

North Coast Railroad Authority  
 Trial Balance  
 As of May 31, 2022

4:11 PM  
 06/10/2022  
 Accrual Basis

	May 31, 22	
	Debit	Credit
10100 · Cash Pooled with Sonoma County		1,145.10
10101 · Cash Pooled with County - TCRP	2,713.67	
10104 · Cash Pooled - Property Account	15,953.57	
10105 · Cash Pooled with Co - CalSTA	5,967,645.87	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	142,677.73	
12105 · Allowance for Bad Debts		122,466.66
15200 · Prepaid Expenses	21,514.69	
15300 · Deposits	2,144.00	
19101 · Land	2,066,625.93	
19205 · Buildings and Improvements	8,465,611.52	
19299 · Accumulated Depreciation		8,629,314.27
19305 · Machinery and Equipment	3,696,824.00	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	35,738.19	
20100 · Trade Accounts Payable		580,456.61
20300 · RRIF Payables		5,319.23
21405 · Interest Payable - American Rai		82,088.79
21408 · Interest Payable - BBI		295,026.40
20310 · Cal Card		4,955.92
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		181,344.46
23200 · Due to State		5,966,293.60
25000 · Deferred Inflow - Pension		1,359.84
25100 · Property Rent Paid Advance		220,442.73
27550 · Net Pension Obligation		210,135.33
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27850 · Long Term Liabilites		258,329.36
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings	13,473,084.56	
30510 · Prior Period Adjustment		75,000.49
42360 · State Grant Revenue		6,583,050.43
44002 · Interest on Pooled Cash		3,668.86
44101 · Rents Real Estate		133,648.05
44102 · Rents - Equipment		140,580.00
45301 · Application Fees		12,870.00
46040 · Misc. Revenues		1,049.81
50101 · Labor-Perm Positions	137,280.80	
50102 · Holiday Pay	6,725.61	
50103 · Sick Leave	1,466.08	
50104 · Vacation Pay	1,349.63	
50111 · Labor Extra Help	6,415.12	
50117 · Vacation and Sick Leave Payout	6,803.20	
50201 · CalPERS Retirement	23,587.52	
50205 · FICA Retirement	2,320.57	

North Coast Railroad Authority  
 Trial Balance  
 As of May 31, 2022

4:11 PM  
 06/10/2022  
 Accrual Basis

	May 31, 22	
	Debit	Credit
50301 · Health Insurance	11,247.28	
50401 · Workers' Compensation Expense	2,166.00	
50752 · County Retirement - Local Board	1,462.92	
51021 · Telephone / Communication	11,817.74	
51041 · Insurance Other	22,951.44	
51071 · Maintenance - Bldg & Improve	3,018.02	
51206 · Audit / Accounting Fees	15,470.00	
51207 · Fiscal Accounting Fees	17,618.77	
51211 · County Counsel - Legal Fees	112,085.49	
51212 · Outside Counsel-Legal Services	78,971.67	
51213 · Contract Service Fees	149,600.00	
51421 · Rent - Facilities	11,550.00	
51605 · Private Car Expenses	339.36	
51801 · Property Management	10,100.00	
51928 · Unclaimable EFS - Sonoma Co Cha	11.47	
51934 · ERP System Charges - Sonoma Cou	435.47	
52031 · Business Meals	107.12	
52091 · Membership Expense	1,556.00	
52111 · Office Expenses	5,296.31	
52114 · Postage and Delivery	353.03	
52143 · Software Expense	2,199.41	
52191 · Utilities Expense	2,217.85	
53103 · Interest Expense - Long Term	7,607.31	
53104 · Interest Expense	1,715.34	
53402 · Depreciation Expense	154,909.97	
<b>TOTAL</b>	<b><u>34,912,816.17</u></b>	<b><u>34,912,816.17</u></b>

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
Statement of Net Position  
May 31, 2022

