

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		35,000.00	
		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	
		57000 · BEANERY EXPENSE			
		57020 · Beanery Supplies		2,000.00	
		57000 · BEANERY EXPENSE - Other		4,000.00	
		Total 53000 · GIFT SHOP			49,710.00
		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	

Feather River Rail Society 2011 DRAFT BUDGET

					2011 Operations Budget	2011 Gift Shop Budget
68000 · PUBLICATIONS						
				55000 · Train Sheet	5,800.00	
				68050 · Headlight	12,300.00	
				Total 68000 · PUBLICATIONS	18,100.00	
70000 · FACILITIES						
				70005 · Building Maintenance-Shop	3,000.00	
				70015 · Lights & Signage	400.00	
				70020 · Lounge, Sleeper and Shower Car	500.00	
				70022 · Locks & Keys	100.00	
				70025 · Fence	2,000.00	
				70030 · Grounds Maintenance	3,000.00	
				70035 · Supplies	2,000.00	
				70500 · Utilities		
				70510 · Gas & Propane	3,000.00	
				70520 · Electricity	11,000.00	
				70540 · Telephone	2,300.00	
				70550 · Water & Sewer & Trash	2,500.00	
				Total 70500 · Utilities	18,800.00	
				Total 70000 · FACILITIES	29,800.00	
				Total Expense	160,790.00	49,710.00
Net Income					-19,991.00	11,440.00

Feather River Rail Society

Balance Sheet

As of November 30, 2010

	<u>Nov 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	
11001 - Credit Card Charges	981.15
11000 - Bank of America General Account - Other	39,794.80
Total 11000 - Bank of America General Account	<u>40,775.95</u>
Total Checking/Savings	40,878.94
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	154,179.24
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>2,450,116.87</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 - CREDIT CARD PAYABLE	4,115.95
Total Credit Cards	<u>4,115.95</u>
Other Current Liabilities	
21000 - Payroll Liabilities	1,616.10
22000 - Sales Tax Payable	359.97

Feather River Rail Society

Balance Sheet

As of November 30, 2010

	<u>Nov 30, 10</u>
23000 - Gift Certificates	20,353.58
Total Other Current Liabilities	<u>22,329.65</u>
Total Current Liabilities	<u>26,445.60</u>
Total Liabilities	26,445.60
Equity	
Prior Period Adjustment	-3,716.86
3050 - Suspense	351.34
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>-13,137.02</u>
Total Equity	<u>2,423,671.27</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,450,116.87</u></u>

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

Ordinary Income/Expense	Operations		Gift Shop	
	Jan - Nov 10	Budget	Jan - Nov 10	Budget
Income				
40300 - Contributions				
40310 - Donations - Member	21,564.00	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 - 08 END OF YEAR FUNDRAISING	0.00	10,000.00	0.00	
40370 - SANTA TRAIN DONATIONS	300.00	680.00	0.00	
42200 - Endowment Annual Transfer	0.00	9,499.00	0.00	
40300 - Contributions - Other	2,136.64		0.00	
Total 40300 - Contributions	37,234.05	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	22,265.00	23,000.00	0.00	
41300 - Regular - New	3,010.00	4,200.00	0.00	
41000 - Membership Dues - Other	105.91		0.00	
Total 41000 - Membership Dues	25,380.91	28,200.00	0.00	
43000 - Gift Shop Sales				
43001 - Apparel	0.00		14,994.35	13,750.00
43002 - Hats	0.00		3,787.34	2,560.00
43003 - Pictures & Prints	0.00		5,683.62	6,000.00
43004 - Books & A/V Media	0.00		11,275.04	13,000.00
43005 - Magazines	0.00		352.05	260.00
43006 - Calendars	0.00		701.32	680.00
43007 - Models	0.00		7,466.87	14,400.00
43008 - Gift Items	0.00		3,986.69	5,000.00
43009 - Children's Items	0.00		4,489.46	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		814.83	540.00
43500 - HEADLIGHT	0.00		1,466.70	620.00
Total 43000 - Gift Shop Sales	0.00		63,071.35	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 November 2010

