

North Coast Railroad Authority  
 Trial Balance  
 As of November 30, 2018

10:50 AM  
 12/05/2018  
 Accrual Basis

Nov 30, 18

	Debit	Credit
10100 · Cash Pooled with Sonoma County	122,891.36	
10101 · Cash Pooled with County - TCRP	2,587.83	
10104 · Cash Pooled - Property Account	30,681.91	
10108 · Cash in Bank - Ukiah Depot Impr	154.94	
12100 · Account Receivables	50,460.31	
12105 · Allowance for Bad Debts		42,482.42
15200 · Prepaid Expenses	18,998.77	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,419.06	
19299 · Accumulated Depreciation		17,276,612.02
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		908,054.52
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		163,742.85
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,793,058.13
20310 · Cal Card		1,093.48
21100 · Salaries and Benefits Payable		22,899.01
21400 · Interest Payable		155,304.58
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		260,532.04
27550 · Net Pension Obligation		170,149.77
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,537,604.40
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
44002 · Interest on Pooled Cash		448.71
44003 · Interest Earned		0.54
44101 · Rents Real Estate		136,761.98
44102 · Rents - Equipment		57,285.00
44109 · Rent - Operator		45,115.00
45301 · Application Fees		250.00
50101 · Labor-Perm Positions	64,084.00	
50102 · Holiday Pay	1,967.87	
50103 · Sick Leave	167.68	
50104 · Vacation Pay	6,813.89	
50201 · County Retirement	9,486.92	
50205 · FICA Retirement	1,058.97	

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	Nov 30, 18	
	Debit	Credit
50301 · Health Insurance	8,823.85	
50401 · Workers' Compensation Expense	101.37	
51021 · Telephone / Communication	2,113.91	
51041 · Insurance Other	11,111.54	
51071 · Maintenance - Bldg & Improve	7,282.00	
51072 · Weed Abatement	295.98	
51206 · Audit / Accounting Fees	10,663.50	
51207 · Fiscal Accounting Fees	3,591.81	
51212 · Legal Fees	56,991.22	
51213 · Contract Service Fees	8,650.00	
51244 · Permits and Fees	400.00	
51251 · Data Processing Fees	50.00	
51421 · Rent - Facilities	5,125.00	
51602 · Travel	538.60	
51605 · Private Car Expenses	1,105.94	
51801 · Property Management	24,922.26	
52031 · Business Meals	537.04	
52091 · Membership Expense	1,377.00	
52101 · Misc. Expense	700.00	
52111 · Office Expenses	1,410.19	
52114 · Postage and Delivery	465.02	
52143 · Software Expense	1,669.62	
52191 · Utilities Expense	4,635.62	
53103 · Interest Expense - Long Term	22,743.16	
53104 · Interest Expense	38,592.88	
53301 · Taxes/Assesments	0.68	
53402 · Depreciation Expense	521,472.10	
47103 · Transfers-In from Property Fund		51,735.20
57015 · Transfers-Out to Agency Fund	51,735.20	
<b>TOTAL</b>	<b><u>44,629,277.75</u></b>	<b><u>44,629,277.75</u></b>

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
Statement of Net Position  
November 30, 2018

10:49 AM  
12/05/2018  
Accrual Basis

	Nov 30, 18	Oct 31, 18	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	122,891.36	150,549.54	-27,658.18
10101 · Cash Pooled with County - TCRP	2,587.83	2,587.83	0.00
10104 · Cash Pooled - Property Account	30,681.91	24,000.70	6,681.21
10108 · Cash in Bank - Ukiah Depot Impr	154.94	2,369.92	-2,214.98
Total Checking/Savings	156,316.04	179,507.99	-23,191.95
Accounts Receivable			
12100 · Account Receivables	50,460.31	55,109.27	-4,648.96
Total Accounts Receivable	50,460.31	55,109.27	-4,648.96
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	18,998.77	21,249.24	-2,250.47
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-21,339.65	-19,089.18	-2,250.47
Total Current Assets	185,436.70	215,528.08	-30,091.38
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,419.06	36,090,419.06	0.00
19299 · Accumulated Depreciation	-17,276,612.02	-17,172,317.60	-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	26,176,381.56	26,280,675.98	-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
<b>TOTAL ASSETS</b>	<b>26,439,498.49</b>	<b>26,573,884.29</b>	<b>-134,385.80</b>
<b>LIABILITIES &amp; NET POSITION</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	908,054.52	910,926.15	-2,871.63
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	163,742.85	162,242.85	1,500.00
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,793,058.13	1,793,058.13	0.00
Total Accounts Payable	3,244,934.15	3,246,305.78	-1,371.63
Credit Cards			
20310 · Cal Card	1,093.48	1,594.11	-500.63
Total Credit Cards	1,093.48	1,594.11	-500.63
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,899.01	22,899.01	0.00
21400 · Interest Payable	155,304.58	154,581.25	723.33
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	439,292.52	439,292.52	0.00