4:14 PM  
06/10/2022  
Accrual Basis

	May 31, 22	Apr 30, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	-1,145.10	-11,564.66	10,419.56
10101 · Cash Pooled with County - TCRP	2,713.67	2,713.67	0.00
10104 · Cash Pooled - Property Account	15,953.57	15,953.57	0.00
10105 · Cash Pooled with Co - CalSTA	5,967,645.87	5,993,571.71	-25,925.84
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	5,985,172.93	6,000,679.21	-15,506.28
Accounts Receivable			
12100 · Account Receivables	142,677.73	139,019.29	3,658.44
Total Accounts Receivable	142,677.73	139,019.29	3,658.44
Other Current Assets			
12105 · Allowance for Bad Debts	-122,466.66	-122,466.66	0.00
15200 · Prepaid Expenses	21,514.69	23,905.21	-2,390.52
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-98,807.97	-96,417.45	-2,390.52
Total Current Assets	6,029,042.69	6,043,281.05	-14,238.36
Capital Assets			
19101 · Land	2,066,625.93	2,066,625.93	0.00
19205 · Buildings and Improvements	8,465,611.52	8,465,611.52	0.00
19299 · Accumulated Depreciation	-8,629,314.27	-8,615,231.50	-14,082.77
19305 · Machinery and Equipment	3,696,824.00	3,696,824.00	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Capital Assets	5,811,268.20	5,825,350.97	-14,082.77
Other Assets			
17000 · Deferred Outflow - Pension	35,738.19	35,738.19	0.00
Total Other Assets	35,738.19	35,738.19	0.00
<b>TOTAL ASSETS</b>	<b>11,876,049.08</b>	<b>11,904,370.21</b>	<b>-28,321.13</b>
<b>LIABILITIES &amp; NET POSITION</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	580,456.61	571,694.38	8,762.23
20300 · RRIF Payables	5,319.23	5,319.23	0.00
21405 · Interest Payable - American Rai	82,088.79	82,088.79	0.00
21408 · Interest Payable - BBI	295,026.40	295,026.40	0.00
Total Accounts Payable	962,891.03	954,128.80	8,762.23
Credit Cards			
20310 · Cal Card	4,955.92	2,434.70	2,521.22
Total Credit Cards	4,955.92	2,434.70	2,521.22
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	181,344.46	181,344.46	0.00
23200 · Due to State (Due to other governments)	5,966,293.60	5,992,219.44	-25,925.84
25000 · Deferred Inflow - Pension	1,359.84	1,359.84	0.00

North Coast Railroad Authority  
Statement of Net Position  
May 31, 2022

4:14 PM  
06/10/2022  
Accrual Basis

	May 31, 22	Apr 30, 22	\$ Change
25100 · Property Rent Paid Advance	220,442.73	221,306.17	-863.44
27550 · Net Pension Obligation	210,135.33	210,135.33	0.00
Total Other Current Liabilities	6,603,960.30	6,630,749.58	-26,789.28
Total Current Liabilities	7,571,807.25	7,587,313.08	-15,505.83
Long Term Liabilities			
21610 · Judgments Payable	683,183.00	683,183.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27850 · Long Term Liabilites	258,329.36	258,329.36	0.00
Total Long Term Liabilities	1,065,512.36	1,065,512.36	0.00
Total Liabilities	8,637,319.61	8,652,825.44	-15,505.83
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	-13,473,084.56	-13,473,084.56	0.00
30510 · Prior Period Adjustment	75,000.49	75,000.49	0.00
Net Income	6,064,110.65	6,076,925.95	-12,815.30
Total Net Position	3,238,729.47	3,251,544.77	-12,815.30
TOTAL LIABILITIES & NET POSITION	11,876,049.08	11,904,370.21	-28,321.13

No Assurance is Provided.  
No Disclosures are Provided.

North Coast Railroad Authority  
Statement of Revenues and Expenses, and Changes in Net Position  
For the One Month and Eleven Months Ended May 31, 2022

