

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

	<u>Oct 31, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 - Cash on Hand	102.99
11000 - Bank of America General Account	43,483.73
Total Checking/Savings	<u>43,586.72</u>
Other Current Assets	
11620 - Dain Rauscher Investment Acct.	69,542.93
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>109,062.85</u>
Total Current Assets	152,649.57
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>2,448,587.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	-420.00
Total Accounts Payable	<u>-420.00</u>
Credit Cards	
26000 - CREDIT CARD PAYABLE	4,115.95
Total Credit Cards	<u>4,115.95</u>
Other Current Liabilities	
21000 - Payroll Liabilities	745.53
2110 - Direct Deposit Liabilities	-1,045.65

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

	<u>Oct 31, 10</u>
22000 · Sales Tax Payable	319.79
23000 · Gift Certificates	<u>20,178.58</u>
Total Other Current Liabilities	<u>20,198.25</u>
Total Current Liabilities	<u>23,894.20</u>
Total Liabilities	23,894.20
Equity	
Prior Period Adjustment	-3,716.86
3050 · Suspense	351.34
38000 · Unrealized Gains/Losses	-1,290.02
39000 · Retained Earnings	2,145,362.86
39100 · Temporarily Restricted	103,074.57
39200 · Permanently Restricted	189,975.00
Net Income	<u>-9,063.89</u>
Total Equity	<u>2,424,693.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,448,587.20</u></u>

Feather River Rail Society

Profit & Loss Budget vs. Actual

January through October 2010

Ordinary Income/Expense	Operations		Gift Shop	
	Jan - Oct 10	Budget	Jan - Oct 10	Budget
Income				
40300 - Contributions				
40310 - Donations - Member	21,444.00	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	0.00	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	36,814.05	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	19,900.00	23,000.00	0.00	
41300 - Regular - New	2,780.00	4,200.00	0.00	
41000 - Membership Dues - Other	105.91		0.00	
Total 41000 - Membership Dues	22,785.91	28,200.00	0.00	
43000 - Gift Shop Sales				
43001 - Apparel	0.00		14,968.37	13,750.00
43002 - Hats	0.00		3,748.49	2,560.00
43003 - Pictures & Prints	0.00		5,676.12	6,000.00
43004 - Books & A/V Media	0.00		11,189.14	13,000.00
43005 - Magazines	0.00		352.05	260.00
43006 - Calendars	0.00		701.32	680.00
43007 - Models	0.00		7,199.03	14,400.00
43008 - Gift Items	0.00		3,978.24	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		549.11	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		804.93	540.00
43500 - HEADLIGHT	0.00		1,453.70	620.00
Total 43000 - Gift Shop Sales	0.00		62,574.43	71,590.00
43501 - Headlight to Retailers	1,742.81	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 October 2010

	Operations		Gift Shop	
	Jan - Oct 10	Budget	Jan - Oct 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>	<u>8,400.00</u>	<u>0.00</u>	
46000 · Rental Income	3,600.00	3,570.00	0.00	
46500 · Dividend - Interest Securities	1,134.66		0.00	
46700 · Miscellaneous Income	6,912.00	6,480.00	341.46	
Total Income	<u>95,050.98</u>	<u>179,049.00</u>	<u>62,969.39</u>	<u>71,590.00</u>
Gross Profit	95,050.98	179,049.00	62,969.39	71,590.00
Expense				
52000 · Aquisition / Deaquisition				
52010 · Transportation	442.23		0.00	
52030 · Storage/ Security	1,034.75	500.00	0.00	
Total 52000 · Aquisition / Deaquisition	<u>1,476.98</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		37,354.63	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		828.22	500.00
53050 · Payroll Expense	0.00		2,872.50	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		46,768.64	45,820.00
54090 · Special Events Expenses				
54093 · Santa Train Expense	257.18	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 October 2010