North Coast Railroad Authority  
Statement of Net Position  
November 30, 2018

10:49 AM  
12/05/2018  
Accrual Basis

	Nov 30, 18	Oct 31, 18	\$ Change
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	260,532.04	290,778.86	-30,246.82
27550 · Net Pension Obligation	170,149.77	171,007.25	-857.48
<b>Total Other Current Liabilities</b>	<b>1,483,618.31</b>	<b>1,513,999.28</b>	<b>-30,380.97</b>
<b>Total Current Liabilities</b>	<b>4,729,645.94</b>	<b>4,761,899.17</b>	<b>-32,253.23</b>
<b>Long Term Liabilities</b>			
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	2,537,604.40	2,537,604.40	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
<b>Total Long Term Liabilities</b>	<b>4,004,933.76</b>	<b>4,004,933.76</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>8,734,579.70</b>	<b>8,766,832.93</b>	<b>-32,253.23</b>
<b>Net Position</b>			
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	-579,088.39	-476,955.82	-102,132.57
<b>Total Net Position</b>	<b>17,704,918.79</b>	<b>17,807,051.36</b>	<b>-102,132.57</b>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>26,439,498.49</b>	<b>26,573,884.29</b>	<b>-134,385.80</b>

No Assurance is Provided.  
No Disclosures are Provided.



North Coast Railroad Authority  
Statement of Revenues, Expenses, and Change in Net Position  
November 2018

10:48 AM  
12/05/2018  
Accrual Basis

	Nov 18	Jul - Nov 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	0.00	448.71
44003 · Interest Earned	0.00	0.54
44101 · Rents Real Estate	28,517.99	136,761.98
44102 · Rents - Equipment	11,715.00	57,285.00
44109 · Rent - Operator	0.00	45,115.00
45301 · Application Fees	0.00	250.00
Total Income	<u>40,232.99</u>	<u>239,861.23</u>
Gross Profit	40,232.99	239,861.23
Expense		
50101 · Labor-Perm Positions	12,457.60	64,084.00
50102 · Holiday Pay	656.66	1,967.87
50103 · Sick Leave	0.00	167.68
50104 · Vacation Pay	18.86	6,813.89
50201 · County Retirement	1,873.98	9,486.92
50205 · FICA Retirement	190.42	1,058.97
50301 · Health Insurance	1,764.77	8,823.85
50401 · Workers' Compensation Expense	0.00	101.37
51021 · Telephone / Communication	459.83	2,113.91
51041 · Insurance Other	2,250.47	11,111.54
51071 · Maintenance - Bldg & Improve	0.00	7,282.00
51072 · Weed Abatement	0.00	295.98
51206 · Audit / Accounting Fees	0.00	10,663.50
51207 · Fiscal Accounting Fees	2,655.89	3,591.81
51212 · Legal Fees	5,400.00	56,991.22
51213 · Contract Service Fees	2,100.00	8,650.00
51244 · Permits and Fees	400.00	400.00
51251 · Data Processing Fees	0.00	50.00
51421 · Rent - Facilities	1,025.00	5,125.00
51602 · Travel	0.00	538.60
51605 · Private Car Expenses	30.52	1,105.94
51801 · Property Management	3,637.42	24,922.26
52031 · Business Meals	131.87	537.04
52091 · Membership Expense	0.00	1,377.00
52101 · Misc. Expense	0.00	700.00
52111 · Office Expenses	278.49	1,410.19
52114 · Postage and Delivery	74.99	465.02
52143 · Software Expense	164.94	1,669.62
52191 · Utilities Expense	276.10	4,635.62
53103 · Interest Expense - Long Term	723.33	22,743.16
53104 · Interest Expense	1,500.00	38,592.88
53301 · Taxes/Assesments	0.00	0.68
53402 · Depreciation Expense	104,294.42	521,472.10
Total Expense	<u>142,365.56</u>	<u>818,949.62</u>
Net Ordinary Income	-102,132.57	-579,088.39

North Coast Railroad Authority  
Statement of Revenues, Expenses, and Change in Net Position  
November 2018

10:48 AM  
12/05/2018  
Accrual Basis

	Nov 18	Jul - Nov 18
Other Income/Expense		
Other Income		
47103 · Transfers-In from Property Fund	7,203.92	51,735.20
Total Other Income	7,203.92	51,735.20
Other Expense		
57015 · Transfers-Out to Agency Fund	7,203.92	51,735.20
Total Other Expense	7,203.92	51,735.20
Net Other Income	0.00	0.00
Change in Net Position	-102,132.57	-579,088.39

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No Disclosures are Provided.