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan - Nov 10</u>	<u>Budget</u>	<u>Jan - Nov 10</u>	<u>Budget</u>
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>	<u>8,400.00</u>	<u>0.00</u>	
46000 · Rental Income	3,800.00	3,570.00	0.00	
46500 · Dividend - Interest Securities	1,900.71		0.00	
46700 · Miscellaneous Income	6,913.13	6,480.00	341.46	
Total Income	<u>99,260.66</u>	<u>179,049.00</u>	<u>63,466.31</u>	<u>71,590.00</u>
Gross Profit	99,260.66	179,049.00	63,466.31	71,590.00
Expense				
52000 · Aquisition / Deaquisition				
52010 · Transportation	866.13		0.00	
52030 · Storage/ Security	1,161.75	500.00	0.00	
Total 52000 · Aquisition / Deaquisition	<u>2,027.88</u>	<u>500.00</u>	<u>0.00</u>	
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		37,815.63	30,000.00
53015 · Miscellaneous	0.00		494.66	250.00
53020 · Postage & Shipping	0.00		1,423.44	1,100.00
53030 · Office Expense	0.00		598.46	400.00
53031 · Cash over/short	0.00		-252.63	
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>	<u>1,200.00</u>
53039 · Supplies	0.00		900.29	500.00
53050 · Payroll Expense	0.00		3,095.00	6,000.00
53055 · Subscriptions & Dues	0.00		214.00	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>	<u>6,000.00</u>
Total 53000 · GIFT SHOP	0.00		47,524.21	45,820.00
54090 · Special Events Expenses				
54093 · Santa Train Expense	340.53	300.00	0.00	
54090 · Special Events Expenses - Other	1,119.39		0.00	

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

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan - Nov 10</u>	<u>Budget</u>	<u>Jan - Nov 10</u>	<u>Budget</u>
Total 54090 · Special Events Expenses	1,459.92	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	248.85	5,000.00	0.00	
65600 · Payroll Expenses	30,026.59	35,000.00	384.96	
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	650.00	700.00	0.00	
67010 · Advertising	4,816.03	3,000.00	0.00	
67020 · Automobile Expense	111.00	250.00	0.00	
67040 · Bank Service Charges	5,302.04	4,500.00	1.25	
67045 · Board Meetings	807.19	2,000.00	0.00	
67070 · Building Maintenance	1,125.00	1,000.00	0.00	
67079 · Contract Services	1,884.74	3,200.00	0.00	
67086 · ELECTION COSTS	764.26	800.00	0.00	
67090 · Dues & Subscriptions	1,242.65	1,100.00	0.00	
67160 · Gas & Diesel	1,993.11	550.00	0.00	
67170 · Insurance	17,878.88	17,000.00	0.00	
67180 · Legal Expenses	8,092.73	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	748.00	950.00	0.00	
67220 · Printing	1,554.32		0.00	
67230 · Professional Services	13,262.64	12,000.00	0.00	
67240 · Promotional Material	499.09		0.00	
67280 · Taxes & Licenses	870.87	430.00	0.00	
67310 · Travel & Meals	1,220.92		0.00	
67321 · Professional Fees - Tax Return	1,435.00		0.00	
67600 · Web Site Expenses	99.00	140.00	0.00	
Total 67000 · ADMINISTRATIVE SUPPORT	65,035.86	85,420.00	1.25	
68000 · PUBLICATIONS				
55000 · Train Sheet	4,325.00	5,800.00	0.00	

