

Jun 30, 18

	Debit	Credit
10100 · Cash Pooled with Sonoma County	73,109.80	
10101 · Cash Pooled with County - TCRP	2,565.93	
10104 · Cash Pooled - Property Account	20,478.33	
10108 · Cash in Bank - Ukiah Depot Impr	3,846.61	
12100 · Account Receivables	165,563.51	
12105 · Allowance for Bad Debts		53,165.12
15200 · Prepaid Expenses	8,363.59	
15300 · Deposits	2,144.00	
19101 · Land	2,730,139.93	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		16,755,139.92
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		844,588.87
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		156,273.83
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,767,965.28
20310 · Cal Card		1,736.12
21100 · Salaries and Benefits Payable		22,045.68
21400 · Interest Payable		151,687.93
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		439,292.52
25000 · Deferred Inflow - Pension		10,440.39
25100 · Property Rent Paid Advance		279,328.88
27550 · Net Pension Obligation		174,438.28
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,563,592.89
27850 · Long Term Liabilites		258,329.36
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		7,947,440.50
44002 · Interest on Pooled Cash		2,704.56
44003 · Interest Earned		62.09
44101 · Rents Real Estate		363,941.44
44102 · Rents - Equipment		154,380.00
44109 · Rent - Operator		180,460.00
45301 · Application Fees		37,720.00
46040 · Misc. Revenues		431.91
50101 · Labor-Perm Positions	157,015.36	
50102 · Holiday Pay	6,570.74	
50103 · Sick Leave	335.36	
50104 · Vacation Pay	7,069.61	
50106 · Other Compensatory Leave	503.04	

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

3:49 PM  
 07/02/2018  
 Accrual Basis

	Jun 30, 18	
	Debit	Credit
50201 · County Retirement	22,775.70	
50205 · FICA Retirement	2,486.67	
50301 · Health Insurance	20,656.62	
50401 · Workers' Compensation Expense	797.25	
51021 · Telephone / Communication	6,491.46	
51041 · Insurance Other	25,979.23	
51071 · Maintenance - Bldg & Improve	4,454.16	
51072 · Weed Abatement	4,038.23	
51206 · Audit / Accounting Fees	46,505.60	
51207 · Fiscal Accounting Fees	21,343.76	
51212 · Legal Fees	163,093.79	
51213 · Contract Service Fees	38,691.92	
51244 · Permits and Fees	840.00	
51249 · Professional Fees	360.00	
51251 · Data Processing Fees	614.50	
51421 · Rent - Facilities	13,167.00	
51602 · Travel	2,344.67	
51605 · Private Car Expenses	3,901.29	
51801 · Property Management	111,593.83	
52031 · Business Meals	1,430.27	
52091 · Membership Expense	1,299.00	
52101 · Misc. Expense	818.74	
52111 · Office Expenses	4,217.83	
52114 · Postage and Delivery	1,077.37	
52118 · Printing Services	170.00	
52143 · Software Expense	2,907.08	
52191 · Utilities Expense	11,502.34	
53103 · Interest Expense - Long Term	86,470.54	
53104 · Interest Expense	164,146.32	
53301 · Taxes/Assesments	2,330.00	
53402 · Depreciation Expense	1,296,231.12	
47003 · Gain on asset disposal		1,289,000.00
47103 · Transfers-In from Property Fund		80,075.76
57015 · Transfers-Out to Agency Fund	80,075.76	
<b>TOTAL</b>	<b><u>46,121,022.87</u></b>	<b><u>46,121,022.87</u></b>

No Assurance is Provided.