North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through November 2018

10:47 AM  
12/05/2018  
Accrual Basis

AGENCY FUND	Jul - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	437.21	500.00	-62.79	87.44%
44003 · Interest Earned	0.54	0.00	0.54	100.0%
44101 · Rents Real Estate	74,152.11	205,000.00	-130,847.89	36.17%
44102 · Rents - Equipment	57,285.00	150,480.00	-93,195.00	38.07%
45301 · Application Fees	250.00	1,500.00	-1,250.00	16.67%
<b>Total Income</b>	<b>132,124.86</b>	<b>357,480.00</b>	<b>-225,355.14</b>	<b>36.96%</b>
Gross Profit	132,124.86	357,480.00	-225,355.14	36.96%
Expense				
50101 · Labor-Perm Positions	64,084.00	144,200.00	-80,116.00	44.44%
50102 · Holiday Pay	1,967.87	7,100.00	-5,132.13	27.72%
50103 · Sick Leave	167.68	400.00	-232.32	41.92%
50104 · Vacation Pay	6,813.89	300.00	6,513.89	2,271.3%
50201 · County Retirement	9,486.92	21,895.00	-12,408.08	43.33%
50205 · FICA Retirement	1,058.97	2,414.00	-1,355.03	43.87%
50301 · Health Insurance	8,823.85	20,548.00	-11,724.15	42.94%
50401 · Workers' Compensation Expense	101.37	500.00	-398.63	20.27%
51021 · Telephone / Communication	2,113.91	6,635.00	-4,521.09	31.86%
51041 · Insurance Other	11,111.54	26,425.00	-15,313.46	42.05%
51071 · Maintenance - Bldg & Improve	7,282.00	8,750.00	-1,468.00	83.22%
51072 · Weed Abatement	295.98	4,846.00	-4,550.02	6.11%
51206 · Audit / Accounting Fees	10,663.50	55,000.00	-44,336.50	19.39%
51207 · Fiscal Accounting Fees	3,591.81	35,500.00	-31,908.19	10.12%
51212 · Legal Fees	56,991.22	75,000.00	-18,008.78	75.99%
51213 · Contract Service Fees	8,650.00	25,200.00	-16,550.00	34.33%
51244 · Permits and Fees	400.00	0.00	400.00	100.0%
51251 · Data Processing Fees	50.00	500.00	-450.00	10.0%
51421 · Rent - Facilities	5,125.00	12,300.00	-7,175.00	41.67%
51602 · Travel	538.60	600.00	-61.40	89.77%
51605 · Private Car Expenses	1,105.94	4,000.00	-2,894.06	27.65%
51801 · Property Management	2,750.00	6,600.00	-3,850.00	41.67%
52031 · Business Meals	537.04	1,250.00	-712.96	42.96%
52091 · Membership Expense	1,377.00	1,300.00	77.00	105.92%
52101 · Misc. Expense	700.00	1,000.00	-300.00	70.0%
52111 · Office Expenses	1,410.19	4,235.00	-2,824.81	33.3%
52114 · Postage and Delivery	465.02	950.00	-484.98	48.95%
52143 · Software Expense	1,669.62	2,750.00	-1,080.38	60.71%
52191 · Utilities Expense	4,635.62	9,500.00	-4,864.38	48.8%
53103 · Interest Expense - Long Term	3,616.65	8,700.00	-5,083.35	41.57%
53104 · Interest Expense	38,592.88	164,800.00	-126,207.12	23.42%
53301 · Taxes/Assesments	0.68	1,100.00	-1,099.32	0.06%
53402 · Depreciation Expense	521,472.10	1,080,193.00	-558,720.90	48.28%
<b>Total Expense</b>	<b>777,650.85</b>	<b>1,734,491.00</b>	<b>-956,840.15</b>	<b>44.84%</b>
Net Ordinary Income	-645,525.99	-1,377,011.00	731,485.01	46.88%
Other Income/Expense				

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 July through November 2018

10:47 AM  
 12/05/2018  
 Accrual Basis

AGENCY FUND		Jul - Nov 18	Budget	\$ Over Budget	% of Budget
Other Income					
47103 · Transfers-In from Property Fund		51,735.20	52,200.00	-464.80	99.11%
Total Other Income		51,735.20	52,200.00	-464.80	99.11%
Net Other Income		51,735.20	52,200.00	-464.80	99.11%
Net Income		-593,790.79	-1,324,811.00	731,020.21	44.82%

No Assurance is Provided.  
 No Disclosures are Provided.



