

Feather River Rail Society
Balance Sheet
As of May 31, 2014

	May 31, 14
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash on Hand	200.00
11000 · Bank of America General Account	33,558.82
11003 · Temp Restricted Bank of America	16,536.00
11210 · Internet Account B of A	9,206.97
Total Checking/Savings	59,501.79
Other Current Assets	
11211 · Cash in PayPal Account	236.32
11620 · Investment Acct.	
11621 · Investment Account -Endowment	33,306.21
Total 11620 · Investment Acct.	33,306.21
13000 · Gift Shop Inventory	39,561.44
13600 · Other Current Assets	
13670 · DEPOSITS	250.00
Total 13600 · Other Current Assets	250.00
Total Other Current Assets	73,353.97
Total Current Assets	132,855.76
Fixed Assets	
13620 · Office Equipment	8,148.17
13621 · Office Fixtures	15,115.05
13623 · Leasehold Improvements	110,409.97
13624 · Vehicles	74,445.00
13660 · Historical Collection	
13661 · Endowment Assets	180,084.00
13660 · Historical Collection - Other	2,226,609.81
Total 13660 · Historical Collection	2,406,693.81
13680 · Tools & Equipment	67,839.63
13700 · Accumulated Depreciation	-254,623.00
13980 · House - 4th Ave.	24,000.00
14000 · Land	
14080 · Land - 4th Ave.	6,000.00
14100 · Land Improvements	19,770.00
14000 · Land - Other	36,920.00
Total 14000 · Land	62,690.00
Total Fixed Assets	2,514,718.63

Feather River Rail Society
Balance Sheet
As of May 31, 2014

	<u>May 31, 14</u>
TOTAL ASSETS	<u><u>2,647,574.39</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
26000 · CREDIT CARD PAYABLE	6,600.76
Total Credit Cards	<u>6,600.76</u>
Other Current Liabilities	
21000 · Payroll Liabilities	1.86
22000 · Sales Tax Payable	373.12
23000 · Gift Certificates	20,503.58
28000 · Layaway	<u>100.00</u>
Total Other Current Liabilities	<u>20,978.56</u>
Total Current Liabilities	<u>27,579.32</u>
Total Liabilities	27,579.32
Equity	
38000 · Unrealized Gains/Losses	552.09
39000 · Retained Earnings	2,334,801.29
39100 · Temporarily Restricted	96,957.89
39200 · Permanently Restricted	190,405.00
Net Income	<u>-2,721.20</u>
Total Equity	<u>2,619,995.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,647,574.39</u></u>

Feather River Rail Society Transaction List by Date May 2014

Type	Date	Num	Name	Memo	Amount
Check	05/02/2014	27888	MATHESON TRI-GAS, INC., DBA AERIS	51080 · Welding Supplies	-61.70
Check	05/02/2014	27889	Susan Scarlett	April Services	-1,136.25
Check	05/08/2014	27890	GOLD CREEK PRODUCTIONS	67010 · Advertising	-195.00
Check	05/08/2014	27891	RAILROAD AMERICANA	53010 · Merchandise	-957.00
Check	05/08/2014	27892	A T & T	Telephone	-403.64
Check	05/08/2014	27893	SWIRE COCA-COLA, USA	53011 · Food and Beverage	-460.95
Check	05/08/2014	27894	Portola Motor Parts	Supplies	-69.20
Check	05/08/2014	27895	INTERMOUNTAIN DISPOSAL	70550 · Water & Sewer & Trash	-120.98
Check	05/08/2014	27896	Feather Publishing, Inc	67010 · Advertising	-735.00
Check	05/08/2014	27897	City Of Portola	70550 · Water & Sewer & Trash	-60.62
Check	05/08/2014	27898	LES SCHWAB TIRE CENTER	51050 · Services - Outside	-908.39
Check	05/08/2014	27899	Postmaster	67210 · Postage & Shipping	-98.00
Check	05/13/2014			67040 · Bank Service Charges	-396.82
Check	05/14/2014	27900	Hatch & Kirk Inc.	51065 · Parts	-159.79
Check	05/14/2014	27901	CARY-GRUNINGER INSURANCE LLC	67170 · Insurance	-2,524.00
Check	05/14/2014	27902	CHRIS ALLAN	56200 · Steam Dept WP 165	-712.81
Check	05/15/2014	27903	NORMAN JAMES COMER	56200 · Steam Dept WP 165	-2,459.60
Check	05/16/2014	27904	Sundance Marketing	67184 · Membership Expense	-744.97
Check	05/16/2014	27905	EFSTATHIOS I. PAPPAS, MS	56200 · Steam Dept WP 165	-2,400.00
Check	05/22/2014	27906	IDT AMERICA	70540 · Telephone	-20.30
Check	05/22/2014	27907	DMV RENEWAL	67280 · Taxes & Licenses	-90.00
Check	05/22/2014	27908	DAVID T. LUDINGTON	67180 · Legal Expenses	-280.00
Check	05/22/2014	27909	AG PRESS	Train Sheet	-1,107.00
Check	05/22/2014	27910	E & M Specialties	53010 · Merchandise	-1,073.16
Check	05/22/2014	27911	SACCANI DISTRIBUTING	53010 · Merchandise	-413.75
Check	05/22/2014	27912	INTERSTATE U-STOR 9TH STREET	A159 & A175	-254.00
Check	05/30/2014	27913	AFS/IBEX FINANCIAL SERVICES, INC.	67170 · Insurance	-1,942.61
Check	05/30/2014	27914	Bank Americard	Visa payment	-4,083.95
Check	05/30/2014	27915	LIBERTY UTILITIES	70520 · Electricity	-821.87
Check	05/30/2014	27916	K & S MARKET	67160 · Gas & Diesel	-440.94
Check	05/30/2014	27917	MARK DIMEGLIO	53010 · Merchandise	-1,000.55

