

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

12:17 PM
09/11/2021
Accrual Basis

	Jun 30, 21	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	11,853.98	
10101 · Cash Pooled with County - TCRP	2,703.31	
10104 · Cash Pooled - Property Account	27,024.31	
10105 · Cash Pooled with Co - CalSTA	2,376,008.51	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	154,847.67	
12105 · Allowance for Bad Debts		84,857.11
12120 · Interest Receivables	3,260.96	
15200 · Prepaid Expenses	16,955.71	
15300 · Deposits	2,144.00	
19101 · Land	2,066,625.93	
19205 · Buildings and Improvements	8,465,611.52	
19299 · Accumulated Depreciation		8,474,404.30
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		1,047,663.71
20300 · RRIF Payables		83,804.23
21405 · Interest Payable - American Rai		220,883.60
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,998,461.97
20310 · Cal Card		1,351.57
21100 · Salaries and Benefits Payable		34,052.94
21400 · Interest Payable		177,727.81
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		301,907.52
21660 · Advances from NWP-MOU	345,000.00	
23200 · Due to State		2,365,148.03
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		168,126.24
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,236,782.14
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		4,136,797.82
30510 · Prior Period Adjustment		510,736.55
42360 · State Grant Revenue		6,404,152.34
44002 · Interest on Pooled Cash		40,303.96
44101 · Rents Real Estate		248,033.04
44102 · Rents - Equipment		141,330.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		8,230.00
46040 · Misc. Revenues		7,039.40

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

12:17 PM
09/11/2021
Accrual Basis

	Jun 30, 21	
	Debit	Credit
50101 · Labor-Perm Positions	165,078.08	
50102 · Holiday Pay	7,392.98	
50103 · Sick Leave	1,466.08	
50104 · Vacation Pay	8,321.01	
50201 · CalPERS Retirement	28,467.52	
50205 · FICA Retirement	2,642.75	
50301 · Health Insurance	14,320.00	
50401 · Workers' Compensation Expense	1,090.20	
50752 · County Retirement - Local Board	8,427.02	
51021 · Telephone / Communication	9,612.50	
51041 · Insurance Other	18,052.19	
51071 · Maintenance - Bldg & Improve	14,183.14	
51072 · Weed Abate/Warren Creek Trestle	87,079.59	
51206 · Audit / Accounting Fees	25,952.61	
51207 · Fiscal Accounting Fees	35,326.36	
51211 · County Counsel - Legal Fees	97,013.70	
51212 · Outside Counsel-Legal Services	105,092.28	
51213 · Contract Service Fees	32,820.00	
51244 · Permits and Fees	703.35	
51251 · Data Processing Fees	43.08	
51421 · Rent - Facilities	12,600.00	
51801 · Property Management	10,425.21	
51919 · EFS Charges - Sonoma Co Charges	438.81	
51928 · Unclaimable EFS - Sonoma Co Cha		0.22
51934 · ERP System Charges - Sonoma Cou		642.61
52091 · Membership Expense	1,482.00	
52101 · Misc. Expense	130.49	
52111 · Office Expenses	6,084.81	
52114 · Postage and Delivery	373.70	
52143 · Software Expense	2,958.07	
52191 · Utilities Expense	3,680.64	
53103 · Interest Expense - Long Term	73,742.87	
53104 · Interest Expense	113,402.27	
53402 · Depreciation Expense	900,256.02	
47015 · Transfers in from CalSTA		404,152.34
57010 · Transfers to State Agencies	23,241,268.31	
57015 · Transfers-Out to Agency Fund	404,152.34	
TOTAL	42,861,806.25	42,861,806.25

No Assurance is Provided.
No Disclosures are Provided.

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

12:20 PM
09/11/2021
Accrual Basis

	Jun 30, 21	May 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	11,853.98	17,842.40	-5,988.42
10101 · Cash Pooled with County - TCRP	2,703.31	2,699.80	3.51
10104 · Cash Pooled - Property Account	27,024.31	26,676.53	347.78
10105 · Cash Pooled with Co - CalSTA	2,376,008.51	2,470,826.21	-94,817.70
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	2,417,595.03	2,518,049.86	-100,454.83
Accounts Receivable			
12100 · Account Receivables	154,847.67	135,604.01	19,243.66
Total Accounts Receivable	154,847.67	135,604.01	19,243.66
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
12120 · Interest Receivables	3,260.96	0.00	3,260.96
15200 · Prepaid Expenses	16,955.71	18,036.42	-1,080.71
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-62,496.44	-64,676.69	2,180.25
Total Current Assets	2,509,946.26	2,588,977.18	-79,030.92
Fixed Assets			
19101 · Land	2,066,625.93	2,730,139.93	-663,514.00
19205 · Buildings and Improvements	8,465,611.52	36,090,390.19	-27,624,778.67
19299 · Accumulated Depreciation	-8,474,404.30	-19,503,174.75	11,028,770.45
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	5,966,178.17	23,225,700.39	-17,259,522.22
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	8,523,464.86	25,862,018.00	-17,338,553.14
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	1,047,663.71	1,059,262.36	-11,598.65
20300 · RRIF Payables	83,804.23	83,804.23	0.00
21405 · Interest Payable - American Rai	220,883.60	219,288.06	1,595.54
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,998,461.97	2,001,598.74	-3,136.77
Total Accounts Payable	3,646,849.51	3,659,989.39	-13,139.88
Credit Cards			
20310 · Cal Card	1,351.57	1,707.20	-355.63
Total Credit Cards	1,351.57	1,707.20	-355.63
Other Current Liabilities			
21100 · Salaries and Benefits Payable	34,052.94	24,384.34	9,668.60
21400 · Interest Payable	177,727.81	177,004.48	723.33

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

12:20 PM
09/11/2021
Accrual Basis

	Jun 30, 21	May 31, 21	\$ Change
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	301,907.52	301,907.52	0.00
21660 · Advances from NWP-MOU	-345,000.00	-345,000.00	0.00
23200 · Due to State	2,365,148.03	2,460,631.73	-95,483.70
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	168,126.24	158,172.86	9,953.38
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	3,337,594.04	3,412,732.43	-75,138.39
Total Current Liabilities	6,985,795.12	7,074,429.02	-88,633.90
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	2,236,782.14	2,264,998.39	-28,216.25
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	4,362,283.55	4,390,499.80	-28,216.25
Total Liabilities	11,348,078.67	11,464,928.82	-116,850.15
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,136,797.82	4,136,797.82	0.00
30510 · Prior Period Adjustment	510,736.55	510,736.55	0.00
Net Income	-18,044,851.07	-823,148.08	-17,221,702.99
Total Net Position	-2,824,613.81	14,397,089.18	-17,221,702.99
TOTAL LIABILITIES & NET POSITION	8,523,464.86	25,862,018.00	-17,338,553.14