	Operations		Gift Shop	
	Jan - Oct 10	Budget	Jan - Oct 10	Budget
Total 54090 · Special Events Expenses	1,376.57	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	25,989.72	35,000.00	367.94	
67000 · ADMINISTRATIVE SUPPORT				
67005 · AAR FEES	650.00	700.00	0.00	
67010 · Advertising	4,737.53	3,000.00	0.00	
67020 · Automobile Expense	111.00	250.00	0.00	
67040 · Bank Service Charges	5,292.04	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	1,834.75	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	7,930.73	37,000.00	0.00	
67184 · Membership Expense				
67186 · MEMBERSHIP DINNER	92.80	200.00	0.00	
67184 · Membership Expense - Other	184.65		0.00	
Total 67184 · Membership Expense	277.45	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	660.00	950.00	0.00	
67220 · Printing	1,554.32		0.00	
67230 · Professional Services	12,125.14	12,000.00	0.00	
67240 · Promotional Material	499.09		0.00	
67280 · Taxes & Licenses	718.87	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	63,220.22	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 October 2010

	<u>Operations</u>		<u>Gift Shop</u>	
	<u>Jan - Oct 10</u>	<u>Budget</u>	<u>Jan - Oct 10</u>	<u>Budget</u>
68050 · Headlight	8,000.00	12,300.00	0.00	
Total 68000 · PUBLICATIONS	12,325.00	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	8,632.15	11,000.00	0.00	
70540 · Telephone	1,879.70	2,300.00	0.00	
70550 · Water & Sewer & Trash	1,664.65	2,500.00	0.00	
Total 70500 · Utilities	15,602.29	18,800.00	0.00	
Total 70000 · FACILITIES	23,034.72	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	131,692.47	178,500.00	47,137.83	45,820.00
Net Ordinary Income	-36,641.49	549.00	15,831.56	25,770.00
Net Income	-36,641.49	549.00	15,831.56	25,770.00

Feather River Rail Society

Profit & Loss by Class

January through October 2010

	R.A.L. (Endowment)	Operations	Restricted Restoration	Gift Shop	TOTAL
Ordinary Income/Expense					
Income					
40300 - Contributions					
40310 - Donations - Member	4,000.00	21,444.00	0.00	0.00	25,444.00
40320 - Donations - Public	0.00	13,233.41	0.00	0.00	13,233.41
40300 - Contributions - Other	0.00	2,136.64	0.00	0.00	2,136.64
Total 40300 - Contributions	4,000.00	36,814.05	0.00	0.00	40,814.05
40400 - Restricted Contributions					
40409 - Archives & Library	0.00	0.00	1,305.90	53.50	1,359.40
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	2,516.25	0.00	2,516.25
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	7,547.03	53.50	7,600.53
41000 - Membership Dues					
41200 - Regular - Renewal	0.00	19,900.00	0.00	0.00	19,900.00
41300 - Regular - New	0.00	2,780.00	0.00	0.00	2,780.00
41000 - Membership Dues - Other	0.00	105.91	0.00	0.00	105.91
Total 41000 - Membership Dues	0.00	22,785.91	0.00	0.00	22,785.91
43000 - Gift Shop Sales					
43001 - Apparel	0.00	0.00	0.00	14,968.37	14,968.37
43002 - Hats	0.00	0.00	0.00	3,748.49	3,748.49
43003 - Pictures & Prints	0.00	0.00	0.00	5,676.12	5,676.12
43004 - Books & A/V Media	0.00	0.00	0.00	11,189.14	11,189.14
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	7,199.03	7,199.03
43008 - Gift Items	0.00	0.00	0.00	3,978.24	3,978.24
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	549.11	549.11
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	804.93	804.93
43500 - HEADLIGHT	0.00	0.00	0.00	1,453.70	1,453.70
43000 - Gift Shop Sales - Other	0.00	0.00	0.00	0.00	60.00
Total 43000 - Gift Shop Sales	0.00	0.00	0.00	62,574.43	62,634.43
43501 - Headlight to Retailers	0.00	1,742.81	0.00	0.00	1,742.81
44000 - Train Operations					
44100 - R.A.L.	38,461.03	0.00	0.00	0.00	38,461.03
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	38,461.03	15,106.25	0.00	0.00	53,567.28
45000 - Asset Sales Income					
45200 - Tools & Machinery Sales	0.00	6,005.00	0.00	0.00	6,005.00

