

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through December 2010

Ordinary Income/Expense	Jan - Dec 10	Jan - Dec 09
Income		
Unrealized Gain on Investment	0.00	18,309.82
40300 - Contributions		
40310 - Donations - Member	25,654.00	10,586.50
40320 - Donations - Public	13,233.41	12,516.46
40355 - FUNDRAISERS	0.00	349.80
40356 - 844 TRIP	0.00	31,090.00
40363 - END OF YEAR FUNDRAISING	0.00	3,968.48
40370 - SANTA TRAIN DONATIONS	800.00	1,100.00
42200 - Endowment Annual Transfer	9,499.00	0.00
40300 - Contributions - Other	7,936.64	530.00
Total 40300 - Contributions	57,123.05	60,141.24
40400 - Restricted Contributions		
40409 - Archives & Library	1,384.40	516.20
40410 - Equipment - Restoration	0.00	1,000.00
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	250.00	4,000.00
40422 - STEAM DEPT WP 165	3,016.25	4,194.11
40455 - MIL W 5057	25.00	150.00
40460 - UP Business Car #105	250.00	0.00
40470 - C.T.C.	25.00	125.00
40600 - Zephyr Project	3,024.88	4,443.18
40612 - Tidewater Locomotives	0.00	4,335.00
40400 - Restricted Contributions - Other	150.00	0.00
Total 40400 - Restricted Contributions	8,125.53	21,293.49
41000 - Membership Dues		
41100 - Membership - Life	0.00	2,810.00
41200 - Regular - Renewal	23,105.00	22,725.00
41300 - Regular - New	3,160.00	4,080.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	26,370.91	29,615.00
43000 - Gift Shop Sales		
43001 - Apparel	15,276.28	13,112.54
43002 - Hats	3,939.14	2,566.16
43003 - Pictures & Prints	5,697.98	5,711.97
43004 - Books & A/V Media	11,404.70	11,789.78
43005 - Magazines	352.05	253.09
43006 - Calendars	701.32	649.50
43007 - Models	9,077.62	14,241.36
43008 - Gift Items	3,989.18	4,919.27
43009 - Children's Items	4,677.96	4,620.08
43010 - Food & Drink Sales	2,679.35	3,155.09
43014 - FRRS Publications	588.61	1,040.65
43016 - Consignment	2,955.07	948.34
43200 - Mail Order	700.05	690.50
43400 - Shows - Merchandise	1,130.00	3,980.56
43450 - Shipping	930.04	618.60
43500 - HEADLIGHT	1,711.60	508.90

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	<u>Jan - Dec 10</u>	<u>Jan - Dec 09</u>
43000 · Gift Shop Sales - Other	60.00	0.00
Total 43000 · Gift Shop Sales	65,870.95	68,806.39
43501 · Headlight to Retailers	1,970.31	2,278.30
44000 · Train Operations		
44100 · R.A.L.	39,986.03	42,193.75
44200 · Admissions and Fares	5,569.25	7,239.80
44500 · Special Events	9,537.00	1,649.00
44000 · Train Operations - Other	0.00	1,200.00
Total 44000 · Train Operations	55,092.28	52,282.55
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	7,390.33
45000 · Asset Sales Income - Other	950.30	0.00
Total 45000 · Asset Sales Income	6,955.30	7,390.33
46000 · Rental Income	3,800.00	3,700.00
46500 · Dividend - Interest Securities	1,900.71	2,544.10
46700 · Miscellaneous Income	7,917.59	6,173.17
Total Income	235,126.63	272,534.39
Gross Profit	235,126.63	272,534.39
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	130.08	45.29
51015 · Equipment Transportation	0.00	705.92
51020 · Equipment Maintenance		
51021 · Case Backhoe/ Loader	122.46	122.84
51022 · Forklift	230.00	2,212.51
51023 · Vehicle Maintenance	392.00	1,380.59
51020 · Equipment Maintenance - Other	7,538.68	656.50
Total 51020 · Equipment Maintenance	8,283.14	4,372.44
51025 · Meals	0.00	135.88
51035 · Shipping / Freight	141.69	700.00
51040 · Supplies	2,666.65	4,583.80
51050 · Services - Outside	948.43	28.58
51055 · Batteries	2,820.76	321.12
51060 · Tools	577.31	2,043.63
51065 · Parts	3,324.01	1,178.60
51080 · Welding Supplies	1,374.35	1,715.56
Total 51000 · MECHANICAL DEPARTMENT	20,266.42	15,830.82
52000 · Aquisition / Deaquisition		
52010 · Transportation	1,896.69	1,070.00
52030 · Storage/ Security	1,288.75	181.56
Total 52000 · Aquisition / Deaquisition	3,185.44	1,251.56
53000 · GIFT SHOP		
53008 · Licenses & Taxes	97.00	0.00
53010 · Merchandise	37,901.99	69,540.00
53015 · Miscellaneous	494.66	902.89