North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through November 2018

10:46 AM  
12/05/2018  
Accrual Basis

	Jul - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	62,609.87	90,000.00	-27,390.13	69.57%
45301 · Application Fees	0.00	2,000.00	-2,000.00	0.0%
Total Income	62,609.87	92,000.00	-29,390.13	68.05%
Gross Profit	62,609.87	92,000.00	-29,390.13	68.05%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	22,172.26	37,800.00	-15,627.74	58.66%
Total Expense	22,172.26	39,800.00	-17,627.74	55.71%
Net Ordinary Income	40,437.61	52,200.00	-11,762.39	77.47%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	51,735.20	52,200.00	-464.80	99.11%
Total Other Expense	51,735.20	52,200.00	-464.80	99.11%
Net Other Income	-51,735.20	-52,200.00	464.80	99.11%
Net Income	-11,297.59	0.00	-11,297.59	100.0%

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North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through November 2018

10:45 AM  
12/05/2018  
Accrual Basis

	Jul - Nov 18	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	19,126.51	74,718.00	-55,591.49	25.6%
Total Expense	19,126.51	74,718.00	-55,591.49	25.6%
Net Ordinary Income	25,988.49	105,742.00	-79,753.51	24.58%
Net Income	25,988.49	105,742.00	-79,753.51	24.58%

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North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 July through November 2018

10:44 AM  
 12/05/2018  
 Accrual Basis

	Jul - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	11.50	25.00	-13.50	46.0%
Total Income	11.50	25.00	-13.50	46.0%
Gross Profit	11.50	25.00	-13.50	46.0%
Net Ordinary Income	11.50	25.00	-13.50	46.0%
Net Income	11.50	25.00	-13.50	46.0%

No Assurance is Provided.  
 No Disclosures are Provided.

North Coast Railroad Authority  
A/R Aging Summary  
As of November 30, 2018

10:41 AM  
12/05/2018

	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	900.41	0.00	874.18	1,774.59
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
D/C to Gallo Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
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
Diablo Comm. Properties 10(Tyris)	0.00	0.00	0.00	3,000.00	0.00	3,000.00
Duckhorn Wine Co. PI 12	0.00	546.36	0.00	0.00	0.00	546.36
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
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
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 Pro. PI 12 116.59	0.00	1,273.08	0.00	0.00	0.00	1,273.08
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
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	265.23	0.00	0.00	265.23
Ron Sheets	0.00	0.00	0.00	0.00	1,153.72	1,153.72
Saracina Vineyard-08	0.00	0.00	0.00	0.00	1,752.46	1,752.46
Simpson Lumber	0.00	0.00	0.00	0.00	229.96	229.96
Skip Gibbs -05	0.00	0.00	0.00	0.00	11,876.82	11,876.82
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
Vino Farms PI 11 Global Ag Properties	0.00	0.00	1,591.35	0.00	0.00	1,591.35
<b>TOTAL</b>	<b>0.00</b>	<b>1,819.44</b>	<b>2,756.99</b>	<b>3,000.00</b>	<b>42,883.88</b>	<b>50,460.31</b>

No Assurance is Provided.  
No Disclosures are Provided.



North Coast Railroad Authority  
A/P Aging Summary  
As of November 30, 2018

10:38 AM  
12/05/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	16.34	0.00	0.00	0.00	871.53	887.87
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	13,872.64	0.00	0.00	-2,587.98	11,284.66
American Rail Engineers (ARC)	2,100.00	2,100.00	0.00	2,100.00	362,749.44	369,049.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Arrow Fencing	0.00	0.00	2,000.00	0.00	0.00	2,000.00
Aycock & Edgmon, CPA 655003	2,565.50	0.00	0.00	0.00	0.00	2,565.50
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	9,203.90	5,400.00	8,665.96	13,867.36	338,528.50	375,665.72
City of Arcata - Utility 655011	0.00	0.00	358.48	0.00	1,613.88	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	196.57	0.00	0.00	0.00	612.59	809.16
City of Ukiah - Utility 655017	79.53	0.00	0.00	0.00	-631.80	-552.27
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
FEC - Parallel Infrastructure	3,087.42	0.00	0.00	0.00	0.00	3,087.42
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	30.52	0.00	0.00	0.00	-1.57	28.95
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	0.00	0.00	0.00	0.00	-1,744.74	-1,744.74
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 November 30, 2018

10:38 AM  
 12/05/2018

	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/F	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
<b>TOTAL</b>	<b>17,829.78</b>	<b>21,372.64</b>	<b>11,024.44</b>	<b>15,967.36</b>	<b>841,860.30</b>	<b>908,054.52</b>

No Assurance is Provided.  
 No Disclosures are Provided.