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

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 07/02/2018  
 Accrual Basis

	Jun 30, 18	May 31, 18	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	73,109.80	67,754.01	5,355.79
10101 · Cash Pooled with County - TCRP	2,565.93	2,565.93	0.00
10104 · Cash Pooled - Property Account	20,478.33	42,858.98	-22,380.65
10108 · Cash in Bank - Ukiah Depot Impr	3,846.61	4,172.56	-325.95
Total Checking/Savings	100,000.67	117,351.48	-17,350.81
Accounts Receivable			
12100 · Account Receivables	165,563.51	82,609.63	82,953.88
Total Accounts Receivable	165,563.51	82,609.63	82,953.88
Other Current Assets			
12105 · Allowance for Bad Debts	-53,165.12	-53,165.12	0.00
15200 · Prepaid Expenses	8,363.59	10,567.12	-2,203.53
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-42,657.53	-40,454.00	-2,203.53
Total Current Assets	222,906.65	159,507.11	63,399.54
Fixed Assets			
19101 · Land	2,730,139.93	2,730,139.93	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-16,755,139.92	-16,647,120.66	-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	26,697,824.79	26,805,844.05	-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>26,998,411.67</b>	<b>27,043,031.39</b>	<b>-44,619.72</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	844,588.87	861,853.93	-17,265.06
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	156,273.83	154,773.83	1,500.00
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,767,965.28	1,731,465.28	36,500.00
Total Accounts Payable	3,148,906.63	3,128,171.69	20,734.94
Credit Cards			
20310 · Cal Card	1,736.12	757.57	978.55
Total Credit Cards	1,736.12	757.57	978.55
Other Current Liabilities			
21100 · Salaries and Benefits Payable	22,045.68	22,045.68	0.00
21400 · Interest Payable	151,687.93	150,964.60	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 June 30, 2018

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07/02/2018  
Accrual Basis

	Jun 30, 18	May 31, 18	\$ Change
25000 · Deferred Inflow - Pension	10,440.39	10,440.39	0.00
25100 · Property Rent Paid Advance	279,328.88	197,973.40	81,355.48
25110 · Deferred revenue	0.00	100,000.00	-100,000.00
27550 · Net Pension Obligation	174,438.28	176,046.90	-1,608.62
Total Other Current Liabilities	1,502,233.68	1,521,763.49	-19,529.81
Total Current Liabilities	4,652,876.43	4,650,692.75	2,183.68
Long Term Liabilities			
21610 · Judgments Payable	25,000.00	25,000.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,563,592.89	2,589,388.92	-25,796.03
27850 · Long Term Liabilites	258,329.36	258,329.36	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	4,030,922.25	4,056,718.28	-25,796.03
Total Liabilities	8,683,798.68	8,707,411.03	-23,612.35
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	-205,530.40	-184,523.03	-21,007.37
Total Equity	18,314,612.99	18,335,620.36	-21,007.37
TOTAL LIABILITIES & EQUITY	26,998,411.67	27,043,031.39	-44,619.72

No Assurance is Provided.

