

North Coast Railroad Authority
 Trial Balance
 As of August 31, 2019

3:10 PM
 10/05/2019
 Accrual Basis

Aug 31, 19

	Debit	Credit
10100 · Cash Pooled with Sonoma County	30,432.27	
10101 · Cash Pooled with County - TCRP	2,629.59	
10104 · Cash Pooled - Property Account	15,483.40	
10108 · Cash in Bank - Ukiah Depot Impr	196.87	
12100 · Account Receivables	91,141.74	
12105 · Allowance for Bad Debts		42,482.42
15200 · Prepaid Expenses	1,812.23	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		18,267,019.61
19305 · Machinery and Equipment	4,420,913.57	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	66,319.23	
20100 · Trade Accounts Payable		981,140.98
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		177,740.30
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,886,428.74
20310 · Cal Card		2,290.89
21100 · Salaries and Benefits Payable		22,715.40
21400 · Interest Payable		161,814.55
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
25000 · Deferred Inflow - Pension		6,637.39
25100 · Property Rent Paid Advance		179,980.71
27550 · Net Pension Obligation		200,204.23
21610 · Judgments Payable		1,937,570.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,457,850.56
27850 · Long Term Liabilites		258,329.36
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		4,304,464.96
44003 · Interest Earned		0.02
44101 · Rents Real Estate		50,512.18
44102 · Rents - Equipment		15,345.00
45301 · Application Fees		1,500.00
50101 · Labor-Perm Positions	19,779.56	
50102 · Holiday Pay	663.07	
50104 · Vacation Pay	17.25	
50201 · CalPERS Retirement	3,046.31	
50205 · FICA Retirement	296.66	
50301 · Health Insurance	1,742.41	
51021 · Telephone / Communication	1,368.62	
51041 · Insurance Other	3,624.45	

North Coast Railroad Authority
Trial Balance
As of August 31, 2019

3:10 PM
10/05/2019
Accrual Basis

	Aug 31, 19	
	Debit	Credit
51071 · Maintenance - Bldg & Improve	3,018.02	
51206 · Audit / Accounting Fees	6,848.00	
51212 · Legal Fees	12,213.00	
51213 · Contract Service Fees	4,200.00	
51251 · Data Processing Fees	32.00	
51421 · Rent - Facilities	2,682.00	
51605 · Private Car Expenses	287.12	
51801 · Property Management	8,819.71	
52031 · Business Meals	173.53	
52111 · Office Expenses	1,158.89	
52114 · Postage and Delivery	188.95	
52143 · Software Expense	589.86	
52191 · Utilities Expense	901.08	
53103 · Interest Expense - Long Term	1,446.66	
53104 · Interest Expense	3,231.65	
53402 · Depreciation Expense	215,648.52	
47103 · Transfers-In from Property Fund		15,561.40
57015 · Transfers-Out to Agency Fund	15,561.40	
TOTAL	<u>43,970,662.76</u>	<u>43,970,662.76</u>

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Financial Position
August 31, 2019

3:12 PM
10/05/2019
Accrual Basis

	Aug 31, 19	Jul 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	30,432.27	25,659.21	4,773.06
10101 · Cash Pooled with County - TCRP	2,629.59	2,629.59	0.00
10104 · Cash Pooled - Property Account	15,483.40	30,070.66	-14,587.26
10108 · Cash in Bank - Ukiah Depot Impr	196.87	212.86	-15.99
Total Checking/Savings	48,742.13	58,572.32	-9,830.19
Accounts Receivable			
12100 · Account Receivables	91,141.74	74,777.40	16,364.34
Total Accounts Receivable	91,141.74	74,777.40	16,364.34
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	1,812.23	3,624.45	-1,812.22
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-38,526.19	-36,713.97	-1,812.22
Total Current Assets	101,357.68	96,635.75	4,721.93
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	-18,267,019.61	-18,159,195.35	-107,824.26
19305 · Machinery and Equipment	4,420,913.57	4,420,913.57	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Fixed Assets	25,185,945.10	25,293,769.36	-107,824.26
Other Assets			
17000 · Deferred Outflow - Pension	66,319.23	66,319.23	0.00
Total Other Assets	66,319.23	66,319.23	0.00
TOTAL ASSETS	25,353,622.01	25,456,724.34	-103,102.33
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	981,140.98	974,081.01	7,059.97
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	177,740.30	176,120.01	1,620.29
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,886,428.74	1,886,428.74	0.00
Total Accounts Payable	3,425,388.67	3,416,708.41	8,680.26
Credit Cards			
20310 · Cal Card	2,290.89	1,033.38	1,257.51
Total Credit Cards	2,290.89	1,033.38	1,257.51
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,715.40	22,715.40	0.00
21400 · Interest Payable	161,814.55	161,091.22	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 Financial Position
August 31, 2019