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	<u>Jan - Dec 10</u>	<u>Jan - Dec 09</u>
53020 · Postage & Shipping	1,649.55	1,280.96
53030 · Office Expense	598.46	1,011.68
53031 · Cash over/short	-149.63	210.68
53035 · Shows		
53035-1 · Mileage	136.00	0.00
53035-2 · Lodging/ Meals	498.25	1,673.04
53035-3 · Other	217.00	1,066.71
53035-4 · Travel	147.20	439.50
53035 · Shows - Other	230.87	195.00
Total 53035 · Shows	<u>1,229.32</u>	<u>3,374.25</u>
53038 · Promotional Supplies	0.00	335.00
53039 · Supplies	900.29	1,381.01
53050 · Payroll Expense	3,095.00	4,136.50
53055 · Subscriptions & Dues	299.00	0.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	1,909.04	4,359.30
Total 57000 · BEANERY EXPENSE	<u>1,909.04</u>	<u>4,359.30</u>
Total 53000 · GIFT SHOP	48,024.68	86,532.27
54000 · R.A.L. EXPENSES		
54020 · Equipment Maintenance & Repair	6,611.03	4,751.11
54030 · Payroll Expense	2,445.00	2,725.00
54040 · R.A.L. - Printing	0.00	1,453.58
Total 54000 · R.A.L. EXPENSES	<u>9,056.03</u>	<u>8,929.69</u>
54070 · Excursion Train Expenses		
54080 · Expenses - Other	18.80	1,789.47
Total 54070 · Excursion Train Expenses	<u>18.80</u>	<u>1,789.47</u>
54090 · Special Events Expenses		
54093 · Santa Train Expense	1,276.77	140.98
54500 · WPRRHS		
54510 · Conventions / Shows	0.00	1,039.76
54500 · WPRRHS - Other	5,719.75	0.00
Total 54500 · WPRRHS	<u>5,719.75</u>	<u>1,039.76</u>
54090 · Special Events Expenses - Other	1,119.39	1,102.66
Total 54090 · Special Events Expenses	<u>8,115.91</u>	<u>2,283.40</u>
54100 · Train Rides - Expenses		
54120 · Train Rides- Miscellaneous	2.04	0.00
Total 54100 · Train Rides - Expenses	<u>2.04</u>	<u>0.00</u>
56000 · RESTORATION/MAJOR PROJECTS		
56100 · WP #2001	3,017.14	0.00
56110 · Lounge/Cafe Car #754	0.00	157.74
56125 · Locomotive 805	0.00	70.83
56151 · ADA	5.72	0.00
56200 · Steam Dept WP 165	4,598.27	1,043.86
56250 · WP #725 & #721	0.00	105.37
56275 · Baggage Car #5653	38.94	0.00

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	<u>Jan - Dec 10</u>	<u>Jan - Dec 09</u>
56375 · WP #608	0.00	12.24
56400 · UP Business Car #105	292.79	0.00
56490 · Zephyr Project	2,010.63	4,381.64
56525 · Caboose restoration	149.31	654.91
56553 · Misc. Improvements	13.15	0.00
56590 · Signs	0.00	10.83
56910 · DRGW62962 Boxcar	4,800.00	0.00
56000 · RESTORATION/MAJOR PROJECTS - Other	0.00	380.29
Total 56000 · RESTORATION/MAJOR PROJECTS	14,925.95	6,817.71
56302 · Quincy #3	125.63	0.00
56600 · Fund Raising Expense		
56610 · 844 TRIP	0.00	7,321.26
56600 · Fund Raising Expense - Other	1,895.94	3,072.76
Total 56600 · Fund Raising Expense	1,895.94	10,394.02
65600 · Payroll Expenses	33,373.85	35,033.39
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	650.00	650.00
67010 · Advertising	5,056.90	17,856.86
67020 · Automobile Expense	111.00	189.00
67040 · Bank Service Charges	5,888.34	4,986.67
67045 · Board Meetings	930.19	950.46
67070 · Building Maintenance	1,125.00	268.05
67079 · Contract Services	1,968.73	3,294.52
67080 · Contributions	0.00	441.00
67085 · Depreciation	0.00	7,347.00
67086 · ELECTION COSTS	764.26	574.17
67090 · Dues & Subscriptions	1,327.65	1,562.00
67160 · Gas & Diesel	2,511.04	1,156.43
67170 · Insurance	18,286.75	16,204.61
67180 · Legal Expenses	13,092.73	4,221.55
67184 · Membership Expense		
67186 · MEMBERSHIP DINNER	92.80	0.00
67184 · Membership Expense - Other	322.30	2,201.76
Total 67184 · Membership Expense	415.10	2,201.76
67190 · Miscellaneous Expense	16.04	3,005.70
67200 · Office Expense	263.29	924.90
67210 · Postage & Shipping	1,152.00	895.50
67220 · Printing	1,591.82	1,273.31
67230 · Professional Services	14,321.39	12,048.76
67240 · Promotional Material	499.09	2,545.16
67280 · Taxes & Licenses	870.87	414.94
67310 · Travel & Meals		
67311 · Travel Expenses to be Reimb	0.00	91.81
67310 · Travel & Meals - Other	1,991.88	9,337.67
Total 67310 · Travel & Meals	1,991.88	9,429.48
67321 · Professional Fees - Tax Return	1,435.00	0.00
67600 · Web Site Expenses	99.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	74,368.07	92,456.83

Feather River Rail Society
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 January through December 2010