4:15 PM  
06/10/2022  
Accrual Basis

	May 22	Jul '21 - May 22
<b>Income</b>		
42360 · State Grant Revenue	25,925.84	6,583,050.43
44002 · Interest on Pooled Cash	0.00	3,668.86
44101 · Rents Real Estate	8,297.22	133,648.05
44102 · Rents - Equipment	23,430.00	140,580.00
45301 · Application Fees	3,150.00	12,870.00
46040 · Misc. Revenues	0.00	1,049.81
<b>Total Income</b>	<b>60,803.06</b>	<b>6,874,867.15</b>
<b>Expense</b>		
50101 · Labor-Perm Positions	12,614.64	137,280.80
50102 · Holiday Pay	0.00	6,725.61
50103 · Sick Leave	0.00	1,466.08
50104 · Vacation Pay	819.28	1,349.63
50111 · Labor Extra Help	0.00	6,415.12
50117 · Vacation and Sick Leave Payout	0.00	6,803.20
50201 · CalPERS Retirement	2,068.48	23,587.52
50205 · FICA Retirement	194.79	2,320.57
50301 · Health Insurance	1,060.71	11,247.28
50401 · Workers' Compensation Expense	1,292.78	2,166.00
50752 · County Retirement - Local Board	1,462.92	1,462.92
51021 · Telephone / Communication	1,024.56	11,817.74
51041 · Insurance Other	2,390.52	22,951.44
51071 · Maintenance - Bldg & Improve	0.00	3,018.02
51206 · Audit / Accounting Fees	0.00	15,470.00
51207 · Fiscal Accounting Fees	1,715.63	17,618.77
51211 · County Counsel - Legal Fees	12,898.99	112,085.49
51212 · Outside Counsel-Legal Services	16,596.80	78,971.67
51213 · Contract Service Fees	2,100.00	149,600.00
51421 · Rent - Facilities	1,050.00	11,550.00
51605 · Private Car Expenses	0.00	339.36
51801 · Property Management	1,000.00	10,100.00
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	11.47
51934 · ERP System Charges - Sonoma Cou	0.00	435.47
52031 · Business Meals	0.00	107.12
52091 · Membership Expense	0.00	1,556.00
52111 · Office Expenses	1,042.37	5,296.31
52114 · Postage and Delivery	24.99	353.03
52143 · Software Expense	14.99	2,199.41
52191 · Utilities Expense	163.14	2,217.85
53103 · Interest Expense - Long Term	0.00	7,607.31
53104 · Interest Expense	0.00	1,715.34
53402 · Depreciation Expense	14,082.77	154,909.97
<b>Total Expense</b>	<b>73,618.36</b>	<b>810,756.50</b>
<b>Net Income</b>	<b>-12,815.30</b>	<b>6,064,110.65</b>

No Assurance is Provided.

No Disclosures are Provided.

North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
For the Eleven Months Ended May 31, 2022