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

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan - Nov 10</u>	<u>Budget</u>	<u>Jan - Nov 10</u>	<u>Budget</u>
68050 · Headlight	11,600.00	12,300.00	0.00	
Total 68000 · PUBLICATIONS	15,925.00	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	856.18	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	1,703.41	1,200.00	0.00	
70500 · Utilities				
70510 · Gas & Propane	3,425.79	3,000.00	0.00	
70520 · Electricity	9,299.71	11,000.00	0.00	
70540 · Telephone	2,063.63	2,300.00	0.00	
70550 · Water & Sewer & Trash	2,131.16	2,500.00	0.00	
Total 70500 · Utilities	16,920.29	18,800.00	0.00	
Total 70000 · FACILITIES	24,352.72	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	143,097.23	178,500.00	47,910.42	45,820.00
Net Ordinary Income	-43,836.57	549.00	15,555.89	25,770.00
Net Income	-43,836.57	549.00	15,555.89	25,770.00

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

	R.A.L.				
	(Endowment)	Operations	Restricted/Restoration	Gift Shop	TOTAL
Ordinary Income/Expense					
Income					
40300 - Contributions					
40310 - Donations - Member	4,000.00	21,564.00	0.00	0.00	21,564.00
40320 - Donations - Public	0.00	13,233.41	0.00	0.00	13,233.41
40370 - SANTA TRAIN DONATIONS	0.00	300.00	0.00	0.00	300.00
40300 - Contributions - Other	0.00	2,136.64	0.00	0.00	2,136.64
Total 40300 - Contributions	4,000.00	37,234.05	0.00	0.00	37,234.05
40400 - Restricted Contributions					
40409 - Archives & Library	0.00	0.00	1,330.90	53.50	1,384.40
40421 - 09-10 WP Centennial Locomotive	0.00	0.00	250.00	0.00	250.00
40422 - STEAM DEPT WP 165	0.00	0.00	3,016.25	0.00	3,016.25
40455 - MIL W 5057	0.00	0.00	25.00	0.00	25.00
40460 - UP Business Car #105	0.00	0.00	250.00	0.00	250.00
40470 - C.T.C.	0.00	0.00	25.00	0.00	25.00
40600 - Zephyr Project	0.00	0.00	3,024.88	0.00	3,024.88
40400 - Restricted Contributions - Other	0.00	0.00	150.00	0.00	150.00
Total 40400 - Restricted Contributions	0.00	0.00	8,072.03	53.50	8,125.53
41000 - Membership Dues					
41200 - Regular - Renewal	0.00	22,265.00	0.00	0.00	22,265.00
41300 - Regular - New	0.00	3,010.00	0.00	0.00	3,010.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00	105.91
Total 41000 - Membership Dues	0.00	25,380.91	0.00	0.00	25,380.91
43000 - Gift Shop Sales					
43001 - Apparel	0.00	0.00	0.00	14,994.35	14,994.35
43002 - Hats	0.00	0.00	0.00	3,787.34	3,787.34
43003 - Pictures & Prints	0.00	0.00	0.00	5,683.62	5,683.62
43004 - Books & A/V Media	0.00	0.00	0.00	11,275.04	11,275.04
43005 - Magazines	0.00	0.00	0.00	352.05	352.05
43006 - Calendars	0.00	0.00	0.00	701.32	701.32
43007 - Models	0.00	0.00	0.00	7,466.87	7,466.87
43008 - Gift Items	0.00	0.00	0.00	3,986.69	3,986.69
43009 - Children's Items	0.00	0.00	0.00	4,489.46	4,489.46
43010 - Food & Drink Sales	0.00	0.00	0.00	2,679.35	2,679.35
43014 - FRRS Publications	0.00	0.00	0.00	588.61	588.61
43016 - Consignment	0.00	0.00	0.00	2,955.07	2,955.07
43200 - Mail Order	0.00	0.00	0.00	700.05	700.05
43400 - Shows - Merchandise	0.00	0.00	0.00	1,130.00	1,130.00
43450 - Shipping	0.00	0.00	0.00	814.83	814.83
43500 - HEADLIGHT	0.00	0.00	0.00	1,466.70	1,466.70
Total 43000 - Gift Shop Sales	0.00	0.00	0.00	63,071.35	63,071.35
43501 - Headlight to Retailers	0.00	1,970.31	0.00	0.00	1,970.31
44000 - Train Operations					
44100 - R.A.L.	38,736.03	0.00	0.00	0.00	0.00
44200 - Admissions and Fares	0.00	5,569.25	0.00	0.00	5,569.25
44500 - Special Events	0.00	9,537.00	0.00	0.00	9,537.00
Total 44000 - Train Operations	38,736.03	15,106.25	0.00	0.00	15,106.25
45000 - Asset Sales Income					

