

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

2:30 PM  
 04/30/2018  
 Accrual Basis

Mar 31, 18

	Debit	Credit
10100 · Cash Pooled with Sonoma County	149,035.64	
10101 · Cash Pooled with County - TCRP	2,556.86	
10104 · Cash Pooled - Property Account	2,792.09	
10108 · Cash in Bank - Ukiah Depot Impr	4,834.08	
12100 · Account Receivables	100,636.92	
12105 · Allowance for Bad Debts		53,165.12
15200 · Prepaid Expenses	14,974.18	
15300 · Deposits	2,144.00	
19101 · Land	2,725,842.47	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,431,082.14
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		892,797.33
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		151,857.37
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,732,129.51
20310 · Cal Card		2,658.91
21100 · Salaries and Benefits Payable		22,045.68
21400 · Interest Payable		149,517.94
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		207,156.99
25110 · Deferred revenue		100,000.00
27550 · Net Pension Obligation		179,264.14
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		1,409.43
44003 · Interest Earned		61.71
44101 · Rents Real Estate		282,578.43
44102 · Rents - Equipment		119,310.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		36,720.00
46040 · Misc. Revenues		340.01
50101 · Labor-Perm Positions	112,416.64	
50102 · Holiday Pay	5,914.08	
50103 · Sick Leave	335.36	
50104 · Vacation Pay	7,050.75	

North Coast Railroad Authority  
 Trial Balance  
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	Mar 31, 18	
	Debit	Credit
50201 · County Retirement	16,434.76	
50205 · FICA Retirement	1,822.89	
50301 · Health Insurance	15,355.74	
51021 · Telephone / Communication	5,211.72	
51041 · Insurance Other	19,368.64	
51071 · Maintenance - Bldg & Improve	8,751.62	
51072 · Weed Abatement	4,038.23	
51206 · Audit / Accounting Fees	45,485.60	
51207 · Fiscal Accounting Fees	15,843.70	
51211 · Legal Fees	139,586.37	
51213 · Contract Service Fees	32,391.92	
51244 · Permits and Fees	840.00	
51249 · Professional Fees	360.00	
51251 · Data Processing Fees	594.00	
51421 · Rent - Facilities	9,534.00	
51602 · Travel	1,816.56	
51605 · Private Car Expenses	2,038.94	
51801 · Property Management	89,167.51	
52031 · Business Meals	1,195.87	
52091 · Membership Expense	1,299.00	
52101 · Misc. Expense	759.37	
52111 · Office Expenses	3,058.68	
52114 · Postage and Delivery	858.89	
52118 · Printing Services	170.00	
52143 · Software Expense	2,184.39	
52191 · Utilities Expense	8,757.45	
53103 · Interest Expense - Long Term	138,981.58	
53104 · Interest Expense	49,894.09	
53301 · Taxes/Assesments	1,100.00	
53402 · Depreciation Expense	972,173.34	
47003 · Gain on asset disposal		1,189,000.00
47103 · Transfers-In from Property Fund		53,882.47
57015 · Transfers-Out to Agency Fund	53,882.47	
TOTAL	<u>45,571,995.41</u>	<u>45,571,995.41</u>

No Assurance is Provided.

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

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 04/30/2018  
 Accrual Basis  
Mar 31, 18

ASSETS

Current Assets

Checking/Savings

10100 · Cash Pooled with Sonoma County	149,035.64
10101 · Cash Pooled with County - TCRP	2,556.86
10104 · Cash Pooled - Property Account	2,792.09
10108 · Cash in Bank - Ukiah Depot Impr	4,834.08

Total Checking/Savings 159,218.67

Accounts Receivable

12100 · Account Receivables	100,636.92
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Total Accounts Receivable 100,636.92

Other Current Assets

12105 · Allowance for Bad Debts	-53,165.12
15200 · Prepaid Expenses	14,974.18
15300 · Deposits	2,144.00

Total Other Current Assets -36,046.94

Total Current Assets 223,808.65

Fixed Assets

19101 · Land	2,725,842.47
19205 · Buildings and Improvements	36,090,390.19
19299 · Accumulated Depreciation	-16,431,585.89
19305 · Machinery and Equipment	4,420,913.57
19405 · Work in Process Inventory	211,521.02