3:12 PM
10/05/2019
Accrual Basis

	Aug 31, 19	Jul 31, 19	\$ Change
25000 · Deferred Inflow - Pension	6,637.39	6,637.39	0.00
25100 · Property Rent Paid Advance	179,980.71	171,782.43	8,198.28
27550 · Net Pension Obligation	200,204.23	201,250.62	-1,046.39
Total Other Current Liabilities	1,435,644.80	1,427,769.58	7,875.22
Total Current Liabilities	4,863,324.36	4,845,511.37	17,812.99
Long Term Liabilities			
21610 · Judgments Payable	1,937,570.00	1,945,070.00	-7,500.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,457,850.56	2,457,850.56	0.00
27850 · Long Term Liabilites	258,329.36	258,329.36	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	5,837,749.92	5,845,249.92	-7,500.00
Total Liabilities	10,701,074.28	10,690,761.29	10,312.99
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,304,464.96	4,304,464.96	0.00
Net Income	-224,620.12	-111,204.80	-113,415.32
Total Net Position	14,652,547.73	14,765,963.05	-113,415.32
TOTAL LIABILITIES & NET POSITION	25,353,622.01	25,456,724.34	-103,102.33

No Assurance is Provided.

No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues, Expenses, and Changes in Net Position
For the One Month and Two Months Ended August 31, 2019

3:14 PM
10/05/2019
Accrual Basis

	Aug 19	Jul - Aug 19
Ordinary Income/Expense		
Income		
44003 · Interest Earned	0.01	0.02
44101 · Rents Real Estate	24,559.39	50,512.18
44102 · Rents - Equipment	11,715.00	15,345.00
45301 · Application Fees	0.00	1,500.00
Total Income	36,274.40	67,357.20
Gross Profit	36,274.40	67,357.20
Expense		
50101 · Labor-Perm Positions	13,175.20	19,779.56
50102 · Holiday Pay	0.00	663.07
50104 · Vacation Pay	0.00	17.25
50201 · CalPERS Retirement	1,963.64	3,046.31
50205 · FICA Retirement	191.04	296.66
50301 · Health Insurance	0.89	1,742.41
51021 · Telephone / Communication	870.48	1,368.62
51041 · Insurance Other	1,812.22	3,624.45
51071 · Maintenance - Bldg & Improve	0.00	3,018.02
51206 · Audit / Accounting Fees	2,991.00	6,848.00
51212 · Legal Fees	12,213.00	12,213.00
51213 · Contract Service Fees	2,100.00	4,200.00
51251 · Data Processing Fees	16.00	32.00
51421 · Rent - Facilities	1,632.00	2,682.00
51605 · Private Car Expenses	102.08	287.12
51801 · Property Management	550.00	8,819.71
52031 · Business Meals	173.53	173.53
52111 · Office Expenses	1,065.37	1,158.89
52114 · Postage and Delivery	163.96	188.95
52143 · Software Expense	164.94	589.86
52191 · Utilities Expense	336.49	901.08
53103 · Interest Expense - Long Term	723.33	1,446.66
53104 · Interest Expense	1,620.29	3,231.65
53402 · Depreciation Expense	107,824.26	215,648.52
Total Expense	149,689.72	291,977.32
Net Ordinary Income	-113,415.32	-224,620.12
Other Income/Expense		
Other Income		
47103 · Transfers-In from Property Fund	15,561.40	15,561.40
Total Other Income	15,561.40	15,561.40
Other Expense		
57015 · Transfers-Out to Agency Fund	15,561.40	15,561.40
Total Other Expense	15,561.40	15,561.40
Net Other Income	0.00	0.00
Net Income	-113,415.32	-224,620.12

No Assurance is Provided.

No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Two Months Ended August 31, 2019