Feather River Rail Society

Profit & Loss by Class

January through October 2010

	R.A.L. (Endowment)	Operations	Restricted Restoration	Gift Shop	TOTAL
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	3,600.00	0.00	0.00	3,600.00
46500 · Dividend - Interest Securities	0.00	1,134.66	0.00	0.00	1,134.66
46700 · Miscellaneous Income	0.00	6,912.00	0.00	341.46	7,253.46
Total Income	42,461.03	95,050.98	7,547.03	62,969.39	208,088.43
Gross Profit	42,461.03	95,050.98	7,547.03	62,969.39	208,088.43
Expense					
51000 · MECHANICAL DEPARTMENT					
51010 · Fuel - Operations	130.08	0.00	0.00	0.00	130.08
51020 · Equipment Maintenance					
51021 · Case Backhoe/ Loader	122.46	0.00	0.00	0.00	122.46
51022 · Forklift	230.00	0.00	0.00	0.00	230.00
51023 · Vehicle Maintenance	392.00	0.00	0.00	0.00	392.00
51020 · Equipment Maintenance - Other	7,423.50	0.00	0.00	0.00	7,423.50
Total 51020 · Equipment Maintenance	8,167.96	0.00	0.00	0.00	8,167.96
51035 · Shipping / Freight	141.69	0.00	0.00	0.00	141.69
51040 · Supplies	1,749.49	0.00	0.00	0.00	1,749.49
51050 · Services - Outside	253.47	0.00	0.00	0.00	253.47
51055 · Batteries	2,719.02	0.00	0.00	0.00	2,719.02
51060 · Tools	577.31	0.00	0.00	0.00	577.31
51065 · Parts	2,305.60	0.00	0.00	0.00	2,305.60
51080 · Welding Supplies	1,374.35	0.00	0.00	0.00	1,374.35
Total 51000 · MECHANICAL DEPARTMENT	17,418.97	0.00	0.00	0.00	17,418.97
52000 · Aquisition / Deaquisition					
52010 · Transportation	0.00	442.23	0.00	0.00	442.23
52030 · Storage/ Security	0.00	1,034.75	0.00	0.00	1,034.75
Total 52000 · Aquisition / Deaquisition	0.00	1,476.98	0.00	0.00	1,476.98
53000 · GIFT SHOP					
53008 · Licenses & Taxes	0.00	0.00	0.00	97.00	97.00
53010 · Merchandise	0.00	0.00	0.00	37,354.63	37,354.63
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	828.22	828.22
53050 · Payroll Expense	0.00	0.00	0.00	2,872.50	2,872.50
53055 · Subscriptions & Dues	0.00	0.00	0.00	214.00	214.00
57000 · BEANERY EXPENSE					

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

	R.A.L. (Endowment)	Operations	Restricted Restoration	Gift Shop	TOTAL
57020 · Beanery Supplies	0.00	0.00	0.00	1,909.04	1,909.04
Total 57000 · BEANERY EXPENSE	0.00	0.00	0.00	1,909.04	1,909.04
Total 53000 · GIFT SHOP	0.00	0.00	0.00	46,768.64	46,768.64
54000 · R.A.L. EXPENSES					
54020 · Equipment Maintenance & Repair	6,611.03	0.00	0.00	0.00	6,611.03
54030 · Payroll Expense	2,255.00	0.00	0.00	0.00	2,255.00
Total 54000 · R.A.L. EXPENSES	8,866.03	0.00	0.00	0.00	8,866.03
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	257.18	0.00	0.00	257.18
54090 · Special Events Expenses - Other	0.00	1,119.39	0.00	0.00	1,119.39
Total 54090 · Special Events Expenses	0.00	1,376.57	0.00	0.00	1,376.57
54100 · Train Rides - Expenses					
54120 · Train Rides- Miscellaneous	0.00	2.04	0.00	0.00	2.04
Total 54100 · Train Rides - Expenses	0.00	2.04	0.00	0.00	2.04
56000 · RESTORATION/MAJOR PROJECTS					
56100 · WP #2001	0.00	3,017.14	0.00	0.00	3,017.14
56151 · ADA	0.00	0.00	5.72	0.00	5.72
56200 · Steam Dept WP 165	0.00	0.00	4,448.27	0.00	4,448.27
56275 · Baggage Car #5653	0.00	0.00	38.94	0.00	38.94
56400 · UP Business Car #105	0.00	0.00	292.79	0.00	292.79
56490 · Zephyr Project	0.00	0.00	2,010.63	0.00	2,010.63
56525 · Caboose restoration	0.00	0.00	149.31	0.00	149.31
56553 · Misc. Improvements	0.00	13.15	0.00	0.00	13.15
56910 · DRGW62962 Boxcar	0.00	0.00	4,800.00	0.00	4,800.00
Total 56000 · RESTORATION/MAJOR PROJECTS	0.00	3,030.29	11,745.66	0.00	14,775.95
56302 · Quincy #3	0.00	125.63	0.00	0.00	125.63
56600 · Fund Raising Expense	0.00	248.85	0.00	0.00	248.85
65600 · Payroll Expenses	256.52	25,989.72	0.00	367.94	26,614.18
67000 · ADMINISTRATIVE SUPPORT					
67005 · AAR FEES	0.00	650.00	0.00	0.00	650.00
67010 · Advertising	0.00	4,737.53	0.00	0.00	4,737.53
67020 · Automobile Expense	0.00	111.00	0.00	0.00	111.00
67040 · Bank Service Charges	0.00	5,292.04	0.00	1.25	5,293.29
67045 · Board Meetings	0.00	807.19	0.00	0.00	807.19
67070 · Building Maintenance	0.00	1,125.00	0.00	0.00	1,125.00
67079 · Contract Services	0.00	1,834.75	0.00	0.00	1,834.75
67086 · ELECTION COSTS	0.00	764.26	0.00	0.00	764.26
67090 · Dues & Subscriptions	0.00	1,242.65	0.00	0.00	1,242.65
67160 · Gas & Diesel	0.00	1,993.11	0.00	0.00	1,993.11
67170 · Insurance	0.00	17,878.88	0.00	0.00	17,878.88
67180 · Legal Expenses	0.00	7,930.73	0.00	0.00	7,930.73
67184 · Membership Expense					
67186 · MEMBERSHIP DINNER	0.00	92.80	0.00	0.00	92.80