	Jan - Dec 10	Jan - Dec 09
68000 · PUBLICATIONS		
55000 · Train Sheet	4,951.00	4,957.94
68050 · Headlight	11,600.00	10,567.80
Total 68000 · PUBLICATIONS	16,551.00	15,525.74
69000 · OPERATIONS		
69100 · Office	367.70	0.00
69400 · Volunteer Expense	494.75	264.38
Total 69000 · OPERATIONS	862.45	264.38
70000 · FACILITIES		
70005 · Building Maintenance-Shop	1,034.69	664.96
70015 · Lights & Signage	1,495.21	168.69
70020 · Lounge, Sleeper and Shower Car	562.40	0.00
70022 · Locks & Keys	27.72	76.07
70030 · Grounds Maintenance	3,248.03	2,109.17
70035 · Supplies	2,398.91	687.08
70500 · Utilities		
70510 · Gas & Propane	3,425.79	2,348.83
70520 · Electricity	9,995.42	11,417.86
70540 · Telephone	2,235.04	2,013.56
70550 · Water & Sewer & Trash	2,294.91	1,774.91
Total 70500 · Utilities	17,951.16	17,555.16
70000 · FACILITIES - Other	1,000.00	0.00
Total 70000 · FACILITIES	27,718.12	21,261.13
Total Expense	258,490.33	298,370.41
Net Ordinary Income	-23,363.70	-25,836.02
Other Income/Expense		
Other Expense		
82000 · Transfer to OPERATIONS	9,499.00	0.00
Total Other Expense	9,499.00	0.00
Net Other Income	-9,499.00	0.00
Net Income	-32,862.70	-25,836.02

Feather River Rail Society

Balance Sheet

As of December 31, 2010

	<u>Dec 31, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	22,461.16
Total Checking/Savings	<u>22,564.15</u>
Other Current Assets	
11620 - Dain Rauscher Investment Acct.	73,780.38
13000 - Gift Shop Inventory	37,797.33
13600 - Other Current Assets	
13670 - DEPOSITS	1,722.59
Total 13600 - Other Current Assets	<u>1,722.59</u>
Total Other Current Assets	<u>113,300.30</u>
Total Current Assets	135,864.45
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	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	<u>56,690.00</u>
Total Fixed Assets	<u>2,295,937.63</u>
TOTAL ASSETS	<u><u>2,431,802.08</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	3,914.49
Total Credit Cards	3,914.49
Other Current Liabilities	
21000 - Payroll Liabilities	2,166.06
22000 - Sales Tax Payable	497.36
23000 - Gift Certificates	20,353.58
Total Other Current Liabilities	<u>23,017.00</u>
Total Current Liabilities	<u>26,931.49</u>

Feather River Rail Society
Balance Sheet
As of December 31, 2010

	<u>Dec 31, 10</u>
Total Liabilities	26,931.49
Equity	
Prior Period Adjustment	-3,716.86
3050 - Suspense	1,276.34
38000 - Unrealized Gains/Losses	2,181.38
39000 - Retained Earnings	2,144,942.86
39100 - Temporarily Restricted	103,074.57
39200 - Permanently Restricted	189,975.00
Net Income	<u>-32,862.70</u>
Total Equity	<u>2,404,870.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,431,802.08</u></u>

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January through December 2010

	Operations		Gift Shop	
	Jan - Dec 10	Budget	Jan - Dec 10	Budget
Ordinary Income/Expense				
Income				
40300 - Contributions				
40310 - Donations - Member	21,654.00	11,000.00	0.00	
40320 - Donations - Public	13,233.41	12,000.00	0.00	
40355 - FUNDRAISERS	0.00	77,000.00	0.00	
40363 - END OF YEAR FUNDRAISING	0.00	10,000.00	0.00	
40370 - SANTA TRAIN DONATIONS	800.00	680.00	0.00	
42200 - Endowment Annual Transfer	9,499.00	9,499.00	0.00	
40300 - Contributions - Other	3,936.64		0.00	
Total 40300 - Contributions	49,123.05	120,179.00	0.00	
40400 - Restricted Contributions				
40409 - Archives & Library	0.00		53.50	
Total 40400 - Restricted Contributions	0.00		53.50	
41000 - Membership Dues				
41100 - Membership - Life	0.00	1,000.00	0.00	
41200 - Regular - Renewal	23,105.00	23,000.00	0.00	
41300 - Regular - New	3,160.00	4,200.00	0.00	
41000 - Membership Dues - Other	105.91		0.00	
Total 41000 - Membership Dues	26,370.91	28,200.00	0.00	
43000 - Gift Shop Sales				
43001 - Apparel	0.00		15,276.28	13,750.00
43002 - Hats	0.00		3,939.14	2,560.00
43003 - Pictures & Prints	0.00		5,697.98	6,000.00
43004 - Books & A/V Media	0.00		11,404.70	13,000.00
43005 - Magazines	0.00		352.05	260.00
43006 - Calendars	0.00		701.32	680.00
43007 - Models	0.00		9,077.62	14,400.00
43008 - Gift Items	0.00		3,989.18	5,000.00
43009 - Children's Items	0.00		4,677.96	4,700.00
43010 - Food & Drink Sales	0.00		2,679.35	3,300.00
43014 - FRRS Publications	0.00		588.61	1,100.00
43016 - Consignment	0.00		2,955.07	1,000.00
43200 - Mail Order	0.00		700.05	480.00
43400 - Shows - Merchandise	0.00		1,130.00	4,200.00
43450 - Shipping	0.00		930.04	540.00
43500 - HEADLIGHT	130.50		1,581.10	620.00
Total 43000 - Gift Shop Sales	130.50		65,680.45	71,590.00
43501 - Headlight to Retailers	1,970.31	1,660.00	0.00	
44000 - Train Operations				
44200 - Admissions and Fares	5,569.25	7,600.00	0.00	
44500 - Special Events	9,537.00	1,700.00	0.00	
44000 - Train Operations - Other	0.00	1,260.00	0.00	
Total 44000 - Train Operations	15,106.25	10,560.00	0.00	