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 Twelve Months Ended June 30, 2021

12:22 PM
09/11/2021
Accrual Basis

	Jun 21	Jul '20 - Jun 21
Income		
42360 · State Grant Revenue	95,483.70	6,404,152.34
44002 · Interest on Pooled Cash	3,264.47	40,303.96
44101 · Rents Real Estate	9,086.76	248,033.04
44102 · Rents - Equipment	12,465.00	141,330.00
44109 · Rent - Operator	0.00	135,345.00
45301 · Application Fees	1,000.00	8,230.00
46040 · Misc. Revenues	0.00	7,039.40
Total Income	121,299.93	6,984,433.74
Expense		
50101 · Labor-Perm Positions	20,831.20	165,078.08
50102 · Holiday Pay	671.70	7,392.98
50103 · Sick Leave	0.00	1,466.08
50104 · Vacation Pay	8.62	8,321.01
50201 · CalPERS Retirement	3,340.89	28,467.52
50205 · FICA Retirement	311.93	2,642.75
50301 · Health Insurance	1,220.58	14,320.00
50401 · Workers' Compensation Expense	18.03	1,090.20
50752 · County Retirement - Local Board	1,203.86	8,427.02
51021 · Telephone / Communication	1,055.56	9,612.50
51041 · Insurance Other	2,256.54	18,052.19
51071 · Maintenance - Bldg & Improve	0.00	14,183.14
51072 · Weed Abate/Warren Creek Trestle	0.00	87,079.59
51206 · Audit / Accounting Fees	2,345.00	25,952.61
51207 · Fiscal Accounting Fees	9,317.24	35,326.36
51211 · County Counsel - Legal Fees	17,335.76	97,013.70
51212 · Outside Counsel-Legal Services	0.00	105,092.28
51213 · Contract Service Fees	2,100.00	32,820.00
51244 · Permits and Fees	0.00	703.35
51251 · Data Processing Fees	0.00	43.08
51421 · Rent - Facilities	1,050.00	12,600.00
51801 · Property Management	4,375.21	10,425.21
51919 · EFS Charges - Sonoma Co Charges	0.00	438.81
51928 · Unclaimable EFS - Sonoma Co Cha	-0.22	-0.22
51934 · ERP System Charges - Sonoma Cou	-642.61	-642.61
52091 · Membership Expense	0.00	1,482.00
52101 · Misc. Expense	0.00	130.49
52111 · Office Expenses	39.26	6,084.81
52114 · Postage and Delivery	24.99	373.70
52143 · Software Expense	313.81	2,958.07
52191 · Utilities Expense	222.50	3,680.64
53103 · Interest Expense - Long Term	14,485.31	73,742.87
53104 · Interest Expense	1,595.54	113,402.27
53402 · Depreciation Expense	18,253.91	900,256.02
59999 · Suspense	0.00	0.00
Total Expense	101,734.61	1,788,016.50

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

12:22 PM
09/11/2021
Accrual Basis

	Jun 21	Jul '20 - Jun 21
Net Ordinary Income	19,565.32	5,196,417.24
Other Income/Expense		
Other Income		
47015 · Transfers in from CalSTA	0.00	404,152.34
Total Other Income	0.00	404,152.34
Other Expense		
57010 · Transfers to State Agencies	17,241,268.31	23,241,268.31
57015 · Transfers-Out to Agency Fund	0.00	404,152.34
Total Other Expense	17,241,268.31	23,645,420.65
Net Other Income	-17,241,268.31	-23,241,268.31
Net Income	-17,221,702.99	-18,044,851.07

No Assurance is Provided.
No Disclosures are Provided.

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

1:05 PM
09/11/2021
Accrual Basis

AGENCY	Jul '20 - Jun 21	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	228.63	0.00	228.63	100.0%
44101 · Rents Real Estate	164,443.83	220,535.00	-56,091.17	74.57%
44102 · Rents - Equipment	141,330.00	140,580.00	750.00	100.53%
45301 · Application Fees	8,230.00	0.00	8,230.00	100.0%
46040 · Misc. Revenues	7,039.40	0.00	7,039.40	100.0%
Total Income	321,271.86	661,115.00	-339,843.14	48.6%
Expense				
50101 · Labor-Perm Positions	165,078.08	158,342.00	6,736.08	104.25%
50102 · Holiday Pay	7,392.98	7,646.00	-253.02	96.69%
50103 · Sick Leave	1,466.08	32,448.00	-30,981.92	4.52%
50104 · Vacation Pay	8,321.01	29,518.00	-21,196.99	28.19%
50201 · CalPERS Retirement	28,467.52	25,550.00	2,917.52	111.42%
50205 · FICA Retirement	2,642.75	2,498.00	144.75	105.8%
50301 · Health Insurance	14,320.00	20,909.00	-6,589.00	68.49%
50401 · Workers' Compensation Expense	1,090.20	925.00	165.20	117.86%
50752 · County Retirement - Local Board	8,427.02	12,557.00	-4,129.98	67.11%
51021 · Telephone / Communication	9,612.50	5,695.00	3,917.50	168.79%
51041 · Insurance Other	18,052.19	23,000.00	-4,947.81	78.49%
51071 · Maintenance - Bldg & Improve	14,183.14	12,000.00	2,183.14	118.19%
51072 · Weed Abate/Warren Creek Trestle	87,079.59	85,000.00	2,079.59	102.45%
51206 · Audit / Accounting Fees	25,952.61	35,000.00	-9,047.39	74.15%
51207 · Fiscal Accounting Fees	35,326.36	13,500.00	21,826.36	261.68%
51211 · County Counsel - Legal Fees	97,013.70	58,000.00	39,013.70	167.27%
51212 · Outside Counsel-Legal Services	105,092.28	74,000.00	31,092.28	142.02%
51213 · Contract Service Fees	32,820.00	25,200.00	7,620.00	130.24%
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	12,600.00	12,600.00	0.00	100.0%
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	10,425.21	6,600.00	3,825.21	157.96%
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	-0.22	25.00	-25.22	-0.88%
51934 · ERP System Charges - Sonoma Cou	-642.61	666.00	-1,308.61	-96.49%
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	6,084.81	3,350.00	2,734.81	181.64%
52114 · Postage and Delivery	373.70	950.00	-576.30	39.34%
52143 · Software Expense	2,958.07	3,200.00	-241.93	92.44%
52191 · Utilities Expense	3,680.64	5,520.00	-1,839.36	66.68%
53103 · Interest Expense - Long Term	5,543.19	132,676.00	-127,132.81	4.18%