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
June 2018

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07/02/2018  
Accrual Basis

	Jun 18	Jul '17 - Jun 18
Ordinary Income/Expense		
Income		
44002 · Interest on Pooled Cash	0.00	2,704.56
44003 · Interest Earned	0.00	62.09
44101 · Rents Real Estate	26,968.08	363,941.44
44102 · Rents - Equipment	10,890.00	154,380.00
44109 · Rent - Operator	45,115.00	180,460.00
45301 · Application Fees	0.00	37,720.00
46040 · Misc. Revenues	0.00	431.91
Total Income	82,973.08	739,700.00
Gross Profit	82,973.08	739,700.00
Expense		
50101 · Labor-Perm Positions	12,415.68	157,015.36
50102 · Holiday Pay	656.66	6,570.74
50103 · Sick Leave	0.00	335.36
50104 · Vacation Pay	18.86	7,069.61
50106 · Other Compensatory Leave	0.00	503.04
50201 · County Retirement	1,812.48	22,775.70
50205 · FICA Retirement	189.83	2,486.67
50301 · Health Insurance	1,766.96	20,656.62
50401 · Workers' Compensation Expense	0.00	797.25
51021 · Telephone / Communication	601.31	6,491.46
51041 · Insurance Other	2,203.53	25,979.23
51071 · Maintenance - Bldg & Improve	0.00	4,454.16
51072 · Weed Abatement	0.00	4,038.23
51206 · Audit / Accounting Fees	0.00	46,505.60
51207 · Fiscal Accounting Fees	2,190.22	21,343.76
51212 · Legal Fees	5,400.00	163,093.79
51213 · Contract Service Fees	2,100.00	38,691.92
51244 · Permits and Fees	0.00	840.00
51249 · Professional Fees	0.00	360.00
51251 · Data Processing Fees	0.00	614.50
51421 · Rent - Facilities	1,583.00	13,167.00
51602 · Travel	0.00	2,344.67
51605 · Private Car Expenses	49.05	3,901.29
51801 · Property Management	4,100.62	111,593.83
52031 · Business Meals	118.55	1,430.27
52091 · Membership Expense	0.00	1,299.00
52101 · Misc. Expense	0.00	818.74
52111 · Office Expenses	540.92	4,217.83
52114 · Postage and Delivery	80.59	1,077.37
52118 · Printing Services	0.00	170.00
52143 · Software Expense	188.82	2,907.08
52191 · Utilities Expense	671.81	11,502.34
53103 · Interest Expense - Long Term	20,042.30	86,470.54
53104 · Interest Expense	38,000.00	164,146.32

North Coast Railroad Authority  
Profit & Loss YTD Comparison  
June 2018

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07/02/2018  
Accrual Basis

	Jun 18	Jul '17 - Jun 18
53301 · Taxes/Assesments	1,230.00	2,330.00
53402 · Depreciation Expense	108,019.26	1,296,231.12
Total Expense	203,980.45	2,234,230.40
Net Ordinary Income	-121,007.37	-1,494,530.40
Other Income/Expense		
Other Income		
47003 · Gain on asset disposal	100,000.00	1,289,000.00
47103 · Transfers-In from Property Fund	21,350.00	80,075.76
Total Other Income	121,350.00	1,369,075.76
Other Expense		
57015 · Transfers-Out to Agency Fund	21,350.00	80,075.76
Total Other Expense	21,350.00	80,075.76
Net Other Income	100,000.00	1,289,000.00
Net Income	-21,007.37	-205,530.40

No Assurance is Provided.

AGENCY BUDGET	Jul '17 - Jun 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	62.09	200.00	-137.91	31.05%
44101 · Rents Real Estate	223,637.07	145,000.00	78,637.07	154.23%
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%
Total Income	383,910.81	292,920.00	90,990.81	131.06%
Gross Profit	383,910.81	292,920.00	90,990.81	131.06%
Expense				
50101 · Labor-Perm Positions	157,015.36	165,000.00	-7,984.64	95.16%
50102 · Holiday Pay	6,570.74	7,120.00	-549.26	92.29%
50103 · Sick Leave	335.36	500.00	-164.64	67.07%
50104 · Vacation Pay	7,069.61	2,500.00	4,569.61	282.78%
50106 · Other Compensatory Leave	503.04	0.00	503.04	100.0%
50201 · County Retirement	22,775.70	40,000.00	-17,224.30	56.94%
50205 · FICA Retirement	2,486.67	2,400.00	86.67	103.61%
50301 · Health Insurance	20,656.62	20,250.00	406.62	102.01%
50401 · Workers' Compensation Expense	797.25	830.00	-32.75	96.05%
51021 · Telephone / Communication	6,491.46	7,500.00	-1,008.54	86.55%
51041 · Insurance Other	25,979.23	26,500.00	-520.77	98.04%
51071 · Maintenance - Bldg & Improve	4,454.16	10,000.00	-5,545.84	44.54%
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	21,343.76	21,804.00	-460.24	97.89%
51212 · Legal Fees	163,093.79	150,000.00	13,093.79	108.73%
51213 · Contract Service Fees	38,691.92	35,200.00	3,491.92	109.92%
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	614.50	500.00	114.50	122.9%
51301 · Public/Legal Notice	0.00	200.00	-200.00	0.0%
51421 · Rent - Facilities	13,167.00	12,000.00	1,167.00	109.73%
51602 · Travel	2,344.67	600.00	1,744.67	390.78%
51605 · Private Car Expenses	3,901.29	1,750.00	2,151.29	222.93%
51801 · Property Management	23,322.07	16,600.00	6,722.07	140.49%
52031 · Business Meals	1,430.27	1,250.00	180.27	114.42%
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	4,217.83	3,125.00	1,092.83	134.97%
52114 · Postage and Delivery	1,077.37	900.00	177.37	119.71%
52118 · Printing Services	170.00	0.00	170.00	100.0%
52143 · Software Expense	2,907.08	2,750.00	157.08	105.71%
52191 · Utilities Expense	11,502.34	9,600.00	1,902.34	119.82%
53103 · Interest Expense - Long Term	8,679.96	8,700.00	-20.04	99.77%
53104 · Interest Expense	164,146.32	167,000.00	-2,853.68	98.29%