Feather River Rail Society Transaction List by Date May 2014

Check	05/30/2014	27918	MISTER SNACKS, INC.	53010 · Merchandise	-608.26
Check	05/30/2014	27919	TAJ COMPANY	53010 · Merchandise	-29.50
Check	05/31/2014			67040 · Bank Service Charges	-51.86
				Total Checks	-26,822.47
Deposit	05/02/2014			Deposit	77.92
Deposit	05/03/2014			Deposit	311.75
Deposit	05/07/2014			Deposit	636.05
Deposit	05/07/2014			Interest	0.07
Deposit	05/08/2014			Deposit	30.00
Deposit	05/09/2014			Deposit	2,273.78
Deposit	05/10/2014			Deposit	248.17
Deposit	05/11/2014			Deposit	61.32
Deposit	05/16/2014			Deposit	424.38
Deposit	05/16/2014			Deposit	309.47
Deposit	05/22/2014			Deposit	2,850.10
Deposit	05/23/2014			Deposit	224.43
Deposit	05/24/2014			Deposit	700.52
Deposit	05/25/2014			Deposit	348.09
Deposit	05/26/2014			Deposit	155.26
Deposit	05/28/2014			Deposit	326.86
Deposit	05/29/2014			Deposit	175.72
Deposit	05/30/2014			Deposit	3,000.00
Deposit	05/30/2014			Deposit	152.99
Deposit	05/31/2014			Deposit	165.60
				Credit cards	11,777.65
				Total Deposits	24,250.13

Feather River Rail Society Profit & Loss by Class

January through May 2014

Ordinary Income/Expense	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store	WP Store Out of State
Income						
Unrealized Gain on Investment	0.00	328.55	0.00	0.00	0.00	0.00
40300 - Contributions						
40310 - Donations - Member	0.00	2,935.00	0.00	0.00	0.00	0.00
40320 - Donations - Public	0.00	97.36	0.00	0.00	0.00	0.00
40355 - FUNDRAISERS						
40357 - 2014 Fundraising Campaign	0.00	8,215.00	0.00	0.00	0.00	0.00
Total 40355 - FUNDRAISERS	0.00	8,215.00	0.00	0.00	0.00	0.00
40300 - Contributions - Other	0.00	172.69	0.00	0.00	0.00	0.00
Total 40300 - Contributions	0.00	11,420.05	0.00	0.00	0.00	0.00
40400 - Restricted Contributions						
40405 - Building Fund	0.00	0.00	0.00	100.00	0.00	0.00
40409 - Archives & Library	0.00	0.00	0.00	3,449.00	0.00	0.00
40422 - STEAM DEPT WP 165	0.00	0.00	0.00	3,145.00	0.00	0.00
40460 - UP Business Car #105	0.00	0.00	0.00	150.00	0.00	0.00
40470 - C.T.C.	0.00	0.00	0.00	100.00	0.00	0.00
40560 - WP 1503	0.00	0.00	0.00	6,000.00	0.00	0.00
40600 - Zephyr Project	0.00	0.00	0.00	300.00	0.00	0.00
Total 40400 - Restricted Contributions	0.00	0.00	0.00	13,244.00	0.00	0.00
41000 - Membership Dues						
41200 - Regular - Renewal	0.00	8,490.00	0.00	0.00	0.00	0.00
41300 - Regular - New	0.00	1,100.00	0.00	0.00	0.00	0.00
Total 41000 - Membership Dues	0.00	9,590.00	0.00	0.00	0.00	0.00
43000 - WP STORE SALES						
43001 - Apparel	0.00	0.00	0.00	0.00	2,628.94	0.00
43002 - Hats	0.00	0.00	0.00	0.00	331.39	12.99

