

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

2:44 PM  
 06/06/2018  
 Accrual Basis

	May 31, 18	
	Debit	Credit
10100 · Cash Pooled with Sonoma County	67,754.01	
10101 · Cash Pooled with County - TCRP	2,565.93	
10104 · Cash Pooled - Property Account	42,858.98	
10108 · Cash in Bank - Ukiah Depot Impr	4,177.37	
12100 · Account Receivables	93,599.63	
12105 · Allowance for Bad Debts		53,165.12
15200 · Prepaid Expenses	10,567.12	
15300 · Deposits	2,144.00	
19101 · Land	2,725,842.47	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,647,120.66
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		854,229.09
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		154,773.83
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,731,465.28
20310 · Cal Card		757.57
21100 · Salaries and Benefits Payable		22,045.68
21400 · Interest Payable		150,964.60
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		198,075.70
25110 · Deferred revenue		100,000.00
27550 · Net Pension Obligation		176,046.90
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,589,388.92
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		7,947,440.50
44002 · Interest on Pooled Cash		2,704.56
44003 · Interest Earned		61.90
44101 · Rents Real Estate		336,971.06
44102 · Rents - Equipment		154,380.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		37,720.00
46040 · Misc. Revenues		431.91
50101 · Labor-Perm Positions	144,599.68	
50102 · Holiday Pay	5,914.08	
50103 · Sick Leave	335.36	
50104 · Vacation Pay	7,050.75	

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

2:44 PM  
 06/06/2018  
 Accrual Basis

	May 31, 18	
	Debit	Credit
50106 · Other Compensatory Leave	503.04	
50201 · County Retirement	20,963.22	
50205 · FICA Retirement	2,296.84	
50301 · Health Insurance	18,889.66	
50401 · Workers' Compensation Expense	797.25	
51021 · Telephone / Communication	5,890.15	
51041 · Insurance Other	23,775.70	
51071 · Maintenance - Bldg & Improve	8,751.62	
51072 · Weed Abatement	4,038.23	
51206 · Audit / Accounting Fees	46,505.60	
51207 · Fiscal Accounting Fees	19,153.54	
51212 · Legal Fees	150,775.17	
51213 · Contract Service Fees	36,591.92	
51244 · Permits and Fees	840.00	
51249 · Professional Fees	360.00	
51251 · Data Processing Fees	609.50	
51421 · Rent - Facilities	11,584.00	
51602 · Travel	2,229.27	
51605 · Private Car Expenses	3,587.37	
51801 · Property Management	107,493.21	
52031 · Business Meals	1,311.72	
52091 · Membership Expense	1,299.00	
52101 · Misc. Expense	818.74	
52111 · Office Expenses	3,676.91	
52114 · Postage and Delivery	996.78	
52118 · Printing Services	170.00	
52143 · Software Expense	2,718.26	
52191 · Utilities Expense	10,504.58	
53103 · Interest Expense - Long Term	66,428.24	
53104 · Interest Expense	126,146.32	
53301 · Taxes/Assesments	1,100.00	
53402 · Depreciation Expense	1,188,211.86	
47003 · Gain on asset disposal		1,189,000.00
47103 · Transfers-In from Property Fund		58,725.76
57015 · Transfers-Out to Agency Fund	58,725.76	
<b>TOTAL</b>	<b>45,835,657.85</b>	<b>45,835,657.85</b>

No Assurance is Provided.

