

North Coast Railroad Authority
 Trial Balance
 As of July 31, 2018

2:04 PM
 09/06/2018
 Accrual Basis

	Jul 31, 18	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	43,523.23	
10101 · Cash Pooled with County - TCRP	2,576.33	
10104 · Cash Pooled - Property Account	32,029.83	
10108 · Cash in Bank - Ukiah Depot Impr	3,445.19	
12100 · Account Receivables	148,555.19	
12105 · Allowance for Bad Debts		42,482.42
15200 · Prepaid Expenses	6,160.06	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,859,434.34
19305 · Machinery and Equipment	4,420,913.57	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	77,680.23	
20100 · Trade Accounts Payable		856,662.62
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		157,725.38
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,762,093.42
20310 · Cal Card		3,084.51
21100 · Salaries and Benefits Payable		22,899.01
21400 · Interest Payable		152,411.26
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
25000 · Deferred Inflow - Pension		10,440.39
25100 · Property Rent Paid Advance		276,154.98
27550 · Net Pension Obligation		173,580.80
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,563,592.89
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		7,711,304.29
44003 · Interest Earned		0.16
44101 · Rents Real Estate		25,807.94
44102 · Rents - Equipment		11,070.00
50101 · Labor-Perm Positions	6,587.52	
50102 · Holiday Pay	658.75	
50104 · Vacation Pay	16.77	
50201 · County Retirement	1,059.75	
50205 · FICA Retirement	105.30	
50301 · Health Insurance	1,766.96	
51021 · Telephone / Communication	531.00	
51041 · Insurance Other	2,309.88	
51071 · Maintenance - Bldg & Improve	3,018.02	

North Coast Railroad Authority
Trial Balance
As of July 31, 2018

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Accrual Basis

	Jul 31, 18	
	Debit	Credit
51206 · Audit / Accounting Fees	1,421.00	
51212 · Legal Fees	14,454.00	
51213 · Contract Service Fees	2,100.00	
51251 · Data Processing Fees	5.00	
51421 · Rent - Facilities	1,025.00	
51605 · Private Car Expenses	70.85	
51801 · Property Management	550.00	
52031 · Business Meals	121.22	
52111 · Office Expenses	235.68	
52114 · Postage and Delivery	74.99	
52143 · Software Expense	409.92	
52191 · Utilities Expense	1,025.35	
53103 · Interest Expense - Long Term	723.33	
53104 · Interest Expense	1,504.35	
53402 · Depreciation Expense	104,294.42	
TOTAL	<u>43,913,147.83</u>	<u>43,913,147.83</u>

No Assurance is Provided.

North Coast Railroad Authority
Balance Sheet
As of July 31, 2018

2:07 PM
09/06/2018
Accrual Basis

	Jul 31, 18	Jun 30, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	43,523.23	82,016.36	-38,493.13
10101 · Cash Pooled with County - TCRP	2,576.33	2,576.33	0.00
10104 · Cash Pooled - Property Account	32,029.83	12,193.55	19,836.28
10108 · Cash in Bank - Ukiah Depot Impr	3,445.19	3,841.78	-396.59
Total Checking/Savings	81,574.58	100,628.02	-19,053.44
Accounts Receivable			
12100 · Account Receivables	148,555.19	158,689.15	-10,133.96
Total Accounts Receivable	148,555.19	158,689.15	-10,133.96
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	6,160.06	8,363.59	-2,203.53
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-34,178.36	-31,974.83	-2,203.53
Total Current Assets	195,951.41	227,342.34	-31,390.93
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	-16,859,434.34	-16,755,139.92	-104,294.42
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	26,593,530.37	26,697,824.79	-104,294.42
Other Assets			
17000 · Deferred Outflow - Pension	77,680.23	77,680.23	0.00
Total Other Assets	77,680.23	77,680.23	0.00
TOTAL ASSETS	26,867,162.01	27,002,847.36	-135,685.35
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	856,662.62	860,096.58	-3,433.96
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	157,725.38	156,221.03	1,504.35
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,762,093.42	1,762,093.42	0.00
Total Accounts Payable	3,156,560.07	3,158,489.68	-1,929.61
Credit Cards			
20310 · Cal Card	3,084.51	2,066.36	1,018.15
Total Credit Cards	3,084.51	2,066.36	1,018.15
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,899.01	29,668.45	-6,769.44
21400 · Interest Payable	152,411.26	151,687.93	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
 Balance Sheet
 As of July 31, 2018