Total Fixed Assets 27,017,081.36

Other Assets

17000 · Deferred Outflow - Pension	77,680.23
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Total Other Assets 77,680.23

TOTAL ASSETS 27,318,570.24

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20100 · Trade Accounts Payable	892,797.33
20300 · RRIF Payables	84,042.65
21405 · Interest Payable - American Rai	151,857.37
21408 · Interest Payable - BBI	296,036.00
21410 · Interest Payable - NWP	1,732,129.51

Total Accounts Payable 3,156,862.86

Credit Cards

20310 · Cal Card	2,658.91
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Total Credit Cards 2,658.91

Other Current Liabilities

21100 · Salaries and Benefits Payable	22,045.68
21400 · Interest Payable	149,517.94
21650 · Advances from NWP-Novato Cons	425,000.00
21655 · Advances from NWP - RRIF	439,292.52
25000 · Deferred Inflow - Pension	10,440.39

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

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Accrual Basis  
Mar 31, 18

25100 · Property Rent Paid Advance	207,156.99
25110 · Deferred revenue	100,000.00
27550 · Net Pension Obligation	179,264.14
Total Other Current Liabilities	<u>1,532,717.66</u>
Total Current Liabilities	4,692,239.43
Long Term Liabilities	
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
Total Long Term Liabilities	<u>4,056,718.28</u>
Total Liabilities	8,748,957.71
Equity	
30500 · Undesignated Net Assets	10,572,702.89
30505 · Retained Earnings	7,946,936.75
Net Income	49,972.89
Total Equity	<u>18,569,612.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>27,318,570.24</u></u>

No Assurance is Provided.

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
March 2018

2:33 PM  
04/30/2018  
Accrual Basis

	Mar 18	Jul '17 - Mar 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	0.00	1,409.43
44003 · Interest Earned	0.21	61.71
44101 · Rents Real Estate	25,615.71	282,578.43
44102 · Rents - Equipment	12,540.00	119,310.00
44109 · Rent - Operator	45,115.00	135,345.00
45301 · Application Fees	0.00	36,720.00
46040 · Misc. Revenues	0.00	340.01
Total Income	83,270.92	575,764.58
Gross Profit	83,270.92	575,764.58
Expense		
50101 · Labor-Perm Positions	12,373.76	112,416.64
50102 · Holiday Pay	654.56	5,914.08
50103 · Sick Leave	0.00	335.36
50104 · Vacation Pay	20.96	7,050.75
50201 · County Retirement	1,809.74	16,434.76
50205 · FICA Retirement	189.21	1,822.89
50301 · Health Insurance	1,766.96	15,355.74
51021 · Telephone / Communication	441.22	5,211.72
51041 · Insurance Other	2,203.53	19,368.64
51071 · Maintenance - Bldg & Improve	0.00	8,751.62
51072 · Weed Abatement	0.00	4,038.23
51206 · Audit / Accounting Fees	15,563.00	45,485.60
51207 · Fiscal Accounting Fees	4,556.03	15,843.70
51211 · Legal Fees	43,450.80	139,586.37
51213 · Contract Service Fees	2,100.00	32,391.92
51244 · Permits and Fees	0.00	840.00
51249 · Professional Fees	0.00	360.00
51251 · Data Processing Fees	5.00	594.00
51421 · Rent - Facilities	1,000.00	9,534.00
51602 · Travel	0.00	1,816.56
51605 · Private Car Expenses	552.96	2,038.94
51801 · Property Management	7,399.52	89,167.51
52031 · Business Meals	144.34	1,195.87
52091 · Membership Expense	0.00	1,299.00
52101 · Misc. Expense	59.37	759.37
52111 · Office Expenses	29.63	3,058.68
52114 · Postage and Delivery	82.83	858.89
52118 · Printing Services	0.00	170.00
52143 · Software Expense	164.94	2,184.39
52191 · Utilities Expense	1,064.63	8,757.45
53103 · Interest Expense - Long Term	56,812.28	138,981.58
53104 · Interest Expense	1,468.68	49,894.09
53301 · Taxes/Assesments	0.00	1,100.00
53402 · Depreciation Expense	108,019.26	972,173.34