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

1:05 PM
09/11/2021
Accrual Basis

AGENCY	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
53104 · Interest Expense	113,402.27	24,000.00	89,402.27	472.51%
53402 · Depreciation Expense	900,256.02	1,295,199.17	-394,943.15	69.51%
Total Expense	1,719,816.82	2,112,279.17	-392,462.35	81.42%
Net Ordinary Income	-1,398,544.96	-1,451,164.17	52,619.21	96.37%
Other Income/Expense				
Other Income				
47015 · Transfers in from CalSTA	404,152.34	0.00	404,152.34	100.0%
Total Other Income	404,152.34	0.00	404,152.34	100.0%
Other Expense				
57010 · Transfers to State Agencies	17,241,268.31	0.00	17,241,268.31	100.0%
Total Other Expense	17,241,268.31	0.00	17,241,268.31	100.0%
Net Other Income	-16,837,115.97	0.00	-16,837,115.97	100.0%
Net Income	-18,235,660.93	-1,451,164.17	-16,784,496.76	1,256.62%

No Assurance is Provided.
No Disclosures are Provided.

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

12:43 PM
09/11/2021
Accrual Basis

CalSTA	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	6,404,152.34	0.00	6,404,152.34	100.0%
44002 · Interest on Pooled Cash	40,054.53	0.00	40,054.53	100.0%
Total Income	6,444,206.87	0.00	6,444,206.87	100.0%
Gross Profit	6,444,206.87	0.00	6,444,206.87	100.0%
Expense				
53103 · Interest Expense - Long Term	16,898.75	0.00	16,898.75	100.0%
Total Expense	16,898.75	0.00	16,898.75	100.0%
Net Ordinary Income	6,427,308.12	0.00	6,427,308.12	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	404,152.34	0.00	404,152.34	100.0%
Total Other Expense	6,404,152.34	0.00	6,404,152.34	100.0%
Net Other Income	-6,404,152.34	0.00	-6,404,152.34	100.0%
Net Income	23,155.78	0.00	23,155.78	100.0%

No Assurance is Provided.
No Disclosures are Provided.

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

12:44 PM
09/11/2021
Accrual Basis

PROPERTY		Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44101 · Rents Real Estate		83,589.21	29,708.00	53,881.21	281.37%
Total Income		83,589.21	29,708.00	53,881.21	281.37%
Gross Profit		83,589.21	29,708.00	53,881.21	281.37%
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		83,589.21	0.00	83,589.21	100.0%
Net Income		83,589.21	0.00	83,589.21	100.0%

No Assurance is Provided.
No Disclosures are Provided.

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

12:45 PM
09/11/2021
Accrual Basis

RRIF Budget		Jul '20 - Jun 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 Twelve Months Ended June 30, 2021

12:47 PM
09/11/2021
Accrual Basis

TCRP		Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44002 - Interest on Pooled Cash		20.80	24.00	-3.20	86.67%
Total Income		20.80	24.00	-3.20	86.67%
Gross Profit		20.80	24.00	-3.20	86.67%
Net Ordinary Income		20.80	24.00	-3.20	86.67%
Net Income		20.80	24.00	-3.20	86.67%

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 Constellation/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
4 Willits Unified School District	0.00	0.00	0.00	2,617.81	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	0.00	1,639.20	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	0.00	1,413.88	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
6 Mendocino Railway Skunk Train	0.00	750.00	0.00	0.00	0.00	750.00
6 Willits Redwood	0.00	7,133.00	0.00	0.00	0.00	7,133.00
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	0.00	250.00	0.00	0.00	0.00	250.00
Deas Family PI 6	0.00	6,641.52	0.00	0.00	0.00	6,641.52
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

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

12:49 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
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
Sparetime Supply, Inc PI 6	0.00	3,376.53	0.00	0.00	0.00	3,376.53
State of Ca - Trasnprrt Rev Account	0.00	180.00	1,590.00	630.00	720.00	3,120.00
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	19,970.14	4,643.08	3,247.81	126,986.64	154,847.67

No Assurance is Provided.
No Disclosures are Provided.

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

12:53 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	34.41	-28.03	0.21	27.82	872.07	906.48
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	0.00	-2,580.94	-2,580.94
American Rail Engineers (ARC)	4,380.00	0.00	1,590.00	0.00	391,227.70	397,197.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	2,738.00	0.00	790.00	604.00	0.00	4,132.00
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	110.70	0.00	0.00	0.00	622.59	733.29
City of Ukiah - Utility 655017	28.69	0.00	0.00	22,406.47	-631.80	21,803.36
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Loagan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
FEC - Parallel Infrastructure	0.00	0.00	0.00	0.00	7,659.88	7,659.88
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Hopland Public Utilities Dist.	75.00	0.00	0.00	0.00	0.00	75.00
Humb Cnty Enviro Health -655121	0.00	0.00	0.00	0.00	639.61	639.61
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
Lear Asset Management	4,375.21	0.00	0.00	0.00	0.00	4,375.21
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
Mayer Brown Law Offices	0.00	0.00	0.00	0.00	75,000.00	75,000.00
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	29,650.00	29,650.00
Peterson Tractor Co	0.00	0.00	0.00	0.00	318.30	318.30
PGE - Petaluma	0.00	0.00	0.00	0.00	38.97	38.97
PGE 2595493883-0	0.00	0.00	0.00	0.00	1,708.07	1,708.07
PGE 8254281120-1	0.00	0.00	0.00	0.00	-722.63	-722.63
PGE 8292421004-8	8.11	0.00	0.00	0.00	-1,744.74	-1,736.63
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 June 30, 2021

12:53 PM
09/11/2021

	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
Sonoma County Treasurers Office/Taxes/Fee	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Sonoma County Auditors Office	1,976.00	0.00	0.00	0.00	0.00	1,976.00
Sonoma County Counsel	17,335.76	0.00	0.00	0.00	10,870.00	28,205.76
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	31,061.88	-28.03	2,380.21	23,038.29	991,211.36	1,047,663.71

No Assurance is Provided.
No Disclosures are Provided.

