

North Coast Railroad Authority
 Trial Balance
 As of December 31, 2020

1:33 PM
 02/06/2021
 Accrual Basis

	Dec 31, 20	
	Debit	Credit
10100 · Cash Pooled with Sonoma County		974.11
10101 · Cash Pooled with County - TCRP	2,690.23	
10104 · Cash Pooled - Property Account	18,597.27	
10105 · Cash Pooled with Co - CalSTA	8,606,229.14	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	216,700.89	
12105 · Allowance for Bad Debts		84,857.11
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		19,268,772.20
19305 · Machinery and Equipment	3,696,824.00	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	47,340.43	
20100 · Trade Accounts Payable		941,620.71
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		205,558.16
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		2,073,802.50
20310 · Cal Card		1,532.28
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		173,387.83
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
23200 · Due to State		8,606,229.14
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		207,096.26
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		2,595,753.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,293,374.89
27850 · Long Term Liabilites		258,318.41
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		2,220,312.66
42360 · State Grant Revenue		163,071.23
44002 · Interest on Pooled Cash		10,131.26
44101 · Rents Real Estate		135,098.75
44102 · Rents - Equipment		70,290.00
44109 · Rent - Operator		90,230.00
45301 · Application Fees		3,660.00
46040 · Misc. Revenues		6,962.68
50101 · Labor-Perm Positions	75,314.24	
50102 · Holiday Pay	3,358.49	
50103 · Sick Leave	819.28	
50104 · Vacation Pay	7,294.76	

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	Debit	Credit
50201 · CalPERS Retirement	13,634.31	
50205 · FICA Retirement	1,258.41	
50301 · Health Insurance	7,968.48	
50401 · Workers' Compensation Expense	220.93	
50752 · County Retirement - Local Board	1,203.86	
51021 · Telephone / Communication	3,708.75	
51041 · Insurance Other	6,769.57	
51071 · Maintenance - Bldg & Improve	8,939.26	
51206 · Audit / Accounting Fees	15,970.00	
51207 · Fiscal Accounting Fees	14,448.72	
51212 · Legal Fees	70,302.12	
51213 · Contract Service Fees	14,040.00	
51244 · Permits and Fees	697.00	
51249 · Professional Fees	11.08	
51251 · Data Processing Fees	32.00	
51421 · Rent - Facilities	6,300.00	
51801 · Property Management	3,300.00	
51919 · EFS Charges - Sonoma Co Charges	438.81	
52091 · Membership Expense	1,482.00	
52101 · Misc. Expense	130.49	
52111 · Office Expenses	3,204.87	
52114 · Postage and Delivery	174.94	
52143 · Software Expense	1,749.57	
52191 · Utilities Expense	2,152.48	
53103 · Interest Expense - Long Term	38,902.41	
53104 · Interest Expense	73,114.67	
53402 · Depreciation Expense	647,599.56	
TOTAL	<u>52,647,123.08</u>	<u>52,647,123.08</u>

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Net Position
December 31, 2020

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02/06/2021
Accrual Basis

	Dec 31, 20	Dec 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	-974.11	-974.11	0.00
10101 · Cash Pooled with County - TCRP	2,690.23	2,690.23	0.00
10104 · Cash Pooled - Property Account	18,597.27	18,597.27	0.00
10105 · Cash Pooled with Co - CalSTA	8,606,229.14	8,606,229.14	0.00
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	8,626,547.45	8,626,547.45	0.00
Accounts Receivable			
12100 · Account Receivables	216,700.89	216,700.89	0.00
Total Accounts Receivable	216,700.89	216,700.89	0.00
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-82,713.11	-82,713.11	0.00
Total Current Assets	8,760,535.23	8,760,535.23	0.00
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-19,268,772.20	-19,160,838.94	-107,933.26
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 Fixed Assets	23,460,102.94	23,568,036.20	-107,933.26
Other Assets			
17000 · Deferred Outflow - Pension	47,340.43	47,340.43	0.00
Total Other Assets	47,340.43	47,340.43	0.00
TOTAL ASSETS	32,267,978.60	32,375,911.86	-107,933.26
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	941,620.71	924,410.71	17,210.00
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	205,558.16	203,909.44	1,648.72
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	2,073,802.50	2,042,459.98	31,342.52
Total Accounts Payable	3,601,060.02	3,550,858.78	50,201.24
Credit Cards			
20310 · Cal Card	1,532.28	1,530.28	2.00
Total Credit Cards	1,532.28	1,530.28	2.00
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	173,387.83	172,664.50	723.33
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	439,292.52	439,292.52	0.00

North Coast Railroad Authority
Statement of Net Position
December 31, 2020

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02/06/2021
Accrual Basis

	Dec 31, 20	Dec 30, 20	\$ Change
23200 · Due to State (Due to other governments)	8,606,229.14	8,625,329.51	-19,100.37
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	207,096.26	128,798.12	78,298.14
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	10,086,021.59	10,026,100.49	59,921.10
Total Current Liabilities	13,688,613.89	13,578,489.55	110,124.34
Long Term Liabilities			
21610 · Judgments Payable	2,595,753.00	2,595,753.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,293,374.89	2,321,405.36	-28,030.47
27850 · Long Term Liabilites	258,318.41	258,318.41	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	6,331,446.30	6,359,476.77	-28,030.47
Total Liabilities	20,020,060.19	19,937,966.32	82,093.87
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	2,220,312.66	2,220,312.66	0.00
Net Income	-545,097.14	-355,070.01	-190,027.13
Total Net Position	12,247,918.41	12,437,945.54	-190,027.13
TOTAL LIABILITIES & NET POSITION	32,267,978.60	32,375,911.86	-107,933.26

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 Six Months Ended December 31, 2020

1:40 PM
02/06/2021
Accrual Basis

	Dec 20	Jul - Dec 20
Income		
42360 · State Grant Revenue	19,100.37	163,071.23
44002 · Interest on Pooled Cash	0.00	10,131.26
44101 · Rents Real Estate	20,472.26	135,098.75
44102 · Rents - Equipment	11,715.00	70,290.00
44109 · Rent - Operator	45,115.00	90,230.00
45301 · Application Fees	1,360.00	3,660.00
46040 · Misc. Revenues	0.00	6,962.68
Total Income	97,762.63	479,443.92
Expense		
50101 · Labor-Perm Positions	12,116.40	75,314.24
50102 · Holiday Pay	1,343.39	3,358.49
50103 · Sick Leave	0.00	819.28
50104 · Vacation Pay	0.00	7,294.76
50201 · CalPERS Retirement	3,294.34	13,634.31
50205 · FICA Retirement	195.17	1,258.41
50301 · Health Insurance	971.96	7,968.48
50401 · Workers' Compensation Expense	0.00	220.93
50752 · County Retirement - Local Board	0.00	1,203.86
51021 · Telephone / Communication	952.08	3,708.75
51041 · Insurance Other	0.00	6,769.57
51071 · Maintenance - Bldg & Improve	3,060.00	8,939.26
51206 · Audit / Accounting Fees	12,052.00	15,970.00
51207 · Fiscal Accounting Fees	14,448.72	14,448.72
51212 · Legal Fees	9,346.50	70,302.12
51213 · Contract Service Fees	2,100.00	14,040.00
51244 · Permits and Fees	276.00	697.00
51249 · Professional Fees	0.00	11.08
51251 · Data Processing Fees	0.00	32.00
51421 · Rent - Facilities	1,050.00	6,300.00
51801 · Property Management	550.00	3,300.00
51919 · EFS Charges - Sonoma Co Charges	0.00	438.81
52091 · Membership Expense	1,482.00	1,482.00
52101 · Misc. Expense	0.00	130.49
52111 · Office Expenses	427.04	3,204.87
52114 · Postage and Delivery	49.99	174.94
52143 · Software Expense	164.94	1,749.57
52191 · Utilities Expense	225.77	2,152.48
53103 · Interest Expense - Long Term	17,807.86	38,902.41
53104 · Interest Expense	32,991.24	73,114.67
53402 · Depreciation Expense	107,933.26	647,599.56
Total Expense	222,838.66	1,024,541.06
Net Income	-125,076.03	-545,097.14

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Six Months Ended December 31, 2020