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
March 2018

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Accrual Basis

	Mar 18	Jul '17 - Mar 18
Total Expense	261,933.21	1,714,791.69
Net Ordinary Income	-178,662.29	-1,139,027.11
Other Income/Expense		
Other Income		
47003 · Gain on asset disposal	0.00	1,189,000.00
47103 · Transfers-In from Property Fund	13,648.88	53,882.47
Total Other Income	13,648.88	1,242,882.47
Other Expense		
57015 · Transfers-Out to Agency Fund	13,648.88	53,882.47
Total Other Expense	13,648.88	53,882.47
Net Other Income	0.00	1,189,000.00
Net Income	-178,662.29	49,972.89

No Assurance is Provided.

AGENCY BUDGET	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	1,393.68	300.00	1,093.68	464.56%
44003 · Interest Earned	61.71	200.00	-138.29	30.86%
44101 · Rents Real Estate	180,475.20	145,000.00	35,475.20	124.47%
44102 · Rents - Equipment	119,310.00	145,920.00	-26,610.00	81.76%
45301 · Application Fees	2,720.00	1,500.00	1,220.00	181.33%
46040 · Misc. Revenues	340.01	0.00	340.01	100.0%
Total Income	304,300.60	292,920.00	11,380.60	103.89%
Gross Profit	304,300.60	292,920.00	11,380.60	103.89%
Expense				
50101 · Labor-Perm Positions	112,416.64	165,000.00	-52,583.36	68.13%
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%
50201 · County Retirement	16,434.76	40,000.00	-23,565.24	41.09%
50205 · FICA Retirement	1,822.89	2,400.00	-577.11	75.95%
50301 · Health Insurance	15,355.74	20,250.00	-4,894.26	75.83%
50401 · Workers' Compensation Expense	0.00	830.00	-830.00	0.0%
51021 · Telephone / Communication	5,211.72	7,500.00	-2,288.28	69.49%
51041 · Insurance Other	19,368.64	26,500.00	-7,131.36	73.09%
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	45,485.60	61,000.00	-15,514.40	74.57%
51207 · Fiscal Accounting Fees	15,843.70	6,804.00	9,039.70	232.86%
51211 · Legal Fees	139,586.37	75,000.00	64,586.37	186.12%
51213 · Contract Service Fees	32,391.92	25,200.00	7,191.92	128.54%
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	594.00	500.00	94.00	118.8%
51301 · Public/Legal Notice	0.00	200.00	-200.00	0.0%
51421 · Rent - Facilities	9,534.00	12,000.00	-2,466.00	79.45%
51602 · Travel	1,816.56	600.00	1,216.56	302.76%
51605 · Private Car Expenses	2,038.94	1,750.00	288.94	116.51%
51801 · Property Management	18,121.45	6,600.00	11,521.45	274.57%
52031 · Business Meals	1,195.87	1,250.00	-54.13	95.67%
52091 · Membership Expense	1,299.00	1,240.00	59.00	104.76%
52101 · Misc. Expense	759.37	0.00	759.37	100.0%
52111 · Office Expenses	3,058.68	3,125.00	-66.32	97.88%
52114 · Postage and Delivery	858.89	900.00	-41.11	95.43%
52118 · Printing Services	170.00	0.00	170.00	100.0%
52143 · Software Expense	2,184.39	2,750.00	-565.61	79.43%
52191 · Utilities Expense	8,757.45	9,600.00	-842.55	91.22%
53103 · Interest Expense - Long Term	80,509.97	8,700.00	71,809.97	925.4%
53104 · Interest Expense	49,894.09	167,000.00	-117,105.91	29.88%
53301 · Taxes/Assesments	1,100.00	2,000.00	-900.00	55.0%

North Coast Railroad Authority  
 Profit & Loss Budget vs. Actual  
 July 2017 through March 2018

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 04/30/2018  
 Accrual Basis

AGENCY BUDGET	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
53402 · Depreciation Expense	972,173.34	1,315,000.00	-342,826.66	73.93%
Total Expense	1,585,274.02	1,995,419.00	-410,144.98	79.45%
Net Ordinary Income	-1,280,973.42	-1,702,499.00	421,525.58	75.24%
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	53,882.47	45,500.00	8,382.47	118.42%
Total Other Income	1,242,882.47	45,500.00	1,197,382.47	2,731.61%
Net Other Income	1,242,882.47	45,500.00	1,197,382.47	27.32
Net Income	-38,090.95	-1,656,999.00	1,618,908.05	2.3%

No Assurance is Provided.