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

1:56 PM
09/11/2021
Accrual Basis

	Jul 31, 21	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	27,326.83	
10101 · Cash Pooled with County - TCRP	2,703.31	
10104 · Cash Pooled - Property Account	15,953.57	
10105 · Cash Pooled with Co - CalSTA	4,102,570.86	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	231,365.84	
12105 · Allowance for Bad Debts		84,857.11
15200 · Prepaid Expenses	13,523.35	
15300 · Deposits	2,144.00	
19101 · Land	2,066,625.93	
19205 · Buildings and Improvements	8,465,611.52	
19299 · Accumulated Depreciation		8,488,487.07
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		1,041,895.54
20300 · RRIF Payables		83,804.23
21405 · Interest Payable - American Rai		222,532.32
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,998,461.97
20310 · Cal Card		2,676.02
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		178,451.14
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		301,907.52
21660 · Advances from NWP-MOU	345,000.00	
23200 · Due to State		4,092,301.38
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		262,591.59
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
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	13,908,053.25	
30510 · Prior Period Adjustment		510,736.55
42360 · State Grant Revenue		2,257,042.65
44101 · Rents Real Estate		9,108.42
44102 · Rents - Equipment		11,715.00
50101 · Labor-Perm Positions	4,676.00	
50102 · Holiday Pay	671.70	
50104 · Vacation Pay	8.62	
50201 · CalPERS Retirement	826.07	
50205 · FICA Retirement	77.66	
50301 · Health Insurance	813.72	

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

1:56 PM
09/11/2021
Accrual Basis

	Jul 31, 21	
	Debit	Credit
50401 · Workers' Compensation Expense	70.98	
50752 · County Retirement - Local Board	1,462.92	
51021 · Telephone / Communication	1,018.33	
51041 · Insurance Other	2,256.53	
51071 · Maintenance - Bldg & Improve	3,018.02	
51206 · Audit / Accounting Fees	1,403.00	
51211 · County Counsel - Legal Fees	6,345.00	
51212 · Outside Counsel-Legal Services	16,896.50	
51213 · Contract Service Fees	2,100.00	
51421 · Rent - Facilities	1,050.00	
51801 · Property Management	550.00	
52114 · Postage and Delivery	30.34	
52143 · Software Expense	309.93	
52191 · Utilities Expense	225.02	
53103 · Interest Expense - Long Term	4,713.99	
53104 · Interest Expense	1,648.72	
53402 · Depreciation Expense	14,082.77	
TOTAL	33,200,824.65	33,200,824.65

No Assurance is Provided.
No Disclosures are Provided.

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

1:57 PM
09/11/2021
Accrual Basis

	Jul 31, 21	Jun 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	27,326.83	11,853.98	15,472.85
10101 · Cash Pooled with County - TCRP	2,703.31	2,703.31	0.00
10104 · Cash Pooled - Property Account	15,953.57	27,024.31	-11,070.74
10105 · Cash Pooled with Co - CalSTA	4,102,570.86	2,376,008.51	1,726,562.35
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	4,148,559.49	2,417,595.03	1,730,964.46
Accounts Receivable			
12100 · Account Receivables	231,365.84	154,847.67	76,518.17
Total Accounts Receivable	231,365.84	154,847.67	76,518.17
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
12120 · Interest Receivables	0.00	3,260.96	-3,260.96
15200 · Prepaid Expenses	13,523.35	16,955.71	-3,432.36
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-69,189.76	-62,496.44	-6,693.32
Total Current Assets	4,310,735.57	2,509,946.26	1,800,789.31
Fixed Assets			
19101 · Land	2,066,625.93	2,066,625.93	0.00
19205 · Buildings and Improvements	8,465,611.52	8,465,611.52	0.00
19299 · Accumulated Depreciation	-8,488,487.07	-8,474,404.30	-14,082.77
19305 · Machinery and Equipment	3,696,824.00	3,696,824.00	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Fixed Assets	5,952,095.40	5,966,178.17	-14,082.77
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	10,310,171.40	8,523,464.86	1,786,706.54
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	1,041,895.54	1,047,663.71	-5,768.17
20300 · RRIF Payables	83,804.23	83,804.23	0.00
21405 · Interest Payable - American Rai	222,532.32	220,883.60	1,648.72
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,998,461.97	1,998,461.97	0.00
Total Accounts Payable	3,642,730.06	3,646,849.51	-4,119.45
Credit Cards			
20310 · Cal Card	2,676.02	1,351.57	1,324.45
Total Credit Cards	2,676.02	1,351.57	1,324.45
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	34,052.94	-9,668.60
21400 · Interest Payable	178,451.14	177,727.81	723.33

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

1:57 PM
09/11/2021
Accrual Basis

	Jul 31, 21	Jun 30, 21	\$ Change
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	301,907.52	301,907.52	0.00
21660 · Advances from NWP-MOU	-345,000.00	-345,000.00	0.00
23200 · Due to State (Due to other governments)	4,092,301.38	2,365,148.03	1,727,153.35
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	262,591.59	168,126.24	94,465.35
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	5,150,267.47	3,337,594.04	1,812,673.43
Total Current Liabilities	8,795,673.55	6,985,795.12	1,809,878.43
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	0.00	2,236,782.14	-2,236,782.14
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	2,125,501.41	4,362,283.55	-2,236,782.14
Total Liabilities	10,921,174.96	11,348,078.67	-426,903.71
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	-13,908,053.25	4,136,797.82	-18,044,851.07
30510 · Prior Period Adjustment	510,736.55	510,736.55	0.00
Net Income	2,213,610.25	-18,044,851.07	20,258,461.32
Total Net Position	-611,003.56	-2,824,613.81	2,213,610.25
TOTAL LIABILITIES & NET POSITION	10,310,171.40	8,523,464.86	1,786,706.54

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 Ended July 31, 2021

2:06 PM
09/11/2021
Accrual Basis
Jul 21

Income	
42360 · State Grant Revenue	2,257,042.65
44101 · Rents Real Estate	9,108.42
44102 · Rents - Equipment	11,715.00
Total Income	<u>2,277,866.07</u>
Expense	
50101 · Labor-Perm Positions	4,676.00
50102 · Holiday Pay	671.70
50104 · Vacation Pay	8.62
50201 · CalPERS Retirement	826.07
50205 · FICA Retirement	77.66
50301 · Health Insurance	813.72
50401 · Workers' Compensation Expense	70.98
50752 · County Retirement - Local Board	1,462.92
51021 · Telephone / Communication	1,018.33
51041 · Insurance Other	2,256.53
51071 · Maintenance - Bldg & Improve	3,018.02
51206 · Audit / Accounting Fees	1,403.00
51211 · County Counsel - Legal Fees	6,345.00
51212 · Outside Counsel-Legal Services	16,896.50
51213 · Contract Service Fees	2,100.00
51421 · Rent - Facilities	1,050.00
51801 · Property Management	550.00
52114 · Postage and Delivery	30.34
52143 · Software Expense	309.93
52191 · Utilities Expense	225.02
53103 · Interest Expense - Long Term	4,713.99
53104 · Interest Expense	1,648.72
53402 · Depreciation Expense	14,082.77
Total Expense	<u>64,255.82</u>
Net Ordinary Income	<u>2,213,610.25</u>
Net Income	<u><u>2,213,610.25</u></u>

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:47 PM
09/11/2021
Accrual Basis