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

	R.A.L.				
	(Endowment)	Operations	Restricted/Restoration	Gift Shop	TOTAL
45200 - Tools & Machinery Sales	0.00	6,005.00	0.00	0.00	6,005.00
45000 - Asset Sales Income - Other	0.00	950.30	0.00	0.00	950.30
Total 45000 - Asset Sales Income	0.00	6,955.30	0.00	0.00	6,955.30
46000 - Rental Income	0.00	3,800.00	0.00	0.00	3,800.00
46500 - Dividend - Interest Securities	0.00	1,900.71	0.00	0.00	1,900.71
46700 - Miscellaneous Income	0.00	6,913.13	0.00	341.46	7,254.59
Total Income	42,736.03	99,260.66	8,072.03	63,466.31	170,799.00
Gross Profit	42,736.03	99,260.66	8,072.03	63,466.31	170,799.00
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	7,423.50	0.00	0.00	0.00	0.00
Total 51020 - Equipment Maintenance	8,167.96	0.00	0.00	0.00	0.00
51035 - Shipping / Freight	141.69	0.00	0.00	0.00	0.00
51040 - Supplies	1,849.49	0.00	0.00	0.00	0.00
51050 - Services - Outside	948.43	0.00	0.00	0.00	0.00
51055 - Batteries	2,719.02	0.00	0.00	0.00	0.00
51060 - Tools	577.31	0.00	0.00	0.00	0.00
51065 - Parts	2,558.49	0.00	0.00	0.00	0.00
51080 - Welding Supplies	1,374.35	0.00	0.00	0.00	0.00
Total 51000 - MECHANICAL DEPARTMENT	18,466.82	0.00	0.00	0.00	0.00
52000 - Aquisition / Deaquisition					
52010 - Transportation	0.00	866.13	0.00	0.00	866.13
52030 - Storage/ Security	0.00	1,161.75	0.00	0.00	1,161.75
Total 52000 - Aquisition / Deaquisition	0.00	2,027.88	0.00	0.00	2,027.88
53000 - GIFT SHOP					
53008 - Licenses & Taxes	0.00	0.00	0.00	97.00	97.00
53010 - Merchandise	0.00	0.00	0.00	37,815.63	37,815.63
53015 - Miscellaneous	0.00	0.00	0.00	494.66	494.66
53020 - Postage & Shipping	0.00	0.00	0.00	1,423.44	1,423.44
53030 - Office Expense	0.00	0.00	0.00	598.46	598.46
53031 - Cash over/short	0.00	0.00	0.00	-252.63	-252.63
53035 - Shows					
53035-1 - Mileage	0.00	0.00	0.00	136.00	136.00
53035-2 - Lodging/ Meals	0.00	0.00	0.00	498.25	498.25
53035-3 - Other	0.00	0.00	0.00	217.00	217.00
53035-4 - Travel	0.00	0.00	0.00	147.20	147.20
53035 - Shows - Other	0.00	0.00	0.00	230.87	230.87
Total 53035 - Shows	0.00	0.00	0.00	1,229.32	1,229.32
53039 - Supplies	0.00	0.00	0.00	900.29	900.29
53050 - Payroll Expense	0.00	0.00	0.00	3,095.00	3,095.00
53055 - Subscriptions & Dues	0.00	0.00	0.00	214.00	214.00

