

Financial Summary

April 11, 2015

FRRS Board of Directors Meeting

Available Cash: As of March 31, 2015, the Bank of America General account contained \$20,629.61 and the BofA Internet account contained \$2,676.96 for a total of \$23,306.77 available for covering daily expenses (subject to change based on current business activity). As discussed previously in this meeting, we have some hard choices to face regarding project funding priorities through at least June. As Treasurer, I made the decision to move \$10,000 from the Internet account to the General Account as the balance available for paying bills was too slim for comfort. Spending has been curtailed and will need to continue until we get some money flowing in from fundraising and operations. The RAL program is booking at a really good rate compared to previous years, likely due in part to increased consumer spending and the lack of a winter/very early warm weather.

Keep in mind that 50% of the current and future 2015 Spring Fundraising dollars should be moved to the Temporarily Restricted account for the Building Fund, unless the Board would like to entertain having the first \$15,000 of that money left in the General Fund to repay what was spent in January for the new building from that source. It is also important to note that we now are accruing legal fees with a member filed lawsuit over distribution of the mailing list and those expenses will not be able to be delayed or accrued as they would if this was a contingency case.

Credit Card Balance: Due to the volume of business in our Bookkeeper's office as IRS tax deadlines approach and due to coding information coming in later than usual due to events in people's personal lives, the current Visa bill is not available. The balance, however, continues to drop and should we continue to proceed with the current pay down plan, the carry over balance will be paid off by mid-summer. I recommend we continue to stick to this plan until the balance consists of only current charges.

Memberships: Membership dues are down by 8.2% over this time last year (new memberships down 9.5% - \$3,330.00 vs. \$36.80, renewals up by 723.08% - \$1,070.00 vs. \$130.00). This is an odd trend for renewals and while I have an idea as to why this is occurring, I do not have any documentation and will therefore not comment officially.

Profit & Loss, year to date: We have booked revenue of \$18,288.33 and have expended \$58,038.44 (compared to \$10,906. and \$48,536.55 respectively this time last year). The result is net income of -\$39,750.11 compared to -\$37,656.89 last year at this time. The expense total so far this year includes \$15,000 for the building purchase, \$9,514 for WP

165 and \$12,261 for insurance for a total of \$36,775. So while we have spent \$10,000 more than last year at this time, our net income is only \$2,093 less than last year. This demonstrates that we came into 2015 in better shape than we did in 2014. Good work to all of you!

Feather River Rail Society
Balance Sheet
As of March 31, 2015

| | Mar 31, 15 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Cash on Hand | 260.00 |
| 11000 · Bank of America General Account | |
| 11001 · Credit Card Charges | 150.00 |
| 11000 · Bank of America General Account - Other | 20,629.61 |
| Total 11000 · Bank of America General Account | 20,779.61 |
| 11003 · Temp Restricted Bank of America | 24,536.00 |
| 11210 · Internet Account B of A | 2,676.96 |
| Total Checking/Savings | 48,252.57 |
| Other Current Assets | |
| 11211 · Cash in PayPal Account | 946.73 |
| 11620 · Investment Acct. | |
| 11621 · Investment Account -Endowment | 33,614.09 |
| Total 11620 · Investment Acct. | 33,614.09 |
| 13000 · Gift Shop Inventory | 39,561.44 |
| 13600 · Other Current Assets | |
| 13670 · DEPOSITS | 250.00 |
| Total 13600 · Other Current Assets | 250.00 |
| 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 |
| Total Other Current Assets | 74,372.26 |
| Total Current Assets | 122,624.83 |
| 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 | -258,779.00 |
| 14000 · Land | |
| 14100 · Land Improvements | 19,770.00 |
| 14000 · Land - Other | 36,920.00 |
| Total 14000 · Land | 56,690.00 |