	Jul 21	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	0.00	60,000.00	-60,000.00	0.0%
44101 · Rents Real Estate	4,502.15	220,000.00	-215,497.85	2.05%
44102 · Rents - Equipment	11,715.00	140,580.00	-128,865.00	8.33%
Total Income	16,217.15	420,580.00	-404,362.85	3.86%
Expense				
50101 · Labor-Perm Positions	4,676.00	158,640.00	-153,964.00	2.95%
50102 · Holiday Pay	671.70	7,646.00	-6,974.30	8.79%
50103 · Sick Leave	0.00	1,552.00	-1,552.00	0.0%
50104 · Vacation Pay	8.62	6,803.00	-6,794.38	0.13%
50117 · Vacation and Sick Leave Payout	0.00	58,239.00	-58,239.00	0.0%
50201 · CalPERS Retirement	826.07	27,102.00	-26,275.93	3.05%
50205 · FICA Retirement	77.66	2,532.00	-2,454.34	3.07%
50301 · Health Insurance	813.72	26,446.00	-25,632.28	3.08%
50401 · Workers' Compensation Expense	70.98	1,100.00	-1,029.02	6.45%
50752 · County Retirement - Local Board	1,462.92	14,446.00	-12,983.08	10.13%
51021 · Telephone / Communication	1,018.33	8,185.00	-7,166.67	12.44%
51041 · Insurance Other	2,256.53	28,000.00	-25,743.47	8.06%
51071 · Maintenance - Bldg & Improve	3,018.02	12,000.00	-8,981.98	25.15%
51072 · Weed Abate/Warren Creek Trestle	0.00	15,000.00	-15,000.00	0.0%
51206 · Audit / Accounting Fees	1,403.00	59,000.00	-57,597.00	2.38%
51207 · Fiscal Accounting Fees	0.00	28,000.00	-28,000.00	0.0%
51211 · County Counsel - Legal Fees	6,345.00	108,000.00	-101,655.00	5.88%
51212 · Outside Counsel-Legal Services	16,896.50	60,000.00	-43,103.50	28.16%
51213 · Contract Service Fees	2,100.00	25,200.00	-23,100.00	8.33%
51244 · Permits and Fees	0.00	205.00	-205.00	0.0%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	0.00	250.00	-250.00	0.0%
51421 · Rent - Facilities	1,050.00	12,600.00	-11,550.00	8.33%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	0.00	500.00	-500.00	0.0%
51801 · Property Management	550.00	6,600.00	-6,050.00	8.33%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	0.00	500.00	-500.00	0.0%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52091 · Membership Expense	0.00	1,500.00	-1,500.00	0.0%
52111 · Office Expenses	0.00	3,350.00	-3,350.00	0.0%
52114 · Postage and Delivery	30.34	390.00	-359.66	7.78%
52143 · Software Expense	309.93	3,200.00	-2,890.07	9.69%
52191 · Utilities Expense	225.02	3,630.00	-3,404.98	6.2%
53103 · Interest Expense - Long Term	723.33	19,200.00	-18,476.67	3.77%
53104 · Interest Expense	1,648.72	8,680.00	-7,031.28	18.99%
53402 · Depreciation Expense	14,082.77	168,993.00	-154,910.23	8.33%
Total Expense	60,265.16	879,280.00	-819,014.84	6.85%
Net Ordinary Income	-44,048.01	-458,700.00	414,651.99	9.6%

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:47 PM
09/11/2021
Accrual Basis

	Jul 21	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
47015 · Transfers in from CalSTA	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
57010 · Transfers to State Agencies	0.00	0.00	0.00	0.0%
57015 · Transfers-Out to Agency Fund	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-44,048.01	-458,700.00	414,651.99	9.6%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:52 PM
09/11/2021
Accrual Basis

CalSTA	Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
42360 · State Grant Revenue	2,257,042.65	0.00	2,257,042.65	100.0%
Total Income	2,257,042.65	0.00	2,257,042.65	100.0%
Gross Profit	2,257,042.65	0.00	2,257,042.65	100.0%
Net Ordinary Income	2,257,042.65	0.00	2,257,042.65	100.0%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	0.00	60,000.00	-60,000.00	0.0%
Total Other Expense	0.00	60,000.00	-60,000.00	0.0%
Net Other Income	0.00	-60,000.00	60,000.00	0.0%
Net Income	2,257,042.65	-60,000.00	2,317,042.65	-3,761.74%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:50 PM
09/11/2021
Accrual Basis

PROPERTY		Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44101 · Rents Real Estate		4,606.27	17,000.00	-12,393.73	27.1%
Total Income		4,606.27	17,000.00	-12,393.73	27.1%
Gross Profit		4,606.27	17,000.00	-12,393.73	27.1%
Expense					
51801 · Property Management		0.00	32,506.00	-32,506.00	0.0%
Total Expense		0.00	32,506.00	-32,506.00	0.0%
Net Ordinary Income		4,606.27	-15,506.00	20,112.27	-29.71%
Net Income		4,606.27	-15,506.00	20,112.27	-29.71%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:53 PM
09/11/2021
Accrual Basis

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

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month Ended July 31, 2021

1:54 PM
09/11/2021
Accrual Basis

TCRP		Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44002 · Interest on Pooled Cash		0.00	19.00	-19.00	0.0%
Total Income		0.00	19.00	-19.00	0.0%
Gross Profit		0.00	19.00	-19.00	0.0%
Net Ordinary Income		0.00	19.00	-19.00	0.0%
Net Income		0.00	19.00	-19.00	0.0%

No Assurance is Provided.
No Disclosures are Provided.

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

1:59 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 Level 3 (Wiltel) CPI billed in May	0.00	88,733.31	0.00	0.00	0.00	88,733.31
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 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	0.00	0.00	2,617.81	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	0.00	0.00	1,639.20	0.00	1,639.20
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
6 Mendocino Railway Skunk Train	0.00	0.00	750.00	0.00	0.00	750.00
7 G3 Enterprises MP 69.10 (Gallo)	0.00	2,806.63	0.00	0.00	0.00	2,806.63
7 Constellation Clois de Bois 73.68	0.00	5,000.00	0.00	0.00	0.00	5,000.00
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	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
Mary Childress	0.00	0.00	0.00	0.00	0.00	0.00
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

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

1:59 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
PG&E PI 7 101.11 111.68 CTS Stations	0.00	2,652.25	0.00	0.00	0.00	2,652.25
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	0.00	0.00	0.00	180.00	720.00	900.00
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	99,192.19	750.00	1,819.20	129,604.45	231,365.84

No Assurance is Provided.
No Disclosures are Provided.