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02/06/2021
Accrual Basis

AGENCY	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	0.00	300,000.00	-300,000.00	0.0%
44002 · Interest on Pooled Cash	36.39	0.00	36.39	100.0%
44101 · Rents Real Estate	88,564.37	220,535.00	-131,970.63	40.16%
44102 · Rents - Equipment	70,290.00	140,580.00	-70,290.00	50.0%
45301 · Application Fees	3,660.00	0.00	3,660.00	100.0%
46040 · Misc. Revenues	6,962.68	0.00	6,962.68	100.0%
Total Income	169,513.44	661,115.00	-491,601.56	25.64%
Expense				
50101 · Labor-Perm Positions	75,314.24	158,342.00	-83,027.76	47.56%
50102 · Holiday Pay	3,358.49	7,646.00	-4,287.51	43.93%
50103 · Sick Leave	819.28	32,448.00	-31,628.72	2.53%
50104 · Vacation Pay	7,294.76	29,518.00	-22,223.24	24.71%
50201 · CalPERS Retirement	13,634.31	25,550.00	-11,915.69	53.36%
50205 · FICA Retirement	1,258.41	2,498.00	-1,239.59	50.38%
50301 · Health Insurance	7,968.48	20,909.00	-12,940.52	38.11%
50401 · Workers' Compensation Expense	220.93	925.00	-704.07	23.88%
50752 · County Retirement - Local Board	1,203.86	12,557.00	-11,353.14	9.59%
51021 · Telephone / Communication	3,708.75	5,695.00	-1,986.25	65.12%
51041 · Insurance Other	6,769.57	23,000.00	-16,230.43	29.43%
51071 · Maintenance - Bldg & Improve	8,939.26	75,000.00	-66,060.74	11.92%
51072 · Weed Abatement	0.00	10,000.00	-10,000.00	0.0%
51206 · Audit / Accounting Fees	15,970.00	35,000.00	-19,030.00	45.63%
51207 · Fiscal Accounting Fees	14,448.72	13,500.00	948.72	107.03%
51212 · Legal Fees	70,302.12	144,000.00	-73,697.88	48.82%
51213 · Contract Service Fees	14,040.00	25,200.00	-11,160.00	55.71%
51244 · Permits and Fees	697.00	205.00	492.00	340.0%
51249 · Professional Fees	11.08	500.00	-488.92	2.22%
51251 · Data Processing Fees	32.00	250.00	-218.00	12.8%
51421 · Rent - Facilities	6,300.00	12,600.00	-6,300.00	50.0%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	0.00	1,000.00	-1,000.00	0.0%
51801 · Property Management	3,300.00	6,600.00	-3,300.00	50.0%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	438.81	500.00	-61.19	87.76%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52031 · Business Meals	0.00	1,250.00	-1,250.00	0.0%
52091 · Membership Expense	1,482.00	1,400.00	82.00	105.86%
52101 · Misc. Expense	130.49	0.00	130.49	100.0%
52111 · Office Expenses	3,204.87	3,350.00	-145.13	95.67%
52114 · Postage and Delivery	174.94	950.00	-775.06	18.42%
52143 · Software Expense	1,749.57	3,200.00	-1,450.43	54.67%
52191 · Utilities Expense	2,152.48	5,520.00	-3,367.52	38.99%
53103 · Interest Expense - Long Term	4,339.98	132,676.00	-128,336.02	3.27%
53104 · Interest Expense	73,114.67	24,000.00	49,114.67	304.64%
53402 · Depreciation Expense	647,599.56	1,295,199.17	-647,599.61	50.0%
Total Expense	989,978.63	2,112,279.17	-1,122,300.54	46.87%
Net Income	-820,465.19	-1,451,164.17	630,698.98	56.54%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Six Months Ended December 31, 2020

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02/06/2021
Accrual Basis

PROPERTY	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
44101 · Rents Real Estate	46,534.38	29,708.00	16,826.38	156.64%
Total Income	46,534.38	29,708.00	16,826.38	156.64%
Expense				
51801 · Property Management	0.00	29,708.00	-29,708.00	0.0%
Total Expense	0.00	29,708.00	-29,708.00	0.0%
Net Income	46,534.38	0.00	46,534.38	100.0%

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North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Six Months Ended December 31, 2020

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 02/06/2021
 Accrual Basis

RRIF	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
44109 · Rent - Operator	90,230.00	90,230.00	0.00	100.0%
Total Income	90,230.00	90,230.00	0.00	100.0%
Expense				
53103 · Interest Expense - Long Term	34,562.43	34,563.00	-0.57	100.0%
Total Expense	34,562.43	34,563.00	-0.57	100.0%
Net Income	55,667.57	55,667.00	0.57	100.0%

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North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Six Months Ended December 31, 2020

1:45 PM
 02/06/2021
 Accrual Basis

CalSTA Budget	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	163,071.23	0.00	163,071.23	100.0%
44002 · Interest on Pooled Cash	10,087.15			
Total Income	<u>173,158.38</u>	<u>0.00</u>	<u>173,158.38</u>	<u>100.0%</u>
Net Income	<u>173,158.38</u>	<u>0.00</u>	<u>173,158.38</u>	<u>100.0%</u>

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North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Six Months Ended December 31, 2020

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 02/06/2021
 Accrual Basis

TCRO	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
44002 · Interest on Pooled Cash	7.72	24.00	-16.28	32.17%
Total Income	7.72	24.00	-16.28	32.17%
Net Income	7.72	24.00	-16.28	32.17%

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 No Disclosures are Provided.

North Coast Railroad Authority
A/R Aging Summary
As of December 31, 2020

1:47 PM
02/06/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 Healdsburg Family Housing	0.00	2,500.00	0.00	0.00	0.00	2,500.00
1 Leo Trentadue Vineyard	0.00	324.00	0.00	0.00	0.00	324.00
1 Level 3 (Wiltel) CPI billed in May	0.00	93,733.31	0.00	0.00	0.00	93,733.31
1 Rose Development Inc.	0.00	324.00	0.00	0.00	0.00	324.00
2 Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
2 Geysler Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
4 Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
4 Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
5 Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
5 Frank Howard Foundation	0.00	0.00	0.00	0.00	648.00	648.00
6 Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
7 G3 Enterprises MP 69.10 (Gallo)	0.00	0.00	0.00	0.00	2,724.88	2,724.88
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9 Chevron	0.00	0.00	0.00	0.00	3,913.52	3,913.52
9 Mendocino Redwood Co 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Alpha Labs PI 12	0.00	0.00	3,027.78	0.00	0.00	3,027.78
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
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
Comcast PI 7	0.00	0.00	0.00	0.00	4,503.99	4,503.99
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
Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45
Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	561.81	561.81
H & W Vineyards PI 12	0.00	0.00	0.00	0.00	579.64	579.64
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Hotel Hopland PI 2	0.00	0.00	0.00	0.00	11,473.63	11,473.63
Humboldt Redwood PI 9 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Jeff Welch PI 11	0.00	0.00	1,056.86	0.00	214.55	1,271.41
K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
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
Linde Vineyards LLC PI 11	0.00	0.00	562.75	0.00	0.00	562.75
MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino Forest Pro. PI 12 116.59	0.00	0.00	1,350.61	0.00	0.00	1,350.61
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

North Coast Railroad Authority
A/R Aging Summary
As of December 31, 2020

1:47 PM
02/06/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
North Fork PI monthly CPI Oct annually	0.00	0.00	1,639.09	0.00	0.00	1,639.09
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
Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36
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
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
State of Ca - Trasnrpt Rev Account	0.00	360.00	0.00	0.00	0.00	360.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Vino Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
TOTAL	0.00	97,241.31	7,637.09	0.00	111,822.49	216,700.89

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
A/P Aging Summary
As of December 31, 2020

1:48 PM
02/06/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	27.08	0.00	0.00	0.00	872.07	899.15
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	-4,750.75	-4,750.75
American Rail Engineers (ARC)	5,160.00	0.00	0.00	0.00	389,877.70	395,037.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
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	0.30	0.30
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	171.64	0.00	0.00	0.00	622.59	794.23
City of Ukiah - Utility 655017	24.62	0.00	0.00	0.00	-631.80	-607.18
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
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	550.00	0.00	0.00	0.00	3,975.00	4,525.00
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
NWP Co.	0.00	0.00	0.00	0.00	39,512.31	39,512.31
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	29.51	0.00	0.00	0.00	-1,744.74	-1,715.23
PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	-1,411.74
Pisenti & Brinker	12,052.00	0.00	0.00	0.00	4,000.27	16,052.27
Precision Roller	0.00	0.00	0.00	0.00	-73.06	-73.06
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

North Coast Railroad Authority
A/P Aging Summary
As of December 31, 2020

1:48 PM
02/06/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
SDRMA	0.00	0.00	0.00	0.00	337.95	337.95
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
Sonoma County Treasurers Office/Taxes/Fee	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Sonoma County Auditors Office	0.00	0.00	0.00	0.00	0.00	0.00
Sonoma County Counsel	7,659.00	0.00	0.00	0.00	12.00	7,671.00
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
State Water Resources Control Board	276.00	0.00	0.00	0.00	0.00	276.00
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	21.82	0.00	0.00	2.00	-416.64	-392.82
TOTAL	25,971.67	0.00	0.00	2.00	915,647.04	941,620.71

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
 Trial Balance
 As of March 31, 2021

10:07 AM
 06/08/2021
 Accrual Basis

Mar 31, 21

	Debit	Credit
10100 · Cash Pooled with Sonoma County	61,362.54	
10101 · Cash Pooled with County - TCRP	2,699.80	
10104 · Cash Pooled - Property Account	24,231.23	
10105 · Cash Pooled with Co - CalSTA	2,469,692.23	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	132,343.49	
12105 · Allowance for Bad Debts		84,857.11
15200 · Prepaid Expenses	22,549.46	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		19,592,571.98
19305 · Machinery and Equipment	3,696,824.00	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	47,340.43	
20100 · Trade Accounts Payable		990,516.08
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		210,344.80
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		2,104,463.66
20310 · Cal Card		1,688.72
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		175,557.82
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
23200 · Due to State		2,469,692.23
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		187,584.54
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,264,998.39
27850 · Long Term Liabilites		258,318.41
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		4,132,882.72
42360 · State Grant Revenue		6,299,608.14
44002 · Interest on Pooled Cash		26,753.85
44101 · Rents Real Estate		198,539.05
44102 · Rents - Equipment		105,435.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		4,740.00
46040 · Misc. Revenues		7,039.40
50101 · Labor-Perm Positions	119,352.96	
50102 · Holiday Pay	6,049.58	