Feather River Rail Society
Balance Sheet
As of March 31, 2015

| | <u>Mar 31, 15</u> |
|---|--------------------------------|
| Total Fixed Assets | 2,480,562.63 |
| TOTAL ASSETS | <u>2,603,187.46</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| 26000 - CREDIT CARD PAYABLE | 1,206.27 |
| Total Credit Cards | <u>1,206.27</u> |
| Other Current Liabilities | |
| 21000 - Payroll Liabilities | 19.62 |
| 22000 - Sales Tax Payable | 74.04 |
| 23000 - Gift Certificates | 20,478.58 |
| 28000 - Layaway | 100.00 |
| Total Other Current Liabilities | <u>20,672.24</u> |
| Total Current Liabilities | <u>21,878.51</u> |
| Total Liabilities | 21,878.51 |
| Equity | |
| 3050 - Suspense | -1,295.51 |
| 39000 - Retained Earnings | 2,328,816.32 |
| 39100 - Temporarily Restricted | 103,133.25 |
| 39200 - Permanently Restricted | 190,405.00 |
| Net Income | -39,750.11 |
| Total Equity | <u>2,581,308.95</u> |
| TOTAL LIABILITIES & EQUITY | <u>2,603,187.46</u> |

Feather River Rail Society
Profit & Loss by Class
 January through March 2015

| | R.A.L. (Endowment) | Operations | Historical Department | Restricted / Restoration | WP Store |
|---|-----------------------|------------|--------------------------|-----------------------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 40300 · Contributions | | | | | |
| 40310 · Donations - Member | 0.00 | 2,468.67 | 128.77 | 0.00 | 0.00 |
| 40320 · Donations - Public | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 |
| 40355 · FUNDRAISERS | | | | | |
| 40357 · 2014 Fundraising Campaign | 0.00 | 450.00 | 0.00 | 0.00 | 0.00 |
| Total 40355 · FUNDRAISERS | 0.00 | 450.00 | 0.00 | 0.00 | 0.00 |
| 40370 · SANTA TRAIN DONATIONS | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| Total 40300 · Contributions | 0.00 | 3,143.67 | 128.77 | 0.00 | 0.00 |
| 40400 · Restricted Contributions | | | | | |
| 40409 · Archives & Library | 0.00 | 0.00 | 0.00 | 30.00 | 0.00 |
| 40560 · WP 1503 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| 40400 · Restricted Contributions - Other | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| Total 40400 · Restricted Contributions | 0.00 | 0.00 | 0.00 | 8,030.00 | 0.00 |
| 41000 · Membership Dues | | | | | |
| 41200 · Regular - Renewal | 0.00 | 3,330.00 | 0.00 | 0.00 | 0.00 |
| 41300 · Regular - New | 0.00 | 1,070.00 | 0.00 | 0.00 | 0.00 |
| Total 41000 · Membership Dues | 0.00 | 4,400.00 | 0.00 | 0.00 | 0.00 |
| 43000 · WP STORE SALES | | | | | |
| 43001 · Apparel | 0.00 | 0.00 | 0.00 | 0.00 | 415.81 |
| 43002 · Hats | 0.00 | 0.00 | 0.00 | 0.00 | 25.98 |
| 43003 · Pictures & Prints | 0.00 | 0.00 | 0.00 | 0.00 | 84.25 |
| 43004 · Books & A/V Media | 0.00 | 0.00 | 0.00 | 0.00 | 97.85 |
| 43008 · Gift Items | 0.00 | 0.00 | 0.00 | 0.00 | 88.85 |
| 43010 · Food & Drink Sales | 0.00 | 0.00 | 0.00 | 0.00 | 44.83 |
| 43012 · Taxable Beverage Sales | 0.00 | 0.00 | 0.00 | 0.00 | 20.46 |
| 43014 · FRRS Publications | 0.00 | 0.00 | 0.00 | 0.00 | 29.95 |
| 43500 · HEADLIGHT | 0.00 | 0.00 | 0.00 | 0.00 | 194.00 |
| Total 43000 · WP STORE SALES | 0.00 | 0.00 | 0.00 | 0.00 | 1,001.98 |
| 43501 · Headlight to Retailers | 0.00 | 62.10 | 0.00 | 0.00 | 0.00 |