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

2:46 PM  
 06/06/2018  
 Accrual Basis

	May 31, 18	Apr 30, 18	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	67,754.01	71,312.02	-3,558.01
10101 · Cash Pooled with County - TCRP	2,565.93	2,565.93	0.00
10104 · Cash Pooled - Property Account	42,858.98	44,292.09	-1,433.11
10108 · Cash in Bank - Ukiah Depot Impr	4,177.37	4,503.32	-325.95
Total Checking/Savings	117,356.29	122,673.36	-5,317.07
Accounts Receivable			
12100 · Account Receivables	93,599.63	94,549.00	-949.37
Total Accounts Receivable	93,599.63	94,549.00	-949.37
Other Current Assets			
12105 · Allowance for Bad Debts	-53,165.12	-53,165.12	0.00
15200 · Prepaid Expenses	10,567.12	12,770.65	-2,203.53
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-40,454.00	-38,250.47	-2,203.53
Total Current Assets	170,501.92	178,971.89	-8,469.97
Fixed Assets			
19101 · Land	2,725,842.47	2,725,842.47	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-16,647,120.66	-16,539,101.40	-108,019.26
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	26,801,546.59	26,909,565.85	-108,019.26
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>27,049,728.74</b>	<b>27,166,217.97</b>	<b>-116,489.23</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	854,229.09	837,037.59	17,191.50
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	154,773.83	153,287.31	1,486.52
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,731,465.28	1,731,465.28	0.00
Total Accounts Payable	3,120,546.85	3,101,868.83	18,678.02
Credit Cards			
20310 · Cal Card	757.57	1,264.77	-507.20
Total Credit Cards	757.57	1,264.77	-507.20
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,045.68	22,045.68	0.00
21400 · Interest Payable	150,964.60	150,241.27	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 May 31, 2018

2:46 PM  
 06/06/2018  
 Accrual Basis

	May 31, 18	Apr 30, 18	\$ Change
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	198,075.70	211,821.92	-13,746.22
25110 · Deferred revenue	100,000.00	100,000.00	0.00
27550 · Net Pension Obligation	176,046.90	177,655.52	-1,608.62
Total Other Current Liabilities	1,521,865.79	1,536,497.30	-14,631.51
Total Current Liabilities	4,643,170.21	4,639,630.90	3,539.31
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	2,589,388.92	2,589,388.92	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	4,056,718.28	4,056,718.28	0.00
Total Liabilities	8,699,888.49	8,696,349.18	3,539.31
Equity			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	7,947,440.50	7,947,440.50	0.00
Net Income	-170,303.14	-50,274.60	-120,028.54
Total Equity	18,349,840.25	18,469,868.79	-120,028.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>27,049,728.74</b>	<b>27,166,217.97</b>	<b>-116,489.23</b>

No Assurance is Provided.

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
May 2018

2:47 PM  
06/06/2018  
Accrual Basis

	May 18	Jul '17 - May 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	0.00	2,704.56
44003 · Interest Earned	0.00	61.90
44101 · Rents Real Estate	27,249.43	336,971.06
44102 · Rents - Equipment	22,530.00	154,380.00
44109 · Rent - Operator	0.00	135,345.00
45301 · Application Fees	0.00	37,720.00
46040 · Misc. Revenues	91.90	431.91
Total Income	49,871.33	667,614.43
Gross Profit	49,871.33	667,614.43
Expense		
50101 · Labor-Perm Positions	19,615.84	144,599.68
50102 · Holiday Pay	0.00	5,914.08
50103 · Sick Leave	0.00	335.36
50104 · Vacation Pay	0.00	7,050.75
50106 · Other Compensatory Leave	0.00	503.04
50201 · County Retirement	2,717.35	20,963.22
50205 · FICA Retirement	284.43	2,296.84
50301 · Health Insurance	1,766.96	18,889.66
50401 · Workers' Compensation Expense	797.25	797.25
51021 · Telephone / Communication	300.87	5,890.15
51041 · Insurance Other	2,203.53	23,775.70
51071 · Maintenance - Bldg & Improve	0.00	8,751.62
51072 · Weed Abatement	0.00	4,038.23
51206 · Audit / Accounting Fees	0.00	46,505.60
51207 · Fiscal Accounting Fees	2,234.82	19,153.54
51212 · Legal Fees	5,788.80	150,775.17
51213 · Contract Service Fees	2,100.00	36,591.92
51244 · Permits and Fees	0.00	840.00
51249 · Professional Fees	0.00	360.00
51251 · Data Processing Fees	10.50	609.50
51421 · Rent - Facilities	1,025.00	11,584.00
51602 · Travel	328.05	2,229.27
51605 · Private Car Expenses	1,472.68	3,587.37
51801 · Property Management	17,775.70	107,493.21
52031 · Business Meals	115.85	1,311.72
52091 · Membership Expense	0.00	1,299.00
52101 · Misc. Expense	0.00	818.74
52111 · Office Expenses	161.93	3,676.91
52114 · Postage and Delivery	84.16	996.78
52118 · Printing Services	0.00	170.00
52143 · Software Expense	164.94	2,718.26
52191 · Utilities Expense	722.10	10,504.58
53103 · Interest Expense - Long Term	723.33	66,428.24
53104 · Interest Expense	1,486.52	126,146.32