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

2:53 PM  
 01/03/2019  
 Accrual Basis

Dec 31, 18

	Debit	Credit
10100 · Cash Pooled with Sonoma County	114,539.98	
10101 · Cash Pooled with County - TCRP	2,587.83	
10104 · Cash Pooled - Property Account	25,597.13	
10106 · Cash Pooled with County - RRIF	59.37	
10108 · Cash in Bank - Ukiah Depot Impr	154.94	
12100 · Account Receivables	57,619.41	
12105 · Allowance for Bad Debts		42,482.42
15200 · Prepaid Expenses	16,748.29	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,419.06	
19299 · Accumulated Depreciation		17,380,906.44
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		901,968.48
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		165,233.20
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,824,022.84
20310 · Cal Card		612.21
21100 · Salaries and Benefits Payable		22,899.01
21400 · Interest Payable		156,027.91
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		259,977.45
27550 · Net Pension Obligation		169,292.29
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,511,216.23
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
44002 · Interest on Pooled Cash		448.71
44003 · Interest Earned		0.54
44101 · Rents Real Estate		164,655.97
44102 · Rents - Equipment		69,000.00
44109 · Rent - Operator		90,230.00
45301 · Application Fees		250.00
46040 · Misc. Revenues		86.62
50101 · Labor-Perm Positions	75,803.20	
50102 · Holiday Pay	3,281.19	
50103 · Sick Leave	167.68	
50104 · Vacation Pay	7,019.29	



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

2:53 PM  
 01/03/2019  
 Accrual Basis

	Dec 31, 18	
	Debit	Credit
50201 · County Retirement	11,368.07	
50205 · FICA Retirement	1,250.92	
50301 · Health Insurance	10,588.62	
50401 · Workers' Compensation Expense	101.37	
51021 · Telephone / Communication	2,436.61	
51041 · Insurance Other	13,362.02	
51071 · Maintenance - Bldg & Improve	7,282.00	
51072 · Weed Abatement	1,430.68	
51206 · Audit / Accounting Fees	10,663.50	
51207 · Fiscal Accounting Fees	4,455.43	
51212 · Legal Fees	64,199.22	
51213 · Contract Service Fees	10,750.00	
51244 · Permits and Fees	418.75	
51251 · Data Processing Fees	50.00	
51421 · Rent - Facilities	6,150.00	
51602 · Travel	538.60	
51605 · Private Car Expenses	1,105.94	
51801 · Property Management	32,739.06	
52031 · Business Meals	537.04	
52091 · Membership Expense	1,377.00	
52101 · Misc. Expense	700.00	
52111 · Office Expenses	1,491.32	
52114 · Postage and Delivery	538.12	
52143 · Software Expense	1,834.56	
52191 · Utilities Expense	4,685.01	
53103 · Interest Expense - Long Term	42,193.32	
53104 · Interest Expense	71,047.94	
53301 · Taxes/Assesments	0.68	
53402 · Depreciation Expense	625,766.52	
47103 · Transfers-In from Property Fund		51,735.20
57015 · Transfers-Out to Agency Fund	51,735.20	
<b>TOTAL</b>	<b><u>44,817,193.62</u></b>	<b><u>44,817,193.62</u></b>

No Assurance is Provided.  
 No Disclosures are Provided.



North Coast Railroad Authority  
Statement of Net Position  
December 31, 2018

2:56 PM  
01/03/2019  
Accrual Basis

	Dec 31, 18	Nov 30, 18	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	114,539.98	122,891.36	-8,351.38
10101 · Cash Pooled with County - TCRP	2,587.83	2,587.83	0.00
10104 · Cash Pooled - Property Account	25,597.13	27,594.49	-1,997.36
10106 · Cash Pooled with County - RRIF	59.37	0.00	59.37
10108 · Cash in Bank - Ukiah Depot Impr	154.94	154.94	0.00
Total Checking/Savings	142,939.25	153,228.62	-10,289.37
Accounts Receivable			
12100 · Account Receivables	57,619.41	50,460.31	7,159.10
Total Accounts Receivable	57,619.41	50,460.31	7,159.10
Other Current Assets			
12105 · Allowance for Bad Debts	-42,482.42	-42,482.42	0.00
15200 · Prepaid Expenses	16,748.29	18,998.77	-2,250.48
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-23,590.13	-21,339.65	-2,250.48
Total Current Assets	176,968.53	182,349.28	-5,380.75
Capital Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,419.06	36,090,419.06	0.00
19299 · Accumulated Depreciation	-17,380,906.44	-17,276,612.02	-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 Capital Assets	26,072,087.14	26,176,381.56	-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
<b>TOTAL ASSETS</b>	<b>26,326,735.90</b>	<b>26,436,411.07</b>	<b>-109,675.17</b>
<b>LIABILITIES &amp; NET POSITION</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	901,968.48	906,802.11	-4,833.63
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	165,233.20	163,733.20	1,500.00
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,824,022.84	1,793,058.13	30,964.71
Total Accounts Payable	3,271,303.17	3,243,672.09	27,631.08
Credit Cards			
20310 · Cal Card	612.21	1,093.48	-481.27
Total Credit Cards	612.21	1,093.48	-481.27
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,899.01	22,899.01	0.00
21400 · Interest Payable	156,027.91	155,304.58	723.33
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00