2:07 PM
 09/06/2018
 Accrual Basis

	Jul 31, 18	Jun 30, 18	\$ Change
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	276,154.98	296,834.32	-20,679.34
27550 · Net Pension Obligation	173,580.80	174,438.28	-857.48
Total Other Current Liabilities	1,499,778.96	1,527,361.89	-27,582.93
Total Current Liabilities	4,659,423.54	4,687,917.93	-28,494.39
Long Term Liabilities			
21610 · Judgments Payable	25,000.00	25,000.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,563,592.89	2,563,592.89	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	4,030,922.25	4,030,922.25	0.00
Total Liabilities	8,690,345.79	8,718,840.18	-28,494.39
Equity			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	7,711,304.29	7,944,740.50	-233,436.21
Net Income	-107,190.96	-233,436.21	126,245.25
Total Equity	18,176,816.22	18,284,007.18	-107,190.96
TOTAL LIABILITIES & EQUITY	26,867,162.01	27,002,847.36	-135,685.35

No Assurance is Provided.

North Coast Railroad Authority
Profit & Loss
July 2018

2:13 PM
09/06/2018
Accrual Basis
Jul 18

Ordinary Income/Expense	
Income	
44003 · Interest Earned	0.16
44101 · Rents Real Estate	25,807.94
44102 · Rents - Equipment	11,070.00
Total Income	<u>36,878.10</u>
Gross Profit	<u>36,878.10</u>
Expense	
50101 · Labor-Perm Positions	6,587.52
50102 · Holiday Pay	658.75
50104 · Vacation Pay	16.77
50201 · County Retirement	1,059.75
50205 · FICA Retirement	105.30
50301 · Health Insurance	1,766.96
51021 · Telephone / Communication	531.00
51041 · Insurance Other	2,309.88
51071 · Maintenance - Bldg & Improve	3,018.02
51206 · Audit / Accounting Fees	1,421.00
51212 · Legal Fees	14,454.00
51213 · Contract Service Fees	2,100.00
51251 · Data Processing Fees	5.00
51421 · Rent - Facilities	1,025.00
51605 · Private Car Expenses	70.85
51801 · Property Management	550.00
52031 · Business Meals	121.22
52111 · Office Expenses	235.68
52114 · Postage and Delivery	74.99
52143 · Software Expense	409.92
52191 · Utilities Expense	1,025.35
53103 · Interest Expense - Long Term	723.33
53104 · Interest Expense	1,504.35
53402 · Depreciation Expense	104,294.42
Total Expense	<u>144,069.06</u>
Net Ordinary Income	<u>-107,190.96</u>
Net Income	<u><u>-107,190.96</u></u>

No Assurance is Provided.