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
May 2018

2:47 PM  
06/06/2018  
Accrual Basis

	May 18	Jul '17 - May 18
53301 · Taxes/Assesments	0.00	1,100.00
53402 · Depreciation Expense	108,019.26	1,188,211.86
Total Expense	169,899.87	2,026,917.57
Net Ordinary Income	-120,028.54	-1,359,303.14
Other Income/Expense		
Other Income		
47003 · Gain on asset disposal	0.00	1,189,000.00
47103 · Transfers-In from Property Fund	4,843.29	58,725.76
Total Other Income	4,843.29	1,247,725.76
Other Expense		
57015 · Transfers-Out to Agency Fund	4,843.29	58,725.76
Total Other Expense	4,843.29	58,725.76
Net Other Income	0.00	1,189,000.00
Net Income	-120,028.54	-170,303.14

No Assurance is Provided.

AGENCY	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	2,679.74	300.00	2,379.74	893.25%
44003 · Interest Earned	61.90	200.00	-138.10	30.95%
44101 · Rents Real Estate	209,398.74	145,000.00	64,398.74	144.41%
44102 · Rents - Equipment	154,380.00	145,920.00	8,460.00	105.8%
45301 · Application Fees	2,720.00	1,500.00	1,220.00	181.33%
46040 · Misc. Revenues	431.91	0.00	431.91	100.0%
<b>Total Income</b>	<b>369,672.29</b>	<b>292,920.00</b>	<b>76,752.29</b>	<b>126.2%</b>
Gross Profit	369,672.29	292,920.00	76,752.29	126.2%
Expense				
50101 · Labor-Perm Positions	144,599.68	165,000.00	-20,400.32	87.64%
50102 · Holiday Pay	5,914.08	7,120.00	-1,205.92	83.06%
50103 · Sick Leave	335.36	500.00	-164.64	67.07%
50104 · Vacation Pay	7,050.75	2,500.00	4,550.75	282.03%
50106 · Other Compensatory Leave	503.04	0.00	503.04	100.0%
50201 · County Retirement	20,963.22	40,000.00	-19,036.78	52.41%
50205 · FICA Retirement	2,296.84	2,400.00	-103.16	95.7%
50301 · Health Insurance	18,889.66	20,250.00	-1,360.34	93.28%
50401 · Workers' Compensation Expense	797.25	830.00	-32.75	96.05%
51021 · Telephone / Communication	5,890.15	7,500.00	-1,609.85	78.54%
51041 · Insurance Other	23,775.70	26,500.00	-2,724.30	89.72%
51071 · Maintenance - Bldg & Improve	8,751.62	10,000.00	-1,248.38	87.52%
51072 · Weed Abatement	4,038.23	11,500.00	-7,461.77	35.12%
51206 · Audit / Accounting Fees	46,505.60	61,000.00	-14,494.40	76.24%
51207 · Fiscal Accounting Fees	19,153.54	21,804.00	-2,650.46	87.84%
51212 · Legal Fees	150,775.17	150,000.00	775.17	100.52%
51213 · Contract Service Fees	36,591.92	35,200.00	1,391.92	103.95%
51244 · Permits and Fees	840.00	100.00	740.00	840.0%
51249 · Professional Fees	360.00	0.00	360.00	100.0%
51251 · Data Processing Fees	609.50	500.00	109.50	121.9%
51301 · Public/Legal Notice	0.00	200.00	-200.00	0.0%
51421 · Rent - Facilities	11,584.00	12,000.00	-416.00	96.53%
51602 · Travel	2,229.27	600.00	1,629.27	371.55%
51605 · Private Car Expenses	3,587.37	1,750.00	1,837.37	204.99%
51801 · Property Management	19,221.45	16,600.00	2,621.45	115.79%
52031 · Business Meals	1,311.72	1,250.00	61.72	104.94%
52091 · Membership Expense	1,299.00	1,240.00	59.00	104.76%
52101 · Misc. Expense	818.74	0.00	818.74	100.0%
52111 · Office Expenses	3,676.91	3,125.00	551.91	117.66%
52114 · Postage and Delivery	996.78	900.00	96.78	110.75%
52118 · Printing Services	170.00	0.00	170.00	100.0%
52143 · Software Expense	2,718.26	2,750.00	-31.74	98.85%
52191 · Utilities Expense	10,504.58	9,600.00	904.58	109.42%
53103 · Interest Expense - Long Term	7,956.63	8,700.00	-743.37	91.46%
53104 · Interest Expense	126,146.32	167,000.00	-40,853.68	75.54%