3:31 PM
10/05/2019
Accrual Basis

AGENCY BUDGET	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	500.00	-500.00	0.0%
44003 · Interest Earned	0.02	0.00	0.02	100.0%
44101 · Rents Real Estate	29,928.65	175,000.00	-145,071.35	17.1%
44102 · Rents - Equipment	15,345.00	140,580.00	-125,235.00	10.92%
Total Income	45,273.67	316,080.00	-270,806.33	14.32%
Gross Profit	45,273.67	316,080.00	-270,806.33	14.32%
Expense				
50101 · Labor-Perm Positions	19,779.56	160,486.00	-140,706.44	12.33%
50102 · Holiday Pay	663.07	7,100.00	-6,436.93	9.34%
50103 · Sick Leave	0.00	400.00	-400.00	0.0%
50104 · Vacation Pay	17.25	2,200.00	-2,182.75	0.78%
50201 · CalPERS Retirement	3,046.31	24,325.00	-21,278.69	12.52%
50205 · FICA Retirement	296.66	2,467.00	-2,170.34	12.03%
50301 · Health Insurance	1,742.41	22,035.00	-20,292.59	7.91%
50401 · Workers' Compensation Expense	0.00	925.00	-925.00	0.0%
50752 · County Retirement - Local Board	0.00	10,290.00	-10,290.00	0.0%
51021 · Telephone / Communication	1,368.62	5,350.00	-3,981.38	25.58%
51041 · Insurance Other	3,624.45	23,000.00	-19,375.55	15.76%
51071 · Maintenance - Bldg & Improve	3,018.02	8,750.00	-5,731.98	34.49%
51072 · Weed Abatement	0.00	7,325.00	-7,325.00	0.0%
51206 · Audit / Accounting Fees	6,848.00	62,000.00	-55,152.00	11.05%
51207 · Fiscal Accounting Fees	0.00	23,998.00	-23,998.00	0.0%
51212 · Legal Fees	12,213.00	180,000.00	-167,787.00	6.79%
51213 · Contract Service Fees	4,200.00	25,200.00	-21,000.00	16.67%
51244 · Permits and Fees	0.00	700.00	-700.00	0.0%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	32.00	250.00	-218.00	12.8%
51421 · Rent - Facilities	2,682.00	12,600.00	-9,918.00	21.29%
51602 · Travel	0.00	1,000.00	-1,000.00	0.0%
51605 · Private Car Expenses	287.12	3,000.00	-2,712.88	9.57%
51801 · Property Management	1,650.00	6,600.00	-4,950.00	25.0%
52031 · Business Meals	173.53	1,250.00	-1,076.47	13.88%
52091 · Membership Expense	0.00	1,400.00	-1,400.00	0.0%
52101 · Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
52111 · Office Expenses	1,158.89	3,350.00	-2,191.11	34.59%
52114 · Postage and Delivery	188.95	950.00	-761.05	19.89%
52143 · Software Expense	589.86	2,900.00	-2,310.14	20.34%
52191 · Utilities Expense	901.08	9,500.00	-8,598.92	9.49%
53103 · Interest Expense - Long Term	1,446.66	8,700.00	-7,253.34	16.63%
53104 · Interest Expense	3,231.65	164,800.00	-161,568.35	1.96%
53402 · Depreciation Expense	215,648.52	1,080,193.00	-864,544.48	19.96%
Total Expense	284,807.61	1,864,544.00	-1,579,736.39	15.28%
Net Ordinary Income	-239,533.94	-1,548,464.00	1,308,930.06	15.47%
Other Income/Expense				

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Two Months Ended August 31, 2019

3:31 PM
 10/05/2019
 Accrual Basis

AGENCY BUDGET	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Other Income				
47103 · Transfers-In from Property Fund	15,561.40	65,000.00	-49,438.60	23.94%
Total Other Income	15,561.40	65,000.00	-49,438.60	23.94%
Net Other Income	15,561.40	65,000.00	-49,438.60	0.24
Net Income	-223,972.54	-1,483,464.00	1,259,491.46	15.1%

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Two Months Ended August 31, 2019

3:33 PM
10/05/2019
Accrual Basis

PROPERTY BUDGET	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	20,583.53	140,000.00	-119,416.47	14.7%
45301 · Application Fees	1,500.00	0.00	1,500.00	100.0%
Total Income	<u>22,083.53</u>	<u>140,000.00</u>	<u>-117,916.47</u>	<u>15.77%</u>
Gross Profit	<u>22,083.53</u>	<u>140,000.00</u>	<u>-117,916.47</u>	<u>15.77%</u>
Expense				
51801 · Property Management	7,169.71	42,000.00	-34,830.29	17.07%
Total Expense	<u>7,169.71</u>	<u>42,000.00</u>	<u>-34,830.29</u>	<u>17.07%</u>
Net Ordinary Income	<u>14,913.82</u>	<u>98,000.00</u>	<u>-83,086.18</u>	<u>15.22%</u>
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	15,561.40	65,000.00	-49,438.60	23.94%
Total Other Expense	<u>15,561.40</u>	<u>65,000.00</u>	<u>-49,438.60</u>	<u>23.94%</u>
Net Other Income	<u>-15,561.40</u>	<u>-65,000.00</u>	<u>49,438.60</u>	<u>23.94%</u>
Net Income	<u><u>-647.58</u></u>	<u><u>33,000.00</u></u>	<u><u>-33,647.58</u></u>	<u><u>-1.96%</u></u>

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Two Months Ended August 31, 2019