AGENCY FUND	Jul 18	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	0.16	0.00	0.16	100.0%
44101 · Rents Real Estate	14,151.14	205,000.00	-190,848.86	6.9%
44102 · Rents - Equipment	11,070.00	150,480.00	-139,410.00	7.36%
45301 · Application Fees	0.00	1,500.00	-1,500.00	0.0%
Total Income	25,221.30	357,480.00	-332,258.70	7.06%
Gross Profit	25,221.30	357,480.00	-332,258.70	7.06%
Expense				
50101 · Labor-Perm Positions	6,587.52	144,200.00	-137,612.48	4.57%
50102 · Holiday Pay	658.75	7,100.00	-6,441.25	9.28%
50103 · Sick Leave	0.00	400.00	-400.00	0.0%
50104 · Vacation Pay	16.77	300.00	-283.23	5.59%
50201 · County Retirement	1,059.75	21,895.00	-20,835.25	4.84%
50205 · FICA Retirement	105.30	2,414.00	-2,308.70	4.36%
50301 · Health Insurance	1,766.96	20,548.00	-18,781.04	8.6%
50401 · Workers' Compensation Expense	0.00	500.00	-500.00	0.0%
51021 · Telephone / Communication	531.00	6,635.00	-6,104.00	8.0%
51041 · Insurance Other	2,309.88	26,425.00	-24,115.12	8.74%
51071 · Maintenance - Bldg & Improve	3,018.02	8,750.00	-5,731.98	34.49%
51072 · Weed Abatement	0.00	4,846.00	-4,846.00	0.0%
51206 · Audit / Accounting Fees	1,421.00	55,000.00	-53,579.00	2.58%
51207 · Fiscal Accounting Fees	0.00	35,500.00	-35,500.00	0.0%
51212 · Legal Fees	14,454.00	75,000.00	-60,546.00	19.27%
51213 · Contract Service Fees	2,100.00	25,200.00	-23,100.00	8.33%
51251 · Data Processing Fees	5.00	500.00	-495.00	1.0%
51421 · Rent - Facilities	1,025.00	12,300.00	-11,275.00	8.33%
51602 · Travel	0.00	600.00	-600.00	0.0%
51605 · Private Car Expenses	70.85	4,000.00	-3,929.15	1.77%
51801 · Property Management	550.00	6,600.00	-6,050.00	8.33%
52031 · Business Meals	121.22	1,250.00	-1,128.78	9.7%
52091 · Membership Expense	0.00	1,300.00	-1,300.00	0.0%
52101 · Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
52111 · Office Expenses	235.68	4,235.00	-3,999.32	5.57%
52114 · Postage and Delivery	74.99	950.00	-875.01	7.89%
52143 · Software Expense	409.92	2,750.00	-2,340.08	14.91%
52191 · Utilities Expense	1,025.35	9,500.00	-8,474.65	10.79%
53103 · Interest Expense - Long Term	723.33	8,700.00	-7,976.67	8.31%
53104 · Interest Expense	1,504.35	164,800.00	-163,295.65	0.91%
53301 · Taxes/Assessments	0.00	1,100.00	-1,100.00	0.0%
53402 · Depreciation Expense	104,294.42	1,080,193.00	-975,898.58	9.66%
Total Expense	144,069.06	1,734,491.00	-1,590,421.94	8.31%
Net Ordinary Income	-118,847.76	-1,377,011.00	1,258,163.24	8.63%

AGENCY FUND		Jul 18	Budget	\$ Over Budget	% of Budget
Other Income/Expense					
Other Income					
47103 · Transfers-In from Property Fund		0.00	52,200.00	-52,200.00	0.0%
Total Other Income		0.00	52,200.00	-52,200.00	0.0%
Net Other Income		0.00	52,200.00	-52,200.00	0.0%
Net Income		-118,847.76	-1,324,811.00	1,205,963.24	8.97%

No Assurance is Provided.

PROPERTY FUND	Jul 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	11,656.80	90,000.00	-78,343.20	12.95%
45301 · Application Fees	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>11,656.80</u>	<u>92,000.00</u>	<u>-80,343.20</u>	<u>12.67%</u>
Gross Profit	11,656.80	92,000.00	-80,343.20	12.67%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	0.00	37,800.00	-37,800.00	0.0%
Total Expense	<u>0.00</u>	<u>39,800.00</u>	<u>-39,800.00</u>	<u>0.0%</u>
Net Ordinary Income	11,656.80	52,200.00	-40,543.20	22.33%
Other Income/Expense				
Other Expense				
47103 · Transfers-Out to Agency Fund	0.00	52,200.00	-52,200.00	0.0%
Total Other Expense	<u>0.00</u>	<u>52,200.00</u>	<u>-52,200.00</u>	<u>0.0%</u>
Net Other Expense	0.00	52,200.00	-52,200.00	0.0%
Net Income	<u><u>11,656.80</u></u>	<u><u>0.00</u></u>	<u><u>11,656.80</u></u>	<u><u>100.0%</u></u>

No Assurance is Provided.

North Coast Railroad Authority
 Profit & Loss Budget vs. Actual
 July 2018

2:18 PM
 09/06/2018
 Accrual Basis

		RRIF	Jul 18	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	74,718.00	-74,718.00	0.0%
	Total Expense		0.00	74,718.00	-74,718.00	0.0%
	Net Ordinary Income		0.00	105,742.00	-105,742.00	0.0%
	Net Income		0.00	105,742.00	-105,742.00	0.0%

No Assurance is Provided.