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

	R.A.L. (Endowment)	Operations	Restricted Restoration	Gift Shop	TOTAL
67184 · Membership Expense - Other	0.00	184.65	0.00	0.00	184.65
Total 67184 · Membership Expense	0.00	277.45	0.00	0.00	277.45
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	660.00	0.00	0.00	660.00
67220 · Printing	0.00	1,554.32	0.00	0.00	1,554.32
67230 · Professional Services	0.00	12,125.14	0.00	0.00	12,125.14
67240 · Promotional Material	0.00	499.09	0.00	0.00	499.09
67280 · Taxes & Licenses	0.00	718.87	0.00	0.00	718.87
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	63,220.22	16.04	1.25	63,237.51
68000 · PUBLICATIONS					
55000 · Train Sheet	0.00	4,325.00	0.00	0.00	4,325.00
68050 · Headlight	0.00	8,000.00	0.00	0.00	8,000.00
Total 68000 · PUBLICATIONS	0.00	12,325.00	0.00	0.00	12,325.00
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	8,632.15	0.00	0.00	8,632.15
70540 · Telephone	0.00	1,879.70	0.00	0.00	1,879.70
70550 · Water & Sewer & Trash	0.00	1,664.65	0.00	0.00	1,664.65
Total 70500 · Utilities	0.00	15,602.29	0.00	0.00	15,602.29
Total 70000 · FACILITIES	0.00	23,034.72	0.00	0.00	23,034.72
Total Expense	26,541.52	131,692.47	11,780.50	47,137.83	217,152.32
Net Ordinary Income	15,919.51	-36,641.49	-4,233.47	15,831.56	-9,063.89
	15,919.51	-36,641.49	-4,233.47	15,831.56	-9,063.89