3:34 PM
10/05/2019
Accrual Basis

RRIF BUDGET	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	0.00	180,460.00	-180,460.00	0.0%
Total Income	0.00	180,460.00	-180,460.00	0.0%
Gross Profit	0.00	180,460.00	-180,460.00	0.0%
Expense				
53103 · Interest Expense - Long Term	0.00	71,652.00	-71,652.00	0.0%
Total Expense	0.00	71,652.00	-71,652.00	0.0%
Net Ordinary Income	0.00	108,808.00	-108,808.00	0.0%
Net Income	0.00	108,808.00	-108,808.00	0.0%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Two Months Ended August 31, 2019

3:35 PM
 10/05/2019
 Accrual Basis

TCRP BUDGET	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	24.00	-24.00	0.0%
Total Income	0.00	24.00	-24.00	0.0%
Gross Profit	0.00	24.00	-24.00	0.0%
Net Ordinary Income	0.00	24.00	-24.00	0.0%
Net Income	0.00	24.00	-24.00	0.0%

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
A/R Aging Summary
As of August 31, 2019

3:36 PM
10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 Leo Trentadue Vineyard	0.00	0.00	0.00	0.00	324.00	324.00
1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	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
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
9-10 Diablo Comm. Properties(Tyris)	0.00	3,000.00	0.00	0.00	0.00	3,000.00
9 Chevron	0.00	3,799.53	0.00	0.00	0.00	3,799.53
9 Mendocino Forest Product	0.00	3,633.01	0.00	0.00	0.00	3,633.01
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	546.36	0.00	0.00	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	2,251.01	0.00	0.00	2,251.01
Constellation Brands 76.58 PI 8	0.00	546.36	0.00	0.00	0.00	546.36
Constellation Brands 76.76 PI 8	0.00	546.36	0.00	0.00	0.00	546.36
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
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
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	5,139.45	5,139.45
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
Kuimelis Vineyards PI 5	0.00	0.00	0.00	0.00	515.00	515.00
Kurt Ashurst Shadowbrook Farms	0.00	0.00	0.00	0.00	331.02	331.02
Lampson Tractor	0.00	0.00	0.00	0.00	648.00	648.00
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
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 Lumber Co. PI monthly	0.00	0.00	0.00	0.00	0.00	0.00
Ocino, Inc. PI MONTHLY	0.00	2,500.00	2,500.00	0.00	2,500.00	7,500.00
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	265.23
PG&E PI 7 101.11 111.68 CTS Stations	0.00	2,575.00	0.00	0.00	0.00	2,575.00
PI T-Mobile Tower they bill Jan & Nov	0.00	14,207.41	0.00	0.00	0.00	14,207.41
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
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
TOTAL	0.00	30,807.67	5,297.37	0.00	55,036.70	91,141.74

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
A/P Aging Summary
As of August 31, 2019

3:38 PM
10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	21.86	0.00	0.00	0.54	871.53	893.93
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	-1,727.04	0.00	-853.90	-2,580.94
American Rail Engineers (ARC)	2,100.00	2,100.00	6,128.26	2,100.00	381,649.44	394,077.70
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Arrow Fencing	0.00	0.00	0.00	0.00	0.00	0.00
Aycock & Edgmon, CPA 655003	2,991.00	3,857.00	0.00	0.00	0.00	6,848.00
Balfour Beatty Rail Inc.	0.00	0.00	0.00	0.00	6,636.95	6,636.95
Bernard Meyers	0.00	0.00	0.00	0.00	0.00	0.00
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	218.96	0.00	0.00	0.00	622.59	841.55
City of Ukiah - Utility 655017	101.58	0.00	0.00	0.00	-631.80	-530.22
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	0.54	0.00	0.00	0.00	0.54
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	102.08	0.00	0.00	0.00	-1.57	100.51
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
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	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
Rau & Associates, Inc.	0.00	0.00	0.00	0.00	8,961.50	8,961.50

North Coast Railroad Authority
A/P Aging Summary
As of August 31, 2019

3:38 PM
10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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	319.95	319.95
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	12,213.00	0.00	18,176.00	8,896.00	28,652.88	67,937.88
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	-416.64	-416.64
TOTAL	18,306.59	5,957.54	22,577.22	10,996.54	923,303.09	981,140.98

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
 Trial Balance
 As of September 30, 2019