Feather River Rail Society Profit & Loss by Class

January through March 2015

| | R.A.L. (Endowment) | Operations | Historical Department | Restricted / Restoration | WP Store |
|--|-----------------------|------------|--------------------------|-----------------------------|----------|
| 46000 - Rental Income | 0.00 | 900.00 | 0.00 | 0.00 | 0.00 |
| 46700 - Miscellaneous Income | 0.00 | 621.50 | 0.00 | 0.00 | 0.31 |
| Total Income | 0.00 | 9,127.27 | 128.77 | 8,030.00 | 1,002.29 |
| Gross Profit | 0.00 | 9,127.27 | 128.77 | 8,030.00 | 1,002.29 |
| Expense | | | | | |
| 51000 - MECHANICAL DEPARTMENT | | | | | |
| 51035 - Shipping / Freight | 0.00 | 0.00 | 0.00 | 221.15 | 0.00 |
| 51050 - Services - Outside | 0.00 | 179.21 | 0.00 | 0.00 | 0.00 |
| 51065 - Parts | 0.00 | 6.14 | 0.00 | 0.00 | 0.00 |
| 51070 - Training | 0.00 | 370.00 | 0.00 | 0.00 | 0.00 |
| 51080 - Welding Supplies | 761.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 51000 - MECHANICAL DEPARTMENT | 761.78 | 555.35 | 0.00 | 221.15 | 0.00 |
| 52000 - Aquisition / Deaquisition | | | | | |
| 52010 - Transportation | 0.00 | 169.06 | 0.00 | 0.00 | 0.00 |
| Total 52000 - Aquisition / Deaquisition | 0.00 | 169.06 | 0.00 | 0.00 | 0.00 |
| 53000 - WP STORE | | | | | |
| 53005 - Bank Charges | 0.00 | 0.00 | 0.00 | 0.00 | -419.49 |
| 53010 - Merchandise | 0.00 | 0.00 | 0.00 | 0.00 | 166.86 |
| 53015 - Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| 53020 - Postage & Shipping | 0.00 | 0.00 | 0.00 | 0.00 | 11.30 |
| 53031 - Cash over/short | 0.00 | 0.00 | 0.00 | 0.00 | 101.79 |
| 53050 - Payroll Expense | | | | | |
| 53051 - Wages | 0.00 | 0.00 | 0.00 | 0.00 | 87.50 |
| Total 53050 - Payroll Expense | 0.00 | 0.00 | 0.00 | 0.00 | 87.50 |
| 53070 - eBay Shipping Expense | 0.00 | 0.00 | 0.00 | 0.00 | 5.05 |
| 53080 - eBay Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.85 |
| Total 53000 - WP STORE | 0.00 | 0.00 | 0.00 | 0.00 | -45.14 |
| 54090 - Special Events Expenses | | | | | |