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through October 2010

Ordinary Income/Expense	<u>Jan - Oct 10</u>	<u>Jan - Oct 09</u>
Income		
40300 - Contributions		
40310 - Donations - Member	25,444.00	9,031.50
40320 - Donations - Public	13,233.41	11,981.46
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
40300 - Contributions - Other	2,136.64	30.00
Total 40300 - Contributions	40,814.05	56,451.24
40400 - Restricted Contributions		
40409 - Archives & Library	1,359.40	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	2,516.25	4,074.11
40455 - MIL W 5057	25.00	50.00
40460 - UP Business Car #105	250.00	0.00
40470 - C.T.C.	25.00	125.00
40600 - Zephyr Project	3,024.88	4,343.18
40612 - Tidewater Locomotives	0.00	4,125.00
40400 - Restricted Contributions - Other	150.00	0.00
Total 40400 - Restricted Contributions	7,600.53	20,761.99
41000 - Membership Dues		
41100 - Membership - Life	0.00	2,810.00
41200 - Regular - Renewal	19,900.00	17,960.00
41300 - Regular - New	2,780.00	3,910.00
41000 - Membership Dues - Other	105.91	0.00
Total 41000 - Membership Dues	22,785.91	24,680.00
43000 - Gift Shop Sales		
43001 - Apparel	14,968.37	13,016.64
43002 - Hats	3,748.49	2,434.13
43003 - Pictures & Prints	5,676.12	5,567.61
43004 - Books & A/V Media	11,189.14	11,473.76
43005 - Magazines	352.05	251.09
43006 - Calendars	701.32	649.50
43007 - Models	7,199.03	13,182.98
43008 - Gift Items	3,978.24	4,779.41
43009 - Children's Items	4,489.46	4,461.09
43010 - Food & Drink Sales	2,679.35	3,135.71
43014 - FRRS Publications	549.11	1,040.65
43016 - Consignment	2,955.07	948.34
43200 - Mail Order	700.05	462.89
43400 - Shows - Merchandise	1,130.00	3,980.56
43450 - Shipping	804.93	478.52

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through October 2010

	Jan - Oct 10	Jan - Oct 09
43500 · HEADLIGHT	1,453.70	445.90
43000 · Gift Shop Sales - Other	60.00	0.00
Total 43000 · Gift Shop Sales	62,634.43	66,308.78
43501 · Headlight to Retailers	1,742.81	1,308.00
44000 · Train Operations		
44100 · R.A.L.	38,461.03	41,743.75
44200 · Admissions and Fares	5,569.25	7,239.80
44500 · Special Events	9,537.00	649.00
44000 · Train Operations - Other	0.00	1,200.00
Total 44000 · Train Operations	53,567.28	50,832.55
45000 · Asset Sales Income		
45200 · Tools & Machinery Sales	6,005.00	0.00
45000 · Asset Sales Income - Other	950.30	0.00
Total 45000 · Asset Sales Income	6,955.30	0.00
46000 · Rental Income	3,600.00	2,900.00
46500 · Dividend - Interest Securities	1,134.66	0.00
46700 · Miscellaneous Income	7,253.46	4,440.01
Total Income	208,088.43	227,682.57
Gross Profit	208,088.43	227,682.57
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	1,183.95
51020 · Equipment Maintenance - Other	7,423.50	640.67
Total 51020 · Equipment Maintenance	8,167.96	4,159.97
51025 · Meals	0.00	135.88
51035 · Shipping / Freight	141.69	700.00
51040 · Supplies	1,749.49	4,476.00
51050 · Services - Outside	253.47	0.00
51055 · Batteries	2,719.02	321.12
51060 · Tools	577.31	2,026.79
51065 · Parts	2,305.60	882.28
51080 · Welding Supplies	1,374.35	1,372.07
Total 51000 · MECHANICAL DEPARTMENT	17,418.97	14,825.32
52000 · Aquisition / Deaquisition		
52010 · Transportation	442.23	1,070.00
52030 · Storage/ Security	1,034.75	181.56
Total 52000 · Aquisition / Deaquisition	1,476.98	1,251.56

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through October 2010

	Jan - Oct 10	Jan - Oct 09
53000 - GIFT SHOP		
53008 - Licenses & Taxes	97.00	0.00
53010 - Merchandise	37,354.63	44,060.20
53015 - Miscellaneous	494.66	881.69
53020 - Postage & Shipping	1,423.44	1,106.22
53030 - Office Expense	598.46	931.28
53031 - Cash over/short	-252.63	265.45
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	230.87	195.00
Total 53035 - Shows	1,229.32	3,073.20
53038 - Promotional Supplies	0.00	335.00
53039 - Supplies	828.22	1,213.54
53050 - Payroll Expense	2,872.50	3,671.50
53055 - Subscriptions & Dues	214.00	0.00
57000 - BEANERY EXPENSE		
57020 - Beanery Supplies	1,909.04	4,166.85
Total 57000 - BEANERY EXPENSE	1,909.04	4,166.85
Total 53000 - GIFT SHOP	46,768.64	59,704.93
54000 - R.A.L. EXPENSES		
54020 - Equipment Maintenance & Repair	6,611.03	4,751.11
54030 - Payroll Expense	2,255.00	2,615.00
54040 - R.A.L. - Printing	0.00	1,453.58
Total 54000 - R.A.L. EXPENSES	8,866.03	8,819.69
54070 - Excursion Train Expenses		
54080 - Expenses - Other	18.80	1,789.47
Total 54070 - Excursion Train Expenses	18.80	1,789.47
54090 - Special Events Expenses		
54093 - Santa Train Expense	257.18	99.97
54500 - WPRRHS		
54510 - Conventions / Shows	0.00	1,039.76
Total 54500 - WPRRHS	0.00	1,039.76
54090 - Special Events Expenses - Other	1,119.39	742.18
Total 54090 - Special Events Expenses	1,376.57	1,881.91
54100 - Train Rides - Expenses		
54120 - Train Rides- Miscellaneous	2.04	0.00
Total 54100 - Train Rides - Expenses	2.04	0.00