Feather River Rail Society
Profit & Loss by Class
 January through May 2014

	R.A.L.		Historical Department	Restricted / Restoration	WP Store	
	(Endowment)	Operations			WP Store	Out of State
43003 · Pictures & Prints	0.00	0.00	0.00	0.00	295.61	0.00
43004 · Books & AV Media	0.00	0.00	0.00	0.00	1,132.58	19.95
43006 · Calendars	0.00	0.00	0.00	0.00	14.95	0.00
43007 · Models	0.00	0.00	0.00	0.00	32.95	0.00
43008 · Gift Items	0.00	0.00	0.00	0.00	767.98	0.00
43009 · Children's Items	0.00	0.00	0.00	0.00	304.49	0.00
43010 · Food & Drink Sales	0.00	0.00	0.00	0.00	139.09	0.00
43012 · Taxable Beverage Sales	0.00	0.00	0.00	0.00	6.46	0.00
43014 · FRRS Publications	0.00	0.00	0.00	0.00	217.98	0.00
43450 · Shipping	0.00	0.00	0.00	0.00	22.65	0.00
43500 · HEADLIGHT	0.00	0.00	0.00	0.00	131.15	0.00
43550 · eBay In State Sales	0.00	0.00	0.00	0.00	180.08	0.00
43560 · eBay Out-of-State Sales	0.00	0.00	0.00	0.00	304.11	0.00
43570 · eBay Shipping Income	0.00	0.00	0.00	0.00	137.46	0.00
Total 43000 · WP STORE SALES	0.00	0.00	0.00	0.00	6,647.87	32.94
43501 · Headlight to Retailers	0.00	633.90	0.00	0.00	0.00	0.00
44000 · Museum Operations						
44200 · Train Ride Tickets	0.00	292.00	0.00	0.00	0.00	0.00
44300 · Museum Admissions	0.00	2,451.00	0.00	0.00	0.00	0.00
Total 44000 · Museum Operations	0.00	2,743.00	0.00	0.00	0.00	0.00
44100 · R.A.L.	4,930.00	0.00	0.00	0.00	0.00	0.00
45000 · Asset Sales Income	0.00	42,000.00	0.00	0.00	0.00	0.00
46000 · Rental Income	0.00	3,800.00	0.00	0.00	0.00	0.00
46500 · Dividend - Interest Securities	0.00	204.86	0.00	0.00	0.00	0.00
46700 · Miscellaneous Income	0.00	1,073.78	0.00	0.00	0.34	0.00
Total Income	4,930.00	71,794.14	0.00	13,244.00	6,648.21	32.94
Gross Profit	4,930.00	71,794.14	0.00	13,244.00	6,648.21	32.94

Feather River Rail Society Profit & Loss by Class January through May 2014

	R.A.L.		Historical Department	Restricted / Restoration	WP Store	
	(Endowment)	Operations			WP Store	Out of State
Expense						
51000 - MECHANICAL DEPARTMENT						
51015 - Equipment Transportation	0.00	169.30	0.00	0.00	0.00	0.00
51020 - Equipment Maintenance						
51022 - Forklift	0.00	2,126.97	0.00	0.00	0.00	0.00
51023 - Vehicle Maintenance	0.00	366.85	0.00	0.00	0.00	0.00
Total 51020 - Equipment Maintenance	0.00	2,493.82	0.00	0.00	0.00	0.00
51025 - Meals	0.00	262.67	0.00	0.00	0.00	0.00
51040 - Supplies	0.00	119.07	0.00	0.00	0.00	0.00
51050 - Services - Outside	0.00	1,211.45	0.00	0.00	0.00	0.00
51055 - Batteries	0.00	22.54	0.00	0.00	0.00	0.00
51065 - Parts	0.00	232.78	0.00	0.00	0.00	0.00
51080 - Welding Supplies	319.02	0.00	0.00	0.00	0.00	0.00
Total 51000 - MECHANICAL DEPARTMENT	319.02	4,511.63	0.00	0.00	0.00	0.00
52000 - Acquisition / Deacquisition						
52030 - Storage/ Security	0.00	0.00	0.00	508.00	0.00	0.00
Total 52000 - Acquisition / Deacquisition	0.00	0.00	0.00	508.00	0.00	0.00
53000 - WP STORE						
53008 - Licenses & Taxes	0.00	0.00	0.00	0.00	88.00	0.00
53010 - Merchandise	0.00	0.00	0.00	0.00	12,113.75	0.00
53011 - Food and Beverage	0.00	0.00	0.00	0.00	551.66	0.00
53015 - Miscellaneous	0.00	0.00	0.00	0.00	89.99	0.00
53020 - Postage & Shipping	0.00	0.00	0.00	0.00	32.90	0.00
53030 - Office Expense	0.00	0.00	0.00	0.00	554.81	0.00
53031 - Cash over/short	0.00	0.00	0.00	0.00	-15.87	0.00
53035 - Shows						
53035-2 - Lodging/ Meals	0.00	0.00	0.00	0.00	413.53	0.00