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

2:01 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	34.15	0.00	-28.03	0.21	899.89	906.22
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	0.00	-2,580.94	-2,580.94
American Rail Engineers (ARC)	2,100.00	0.00	2,280.00	0.00	390,597.70	394,977.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Arrow Fencing	3,018.02	0.00	0.00	0.00	0.00	3,018.02
Aycock & Edgmon, CPA 655003	1,403.00	2,345.00	0.00	0.00	0.00	3,748.00
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	1,462.92	-1,462.92	0.00	0.00	0.30	0.30
Charles Montange	16,896.50	0.00	0.00	0.00	0.00	16,896.50
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	110.70	0.00	0.00	622.59	843.99
City of Ukiah - Utility 655017	30.42	0.00	0.00	0.00	21,774.67	21,805.09
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Loagan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
FEC - Parallel Infrastructure	0.00	0.00	0.00	0.00	7,659.88	7,659.88
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Hopland Public Utilities Dist.	75.00	75.00	0.00	0.00	0.00	150.00
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	4,375.21	0.00	0.00	0.00	4,925.21
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
Mayer Brown Law Offices	0.00	0.00	0.00	0.00	75,000.00	75,000.00
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	29,650.00	29,650.00
Peterson Tractor Co	0.00	0.00	0.00	0.00	318.30	318.30
PGE - Petaluma	0.00	0.00	0.00	0.00	38.97	38.97
PGE 2595493883-0	0.00	0.00	0.00	0.00	1,708.07	1,708.07
PGE 8254281120-1	0.00	0.00	0.00	0.00	-722.63	-722.63
PGE 8292421004-8	8.90	8.11	0.00	0.00	-1,744.74	-1,727.73
PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	-1,411.74

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

2:01 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
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	6,345.00	0.00	0.00	0.00	12.00	6,357.00
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	32,034.61	5,451.10	2,251.97	0.21	1,002,157.65	1,041,895.54

No Assurance is Provided.
No Disclosures are Provided.

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

2:42 PM
09/11/2021
Accrual Basis

	Aug 31, 21	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	72,218.76	
10101 · Cash Pooled with County - TCRP	2,703.31	
10104 · Cash Pooled - Property Account	15,953.57	
10105 · Cash Pooled with Co - CalSTA	554,066.86	
10108 · Cash in Bank - Ukiah Depot Impr	4.92	
12100 · Account Receivables	143,551.54	
12105 · Allowance for Bad Debts		84,857.11
15200 · Prepaid Expenses	11,266.83	
15300 · Deposits	2,144.00	
19101 · Land	2,066,625.93	
19205 · Buildings and Improvements	8,465,611.52	
19299 · Accumulated Depreciation		8,502,569.84
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		909,780.36
20300 · RRIF Payables		5,319.23
21405 · Interest Payable - American Rai		222,532.32
21408 · Interest Payable - BBI		296,036.00
20310 · Cal Card		1,537.64
21100 · Salaries and Benefits Payable		24,384.34
21400 · Interest Payable		179,174.47
23200 · Due to State		543,797.38
25000 · Deferred Inflow - Pension		7,277.81
25100 · Property Rent Paid Advance		257,949.99
27550 · Net Pension Obligation		203,353.69
21610 · Judgments Payable		683,183.00
27250 · Notes Payable - Other		124,000.00
27850 · Long Term Liabilites		258,318.41
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings	13,908,053.25	
30510 · Prior Period Adjustment		585,737.04
42360 · State Grant Revenue		5,805,546.65
44101 · Rents Real Estate		18,716.84
44102 · Rents - Equipment		23,430.00
45301 · Application Fees		1,000.00
50101 · Labor-Perm Positions	18,109.92	
50102 · Holiday Pay	671.70	
50104 · Vacation Pay	310.46	
50111 · Labor Extra Help	6,415.12	
50201 · CalPERS Retirement	3,928.79	
50205 · FICA Retirement	369.85	
50301 · Health Insurance	1,831.15	
50401 · Workers' Compensation Expense	338.01	
50752 · County Retirement - Local Board	3,625.84	
51021 · Telephone / Communication	2,034.51	

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

2:42 PM
09/11/2021
Accrual Basis

Aug 31, 21	
	Debit Credit
51041 · Insurance Other	4,513.05
51071 · Maintenance - Bldg & Improve	3,018.02
51206 · Audit / Accounting Fees	1,403.00
51211 · County Counsel - Legal Fees	6,345.00
51212 · Outside Counsel-Legal Services	16,896.50
51213 · Contract Service Fees	4,200.00
51421 · Rent - Facilities	2,100.00
51801 · Property Management	550.00
52111 · Office Expenses	287.98
52114 · Postage and Delivery	55.33
52143 · Software Expense	594.86
52191 · Utilities Expense	454.41
53103 · Interest Expense - Long Term	5,437.32
53104 · Interest Expense	1,662.71
53402 · Depreciation Expense	28,165.54
TOTAL	29,311,205.01 29,311,205.01

No Assurance is Provided.
No Disclosures are Provided.

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

2:44 PM
09/11/2021
Accrual Basis

	Aug 31, 21	Jul 31, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	72,218.76	27,326.83	44,891.93
10101 · Cash Pooled with County - TCRP	2,703.31	2,703.31	0.00
10104 · Cash Pooled - Property Account	15,953.57	15,953.57	0.00
10105 · Cash Pooled with Co - CalSTA	554,066.86	4,102,570.86	-3,548,504.00
10108 · Cash in Bank - Ukiah Depot Impr	4.92	4.92	0.00
Total Checking/Savings	644,947.42	4,148,559.49	-3,503,612.07
Accounts Receivable			
12100 · Account Receivables	143,551.54	231,365.84	-87,814.30
Total Accounts Receivable	143,551.54	231,365.84	-87,814.30
Other Current Assets			
12105 · Allowance for Bad Debts	-84,857.11	-84,857.11	0.00
15200 · Prepaid Expenses	11,266.83	13,523.35	-2,256.52
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-71,446.28	-69,189.76	-2,256.52
Total Current Assets	717,052.68	4,310,735.57	-3,593,682.89
Fixed Assets			
19101 · Land	2,066,625.93	2,066,625.93	0.00
19205 · Buildings and Improvements	8,465,611.52	8,465,611.52	0.00
19299 · Accumulated Depreciation	-8,502,569.84	-8,488,487.07	-14,082.77
19305 · Machinery and Equipment	3,696,824.00	3,696,824.00	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Fixed Assets	5,938,012.63	5,952,095.40	-14,082.77
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	6,702,405.74	10,310,171.40	-3,607,765.66
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	909,780.36	1,041,895.54	-132,115.18
20300 · RRIF Payables	5,319.23	83,804.23	-78,485.00
21405 · Interest Payable - American Rai	222,532.32	222,532.32	0.00
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	0.00	1,998,461.97	-1,998,461.97
Total Accounts Payable	1,433,667.91	3,642,730.06	-2,209,062.15
Credit Cards			
20310 · Cal Card	1,537.64	2,676.02	-1,138.38
Total Credit Cards	1,537.64	2,676.02	-1,138.38
Other Current Liabilities			
21100 · Salaries and Benefits Payable	24,384.34	24,384.34	0.00
21400 · Interest Payable	179,174.47	178,451.14	723.33
21650 · Advances from NWP-Novato Cons	0.00	425,000.00	-425,000.00