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through October 2010

	<u>Jan - Oct 10</u>	<u>Jan - Oct 09</u>
56000 - RESTORATION/MAJOR PROJECTS		
56100 - WP #2001	3,017.14	0.00
56110 - Lounge/Cafe Car #754	0.00	157.74
56151 - ADA	5.72	0.00
56200 - Steam Dept WP 165	4,448.27	863.86
56250 - WP #725 & #721	0.00	105.37
56275 - Baggage Car #5653	38.94	0.00
56400 - UP Business Car #105	292.79	0.00
56490 - Zephyr Project	2,010.63	4,280.75
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	377.12
Total 56000 - RESTORATION/MAJOR PROJECTS	<u>14,775.95</u>	<u>6,450.58</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	26,614.18	28,225.62
67000 - ADMINISTRATIVE SUPPORT		
67005 - AAR FEES	650.00	650.00
67010 - Advertising	4,737.53	16,632.86
67020 - Automobile Expense	111.00	40.00
67040 - Bank Service Charges	5,293.29	4,291.71
67045 - Board Meetings	807.19	428.73
67070 - Building Maintenance	1,125.00	268.05
67079 - Contract Services	1,834.75	2,798.59
67080 - Contributions	0.00	441.00
67086 - ELECTION COSTS	764.26	574.17
67090 - Dues & Subscriptions	1,242.65	1,127.00
67160 - Gas & Diesel	1,993.11	916.93
67170 - Insurance	17,878.88	15,612.56
67180 - Legal Expenses	7,930.73	4,221.55
67184 - Membership Expense		
67186 - MEMBERSHIP DINNER	92.80	0.00
67184 - Membership Expense - Other	184.65	2,201.76
Total 67184 - Membership Expense	<u>277.45</u>	<u>2,201.76</u>
67190 - Miscellaneous Expense	16.04	2,827.89
67200 - Office Expense	263.29	924.90
67210 - Postage & Shipping	660.00	807.50
67220 - Printing	1,554.32	1,273.31
67230 - Professional Services	12,125.14	9,855.01
67240 - Promotional Material	499.09	2,545.16

Feather River Rail Society

Profit & Loss Prev Year Comparison

January through October 2010

	Jan - Oct 10	Jan - Oct 09
67280 · Taxes & Licenses	718.87	116.00
67310 · Travel & Meals	1,220.92	8,288.96
67321 · Professional Fees - Tax Return	1,435.00	0.00
67600 · Web Site Expenses	99.00	15.00
Total 67000 · ADMINISTRATIVE SUPPORT	63,237.51	76,858.64
68000 · PUBLICATIONS		
55000 · Train Sheet	4,325.00	4,957.94
68050 · Headlight	8,000.00	7,590.80
Total 68000 · PUBLICATIONS	12,325.00	12,548.74
69000 · OPERATIONS		
69100 · Office	367.70	0.00
69400 · Volunteer Expense	494.75	162.16
Total 69000 · OPERATIONS	862.45	162.16
70000 · FACILITIES		
70005 · Building Maintenance-Shop	1,034.69	622.92
70015 · Lights & Signage	856.18	104.92
70020 · Lounge, Sleeper and Shower Car	562.40	0.00
70022 · Locks & Keys	27.72	56.51
70030 · Grounds Maintenance	3,248.03	2,109.17
70035 · Supplies	1,703.41	587.32
70500 · Utilities		
70510 · Gas & Propane	3,425.79	1,642.97
70520 · Electricity	8,632.15	9,753.15
70540 · Telephone	1,879.70	1,671.62
70550 · Water & Sewer & Trash	1,664.65	1,385.34
Total 70500 · Utilities	15,602.29	14,453.08
Total 70000 · FACILITIES	23,034.72	17,933.92
Total Expense	217,152.32	240,846.56
Net Ordinary Income	-9,063.89	-13,163.99
Net Income	-9,063.89	-13,163.99