Feather River Rail Society
Profit & Loss by Class
 January through March 2015

| | R.A.L. (Endowment) | Operations | Historical Department | Restricted / Restoration | WP Store |
|---|-----------------------|------------------|--------------------------|-----------------------------|--------------|
| 54093 · Santa Train Expense | 0.00 | 1,291.20 | 0.00 | 0.00 | 0.00 |
| 54500 · WPRRHS | | | | | |
| 54510 · Conventions / Shows | 0.00 | 0.00 | 405.00 | 0.00 | 0.00 |
| Total 54500 · WPRRHS | 0.00 | 0.00 | 405.00 | 0.00 | 0.00 |
| Total 54090 · Special Events Expenses | 0.00 | 1,291.20 | 405.00 | 0.00 | 0.00 |
| 55500 · Meetings Expense | 0.00 | 36.75 | 0.00 | 0.00 | 0.00 |
| 56000 · RESTORATION/MAJOR PROJECTS | | | | | |
| 56150 · Building Fund | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 56200 · Steam Dept WP 165 | 0.00 | 0.00 | 0.00 | 9,514.86 | 0.00 |
| 58000 · Archives & Library | 0.00 | 0.00 | 0.00 | 762.00 | 0.00 |
| Total 56000 · RESTORATION/MAJOR PROJECTS | 0.00 | 0.00 | 0.00 | 25,276.86 | 0.00 |
| 56600 · Fund Raising Expense | 0.00 | 85.14 | 0.00 | 0.00 | 0.00 |
| 65600 · Payroll Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 12.13 |
| 67000 · ADMINISTRATIVE SUPPORT | | | | | |
| 67005 · AAR FEES | 0.00 | 179.94 | 0.00 | 0.00 | 0.00 |
| 67010 · Advertising | 0.00 | 189.00 | 0.00 | 0.00 | 0.00 |
| 67040 · Bank Service Charges | 0.00 | 718.37 | 0.00 | 0.00 | 0.00 |
| 67045 · Board Meetings | 0.00 | 36.75 | 0.00 | 0.00 | 0.00 |
| 67079 · Contract Services | 0.00 | 224.97 | 0.00 | 0.00 | 0.00 |
| 67090 · Dues & Subscriptions | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| 67160 · Gas & Diesel | 0.00 | 864.27 | 0.00 | 0.00 | 0.00 |
| 67170 · Insurance | 0.00 | 11,879.36 | 381.85 | 0.00 | 0.00 |
| 67180 · Legal Expenses | 0.00 | 360.00 | 0.00 | 0.00 | 0.00 |
| 67190 · Miscellaneous Expense | 0.00 | 182.36 | 0.00 | 0.00 | 0.00 |
| 67200 · Office Expense | 0.00 | 182.71 | 0.00 | 0.00 | 0.00 |
| 67210 · Postage & Shipping | 0.00 | 111.27 | 0.00 | 0.00 | 0.00 |
| 67230 · Professional Services | 0.00 | 2,800.00 | 0.00 | 0.00 | 0.00 |
| 67280 · Taxes & Licenses | 0.00 | 0.00 | 0.00 | 0.00 | 88.00 |
| 67600 · Web Site Expenses | 0.00 | 68.35 | 0.00 | 0.00 | 0.00 |
| 67000 · ADMINISTRATIVE SUPPORT - Other | 0.00 | 39.87 | 0.00 | 0.00 | 0.00 |
| Total 67000 · ADMINISTRATIVE SUPPORT | 0.00 | 17,987.22 | 381.85 | 0.00 | 88.00 |

Feather River Rail Society
Profit & Loss by Class
 January through March 2015

| | R.A.L. (Endowment) | Operations | Historical Department | Restricted / Restoration | WP Store |
|-----------------------------------|-----------------------|-----------------------|--------------------------|-----------------------------|-------------------|
| 68000 - PUBLICATIONS | | | | | |
| 55020 - Calendar Expense | 0.00 | 1,033.50 | 0.00 | 0.00 | 0.00 |
| 68050 - Headlight | 0.00 | 3,600.00 | 0.00 | 0.00 | 0.00 |
| Total 68000 - PUBLICATIONS | 0.00 | 4,633.50 | 0.00 | 0.00 | 0.00 |
| 70000 - FACILITIES | | | | | |
| 70005 - Building Maintenance-Shop | 0.00 | 136.04 | 0.00 | 0.00 | 0.00 |
| 70035 - Supplies | 0.00 | 64.52 | 0.00 | 0.00 | 0.00 |
| 70500 - Utilities | | | | | |
| 70510 - Gas & Propane | 0.00 | 475.16 | 0.00 | 0.00 | 0.00 |
| 70520 - Electricity | 0.00 | 4,215.91 | 0.00 | 0.00 | 0.00 |
| 70540 - Telephone | 283.95 | 511.28 | 0.00 | 0.00 | 0.00 |
| 70550 - Water & Sewer & Trash | 0.00 | 491.73 | 0.00 | 0.00 | 0.00 |
| Total 70500 - Utilities | 283.95 | 5,694.08 | 0.00 | 0.00 | 0.00 |
| Total 70000 - FACILITIES | 283.95 | 5,894.64 | 0.00 | 0.00 | 0.00 |
| Total Expense | 1,045.73 | 30,652.86 | 786.85 | 25,498.01 | 54.99 |
| Net Ordinary Income | -1,045.73 | -21,525.59 | -658.08 | -17,468.01 | 947.30 |
| Net Income | -1,045.73 | -21,525.59 | -658.08 | -17,468.01 | 947.30 |