North Coast Railroad Authority
 Trial Balance
 As of March 31, 2021

10:07 AM
 06/08/2021
 Accrual Basis

Mar 31, 21		
	Debit	Credit
50103 · Sick Leave	819.28	
50104 · Vacation Pay	7,656.97	
50201 · CalPERS Retirement	20,949.67	
50205 · FICA Retirement	1,941.25	
50301 · Health Insurance	11,065.12	
50401 · Workers' Compensation Expense	220.93	
50752 · County Retirement - Local Board	4,815.44	
51021 · Telephone / Communication	5,732.17	
51041 · Insurance Other	11,282.61	
51071 · Maintenance - Bldg & Improve	5,879.26	
51072 · Weed Abate/Warren Creek Trestle	90,383.47	
51206 · Audit / Accounting Fees	21,464.00	
51207 · Fiscal Accounting Fees	19,359.74	
51212 · Outside Legal Services	105,092.28	
51211 · County Counsel Legal Fees	58,331.94	
51213 · Contract Service Fees	24,030.00	
51244 · Permits and Fees	703.35	
51251 · Data Processing Fees	43.08	
51421 · Rent - Facilities	9,450.00	
51801 · Property Management	4,950.00	
51919 · EFS Charges - Sonoma Co Charges	438.81	
52091 · Membership Expense	1,482.00	
52101 · Misc. Expense	130.49	
52111 · Office Expenses	4,118.28	
52114 · Postage and Delivery	249.91	
52143 · Software Expense	2,244.39	
52191 · Utilities Expense	2,956.87	
53103 · Interest Expense - Long Term	57,810.90	
53104 · Interest Expense	108,562.47	
53402 · Depreciation Expense	971,399.34	
47015 · Transfers in from CalSTA		299,608.14
57010 · Transfers to State Agencies	6,000,000.00	
57015 · Transfers-Out to Agency Fund	299,608.14	
TOTAL	53,469,817.94	53,469,817.94

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Net Position
March 31, 2021

10:09 AM
06/08/2021
Accrual Basis

	Mar 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	61,362.54	-974.11	62,336.65
10101 · Cash Pooled with County - TCRP	2,699.80	2,699.80	0.00
10104 · Cash Pooled - Property Account	24,231.23	18,597.27	5,633.96
10105 · Cash Pooled with Co - CalSTA	2,469,692.23	8,606,229.14	-6,136,536.91
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	2,557,990.72	8,626,557.02	-6,068,566.30
Accounts Receivable			
12100 · Account Receivables	132,343.49	216,700.89	-84,357.40
Total Accounts Receivable	132,343.49	216,700.89	-84,357.40
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
15200 · Prepaid Expenses	22,549.46	0.00	22,549.46
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-60,163.65	-82,713.11	22,549.46
Total Current Assets	2,630,170.56	8,760,544.80	-6,130,374.24
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-19,592,571.98	-19,268,772.20	-323,799.78
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 Fixed Assets	23,136,303.16	23,460,102.94	-323,799.78
Other Assets			
17000 · Deferred Outflow - Pension	47,340.43	47,340.43	0.00
Total Other Assets	47,340.43	47,340.43	0.00
TOTAL ASSETS	25,813,814.15	32,267,988.17	-6,454,174.02
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	990,516.08	965,376.65	25,139.43
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	210,344.80	205,558.16	4,786.64
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	2,104,463.66	2,073,802.50	30,661.16
Total Accounts Payable	3,685,403.19	3,624,815.96	60,587.23
Credit Cards			
20310 · Cal Card	1,688.72	1,532.28	156.44
Total Credit Cards	1,688.72	1,532.28	156.44
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	175,557.82	173,387.83	2,169.99

North Coast Railroad Authority
Statement of Net Position
March 31, 2021

10:09 AM
06/08/2021
Accrual Basis

	Mar 31, 21	Dec 31, 20	\$ Change
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	439,292.52	439,292.52	0.00
23200 · Due to State (Due to other governments)	2,469,692.23	8,606,229.14	-6,136,536.91
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	187,584.54	207,096.26	-19,511.72
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	3,932,142.95	10,086,021.59	-6,153,878.64
Total Current Liabilities	7,619,234.86	13,712,369.83	-6,093,134.97
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
27255 · RRIF Note Payable	2,264,998.39	2,293,374.89	-28,376.50
27850 · Long Term Liabilites	258,318.41	258,318.41	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	4,390,499.80	4,418,876.30	-28,376.50
Total Liabilities	12,009,734.66	18,131,246.13	-6,121,511.47
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,132,882.72	4,132,882.72	0.00
Net Income	-901,506.12	-568,843.57	-332,662.55
Total Net Position	13,804,079.49	14,136,742.04	-332,662.55
TOTAL LIABILITIES & NET POSITION	25,813,814.15	32,267,988.17	-6,454,174.02

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 Quarter and Three Quarters Ended March 31, 2021

10:12 AM
06/08/2021
Accrual Basis

	Jan - Mar 21	Jul '20 - Mar 21
Ordinary Income/Expense		
Income		
42360 · State Grant Revenue	6,136,536.91	6,299,608.14
44002 · Interest on Pooled Cash	16,613.02	26,753.85
44101 · Rents Real Estate	63,440.30	198,539.05
44102 · Rents - Equipment	35,145.00	105,435.00
44109 · Rent - Operator	45,115.00	135,345.00
45301 · Application Fees	1,080.00	4,740.00
46040 · Misc. Revenues	76.72	7,039.40
Total Income	<u>6,298,006.95</u>	<u>6,777,460.44</u>
Expense		
50101 · Labor-Perm Positions	44,038.72	119,352.96
50102 · Holiday Pay	2,691.09	6,049.58
50103 · Sick Leave	0.00	819.28
50104 · Vacation Pay	362.21	7,656.97
50201 · CalPERS Retirement	7,315.36	20,949.67
50205 · FICA Retirement	682.84	1,941.25
50301 · Health Insurance	3,096.64	11,065.12
50401 · Workers' Compensation Expense	0.00	220.93
50752 · County Retirement - Local Board	3,611.58	4,815.44
51021 · Telephone / Communication	2,023.42	5,732.17
51041 · Insurance Other	4,513.04	11,282.61
51071 · Maintenance - Bldg & Improve	0.00	5,879.26
51072 · Weed Abate/Warren Creek Trestle	87,323.47	90,383.47
51206 · Audit / Accounting Fees	2,548.00	21,464.00
51207 · Fiscal Accounting Fees	4,911.02	19,359.74
51212 · Outside Legal Services	48,584.30	105,092.28
51211 · County Counsel Legal Fees	24,537.80	58,331.94
51213 · Contract Service Fees	9,180.00	24,030.00
51244 · Permits and Fees	6.35	703.35
51251 · Data Processing Fees	0.00	43.08
51421 · Rent - Facilities	3,150.00	9,450.00
51801 · Property Management	1,650.00	4,950.00
51919 · EFS Charges - Sonoma Co Charges	0.00	438.81
52091 · Membership Expense	0.00	1,482.00
52101 · Misc. Expense	0.00	130.49
52111 · Office Expenses	913.41	4,118.28
52114 · Postage and Delivery	74.97	249.91
52143 · Software Expense	494.82	2,244.39
52191 · Utilities Expense	804.39	2,956.87
53103 · Interest Expense - Long Term	18,908.49	57,810.90
53104 · Interest Expense	35,447.80	108,562.47
53402 · Depreciation Expense	323,799.78	971,399.34
Total Expense	<u>630,669.50</u>	<u>1,678,966.56</u>
Net Ordinary Income	<u>5,667,337.45</u>	<u>5,098,493.88</u>

North Coast Railroad Authority
 Statement of Revenues and Expenses and Changes in Net Position
 For the One Quarter and Three Quarters Ended March 31, 2021

10:12 AM
 06/08/2021
 Accrual Basis

	<u>Jan - Mar 21</u>	<u>Jul '20 - Mar 21</u>
Other Income/Expense		
Other Income		
47015 · Transfers in from CalSTA	136,536.91	299,608.14
Total Other Income	<u>136,536.91</u>	<u>299,608.14</u>
Other Expense		
57010 · Transfers to State Agencies	6,000,000.00	6,000,000.00
57015 · Transfers-Out to Agency Fund	136,536.91	299,608.14
Total Other Expense	<u>6,136,536.91</u>	<u>6,299,608.14</u>
Net Other Income	<u>-6,000,000.00</u>	<u>-6,000,000.00</u>
Net Income	<u>-332,662.55</u>	<u>-901,506.12</u>

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:15 AM
06/08/2021
Accrual Basis