Feather River Rail Society
Profit & Loss by Class
 January through May 2014

	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store	WP Store Out of State
53035-4 - Travel	0.00	0.00	0.00	0.00	96.31	0.00
Total 53035 - Shows	0.00	0.00	0.00	0.00	509.84	0.00
53039 - Supplies	0.00	0.00	0.00	0.00	334.47	0.00
53070 - eBay Shipping Expense	0.00	0.00	0.00	0.00	149.88	0.00
53080 - eBay Fees	0.00	0.00	0.00	0.00	103.75	0.00
Total 53000 - WP STORE	0.00	0.00	0.00	0.00	14,513.18	0.00
54000 - R.A.L. EXPENSES						
54010 - R.A.L. - Fuel	7,540.15	0.00	0.00	0.00	0.00	0.00
54020 - Equipment Maintenance & Repair	168.87	0.00	0.00	0.00	0.00	0.00
Total 54000 - R.A.L. EXPENSES	7,709.02	0.00	0.00	0.00	0.00	0.00
54090 - Special Events Expenses						
54093 - Santa Train Expense	0.00	337.04	0.00	0.00	0.00	0.00
54500 - WPRRHS						
54510 - Conventions / Shows	0.00	0.00	949.00	0.00	0.00	0.00
Total 54500 - WPRRHS	0.00	0.00	949.00	0.00	0.00	0.00
54090 - Special Events Expenses	0.00	337.04	949.00	0.00	0.00	0.00
56000 - RESTORATION/MAJOR PROJECTS						
56200 - Steam Dept WP 165	0.00	0.00	0.00	14,074.81	0.00	0.00
56490 - Zephyr Project	0.00	0.00	0.00	314.77	0.00	0.00
58000 - Archives & Library	0.00	0.00	0.00	762.00	0.00	0.00
Total 56000 - RESTORATION/MAJOR PROJECTS	0.00	0.00	0.00	15,151.58	0.00	0.00
67000 - ADMINISTRATIVE SUPPORT						
67005 - AAR FEES	0.00	729.48	0.00	0.00	0.00	0.00
67010 - Advertising	0.00	1,763.48	0.00	0.00	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
 January through May 2014

	R.A.L.		Historical Department	Restricted / Restoration	WP Store	WP Store Out of State
	(Endowment)	Operations				
67040 · Bank Service Charges	0.00	1,543.73	64.00	0.00	0.00	0.00
67079 · Contract Services	0.00	349.95	0.00	0.00	0.00	0.00
67086 · ELECTION COSTS	0.00	2,220.43	0.00	0.00	0.00	0.00
67090 · Dues & Subscriptions	0.00	318.00	0.00	0.00	0.00	0.00
67160 · Gas & Diesel	0.00	692.62	0.00	0.00	0.00	0.00
67170 · Insurance	0.00	18,447.84	0.00	0.00	0.00	0.00
67180 · Legal Expenses	0.00	860.00	0.00	0.00	0.00	0.00
67184 · Membership Expense	0.00	2,022.78	0.00	0.00	0.00	0.00
67200 · Office Expense	0.00	78.52	0.00	0.00	0.00	0.00
67210 · Postage & Shipping	0.00	2,754.82	0.00	0.00	0.00	0.00
67230 · Professional Services	0.00	4,138.75	0.00	0.00	0.00	0.00
67280 · Taxes & Licenses	0.00	90.00	0.00	0.00	0.00	0.00
67310 · Travel & Meals	0.00	689.71	0.00	0.00	0.00	0.00
67321 · Professional Fees - Tax Return	0.00	75.00	0.00	0.00	0.00	0.00
67600 · Web Site Expenses	0.00	420.45	0.00	0.00	0.00	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	0.00	37,195.56	64.00	0.00	0.00	0.00
68000 · PUBLICATIONS						
55000 · Train Sheet	0.00	1,473.00	0.00	0.00	0.00	0.00
68050 · Headlight	0.00	1,797.00	0.00	0.00	0.00	0.00
Total 68000 · PUBLICATIONS	0.00	3,270.00	0.00	0.00	0.00	0.00
69000 · OPERATIONS						
69400 · Volunteer Expense	0.00	325.26	0.00	0.00	0.00	0.00
Total 69000 · OPERATIONS	0.00	325.26	0.00	0.00	0.00	0.00
70000 · FACILITIES						
70005 · Building Maintenance-Shop	0.00	57.46	0.00	0.00	0.00	0.00
70020 · Lounge, Sleeper and Shower Car	0.00	35.41	0.00	0.00	0.00	0.00
70025 · Fence	0.00	4,460.00	0.00	0.00	0.00	0.00
70035 · Supplies	0.00	506.47	0.00	0.00	0.00	0.00