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	R.A.L.				
	(Endowment)	Operations	Restricted/Restoration	Gift Shop	TOTAL
57000 · BEANERY EXPENSE					
57020 · Beanery Supplies	0.00	0.00		1,909.04	1,909.04
Total 57000 · BEANERY EXPENSE	0.00	0.00		1,909.04	1,909.04
Total 53000 · GIFT SHOP				47,524.21	47,524.21
54000 · R.A.L. EXPENSES					
54020 · Equipment Maintenance & Repair	6,611.03	0.00		0.00	0.00
54030 · Payroll Expense	2,445.00	0.00		0.00	0.00
Total 54000 · R.A.L. EXPENSES	9,056.03	0.00		0.00	0.00
54070 · Excursion Train Expenses					
54080 · Expenses - Other	0.00	0.00	18.80	0.00	18.80
Total 54070 · Excursion Train Expenses	0.00	0.00	18.80	0.00	18.80
54090 · Special Events Expenses					
54093 · Santa Train Expense	0.00	340.53		0.00	340.53
54090 · Special Events Expenses - Other	0.00	1,119.39		0.00	1,119.39
Total 54090 · Special Events Expenses	0.00	1,459.92		0.00	1,459.92
54100 · Train Rides - Expenses					
54120 · Train Rides- Miscellaneous	0.00	2.04		0.00	2.04
Total 54100 · Train Rides - Expenses	0.00	2.04		0.00	2.04
56000 · RESTORATION/MAJOR PROJECTS					
56100 · WP #2001	0.00	3,017.14		0.00	3,017.14
56151 · ADA	0.00	0.00		5.72	5.72
56200 · Steam Dept WP 165	0.00	0.00	4,598.27		4,598.27
56275 · Baggage Car #5653	0.00	0.00	38.94		38.94
56400 · UP Business Car #105	0.00	0.00	292.79		292.79
56490 · Zephyr Project	0.00	0.00	2,010.63		2,010.63
56525 · Caboose restoration	0.00	0.00	149.31		149.31
56553 · Misc. Improvements	0.00	13.15		0.00	13.15
56910 · DRGW62962 Boxcar	0.00	0.00	4,800.00		4,800.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	3,030.29	11,895.66	0.00	14,925.95
56302 · Quincy #3	0.00	125.63		0.00	125.63
56600 · Fund Raising Expense	0.00	248.85		0.00	248.85
65600 · Payroll Expenses	271.05	30,026.59		384.96	30,411.55
67000 · ADMINISTRATIVE SUPPORT					
67005 · AAR FEES	0.00	650.00		0.00	650.00
67010 · Advertising	0.00	4,816.03		0.00	4,816.03
67020 · Automobile Expense	0.00	111.00		0.00	111.00
67040 · Bank Service Charges	0.00	5,302.04		1.25	5,303.29
67045 · Board Meetings	0.00	807.19		0.00	807.19
67070 · Building Maintenance	0.00	1,125.00		0.00	1,125.00
67079 · Contract Services	0.00	1,884.74		0.00	1,884.74
67086 · ELECTION COSTS	0.00	764.26		0.00	764.26
67090 · Dues & Subscriptions	0.00	1,242.65		0.00	1,242.65
67160 · Gas & Diesel	0.00	1,993.11		0.00	1,993.11
67170 · Insurance	0.00	17,878.88		0.00	17,878.88
67180 · Legal Expenses	0.00	8,092.73		0.00	8,092.73
67184 · Membership Expense					