PROPERTY BUDGET	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	102,103.23	65,000.00	37,103.23	157.08%
45301 · Application Fees	34,000.00	2,000.00	32,000.00	1,700.0%
Total Income	136,103.23	67,000.00	69,103.23	203.14%
Gross Profit	136,103.23	67,000.00	69,103.23	203.14%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	71,046.06	67,500.00	3,546.06	105.25%
Total Expense	71,046.06	69,500.00	1,546.06	102.23%
Net Ordinary Income	65,057.17	-2,500.00	67,557.17	-2,602.29%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	53,882.47	67,500.00	-13,617.53	79.83%
Total Other Expense	53,882.47	67,500.00	-13,617.53	79.83%
Net Other Income	-53,882.47	-67,500.00	13,617.53	79.83%
Net Income	11,174.70	-70,000.00	81,174.70	-15.96%

No Assurance is Provided.

RRIF BUDGET	Jul '17 - Mar 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%

No Assurance is Provided.

TCRP BUDGET	Jul '17 - Mar 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	15.75	18.00	-2.25	87.5%
Total Income	15.75	18.00	-2.25	87.5%
Gross Profit	15.75	18.00	-2.25	87.5%
Net Ordinary Income	15.75	18.00	-2.25	87.5%
Net Income	15.75	18.00	-2.25	87.5%

No Assurance is Provided.

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

2:35 PM  
04/30/2018

	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
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	324.00	0.00	0.00	0.00	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	2,780.71	0.00	0.00	653.47	3,434.18
Constellation Wines-Simi 70.51 4	0.00	3,250.22	0.00	0.00	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	0.00	0.00	1,296.00	1,296.00
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	648.00	0.00	0.00	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	10,815.00	0.00	0.00	10,815.00
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
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	972.00	0.00	972.00
Lightels Recycling 01	0.00	0.00	0.00	324.00	0.00	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	600.00	600.00	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
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
North Fork Lumber Co. PI monthly	0.00	0.00	1,500.00	0.00	0.00	1,500.00
R.B. Pigoni PI 1	0.00	0.00	0.00	636.54	0.00	636.54
Ron Meaux 03	0.00	324.00	0.00	0.00	0.00	324.00
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
Syar Industries PI 11	0.00	0.00	0.00	2,575.00	0.00	2,575.00
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	3,696.00	0.00	0.00	0.00	3,696.00
Willits Unified School District 4	0.00	2,395.66	0.00	0.00	0.00	2,395.66
<b>TOTAL</b>	<b>0.00</b>	<b>12,770.59</b>	<b>12,963.00</b>	<b>5,107.54</b>	<b>69,795.79</b>	<b>100,636.92</b>

No Assurance is Provided.

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

2:37 PM  
04/30/2018

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	16.32	0.00	0.00	0.00	871.53	887.85
Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
AFS/IBX Financial Services	0.00	0.00	-1,727.04	0.00	4,320.18	2,593.14
American Rail Engineers (Anderson Penna)	2,100.00	4,200.00	0.00	0.00	348,049.44	354,349.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	2,927.00	5,594.00	0.00	0.00	0.00	8,521.00
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	5,950.80	8,316.13	5,400.00	1,080.00	310,604.92	331,351.85
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	203.71	0.00	0.00	0.00	612.59	816.30
City of Ukiah- Ukiah Depot water meter	325.95	0.00	0.00	0.00	0.00	325.95
City of Ukiah - Utility 655017	10.92	0.00	0.00	0.00	-631.80	-620.88
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	-1.57	0.00	-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
Mayer Brown Law Offices	0.00	0.00	37,500.00	0.00	0.00	37,500.00
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	10.95	0.00	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
Peter Breen	552.96	0.00	0.00	0.00	0.00	552.96
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	38.64	36.53	0.00	0.00	-1,744.74	-1,669.57
PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	-1,411.74
Pisenti & Brinker	12,636.00	0.00	0.00	0.00	4,000.27	16,636.27
Precision Roller	0.00	0.00	-73.06	0.00	0.00	-73.06
Rau & Associates, Inc.	0.00	0.00	0.00	8,961.50	0.00	8,961.50