TCRP	Jul 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 - Interest on Pooled Cash	0.00	25.00	-25.00	0.0%
Total Income	0.00	25.00	-25.00	0.0%
Gross Profit	0.00	25.00	-25.00	0.0%
Net Ordinary Income	0.00	25.00	-25.00	0.0%
Net Income	0.00	25.00	-25.00	0.0%

No Assurance is Provided.

North Coast Railroad Authority
A/R Aging Summary
As of July 31, 2018

2:22 PM
09/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
02 Geyser Peak/Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	874.18	874.18
Boston Transit Group	0.00	-22,140.00	22,140.00	0.00	0.00	0.00
Carousel Carpets 8	0.00	0.00	0.00	0.00	324.00	324.00
Carr Martin & Staci 4	0.00	0.00	0.00	0.00	324.00	324.00
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
City of Healdsburg 4	0.00	0.00	0.00	0.00	653.47	653.47
Constellation Wines-Simi 70.51 4	0.00	0.00	0.00	0.00	45.00	45.00
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
Deborah Bailey 02	0.00	0.00	0.00	0.00	0.01	0.01
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
Frank Howard Foundation 5	0.00	0.00	0.00	0.00	1,944.00	1,944.00
G3 Enterprises 7 MP 69.10 (Gallo)	0.00	2,568.47	0.00	0.00	0.00	2,568.47
Gallo 6 MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
Hidden Springs Vineyards 03	0.00	0.00	0.00	0.00	648.00	648.00
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	5,407.50	5,407.50
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
Leo Trentadue Vineyard 1	0.00	0.00	0.00	0.00	972.00	972.00
Level 3 Communications (Wiltel) 1	0.00	0.00	93,766.79	0.00	0.00	93,766.79
Lightels Recycling 01	0.00	0.00	0.00	0.00	324.00	324.00
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 Redwood Co 09 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Mercer Fraiser	0.00	0.00	0.00	0.00	300.00	300.00
Michels Corp PI 5 & PI 7	0.00	0.00	0.00	2,000.00	0.00	2,000.00
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
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
Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
TOTAL	0.00	-19,571.53	115,906.79	2,000.00	50,219.93	148,555.19

No Assurance is Provided.

North Coast Railroad Authority
A/P Aging Summary
As of July 31, 2018

2:24 PM
09/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	18.34	0.00	0.00	0.00	871.53	889.87
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	106.35	-3.00	0.00	0.00	-4,315.02	-4,211.67
American Rail Engineers (ARC)	2,100.00	2,100.00	2,100.00	2,100.00	354,349.44	362,749.44
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	1,421.00	0.00	0.00	0.00	0.00	1,421.00
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	0.10	0.00	0.00	0.20	0.30
Christopher Neary	14,454.00	1,615.23	12,318.62	5,788.80	315,151.85	349,328.50
City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,613.88	1,613.88
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	206.79	0.00	0.00	0.00	612.59	819.38
City of Ukiah- Ukiah Depot water meter	325.95	0.00	0.00	0.00	0.00	325.95
City of Ukiah - Utility 655017	77.53	0.00	0.00	0.00	-631.80	-554.27
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
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Humb Cnty Enviro Health -655121	0.00	0.00	0.00	0.00	639.61	639.61
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
Lear Asset Management	550.00	0.00	0.00	0.00	0.00	550.00
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
MBA OF California	0.00	0.00	0.00	0.00	1,874.92	1,874.92
Mitch Stogner	0.00	0.00	0.00	0.00	66.15	66.15
Net Nation/Conference Call.com	0.00	0.00	0.00	0.00	10.95	10.95
Norton	0.00	0.00	0.00	0.00	75.50	75.50
NWP Co.	0.00	59.37	0.00	0.00	39,452.94	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	8.38	0.00	0.00	0.00	-1,744.74	-1,736.36
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

North Coast Railroad Authority
A/P Aging Summary
As of July 31, 2018

2:24 PM
09/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
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	0.50	0.50
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	22,286.36	3,771.70	14,418.62	7,888.80	808,297.14	856,662.62

No Assurance is Provided.