AGENCY	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	0.00	300,000.00	-300,000.00	0.0%
44002 · Interest on Pooled Cash	69.76	0.00	69.76	100.0%
44101 · Rents Real Estate	132,263.07	220,535.00	-88,271.93	59.97%
44102 · Rents - Equipment	105,435.00	140,580.00	-35,145.00	75.0%
45301 · Application Fees	4,740.00	0.00	4,740.00	100.0%
46040 · Misc. Revenues	7,039.40	0.00	7,039.40	100.0%
Total Income	249,547.23	661,115.00	-411,567.77	37.75%
Gross Profit	249,547.23	661,115.00	-411,567.77	37.75%
Expense				
50101 · Labor-Perm Positions	119,352.96	158,342.00	-38,989.04	75.38%
50102 · Holiday Pay	6,049.58	7,646.00	-1,596.42	79.12%
50103 · Sick Leave	819.28	32,448.00	-31,628.72	2.53%
50104 · Vacation Pay	7,656.97	29,518.00	-21,861.03	25.94%
50201 · CalPERS Retirement	20,949.67	25,550.00	-4,600.33	82.0%
50205 · FICA Retirement	1,941.25	2,498.00	-556.75	77.71%
50301 · Health Insurance	11,065.12	20,909.00	-9,843.88	52.92%
50401 · Workers' Compensation Expense	220.93	925.00	-704.07	23.88%
50752 · County Retirement - Local Board	4,815.44	12,557.00	-7,741.56	38.35%
51021 · Telephone / Communication	5,732.17	5,695.00	37.17	100.65%
51041 · Insurance Other	11,282.61	23,000.00	-11,717.39	49.06%
51071 · Maintenance - Bldg & Improve	5,879.26	12,000.00	-6,120.74	48.99%
51072 · Weed Abate/Warren Creek Trestle	90,383.47	85,000.00	5,383.47	106.33%
51206 · Audit / Accounting Fees	21,464.00	35,000.00	-13,536.00	61.33%
51207 · Fiscal Accounting Fees	19,359.74	13,500.00	5,859.74	143.41%
51212 · Outside Legal Services	105,092.28	74,000.00	31,092.28	142.02%
51211 · County Counsel - Legal Fees	58,331.94	58,000.00	331.94	100.57%
51213 · Contract Service Fees	24,030.00	25,200.00	-1,170.00	95.36%
51244 · Permits and Fees	703.35	205.00	498.35	343.1%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	43.08	250.00	-206.92	17.23%
51421 · Rent - Facilities	9,450.00	12,600.00	-3,150.00	75.0%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	0.00	1,000.00	-1,000.00	0.0%
51801 · Property Management	4,950.00	6,600.00	-1,650.00	75.0%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	438.81	500.00	-61.19	87.76%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52031 · Business Meals	0.00	1,250.00	-1,250.00	0.0%
52091 · Membership Expense	1,482.00	1,400.00	82.00	105.86%
52101 · Misc. Expense	130.49	0.00	130.49	100.0%
52111 · Office Expenses	4,118.28	3,350.00	768.28	122.93%
52114 · Postage and Delivery	249.91	950.00	-700.09	26.31%

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:15 AM
06/08/2021
Accrual Basis

AGENCY	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
52143 · Software Expense	2,244.39	3,200.00	-955.61	70.14%
52191 · Utilities Expense	2,956.87	5,520.00	-2,563.13	53.57%
53103 · Interest Expense - Long Term	6,509.97	132,676.00	-126,166.03	4.91%
53104 · Interest Expense	108,562.47	24,000.00	84,562.47	452.34%
53402 · Depreciation Expense	971,399.34	1,295,199.17	-323,799.83	75.0%
Total Expense	1,627,665.63	2,112,279.17	-484,613.54	77.06%
Net Ordinary Income	-1,378,118.40	-1,451,164.17	73,045.77	94.97%
Other Income/Expense				
Other Income				
47015 · Transfers in from CalSTA	299,608.14	0.00	299,608.14	100.0%
Total Other Income	299,608.14	0.00	299,608.14	100.0%
Net Other Income	299,608.14	0.00	299,608.14	100.0%
Net Income	-1,078,510.26	-1,451,164.17	372,653.91	74.32%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:20 AM
06/08/2021
Accrual Basis

CalSTA	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	6,299,608.14	0.00	6,299,608.14	100.0%
44002 · Interest on Pooled Cash	26,666.80	0.00	26,666.80	100.0%
Total Income	6,326,274.94	0.00	6,326,274.94	100.0%
Gross Profit	6,326,274.94	0.00	6,326,274.94	100.0%
Net Ordinary Income	6,326,274.94	0.00	6,326,274.94	100.0%
Other Income/Expense				
Other Expense				
57010 · Transfers to State Agencies	6,000,000.00	0.00	6,000,000.00	100.0%
57015 · Transfers-Out to Agency Fund	299,608.14	0.00	299,608.14	100.0%
Total Other Expense	6,299,608.14	0.00	6,299,608.14	2.00
Net Other Income	-6,299,608.14	0.00	-6,299,608.14	-2.00
Net Income	26,666.80	0.00	26,666.80	100.0%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:21 AM
06/08/2021
Accrual Basis

PROPERTY		Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44101 · Rents Real Estate		66,275.98	29,708.00	36,567.98	223.09%
Total Income		66,275.98	29,708.00	36,567.98	223.09%
Gross Profit		66,275.98	29,708.00	36,567.98	223.09%
Expense					
51801 · Property Management		0.00	29,708.00	-29,708.00	0.0%
Total Expense		0.00	29,708.00	-29,708.00	0.0%
Net Ordinary Income		66,275.98	0.00	66,275.98	100.0%
Net Income		66,275.98	0.00	66,275.98	100.0%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:22 AM
06/08/2021
Accrual Basis

RRIF	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	135,345.00	90,230.00	45,115.00	150.0%
Total Income	<u>135,345.00</u>	<u>90,230.00</u>	<u>45,115.00</u>	<u>150.0%</u>
Gross Profit	<u>135,345.00</u>	<u>90,230.00</u>	<u>45,115.00</u>	<u>150.0%</u>
Expense				
53103 · Interest Expense - Long Term	51,300.93	34,563.00	16,737.93	148.43%
Total Expense	<u>51,300.93</u>	<u>34,563.00</u>	<u>16,737.93</u>	<u>148.43%</u>
Net Ordinary Income	<u>84,044.07</u>	<u>55,667.00</u>	<u>28,377.07</u>	<u>150.98%</u>
Net Income	<u><u>84,044.07</u></u>	<u><u>55,667.00</u></u>	<u><u>28,377.07</u></u>	<u><u>150.98%</u></u>

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Quarters Ended March 31, 2021

10:22 AM
06/08/2021
Accrual Basis

TCRP	Jul '20 - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	17.29	24.00	-6.71	72.04%
Total Income	17.29	24.00	-6.71	72.04%
Gross Profit	17.29	24.00	-6.71	72.04%
Net Ordinary Income	17.29	24.00	-6.71	72.04%
Net Income	17.29	24.00	-6.71	72.04%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
A/R Aging Summary
As of March 31, 2021

10:24 AM
06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
2 Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
2 Geysler Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
3 Ron Meaux	0.00	324.00	0.00	0.00	0.00	324.00
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
4 Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
4 Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
5 Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
5 Frank Howard Foundation	0.00	0.00	0.00	0.00	648.00	648.00
6 Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9 Chevron	0.00	0.00	0.00	0.00	3,913.52	3,913.52
9 Mendocino Redwood Co 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
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
Comcast PI 7	0.00	0.00	0.00	0.00	4,503.99	4,503.99
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
Daniel Steel monthly	250.00	0.00	0.00	0.00	0.00	250.00
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45
Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	15.45	15.45
H & W Vineyards PI 12	0.00	0.00	0.00	0.00	579.64	579.64
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Hotel Hopland PI 2	0.00	0.00	12,087.84	0.00	11,473.63	23,561.47
Humboldt Redwood PI 9 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Jeff Welch PI 11	0.00	0.00	0.00	0.00	821.41	821.41
K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
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
MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino Forest Pro. PI 2 116.17	0.00	0.00	5,627.55	0.00	0.00	5,627.55
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
North Fork PI monthly CPI Oct annually	0.00	1,639.09	0.00	0.00	0.00	1,639.09
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
Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36

North Coast Railroad Authority
 A/R Aging Summary
 As of March 31, 2021

10:24 AM
 06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Pine Ridge/Seghesio PI 3 (Crimson)	0.00	2,626.90	0.00	0.00	0.00	2,626.90
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
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
State of Ca - Trasnprrt Rev Account	630.00	0.00	0.00	0.00	0.00	630.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Vino Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
TOTAL	880.00	4,589.99	17,715.39	0.00	109,158.11	132,343.49

No Assurance is Provided.
 No Disclosures are Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	27.82	-855.50	0.00	0.00	872.07	44.39
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	2,169.81	0.00	0.00	-4,750.75	-2,580.94
American Rail Engineers (ARC)	2,640.00	5,310.00	0.00	0.00	389,877.70	397,827.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	0.00	2,548.00	0.00	0.00	0.00	2,548.00
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	0.30	0.30
Charles Montange	26,793.95	0.00	0.00	0.00	0.00	26,793.95
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	110.70	0.00	0.00	0.00	622.59	733.29
City of Ukiah - Utility 655017	22,441.23	0.00	0.00	0.00	-631.80	21,809.43
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
Freidman Bros	0.00	-298.85	0.00	0.00	0.00	-298.85
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
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	550.00	0.00	0.00	0.00	0.00	550.00
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
NWP Co.	0.00	0.00	0.00	0.00	39,512.31	39,512.31
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	18.06	0.00	0.00	0.00	-1,744.74	-1,726.68
PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	-1,411.74
Pisenti & Brinker	0.00	0.00	12,052.00	0.00	4,000.27	16,052.27

North Coast Railroad Authority
 A/P Aging Summary
 As of March 31, 2021

10:25 AM
 06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Precision Roller	0.00	0.00	0.00	0.00	-73.06	-73.06
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	0.00	0.00	0.00	0.00	337.95	337.95
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	5,313.00	0.00	0.00	0.00	12.00	5,325.00
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	0.00	21.82	-414.64	-392.82
TOTAL	57,894.76	8,873.46	12,052.00	21.82	911,674.04	990,516.08

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Trial Balance
 As of April 30, 2021