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through March 2015

| | <u>Jan - Mar 15</u> | <u>Jan - Mar 14</u> | <u>% Change</u> |
|---|---------------------|---------------------|-----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Unrealized Gain on Investment | 0.00 | 274.27 | -100.0% |
| 40300 · Contributions | | | |
| 40310 · Donations - Member | 2,597.44 | 1,750.00 | 48.43% |
| 40320 · Donations - Public | 25.00 | 15.00 | 66.67% |
| 40355 · FUNDRAISERS | | | |
| 40357 · 2014 Fundraising Campaign | 450.00 | 0.00 | 100.0% |
| Total 40355 · FUNDRAISERS | 450.00 | 0.00 | 100.0% |
| 40370 · SANTA TRAIN DONATIONS | 200.00 | 0.00 | 100.0% |
| Total 40300 · Contributions | 3,272.44 | 1,765.00 | 85.41% |
| 40400 · Restricted Contributions | | | |
| 40405 · Building Fund | 0.00 | 100.00 | -100.0% |
| 40409 · Archives & Library | 30.00 | 120.00 | -75.0% |
| 40422 · STEAM DEPT WP 165 | 0.00 | 800.00 | -100.0% |
| 40460 · UP Business Car #105 | 0.00 | 150.00 | -100.0% |
| 40470 · C.T.C. | 0.00 | 100.00 | -100.0% |
| 40560 · WP 1503 | 5,000.00 | 0.00 | 100.0% |
| 40600 · Zephyr Project | 0.00 | 250.00 | -100.0% |
| 40400 · Restricted Contributions - Other | 3,000.00 | 0.00 | 100.0% |
| Total 40400 · Restricted Contributions | 8,030.00 | 1,520.00 | 428.29% |
| 41000 · Membership Dues | | | |
| 41200 · Regular - Renewal | 3,330.00 | 3,680.00 | -9.51% |
| 41300 · Regular - New | 1,070.00 | 130.00 | 723.08% |
| Total 41000 · Membership Dues | 4,400.00 | 3,810.00 | 15.49% |
| 43000 · WP STORE SALES | | | |
| 43001 · Apparel | 415.81 | 0.00 | 100.0% |
| 43002 · Hats | 25.98 | 10.99 | 136.4% |
| 43003 · Pictures & Prints | 84.25 | 0.00 | 100.0% |
| 43004 · Books & A/V Media | 97.85 | 0.00 | 100.0% |
| 43008 · Gift Items | 88.85 | 0.00 | 100.0% |
| 43010 · Food & Drink Sales | 44.83 | 0.00 | 100.0% |
| 43012 · Taxable Beverage Sales | 20.46 | 0.00 | 100.0% |
| 43014 · FRRS Publications | 29.95 | 0.00 | 100.0% |
| 43450 · Shipping | 0.00 | 17.50 | -100.0% |
| 43500 · HEADLIGHT | 194.00 | 26.05 | 644.72% |
| 43550 · eBay In State Sales | 0.00 | 180.08 | -100.0% |
| 43560 · eBay Out-of-State Sales | 0.00 | 304.11 | -100.0% |
| 43570 · eBay Shipping Income | 0.00 | 137.46 | -100.0% |
| Total 43000 · WP STORE SALES | 1,001.98 | 676.19 | 48.18% |
| 43501 · Headlight to Retailers | 62.10 | 25.00 | 148.4% |
| 45000 · Asset Sales Income | 0.00 | 2,000.00 | -100.0% |
| 46000 · Rental Income | 900.00 | 300.00 | 200.0% |