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January through December 2010

	Operations		Gift Shop	
	Jan - Dec 10	Budget	Jan - Dec 10	Budget
45000 - Asset Sales Income				
45200 - Tools & Machinery Sales	6,005.00	8,400.00	0.00	
45000 - Asset Sales Income - Other	950.30		0.00	
Total 45000 - Asset Sales Income	<u>6,955.30</u>	8,400.00	0.00	
46000 - Rental Income	3,800.00	3,570.00	0.00	
46500 - Dividend - Interest Securities	1,900.71		0.00	
46700 - Miscellaneous Income	7,576.13	6,480.00	341.46	
Total Income	<u>112,933.16</u>	179,049.00	66,075.41	71,590.00
Gross Profit	112,933.16	179,049.00	66,075.41	71,590.00
Expense				
51000 - MECHANICAL DEPARTMENT				
51040 - Supplies	310.53		0.00	
51065 - Parts	206.33		0.00	
Total 51000 - MECHANICAL DEPARTMENT	<u>516.86</u>		0.00	
52000 - Aquisition / Deaquisition				
52010 - Transportation	866.13		1,030.56	
52030 - Storage/ Security	1,288.75	500.00	0.00	
Total 52000 - Aquisition / Deaquisition	<u>2,154.88</u>	500.00	1,030.56	
53000 - GIFT SHOP				
53002 - Advertising	0.00		0.00	20.00
53006 - Bad checks	0.00		0.00	200.00
53008 - Licenses & Taxes	0.00		97.00	
53010 - Merchandise	0.00		37,901.99	30,000.00
53015 - Miscellaneous	0.00		494.66	250.00
53020 - Postage & Shipping	0.00		1,649.55	1,100.00
53030 - Office Expense	0.00		598.46	400.00
53031 - Cash over/short	0.00		-149.63	
53035 - Shows				
53035-1 - Mileage	0.00		136.00	
53035-2 - Lodging/ Meals	0.00		498.25	600.00
53035-3 - Other	0.00		217.00	200.00
53035-4 - Travel	0.00		147.20	400.00
53035 - Shows - Other	0.00		230.87	
Total 53035 - Shows	<u>0.00</u>		<u>1,229.32</u>	1,200.00
53039 - Supplies	0.00		900.29	500.00
53050 - Payroll Expense	0.00		3,095.00	6,000.00
53055 - Subscriptions & Dues	0.00		299.00	150.00
57000 - BEANERY EXPENSE				
57020 - Beanery Supplies	0.00		1,909.04	1,000.00
57000 - BEANERY EXPENSE - Other	0.00		0.00	5,000.00
Total 57000 - BEANERY EXPENSE	<u>0.00</u>		<u>1,909.04</u>	6,000.00

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January through December 2010

	Operations		Gift Shop	
	Jan - Dec 10	Budget	Jan - Dec 10	Budget
Total 53000 - GIFT SHOP	0.00		48,024.68	45,820.00
54090 - Special Events Expenses				
54093 - Santa Train Expense	1,276.77	300.00	0.00	
54090 - Special Events Expenses - Other	1,119.39		0.00	
Total 54090 - Special Events Expenses	2,396.16	300.00	0.00	
54100 - Train Rides - Expenses				
54120 - Train Rides- Miscellaneous	2.04		0.00	
Total 54100 - Train Rides - Expenses	2.04		0.00	
55500 - Meetings Expense	0.00	980.00	0.00	
56000 - RESTORATION/MAJOR PROJECTS				
56100 - WP #2001	3,017.14	3,000.00	0.00	
56200 - Steam Dept WP 165	0.00	800.00	0.00	
56275 - Baggage Car #5653	0.00	100.00	0.00	
56553 - Misc. Improvements	13.15		0.00	
Total 56000 - RESTORATION/MAJOR PROJECTS	3,030.29	3,900.00	0.00	
56302 - Quincy #3	125.63		0.00	
56600 - Fund Raising Expense	1,895.94	5,000.00	0.00	
65600 - Payroll Expenses	32,717.84	35,000.00	384.96	
67000 - ADMINISTRATIVE SUPPORT				
67005 - AAR FEES	650.00	700.00	0.00	
67010 - Advertising	5,056.90	3,000.00	0.00	
67020 - Automobile Expense	111.00	250.00	0.00	
67040 - Bank Service Charges	5,885.84	4,500.00	1.25	
67045 - Board Meetings	930.19	2,000.00	0.00	
67070 - Building Maintenance	1,125.00	1,000.00	0.00	
67079 - Contract Services	1,968.73	3,200.00	0.00	
67086 - ELECTION COSTS	764.26	800.00	0.00	
67090 - Dues & Subscriptions	1,327.65	1,100.00	0.00	
67160 - Gas & Diesel	2,511.04	550.00	0.00	
67170 - Insurance	18,286.75	17,000.00	0.00	
67180 - Legal Expenses	13,092.73	37,000.00	0.00	
67184 - Membership Expense				
67186 - MEMBERSHIP DINNER	92.80	200.00	0.00	
67184 - Membership Expense - Other	322.30		0.00	
Total 67184 - Membership Expense	415.10	200.00	0.00	
67190 - Miscellaneous Expense	0.00	100.00	0.00	
67200 - Office Expense	263.29	500.00	0.00	
67210 - Postage & Shipping	1,152.00	950.00	0.00	
67220 - Printing	1,591.82		0.00	
67230 - Professional Services	14,321.39	12,000.00	0.00	
67240 - Promotional Material	499.09		0.00	
67280 - Taxes & Licenses	870.87	430.00	0.00	
67310 - Travel & Meals	1,991.88		0.00	