Feather River Rail Society
Profit & Loss by Class
 January through May 2014

	R.A.L. (Endowment)	Operations	Historical Department	Restricted / Restoration	WP Store	WP Store Out of State
70500 - Utilities						
70510 - Gas & Propane	0.00	1,171.61	0.00	0.00	0.00	0.00
70520 - Electricity	0.00	5,987.31	0.00	0.00	0.00	0.00
70540 - Telephone	0.00	1,390.94	0.00	0.00	0.00	0.00
70550 - Water & Sewer & Trash	0.00	908.00	0.00	0.00	0.00	0.00
Total 70500 - Utilities	0.00	9,457.86	0.00	0.00	0.00	0.00
Total 70000 - FACILITIES	0.00	14,517.20	0.00	0.00	0.00	0.00
Total Expense	8,028.04	60,156.69	1,013.00	15,659.58	14,513.18	0.00
Net Ordinary Income	-3,098.04	11,637.45	-1,013.00	-2,415.58	-7,864.97	32.94
Net Income	-3,098.04	11,637.45	-1,013.00	-2,415.58	-7,864.97	32.94

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through May 2014

Ordinary Income/Expense	<u>Jan - May 14</u>	<u>Jan - May 13</u>
Income		
Unrealized Gain on Investment	328.55	0.00
40300 - Contributions		
40310 - Donations - Member	2,935.00	9,315.00
40320 - Donations - Public	97.36	667.67
40355 - FUNDRAISERS		
40357 - 2014 Fundraising Campaign	8,215.00	0.00
Total 40355 - FUNDRAISERS	<u>8,215.00</u>	<u>0.00</u>
40360 - Internet donations	0.00	50.00
40300 - Contributions - Other	172.69	476.09
Total 40300 - Contributions	<u>11,420.05</u>	<u>10,508.76</u>
40400 - Restricted Contributions		
40405 - Building Fund	100.00	40,663.82
40409 - Archives & Library	3,449.00	5.00
40410 - Equipment - Restoration	0.00	2,296.84
40422 - STEAM DEPT WP 165	3,145.00	13,595.00
40460 - UP Business Car #105	150.00	0.00
40470 - C.T.C.	100.00	0.00
40560 - WP 1503	6,000.00	0.00
40600 - Zephyr Project	300.00	83.36
40400 - Restricted Contributions - Other	0.00	25.00
Total 40400 - Restricted Contributions	<u>13,244.00</u>	<u>56,669.02</u>
41000 - Membership Dues		
41200 - Regular - Renewal	8,490.00	9,878.38
41300 - Regular - New	1,100.00	1,393.09
Total 41000 - Membership Dues	<u>9,590.00</u>	<u>11,271.47</u>
43000 - WP STORE SALES		
43001 - Apparel	2,628.94	2,524.15
43002 - Hats	344.38	323.33
43003 - Pictures & Prints	295.61	492.07
43004 - Books & A/V Media	1,152.53	1,630.99
43005 - Magazines	0.00	14.85
43006 - Calendars	14.95	29.00
43007 - Models	32.95	15.98
43008 - Gift Items	767.98	688.85
43009 - Children's Items	304.49	253.12
43010 - Food & Drink Sales	139.09	79.14
43012 - Taxable Beverage Sales	6.46	0.00