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through March 2015

| | <u>Jan - Mar 15</u> | <u>Jan - Mar 14</u> | <u>% Change</u> |
|--|---------------------|---------------------|-----------------|
| 46500 · Dividend - Interest Securities | 0.00 | 74.50 | -100.0% |
| 46700 · Miscellaneous Income | 621.81 | 461.70 | 34.68% |
| Total Income | 18,288.33 | 10,906.66 | 67.68% |
| Gross Profit | 18,288.33 | 10,906.66 | 67.68% |
| Expense | | | |
| 51000 · MECHANICAL DEPARTMENT | | | |
| 51015 · Equipment Transportation | 0.00 | 169.30 | -100.0% |
| 51020 · Equipment Maintenance | | | |
| 51022 · Forklift | 0.00 | 2,126.97 | -100.0% |
| 51023 · Vehicle Maintenance | 0.00 | 366.85 | -100.0% |
| Total 51020 · Equipment Maintenance | 0.00 | 2,493.82 | -100.0% |
| 51025 · Meals | 0.00 | 262.67 | -100.0% |
| 51035 · Shipping / Freight | 221.15 | 0.00 | 100.0% |
| 51050 · Services - Outside | 179.21 | 303.06 | -40.87% |
| 51065 · Parts | 6.14 | 72.99 | -91.59% |
| 51070 · Training | 370.00 | 0.00 | 100.0% |
| 51080 · Welding Supplies | 761.78 | 185.10 | 311.55% |
| Total 51000 · MECHANICAL DEPARTMENT | 1,538.28 | 3,486.94 | -55.89% |
| 52000 · Aquisition / Deaquisition | | | |
| 52010 · Transportation | 169.06 | 0.00 | 100.0% |
| 52030 · Storage/ Security | 0.00 | 508.00 | -100.0% |
| Total 52000 · Aquisition / Deaquisition | 169.06 | 508.00 | -66.72% |
| 53000 · WP STORE | | | |
| 53005 · Bank Charges | -419.49 | 0.00 | -100.0% |
| 53010 · Merchandise | 166.86 | 482.80 | -65.44% |
| 53015 · Miscellaneous | 1.00 | 89.99 | -98.89% |
| 53020 · Postage & Shipping | 11.30 | 27.65 | -59.13% |
| 53030 · Office Expense | 0.00 | 554.81 | -100.0% |
| 53031 · Cash over/short | 101.79 | -18.89 | 638.86% |
| 53035 · Shows | | | |
| 53035-2 · Lodging/ Meals | 0.00 | 413.53 | -100.0% |
| 53035-4 · Travel | 0.00 | 96.31 | -100.0% |
| Total 53035 · Shows | 0.00 | 509.84 | -100.0% |
| 53039 · Supplies | 0.00 | 334.47 | -100.0% |
| 53050 · Payroll Expense | | | |
| 53051 · Wages | 87.50 | 0.00 | 100.0% |
| Total 53050 · Payroll Expense | 87.50 | 0.00 | 100.0% |
| 53070 · eBay Shipping Expense | 5.05 | 149.88 | -96.63% |
| 53080 · eBay Fees | 0.85 | 89.99 | -99.06% |
| Total 53000 · WP STORE | -45.14 | 2,220.54 | -102.03% |
| 54090 · Special Events Expenses | | | |