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	R.A.L.				
	(Endowment)	Operations	Restricted/Restoration	Gift Shop	TOTAL
67186 · MEMBERSHIP DINNER	0.00	92.80	0.00	0.00	92.80
67184 · Membership Expense - Other	0.00	322.30	0.00	0.00	322.30
Total 67184 · Membership Expense	0.00	415.10	0.00	0.00	415.10
67190 · Miscellaneous Expense	0.00	0.00	16.04	0.00	16.04
67200 · Office Expense	0.00	263.29	0.00	0.00	263.29
67210 · Postage & Shipping	0.00	748.00	0.00	0.00	748.00
67220 · Printing	0.00	1,554.32	0.00	0.00	1,554.32
67230 · Professional Services	0.00	13,262.64	0.00	0.00	13,262.64
67240 · Promotional Material	0.00	499.09	0.00	0.00	499.09
67280 · Taxes & Licenses	0.00	870.87	0.00	0.00	870.87
67310 · Travel & Meals	0.00	1,220.92	0.00	0.00	1,220.92
67321 · Professional Fees - Tax Return	0.00	1,435.00	0.00	0.00	1,435.00
67600 · Web Site Expenses	0.00	99.00	0.00	0.00	99.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	65,035.86	16.04	1.25	65,053.15
68000 · PUBLICATIONS					
55000 · Train Sheet	0.00	4,325.00	0.00	0.00	4,325.00
68050 · Headlight	0.00	11,600.00	0.00	0.00	11,600.00
Total 68000 · PUBLICATIONS	0.00	15,925.00	0.00	0.00	15,925.00
69000 · OPERATIONS					
69100 · Office	0.00	367.70	0.00	0.00	367.70
69400 · Volunteer Expense	0.00	494.75	0.00	0.00	494.75
Total 69000 · OPERATIONS	0.00	862.45	0.00	0.00	862.45
70000 · FACILITIES					
70005 · Building Maintenance-Shop	0.00	1,034.69	0.00	0.00	1,034.69
70015 · Lights & Signage	0.00	856.18	0.00	0.00	856.18
70020 · Lounge, Sleeper and Shower Car	0.00	562.40	0.00	0.00	562.40
70022 · Locks & Keys	0.00	27.72	0.00	0.00	27.72
70030 · Grounds Maintenance	0.00	3,248.03	0.00	0.00	3,248.03
70035 · Supplies	0.00	1,703.41	0.00	0.00	1,703.41
70500 · Utilities					
70510 · Gas & Propane	0.00	3,425.79	0.00	0.00	3,425.79
70520 · Electricity	0.00	9,299.71	0.00	0.00	9,299.71
70540 · Telephone	0.00	2,063.63	0.00	0.00	2,063.63
70550 · Water & Sewer & Trash	0.00	2,131.16	0.00	0.00	2,131.16
Total 70500 · Utilities	0.00	16,920.29	0.00	0.00	16,920.29
Total 70000 · FACILITIES	0.00	24,352.72	0.00	0.00	24,352.72
Total Expense	27,793.90	143,097.23	11,930.50	47,910.42	202,938.15
Net Ordinary Income	14,942.13	-43,836.57	-3,858.47	15,555.89	-32,139.15
Net Income	14,942.13	-43,836.57	-3,858.47	15,555.89	-32,139.15

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 January through November 2010

Ordinary Income/Expense	<u>Jan - Nov 10</u>	<u>Jan - Nov 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	25,564.00	10,456.50
40320 - Donations - Public	13,233.41	12,016.46
40355 - FUNDRAISERS	0.00	349.80
40356 - 844 TRIP	0.00	31,090.00
40363 - 08 END OF YEAR FUNDRAISING	0.00	3,968.48
40370 - SANTA TRAIN DONATIONS	300.00	650.00
40300 - Contributions - Other	6,136.64	30.00
Total 40300 - Contributions	45,234.05	58,561.24
40400 - Restricted Contributions		
40409 - Archives & Library	1,384.40	514.70
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	4,094.11
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	21,191.99
41000 - Membership Dues		
41100 - Membership - Life	0.00	2,810.00
41200 - Regular - Renewal	22,265.00	22,035.00
41300 - Regular - New	3,010.00	3,975.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	25,380.91	28,820.00
43000 - Gift Shop Sales		
43001 - Apparel	14,994.35	13,112.54
43002 - Hats	3,787.34	2,469.74
43003 - Pictures & Prints	5,683.62	5,703.27
43004 - Books & A/V Media	11,275.04	11,687.63
43005 - Magazines	352.05	253.09
43006 - Calendars	701.32	649.50
43007 - Models	7,466.87	13,754.56
43008 - Gift Items	3,986.69	4,810.70
43009 - Children's Items	4,489.46	4,475.94
43010 - Food & Drink Sales	2,679.35	3,152.69
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	814.83	571.60
43500 - HEADLIGHT	1,466.70	463.90
43000 - Gift Shop Sales - Other	60.00	0.00