3:16 PM
 06/08/2021
 Accrual Basis

Apr 30, 21

	Debit	Credit
10100 · Cash Pooled with Sonoma County	36,530.56	
10101 · Cash Pooled with County - TCRP	2,699.80	
10104 · Cash Pooled - Property Account	26,094.81	
10105 · Cash Pooled with Co - CalSTA	2,479,886.71	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	130,201.65	
12105 · Allowance for Bad Debts		84,857.11
15200 · Prepaid Expenses	20,292.94	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		19,700,505.24
19305 · Machinery and Equipment	3,696,824.00	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	47,340.43	
20100 · Trade Accounts Payable		979,531.72
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		211,940.34
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		2,104,463.66
20310 · Cal Card		2,189.00
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		176,281.15
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
23200 · Due to State		2,469,692.23
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		172,076.06
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,264,998.39
27850 · Long Term Liabilites		258,318.41
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		4,132,882.72
42360 · State Grant Revenue		6,299,608.14
44002 · Interest on Pooled Cash		37,039.49
44101 · Rents Real Estate		218,941.63
44102 · Rents - Equipment		117,150.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		4,740.00
46040 · Misc. Revenues		7,039.40
50101 · Labor-Perm Positions	131,459.76	
50102 · Holiday Pay	6,721.28	

North Coast Railroad Authority
 Trial Balance
 As of April 30, 2021

3:16 PM
 06/08/2021
 Accrual Basis

Apr 30, 21

	Debit	Credit
50103 · Sick Leave	819.28	
50104 · Vacation Pay	8,312.39	
50201 · CalPERS Retirement	23,038.15	
50205 · FICA Retirement	2,136.03	
50301 · Health Insurance	12,082.27	
50401 · Workers' Compensation Expense	220.93	
50752 · County Retirement - Local Board	6,019.30	
51021 · Telephone / Communication	7,506.18	
51041 · Insurance Other	13,539.13	
51071 · Maintenance - Bldg & Improve	5,879.26	
51072 · Weed Abate/Warren Creek Trestle	90,383.47	
51206 · Audit / Accounting Fees	21,820.61	
51207 · Fiscal Accounting Fees	19,359.74	
51211 · County Counsel - Legal Fees	62,333.94	
51212 · Outside Counsel-Legal Services	105,092.28	
51213 · Contract Service Fees	27,720.00	
51244 · Permits and Fees	703.35	
51251 · Data Processing Fees	43.08	
51421 · Rent - Facilities	10,500.00	
51801 · Property Management	5,500.00	
51919 · EFS Charges - Sonoma Co Charges	438.81	
52091 · Membership Expense	1,482.00	
52101 · Misc. Expense	130.49	
52111 · Office Expenses	5,503.37	
52114 · Postage and Delivery	323.72	
52143 · Software Expense	2,479.32	
52191 · Utilities Expense	3,228.65	
53103 · Interest Expense - Long Term	58,534.23	
53104 · Interest Expense	110,158.01	
53402 · Depreciation Expense	1,079,332.60	
47015 · Transfers in from CalSTA		299,608.14
57010 · Transfers to State Agencies	6,000,000.00	
57015 · Transfers-Out to Agency Fund	299,608.14	
TOTAL	53,596,480.73	53,596,480.73

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Net Position
April 30, 2021

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06/08/2021
Accrual Basis

	Apr 30, 21	Mar 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	36,530.56	61,362.54	-24,831.98
10101 · Cash Pooled with County - TCRP	2,699.80	2,699.80	0.00
10104 · Cash Pooled - Property Account	26,094.81	24,231.23	1,863.58
10105 · Cash Pooled with Co - CalSTA	2,479,886.71	2,469,692.23	10,194.48
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	2,545,216.80	2,557,990.72	-12,773.92
Accounts Receivable			
12100 · Account Receivables	130,201.65	132,343.49	-2,141.84
Total Accounts Receivable	130,201.65	132,343.49	-2,141.84
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
15200 · Prepaid Expenses	20,292.94	22,549.46	-2,256.52
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-62,420.17	-60,163.65	-2,256.52
Total Current Assets	2,612,998.28	2,630,170.56	-17,172.28
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-19,700,505.24	-19,592,571.98	-107,933.26
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 Fixed Assets	23,028,369.90	23,136,303.16	-107,933.26
Other Assets			
17000 · Deferred Outflow - Pension	47,340.43	47,340.43	0.00
Total Other Assets	47,340.43	47,340.43	0.00
TOTAL ASSETS	25,688,708.61	25,813,814.15	-125,105.54
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	979,531.72	990,516.08	-10,984.36
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	211,940.34	210,344.80	1,595.54
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	2,104,463.66	2,104,463.66	0.00
Total Accounts Payable	3,676,014.37	3,685,403.19	-9,388.82
Credit Cards			
20310 · Cal Card	2,189.00	1,688.72	500.28
Total Credit Cards	2,189.00	1,688.72	500.28
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	176,281.15	175,557.82	723.33

North Coast Railroad Authority
Statement of Net Position
April 30, 2021

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Accrual Basis

	Apr 30, 21	Mar 31, 21	\$ Change
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	439,292.52	439,292.52	0.00
23200 · Due to State (Due to other governments)	2,469,692.23	2,469,692.23	0.00
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	172,076.06	187,584.54	-15,508.48
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	3,917,357.80	3,932,142.95	-14,785.15
Total Current Liabilities	7,595,561.17	7,619,234.86	-23,673.69
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
27255 · RRIF Note Payable	2,264,998.39	2,264,998.39	0.00
27850 · Long Term Liabilites	258,318.41	258,318.41	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	4,390,499.80	4,390,499.80	0.00
Total Liabilities	11,986,060.97	12,009,734.66	-23,673.69
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,132,882.72	4,132,882.72	0.00
Net Income	-1,002,937.97	-901,506.12	-101,431.85
Total Net Position	13,702,647.64	13,804,079.49	-101,431.85
TOTAL LIABILITIES & NET POSITION	25,688,708.61	25,813,814.15	-125,105.54

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 Ten Months Ended April 30, 2021

3:20 PM
06/08/2021
Accrual Basis

	Apr 21	Jul '20 - Apr 21
Ordinary Income/Expense		
Income		
42360 · State Grant Revenue	0.00	6,299,608.14
44002 · Interest on Pooled Cash	10,285.64	37,039.49
44101 · Rents Real Estate	20,402.58	218,941.63
44102 · Rents - Equipment	11,715.00	117,150.00
44109 · Rent - Operator	0.00	135,345.00
45301 · Application Fees	0.00	4,740.00
46040 · Misc. Revenues	0.00	7,039.40
Total Income	<u>42,403.22</u>	<u>6,819,863.66</u>
Expense		
50101 · Labor-Perm Positions	12,106.80	131,459.76
50102 · Holiday Pay	671.70	6,721.28
50103 · Sick Leave	0.00	819.28
50104 · Vacation Pay	655.42	8,312.39
50201 · CalPERS Retirement	2,088.48	23,038.15
50205 · FICA Retirement	194.78	2,136.03
50301 · Health Insurance	1,017.15	12,082.27
50401 · Workers' Compensation Expense	0.00	220.93
50752 · County Retirement - Local Board	1,203.86	6,019.30
51021 · Telephone / Communication	1,774.01	7,506.18
51041 · Insurance Other	2,256.52	13,539.13
51071 · Maintenance - Bldg & Improve	0.00	5,879.26
51072 · Weed Abate/Warren Creek Trestle	0.00	90,383.47
51206 · Audit / Accounting Fees	356.61	21,820.61
51207 · Fiscal Accounting Fees	0.00	19,359.74
51211 · County Counsel - Legal Fees	4,002.00	62,333.94
51212 · Outside Counsel-Legal Services	0.00	105,092.28
51213 · Contract Service Fees	3,690.00	27,720.00
51244 · Permits and Fees	0.00	703.35
51251 · Data Processing Fees	0.00	43.08
51421 · Rent - Facilities	1,050.00	10,500.00
51801 · Property Management	550.00	5,500.00
51919 · EFS Charges - Sonoma Co Charges	0.00	438.81
52091 · Membership Expense	0.00	1,482.00
52101 · Misc. Expense	0.00	130.49
52111 · Office Expenses	1,385.09	5,503.37
52114 · Postage and Delivery	73.81	323.72
52143 · Software Expense	234.93	2,479.32
52191 · Utilities Expense	271.78	3,228.65
53103 · Interest Expense - Long Term	723.33	58,534.23
53104 · Interest Expense	1,595.54	110,158.01
53402 · Depreciation Expense	107,933.26	1,079,332.60
Total Expense	<u>143,835.07</u>	<u>1,822,801.63</u>
Net Ordinary Income	-101,431.85	4,997,062.03

North Coast Railroad Authority
 Statement of Revenues and Expenses and Changes in Net Position
 For the One Month and Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

	Apr 21	Jul '20 - Apr 21
Other Income/Expense		
Other Income		
47015 · Transfers in from CalSTA	0.00	299,608.14
Total Other Income	0.00	299,608.14
Other Expense		
57010 · Transfers to State Agencies	0.00	6,000,000.00
57015 · Transfers-Out to Agency Fund	0.00	299,608.14
Total Other Expense	0.00	6,299,608.14
Net Other Income	0.00	-6,000,000.00
Net Income	-101,431.85	-1,002,937.97

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Ten Months Ended April 30, 2021