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

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 04/30/2018

	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/Fee	0.00	0.00	0.00	0.00	1,100.00	1,100.00
Sonoma County Auditors Office	0.00	0.00	0.00	-1,200.00	2,200.00	1,000.00
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>25,312.30</b>	<b>18,146.66</b>	<b>41,099.90</b>	<b>8,850.88</b>	<b>799,387.59</b>	<b>892,797.33</b>

No Assurance is Provided.

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

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 05/02/2018  
 Accrual Basis

Apr 30, 18

	Debit	Credit
10100 · Cash Pooled with Sonoma County	71,312.02	
10101 · Cash Pooled with County - TCRP	2,565.93	
10104 · Cash Pooled - Property Account	44,292.09	
10108 · Cash in Bank - Ukiah Depot Impr	4,508.13	
12100 · Account Receivables	98,366.50	
12105 · Allowance for Bad Debts		53,165.12
15200 · Prepaid Expenses	12,770.65	
15300 · Deposits	2,144.00	
19101 · Land	2,725,842.47	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,539,101.40
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		834,769.47
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		153,287.31
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,732,129.51
20310 · Cal Card		1,264.77
21100 · Salaries and Benefits Payable		22,045.68
21400 · Interest Payable		150,241.27
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		215,364.92
25110 · Deferred revenue		100,000.00
27550 · Net Pension Obligation		177,655.52
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		61.71
44101 · Rents Real Estate		309,996.13
44102 · Rents - Equipment		131,850.00
44109 · Rent - Operator		135,345.00
45301 · Application Fees		37,720.00
46040 · Misc. Revenues		340.01
50101 · Labor-Perm Positions	124,983.84	
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 April 30, 2018

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 Accrual Basis

Apr 30, 18

	Debit	Credit
50106 · Other Compensatory Leave	503.04	
50201 · County Retirement	18,245.87	
50205 · FICA Retirement	2,012.41	
50301 · Health Insurance	17,122.70	
51021 · Telephone / Communication	5,528.77	
51041 · Insurance Other	21,572.17	
51071 · Maintenance - Bldg & Improve	8,751.62	
51072 · Weed Abatement	4,038.23	
51206 · Audit / Accounting Fees	45,485.60	
51207 · Fiscal Accounting Fees	16,918.72	
51211 · Legal Fees	144,986.37	
51213 · Contract Service Fees	34,491.92	
51244 · Permits and Fees	840.00	
51249 · Professional Fees	360.00	
51251 · Data Processing Fees	594.00	
51421 · Rent - Facilities	10,559.00	
51602 · Travel	1,816.56	
51605 · Private Car Expenses	2,114.69	
51801 · Property Management	89,167.51	
52031 · Business Meals	1,195.87	
52091 · Membership Expense	1,299.00	
52101 · Misc. Expense	818.74	
52111 · Office Expenses	3,514.98	
52114 · Postage and Delivery	912.62	
52118 · Printing Services	170.00	
52143 · Software Expense	2,553.32	
52191 · Utilities Expense	9,229.53	
53103 · Interest Expense - Long Term	139,704.91	
53104 · Interest Expense	51,324.03	
53301 · Taxes/Assesments	1,100.00	
53402 · Depreciation Expense	1,080,192.60	
47003 · Gain on asset disposal		1,189,000.00
47103 · Transfers-In from Property Fund		53,882.47
57015 · Transfers-Out to Agency Fund	53,882.47	
<b>TOTAL</b>	<b>45,671,598.08</b>	<b>45,671,598.08</b>

No Assurance is Provided.