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 January through November 2010

	<u>Jan - Nov 10</u>	<u>Jan - Nov 09</u>
Total 43000 · Gift Shop Sales	63,131.35	67,765.21
43501 · Headlight to Retailers	1,970.31	1,712.70
44000 · Train Operations		
44100 · R.A.L.	38,736.03	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	<u>53,842.28</u>	<u>52,282.55</u>
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	<u>6,955.30</u>	<u>7,390.33</u>
46000 · Rental Income	3,800.00	3,400.00
46500 · Dividend - Interest Securities	1,900.71	0.00
46700 · Miscellaneous Income	7,254.59	6,173.17
Total Income	<u>217,595.03</u>	<u>247,297.19</u>
Gross Profit	217,595.03	247,297.19
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	7,423.50	656.50
Total 51020 · Equipment Maintenance	<u>8,167.96</u>	<u>4,372.44</u>
51025 · Meals	0.00	135.88
51035 · Shipping / Freight	141.69	700.00
51040 · Supplies	1,849.49	4,583.80
51050 · Services - Outside	948.43	28.58
51055 · Batteries	2,719.02	321.12
51060 · Tools	577.31	2,043.63
51065 · Parts	2,558.49	1,178.60
51080 · Welding Supplies	1,374.35	1,583.48
Total 51000 · MECHANICAL DEPARTMENT	<u>18,466.82</u>	<u>15,698.74</u>
52000 · Aquisition / Deaquisition		
52010 · Transportation	866.13	1,070.00
52030 · Storage/ Security	1,161.75	181.56
Total 52000 · Aquisition / Deaquisition	<u>2,027.88</u>	<u>1,251.56</u>
53000 · GIFT SHOP		
53008 · Licenses & Taxes	97.00	0.00
53010 · Merchandise	37,815.63	50,049.62
53015 · Miscellaneous	494.66	905.18