4:21 PM  
06/10/2022  
Accrual Basis

AGENCY FUND	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
42360 · State Grant Revenue	0.00	500,000.00	-500,000.00	0.0%
44002 · Interest on Pooled Cash	172.72	0.00	172.72	100.0%
44101 · Rents Real Estate	90,422.18	220,000.00	-129,577.82	41.1%
44102 · Rents - Equipment	140,580.00	140,580.00	0.00	100.0%
45301 · Application Fees	12,870.00	0.00	12,870.00	100.0%
46040 · Misc. Revenues	1,049.81	0.00	1,049.81	100.0%
<b>Total Income</b>	<b>245,094.71</b>	<b>860,580.00</b>	<b>-615,485.29</b>	<b>28.48%</b>
<b>Expense</b>				
50101 · Labor-Perm Positions	137,280.80	158,640.00	-21,359.20	86.54%
50102 · Holiday Pay	6,725.61	7,646.00	-920.39	87.96%
50103 · Sick Leave	1,466.08	1,552.00	-85.92	94.46%
50104 · Vacation Pay	1,349.63	6,803.00	-5,453.37	19.84%
50111 · Labor Extra Help	6,415.12	0.00	6,415.12	100.0%
50117 · Vacation and Sick Leave Payout	6,803.20	58,239.00	-51,435.80	11.68%
50201 · CalPERS Retirement	23,587.52	27,102.00	-3,514.48	87.03%
50205 · FICA Retirement	2,320.57	2,532.00	-211.43	91.65%
50301 · Health Insurance	11,247.28	26,446.00	-15,198.72	42.53%
50401 · Workers' Compensation Expense	2,166.00	1,100.00	1,066.00	196.91%
50752 · County Retirement - Local Board	1,462.92	14,446.00	-12,983.08	10.13%
51021 · Telephone / Communication	11,817.74	8,185.00	3,632.74	144.38%
51041 · Insurance Other	22,951.44	28,000.00	-5,048.56	81.97%
51071 · Maintenance - Bldg & Improve	3,018.02	12,000.00	-8,981.98	25.15%
51072 · Weed Abatement	0.00	15,000.00	-15,000.00	0.0%
51206 · Audit / Accounting Fees	15,470.00	59,000.00	-43,530.00	26.22%
51207 · Fiscal Accounting Fees	17,618.77	28,000.00	-10,381.23	62.92%
51211 · County Counsel - Legal Fees	112,085.49	108,000.00	4,085.49	103.78%
51212 · Outside Counsel-Legal Services	78,971.67	110,000.00	-31,028.33	71.79%
51213 · Contract Service Fees	149,600.00	623,665.00	-474,065.00	23.99%
51244 · Permits and Fees	0.00	205.00	-205.00	0.0%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	0.00	250.00	-250.00	0.0%
51421 · Rent - Facilities	11,550.00	12,600.00	-1,050.00	91.67%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	339.36	500.00	-160.64	67.87%
51801 · Property Management	10,100.00	11,100.00	-1,000.00	90.99%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	0.00	500.00	-500.00	0.0%
51928 · Unclaimable EFS - Sonoma Co Cha	11.47	25.00	-13.53	45.88%
51934 · ERP System Charges - Sonoma Cou	435.47	666.00	-230.53	65.39%
52031 · Business Meals	107.12	0.00	107.12	100.0%
52091 · Membership Expense	1,556.00	1,500.00	56.00	103.73%
52111 · Office Expenses	5,296.31	3,350.00	1,946.31	158.1%
52114 · Postage and Delivery	353.03	390.00	-36.97	90.52%
52143 · Software Expense	2,199.41	3,200.00	-1,000.59	68.73%
52191 · Utilities Expense	2,217.85	3,630.00	-1,412.15	61.1%

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 For the Eleven Months Ended May 31, 2022

4:21 PM  
 06/10/2022  
 Accrual Basis

AGENCY FUND	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
53103 · Interest Expense - Long Term	3,616.65	19,200.00	-15,583.35	18.84%
53104 · Interest Expense	1,715.34	8,680.00	-6,964.66	19.76%
53402 · Depreciation Expense	154,909.97	168,993.00	-14,083.03	91.67%
Total Expense	806,765.84	1,532,245.00	-725,479.16	52.65%
Net Income	-561,671.13	-671,665.00	109,993.87	83.62%

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 For the Eleven Months Ended May 31, 2022

4:20 PM  
 06/10/2022  
 Accrual Basis

CalSTA	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
42360 · State Grant Revenue	6,583,050.43	0.00	6,583,050.43	100.0%
44002 · Interest on Pooled Cash	3,485.78	0.00	3,485.78	100.0%
<b>Total Income</b>	<b>6,586,536.21</b>	<b>0.00</b>	<b>6,586,536.21</b>	<b>100.0%</b>
<b>Other Expense</b>				
57015 · Transfers-Out	0.00	60,000.00	-60,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>60,000.00</b>	<b>-60,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>6,586,536.21</b>	<b>-60,000.00</b>	<b>6,646,536.21</b>	<b>-10,977.56%</b>

No Assurance is Provided.  
 No Disclosures are Provided.



North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 For the Eleven Months Ended May 31, 2022

4:22 PM  
 06/10/2022  
 Accrual Basis

PROPERTY	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Income				
44101 · Rents Real Estate	43,225.87	17,000.00	26,225.87	254.27%
Total Income	43,225.87	17,000.00	26,225.87	254.27%
Expense				
51801 · Property Management	0.00	32,506.00	-32,506.00	0.0%
Total Expense	0.00	32,506.00	-32,506.00	0.0%
Net Income	43,225.87	-15,506.00	58,731.87	-278.77%

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 For the Eleven Months Ended May 31, 2022

4:26 PM  
 06/10/2022  
 Accrual Basis

TCRP		Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Income					
44002 · Interest on Pooled Cash		10.36	19.00	-8.64	54.53%
Total Income		10.36	19.00	-8.64	54.53%
Net Income		10.36	19.00	-8.64	54.53%

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 For the Eleven Months Ended May 31, 2022