Feather River Rail Society
Transaction List by Date
September 30 through October 31, 2010

Type	Date	Num	Name	Memo	Amount
Check	09/30/2010			Service Charge	-649.93
Check	10/02/2010	26481	Susan Scarlett	September Services	-1,286.25
Check	10/04/2010			Service Charge	-390.44
Check	10/04/2010	26513	Steve Habeck		-453.23
Check	10/09/2010	26488	AFS/IBEX FINANCIAL SERVICES, INC.	ACCT# IBX-196090-1	-1,230.83
Check	10/09/2010	26489	INTERSTATE U-STOR 9TH STREET	A175	-142.00
Check	10/09/2010	26490	City Of Portola	ACCT# WEST-000700-0000-01	-51.74
Check	10/09/2010	26491	Coates Tire Center	Acct. A19-00282	-16.25
Check	10/09/2010	26492	J'S FEATHER RIVER RENTAL	24372	-66.00
Check	10/09/2010	26493	DAVID T. LUDINGTON		-75.73
Check	10/09/2010	26494	SIERRA PROMOTIONS	INV# 3113	-266.38
Check	10/09/2010	26495	INTERMOUNTAIN DISPOSAL	FEARI	-246.64
Check	10/09/2010	26496	CHAD HOESING	INV# 101689	-300.00
Check	10/09/2010	26497	IDT AMERICA	Acct#2907920	-32.82
Check	10/09/2010	26498	Sierra Pacific Power Co.	2003955-8	-670.11
Check	10/09/2010	26499	Plumas Ace Hardware		-17.06
Check	10/09/2010	26500	PLUMAS-LASSEN CONNECTION	ACCOUNT #982	-16.00
Check	10/09/2010	26501	State Farm Insurance	G06 6352-F04-55B	-191.44
Check	10/09/2010	26502	Portola Motor Parts	Acct. # 2154	-445.68
Check	10/09/2010	26503	MARTHA JACKSON		-1,220.96
Check	10/09/2010	26504	Quill Corporation	ACCT# C6569622	-327.63
Check	10/09/2010	26505	Plumas County Tax Collector	126-050-015-000, 126-330-004-000	-366.70
Check	10/09/2010	26506	COLORADO RAILROAD MUSEUM	SALES ORDER # 4655	-148.12
Check	10/09/2010	26507	Petersen Supply Company	INV# T10-1027	-154.30
Check	10/09/2010	26508	Daylight Sales	60172	-76.66
Check	10/09/2010	26509	MATHESON TRI-GAS, INC., DBA AERIS	CUSTOMER# 07713	-42.92
Check	10/09/2010	26510	AIRGAS	CUST# ANK81	-118.32
Check	10/09/2010	26511	Bank Americard	4024421000693384	-5,000.00
Check	10/09/2010	26512	REGISTRY OF CHARITABLE TRUSTS	E.I.N. 68-0002774, RRF-1	-50.00
Check	10/25/2010	26521	Norman Holmes	Reimbursement	-442.23
Check	10/25/2010	26522	N. D. MONTGOMERY, INC	INVOICE 10034	-4,800.00
Check	10/25/2010	26523	A T & T	530 832-4131 994 8, 530 832-4532 853 1	-271.60
Check	10/25/2010	26524	SHORTLINE & INDUSTRIAL RR SERVICES, INC		-272.00
Check	10/25/2010	26525	State Compensation Insurance Fund	1500924-09	-325.61
Check	10/26/2010	26526	RailRoad Americana		-882.21
Check	10/26/2010	26527	INTERSTATE U-STOR 9TH STREET	A175	-130.75
Check	10/26/2010	26529	State Board of Equalization	SR KHM 28-754467	-2,703.00
Check	10/31/2010	26534	DMV RENEWAL	LIC# SE405301	-23.00
Check	10/31/2010	26535	Walters	Acct# 10177	-119.86
Check	10/31/2010	26536	INTERMOUNTAIN RAILWAY COMPANY	CUSTOMER # 1532 invoice 1010189	-535.56
Check	10/31/2010	26537	Plumas Ace Hardware		-42.15
Check	10/31/2010	26538	SUBURBAN PROPANE	Acct# 1483-027260	-1,003.76
Check	10/31/2010	26539	Bank Americard	4024421000693384	-5,000.00
Check	10/31/2010			Service Charge	-363.62
Total Checks					-30,969.49