North Coast Railroad Authority  
Statement of Net Position  
December 31, 2018

2:56 PM  
01/03/2019  
Accrual Basis

	Dec 31, 18	Nov 30, 18	\$ Change
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	259,977.45	260,532.04	-554.59
27550 · Net Pension Obligation	169,292.29	170,149.77	-857.48
Total Other Current Liabilities	1,482,929.57	1,483,618.31	-688.74
Total Current Liabilities	4,754,844.95	4,728,383.88	26,461.07
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	2,511,216.23	2,537,604.40	-26,388.17
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	3,978,545.59	4,004,933.76	-26,388.17
Total Liabilities	8,733,390.54	8,733,317.64	72.90
Net Position			
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	-690,661.82	-580,913.75	-109,748.07
Total Net Position	17,593,345.36	17,703,093.43	-109,748.07
TOTAL LIABILITIES & NET POSITION	26,326,735.90	26,436,411.07	-109,675.17

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 Six Months Ended December 31, 2018

2:58 PM  
01/03/2019  
Accrual Basis

	Dec 18	Jul - Dec 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	0.00	448.71
44003 · Interest Earned	0.00	0.54
44101 · Rents Real Estate	27,893.99	164,655.97
44102 · Rents - Equipment	11,715.00	69,000.00
44109 · Rent - Operator	45,115.00	90,230.00
45301 · Application Fees	0.00	250.00
46040 · Misc. Revenues	86.62	86.62
Total Income	84,810.61	324,671.84
Gross Profit	84,810.61	324,671.84
Expense		
50101 · Labor-Perm Positions	11,719.20	75,803.20
50102 · Holiday Pay	1,313.32	3,281.19
50103 · Sick Leave	0.00	167.68
50104 · Vacation Pay	205.40	7,019.29
50201 · County Retirement	1,881.15	11,368.07
50205 · FICA Retirement	191.95	1,250.92
50301 · Health Insurance	1,764.77	10,588.62
50401 · Workers' Compensation Expense	0.00	101.37
51021 · Telephone / Communication	322.70	2,436.61
51041 · Insurance Other	2,250.48	13,362.02
51071 · Maintenance - Bldg & Improve	0.00	7,282.00
51072 · Weed Abatement	1,134.70	1,430.68
51206 · Audit / Accounting Fees	0.00	10,663.50
51207 · Fiscal Accounting Fees	863.62	4,455.43
51212 · Legal Fees	5,400.00	64,199.22
51213 · Contract Service Fees	2,100.00	10,750.00
51244 · Permits and Fees	18.75	418.75
51251 · Data Processing Fees	0.00	50.00
51421 · Rent - Facilities	1,025.00	6,150.00
51602 · Travel	0.00	538.60
51605 · Private Car Expenses	0.00	1,105.94
51801 · Property Management	7,816.80	32,739.06
52031 · Business Meals	0.00	537.04
52091 · Membership Expense	0.00	1,377.00
52101 · Misc. Expense	0.00	700.00
52111 · Office Expenses	81.13	1,491.32
52114 · Postage and Delivery	73.10	538.12
52143 · Software Expense	164.94	1,834.56
52191 · Utilities Expense	22.38	4,685.01
53103 · Interest Expense - Long Term	19,450.16	42,193.32
53104 · Interest Expense	32,464.71	71,047.94
53301 · Taxes/Assessments	0.00	0.68
53402 · Depreciation Expense	104,294.42	625,766.52
Total Expense	194,558.68	1,015,333.66

North Coast Railroad Authority  
Statement of Revenues, Expenses, and Changes in Net Position  
For the One Month and Six Months Ended December 31, 2018

2:58 PM  
01/03/2019  
Accrual Basis

	Dec 18	Jul - Dec 18
Net Ordinary Income	-109,748.07	-690,661.82
Other Income/Expense		
Other Income		
47103 · Transfers-In from Property Fund	0.00	51,735.20
Total Other Income	0.00	51,735.20
Other Expense		
57015 · Transfers-Out to Agency Fund	0.00	51,735.20
Total Other Expense	0.00	51,735.20
Net Other Income	0.00	0.00
Net Income	-109,748.07	-690,661.82

No Assurance is Provided.  
No Disclosures are Provided.