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through March 2015

| | <u>Jan - Mar 15</u> | <u>Jan - Mar 14</u> | <u>% Change</u> |
|---|---------------------|---------------------|-----------------|
| 54093 · Santa Train Expense | 1,291.20 | 337.04 | 283.1% |
| 54500 · WPRRHS | | | |
| 54510 · Conventions / Shows | 405.00 | 0.00 | 100.0% |
| Total 54500 · WPRRHS | 405.00 | 0.00 | 100.0% |
| Total 54090 · Special Events Expenses | 1,696.20 | 337.04 | 403.26% |
| 55500 · Meetings Expense | 36.75 | 0.00 | 100.0% |
| 56000 · RESTORATION/MAJOR PROJECTS | | | |
| 56150 · Building Fund | 15,000.00 | 0.00 | 100.0% |
| 56200 · Steam Dept WP 165 | 9,514.86 | 8,502.40 | 11.91% |
| 58000 · Archives & Library | 762.00 | 254.00 | 200.0% |
| Total 56000 · RESTORATION/MAJOR PROJECTS | 25,276.86 | 8,756.40 | 188.67% |
| 56600 · Fund Raising Expense | 85.14 | 0.00 | 100.0% |
| 65600 · Payroll Expenses | 12.13 | 0.00 | 100.0% |
| 67000 · ADMINISTRATIVE SUPPORT | | | |
| 67005 · AAR FEES | 179.94 | 729.48 | -75.33% |
| 67010 · Advertising | 189.00 | 707.48 | -73.29% |
| 67040 · Bank Service Charges | 718.37 | 851.63 | -15.65% |
| 67045 · Board Meetings | 36.75 | 0.00 | 100.0% |
| 67079 · Contract Services | 224.97 | 209.97 | 7.14% |
| 67086 · ELECTION COSTS | 0.00 | 838.22 | -100.0% |
| 67090 · Dues & Subscriptions | 150.00 | 0.00 | 100.0% |
| 67160 · Gas & Diesel | 864.27 | 155.20 | 456.88% |
| 67170 · Insurance | 12,261.21 | 11,825.29 | 3.69% |
| 67180 · Legal Expenses | 360.00 | 200.00 | 80.0% |
| 67190 · Miscellaneous Expense | 182.36 | 0.00 | 100.0% |
| 67200 · Office Expense | 182.71 | 78.52 | 132.69% |
| 67210 · Postage & Shipping | 111.27 | 1,101.09 | -89.9% |
| 67230 · Professional Services | 2,800.00 | 2,485.00 | 12.68% |
| 67280 · Taxes & Licenses | 88.00 | 0.00 | 100.0% |
| 67310 · Travel & Meals | 0.00 | 318.43 | -100.0% |
| 67321 · Professional Fees - Tax Return | 0.00 | 75.00 | -100.0% |
| 67600 · Web Site Expenses | 68.35 | 48.93 | 39.69% |
| 67000 · ADMINISTRATIVE SUPPORT - Other | 39.87 | 0.00 | 100.0% |
| Total 67000 · ADMINISTRATIVE SUPPORT | 18,457.07 | 19,624.24 | -5.95% |
| 68000 · PUBLICATIONS | | | |
| 55000 · Train Sheet | 0.00 | 1,269.00 | -100.0% |
| 55020 · Calendar Expense | 1,033.50 | 0.00 | 100.0% |
| 68050 · Headlight | 3,600.00 | 1,797.00 | 100.33% |
| Total 68000 · PUBLICATIONS | 4,633.50 | 3,066.00 | 51.13% |
| 69000 · OPERATIONS | | | |
| 69400 · Volunteer Expense | 0.00 | 325.26 | -100.0% |
| Total 69000 · OPERATIONS | 0.00 | 325.26 | -100.0% |
| 70000 · FACILITIES | | | |

Feather River Rail Society
Profit & Loss Prev Year Comparison
 January through March 2015

| | <u>Jan - Mar 15</u> | <u>Jan - Mar 14</u> | <u>% Change</u> |
|--|--------------------------|--------------------------|----------------------|
| 70005 · Building Maintenance-Shop | 136.04 | 0.00 | 100.0% |
| 70020 · Lounge, Sleeper and Shower Car | 0.00 | 29.00 | -100.0% |
| 70025 · Fence | 0.00 | 4,340.00 | -100.0% |
| 70035 · Supplies | 64.52 | 10.30 | 526.41% |
| 70500 · Utilities | | | |
| 70510 · Gas & Propane | 475.16 | 1,171.61 | -59.44% |
| 70520 · Electricity | 4,215.91 | 3,340.37 | 26.21% |
| 70540 · Telephone | 795.23 | 803.05 | -0.97% |
| 70550 · Water & Sewer & Trash | 491.73 | 544.80 | -9.74% |
| Total 70500 · Utilities | <u>5,978.03</u> | <u>5,859.83</u> | <u>2.02%</u> |
| Total 70000 · FACILITIES | <u>6,178.59</u> | <u>10,239.13</u> | <u>-39.66%</u> |
| Total Expense | <u>58,038.44</u> | <u>48,563.55</u> | <u>19.51%</u> |
| Net Ordinary Income | <u>-39,750.11</u> | <u>-37,656.89</u> | <u>-5.56%</u> |
| Net Income | <u><u>-39,750.11</u></u> | <u><u>-37,656.89</u></u> | <u><u>-5.56%</u></u> |