Feather River Rail Society
Profit & Loss Budget vs. Actual
 January through December 2010

	Operations		Gift Shop	
	Jan - Dec 10	Budget	Jan - Dec 10	Budget
67321 · Professional Fees - Tax Return	1,435.00		0.00	
67600 · Web Site Expenses	99.00	140.00	0.00	
Total 67000 · ADMINISTRATIVE SUPPORT	74,349.53	85,420.00	1.25	
68000 · PUBLICATIONS				
55000 · Train Sheet	4,951.00	5,800.00	0.00	
68050 · Headlight	11,600.00	12,300.00	0.00	
Total 68000 · PUBLICATIONS	16,551.00	18,100.00	0.00	
69000 · OPERATIONS				
69100 · Office	367.70	500.00	0.00	
69400 · Volunteer Expense	494.75	400.00	0.00	
Total 69000 · OPERATIONS	862.45	900.00	0.00	
70000 · FACILITIES				
70005 · Building Maintenance-Shop	1,034.69	2,000.00	0.00	
70015 · Lights & Signage	1,495.21	400.00	0.00	
70020 · Lounge, Sleeper and Shower Car	562.40	500.00	0.00	
70022 · Locks & Keys	27.72	300.00	0.00	
70025 · Fence	0.00	2,000.00	0.00	
70030 · Grounds Maintenance	3,248.03	2,000.00	0.00	
70035 · Supplies	2,398.91	1,200.00	0.00	
70500 · Utilities				
70510 · Gas & Propane	3,425.79	3,000.00	0.00	
70520 · Electricity	9,995.42	11,000.00	0.00	
70540 · Telephone	2,235.04	2,300.00	0.00	
70550 · Water & Sewer & Trash	2,294.91	2,500.00	0.00	
Total 70500 · Utilities	17,951.16	18,800.00	0.00	
70000 · FACILITIES - Other	1,000.00		0.00	
Total 70000 · FACILITIES	27,718.12	27,200.00	0.00	
71000 · MAINTENANCE OF WAY				
71010 · Hand Tools	0.00	400.00	0.00	
71020 · Power Tools	0.00	400.00	0.00	
71075 · Equipment Servicing	0.00	400.00	0.00	
Total 71000 · MAINTENANCE OF WAY	0.00	1,200.00	0.00	
Total Expense	162,320.74	178,500.00	49,441.45	45,820.00
Net Ordinary Income	-49,387.58	549.00	16,633.96	25,770.00
Net Income	-49,387.58	549.00	16,633.96	25,770.00

Feather River Rail Society

Transaction List by Date

December 2010

Type	Date	Num	Name	Memo	Amount
Check	12/02/2010	26564	Susan Scarlett	November Services	-1,058.75
Check	12/03/2010	26565	WILD HARE SIGN CO		-324.75
Check	12/05/2010	26566	Bank Americard	VISA payment	-3,000.00
Check	12/07/2010	26567	SIERRA PROMOTIONS	INV# 3164	-37.50
Check	12/07/2010	26568	Plumas Ace Hardware	Supplies	-284.64
Check	12/07/2010	26569	Portola Motor Parts	Acct. # 2154	-549.96
Check	12/07/2010	26570	City Of Portola	ACCT# WEST-000700-0000-01	-51.74
Check	12/07/2010	26571	IDT AMERICA	Acct#2907920	-15.31
Check	12/07/2010	26572	Sierra Pacific Power Co.	Electricity	-695.71
Check	12/07/2010	26573	Gundlach, Lee, Eggman, Boyle & Roessler	Legal	-5,000.00
Check	12/23/2010	26574	ASM CONSTRUCTION	Down Payment on project	-1,000.00
Check	12/27/2010	26575	David Epling	Reimbursement	-206.33
Check	12/27/2010	26576	RAILROAD PASSENGER CAR ALLIANCE		-45.00
Check	12/27/2010	26577	AG PRESS	INV # 26208	-1,030.00
Check	12/27/2010	26578	INTERMOUNTAIN DISPOSAL	FEARI	-112.01
Check	12/27/2010	26579	A T & T	Telephone	-268.59
Check	12/27/2010	26580	Conference of CA Historical Society	Membership dues 2011	-40.00
Check	12/27/2010	26581	SIERRA PROMOTIONS	VOID: INV# 3164	0.00
Check	12/27/2010	26582	State Farm Insurance	Vehicle Insurance	-407.87
Check	12/27/2010	26583	Nevada State Library and Archives	INV# MIP112044	-5,719.75
Check	12/27/2010	26584	NC AUTO PARTS	ACCT#010033240	-101.74
Check	12/27/2010	26585	Pacific Coast Chapter		-85.00
Check	12/27/2010	26586	Plumas Lassen Connection	Acct#00000982	-16.00
Check	12/27/2010	26587	Daylight Sales	INV# 61871	-86.36
Check	12/27/2010	26588	HISTORIC RAILWAY CONSULTANTS	VOID: INV# 10006	0.00
Check	12/27/2010	26589	Walthers	Merchandise	-1,030.56
Check	12/27/2010	26590	Bank Americard	VISA payment	-3,500.00
Check	12/28/2010	26591	INTERSTATE U-STOR 9TH STREET	A175	-127.00
			Total Checks		-24,794.57
Paycheck	12/15/2010		EPLING, DAVID W	Direct Deposit	-1,046.89
Paycheck	12/31/2010		EPLING, DAVID W	Direct Deposit	-1,096.90
			Total Payroll		-2,143.79
Deposit	12/02/2010			Deposit	600.00
Deposit	12/03/2010			Deposit	710.00
Deposit	12/11/2010			Deposit	1,214.51
Deposit	12/16/2010			Deposit	1,573.50
Deposit	12/16/2010			Deposit	625.00
Deposit	12/23/2010			Deposit	1,139.02
Deposit	12/27/2010			Deposit	200.00
Deposit				Credit Card Deposits	2,004.96
			Total Deposits		8,066.99
General Journal	12/31/2010	SS		TSF from RAL to Operations	-9,499.00