Feather River Rail Society
Transaction List by Date
September 30 through October 31, 2010

Paycheck	10/01/2010	EPLING, DAVID W	Direct Deposit	-1,046.90
Paycheck	10/03/2010 26482	GRUNINGER, RICHARD J		-36.50
Paycheck	10/03/2010 26483	Iverson, Kenneth C		-15.25
Paycheck	10/03/2010 26484	PARKER, WILLIAM R		-54.75
Paycheck	10/03/2010 26485	SPIKES, CHARLES R		-9.13
Paycheck	10/03/2010 26486	WILSON, CODY E		-295.40
Liability Check	10/03/2010 26487	SAN JOAQUIN DEPARTMENT OF CHILD SUF 0770147566-01		-50.00
Liability Check	10/09/2010 26514	United States Treasury	68-0002774	-1,667.93
Liability Check	10/09/2010 26515	Employment Development Department	438-7391-8	-300.83
Paycheck	10/15/2010	EPLING, DAVID W	Direct Deposit	-1,046.89
Paycheck	10/18/2010 26516	GRUNINGER, RICHARD J		-27.37
Paycheck	10/18/2010 26517	Iverson, Kenneth C		-7.62
Paycheck	10/18/2010 26518	SPIKES, CHARLES R		-18.25
Paycheck	10/18/2010 26519	WILSON, CODY E		-136.87
Paycheck	10/18/2010 26520	ZYGNER, JACK O		-9.12
Liability Check	10/26/2010 26528	SAN JOAQUIN DEPARTMENT OF CHILD SUF 0770147566-01		-100.00
Liability Check	10/29/2010	QuickBooks Payroll Service	Created by Payroll Services on 10/26/2010	-1,046.90
			Total Payroll	-5,869.71

Deposit	09/30/2010		Deposit	243.76
Deposit	10/01/2010		Deposit	31.89
Deposit	10/01/2010	Travel International, Inc	Deposit	20,054.00
Deposit	10/02/2010		Deposit	11.82
Deposit	10/03/2010		Deposit	51.90
Deposit	10/04/2010		Deposit	0.40
Deposit	10/09/2010		Deposit	266.90
Deposit	10/10/2010		Deposit	46.29
Deposit	10/11/2010		Deposit	40.30
Deposit	10/12/2010		Deposit	66.38
Deposit	10/13/2010		Deposit	78.37
Deposit	10/05/2010		Deposit	85.47
Deposit	10/06/2010		Deposit	60.63
Deposit	10/07/2010		Deposit	61.36
Deposit	10/08/2010		Deposit	80.07
Deposit	10/09/2010		Deposit	1,881.70
Deposit	10/14/2010		Deposit	1.00
Deposit	10/15/2010		Deposit	113.18
Deposit	10/16/2010		Deposit	263.22
Deposit	10/17/2010		Deposit	56.95
Deposit	10/18/2010		Deposit	28.48
Deposit	10/19/2010		Deposit	27.20
Deposit	10/20/2010		Deposit	407.58
Deposit	10/21/2010		Deposit	199.42
Deposit	10/22/2010		Deposit	41.77
Deposit	10/23/2010		Deposit	25.28
Deposit	10/24/2010		Deposit	1.00
Deposit	10/26/2010		Deposit	2.00
Deposit	10/27/2010		Deposit	30.74
Deposit	10/28/2010		Deposit	43.00
Deposit	10/30/2010		Deposit	132.22
Deposit	10/31/2010		Deposit	26.51
Deposit	10/31/2010		Deposit	2,432.60
Deposit	10/31/2010	Timber Heritage Assoc.	Deposit	6,232.00
Deposit	10/31/2010	Credit Card charge deposits for month		7,093.26
			Total Deposits	40,218.65