North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through December 2018

3:01 PM  
01/03/2019  
Accrual Basis

AGENCY BUDGET	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	437.21	500.00	-62.79	87.44%
44003 · Interest Earned	0.54	0.00	0.54	100.0%
44101 · Rents Real Estate	89,230.01	205,000.00	-115,769.99	43.53%
44102 · Rents - Equipment	69,000.00	150,480.00	-81,480.00	45.85%
45301 · Application Fees	250.00	1,500.00	-1,250.00	16.67%
46040 · Misc. Revenues	86.62	0.00	86.62	100.0%
Total Income	159,004.38	357,480.00	-198,475.62	44.43%
Gross Profit	159,004.38	357,480.00	-198,475.62	44.43%
Expense				
50101 · Labor-Perm Positions	75,803.20	144,200.00	-68,396.80	52.57%
50102 · Holiday Pay	3,281.19	7,100.00	-3,818.81	46.21%
50103 · Sick Leave	167.68	400.00	-232.32	41.92%
50104 · Vacation Pay	7,019.29	300.00	6,719.29	2,339.76%
50201 · County Retirement	11,368.07	21,895.00	-10,526.93	51.92%
50205 · FICA Retirement	1,250.92	2,414.00	-1,163.08	51.82%
50301 · Health Insurance	10,588.62	20,548.00	-9,959.38	51.53%
50401 · Workers' Compensation Expense	101.37	500.00	-398.63	20.27%
51021 · Telephone / Communication	2,436.61	6,635.00	-4,198.39	36.72%
51041 · Insurance Other	13,362.02	26,425.00	-13,062.98	50.57%
51071 · Maintenance - Bldg & Improve	7,282.00	8,750.00	-1,468.00	83.22%
51072 · Weed Abatement	1,430.68	4,846.00	-3,415.32	29.52%
51206 · Audit / Accounting Fees	10,663.50	55,000.00	-44,336.50	19.39%
51207 · Fiscal Accounting Fees	4,455.43	35,500.00	-31,044.57	12.55%
51212 · Legal Fees	64,199.22	75,000.00	-10,800.78	85.6%
51213 · Contract Service Fees	10,750.00	25,200.00	-14,450.00	42.66%
51244 · Permits and Fees	418.75	0.00	418.75	100.0%
51251 · Data Processing Fees	50.00	500.00	-450.00	10.0%
51421 · Rent - Facilities	6,150.00	12,300.00	-6,150.00	50.0%
51602 · Travel	538.60	600.00	-61.40	89.77%
51605 · Private Car Expenses	1,105.94	4,000.00	-2,894.06	27.65%
51801 · Property Management	10,566.80	6,600.00	3,966.80	160.1%
52031 · Business Meals	537.04	1,250.00	-712.96	42.96%
52091 · Membership Expense	1,377.00	1,300.00	77.00	105.92%
52101 · Misc. Expense	700.00	1,000.00	-300.00	70.0%
52111 · Office Expenses	1,491.32	4,235.00	-2,743.68	35.21%
52114 · Postage and Delivery	538.12	950.00	-411.88	56.64%
52143 · Software Expense	1,834.56	2,750.00	-915.44	66.71%
52191 · Utilities Expense	4,685.01	9,500.00	-4,814.99	49.32%
53103 · Interest Expense - Long Term	4,339.98	8,700.00	-4,360.02	49.89%
53104 · Interest Expense	71,047.94	164,800.00	-93,752.06	43.11%
53301 · Taxes/Assessments	0.68	1,100.00	-1,099.32	0.06%
53402 · Depreciation Expense	625,766.52	1,080,193.00	-454,426.48	57.93%
Total Expense	955,308.06	1,734,491.00	-779,182.94	55.08%
Net Ordinary Income	-796,303.68	-1,377,011.00	580,707.32	57.83%

North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 July through December 2018

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 01/03/2019  
 Accrual Basis

AGENCY BUDGET	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
47103 · Transfers-In from Property Fund	51,735.20	52,200.00	-464.80	99.11%
Total Other Income	51,735.20	52,200.00	-464.80	99.11%
Net Other Income	51,735.20	52,200.00	-464.80	99.11%
Net Income	-744,568.48	-1,324,811.00	580,242.52	56.2%

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North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through December 2018