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

Ordinary Income/Expense	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop
Income					
40300 - Contributions					
40310 - Donations - Member	4,000.00	21,654.00	0.00	0.00	0.00
40320 - Donations - Public	0.00	13,233.41	0.00	0.00	0.00
40370 - SANTA TRAIN DONATIONS	0.00	800.00	0.00	0.00	0.00
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	0.00	0.00
40300 - Contributions - Other	0.00	3,936.64	4,000.00	0.00	0.00
Total 40300 - Contributions	4,000.00	49,123.05	4,000.00	0.00	0.00
40400 - Restricted Contributions					
40409 - Archives & Library	0.00	0.00	0.00	1,330.90	53.50
40421 - 09-10 WP Centennial Locomotive	0.00	0.00	0.00	250.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	3,016.25	0.00
40455 - MIL W 5057	0.00	0.00	0.00	25.00	0.00
40460 - UP Business Car #105	0.00	0.00	0.00	250.00	0.00
40470 - C.T.C.	0.00	0.00	0.00	25.00	0.00
40600 - Zephyr Project	0.00	0.00	0.00	3,024.88	0.00
40400 - Restricted Contributions - Other	0.00	0.00	0.00	150.00	0.00
Total 40400 - Restricted Contributions	0.00	0.00	0.00	8,072.03	53.50
41000 - Membership Dues					
41200 - Regular - Renewal	0.00	23,105.00	0.00	0.00	0.00
41300 - Regular - New	0.00	3,160.00	0.00	0.00	0.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00	0.00
Total 41000 - Membership Dues	0.00	26,370.91	0.00	0.00	0.00
43000 - Gift Shop Sales					
43001 - Apparel	0.00	0.00	0.00	0.00	15,276.28
43002 - Hats	0.00	0.00	0.00	0.00	3,939.14
43003 - Pictures & Prints	0.00	0.00	0.00	0.00	5,697.98
43004 - Books & A/V Media	0.00	0.00	0.00	0.00	11,404.70
43005 - Magazines	0.00	0.00	0.00	0.00	352.05
43006 - Calendars	0.00	0.00	0.00	0.00	701.32
43007 - Models	0.00	0.00	0.00	0.00	9,077.62
43008 - Gift Items	0.00	0.00	0.00	0.00	3,989.18
43009 - Children's Items	0.00	0.00	0.00	0.00	4,677.96
43010 - Food & Drink Sales	0.00	0.00	0.00	0.00	2,679.35
43014 - FRRS Publications	0.00	0.00	0.00	0.00	588.61
43016 - Consignment	0.00	0.00	0.00	0.00	2,955.07
43200 - Mail Order	0.00	0.00	0.00	0.00	700.05
43400 - Shows - Merchandise	0.00	0.00	0.00	0.00	1,130.00
43450 - Shipping	0.00	0.00	0.00	0.00	930.04
43500 - HEADLIGHT	0.00	130.50	0.00	0.00	1,581.10
43000 - Gift Shop Sales - Other	0.00	0.00	60.00	0.00	0.00
Total 43000 - Gift Shop Sales	0.00	130.50	60.00	0.00	65,680.45
43501 - Headlight to Retailers	0.00	1,970.31	0.00	0.00	0.00
44000 - Train Operations					
44100 - R.A.L.	39,986.03	0.00	0.00	0.00	0.00