North Coast Railroad Authority  
 Balance Sheet  
 As of April 30, 2018

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 05/02/2018  
 Accrual Basis

	Apr 30, 18	Mar 31, 18	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	71,312.02	149,035.64	-77,723.62
10101 · Cash Pooled with County - TCRP	2,565.93	2,556.86	9.07
10104 · Cash Pooled - Property Account	44,292.09	2,792.09	41,500.00
10108 · Cash in Bank - Ukiah Depot Impr	4,508.13	4,834.08	-325.95
Total Checking/Savings	122,678.17	159,218.67	-36,540.50
Accounts Receivable			
12100 · Account Receivables	98,366.50	100,636.92	-2,270.42
Total Accounts Receivable	98,366.50	100,636.92	-2,270.42
Other Current Assets			
12105 · Allowance for Bad Debts	-53,165.12	-53,165.12	0.00
15200 · Prepaid Expenses	12,770.65	14,974.18	-2,203.53
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-38,250.47	-36,046.94	-2,203.53
Total Current Assets	182,794.20	223,808.65	-41,014.45
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	-16,539,101.40	-16,431,082.14	-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	26,909,565.85	27,017,585.11	-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>27,170,040.28</b>	<b>27,319,073.99</b>	<b>-149,033.71</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	834,769.47	892,797.33	-58,027.86
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	153,287.31	151,857.37	1,429.94
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,732,129.51	1,732,129.51	0.00
Total Accounts Payable	3,100,264.94	3,156,862.86	-56,597.92
Credit Cards			
20310 · Cal Card	1,264.77	2,658.91	-1,394.14
Total Credit Cards	1,264.77	2,658.91	-1,394.14
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,045.68	22,045.68	0.00
21400 · Interest Payable	150,241.27	149,517.94	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 April 30, 2018

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 05/02/2018  
 Accrual Basis

	Apr 30, 18	Mar 31, 18	\$ Change
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	215,364.92	207,156.99	8,207.93
25110 · Deferred revenue	100,000.00	100,000.00	0.00
27550 · Net Pension Obligation	177,655.52	179,264.14	-1,608.62
Total Other Current Liabilities	1,540,040.30	1,532,717.66	7,322.64
Total Current Liabilities	4,641,570.01	4,692,239.43	-50,669.42
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	8,698,288.29	8,748,957.71	-50,669.42
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	-48,391.40	49,972.89	-98,364.29
Total Equity	18,471,751.99	18,570,116.28	-98,364.29
TOTAL LIABILITIES & EQUITY	27,170,040.28	27,319,073.99	-149,033.71

No Assurance is Provided.

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
April 2018

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05/02/2018  
Accrual Basis

	Apr 18	Jul '17 - Apr 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	1,295.13	2,704.56
44003 · Interest Earned	0.00	61.71
44101 · Rents Real Estate	27,417.70	309,996.13
44102 · Rents - Equipment	12,540.00	131,850.00
44109 · Rent - Operator	0.00	135,345.00
45301 · Application Fees	1,000.00	37,720.00
46040 · Misc. Revenues	0.00	340.01
Total Income	42,252.83	618,017.41
Gross Profit	42,252.83	618,017.41
Expense		
50101 · Labor-Perm Positions	12,567.20	124,983.84
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	503.04	503.04
50201 · County Retirement	1,811.11	18,245.87
50205 · FICA Retirement	189.52	2,012.41
50301 · Health Insurance	1,766.96	17,122.70
51021 · Telephone / Communication	317.05	5,528.77
51041 · Insurance Other	2,203.53	21,572.17
51071 · Maintenance - Bldg & Improve	0.00	8,751.62
51072 · Weed Abatement	0.00	4,038.23
51206 · Audit / Accounting Fees	0.00	45,485.60
51207 · Fiscal Accounting Fees	1,075.02	16,918.72
51211 · Legal Fees	5,400.00	144,986.37
51213 · Contract Service Fees	2,100.00	34,491.92
51244 · Permits and Fees	0.00	840.00
51249 · Professional Fees	0.00	360.00
51251 · Data Processing Fees	0.00	594.00
51421 · Rent - Facilities	1,025.00	10,559.00
51602 · Travel	0.00	1,816.56
51605 · Private Car Expenses	75.75	2,114.69
51801 · Property Management	0.00	89,167.51
52031 · Business Meals	0.00	1,195.87
52091 · Membership Expense	0.00	1,299.00
52101 · Misc. Expense	59.37	818.74
52111 · Office Expenses	456.30	3,514.98
52114 · Postage and Delivery	53.73	912.62
52118 · Printing Services	0.00	170.00
52143 · Software Expense	368.93	2,553.32
52191 · Utilities Expense	472.08	9,229.53
53103 · Interest Expense - Long Term	723.33	139,704.91
53104 · Interest Expense	1,429.94	51,324.03
53301 · Taxes/Assessments	0.00	1,100.00