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

2:44 PM
09/11/2021
Accrual Basis

	Aug 31, 21	Jul 31, 21	\$ Change
21655 · Advances from NWP - RRIF	0.00	301,907.52	-301,907.52
21660 · Advances from NWP-MOU	0.00	-345,000.00	345,000.00
23200 · Due to State	543,797.38	4,092,301.38	-3,548,504.00
25000 · Deferred Inflow - Pension	7,277.81	7,277.81	0.00
25100 · Property Rent Paid Advance	257,949.99	262,591.59	-4,641.60
27550 · Net Pension Obligation	203,353.69	203,353.69	0.00
Total Other Current Liabilities	1,215,937.68	5,150,267.47	-3,934,329.79
Total Current Liabilities	2,651,143.23	8,795,673.55	-6,144,530.32
Long Term Liabilities			
21610 · Judgments Payable	683,183.00	683,183.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27850 · Long Term Liabilites	258,318.41	258,318.41	0.00
27855 · Advanced Lease Payments	0.00	1,060,000.00	-1,060,000.00
Total Long Term Liabilities	1,065,501.41	2,125,501.41	-1,060,000.00
Total Liabilities	3,716,644.64	10,921,174.96	-7,204,530.32
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	-13,908,053.25	-13,908,053.25	0.00
30510 · Prior Period Adjustment	585,737.04	510,736.55	75,000.49
Net Income	5,735,374.42	2,213,610.25	3,521,764.17
Total Net Position	2,985,761.10	-611,003.56	3,596,764.66
TOTAL LIABILITIES & NET POSITION	6,702,405.74	10,310,171.40	-3,607,765.66

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 Two Months Ended August 31, 2021

2:45 PM
09/11/2021
Accrual Basis

	Aug 21	Jul - Aug 21
Income		
42360 · State Grant Revenue	3,548,504.00	5,805,546.65
44101 · Rents Real Estate	9,608.42	18,716.84
44102 · Rents - Equipment	11,715.00	23,430.00
45301 · Application Fees	1,000.00	1,000.00
Total Income	3,570,827.42	5,848,693.49
Expense		
50101 · Labor-Perm Positions	13,433.92	18,109.92
50102 · Holiday Pay	0.00	671.70
50104 · Vacation Pay	301.84	310.46
50111 · Labor Extra Help	6,415.12	6,415.12
50201 · CalPERS Retirement	3,102.72	3,928.79
50205 · FICA Retirement	292.19	369.85
50301 · Health Insurance	1,017.43	1,831.15
50401 · Workers' Compensation Expense	267.03	338.01
50752 · County Retirement - Local Board	2,162.92	3,625.84
51021 · Telephone / Communication	1,016.18	2,034.51
51041 · Insurance Other	2,256.52	4,513.05
51071 · Maintenance - Bldg & Improve	0.00	3,018.02
51206 · Audit / Accounting Fees	0.00	1,403.00
51211 · County Counsel - Legal Fees	0.00	6,345.00
51212 · Outside Counsel-Legal Services	0.00	16,896.50
51213 · Contract Service Fees	2,100.00	4,200.00
51421 · Rent - Facilities	1,050.00	2,100.00
51801 · Property Management	0.00	550.00
52111 · Office Expenses	287.98	287.98
52114 · Postage and Delivery	24.99	55.33
52143 · Software Expense	284.93	594.86
52191 · Utilities Expense	229.39	454.41
53103 · Interest Expense - Long Term	723.33	5,437.32
53104 · Interest Expense	13.99	1,662.71
53402 · Depreciation Expense	14,082.77	28,165.54
Total Expense	49,063.25	113,319.07
Net Ordinary Income	3,521,764.17	5,735,374.42
Net Income	3,521,764.17	5,735,374.42

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month and Two Months Ended August 31, 2021

2:46 PM
09/11/2021
Accrual Basis

AGENCY FUND	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	0.00	60,000.00	-60,000.00	0.0%
44101 · Rents Real Estate	9,504.30	220,000.00	-210,495.70	4.32%
44102 · Rents - Equipment	23,430.00	140,580.00	-117,150.00	16.67%
45301 · Application Fees	1,000.00	0.00	1,000.00	100.0%
Total Income	33,934.30	420,580.00	-386,645.70	8.07%
Expense				
50101 · Labor-Perm Positions	18,109.92	158,640.00	-140,530.08	11.42%
50102 · Holiday Pay	671.70	7,646.00	-6,974.30	8.79%
50103 · Sick Leave	0.00	1,552.00	-1,552.00	0.0%
50104 · Vacation Pay	310.46	6,803.00	-6,492.54	4.56%
50111 · Labor Extra Help	6,415.12	0.00	6,415.12	100.0%
50117 · Vacation and Sick Leave Payout	0.00	58,239.00	-58,239.00	0.0%
50201 · CalPERS Retirement	3,928.79	27,102.00	-23,173.21	14.5%
50205 · FICA Retirement	369.85	2,532.00	-2,162.15	14.61%
50301 · Health Insurance	1,831.15	26,446.00	-24,614.85	6.92%
50401 · Workers' Compensation Expense	338.01	1,100.00	-761.99	30.73%
50752 · County Retirement - Local Board	3,625.84	14,446.00	-10,820.16	25.1%
51021 · Telephone / Communication	2,034.51	8,185.00	-6,150.49	24.86%
51041 · Insurance Other	4,513.05	28,000.00	-23,486.95	16.12%
51071 · Maintenance - Bldg & Improve	3,018.02	12,000.00	-8,981.98	25.15%
51072 · Weed Abate/Warren Creek Trestle	0.00	15,000.00	-15,000.00	0.0%
51206 · Audit / Accounting Fees	1,403.00	59,000.00	-57,597.00	2.38%
51207 · Fiscal Accounting Fees	0.00	28,000.00	-28,000.00	0.0%
51211 · County Counsel - Legal Fees	6,345.00	108,000.00	-101,655.00	5.88%
51212 · Outside Counsel-Legal Services	16,896.50	60,000.00	-43,103.50	28.16%
51213 · Contract Service Fees	4,200.00	25,200.00	-21,000.00	16.67%
51244 · Permits and Fees	0.00	205.00	-205.00	0.0%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	0.00	250.00	-250.00	0.0%
51421 · Rent - Facilities	2,100.00	12,600.00	-10,500.00	16.67%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	0.00	500.00	-500.00	0.0%
51801 · Property Management	550.00	6,600.00	-6,050.00	8.33%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	0.00	500.00	-500.00	0.0%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	0.00	666.00	-666.00	0.0%
52091 · Membership Expense	0.00	1,500.00	-1,500.00	0.0%
52111 · Office Expenses	287.98	3,350.00	-3,062.02	8.6%
52114 · Postage and Delivery	55.33	390.00	-334.67	14.19%
52143 · Software Expense	594.86	3,200.00	-2,605.14	18.59%
52191 · Utilities Expense	454.41	3,630.00	-3,175.59	12.52%
53103 · Interest Expense - Long Term	1,446.66	19,200.00	-17,753.34	7.54%
53104 · Interest Expense	1,662.71	8,680.00	-7,017.29	19.16%
53402 · Depreciation Expense	28,165.54	168,993.00	-140,827.46	16.67%
Total Expense	109,328.41	879,280.00	-769,951.59	12.43%
Net Income	-75,394.11	-458,700.00	383,305.89	16.44%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month and Two Months Ended August 31, 2021