4:09 PM
 10/05/2019
 Accrual Basis

Sep 30, 19

	Debit	Credit
10100 · Cash Pooled with Sonoma County	98,959.55	
10101 · Cash Pooled with County - TCRP	2,629.59	
10104 · Cash Pooled - Property Account	15,483.40	
10108 · Cash in Bank - Ukiah Depot Impr	196.87	
12100 · Account Receivables	113,739.54	
12105 · Allowance for Bad Debts		42,482.42
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		18,374,843.87
19305 · Machinery and Equipment	4,420,913.57	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	66,319.23	
20100 · Trade Accounts Payable		991,192.68
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		179,316.95
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,917,428.74
20310 · Cal Card		797.11
21100 · Salaries and Benefits Payable		22,715.40
21400 · Interest Payable		162,537.88
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
25000 · Deferred Inflow - Pension		6,637.39
25100 · Property Rent Paid Advance		279,544.86
27550 · Net Pension Obligation		200,204.23
21610 · Judgments Payable		1,937,570.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,431,073.15
27850 · Long Term Liabilites		258,329.36
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		4,304,464.96
44003 · Interest Earned		0.02
44101 · Rents Real Estate		76,736.55
44102 · Rents - Equipment		27,060.00
44109 · Rent - Operator		45,115.00
45301 · Application Fees		1,500.00
50101 · Labor-Perm Positions	32,015.72	
50102 · Holiday Pay	1,319.67	
50103 · Sick Leave	172.48	
50104 · Vacation Pay	6,844.17	
50201 · CalPERS Retirement	5,003.93	
50205 · FICA Retirement	585.10	
50301 · Health Insurance	5,227.21	
50752 · County Retirement - Local Board	1,046.39	

North Coast Railroad Authority
 Trial Balance
 As of September 30, 2019

4:09 PM
 10/05/2019
 Accrual Basis

Sep 30, 19

	Debit	Credit
51021 · Telephone / Communication	1,786.42	
51041 · Insurance Other	5,436.68	
51071 · Maintenance - Bldg & Improve	3,018.02	
51072 · Weed Abatement	12,562.50	
51206 · Audit / Accounting Fees	6,848.00	
51207 · Fiscal Accounting Fees	3,487.51	
51212 · Legal Fees	19,470.00	
51213 · Contract Service Fees	6,300.00	
51251 · Data Processing Fees	32.00	
51421 · Rent - Facilities	3,732.00	
51605 · Private Car Expenses	287.12	
51801 · Property Management	9,369.71	
52031 · Business Meals	173.53	
52111 · Office Expenses	1,231.25	
52114 · Postage and Delivery	270.92	
52143 · Software Expense	864.79	
52191 · Utilities Expense	1,313.96	
53103 · Interest Expense - Long Term	20,507.58	
53104 · Interest Expense	35,808.30	
53402 · Depreciation Expense	323,472.78	
47103 · Transfers-In from Property Fund		15,561.40
57015 · Transfers-Out to Agency Fund	15,561.40	
TOTAL	<u>44,276,186.03</u>	<u>44,276,186.03</u>

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Financial Position
September 30, 2019

4:08 PM
10/05/2019
Accrual Basis

	Sep 30, 19	Aug 31, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	98,959.55	30,432.27	68,527.28
10101 · Cash Pooled with County - TCRP	2,629.59	2,629.59	0.00
10104 · Cash Pooled - Property Account	15,483.40	15,483.40	0.00
10108 · Cash in Bank - Ukiah Depot Impr	196.87	196.87	0.00
Total Checking/Savings	117,269.41	48,742.13	68,527.28
Accounts Receivable			
12100 · Account Receivables	113,739.54	91,141.74	22,597.80
Total Accounts Receivable	113,739.54	91,141.74	22,597.80
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	0.00	1,812.23	-1,812.23
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-40,338.42	-38,526.19	-1,812.23
Total Current Assets	190,670.53	101,357.68	89,312.85
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	-18,374,843.87	-18,267,019.61	-107,824.26
19305 · Machinery and Equipment	4,420,913.57	4,420,913.57	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Fixed Assets	25,078,120.84	25,185,945.10	-107,824.26
Other Assets			
17000 · Deferred Outflow - Pension	66,319.23	66,319.23	0.00
Total Other Assets	66,319.23	66,319.23	0.00
TOTAL ASSETS	25,335,110.60	25,353,622.01	-18,511.41
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	991,192.68	981,140.98	10,051.70
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	179,316.95	177,740.30	1,576.65
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,917,428.74	1,886,428.74	31,000.00
Total Accounts Payable	3,468,017.02	3,425,388.67	42,628.35
Credit Cards			
20310 · Cal Card	797.11	2,290.89	-1,493.78
Total Credit Cards	797.11	2,290.89	-1,493.78
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,715.40	22,715.40	0.00
21400 · Interest Payable	162,537.88	161,814.55	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 Financial Position
September 30, 2019