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06/08/2021
Accrual Basis

AGENCY	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	0.00	300,000.00	-300,000.00	0.0%
44002 · Interest on Pooled Cash	160.92	0.00	160.92	100.0%
44101 · Rents Real Estate	146,153.54	220,535.00	-74,381.46	66.27%
44102 · Rents - Equipment	117,150.00	140,580.00	-23,430.00	83.33%
45301 · Application Fees	4,740.00	0.00	4,740.00	100.0%
46040 · Misc. Revenues	7,039.40	0.00	7,039.40	100.0%
Total Income	275,243.86	661,115.00	-385,871.14	41.63%
Expense				
50101 · Labor-Perm Positions	131,459.76	158,342.00	-26,882.24	83.02%
50102 · Holiday Pay	6,721.28	7,646.00	-924.72	87.91%
50103 · Sick Leave	819.28	32,448.00	-31,628.72	2.53%
50104 · Vacation Pay	8,312.39	29,518.00	-21,205.61	28.16%
50201 · CalPERS Retirement	23,038.15	25,550.00	-2,511.85	90.17%
50205 · FICA Retirement	2,136.03	2,498.00	-361.97	85.51%
50301 · Health Insurance	12,082.27	20,909.00	-8,826.73	57.79%
50401 · Workers' Compensation Expense	220.93	925.00	-704.07	23.88%
50752 · County Retirement - Local Board	6,019.30	12,557.00	-6,537.70	47.94%
51021 · Telephone / Communication	7,506.18	5,695.00	1,811.18	131.8%
51041 · Insurance Other	13,539.13	23,000.00	-9,460.87	58.87%
51071 · Maintenance - Bldg & Improve	5,879.26	12,000.00	-6,120.74	48.99%
51072 · Weed Abate/Warren Creek Trestle	90,383.47	85,000.00	5,383.47	106.33%
51206 · Audit / Accounting Fees	21,820.61	35,000.00	-13,179.39	62.35%
51207 · Fiscal Accounting Fees	19,359.74	13,500.00	5,859.74	143.41%
51211 · County Counsel - Legal Fees	62,333.94	58,000.00	4,333.94	107.47%
51212 · Outside Counsel-Legal Services	105,092.28	74,000.00	31,092.28	142.02%
51213 · Contract Service Fees	27,720.00	25,200.00	2,520.00	110.0%
51244 · Permits and Fees	703.35	205.00	498.35	343.1%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	43.08	250.00	-206.92	17.23%
51421 · Rent - Facilities	10,500.00	12,600.00	-2,100.00	83.33%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	0.00	1,000.00	-1,000.00	0.0%
51801 · Property Management	5,500.00	6,600.00	-1,100.00	83.33%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	438.81	500.00	-61.19	87.76%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52031 · Business Meals	0.00	1,250.00	-1,250.00	0.0%
52091 · Membership Expense	1,482.00	1,400.00	82.00	105.86%
52101 · Misc. Expense	130.49	0.00	130.49	100.0%
52111 · Office Expenses	5,503.37	3,350.00	2,153.37	164.28%
52114 · Postage and Delivery	323.72	950.00	-626.28	34.08%
52143 · Software Expense	2,479.32	3,200.00	-720.68	77.48%

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

AGENCY	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
52191 · Utilities Expense	3,228.65	5,520.00	-2,291.35	58.49%
53103 · Interest Expense - Long Term	7,233.30	132,676.00	-125,442.70	5.45%
53104 · Interest Expense	110,158.01	24,000.00	86,158.01	458.99%
53402 · Depreciation Expense	1,079,332.60	1,295,199.17	-215,866.57	83.33%
Total Expense	<u>1,771,500.70</u>	<u>2,112,279.17</u>	<u>-340,778.47</u>	<u>83.87%</u>
Net Ordinary Income	-1,496,256.84	-1,451,164.17	-45,092.67	103.11%
Other Income/Expense				
Other Income				
47015 · Transfers in from CalSTA	299,608.14	0.00	299,608.14	100.0%
Total Other Income	<u>299,608.14</u>	<u>0.00</u>	<u>299,608.14</u>	<u>100.0%</u>
Net Other Income	299,608.14	0.00	299,608.14	100.0%
Net Income	<u><u>-1,196,648.70</u></u>	<u><u>-1,451,164.17</u></u>	<u><u>254,515.47</u></u>	<u><u>82.46%</u></u>

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

CalSTA	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	6,299,608.14	0.00	6,299,608.14	100.0%
44002 · Interest on Pooled Cash	36,861.28	0.00	36,861.28	100.0%
Total Income	<u>6,336,469.42</u>	<u>0.00</u>	<u>6,336,469.42</u>	<u>100.0%</u>
Gross Profit	<u>6,336,469.42</u>	<u>0.00</u>	<u>6,336,469.42</u>	<u>100.0%</u>
Net Ordinary Income	<u>6,336,469.42</u>	<u>0.00</u>	<u>6,336,469.42</u>	<u>100.0%</u>
Other Income/Expense				
Other Expense				
57010 · Transfers to State Agencies	6,000,000.00	0.00	6,000,000.00	100.0%
57015 · Transfers-Out to Agency Fund	299,608.14	0.00	299,608.14	100.0%
Total Other Expense	<u>6,299,608.14</u>	<u>0.00</u>	<u>6,299,608.14</u>	<u>2.00</u>
Net Other Income	<u>-6,299,608.14</u>	<u>0.00</u>	<u>-6,299,608.14</u>	<u>-2.00</u>
Net Income	<u><u>36,861.28</u></u>	<u><u>0.00</u></u>	<u><u>36,861.28</u></u>	<u><u>100.0%</u></u>

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

PROPERTY	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	72,788.09	29,708.00	43,080.09	245.01%
Total Income	72,788.09	29,708.00	43,080.09	245.01%
Gross Profit	72,788.09	29,708.00	43,080.09	245.01%
Expense				
51801 · Property Management	0.00	29,708.00	-29,708.00	0.0%
Total Expense	0.00	29,708.00	-29,708.00	0.0%
Net Ordinary Income	72,788.09	0.00	72,788.09	100.0%
Net Income	72,788.09	0.00	72,788.09	100.0%

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

RRIF	Jul '20 - Apr 21	Budget	Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	135,345.00	90,230.00	45,115.00	150.0%
Total Income	135,345.00	90,230.00	45,115.00	150.0%
Gross Profit	135,345.00	90,230.00	45,115.00	150.0%
Expense				
53103 · Interest Expense - Long Term	51,300.93	34,563.00	16,737.93	148.43%
Total Expense	51,300.93	34,563.00	16,737.93	148.43%
Net Ordinary Income	84,044.07	55,667.00	28,377.07	150.98%
Net Income	84,044.07	55,667.00	28,377.07	150.98%

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Ten Months Ended April 30, 2021

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 06/08/2021
 Accrual Basis

TCRP	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	17.29	24.00	-6.71	72.04%
Total Income	17.29	24.00	-6.71	72.04%
Gross Profit	17.29	24.00	-6.71	72.04%
Net Ordinary Income	17.29	24.00	-6.71	72.04%
Net Income	17.29	24.00	-6.71	72.04%

No Assurance is Provided.
 No Disclosures are Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
2 Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
2 Geyser Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
4 Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
4 Shadowbrook Farms	0.00	387.20	0.00	0.00	0.00	387.20
4 Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
4 Willits Unified School District	0.00	2,617.81	0.00	0.00	0.00	2,617.81
5 Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
5 Frank Howard Foundation	0.00	0.00	0.00	0.00	648.00	648.00
6 Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9 Chevron	0.00	0.00	0.00	0.00	3,913.52	3,913.52
9 Mendocino Redwood Co 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
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
Comcast PI 7	0.00	0.00	0.00	0.00	4,503.99	4,503.99
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
Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45
Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	15.45	15.45
H & W Vineyards PI 12	0.00	0.00	0.00	0.00	579.64	579.64
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Hotel Hopland PI 2	0.00	0.00	0.00	12,087.84	11,473.63	23,561.47
Humboldt Redwood PI 9 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Jeff Welch PI 11	0.00	0.00	0.00	0.00	514.55	514.55
K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
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
MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino Forest Pro. PI 2 116.17	0.00	0.00	0.00	5,627.55	0.00	5,627.55
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
Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36
Ron Sheets	0.00	0.00	0.00	0.00	1,153.72	1,153.72

North Coast Railroad Authority
 A/R Aging Summary
 As of April 30, 2021

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 06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
State of Ca - Trasnprrt Rev Account	0.00	630.00	0.00	0.00	0.00	630.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Vino Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
TOTAL	0.00	3,635.01	0.00	17,715.39	108,851.25	130,201.65

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
A/P Aging Summary
As of April 30, 2021

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06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	0.21	27.82	0.00	0.00	872.07	900.10
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	2,169.81	0.00	-4,750.75	-2,580.94
American Rail Engineers (ARC)	6,330.00	0.00	5,310.00	0.00	389,877.70	401,517.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
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	0.30	0.30
Charles Montange	26,793.95	0.00	0.00	0.00	0.00	26,793.95
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	110.70	0.00	0.00	0.00	622.59	733.29
City of Ukiah - Utility 655017	58.47	22,406.47	0.00	0.00	-631.80	21,833.14
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
Heather Lindsteadt	0.00	0.00	0.00	0.00	0.00	0.00
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
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	550.00	0.00	0.00	0.00	0.00	550.00
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	48.82	0.00	0.00	0.00	66.15	114.97
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
NWP Co.	0.00	0.00	0.00	0.00	39,512.31	39,512.31
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	27.61	0.00	0.00	0.00	-1,744.74	-1,717.13
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 April 30, 2021

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 06/08/2021

	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	0.00	0.00	0.00	0.00	337.95	337.95
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	4,002.00	0.00	0.00	0.00	12.00	4,014.00
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	0.00	0.00	-392.82	-392.82
TOTAL	37,921.76	22,434.29	7,479.81	0.00	911,695.86	979,531.72

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
 Trial Balance
 As of May 31, 2021