4:23 PM  
 06/10/2022  
 Accrual Basis

RRIF	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Expense				
53103 · Interest Expense - Long Term	3,990.66	0.00	3,990.66	100.0%
Total Expense	3,990.66	0.00	3,990.66	100.0%
Net Income	-3,990.66	0.00	-3,990.66	100.0%

No Assurance is Provided.  
 No Disclosures are Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
12 H & W Vineyards PI	0.00	0.00	0.00	0.00	1,176.67	1,176.67
2 Hotel Hopland PI	0.00	0.00	0.00	0.00	23,561.47	23,561.47
2 Mendocino Forest Pro. PI 116.17	0.00	0.00	0.00	0.00	5,627.55	5,627.55
3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
3 Ron Meaux	0.00	0.00	0.00	324.00	0.00	324.00
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
4 Willits Unified School District	0.00	2,696.34	0.00	0.00	0.00	2,696.34
5 Dan Crofoot PI	0.00	1,194.06	0.00	0.00	0.00	1,194.06
5 Frank Howard Foundation	0.00	0.00	0.00	0.00	648.00	648.00
5 Mendocino County Dept. of Pub Work	0.00	1,456.30	0.00	0.00	0.00	1,456.30
7 Comcast PI	0.00	0.00	0.00	0.00	4,503.99	4,503.99
7 PG&E PI 101.11 111.68 CTS Stations	0.00	0.00	1,000.00	0.00	3,652.25	4,652.25
7 SMART Constellation Clois 73.68	0.00	0.00	0.00	0.00	5,000.00	5,000.00
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9 Burgess Lumber PI	0.00	0.00	0.00	0.00	91.17	91.17
9 Humboldt Redwood PI 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
9 Mendocino Forest Product	0.00	0.00	0.00	0.00	3,854.26	3,854.26
9 Mendocino Redwood Co 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
Childress	0.00	0.00	0.00	0.00	0.04	0.04
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
D/C 2018 Kuimelis Vineyards PI 5	0.00	0.00	0.00	0.00	515.00	515.00
D/C 2019 1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	324.00
D/C to Gallo Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Kurt Ashurst Shadowbrook Farms	0.00	0.00	0.00	0.00	331.02	331.02
Lampson Tractor	0.00	0.00	0.00	0.00	648.00	648.00
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mercer Fraiser	0.00	0.00	0.00	0.00	300.00	300.00
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
Ocino, Inc. PI MONTHLY CPI JAN annually	0.00	0.00	0.00	0.00	29,315.75	29,315.75
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	265.23
Ron Sheets	0.00	0.00	0.00	0.00	1,153.72	1,153.72
Saracina Vineyard-08	0.00	0.00	0.00	0.00	1,752.46	1,752.46
Simpson Lumber	0.00	0.00	0.00	0.00	229.96	229.96
Skip Gibbs -05	0.00	0.00	0.00	0.00	11,876.82	11,876.82
SMART Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
SMART Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
SMART City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
SMART Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
SMART Constellation Brands MP 73.70	0.00	0.00	0.00	0.00	1,639.20	1,639.20
SMART Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
SMART Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
SMART Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45

North Coast Railroad Authority  
 A/R Aging Summary  
 As of May 31, 2022

4:28 PM  
 06/10/2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
SMART Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
SMART Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	15.45	15.45
SMART Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
SMART Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
SMART K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
SMART MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
SMART Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36
SMART Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
SMART Geyser Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
State of Ca - Trasnprt Rev Account	0.00	0.00	-1,180.00	0.00	0.00	-1,180.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
<b>TOTAL</b>	<b>0.00</b>	<b>5,346.70</b>	<b>-180.00</b>	<b>324.00</b>	<b>137,187.03</b>	<b>142,677.73</b>

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
A/P Aging Summary  
As of May 31, 2022