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
April 2018

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05/02/2018  
Accrual Basis

	Apr 18	Jul '17 - Apr 18
53402 · Depreciation Expense	108,019.26	1,080,192.60
Total Expense	140,617.12	1,855,408.81
Net Ordinary Income	-98,364.29	-1,237,391.40
Other Income/Expense		
Other Income		
47003 · Gain on asset disposal	0.00	1,189,000.00
47103 · Transfers-In from Property Fund	0.00	53,882.47
Total Other Income	0.00	1,242,882.47
Other Expense		
57015 · Transfers-Out to Agency Fund	0.00	53,882.47
Total Other Expense	0.00	53,882.47
Net Other Income	0.00	1,189,000.00
Net Income	-98,364.29	-48,391.40

No Assurance is Provided.

AGENCY BUDGET	Jul '17 - Apr 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	61.71	200.00	-138.29	30.86%
44101 · Rents Real Estate	194,924.25	145,000.00	49,924.25	134.43%
44102 · Rents - Equipment	131,850.00	145,920.00	-14,070.00	90.36%
45301 · Application Fees	2,720.00	1,500.00	1,220.00	181.33%
46040 · Misc. Revenues	340.01	0.00	340.01	100.0%
<b>Total Income</b>	<b>332,575.71</b>	<b>292,920.00</b>	<b>39,655.71</b>	<b>113.54%</b>
Gross Profit	332,575.71	292,920.00	39,655.71	113.54%
Expense				
50101 · Labor-Perm Positions	124,983.84	165,000.00	-40,016.16	75.75%
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	18,245.87	40,000.00	-21,754.13	45.62%
50205 · FICA Retirement	2,012.41	2,400.00	-387.59	83.85%
50301 · Health Insurance	17,122.70	20,250.00	-3,127.30	84.56%
50401 · Workers' Compensation Expense	0.00	830.00	-830.00	0.0%
51021 · Telephone / Communication	5,528.77	7,500.00	-1,971.23	73.72%
51041 · Insurance Other	21,572.17	26,500.00	-4,927.83	81.4%
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	45,485.60	61,000.00	-15,514.40	74.57%
51207 · Fiscal Accounting Fees	16,918.72	6,804.00	10,114.72	248.66%
51211 · Legal Fees	144,986.37	75,000.00	69,986.37	193.32%
51213 · Contract Service Fees	34,491.92	25,200.00	9,291.92	136.87%
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	594.00	500.00	94.00	118.8%
51301 · Public/Legal Notice	0.00	200.00	-200.00	0.0%
51421 · Rent - Facilities	10,559.00	12,000.00	-1,441.00	87.99%
51602 · Travel	1,816.56	600.00	1,216.56	302.76%
51605 · Private Car Expenses	2,114.69	1,750.00	364.69	120.84%
51801 · Property Management	18,121.45	6,600.00	11,521.45	274.57%
52031 · Business Meals	1,195.87	1,250.00	-54.13	95.67%
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	3,514.98	3,125.00	389.98	112.48%
52114 · Postage and Delivery	912.62	900.00	12.62	101.4%
52118 · Printing Services	170.00	0.00	170.00	100.0%
52143 · Software Expense	2,553.32	2,750.00	-196.68	92.85%
52191 · Utilities Expense	9,229.53	9,600.00	-370.47	96.14%
53103 · Interest Expense - Long Term	81,233.30	8,700.00	72,533.30	933.72%
53104 · Interest Expense	51,324.03	167,000.00	-115,675.97	30.73%