4:08 PM
10/05/2019
Accrual Basis

	Sep 30, 19	Aug 31, 19	\$ Change
25000 · Deferred Inflow - Pension	6,637.39	6,637.39	0.00
25100 · Property Rent Paid Advance	279,544.86	179,980.71	99,564.15
27550 · Net Pension Obligation	200,204.23	200,204.23	0.00
Total Other Current Liabilities	1,535,932.28	1,435,644.80	100,287.48
Total Current Liabilities	5,004,746.41	4,863,324.36	141,422.05
Long Term Liabilities			
21610 · Judgments Payable	1,937,570.00	1,937,570.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,431,073.15	2,457,850.56	-26,777.41
27850 · Long Term Liabilites	258,329.36	258,329.36	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	5,810,972.51	5,837,749.92	-26,777.41
Total Liabilities	10,815,718.92	10,701,074.28	114,644.64
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	4,304,464.96	4,304,464.96	0.00
Net Income	-357,776.17	-224,620.12	-133,156.05
Total Net Position	14,519,391.68	14,652,547.73	-133,156.05
TOTAL LIABILITIES & NET POSITION	25,335,110.60	25,353,622.01	-18,511.41

No Assurance is Provided.

No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues, Expenses, and Changes in Net Position
For the One Month and Three Months Ended September 30, 2019

4:06 PM
10/05/2019
Accrual Basis

	Sep 19	Jul - Sep 19
Ordinary Income/Expense		
Income		
44003 · Interest Earned	0.00	0.02
44101 · Rents Real Estate	26,224.37	76,736.55
44102 · Rents - Equipment	11,715.00	27,060.00
44109 · Rent - Operator	45,115.00	45,115.00
45301 · Application Fees	0.00	1,500.00
Total Income	<u>83,054.37</u>	<u>150,411.57</u>
Gross Profit	83,054.37	150,411.57
Expense		
50101 · Labor-Perm Positions	12,236.16	32,015.72
50102 · Holiday Pay	656.60	1,319.67
50103 · Sick Leave	172.48	172.48
50104 · Vacation Pay	6,826.92	6,844.17
50201 · CalPERS Retirement	1,957.62	5,003.93
50205 · FICA Retirement	288.44	585.10
50301 · Health Insurance	3,484.80	5,227.21
50752 · County Retirement - Local Board	1,046.39	1,046.39
51021 · Telephone / Communication	417.80	1,786.42
51041 · Insurance Other	1,812.23	5,436.68
51071 · Maintenance - Bldg & Improve	0.00	3,018.02
51072 · Weed Abatement	12,562.50	12,562.50
51206 · Audit / Accounting Fees	0.00	6,848.00
51207 · Fiscal Accounting Fees	3,487.51	3,487.51
51212 · Legal Fees	7,257.00	19,470.00
51213 · Contract Service Fees	2,100.00	6,300.00
51251 · Data Processing Fees	0.00	32.00
51421 · Rent - Facilities	1,050.00	3,732.00
51605 · Private Car Expenses	0.00	287.12
51801 · Property Management	550.00	9,369.71
52031 · Business Meals	0.00	173.53
52111 · Office Expenses	72.36	1,231.25
52114 · Postage and Delivery	81.97	270.92
52143 · Software Expense	274.93	864.79
52191 · Utilities Expense	412.88	1,313.96
53103 · Interest Expense - Long Term	19,060.92	20,507.58
53104 · Interest Expense	32,576.65	35,808.30
53402 · Depreciation Expense	107,824.26	323,472.78
Total Expense	<u>216,210.42</u>	<u>508,187.74</u>
Net Ordinary Income	-133,156.05	-357,776.17
Other Income/Expense		
Other Income		
47103 · Transfers-In from Property Fund	0.00	15,561.40
Total Other Income	<u>0.00</u>	<u>15,561.40</u>
Other Expense		
57015 · Transfers-Out to Agency Fund	0.00	15,561.40
Total Other Expense	<u>0.00</u>	<u>15,561.40</u>
Net Other Income	0.00	0.00
Net Income	<u>-133,156.05</u>	<u>-357,776.17</u>

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Months Ended September 30, 2019