4:30 PM  
06/10/2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	32.67	245.25	0.00	0.00	1,881.67	2,159.59
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	0.00	-2,580.94	-2,580.94
American Rail Engineers (ARC)	2,100.00	128,600.00	45,115.71	-90,951.42	-24,111.06	60,753.23
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	0.00	1,643.00	645.00	0.00	0.00	2,288.00
Balfour Beatty Rail Inc.	0.00	0.00	0.00	0.00	6,636.95	6,636.95
Blue Lake Fire Protection District	0.00	0.00	0.00	0.00	549.00	549.00
California State Lands Commission	0.00	0.00	0.00	0.00	2,453.88	2,453.88
CalPers	0.00	0.00	0.00	0.00	1,463.22	1,463.22
Charles Montange	14,664.27	0.00	0.00	0.00	0.00	14,664.27
Christopher Neary	0.00	0.00	0.00	0.00	367,582.35	367,582.35
City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,972.36	1,972.36
City of Cloverdale - utility 655012	0.00	0.00	0.00	0.00	2,152.77	2,152.77
City of Eureka - Utility	0.00	0.00	0.00	0.00	78.46	78.46
City of Healdsburg - Utility 655015	0.00	0.00	0.00	0.00	736.97	736.97
City of Ukiah- Ukiah Depot water meter	0.00	31.85	0.00	0.00	0.00	31.85
City of Ukiah - Utility 655017	42.55	0.00	0.00	0.00	-631.80	-589.25
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Loagan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
FEC - Parallel Infrastructure	0.00	0.00	0.00	0.00	7,659.88	7,659.88
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Hopland Public Utilities Dist.	75.00	0.00	0.00	0.00	0.00	75.00
Humb Cnty Enviro Health -655121	0.00	0.00	0.00	0.00	639.61	639.61
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
Lear Asset Management	1,000.00	1,000.00	0.00	0.00	0.00	2,000.00
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
MBA OF California	0.00	0.00	0.00	0.00	1,874.92	1,874.92
Mitch Stogner	0.00	0.00	0.00	0.00	66.15	66.15
Net Nation/Conference Call.com	0.00	0.00	0.00	0.00	10.95	10.95
Norton	0.00	0.00	0.00	0.00	75.50	75.50
NRV Bridge Design	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Peterson Tractor Co	0.00	0.00	0.00	0.00	318.30	318.30
PGE - Petaluma	0.00	0.00	0.00	0.00	38.97	38.97
PGE 2595493883-0	0.00	0.00	0.00	0.00	1,708.07	1,708.07
PGE 8254281120-1	0.00	0.00	0.00	0.00	-722.63	-722.63
PGE 8292421004-8	45.59	42.15	0.00	0.00	-1,744.74	-1,657.00
PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	-1,411.74
Pisenti & Brinker	0.00	0.00	0.00	0.00	4,000.27	4,000.27
Precision Roller	0.00	0.00	0.00	0.00	-73.06	-73.06

North Coast Railroad Authority  
 A/P Aging Summary  
 As of May 31, 2022

4:30 PM  
 06/10/2022

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Rau & Associates, Inc.	0.00	0.00	0.00	0.00	8,961.50	8,961.50
Rod Whitney 655206	0.00	0.00	0.00	0.00	9.09	9.09
Safeway	0.00	0.00	0.00	0.00	-204.06	-204.06
SDRMA	1,292.78	0.00	0.00	0.00	337.95	1,630.73
silva septic	0.00	0.00	0.00	0.00	0.00	0.00
Silva Septic Service	0.00	0.00	0.00	0.00	969.10	969.10
SMART	0.00	0.00	0.00	0.00	720.70	720.70
Somoma County Treasurers Office/Taxes/Fee	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Sonoma County Counsel	11,867.50	0.00	0.00	0.00	11.50	11,879.00
State Farm	0.00	0.00	0.00	0.00	1,350.37	1,350.37
State of Ca Dept of Forestry	0.00	0.00	0.00	0.00	2,734.00	2,734.00
Toshiba Business Solutions 655196	0.00	0.00	0.00	0.00	367.48	367.48
Ukiah Daily Journal	0.00	0.00	0.00	0.00	361.92	361.92
Ukiah Valley Conference Center	0.00	0.00	0.00	0.00	20.00	20.00
US Bank	0.00	0.00	35.53	0.00	-414.64	-379.11
<b>TOTAL</b>	<b>31,120.36</b>	<b>131,562.25</b>	<b>45,796.24</b>	<b>-90,951.42</b>	<b>462,929.18</b>	<b>580,456.61</b>

No Assurance is Provided.  
 No Disclosures are Provided.