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through May 2014

	<u>Jan - May 14</u>	<u>Jan - May 13</u>
43014 · FRRS Publications	217.98	615.11
43450 · Shipping	22.65	137.61
43500 · HEADLIGHT	131.15	589.96
43550 · eBay In State Sales	180.08	0.00
43560 · eBay Out-of-State Sales	304.11	0.00
43570 · eBay Shipping Income	137.46	0.00
Total 43000 · WP STORE SALES	<u>6,680.81</u>	<u>7,394.16</u>
43501 · Headlight to Retailers	633.90	648.30
44000 · Museum Operations		
44200 · Train Ride Tickets	292.00	372.00
44300 · Museum Admissions	2,451.00	1,960.00
Total 44000 · Museum Operations	<u>2,743.00</u>	<u>2,332.00</u>
44100 · R.A.L.	4,930.00	5,450.00
45000 · Asset Sales Income	42,000.00	13,953.49
46000 · Rental Income	3,800.00	3,200.00
46500 · Dividend - Interest Securities	204.86	337.24
46700 · Miscellaneous Income	1,074.12	167.79
46800 · Historical Depart Conventions		
46801 · Raffle	0.00	1,037.00
46803 · Convention Fare	0.00	1,525.58
46800 · Historical Depart Conventions - Other	0.00	6,331.00
Total 46800 · Historical Depart Conventions	<u>0.00</u>	<u>8,893.58</u>
Total Income	<u>96,649.29</u>	<u>120,825.81</u>
Gross Profit	96,649.29	120,825.81
Expense		
51000 · MECHANICAL DEPARTMENT		
51010 · Fuel - Operations	0.00	7,266.74
51015 · Equipment Transportation	169.30	0.00
51020 · Equipment Maintenance		
51022 · Forklift	2,126.97	0.00
51023 · Vehicle Maintenance	366.85	0.00
Total 51020 · Equipment Maintenance	<u>2,493.82</u>	<u>0.00</u>
51025 · Meals	262.67	0.00
51040 · Supplies	119.07	1,262.26
51050 · Services - Outside	1,211.45	140.76
51055 · Batteries	22.54	0.00
51060 · Tools	0.00	45.85

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through May 2014

	<u>Jan - May 14</u>	<u>Jan - May 13</u>
51065 · Parts	232.78	90.32
51080 · Welding Supplies	319.02	774.78
Total 51000 · MECHANICAL DEPARTMENT	4,830.65	9,580.71
52000 · Aquisition / Deaquisition		
52030 · Storage/ Security	508.00	1,270.00
Total 52000 · Aquisition / Deaquisition	508.00	1,270.00
53000 · WP STORE		
53008 · Licenses & Taxes	88.00	88.00
53010 · Merchandise	12,113.75	1,479.79
53011 · Food and Beverage	551.66	404.16
53015 · Miscellaneous	89.99	149.99
53020 · Postage & Shipping	32.90	213.57
53025 · Professional Services	0.00	299.95
53030 · Office Expense	554.81	2,074.73
53031 · Cash over/short	-15.87	-9.79
53035 · Shows		
53035-2 · Lodging/ Meals	413.53	266.34
53035-4 · Travel	96.31	107.80
Total 53035 · Shows	509.84	374.14
53039 · Supplies	334.47	653.06
53070 · eBay Shipping Expense	149.88	21.90
53080 · eBay Fees	103.75	158.85
Total 53000 · WP STORE	14,513.18	5,908.35
54000 · R.A.L. EXPENSES		
54010 · R.A.L. - Fuel	7,540.15	0.00
54020 · Equipment Maintenance & Repair	168.87	0.00
54060 · Miscellaneous Expense	0.00	9.65
Total 54000 · R.A.L. EXPENSES	7,709.02	9.65
54090 · Special Events Expenses		
54093 · Santa Train Expense	337.04	0.00
54500 · WPRRHS		
54510 · Conventions / Shows	949.00	3,121.83
Total 54500 · WPRRHS	949.00	3,121.83
Total 54090 · Special Events Expenses	1,286.04	3,121.83
56000 · RESTORATION/MAJOR PROJECTS		
56200 · Steam Dept WP 165	14,074.81	24,900.09