1:23 PM
 06/08/2021
 Accrual Basis

May 31, 21

	Debit	Credit
10100 · Cash Pooled with Sonoma County	17,842.40	
10101 · Cash Pooled with County - TCRP	2,699.80	
10104 · Cash Pooled - Property Account	26,676.53	
10105 · Cash Pooled with Co - CalSTA	2,470,826.21	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	134,884.01	
12105 · Allowance for Bad Debts		84,857.11
15200 · Prepaid Expenses	18,036.42	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		19,808,438.50
19305 · Machinery and Equipment	3,696,824.00	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	47,340.43	
20100 · Trade Accounts Payable		980,759.67
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		213,589.06
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		2,104,463.66
20310 · Cal Card		1,707.20
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		177,004.48
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
23200 · Due to State		2,460,631.73
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		158,172.86
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,264,998.39
27850 · Long Term Liabilites		258,318.41
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		4,132,882.72
42360 · State Grant Revenue		6,308,668.64
44002 · Interest on Pooled Cash		37,039.49
44101 · Rents Real Estate		238,946.28
44102 · Rents - Equipment		128,865.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		6,510.00
46040 · Misc. Revenues		7,039.40
50101 · Labor-Perm Positions	144,246.88	
50102 · Holiday Pay	6,721.28	

North Coast Railroad Authority
 Trial Balance
 As of May 31, 2021

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 06/08/2021
 Accrual Basis

	May 31, 21	
	Debit	Credit
50103 · Sick Leave	1,466.08	
50104 · Vacation Pay	8,312.39	
50201 · CalPERS Retirement	25,126.63	
50205 · FICA Retirement	2,330.82	
50301 · Health Insurance	13,099.42	
50401 · Workers' Compensation Expense	1,072.17	
50752 · County Retirement - Local Board	7,223.16	
51021 · Telephone / Communication	8,556.94	
51041 · Insurance Other	15,795.65	
51071 · Maintenance - Bldg & Improve	5,879.26	
51072 · Weed Abate/Warren Creek Trestle	95,383.47	
51206 · Audit / Accounting Fees	21,820.61	
51207 · Fiscal Accounting Fees	26,009.12	
51211 · County Counsel - Legal Fees	68,819.94	
51212 · Outside Counsel-Legal Services	105,092.28	
51213 · Contract Service Fees	30,000.00	
51244 · Permits and Fees	703.35	
51251 · Data Processing Fees	43.08	
51421 · Rent - Facilities	11,550.00	
51801 · Property Management	6,050.00	
51919 · EFS Charges - Sonoma Co Charges	438.81	
52091 · Membership Expense	1,482.00	
52101 · Misc. Expense	130.49	
52111 · Office Expenses	6,045.55	
52114 · Postage and Delivery	348.71	
52143 · Software Expense	2,644.26	
52191 · Utilities Expense	3,458.14	
53103 · Interest Expense - Long Term	59,257.56	
53104 · Interest Expense	111,806.73	
53402 · Depreciation Expense	1,187,265.86	
47015 · Transfers in from CalSTA		308,668.64
57010 · Transfers to State Agencies	6,000,000.00	
57015 · Transfers-Out to Agency Fund	308,668.64	
TOTAL	53,736,179.14	53,736,179.14

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Net Position
May 31, 2021

1:24 PM
06/08/2021
Accrual Basis

	May 31, 21	Apr 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	17,842.40	36,530.56	-18,688.16
10101 · Cash Pooled with County - TCRP	2,699.80	2,699.80	0.00
10104 · Cash Pooled - Property Account	26,676.53	26,094.81	581.72
10105 · Cash Pooled with Co - CalSTA	2,470,826.21	2,479,886.71	-9,060.50
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	2,518,049.86	2,545,216.80	-27,166.94
Accounts Receivable			
12100 · Account Receivables	134,884.01	130,201.65	4,682.36
Total Accounts Receivable	134,884.01	130,201.65	4,682.36
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
15200 · Prepaid Expenses	18,036.42	20,292.94	-2,256.52
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-64,676.69	-62,420.17	-2,256.52
Total Current Assets	2,588,257.18	2,612,998.28	-24,741.10
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-19,808,438.50	-19,700,505.24	-107,933.26
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 Fixed Assets	22,920,436.64	23,028,369.90	-107,933.26
Other Assets			
17000 · Deferred Outflow - Pension	47,340.43	47,340.43	0.00
Total Other Assets	47,340.43	47,340.43	0.00
TOTAL ASSETS	25,556,034.25	25,688,708.61	-132,674.36
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	980,759.67	979,531.72	1,227.95
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	213,589.06	211,940.34	1,648.72
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	2,104,463.66	2,104,463.66	0.00
Total Accounts Payable	3,678,891.04	3,676,014.37	2,876.67
Credit Cards			
20310 · Cal Card	1,707.20	2,189.00	-481.80
Total Credit Cards	1,707.20	2,189.00	-481.80
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	177,004.48	176,281.15	723.33

North Coast Railroad Authority
Statement of Net Position
May 31, 2021

1:24 PM
06/08/2021
Accrual Basis

	May 31, 21	Apr 30, 21	\$ Change
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	439,292.52	439,292.52	0.00
23200 · Due to State (Due to other governments)	2,460,631.73	2,469,692.23	-9,060.50
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	158,172.86	172,076.06	-13,903.20
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	3,895,117.43	3,917,357.80	-22,240.37
Total Current Liabilities	7,575,715.67	7,595,561.17	-19,845.50
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
27255 · RRIF Note Payable	2,264,998.39	2,264,998.39	0.00
27850 · Long Term Liabilites	258,318.41	258,318.41	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	4,390,499.80	4,390,499.80	0.00
Total Liabilities	11,966,215.47	11,986,060.97	-19,845.50
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,132,882.72	4,132,882.72	0.00
Net Income	-1,115,766.83	-1,002,937.97	-112,828.86
Total Net Position	13,589,818.78	13,702,647.64	-112,828.86
TOTAL LIABILITIES & NET POSITION	25,556,034.25	25,688,708.61	-132,674.36

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, 2021

1:25 PM
06/08/2021
Accrual Basis

	May 21	Jul '20 - May 21
Ordinary Income/Expense		
Income		
42360 · State Grant Revenue	9,060.50	6,308,668.64
44002 · Interest on Pooled Cash	0.00	37,039.49
44101 · Rents Real Estate	20,004.65	238,946.28
44102 · Rents - Equipment	11,715.00	128,865.00
44109 · Rent - Operator	0.00	135,345.00
45301 · Application Fees	1,770.00	6,510.00
46040 · Misc. Revenues	0.00	7,039.40
Total Income	42,550.15	6,862,413.81
Expense		
50101 · Labor-Perm Positions	12,787.12	144,246.88
50102 · Holiday Pay	0.00	6,721.28
50103 · Sick Leave	646.80	1,466.08
50104 · Vacation Pay	0.00	8,312.39
50201 · CalPERS Retirement	2,088.48	25,126.63
50205 · FICA Retirement	194.79	2,330.82
50301 · Health Insurance	1,017.15	13,099.42
50401 · Workers' Compensation Expense	851.24	1,072.17
50752 · County Retirement - Local Board	1,203.86	7,223.16
51021 · Telephone / Communication	1,050.76	8,556.94
51041 · Insurance Other	2,256.52	15,795.65
51071 · Maintenance - Bldg & Improve	0.00	5,879.26
51072 · Weed Abate/Warren Creek Trestle	5,000.00	95,383.47
51206 · Audit / Accounting Fees	0.00	21,820.61
51207 · Fiscal Accounting Fees	6,649.38	26,009.12
51211 · County Counsel - Legal Fees	6,486.00	68,819.94
51212 · Outside Counsel-Legal Services	0.00	105,092.28
51213 · Contract Service Fees	2,280.00	30,000.00
51244 · Permits and Fees	0.00	703.35
51251 · Data Processing Fees	0.00	43.08
51421 · Rent - Facilities	1,050.00	11,550.00
51801 · Property Management	550.00	6,050.00
51919 · EFS Charges - Sonoma Co Charges	0.00	438.81
52091 · Membership Expense	0.00	1,482.00
52101 · Misc. Expense	0.00	130.49
52111 · Office Expenses	542.18	6,045.55
52114 · Postage and Delivery	24.99	348.71
52143 · Software Expense	164.94	2,644.26
52191 · Utilities Expense	229.49	3,458.14
53103 · Interest Expense - Long Term	723.33	59,257.56
53104 · Interest Expense	1,648.72	111,806.73
53402 · Depreciation Expense	107,933.26	1,187,265.86
Total Expense	155,379.01	1,978,180.64
Net Ordinary Income	-112,828.86	4,884,233.17

North Coast Railroad Authority
Statement of Revenues and Expenses and Changes in Net Position
For the One Month and Eleven Months Ended May 31, 2021

1:25 PM
06/08/2021
Accrual Basis

	May 21	Jul '20 - May 21
Other Income/Expense		
Other Income		
47015 · Transfers in from CalSTA	9,060.50	308,668.64
Total Other Income	9,060.50	308,668.64
Other Expense		
57010 · Transfers to State Agencies	0.00	6,000,000.00
57015 · Transfers-Out to Agency Fund	9,060.50	308,668.64
Total Other Expense	9,060.50	6,308,668.64
Net Other Income	0.00	-6,000,000.00
Net Income	-112,828.86	-1,115,766.83