North Coast Railroad Authority
 Trial Balance
 As of August 31, 2018

2:32 PM
 09/06/2018
 Accrual Basis

	Aug 31, 18	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	135,657.45	
10101 · Cash Pooled with County - TCRP	2,576.33	
10104 · Cash Pooled - Property Account	31,928.71	
10108 · Cash in Bank - Ukiah Depot Impr	3,119.24	
12100 · Account Receivables	58,568.33	
12105 · Allowance for Bad Debts		42,482.42
15200 · Prepaid Expenses	3,956.53	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,963,728.76
19305 · Machinery and Equipment	4,420,913.57	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	77,680.23	
20100 · Trade Accounts Payable		857,120.40
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		159,238.65
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,762,093.42
20310 · Cal Card		2,622.46
21100 · Salaries and Benefits Payable		22,899.01
21400 · Interest Payable		153,134.59
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
25000 · Deferred Inflow - Pension		10,440.39
25100 · Property Rent Paid Advance		279,960.09
27550 · Net Pension Obligation		172,723.32
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,563,592.89
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		7,711,304.29
44003 · Interest Earned		0.16
44101 · Rents Real Estate		52,208.81
44102 · Rents - Equipment		22,140.00
50101 · Labor-Perm Positions	19,699.68	
50102 · Holiday Pay	658.75	
50104 · Vacation Pay	16.77	
50201 · County Retirement	2,932.29	
50205 · FICA Retirement	295.43	
50301 · Health Insurance	3,533.92	
51021 · Telephone / Communication	958.79	
51041 · Insurance Other	4,513.41	
51071 · Maintenance - Bldg & Improve	3,018.02	

North Coast Railroad Authority
Trial Balance
As of August 31, 2018

2:32 PM
09/06/2018
Accrual Basis

Aug 31, 18

	<u>Debit</u>	<u>Credit</u>
51206 · Audit / Accounting Fees	3,365.00	
51212 · Legal Fees	19,854.00	
51213 · Contract Service Fees	4,200.00	
51251 · Data Processing Fees	5.00	
51421 · Rent - Facilities	2,050.00	
51605 · Private Car Expenses	70.85	
51801 · Property Management	10,184.84	
52031 · Business Meals	121.22	
52111 · Office Expenses	498.22	
52114 · Postage and Delivery	136.65	
52143 · Software Expense	574.86	
52191 · Utilities Expense	1,756.73	
53103 · Interest Expense - Long Term	1,446.66	
53104 · Interest Expense	3,017.62	
53402 · Depreciation Expense	208,588.84	
47103 · Transfers-In from Property Fund		22,481.28
57015 · Transfers-Out to Agency Fund	22,481.28	
TOTAL	<u>44,082,574.36</u>	<u>44,082,574.36</u>

No Assurance is Provided.

North Coast Railroad Authority
 Balance Sheet
 As of August 31, 2018

2:33 PM
 09/06/2018
 Accrual Basis

	Aug 31, 18	Jul 31, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	135,657.45	43,523.23	92,134.22
10101 · Cash Pooled with County - TCRP	2,576.33	2,576.33	0.00
10104 · Cash Pooled - Property Account	31,928.71	32,029.83	-101.12
10108 · Cash in Bank - Ukiah Depot Impr	3,119.24	3,445.19	-325.95
Total Checking/Savings	173,281.73	81,574.58	91,707.15
Accounts Receivable			
12100 · Account Receivables	58,568.33	148,555.19	-89,986.86
Total Accounts Receivable	58,568.33	148,555.19	-89,986.86
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	3,956.53	6,160.06	-2,203.53
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-36,381.89	-34,178.36	-2,203.53
Total Current Assets	195,468.17	195,951.41	-483.24
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-16,963,728.76	-16,859,434.34	-104,294.42
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	26,489,235.95	26,593,530.37	-104,294.42
Other Assets			
17000 · Deferred Outflow - Pension	77,680.23	77,680.23	0.00
Total Other Assets	77,680.23	77,680.23	0.00
TOTAL ASSETS	26,762,384.35	26,867,162.01	-104,777.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	857,120.40	856,662.62	457.78
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	159,238.65	157,725.38	1,513.27
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,762,093.42	1,762,093.42	0.00
Total Accounts Payable	3,158,531.12	3,156,560.07	1,971.05
Credit Cards			
20310 · Cal Card	2,622.46	3,084.51	-462.05
Total Credit Cards	2,622.46	3,084.51	-462.05