AGENCY	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
53301 · Taxes/Assesments	1,100.00	2,000.00	-900.00	55.0%
53402 · Depreciation Expense	1,188,211.86	1,315,000.00	-126,788.14	90.36%
Total Expense	1,880,174.20	2,105,419.00	-225,244.80	89.3%
Net Ordinary Income	-1,510,501.91	-1,812,499.00	301,997.09	83.34%
Other Income/Expense				
Other Income				
47003 · Gain on asset disposal	1,189,000.00	0.00	1,189,000.00	100.0%
47103 · Transfers-In from Property Fund	58,725.76	45,500.00	13,225.76	129.07%
Total Other Income	1,247,725.76	45,500.00	1,202,225.76	2,742.25%
Net Other Income	1,247,725.76	45,500.00	1,202,225.76	2,742.25%
Net Income	-262,776.15	-1,766,999.00	1,504,222.85	14.87%

No Assurance is Provided.

PROPERTY	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	127,572.32	65,000.00	62,572.32	196.27%
45301 · Application Fees	35,000.00	2,000.00	33,000.00	1,750.0%
Total Income	<u>162,572.32</u>	<u>67,000.00</u>	<u>95,572.32</u>	<u>242.65%</u>
Gross Profit	162,572.32	67,000.00	95,572.32	242.65%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	88,271.76	67,500.00	20,771.76	130.77%
Total Expense	<u>88,271.76</u>	<u>69,500.00</u>	<u>18,771.76</u>	<u>127.01%</u>
Net Ordinary Income	<u>74,300.56</u>	<u>-2,500.00</u>	<u>76,800.56</u>	<u>-2,972.02%</u>
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	58,725.76	93,500.00	-34,774.24	62.81%
Total Other Expense	<u>58,725.76</u>	<u>93,500.00</u>	<u>-34,774.24</u>	<u>62.81%</u>
Net Other Income	<u>-58,725.76</u>	<u>-93,500.00</u>	<u>34,774.24</u>	<u>62.81%</u>
Net Income	<u><u>15,574.80</u></u>	<u><u>-96,000.00</u></u>	<u><u>111,574.80</u></u>	<u><u>-16.22%</u></u>

No Assurance is Provided.

TCRP	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	24.82	18.00	6.82	137.89%
Total Income	24.82	18.00	6.82	137.89%
Gross Profit	24.82	18.00	6.82	137.89%
Net Ordinary Income	24.82	18.00	6.82	137.89%
Net Income	24.82	18.00	6.82	137.89%

No Assurance is Provided.