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	<u>Jan - Nov 10</u>	<u>Jan - Nov 09</u>
53020 · Postage & Shipping	1,423.44	1,255.82
53030 · Office Expense	598.46	1,011.68
53031 · Cash over/short	-252.63	253.13
53035 · Shows		
53035-1 · Mileage	136.00	0.00
53035-2 · Lodging/ Meals	498.25	1,524.99
53035-3 · Other	217.00	1,066.71
53035-4 · Travel	147.20	286.50
53035 · Shows - Other	<u>230.87</u>	<u>195.00</u>
Total 53035 · Shows	1,229.32	3,073.20
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	214.00	0.00
57000 · BEANERY EXPENSE		
57020 · Beanery Supplies	<u>1,909.04</u>	<u>4,166.85</u>
Total 57000 · BEANERY EXPENSE	<u>1,909.04</u>	<u>4,166.85</u>
Total 53000 · GIFT SHOP	47,524.21	66,567.99
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	<u>0.00</u>	<u>1,453.58</u>
Total 54000 · R.A.L. EXPENSES	9,056.03	8,929.69
54070 · Excursion Train Expenses		
54080 · Expenses - Other	<u>18.80</u>	<u>1,789.47</u>
Total 54070 · Excursion Train Expenses	18.80	1,789.47
54090 · Special Events Expenses		
54093 · Santa Train Expense	340.53	99.97
54500 · WPRRHS		
54510 · Conventions / Shows	<u>0.00</u>	<u>1,039.76</u>
Total 54500 · WPRRHS	0.00	1,039.76
54090 · Special Events Expenses - Other	<u>1,119.39</u>	<u>1,102.66</u>
Total 54090 · Special Events Expenses	1,459.92	2,242.39
54100 · Train Rides - Expenses		
54120 · Train Rides- Miscellaneous	<u>2.04</u>	<u>0.00</u>
Total 54100 · Train Rides - Expenses	2.04	0.00
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 - Nov 10</u>	<u>Jan - Nov 09</u>
56375 · WP #608	0.00	12.24
56400 · UP Business Car #105	292.79	0.00
56490 · Zephyr Project	2,010.63	4,348.30
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	<u>14,925.95</u>	<u>6,784.37</u>
56302 · Quincy #3	125.63	0.00
56600 · Fund Raising Expense		
56610 · 844 TRIP	0.00	7,321.26
56600 · Fund Raising Expense - Other	248.85	3,072.76
Total 56600 · Fund Raising Expense	<u>248.85</u>	<u>10,394.02</u>
65600 · Payroll Expenses	30,682.60	32,342.14
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	650.00	650.00
67010 · Advertising	4,816.03	17,244.86
67020 · Automobile Expense	111.00	189.00
67040 · Bank Service Charges	5,303.29	4,666.05
67045 · Board Meetings	807.19	537.16
67070 · Building Maintenance	1,125.00	268.05
67079 · Contract Services	1,884.74	3,117.53
67080 · Contributions	0.00	441.00
67086 · ELECTION COSTS	764.26	574.17
67090 · Dues & Subscriptions	1,242.65	1,262.00
67160 · Gas & Diesel	1,993.11	959.93
67170 · Insurance	17,878.88	15,802.74
67180 · Legal Expenses	8,092.73	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	<u>415.10</u>	<u>2,201.76</u>
67190 · Miscellaneous Expense	16.04	2,886.70
67200 · Office Expense	263.29	924.90
67210 · Postage & Shipping	748.00	895.50
67220 · Printing	1,554.32	1,273.31
67230 · Professional Services	13,262.64	10,846.26
67240 · Promotional Material	499.09	2,545.16
67280 · Taxes & Licenses	870.87	299.94
67310 · Travel & Meals		
67311 · Travel Expenses to be Reimb	0.00	91.81
67310 · Travel & Meals - Other	1,220.92	9,337.67
Total 67310 · Travel & Meals	<u>1,220.92</u>	<u>9,429.48</u>
67321 · Professional Fees - Tax Return	1,435.00	0.00
67600 · Web Site Expenses	99.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>65,053.15</u>	<u>81,252.05</u>

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	<u>Jan - Nov 10</u>	<u>Jan - Nov 09</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	4,325.00	4,957.94
68050 · Headlight	<u>11,600.00</u>	<u>10,567.80</u>
Total 68000 · PUBLICATIONS	<u>15,925.00</u>	<u>15,525.74</u>
69000 · OPERATIONS		
69100 · Office	367.70	0.00
69400 · Volunteer Expense	<u>494.75</u>	<u>264.38</u>
Total 69000 · OPERATIONS	<u>862.45</u>	<u>264.38</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	1,034.69	664.96
70015 · Lights & Signage	856.18	168.69
70020 · Lounge, Sleeper and Shower Car	562.40	0.00
70022 · Locks & Keys	27.72	71.56
70030 · Grounds Maintenance	3,248.03	2,109.17
70035 · Supplies	1,703.41	643.05
70500 · Utilities		
70510 · Gas & Propane	3,425.79	1,642.97
70520 · Electricity	9,299.71	10,645.37
70540 · Telephone	2,063.63	1,847.82
70550 · Water & Sewer & Trash	<u>2,131.16</u>	<u>1,628.63</u>
Total 70500 · Utilities	<u>16,920.29</u>	<u>15,764.79</u>
Total 70000 · FACILITIES	<u>24,352.72</u>	<u>19,422.22</u>
Total Expense	<u>230,732.05</u>	<u>262,464.76</u>
Net Ordinary Income	<u>-13,137.02</u>	<u>-15,167.57</u>
Net Income	<u><u>-13,137.02</u></u>	<u><u>-15,167.57</u></u>