North Coast Railroad Authority
Balance Sheet
As of August 31, 2018

2:33 PM
09/06/2018
Accrual Basis

	Aug 31, 18	Jul 31, 18	\$ Change
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,899.01	22,899.01	0.00
21400 · Interest Payable	153,134.59	152,411.26	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
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	279,960.09	276,154.98	3,805.11
27550 · Net Pension Obligation	172,723.32	173,580.80	-857.48
Total Other Current Liabilities	1,503,449.92	1,499,778.96	3,670.96
Total Current Liabilities	4,664,603.50	4,659,423.54	5,179.96
Long Term Liabilities			
21610 · Judgments Payable	25,000.00	25,000.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,563,592.89	2,563,592.89	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	4,030,922.25	4,030,922.25	0.00
Total Liabilities	8,695,525.75	8,690,345.79	5,179.96
Equity			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	7,711,304.29	7,711,304.29	0.00
Net Income	-217,148.58	-107,190.96	-109,957.62
Total Equity	18,066,858.60	18,176,816.22	-109,957.62
TOTAL LIABILITIES & EQUITY	26,762,384.35	26,867,162.01	-104,777.66

No Assurance is Provided.

North Coast Railroad Authority
Profit & Loss YTD Comparison
August 2018

2:34 PM
09/06/2018
Accrual Basis

	Aug 18	Jul - Aug 18
Ordinary Income/Expense		
Income		
44003 · Interest Earned	0.00	0.16
44101 · Rents Real Estate	26,400.87	52,208.81
44102 · Rents - Equipment	11,070.00	22,140.00
Total Income	<u>37,470.87</u>	<u>74,348.97</u>
Gross Profit	37,470.87	74,348.97
Expense		
50101 · Labor-Perm Positions	13,112.16	19,699.68
50102 · Holiday Pay	0.00	658.75
50104 · Vacation Pay	0.00	16.77
50201 · County Retirement	1,872.54	2,932.29
50205 · FICA Retirement	190.13	295.43
50301 · Health Insurance	1,766.96	3,533.92
51021 · Telephone / Communication	427.79	958.79
51041 · Insurance Other	2,203.53	4,513.41
51071 · Maintenance - Bldg & Improve	0.00	3,018.02
51206 · Audit / Accounting Fees	1,944.00	3,365.00
51212 · Legal Fees	5,400.00	19,854.00
51213 · Contract Service Fees	2,100.00	4,200.00
51251 · Data Processing Fees	0.00	5.00
51421 · Rent - Facilities	1,025.00	2,050.00
51605 · Private Car Expenses	0.00	70.85
51801 · Property Management	9,634.84	10,184.84
52031 · Business Meals	0.00	121.22
52111 · Office Expenses	262.54	498.22
52114 · Postage and Delivery	61.66	136.65
52143 · Software Expense	164.94	574.86
52191 · Utilities Expense	731.38	1,756.73
53103 · Interest Expense - Long Term	723.33	1,446.66
53104 · Interest Expense	1,513.27	3,017.62
53402 · Depreciation Expense	104,294.42	208,588.84
Total Expense	<u>147,428.49</u>	<u>291,497.55</u>
Net Ordinary Income	-109,957.62	-217,148.58
Other Income/Expense		
Other Income		
47103 · Transfers-In from Property Fund	22,481.28	22,481.28
Total Other Income	<u>22,481.28</u>	<u>22,481.28</u>
Other Expense		
57015 · Transfers-Out to Agency Fund	22,481.28	22,481.28
Total Other Expense	<u>22,481.28</u>	<u>22,481.28</u>
Net Other Income	0.00	0.00
Net Income	<u>-109,957.62</u>	<u>-217,148.58</u>

No Assurance is Provided.