4:05 PM
10/05/2019
Accrual Basis

AGENCY BUDGET	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	500.00	-500.00	0.0%
44003 · Interest Earned	0.02	0.00	0.02	100.0%
44101 · Rents Real Estate	46,072.95	175,000.00	-128,927.05	26.33%
44102 · Rents - Equipment	27,060.00	140,580.00	-113,520.00	19.25%
Total Income	<u>73,132.97</u>	<u>316,080.00</u>	<u>-242,947.03</u>	<u>23.14%</u>
Gross Profit	73,132.97	316,080.00	-242,947.03	23.14%
Expense				
50101 · Labor-Perm Positions	32,015.72	160,486.00	-128,470.28	19.95%
50102 · Holiday Pay	1,319.67	7,100.00	-5,780.33	18.59%
50103 · Sick Leave	172.48	400.00	-227.52	43.12%
50104 · Vacation Pay	6,844.17	2,200.00	4,644.17	311.1%
50201 · CalPERS Retirement	5,003.93	24,325.00	-19,321.07	20.57%
50205 · FICA Retirement	585.10	2,467.00	-1,881.90	23.72%
50301 · Health Insurance	5,227.21	22,035.00	-16,807.79	23.72%
50401 · Workers' Compensation Expense	0.00	925.00	-925.00	0.0%
50752 · County Retirement - Local Board	1,046.39	10,290.00	-9,243.61	10.17%
51021 · Telephone / Communication	1,786.42	5,350.00	-3,563.58	33.39%
51041 · Insurance Other	5,436.68	23,000.00	-17,563.32	23.64%
51071 · Maintenance - Bldg & Improve	3,018.02	8,750.00	-5,731.98	34.49%
51072 · Weed Abatement	12,562.50	7,325.00	5,237.50	171.5%
51206 · Audit / Accounting Fees	6,848.00	62,000.00	-55,152.00	11.05%
51207 · Fiscal Accounting Fees	3,487.51	23,998.00	-20,510.49	14.53%
51212 · Legal Fees	19,470.00	180,000.00	-160,530.00	10.82%
51213 · Contract Service Fees	6,300.00	25,200.00	-18,900.00	25.0%
51244 · Permits and Fees	0.00	700.00	-700.00	0.0%
51249 · Professional Fees	0.00	500.00	-500.00	0.0%
51251 · Data Processing Fees	32.00	250.00	-218.00	12.8%
51421 · Rent - Facilities	3,732.00	12,600.00	-8,868.00	29.62%
51602 · Travel	0.00	1,000.00	-1,000.00	0.0%
51605 · Private Car Expenses	287.12	3,000.00	-2,712.88	9.57%
51801 · Property Management	2,200.00	6,600.00	-4,400.00	33.33%
52031 · Business Meals	173.53	1,250.00	-1,076.47	13.88%
52091 · Membership Expense	0.00	1,400.00	-1,400.00	0.0%
52101 · Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
52111 · Office Expenses	1,231.25	3,350.00	-2,118.75	36.75%
52114 · Postage and Delivery	270.92	950.00	-679.08	28.52%
52143 · Software Expense	864.79	2,900.00	-2,035.21	29.82%
52191 · Utilities Expense	1,313.96	9,500.00	-8,186.04	13.83%
53103 · Interest Expense - Long Term	2,169.99	8,700.00	-6,530.01	24.94%
53104 · Interest Expense	35,808.30	164,800.00	-128,991.70	21.73%
53402 · Depreciation Expense	323,472.78	1,080,193.00	-756,720.22	29.95%
Total Expense	<u>482,680.44</u>	<u>1,864,544.00</u>	<u>-1,381,863.56</u>	<u>25.89%</u>
Net Ordinary Income	-409,547.47	-1,548,464.00	1,138,916.53	26.45%
Other Income/Expense				

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Three Months Ended September 30, 2019

4:05 PM
 10/05/2019
 Accrual Basis

AGENCY BUDGET	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Other Income				
47103 · Transfers-In from Property Fund	15,561.40	65,000.00	-49,438.60	23.94%
Total Other Income	15,561.40	65,000.00	-49,438.60	23.94%
Net Other Income	15,561.40	65,000.00	-49,438.60	23.94%
Net Income	-393,986.07	-1,483,464.00	1,089,477.93	26.56%

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
Statement of Revenues and Expenses - Actual and Budget
For the Three Months Ended September 30, 2019

4:04 PM
10/05/2019
Accrual Basis

PROPERTY BUDGET	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	30,663.60	140,000.00	-109,336.40	21.9%
45301 · Application Fees	1,500.00	0.00	1,500.00	100.0%
Total Income	<u>32,163.60</u>	<u>140,000.00</u>	<u>-107,836.40</u>	<u>22.97%</u>
Gross Profit	32,163.60	140,000.00	-107,836.40	22.97%
Expense				
51801 · Property Management	7,169.71	42,000.00	-34,830.29	17.07%
Total Expense	<u>7,169.71</u>	<u>42,000.00</u>	<u>-34,830.29</u>	<u>17.07%</u>
Net Ordinary Income	24,993.89	98,000.00	-73,006.11	25.5%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	15,561.40	65,000.00	-49,438.60	23.94%
Total Other Expense	<u>15,561.40</u>	<u>65,000.00</u>	<u>-49,438.60</u>	<u>23.94%</u>
Net Other Income	<u>-15,561.40</u>	<u>-65,000.00</u>	<u>49,438.60</u>	<u>23.94%</u>
Net Income	<u><u>9,432.49</u></u>	<u><u>33,000.00</u></u>	<u><u>-23,567.51</u></u>	<u><u>28.58%</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 Months Ended September 30, 2019

4:03 PM
10/05/2019
Accrual Basis

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	45,115.00	180,460.00	-135,345.00	25.0%
Total Income	45,115.00	180,460.00	-135,345.00	25.0%
Gross Profit	45,115.00	180,460.00	-135,345.00	25.0%
Expense				
53103 · Interest Expense - Long Term	18,337.59	71,652.00	-53,314.41	25.59%
Total Expense	18,337.59	71,652.00	-53,314.41	25.59%
Net Ordinary Income	26,777.41	108,808.00	-82,030.59	24.61%
Net Income	26,777.41	108,808.00	-82,030.59	24.61%

No Assurance is Provided.
No Disclosures are Provided.

