	248.85	2,274.02
Total 56600 - Fund Raising Expense	<u>248.85</u>	<u>6,836.44</u>
57000 - BEANERY EXPENSE		
57020 - Beanery Supplies	0.00	876.30
Total 57000 - BEANERY EXPENSE	<u>0.00</u>	<u>876.30</u>
65600 - Payroll Expenses	9,929.56	11,199.00
67000 - ADMINISTRATIVE SUPPORT		
67005 - AAR FEES	100.00	100.00
67010 - Advertising	571.00	3,686.39
67040 - Bank Service Charges	752.51	2,303.02
67045 - Board Meetings	576.84	50.45
67079 - Contract Services	699.96	1,015.80
67086 - ELECTION COSTS	0.00	574.17
67090 - Dues & Subscriptions	627.70	125.00

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	<u>Jan 1 - Apr 27, 10</u>	<u>Jan 1 - Apr 27, 09</u>
67170 · Insurance	7,426.74	5,895.79
67180 · Legal Expenses	2,855.00	1,278.17
67184 · Membership Expense	0.00	814.97
67190 · Miscellaneous Expense	0.00	81.94
67200 · Office Expense	0.00	590.98
67210 · Postage & Shipping	176.00	294.00
67230 · Professional Services	4,903.14	3,680.38
67280 · Taxes & Licenses	183.94	0.00
67310 · Travel & Meals	0.00	2,984.77
67600 · Web Site Expenses	0.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>18,872.83</u>	<u>23,490.83</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	3,347.00	3,692.94
68050 · Headlight	0.00	1,200.00
Total 68000 · PUBLICATIONS	<u>3,347.00</u>	<u>4,892.94</u>
69000 · OPERATIONS		
69100 · Office	287.90	0.00
69400 · Volunteer Expense	120.00	0.00
Total 69000 · OPERATIONS	<u>407.90</u>	<u>0.00</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	80.38	528.80
70022 · Locks & Keys	0.00	56.51
70030 · Grounds Maintenance	73.57	835.64
70035 · Supplies	102.18	198.43
70500 · Utilities		
70510 · Gas & Propane	1,693.62	1,642.97
70520 · Electricity	3,774.20	4,632.09
70540 · Telephone	752.57	640.35
70550 · Water & Sewer & Trash	600.12	580.41
Total 70500 · Utilities	<u>6,820.51</u>	<u>7,495.82</u>
Total 70000 · FACILITIES	<u>7,076.64</u>	<u>9,115.20</u>
Total Expense	<u>52,809.10</u>	<u>76,484.52</u>
Net Ordinary Income	<u>-23,145.58</u>	<u>-17,517.09</u>
Net Income	<u><u>-23,145.58</u></u>	<u><u>-17,517.09</u></u>