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Accrual Basis

PROPERTY BUDGET	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	75,425.96	90,000.00	-14,574.04	83.81%
45301 · Application Fees	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>75,425.96</u>	<u>92,000.00</u>	<u>-16,574.04</u>	<u>81.99%</u>
Gross Profit	75,425.96	92,000.00	-16,574.04	81.99%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	22,172.26	37,800.00	-15,627.74	58.66%
Total Expense	<u>22,172.26</u>	<u>39,800.00</u>	<u>-17,627.74</u>	<u>55.71%</u>
Net Ordinary Income	53,253.70	52,200.00	1,053.70	102.02%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	51,735.20	52,200.00	-464.80	99.11%
Total Other Expense	<u>51,735.20</u>	<u>52,200.00</u>	<u>-464.80</u>	<u>99.11%</u>
Net Other Income	<u>-51,735.20</u>	<u>-52,200.00</u>	<u>464.80</u>	<u>99.11%</u>
Net Income	<u>1,518.50</u>	<u>0.00</u>	<u>1,518.50</u>	<u>100.0%</u>

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North Coast Railroad Authority  
Statement of Revenues and Expenses - Actual and Budget  
July through December 2018

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Accrual Basis

RRIF BUDGET		Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44109 · Rent - Operator		90,230.00	180,460.00	-90,230.00	50.0%
Total Income		90,230.00	180,460.00	-90,230.00	50.0%
Gross Profit		90,230.00	180,460.00	-90,230.00	50.0%
Expense					
53103 · Interest Expense - Long Term		37,853.34	74,718.00	-36,864.66	50.66%
Total Expense		37,853.34	74,718.00	-36,864.66	50.66%
Net Ordinary Income		52,376.66	105,742.00	-53,365.34	49.53%
Net Income		52,376.66	105,742.00	-53,365.34	49.53%

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North Coast Railroad Authority  
 Statement of Revenues and Expenses - Actual and Budget  
 July through December 2018

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 Accrual Basis

TCRP BUDGET	Jul - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	11.50	25.00	-13.50	46.0%
Total Income	11.50	25.00	-13.50	46.0%
Gross Profit	11.50	25.00	-13.50	46.0%
Net Ordinary Income	11.50	25.00	-13.50	46.0%
Net Income	11.50	25.00	-13.50	46.0%

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

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 Healdsburg Family Housing	0.00	5,000.00	0.00	0.00	0.00	5,000.00
1 Leo Trentadue Vineyard	0.00	324.00	0.00	0.00	972.00	1,296.00
1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	324.00
1 Rose Development Inc.	0.00	324.00	0.00	0.00	0.00	324.00
2 Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
2 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	45.00	45.00
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	0.00	0.00	0.00	3,000.00	3,000.00
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	900.41	874.18	1,774.59
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
Childress	0.00	0.00	0.00	0.00	0.04	0.04
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
D/C 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
Jeff Welch PI 11	0.00	996.19	0.00	0.00	214.55	1,210.74
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
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	265.23	0.00	265.23
R.B. Pigoni PI 1	0.00	533.54	0.00	0.00	0.00	533.54
Ron Sheets	0.00	0.00	0.00	0.00	1,153.72	1,153.72
Rupert Gibbon and Spider PI 1	0.00	1,800.81	0.00	0.00	0.00	1,800.81
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
Vino Farms PI 11 Global Ag Properties	0.00	0.00	0.00	1,591.35	0.00	1,591.35
<b>TOTAL</b>	<b>0.00</b>	<b>8,978.54</b>	<b>0.00</b>	<b>2,756.99</b>	<b>45,883.88</b>	<b>57,619.41</b>

No Assurance is Provided.  
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North Coast Railroad Authority  
A/P Aging Summary  
As of December 31, 2018

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	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	0.00	0.00	0.00	0.00	871.53	871.53
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	10,404.48	0.00	-2,587.98	7,816.50
American Rail Engineers (ARC)	2,100.00	2,100.00	2,100.00	0.00	364,849.44	371,149.44
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	2,000.00	0.00	2,000.00
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	5,400.00	7,208.00	3,803.90	8,665.96	352,395.86	377,473.72
City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,972.36	1,972.36
City of Cloverdale - utility 655012	0.00	0.00	0.00	0.00	2,152.77	2,152.77
City of Eureka - Utility	0.00	0.00	0.00	0.00	78.46	78.46
City of Healdsburg - Utility 655015	0.00	0.00	0.00	0.00	612.59	612.59
City of Ukiah - Utility 655017	0.00	0.00	0.00	0.00	-631.80	-631.80
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
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	0.00	0.00	0.00	0.00	-1,744.74	-1,744.74
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
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

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

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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
<b>TOTAL</b>	<b>7,500.00</b>	<b>9,308.00</b>	<b>16,308.38</b>	<b>10,665.96</b>	<b>858,186.14</b>	<b>901,968.48</b>

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