AGENCY BUDGET	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
53301 · Taxes/Assesments	2,330.00	2,000.00	330.00	116.5%
53402 · Depreciation Expense	1,296,231.12	1,315,000.00	-18,768.88	98.57%
Total Expense	2,068,168.06	2,105,419.00	-37,250.94	98.23%
Net Ordinary Income	-1,684,257.25	-1,812,499.00	128,241.75	92.93%
Other Income/Expense				
Other Income				
47003 · Gain on asset disposal	1,289,000.00	0.00	1,289,000.00	100.0%
47103 · Transfers-In from Property Fund	80,075.76	45,500.00	34,575.76	175.99%
Total Other Income	1,369,075.76	45,500.00	1,323,575.76	3,008.96%
Net Other Income	1,369,075.76	45,500.00	1,323,575.76	3,008.96%
Net Income	-315,181.49	-1,766,999.00	1,451,817.51	17.84%

No Assurance is Provided.



PROPERTY BUDGET	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44101 · Rents Real Estate	140,304.37	65,000.00	75,304.37	215.85%
45301 · Application Fees	35,000.00	2,000.00	33,000.00	1,750.0%
Total Income	<u>175,304.37</u>	<u>67,000.00</u>	<u>108,304.37</u>	<u>261.65%</u>
Gross Profit	175,304.37	67,000.00	108,304.37	261.65%
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>87,032.61</u>	<u>-2,500.00</u>	<u>89,532.61</u>	<u>-3,481.3%</u>
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	80,075.76	93,500.00	-13,424.24	85.64%
Total Other Expense	<u>80,075.76</u>	<u>93,500.00</u>	<u>-13,424.24</u>	<u>85.64%</u>
Net Other Income	<u>-80,075.76</u>	<u>-93,500.00</u>	<u>13,424.24</u>	<u>85.64%</u>
Net Income	<u><u>6,956.85</u></u>	<u><u>-96,000.00</u></u>	<u><u>102,956.85</u></u>	<u><u>-7.25%</u></u>

No Assurance is Provided.

RRIF BUDGET	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44109 · Rent - Operator	180,460.00	180,460.00	0.00	100.0%
Total Income	180,460.00	180,460.00	0.00	100.0%
Gross Profit	180,460.00	180,460.00	0.00	100.0%
Expense				
53103 · Interest Expense - Long Term	77,790.58	77,791.00	-0.42	100.0%
Total Expense	77,790.58	77,791.00	-0.42	100.0%
Net Ordinary Income	102,669.42	102,669.00	0.42	100.0%
Net Income	102,669.42	102,669.00	0.42	100.0%

No Assurance is Provided.