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through May 2014

	<u>Jan - May 14</u>	<u>Jan - May 13</u>
56490 · Zephyr Project	314.77	400.00
56525 · Caboose restoration	0.00	158.32
58000 · Archives & Library	762.00	0.00
Total 56000 · RESTORATION/MAJOR PROJECTS	<u>15,151.58</u>	<u>25,458.41</u>
56600 · Fund Raising Expense	0.00	711.00
67000 · ADMINISTRATIVE SUPPORT		
67005 · AAR FEES	729.48	679.48
67010 · Advertising	1,763.48	1,420.80
67040 · Bank Service Charges	1,607.73	2,058.30
67070 · Building Maintenance	0.00	238.00
67079 · Contract Services	349.95	7,883.95
67086 · ELECTION COSTS	2,220.43	775.00
67090 · Dues & Subscriptions	318.00	306.00
67160 · Gas & Diesel	692.62	884.81
67170 · Insurance	18,447.84	21,447.47
67180 · Legal Expenses	860.00	100.00
67184 · Membership Expense	2,022.78	0.00
67190 · Miscellaneous Expense	0.00	199.95
67200 · Office Expense	78.52	-129.26
67210 · Postage & Shipping	2,754.82	1,914.00
67220 · Printing	0.00	125.00
67230 · Professional Services	4,138.75	4,555.00
67280 · Taxes & Licenses	90.00	93.00
67310 · Travel & Meals		
67311 · Travel Expenses to be Reimb	0.00	414.20
67310 · Travel & Meals - Other	689.71	46.22
Total 67310 · Travel & Meals	<u>689.71</u>	<u>460.42</u>
67321 · Professional Fees - Tax Return	75.00	0.00
67600 · Web Site Expenses	420.45	0.00
Total 67000 · ADMINISTRATIVE SUPPORT	<u>37,259.56</u>	<u>43,011.92</u>
68000 · PUBLICATIONS		
55000 · Train Sheet	1,473.00	1,265.00
68050 · Headlight	1,797.00	5,515.00
Total 68000 · PUBLICATIONS	<u>3,270.00</u>	<u>6,780.00</u>
69000 · OPERATIONS		
69200 · Radio Batteries and Repairs	0.00	4,042.00
69400 · Volunteer Expense	325.26	262.44
Total 69000 · OPERATIONS	<u>325.26</u>	<u>4,304.44</u>

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through May 2014

	<u>Jan - May 14</u>	<u>Jan - May 13</u>
70000 · FACILITIES		
70005 · Building Maintenance-Shop	57.46	45.72
70020 · Lounge, Sleeper and Shower Car	35.41	0.00
70022 · Locks & Keys	0.00	3.20
70025 · Fence	4,460.00	0.00
70030 · Grounds Maintenance	0.00	136.28
70035 · Supplies	506.47	549.29
70500 · Utilities		
70510 · Gas & Propane	1,171.61	1,477.53
70520 · Electricity	5,987.31	5,135.04
70540 · Telephone	1,390.94	1,183.60
70550 · Water & Sewer & Trash	908.00	896.42
Total 70500 · Utilities	<u>9,457.86</u>	<u>8,692.59</u>
Total 70000 · FACILITIES	<u>14,517.20</u>	<u>9,427.08</u>
Total Expense	<u>99,370.49</u>	<u>109,583.39</u>
Net Ordinary Income	<u>-2,721.20</u>	<u>11,242.42</u>
Net Income	<u><u>-2,721.20</u></u>	<u><u>11,242.42</u></u>



FEATHER RIVER RAIL SOCI

April 16, 2014 - May 15, 2014

Business Card

Company Statement

Account Information:
www.bankofamerica.com

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

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

Customer Service:
1.800.673.1044, 24 Hours

TTY Hearing Impaired:
1.888.500.6267, 24 Hours

Outside the U.S.:
1.509.353.6656, 24 Hours

For Lost or Stolen Card:
1.800.673.1044, 24 Hours

Business Offers:
www.bankofamerica.com/mybusinesscenter

Payment Information

New Balance Total \$10,684.71
Minimum Payment Due \$190.47
Payment Due Date 06/11/14

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

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

Account Summary

Previous Balance \$9,217.48
Payments and Other Credits -\$2,116.72
Balance Transfer Activity \$0.00
Cash Advance Activity \$0.00
Purchases and Other Charges \$3,499.48
Fees Charged \$0.00
Finance Charge \$84.47

New Balance Total \$10,684.71
Credit Limit \$20,000
Credit Available \$9,315.29
Statement Closing Date 05/15/14
Days in Billing Cycle 30

Cardholder Activity Summary

Account Number	Credit Limit	Total Activity	Payments and Other Credits	Balance Transfer Activity	Cash Advance Activity	Purchases and Other Charges	Fees Charged
MCCLURE, ROD	5,000	1,373.77	0.00	0.00	0.00	1,373.77	0.00
VICKNAIR, EUGENE JOHN	5,000	2,125.71	0.00	0.00	0.00	2,125.71	0.00