RRIF	Jul '17 - May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	135,345.00	180,460.00	-45,115.00	75.0%
Total Income	135,345.00	180,460.00	-45,115.00	75.0%
Gross Profit	135,345.00	180,460.00	-45,115.00	75.0%
Expense				
53103 · Interest Expense - Long Term	58,471.61	77,791.00	-19,319.39	75.17%
Total Expense	58,471.61	77,791.00	-19,319.39	75.17%
Net Ordinary Income	76,873.39	102,669.00	-25,795.61	74.88%
Net Income	76,873.39	102,669.00	-25,795.61	74.88%

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

3:17 PM  
06/06/2018

	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
A T & T PI 10	0.00	0.00	0.00	0.00	29,014.36	29,014.36
Animal Medical PI 6	0.00	675.31	0.00	0.00	0.00	675.31
Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	874.18	874.18
Baker Beverage	0.00	0.00	0.00	0.00	0.00	0.00
Boston Transit Group	0.00	0.00	0.00	0.00	0.00	0.00
Caltrans ROW	0.00	0.00	0.00	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	324.00	0.00	324.00
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
CBS OUTDOOR	0.00	0.00	0.00	0.00	0.00	0.00
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 Brands 5 73.70	0.00	0.00	1,500.11	0.00	0.00	1,500.11
Constellation Wines-Simi 70.51 4	0.00	0.00	0.00	3,250.22	45.00	3,295.22
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	648.00	0.00	1,296.00	1,944.00
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
Hopland Public Utilities District D/C 09	0.00	0.00	0.00	0.00	0.00	0.00
Hotel Hopland PI 2	0.00	0.00	0.00	0.00	10,815.00	10,815.00
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
Kuimelis Vineyards PI 5	0.00	0.00	515.00	0.00	0.00	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
Mary Childress	0.00	0.00	0.00	0.00	0.00	0.00
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino 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	0.00	2,000.00	0.00	0.00	0.00	2,000.00
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	-1,500.00	0.00	0.00	0.00	-1,500.00
Pinnacle Homes	0.00	0.00	0.00	0.00	0.00	0.00
R.B. Pigoni PI 1	0.00	0.00	0.00	0.00	636.54	636.54
RGH	0.00	0.00	0.00	0.00	0.00	0.00
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
Seghisio05	0.00	0.00	0.00	0.00	0.00	0.00
Simpson Lumber	0.00	0.00	0.00	0.00	229.96	229.96

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

3:17 PM  
 06/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
Trione Winery 4	0.00	0.00	0.00	0.00	0.00	0.00
True Guard 9	0.00	0.00	0.00	0.00	0.00	0.00
Willits Unified School District 4	0.00	0.00	0.00	2,395.66	0.00	2,395.66
<b>TOTAL</b>	<b>0.00</b>	<b>1,175.31</b>	<b>2,663.11</b>	<b>5,969.88</b>	<b>83,791.33</b>	<b>93,599.63</b>

No Assurance is Provided.

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

4:10 PM  
06/06/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	16.23	0.00	0.00	0.00	871.53	887.76
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	0.00	0.00	866.10	866.10
American Rail Engineers (ARC)	2,100.00	2,100.00	2,100.00	4,200.00	348,049.44	358,549.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	0.00	1,020.00	2,927.00	0.00	0.00	3,947.00
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	0.20	0.20
Christopher Neary	5,788.80	5,400.00	550.80	8,316.13	311,684.92	331,740.65
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	202.41	0.00	0.00	0.00	612.59	815.00
City of Ukiah - Utility 655017	76.26	0.00	0.00	0.00	-631.80	-555.54
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	15,150.00	0.00	0.00	0.00	0.00	15,150.00
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	0.00	0.00	0.00	39,452.94	39,452.94
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	20.13	0.00	0.00	0.00	-1,744.74	-1,724.61
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 May 31, 2018

4:10 PM  
 06/06/2018

	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
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>23,903.83</b>	<b>8,520.00</b>	<b>5,577.80</b>	<b>12,516.13</b>	<b>803,711.33</b>	<b>854,229.09</b>

No Assurance is Provided.