TCRP BUDGET	Jul '17 - Jun 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 June 30, 2018

4:13 PM  
07/02/2018

	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
Big Daddy Garden Supply PI 7	0.00	2,566.32	0.00	0.00	0.00	2,566.32
Black Horse /Mascherini PI 7	0.00	530.45	0.00	0.00	0.00	530.45
Boston Transit Group	0.00	-22,140.00	0.00	0.00	0.00	-22,140.00
Carousel Carpets 8	0.00	0.00	0.00	0.00	324.00	324.00
Carr Martin & Staci 4	0.00	0.00	0.00	0.00	324.00	324.00
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
Childress	0.00	0.00	0.00	0.00	0.04	0.04
City of Healdsburg 4	0.00	0.00	0.00	0.00	653.47	653.47
Constellation Wines-Simi 70.51 4	0.00	0.00	0.00	0.00	45.00	45.00
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
Cristobal Lopez PI 7	0.00	7,210.00	0.00	0.00	0.00	7,210.00
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	648.00	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
Hotel Hopland PI 2	0.00	0.00	0.00	0.00	5,407.50	5,407.50
Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
Kuimelis Vineyards PI 5	0.00	0.00	0.00	515.00	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
Level 3 Communications (Wiltel) 1	0.00	93,766.79	0.00	0.00	0.00	93,766.79
Lightels Recycling 01	0.00	0.00	0.00	0.00	324.00	324.00
MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
Max Schlienger-02	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Mendocino Redwood Co 09 115.28	0.00	0.00	0.00	0.00	710.98	710.98
Mercer Fraiser	0.00	0.00	0.00	0.00	300.00	300.00
Michels Corp PI 5	0.00	0.00	2,000.00	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
Ron Sheets	0.00	0.00	0.00	0.00	1,153.72	1,153.72
Saracina Vineyard-08	0.00	0.00	0.00	0.00	1,752.46	1,752.46
Simpson Lumber	0.00	0.00	0.00	0.00	229.96	229.96
Skip Gibbs -05	0.00	0.00	0.00	0.00	11,876.82	11,876.82
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
Willits Unified School District 4	0.00	0.00	0.00	0.00	2,395.66	2,395.66
<b>TOTAL</b>	<b>0.00</b>	<b>81,933.56</b>	<b>2,000.00</b>	<b>1,163.00</b>	<b>80,466.95</b>	<b>165,563.51</b>

No Assurance is Provided.

	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	-2,584.98	-2,584.98
American Rail Engineers (ARC)	4,200.00	0.00	2,100.00	2,100.00	352,249.44	360,649.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Balfour Beatty Rail Inc.	0.00	0.00	0.00	0.00	6,636.95	6,636.95
Blue Lake Fire Protection District	0.00	0.00	0.00	0.00	549.00	549.00
California State Lands Commission	0.00	0.00	0.00	0.00	2,453.88	2,453.88
CalPers	0.10	0.00	0.00	0.00	0.20	0.30
Christopher Neary	16,023.60	2,083.82	5,400.00	550.80	314,601.05	338,659.27
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	190.30	0.00	0.00	0.00	612.59	802.89
City of Ukiah - Utility 655017	66.75	0.00	0.00	0.00	-631.80	-565.05
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
FEC - Parallel Infrastructure	3,550.62	0.00	0.00	0.00	0.00	3,550.62
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	380.27	0.00	0.00	0.00	0.08	380.35
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	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

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
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
SWRCB	0.00	0.00	0.00	0.00	0.00	0.00
Toshiba Business Solutions 655196	0.00	0.00	0.00	0.00	367.48	367.48
Ukiah Daily Journal	0.00	0.00	0.00	0.00	361.92	361.92
Ukiah Valley Conference Center	0.00	0.00	0.00	0.00	20.00	20.00
US Bank	0.00	0.00	0.00	0.00	-416.64	-416.64
<b>TOTAL</b>	<b>24,977.87</b>	<b>2,083.82</b>	<b>7,500.00</b>	<b>2,650.80</b>	<b>807,376.38</b>	<b>844,588.87</b>

No Assurance is Provided.