AGENCY BUDGET	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
53301 · Taxes/Assesments	1,100.00	2,000.00	-900.00	55.0%
53402 · Depreciation Expense	1,080,192.60	1,315,000.00	-234,807.40	82.14%
<b>Total Expense</b>	<b>1,725,891.14</b>	<b>1,995,419.00</b>	<b>-269,527.86</b>	<b>86.49%</b>
Net Ordinary Income	-1,393,315.43	-1,702,499.00	309,183.57	81.84%
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	53,882.47	45,500.00	8,382.47	118.42%
<b>Total Other Income</b>	<b>1,242,882.47</b>	<b>45,500.00</b>	<b>1,197,382.47</b>	<b>2,731.61%</b>
Net Other Income	1,242,882.47	45,500.00	1,197,382.47	27.32
<b>Net Income</b>	<b>-150,432.96</b>	<b>-1,656,999.00</b>	<b>1,506,566.04</b>	<b>9.08%</b>

No Assurance is Provided.

PROPERTY	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	115,071.88	65,000.00	50,071.88	177.03%
45301 · Application Fees	35,000.00	2,000.00	33,000.00	1,750.0%
Total Income	<u>150,071.88</u>	<u>67,000.00</u>	<u>83,071.88</u>	<u>223.99%</u>
Gross Profit	150,071.88	67,000.00	83,071.88	223.99%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	71,046.06	67,500.00	3,546.06	105.25%
Total Expense	<u>71,046.06</u>	<u>69,500.00</u>	<u>1,546.06</u>	<u>102.23%</u>
Net Ordinary Income	79,025.82	-2,500.00	81,525.82	-3,161.03%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	53,882.47	67,500.00	-13,617.53	79.83%
Total Other Expense	<u>53,882.47</u>	<u>67,500.00</u>	<u>-13,617.53</u>	<u>79.83%</u>
Net Other Income	<u>-53,882.47</u>	<u>-67,500.00</u>	<u>13,617.53</u>	<u>79.83%</u>
Net Income	<u><u>25,143.35</u></u>	<u><u>-70,000.00</u></u>	<u><u>95,143.35</u></u>	<u><u>-35.92%</u></u>

No Assurance is Provided.

North Coast Railroad Authority  
 Profit & Loss Budget vs. Actual  
 July 2017 through April 2018

4:25 PM  
 05/02/2018  
 Accrual Basis

RRIF	Jul '17 - Apr 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%

No Assurance is Provided.



TCRP	Jul '17 - Apr 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.

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

4:33 PM  
05/02/2018

	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
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	324.00	0.00	0.00	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
Comstock Healdsburg, LLC 5	0.00	573.28	0.00	0.00	0.00	573.28
Constellation Brands 5 73.70	0.00	1,500.11	0.00	0.00	0.00	1,500.11
Constellation Wines-Simi 70.51 4	0.00	0.00	3,250.22	0.00	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	648.00	0.00	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	648.00	0.00	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	10,815.00	0.00	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	515.00	0.00	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
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino County 05 Dept. of Pub Work	0.00	1,293.90	0.00	0.00	0.00	1,293.90
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
North Fork Lumber Co. PI monthly	0.00	1,500.00	0.00	0.00	0.00	1,500.00
R.B. Pighi PI 1	0.00	0.00	0.00	0.00	636.54	636.54
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
Syar Industries PI 11	0.00	0.00	0.00	0.00	2,575.00	2,575.00
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
Willits Unified School District 4	0.00	0.00	2,395.66	0.00	0.00	2,395.66
<b>TOTAL</b>	<b>0.00</b>	<b>6,030.29</b>	<b>5,969.88</b>	<b>11,463.00</b>	<b>74,903.33</b>	<b>98,366.50</b>

No Assurance is Provided.

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

4:35 PM  
05/02/2018

	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	0.00	-1,727.04	2,593.14	866.10
American Rail Engineers (ARC)	4,200.00	0.00	4,200.00	0.00	348,049.44	356,449.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	2,927.00	0.00	0.00	0.00	0.00	2,927.00
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	5,400.00	550.80	8,316.13	5,400.00	311,684.92	331,351.85
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	0.00	0.00	0.00	0.00	612.59	612.59
City of Ukiah - Utility 655017	64.21	0.00	0.00	0.00	-631.80	-567.59
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Logan - 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	39,452.94	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	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	-73.06	0.00	-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 April 30, 2018

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 05/02/2018

	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	12,591.21	550.80	12,516.13	3,599.90	805,511.43	834,769.47

No Assurance is Provided.