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, 2021

1:43 PM
06/08/2021
Accrual Basis

AGENCY BUDGET	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	0.00	300,000.00	-300,000.00	0.0%
44002 · Interest on Pooled Cash	160.92	0.00	160.92	100.0%
44101 · Rents Real Estate	159,742.36	220,535.00	-60,792.64	72.43%
44102 · Rents - Equipment	128,865.00	140,580.00	-11,715.00	91.67%
45301 · Application Fees	6,510.00	0.00	6,510.00	100.0%
46040 · Misc. Revenues	7,039.40	0.00	7,039.40	100.0%
Total Income	302,317.68	661,115.00	-358,797.32	45.73%
Expense				
50101 · Labor-Perm Positions	144,246.88	158,342.00	-14,095.12	91.1%
50102 · Holiday Pay	6,721.28	7,646.00	-924.72	87.91%
50103 · Sick Leave	1,466.08	32,448.00	-30,981.92	4.52%
50104 · Vacation Pay	8,312.39	29,518.00	-21,205.61	28.16%
50201 · CalPERS Retirement	25,126.63	25,550.00	-423.37	98.34%
50205 · FICA Retirement	2,330.82	2,498.00	-167.18	93.31%
50301 · Health Insurance	13,099.42	20,909.00	-7,809.58	62.65%
50401 · Workers' Compensation Expense	1,072.17	925.00	147.17	115.91%
50752 · County Retirement - Local Board	7,223.16	12,557.00	-5,333.84	57.52%
51021 · Telephone / Communication	8,556.94	5,695.00	2,861.94	150.25%
51041 · Insurance Other	15,795.65	23,000.00	-7,204.35	68.68%
51071 · Maintenance - Bldg & Improve	5,879.26	12,000.00	-6,120.74	48.99%
51072 · Weed Abate/Warren Creek Trestle	95,383.47	85,000.00	10,383.47	112.22%
51206 · Audit / Accounting Fees	21,820.61	35,000.00	-13,179.39	62.35%
51207 · Fiscal Accounting Fees	26,009.12	13,500.00	12,509.12	192.66%
51211 · County Counsel - Legal Fees	68,819.94	58,000.00	10,819.94	118.66%
51212 · Outside Counsel-Legal Services	105,092.28	74,000.00	31,092.28	142.02%
51213 · Contract Service Fees	30,000.00	25,200.00	4,800.00	119.05%
51244 · Permits and Fees	703.35	205.00	498.35	343.1%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	43.08	250.00	-206.92	17.23%
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	0.00	1,000.00	-1,000.00	0.0%
51801 · Property Management	6,050.00	6,600.00	-550.00	91.67%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	438.81	500.00	-61.19	87.76%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52031 · Business Meals	0.00	1,250.00	-1,250.00	0.0%
52091 · Membership Expense	1,482.00	1,400.00	82.00	105.86%
52101 · Misc. Expense	130.49	0.00	130.49	100.0%
52111 · Office Expenses	6,045.55	3,350.00	2,695.55	180.46%
52114 · Postage and Delivery	348.71	950.00	-601.29	36.71%
52143 · Software Expense	2,644.26	3,200.00	-555.74	82.63%

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Eleven Months Ended May 31, 2021

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Accrual Basis

AGENCY BUDGET	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
52191 · Utilities Expense	3,458.14	5,520.00	-2,061.86	62.65%
53103 · Interest Expense - Long Term	7,956.63	132,676.00	-124,719.37	6.0%
53104 · Interest Expense	111,806.73	24,000.00	87,806.73	465.86%
53402 · Depreciation Expense	1,187,265.86	1,295,199.17	-107,933.31	91.67%
Total Expense	<u>1,926,879.71</u>	<u>2,112,279.17</u>	<u>-185,399.46</u>	<u>91.22%</u>
Net Ordinary Income	-1,624,562.03	-1,451,164.17	-173,397.86	111.95%
Other Income/Expense				
Other Income				
47015 · Transfers in from CalSTA	308,668.64			
Total Other Income	<u>308,668.64</u>	<u>0.00</u>	<u>308,668.64</u>	<u>100.0%</u>
Net Other Income	308,668.64	0.00	308,668.64	100.0%
Net Income	<u><u>-1,315,893.39</u></u>	<u><u>-1,451,164.17</u></u>	<u><u>135,270.78</u></u>	<u><u>90.68%</u></u>

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North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Eleven Months Ended May 31, 2021

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Accrual Basis

CalSTA	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	6,308,668.64	0.00	6,308,668.64	100.0%
44002 · Interest on Pooled Cash	36,861.28	0.00	36,861.28	100.0%
Total Income	6,345,529.92	0.00	6,345,529.92	100.0%
Gross Profit	6,345,529.92	0.00	6,345,529.92	100.0%
Net Ordinary Income	6,345,529.92	0.00	6,345,529.92	100.0%
Other Income/Expense				
Other Expense				
57010 · Transfers to State Agencies	6,000,000.00	0.00	6,000,000.00	100.0%
57015 · Transfers-Out to Agency Fund	308,668.64	0.00	308,668.64	100.0%
Total Other Expense	6,308,668.64	0.00	6,308,668.64	2.00
Net Other Income	-6,308,668.64	0.00	-6,308,668.64	-2.00
Net Income	36,861.28	0.00	36,861.28	100.0%

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North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Eleven Months Ended May 31, 2021

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Accrual Basis

PROPERTY	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	79,203.92	29,708.00	49,495.92	266.61%
Total Income	79,203.92	29,708.00	49,495.92	266.61%
Gross Profit	79,203.92	29,708.00	49,495.92	266.61%
Expense				
51801 · Property Management	0.00	29,708.00	-29,708.00	0.0%
Total Expense	0.00	29,708.00	-29,708.00	0.0%
Net Ordinary Income	79,203.92	0.00	79,203.92	100.0%
Net Income	79,203.92	0.00	79,203.92	100.0%

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North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Eleven Months Ended May 31, 2021

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 Accrual Basis

RRIF	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	135,345.00	90,230.00	45,115.00	150.0%
Total Income	135,345.00	90,230.00	45,115.00	150.0%
Gross Profit	135,345.00	90,230.00	45,115.00	150.0%
Expense				
53103 · Interest Expense - Long Term	51,300.93	34,563.00	16,737.93	148.43%
Total Expense	51,300.93	34,563.00	16,737.93	148.43%
Net Ordinary Income	84,044.07	55,667.00	28,377.07	150.98%
Net Income	84,044.07	55,667.00	28,377.07	150.98%

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North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Eleven Months Ended May 31, 2021

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 Accrual Basis

TCRP	Jul '20 - May 21	Budget	Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 - Interest on Pooled Cash	17.29	24.00	-6.71	72.04%
Total Income	17.29	24.00	-6.71	72.04%
Gross Profit	17.29	24.00	-6.71	72.04%
Net Ordinary Income	17.29	24.00	-6.71	72.04%
Net Income	17.29	24.00	-6.71	72.04%

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 No Disclosures are Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
2 Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
2 Geysler Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
4 Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
4 Shadowbrook Farms	0.00	0.00	387.20	0.00	0.00	387.20
4 Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
4 Willits Unified School District	0.00	0.00	2,617.81	0.00	0.00	2,617.81
5 Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
5 Constellation Brands MP 73.70	0.00	1,639.20	0.00	0.00	0.00	1,639.20
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	1,413.88	0.00	0.00	0.00	1,413.88
6 Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9 Chevron	0.00	0.00	0.00	0.00	3,913.52	3,913.52
9 Mendocino Redwood Co 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
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
Comcast PI 7	0.00	0.00	0.00	0.00	4,503.99	4,503.99
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
Dan Crofoot PI 5	0.00	1,159.28	0.00	0.00	0.00	1,159.28
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45
Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	15.45	15.45
H & W Vineyards PI 12	0.00	0.00	0.00	0.00	579.64	579.64
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Hotel Hopland PI 2	0.00	0.00	0.00	0.00	23,561.47	23,561.47
Humboldt Redwood PI 9 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
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
MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino Forest Pro. PI 2 116.17	0.00	0.00	0.00	0.00	5,627.55	5,627.55
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

North Coast Railroad Authority
 A/R Aging Summary
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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	265.23
Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36
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
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
State of Ca - Trasprt Rev Account	180.00	590.00	630.00	0.00	0.00	1,400.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Vino Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
TOTAL	180.00	4,802.36	3,635.01	0.00	126,266.64	134,884.01

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 No Disclosures are Provided.

North Coast Railroad Authority
A/P Aging Summary
As of May 31, 2021

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06/08/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	0.00	0.21	27.82	0.00	872.07	900.10
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	2,169.81	-4,750.75	-2,580.94
American Rail Engineers (ARC)	2,280.00	1,590.00	0.00	630.00	389,877.70	394,377.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
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	0.30	0.30
Charles Montange	0.00	0.00	26,793.95	0.00	0.00	26,793.95
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	110.70	0.00	0.00	0.00	622.59	733.29
City of Ukiah - Utility 655017	24.27	0.00	22,406.47	0.00	-631.80	21,798.94
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
Eric Dicke Roadbuilding	5,000.00	0.00	0.00	0.00	0.00	5,000.00
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	550.00	0.00	0.00	0.00	0.00	550.00
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	48.82	0.00	0.00	66.15	114.97
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
NWP Co.	0.00	0.00	0.00	0.00	39,512.31	39,512.31
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	19.52	0.00	0.00	0.00	-1,744.74	-1,725.22
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

North Coast Railroad Authority
A/P Aging Summary
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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Precision Roller	0.00	0.00	0.00	0.00	-73.06	-73.06
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	851.24	0.00	0.00	0.00	337.95	1,189.19
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	6,486.00	0.00	0.00	0.00	12.00	6,498.00
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	0.00	0.00	-392.82	-392.82
TOTAL	15,396.73	1,639.03	49,228.24	2,799.81	911,695.86	980,759.67

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No Disclosures are Provided.