0211672 0019047 1068471

Account Number: [REDACTED]
April 16, 2014 - May 15, 2014

New Balance Total \$10,684.71
Minimum Payment Due \$190.47
Payment Due Date 06/11/14



BUSINESS CARD
PO BOX 15796
WILMINGTON, DE 19886-5796



FEATHER RIVER RAIL SOCI
PO BOX 608
PORTOLA, CA 96122-060808

**N0005719

Enter payment amount

\$

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

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

5499900 1 1: [REDACTED]

Transactions

Posting Transaction
Date Date Description Reference Number Amount

FEATHER RIVER RAIL SOCI
Account Number: [REDACTED]

Payments and Other Credits				
04/28	04/28	PAYMENT RECEIVED - THANK YOU	11874405350000500288805	- 2,116.72
TOTAL PAYMENTS AND OTHER CREDITS FOR THIS PERIOD				<u>CASH</u> -2,116.72
Finance Charge				
05/15	05/15	PURCHASE *FINANCE CHARGE*		84.47
TOTAL FINANCE CHARGE FOR THIS PERIOD				<u>EPS</u> 84.47
				\$84.47

MCCLURE, ROD

Account Number: [REDACTED]

Purchases and Other Charges				
04/28	04/26	RICOS MEXICAN FOOD PORTOLA CA	24247604116300360040643	1,078.13
04/28	04/26	LEONARD'S MARKET PORTOLA CA	24445004117100145167196	56.54
05/08	05/07	USPS.COM CLICK66100611 800-3447779 DC	24164074127418191024404	5.25
05/12	05/10	LENA'S CANTINA PORTOLA CA	24071054131987169118669	143.14
05/14	05/13	SMARTFINAL585 11105855 RENO NV	24164074133929150013784	90.71
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				<u>CASH</u> 1,078.13 <u>EPS</u> 56.54 <u>WIP STORE</u> 5.25 <u>CASH</u> 143.14 <u>WIP STORE</u> 90.71 \$1,373.77

VICKNAIR, EUGENE JOHN

Account Number: [REDACTED]

Purchases and Other Charges				
04/16	04/14	HILTON GARDEN INN FAIRFIELD CA Arr: 04/13/14	24755424105171053078491	750.00
04/21	04/19	MASS MEDIA DISTRIBUTION L678-7997170 GA	24335494110900012941059	199.00
04/28	04/26	MOUNTAIN HARDWARE & SPOR BLAIRSDEN CA	24690514117200088400222	17.16
05/01	04/30	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	24692164120000399914987	30.87
05/01	04/30	Amazon.com AMZN.COM/BILLWA	24692164120000409295096	175.57
05/09	05/08	WWW.ACEHARDWARE.COM 866-290-5334 PA	24610434128004030582755	94.41
05/12	05/09	FLYERS 51 * NEWCASTLE CA	24692164130000888838455	96.48
05/13	05/12	ENTERPRISE RENT-A-CAR CONCORD CA	24164074132018618752901	371.28
05/13	05/12	HST*wplives.org 866-5734678 UT	24906414132007705570749	371.52
05/14	05/13	AMAZON MKTPLACE PMTS AMZN.COM/BILLWA	24692164133000192960125	19.42
TOTAL PURCHASES AND OTHER CHARGES FOR THIS PERIOD				<u>WPRRHS</u> 750.00 <u>WARRKS</u> 199.00 <u>OPS</u> 17.16 <u>OPS</u> 30.87 <u>CASH</u> 175.57 <u>OPS</u> 94.41 <u>OPS</u> 96.48 <u>OPS</u> 371.28 <u>OPS</u> 371.52 <u>OPS</u> 19.42 \$2,125.71

Finance Charge Calculation

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

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	10.24% V	\$10,033.54	\$84.47
CASH	24.24% V	\$0.00	\$0.00

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

Handwritten notes:
-2,116.72 CASH
84.47 EPS
1,078.13 CASH
56.54 CASH
5.25 WIP STORE
143.14 CASH
90.71 WIP STORE
750.00 WPRRHS
199.00 WARRKS
17.16 OPS
30.87 OPS
175.57 CASH
94.41 OPS
96.48 OPS
371.28 OPS
371.52 OPS
19.42 OPS
54510
57184
53020
67184
53011
54510
57184
53020
70035
70035
57040
67160
67310
70035
67600