**Feather River Rail Society
Transaction List by Date
March 2015**

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|-------------|-------------|------------|------------------------------------|-------------------------------|-------------------|
| Check | 03/02/2015 | 28196 | RAILINC. | 67005 · AAR FEES | -129.94 |
| Check | 03/02/2015 | 28197 | LIBERTY UTILITIES | 70520 · Electricity | -1,048.01 |
| Check | 03/02/2015 | 28199 | CHRIS ALLAN | 56200 · Steam Dept WP 165 | -437.09 |
| Check | 03/02/2015 | 28200 | Susan Scarlett | February Services | -837.50 |
| Check | 03/02/2015 | | | 67040 · Bank Service Charges | -103.34 |
| Check | 03/03/2015 | 28201 | MATHESON TRI-GAS, INC., DBA AERIS | 51080 · Welding Supplies | -62.81 |
| Check | 03/05/2015 | EFT | DELUXE BUSINESS CHECKS & SOLUTIONS | 67200 · Office Expense | -182.71 |
| Check | 03/06/2015 | 28202 | City Of Portola | 70550 · Water & Sewer & Trash | -38.58 |
| Check | 03/06/2015 | 28203 | DAVID T. LUDINGTON | 67180 · Legal Expenses | -260.00 |
| Check | 03/06/2015 | 28204 | IDT AMERICA | 70540 · Telephone | -14.48 |
| Check | 03/06/2015 | 28205 | Bank Americard | Visa payment | -1,816.38 |
| Check | 03/12/2015 | 28206 | INTERMOUNTAIN DISPOSAL | 70550 · Water & Sewer & Trash | -125.33 |
| Check | 03/12/2015 | 28207 | DEBRA BAER | 46700 · Miscellaneous Income | -100.00 |
| Check | 03/12/2015 | 28208 | MATHESON TRI-GAS, INC., DBA AERIS | 51080 · Welding Supplies | -166.54 |
| Check | 03/13/2015 | 28209 | A T & T | 70540 · Telephone | -112.40 |
| Check | 03/13/2015 | 28210 | A T & T | 70540 · Telephone | -284.58 |
| Check | 03/13/2015 | 28211 | A1 RADIATOR REPAIR | 51050 · Services - Outside | -179.21 |
| Check | 03/23/2015 | 28212 | CALIFORNIA ASSOCIATION OF MUSEUMS | 67090 · Dues & Subscriptions | -150.00 |
| Check | 03/23/2015 | 28213 | AFS/IBEX FINANCIAL SERVICES, INC. | 67170 · Insurance | -1,883.89 |
| Check | 03/23/2015 | 28214 | INTERSTATE U-STOR 9TH STREET | 58000 · Archives & Library | -254.00 |
| Check | 03/23/2015 | 28215 | TRAXX INTERNATIONAL, INC | 68050 · Headlight | -3,600.00 |
| Check | 03/31/2015 | 28216 | LIBERTY UTILITIES | 70520 · Electricity | -983.90 |
| Check | 03/31/2015 | 28217 | Plumas Ace Hardware | 56200 · Steam Dept WP 165 | -73.39 |
| Check | 03/31/2015 | 28218 | Plumas County Environmental Health | 67280 · Taxes & Licenses | -88.00 |
| Check | 03/31/2015 | 28219 | Bank Americard | Visa payment | -653.06 |
| Check | 03/31/2015 | 28220 | EFSTATHIOS I. PAPPAS | 56200 · Steam Dept WP 165 | -2,100.00 |
| | | | | Total Checks | -15,685.14 |
| Deposit | 03/06/2015 | | | Deposit | 880.00 |
| Deposit | 03/09/2015 | | | Interest | 0.11 |
| Deposit | 03/13/2015 | | | Deposit | 945.71 |

Feather River Rail Society
Transaction List by Date
March 2015

| | | | | | |
|----------|------------|-------|----------------------|-----------------------|-----------------|
| Deposit | 03/16/2015 | | | Deposit | 0.00 |
| Deposit | 03/31/2015 | | | Deposit | 782.10 |
| | | | | Total Deposits | 2,607.92 |
| Paycheck | 03/02/2015 | 28198 | GUTIERREZ, JAZMINE G | | -80.01 |
| | | | | Total Payroll | -80.01 |