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

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop
44200 · Admissions and Fares	0.00	5,569.25	0.00	0.00	0.00
44500 · Special Events	0.00	9,537.00	0.00	0.00	0.00
Total 44000 · Train Operations	39,986.03	15,106.25	0.00	0.00	0.00
45000 · Asset Sales Income					
45200 · Tools & Machinery Sales	0.00	6,005.00	0.00	0.00	0.00
45000 · Asset Sales Income - Other	0.00	950.30	0.00	0.00	0.00
Total 45000 · Asset Sales Income	0.00	6,955.30	0.00	0.00	0.00
46000 · Rental Income	0.00	3,800.00	0.00	0.00	0.00
46500 · Dividend - Interest Securities	0.00	1,900.71	0.00	0.00	0.00
46700 · Miscellaneous Income	0.00	7,576.13	0.00	0.00	341.46
Total Income	43,986.03	112,933.16	4,060.00	8,072.03	66,075.41
Gross Profit	43,986.03	112,933.16	4,060.00	8,072.03	66,075.41
Expense					
51000 · MECHANICAL DEPARTMENT					
51010 · Fuel - Operations	130.08	0.00	0.00	0.00	0.00
51020 · Equipment Maintenance					
51021 · Case Backhoe/ Loader	122.46	0.00	0.00	0.00	0.00
51022 · Forklift	230.00	0.00	0.00	0.00	0.00
51023 · Vehicle Maintenance	392.00	0.00	0.00	0.00	0.00
51020 · Equipment Maintenance - Other	7,538.68	0.00	0.00	0.00	0.00
Total 51020 · Equipment Maintenance	8,283.14	0.00	0.00	0.00	0.00
51035 · Shipping / Freight	141.69	0.00	0.00	0.00	0.00
51040 · Supplies	2,356.12	310.53	0.00	0.00	0.00
51050 · Services - Outside	948.43	0.00	0.00	0.00	0.00
51055 · Batteries	2,820.76	0.00	0.00	0.00	0.00
51060 · Tools	577.31	0.00	0.00	0.00	0.00
51065 · Parts	3,117.68	206.33	0.00	0.00	0.00
51080 · Welding Supplies	1,374.35	0.00	0.00	0.00	0.00
Total 51000 · MECHANICAL DEPARTMENT	19,749.56	516.86	0.00	0.00	0.00
52000 · Aquisition / Deaquisition					
52010 · Transportation	0.00	866.13	0.00	0.00	1,030.56
52030 · Storage/ Security	0.00	1,288.75	0.00	0.00	0.00
Total 52000 · Aquisition / Deaquisition	0.00	2,154.88	0.00	0.00	1,030.56
53000 · GIFT SHOP					
53008 · Licenses & Taxes	0.00	0.00	0.00	0.00	97.00
53010 · Merchandise	0.00	0.00	0.00	0.00	37,901.99
53015 · Miscellaneous	0.00	0.00	0.00	0.00	494.66
53020 · Postage & Shipping	0.00	0.00	0.00	0.00	1,649.55
53030 · Office Expense	0.00	0.00	0.00	0.00	598.46
53031 · Cash over/short	0.00	0.00	0.00	0.00	-149.63
53035 · Shows					
53035-1 · Mileage	0.00	0.00	0.00	0.00	136.00

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

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop
53035-2 · Lodging/ Meals	0.00	0.00	0.00	0.00	498.25
53035-3 · Other	0.00	0.00	0.00	0.00	217.00
53035-4 · Travel	0.00	0.00	0.00	0.00	147.20
53035 · Shows - Other	0.00	0.00	0.00	0.00	230.87
Total 53035 · Shows	0.00	0.00	0.00	0.00	1,229.32
53039 · Supplies	0.00	0.00	0.00	0.00	900.29
53050 · Payroll Expense	0.00	0.00	0.00	0.00	3,095.00
53055 · Subscriptions & Dues	0.00	0.00	0.00	0.00	299.00
57000 · BEANERY EXPENSE					
57020 · Beanery Supplies	0.00	0.00	0.00	0.00	1,909.04
Total 57000 · BEANERY EXPENSE	0.00	0.00	0.00	0.00	1,909.04
Total 53000 · GIFT SHOP	0.00	0.00	0.00	0.00	48,024.68
54000 · R.A.L. EXPENSES					
54020 · Equipment Maintenance & Repair	6,611.03	0.00	0.00	0.00	0.00
54030 · Payroll Expense	2,445.00	0.00	0.00	0.00	0.00
Total 54000 · R.A.L. EXPENSES	9,056.03	0.00	0.00	0.00	0.00
54070 · Excursion Train Expenses					
54080 · Expenses - Other	0.00	0.00	0.00	18.80	0.00
Total 54070 · Excursion Train Expenses	0.00	0.00	0.00	18.80	0.00
54090 · Special Events Expenses					
54093 · Santa Train Expense	0.00	1,276.77	0.00	0.00	0.00
54500 · WPRRHS	0.00	0.00	5,719.75	0.00	0.00
54090 · Special Events Expenses - Other	0.00	1,119.39	0.00	0.00	0.00
Total 54090 · Special Events Expenses	0.00	2,396.16	5,719.75	0.00	0.00
54100 · Train Rides - Expenses					
54120 · Train Rides- Miscellaneous	0.00	2.04	0.00	0.00	0.00
Total 54100 · Train Rides - Expenses	0.00	2.04	0.00	0.00	0.00
56000 · RESTORATION/MAJOR PROJECTS					
56100 · WP #2001	0.00	3,017.14	0.00	0.00	0.00
56151 · ADA	0.00	0.00	0.00	5.72	0.00
56200 · Steam Dept WP 165	0.00	0.00	0.00	4,598.27	0.00
56275 · Baggage Car #5653	0.00	0.00	0.00	38.94	0.00
56400 · UP Business Car #105	0.00	0.00	0.00	292.79	0.00
56490 · Zephyr Project	0.00	0.00	0.00	2,010.63	0.00
56525 · Caboose restoration	0.00	0.00	0.00	149.31	0.00
56553 · Misc. Improvements	0.00	13.15	0.00	0.00	0.00
56910 · DRGW62962 Boxcar	0.00	0.00	0.00	4,800.00	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	3,030.29	0.00	11,895.66	0.00
56302 · Quincy #3	0.00	125.63	0.00	0.00	0.00
56600 · Fund Raising Expense	0.00	1,895.94	0.00	0.00	0.00
65600 · Payroll Expenses	271.05	32,717.84	0.00	0.00	384.96