AGENCY FUND	Jul - Aug 18	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	0.16	0.00	0.16	100.0%
44101 · Rents Real Estate	28,579.17	205,000.00	-176,420.83	13.94%
44102 · Rents - Equipment	22,140.00	150,480.00	-128,340.00	14.71%
45301 · Application Fees	0.00	1,500.00	-1,500.00	0.0%
Total Income	50,719.33	357,480.00	-306,760.67	14.19%
Gross Profit	50,719.33	357,480.00	-306,760.67	14.19%
Expense				
50101 · Labor-Perm Positions	19,699.68	144,200.00	-124,500.32	13.66%
50102 · Holiday Pay	658.75	7,100.00	-6,441.25	9.28%
50103 · Sick Leave	0.00	400.00	-400.00	0.0%
50104 · Vacation Pay	16.77	300.00	-283.23	5.59%
50201 · County Retirement	2,932.29	21,895.00	-18,962.71	13.39%
50205 · FICA Retirement	295.43	2,414.00	-2,118.57	12.24%
50301 · Health Insurance	3,533.92	20,548.00	-17,014.08	17.2%
50401 · Workers' Compensation Expense	0.00	500.00	-500.00	0.0%
51021 · Telephone / Communication	958.79	6,635.00	-5,676.21	14.45%
51041 · Insurance Other	4,513.41	26,425.00	-21,911.59	17.08%
51071 · Maintenance - Bldg & Improve	3,018.02	8,750.00	-5,731.98	34.49%
51072 · Weed Abatement	0.00	4,846.00	-4,846.00	0.0%
51206 · Audit / Accounting Fees	3,365.00	55,000.00	-51,635.00	6.12%
51207 · Fiscal Accounting Fees	0.00	35,500.00	-35,500.00	0.0%
51212 · Legal Fees	19,854.00	75,000.00	-55,146.00	26.47%
51213 · Contract Service Fees	4,200.00	25,200.00	-21,000.00	16.67%
51251 · Data Processing Fees	5.00	500.00	-495.00	1.0%
51421 · Rent - Facilities	2,050.00	12,300.00	-10,250.00	16.67%
51602 · Travel	0.00	600.00	-600.00	0.0%
51605 · Private Car Expenses	70.85	4,000.00	-3,929.15	1.77%
51801 · Property Management	550.00	6,600.00	-6,050.00	8.33%
52031 · Business Meals	121.22	1,250.00	-1,128.78	9.7%
52091 · Membership Expense	0.00	1,300.00	-1,300.00	0.0%
52101 · Misc. Expense	0.00	1,000.00	-1,000.00	0.0%
52111 · Office Expenses	498.22	4,235.00	-3,736.78	11.76%
52114 · Postage and Delivery	136.65	950.00	-813.35	14.38%
52143 · Software Expense	574.86	2,750.00	-2,175.14	20.9%
52191 · Utilities Expense	1,756.73	9,500.00	-7,743.27	18.49%
53103 · Interest Expense - Long Term	1,446.66	8,700.00	-7,253.34	16.63%
53104 · Interest Expense	3,017.62	164,800.00	-161,782.38	1.83%
53301 · Taxes/Assessments	0.00	1,100.00	-1,100.00	0.0%
53402 · Depreciation Expense	208,588.84	1,080,193.00	-871,604.16	19.31%
Total Expense	281,862.71	1,734,491.00	-1,452,628.29	16.25%
Net Ordinary Income	-231,143.38	-1,377,011.00	1,145,867.62	16.79%

AGENCY FUND	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
47103 · Transfers-In from Property Fund	22,481.28	52,200.00	-29,718.72	43.07%
Total Other Income	22,481.28	52,200.00	-29,718.72	43.07%
Net Other Income	22,481.28	52,200.00	-29,718.72	43.07%
Net Income	-208,662.10	-1,324,811.00	1,116,148.90	15.75%

No Assurance is Provided.

PROPERTY	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	23,629.64	90,000.00	-66,370.36	26.26%
45301 · Application Fees	0.00	2,000.00	-2,000.00	0.0%
Total Income	23,629.64	92,000.00	-68,370.36	25.68%
Gross Profit	23,629.64	92,000.00	-68,370.36	25.68%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	9,634.84	37,800.00	-28,165.16	25.49%
Total Expense	9,634.84	39,800.00	-30,165.16	24.21%
Net Ordinary Income	13,994.80	52,200.00	-38,205.20	26.81%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	22,481.28	52,200.00	-29,718.72	43.07%
Total Other Expense	22,481.28	52,200.00	-29,718.72	43.07%
Net Other Income	-22,481.28	-52,200.00	29,718.72	43.07%
Net Income	-8,486.48	0.00	-8,486.48	100.0%

No Assurance is Provided.