North Coast Railroad Authority
 Statement of Revenues and Expenses - Actual and Budget
 For the Three Months Ended September 30, 2019

4:03 PM
 10/05/2019
 Accrual Basis

TCRP BUDGET	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	24.00	-24.00	0.0%
Total Income	0.00	24.00	-24.00	0.0%
Gross Profit	0.00	24.00	-24.00	0.0%
Net Ordinary Income	0.00	24.00	-24.00	0.0%
Net Income	0.00	24.00	-24.00	0.0%

No Assurance is Provided.
 No Disclosures are Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 Leo Trentadue Vineyard	0.00	0.00	0.00	0.00	324.00	324.00
1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	324.00
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
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
7Constellation Clois de Bois 73.68	0.00	15,000.00	0.00	0.00	0.00	15,000.00
8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
9-10 Diablo Comm. Properties(Tyris)	0.00	0.00	3,000.00	0.00	0.00	3,000.00
9-10 West America Bank 2028	0.00	10,593.00	0.00	0.00	0.00	10,593.00
9-11 Lloyd Group Holdings, Inc	0.00	1,480.86	0.00	0.00	0.00	1,480.86
9 Chevron	0.00	0.00	3,799.53	0.00	0.00	3,799.53
9 Mendocino Forest Product	0.00	0.00	3,633.01	0.00	0.00	3,633.01
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	546.36	0.00	546.36
Burgess Lumber PI 9	0.00	2,950.36	0.00	0.00	0.00	2,950.36
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	2,251.01	0.00	2,251.01
Constellation Brands 76.58 PI 8	0.00	0.00	546.36	0.00	0.00	546.36
Constellation Brands 76.76 PI 8	0.00	0.00	546.36	0.00	0.00	546.36
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
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
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	5,139.45	5,139.45
Humboldt Redwood PI 9 237.25	0.00	1,092.73	0.00	0.00	0.00	1,092.73
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
Kuimelis Vineyards PI 5	0.00	0.00	0.00	0.00	515.00	515.00
Kurt Ashurst Shadowbrook Farms	0.00	0.00	0.00	0.00	331.02	331.02
Lampson Tractor	0.00	0.00	0.00	0.00	648.00	648.00
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
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 Lumber Co. PI monthly	0.00	0.00	1,500.00	0.00	0.00	1,500.00
Ocino, Inc. PI MONTHLY	0.00	2,500.00	2,500.00	2,500.00	2,500.00	10,000.00
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	265.23
PG&E PI 7 101.11 111.68 CTS Stations	0.00	0.00	2,575.00	0.00	0.00	2,575.00

North Coast Railroad Authority
 A/R Aging Summary
 As of September 30, 2019

4:01 PM
 10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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 - Federal Trust Fund	0.00	0.00	0.00	0.00	0.00	0.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Valentine Vineyard PI 9	0.00	1,688.26	0.00	0.00	0.00	1,688.26
TOTAL	0.00	35,305.21	18,100.26	5,297.37	55,036.70	113,739.54

No Assurance is Provided.
 No Disclosures are Provided.

North Coast Railroad Authority
A/P Aging Summary
As of September 30, 2019

3:59 PM
10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	42.85	0.00	0.00	0.00	872.07	914.92
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	-1,727.04	-853.90	-2,580.94
American Rail Engineers (ARC)	4,200.00	0.00	2,100.00	6,128.26	383,749.44	396,177.70
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	219.13	0.00	0.00	0.00	622.59	841.72
City of Ukiah - Utility 655017	78.78	0.00	0.00	0.00	-631.80	-553.02
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	0.54	0.00	0.00	0.54
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	8,112.50	0.00	0.00	0.00	0.00	8,112.50
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
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	17.03	0.00	0.00	0.00	-1,744.74	-1,727.71
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 September 30, 2019

3:59 PM
10/05/2019

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
SDRMA	0.00	0.00	0.00	0.00	319.95	319.95
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	7,257.00	12,213.00	0.00	18,176.00	37,548.88	75,194.88
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	-416.64	-416.64
TOTAL	20,002.29	12,213.00	2,100.54	22,577.22	934,299.63	991,192.68

No Assurance is Provided.
No Disclosures are Provided.