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

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop
67000 · ADMINISTRATIVE SUPPORT					
67005 · AAR FEES	0.00	650.00	0.00	0.00	0.00
67010 · Advertising	0.00	5,056.90	0.00	0.00	0.00
67020 · Automobile Expense	0.00	111.00	0.00	0.00	0.00
67040 · Bank Service Charges	0.00	5,887.09	0.00	0.00	1.25
67045 · Board Meetings	0.00	930.19	0.00	0.00	0.00
67070 · Building Maintenance	0.00	1,125.00	0.00	0.00	0.00
67079 · Contract Services	0.00	1,968.73	0.00	0.00	0.00
67086 · ELECTION COSTS	0.00	764.26	0.00	0.00	0.00
67090 · Dues & Subscriptions	0.00	1,327.65	0.00	0.00	0.00
67160 · Gas & Diesel	0.00	2,511.04	0.00	0.00	0.00
67170 · Insurance	0.00	18,286.75	0.00	0.00	0.00
67180 · Legal Expenses	0.00	13,092.73	0.00	0.00	0.00
67184 · Membership Expense					
67186 · MEMBERSHIP DINNER	0.00	92.80	0.00	0.00	0.00
67184 · Membership Expense - Other	0.00	322.30	0.00	0.00	0.00
Total 67184 · Membership Expense	0.00	415.10	0.00	0.00	0.00
67190 · Miscellaneous Expense	0.00	0.00	0.00	16.04	0.00
67200 · Office Expense	0.00	263.29	0.00	0.00	0.00
67210 · Postage & Shipping	0.00	1,152.00	0.00	0.00	0.00
67220 · Printing	0.00	1,591.82	0.00	0.00	0.00
67230 · Professional Services	0.00	14,321.39	0.00	0.00	0.00
67240 · Promotional Material	0.00	499.09	0.00	0.00	0.00
67280 · Taxes & Licenses	0.00	870.87	0.00	0.00	0.00
67310 · Travel & Meals	0.00	1,991.88	0.00	0.00	0.00
67321 · Professional Fees - Tax Return	0.00	1,435.00	0.00	0.00	0.00
67600 · Web Site Expenses	0.00	99.00	0.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	74,350.78	0.00	16.04	1.25
68000 · PUBLICATIONS					
55000 · Train Sheet	0.00	4,951.00	0.00	0.00	0.00
68050 · Headlight	0.00	11,600.00	0.00	0.00	0.00
Total 68000 · PUBLICATIONS	0.00	16,551.00	0.00	0.00	0.00
69000 · OPERATIONS					
69100 · Office	0.00	367.70	0.00	0.00	0.00
69400 · Volunteer Expense	0.00	494.75	0.00	0.00	0.00
Total 69000 · OPERATIONS	0.00	862.45	0.00	0.00	0.00
70000 · FACILITIES					
70005 · Building Maintenance-Shop	0.00	1,034.69	0.00	0.00	0.00
70015 · Lights & Signage	0.00	1,495.21	0.00	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	562.40	0.00	0.00	0.00
70022 · Locks & Keys	0.00	27.72	0.00	0.00	0.00
70030 · Grounds Maintenance	0.00	3,248.03	0.00	0.00	0.00
70035 · Supplies	0.00	2,398.91	0.00	0.00	0.00
70500 · Utilities					
70510 · Gas & Propane	0.00	3,425.79	0.00	0.00	0.00

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

	R.A.L. (Endowment)	Operations	WPRRHS	Restricted/ Restoration	Gift Shop
70520 · Electricity	0.00	9,995.42	0.00	0.00	0.00
70540 · Telephone	0.00	2,235.04	0.00	0.00	0.00
70550 · Water & Sewer & Trash	0.00	2,294.91	0.00	0.00	0.00
Total 70500 · Utilities	0.00	17,951.16	0.00	0.00	0.00
70000 · FACILITIES - Other	0.00	1,000.00	0.00	0.00	0.00
Total 70000 · FACILITIES	0.00	27,718.12	0.00	0.00	0.00
Total Expense	29,076.64	162,321.99	5,719.75	11,930.50	49,441.45
Net Ordinary Income	14,909.39	-49,388.83	-1,659.75	-3,858.47	16,633.96
Other Income/Expense					
Other Expense					
82000 · Transfer to OPERATIONS	9,499.00	0.00	0.00	0.00	0.00
Total Other Expense	9,499.00	0.00	0.00	0.00	0.00
Net Other Income	-9,499.00	0.00	0.00	0.00	0.00
Net Income	5,410.39	-49,388.83	-1,659.75	-3,858.47	16,633.96