2:47 PM
09/11/2021
Accrual Basis

	CalSTA	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Income					
42360 · State Grant Revenue		5,805,546.65	0.00	5,805,546.65	100.0%
Total Income		5,805,546.65	0.00	5,805,546.65	100.0%
Net Ordinary Income		5,805,546.65	0.00	5,805,546.65	100.0%
Other Income/Expense					
Other Expense					
57015 · Transfers-Out to Agency Fund		0.00	60,000.00	-60,000.00	0.0%
Total Other Expense		0.00	60,000.00	-60,000.00	0.0%
Net Other Income		0.00	-60,000.00	60,000.00	0.0%
Net Income		5,805,546.65	-60,000.00	5,865,546.65	-9,675.91%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month and Two Months Ended August 31, 2021

2:48 PM
09/11/2021
Accrual Basis

PROPERTY FUND		Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44101 - Rents Real Estate		9,212.54	17,000.00	-7,787.46	54.19%
Total Income		9,212.54	17,000.00	-7,787.46	54.19%
Gross Profit		9,212.54	17,000.00	-7,787.46	54.19%
Expense					
51801 - Property Management		0.00	32,506.00	-32,506.00	0.0%
Total Expense		0.00	32,506.00	-32,506.00	0.0%
Net Ordinary Income		9,212.54	-15,506.00	24,718.54	-59.41%
Net Income		9,212.54	-15,506.00	24,718.54	-59.41%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month and Two Months Ended August 31, 2021

2:49 PM
09/11/2021
Accrual Basis

RRIF FUND		Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Expense					
53103 · Interest Expense - Long Term		3,990.66	0.00	3,990.66	100.0%
Total Expense		3,990.66	0.00	3,990.66	100.0%
Net Ordinary Income		-3,990.66	0.00	-3,990.66	100.0%
Net Income		-3,990.66	0.00	-3,990.66	100.0%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the One Month and Two Months Ended August 31, 2021

2:49 PM
09/11/2021
Accrual Basis

TCRP		Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44002 - Interest on Pooled Cash		0.00	19.00	-19.00	0.0%
Total Income		0.00	19.00	-19.00	0.0%
Gross Profit		0.00	19.00	-19.00	0.0%
Net Ordinary Income		0.00	19.00	-19.00	0.0%
Net Income		0.00	19.00	-19.00	0.0%

No Assurance is Provided.
No Disclosures are Provided.

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

2:50 PM
09/11/2021

	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 Geyser Peak Constellation/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 Constellation Brands MP 73.70	0.00	0.00	0.00	0.00	1,639.20	1,639.20
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	2,806.63	0.00	2,806.63
7Constellation Clois de Bois 73.68	0.00	0.00	0.00	5,000.00	0.00	5,000.00
8 Beckstoffer Vineyards	0.00	762.34	0.00	0.00	0.00	762.34
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
8 Humboldt Bay Water Dist.	0.00	2,065.39	0.00	0.00	0.00	2,065.39
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	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
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

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

2:50 PM
09/11/2021

	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
PG&E PI 7 101.11 111.68 CTS Stations	0.00	0.00	0.00	2,652.25	0.00	2,652.25
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 - Trasnprt Rev Account	0.00	0.00	0.00	0.00	720.00	720.00
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	4,466.82	0.00	10,458.88	128,625.84	143,551.54

No Assurance is Provided.
No Disclosures are Provided.

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

2:52 PM
09/11/2021

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	0.00	34.15	0.00	-28.03	900.10	906.22
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	0.00	-2,580.94	-2,580.94
American Rail Engineers (ARC)	2,100.00	2,100.00	0.00	0.00	390,597.70	394,797.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	0.00	1,403.00	0.00	0.00	0.00	1,403.00
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	110.70	0.00	0.00	0.00	622.59	733.29
City of Ukiah - Utility 655017	35.04	0.00	0.00	0.00	21,774.67	21,809.71
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Loagan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
FEC - Parallel Infrastructure	0.00	0.00	0.00	0.00	7,659.88	7,659.88
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Hopland Public Utilities Dist.	75.00	0.00	75.00	0.00	0.00	150.00
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
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
MBA OF California	0.00	0.00	0.00	0.00	1,874.92	1,874.92
Mitch Stogner	0.00	0.00	0.00	0.00	66.15	66.15
Net Nation/Conference Call.com	0.00	0.00	0.00	0.00	10.95	10.95
Norton	0.00	0.00	0.00	0.00	75.50	75.50
NRV Bridge Design	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Peterson Tractor Co	0.00	0.00	0.00	0.00	318.30	318.30
PGE - Petaluma	0.00	0.00	0.00	0.00	38.97	38.97
PGE 2595493883-0	0.00	0.00	0.00	0.00	1,708.07	1,708.07
PGE 8254281120-1	0.00	0.00	0.00	0.00	-722.63	-722.63
PGE 8292421004-8	8.65	0.00	0.00	0.00	-1,744.74	-1,736.09
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
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 August 31, 2021

2:52 PM
09/11/2021

	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
Somoma County Treasurers Office/Taxes/Fee	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Sonoma County Counsel	0.00	6,345.00	0.00	0.00	12.00	6,357.00
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	13.99	0.00	0.00	0.00	-392.82	-378.83
TOTAL	2,343.38	9,882.15	75.00	-28.03	897,507.86	909,780.36

No Assurance is Provided.
No Disclosures are Provided.