North Coast Railroad Authority
 Profit & Loss Budget vs. Actual
 July through August 2018

2:38 PM
 09/06/2018
 Accrual Basis

RRIF		Jul - Aug 18	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	74,718.00	-74,718.00	0.0%
Total Expense		0.00	74,718.00	-74,718.00	0.0%
Net Ordinary Income		0.00	105,742.00	-105,742.00	0.0%
Net Income		0.00	105,742.00	-105,742.00	0.0%

No Assurance is Provided.

North Coast Railroad Authority
 Profit & Loss Budget vs. Actual
 July through August 2018

2:39 PM
 09/06/2018
 Accrual Basis

TCRP	Jul - Aug 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 - Interest on Pooled Cash	0.00	25.00	-25.00	0.0%
Total Income	0.00	25.00	-25.00	0.0%
Gross Profit	0.00	25.00	-25.00	0.0%
Net Ordinary Income	0.00	25.00	-25.00	0.0%
Net Income	0.00	25.00	-25.00	0.0%

No Assurance is Provided.

North Coast Railroad Authority
A/R Aging Summary
As of August 31, 2018

2:41 PM
09/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
02 Geyser Peak/Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	874.18	874.18
Carousel Carpets 8	0.00	0.00	0.00	0.00	324.00	324.00
Carr Martin & Staci 4	0.00	0.00	0.00	0.00	324.00	324.00
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
Chevron 09	0.00	3,688.86	0.00	0.00	0.00	3,688.86
Childress	0.00	0.00	0.00	0.00	0.04	0.04
City of Healdsburg 4	0.00	0.00	0.00	0.00	653.47	653.47
Constellation Brands 5 73.70	0.00	0.00	0.00	0.00	0.00	0.00
Constellation Brands 76.58 PI 8	0.00	530.45	0.00	0.00	0.00	530.45
Constellation Brands 76.76 PI 8	0.00	530.45	0.00	0.00	0.00	530.45
Constellation Wines-Simi 70.51 4	0.00	0.00	0.00	0.00	45.00	45.00
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
Deborah Bailey 02	0.00	0.00	0.00	0.00	0.01	0.01
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	15.45	0.00	0.00	0.00	15.45
Gallo 6 MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
Hidden Springs Vineyards 03	0.00	0.00	0.00	0.00	648.00	648.00
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	5,407.50	5,407.50
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
Leo Trentadue Vineyard 1	0.00	0.00	0.00	0.00	972.00	972.00
Lightels Recycling 01	0.00	0.00	0.00	0.00	324.00	324.00
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 Product 09	0.00	3,527.19	0.00	0.00	0.00	3,527.19
Mendocino Redwood Co 09 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Mercer Fraiser	0.00	0.00	0.00	0.00	300.00	300.00
Michels Corp PI 5 & PI 7	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
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
Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
TOTAL	0.00	8,292.40	0.00	0.00	50,275.93	58,568.33

No Assurance is Provided.

North Coast Railroad Authority
A/P Aging Summary
As of August 31, 2018

2:30 PM
09/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	16.20	0.00	0.00	0.00	871.53	887.73
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	106.35	0.00	1,727.04	-4,315.02	-2,481.63
American Rail Engineers (ARC)	2,100.00	2,100.00	2,100.00	2,100.00	356,449.44	364,849.44
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	0.10	0.20	0.30
Christopher Neary	5,400.00	14,454.00	1,615.23	12,318.62	315,540.65	349,328.50
City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,613.88	1,613.88
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	206.04	0.00	0.00	0.00	612.59	818.63
City of Ukiah - Utility 655017	79.40	0.00	0.00	0.00	-631.80	-552.40
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
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Heather Lindsteadt	0.00	0.00	0.00	0.00	0.00	0.00
Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Humb Cnty Enviro Health -655121	0.00	0.00	0.00	0.00	639.61	639.61
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
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	59.37	39,452.94	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	1,944.00	0.00	0.00	0.00	4,000.27	5,944.27
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	319.95	319.95
Silva Septic Service	0.00	0.00	0.00	0.00	969.10	969.10

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
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	0.50	0.50
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	9,753.75	16,660.35	3,715.23	16,205.13	810,785.94	857,120.40

No Assurance is Provided.