

## GREAT REDWOOD TRAIL AGENCY Board of Directors Meeting

Thursday, June 15, 2023, at 10:30am Ukiah City Council Chambers 300 Seminary Avenue, Ukiah Mendocino County

#### **AGENDA**

- A. OPEN SESSION CALL TO ORDER
- B. ROLL CALL
- C. AGENDA APPROVAL
- D. PUBLIC COMMENT

Comments will be limited to three minutes per person and not more than ten minutes per subject, so that everyone can be heard. "Public comment" time is limited to matters under the jurisdiction of the Agency that may not have been considered by the Agency previously and are not on the agenda. No action will be taken. Members of the public may also comment during specific agenda items when recognized by the Chair.

Mike Pechner- Public comment received April 20, 2023

David Schonbrunn- Public comment received May 21, 2023

### E. CONDUCT OF BUSINESS

- 1. Discussion and Possible Action Regarding Resolution 2023 -01 Approval of Agency Budget for FY 23/24
- 2. Discussion and Possible Action Regarding Resolution 2023-02 Approval of an Updated Final Budget for FY 22/23.
- 3. Discussion and Possible Action Regarding Approval of Engagement Letter with Pisenti and Brinker to Perform

2019-20, 2020-21 and 2021-22 Three Year Audit.

4. Discussion and Possible Action Regarding authorization for the Interim Executive Director to finalize negotiations and enter into an agreement not to exceed \$25,000 for vegetation and property maintenance services in the vicinity of the City of Ukiah, Mendocino County.

#### F. CONSENT CALENDAR

- 1. Approval of Minutes Regular Board of Directors Meeting- April 20, 2023
- 2. Approval of Financial Statements April and May 2023
- 3. Approval of Warrants Issued April and May 2023
- **4.** Approval of Cal Card Statement April and May 2023

#### G. STAFF REPORT

- 1. Executive Director Report Karyn Gear
- 2. Great Redwood Trail Master Plan Update

#### H. MATTERS FROM THE BOARD

#### I. CLOSED SESSION

- Discussion with Legal Counsel Regarding Pending Litigation:
   Abandonment and Railbanking Filings before Surface Transportation Board, AB 1305X
   [Government Code section 54956.9(a))]
- 2. Discussion with Legal Counsel Regarding Potential Litigation: Option Contract Held by Humboldt Redwood Company regarding Real Property in Humboldt County, Recorded Documents 1991-2323-5, 1991-2324-2 [Government Code section 54956.9(a)(2)]

#### J. ANNOUNCEMENT OF NEXT MEETING

Regular Board of Directors Meeting Thursday, August 17, 2023, 10:30am Eureka City Council Chambers 531 K Street, 2nd Floor Humboldt County

#### K. ADJOURNMENT

#### AGENDA NOTE

All items appearing on the agenda are subject to action by the Board of Directors. Staff recommendations are subject to action by the Board of Directors. Staff recommendations are subject to change by the Board.

#### AMERICAN WITH DISABILITIES ACT (ADA) REQUESTS

To request disability-related modifications or accommodations for accessible locations or meeting materials in alternative formats (as allowed under Section 12132 of the ADA) please contact Hiedy Torres, at least 72-hours before the meeting by email at: hiedy@thegreatredwoodtrail.org

#### ADDITIONS TO AGENDA

The Brown Act, Section 54954.2, states that the Board may act on off-agenda items when: a) a majority vote determines that an "emergency situation" exists as defined in Section 54956.5, or b) a two-thirds vote of the body, or a unanimous vote of

those present, determines that there is a need to take immediate action and the need for action arose after the agenda was legally posted, or c) the item was continued from a prior, legally posted meeting not more than five calendar days before this meeting.

#### ADDITIONAL MEETING INFORMATION FOR INTERESTED PARTIES

Written materials related to an item on this agenda submitted to the Board of Directors are available for public inspection in the GRTA office located at 419 Talmage Road, Suite **M,** Ukiah California with 72-hour notice. Documents maintained for public inspection are considered draft documents until approved by the Board of Directors. Official records are maintained for public inspection in the GRTA office.

#### **CLOSED SESSION**

If agendized, GRTA may adjourn to a closed session to consider litigation or personnel matters. Discussion of litigation or pending litigation may be held in closed

## DEAR MS. TORRES: PLEASE PASS ALONG TO THE BOARD AND MAKE THIS PART OF THE PUBLIC RECORD FOR TODAYS MEETING. THANK YOU!

Mike Pechner < weather@sonic.net > Thu 4/20/2023 10:47 AM

To: GRTA Staff < info@thegreatredwoodtrail.org >

Begin forwarded message:

From: Mike Pechner < weather@sonic.net >

Subject: GRT

**Date:** April 20, 2023 at 10:25:53 AM PDT **To:** Mike Pechner < weather@sonic.net >

I am keenly aware that the this Board may not be objective on the subject of RAILS with TRAILS as championed by Allan Hemphill and his coalition. I don't think this Board of Directors is even concerned about the environment nor the have any intention of having an open mind on this subject because of the wishes of Sen McGuire. I believe that the Senator and this Board are anti-rail at a time when climate change remains as one of the biggest problems as the planet heats up due to fossil fuelS and carbon emissions. Sen. Bill 350, the Clean Energy and Pollution Reduction Act, one of its main mandates is the reduction of Green Houses goes back to 1990 levels. The legacy NWP was in operation at that time running freight along the 101 corridor from Willits south to the connection with the National railroad network with the SP at Schellville in Sonoma County. As is the case with SMART, the trail and bike path co-exist and there is no credible reason why it can not happen from Cloverdale to Willits along the existing Right of way which is 50 to 150 feet wide. Mendocino Co. hasn't done anything to reduce Green House gases along the 101 corridor and the renewal of freight service along this route will do just as Senate Bill 350 mandates that GHG be reduced to 1990 levels. Railroads only contribute 2% of the entire GHG emission in the US.One freight care removes four big rig trucks off of 101, reducing congestion, highway damage and GHG while proving a more efficient and cleaner transportation.

## Communications to the Board

David Schonbrunn < David@Schonbrunn.org>

Sun 5/21/2023 2:22 PM

To: GRTA Staff <info@thegreatredwoodtrail.org>

On behalf of the rail advocates I represent, I request the following:

- 1. Please institute Board meetings in a hybrid format. The agency's jurisdiction is over 200 miles long, making it impractical for many interested people to attend meetings in person. In the interest of encouraging public involvement in your deliberations, I urge you to bring back Zoom meetings. Many other public agencies are using hybrid meetings as a way to reach more people. I had intended to testify at your May meeting, only to find that the end of the Covid emergency status, your Board had eliminated Zoom connections.
- 2. Please issue a formal Statement of Reasons for seeking to abandon the ROW between Cloverdale and Willits, especially given the fact that trails alongside the railroad through most of Ukiah and Willits have been completed. We have not heard any reason so far for why this segment of the NWP should be treated differently from the Cloverdale to Larkspur segment, which already is or will be a rail-with-trail. We see no reason why the rail line cannot be restored by a private sector entity, with space reserved for the building of a trail. If GRTA truly believes there is no demand for freight service, why not just file for abandonment and allow the Offer of Financial Assistance process to work itself out? We see no legitimate reasons for your STB action against Mendocino Railway.

The <u>brand-new issue</u> of our *California Rail News* has several articles about your ROW.

An email from staff confirming transmission of this message to Board members would be much appreciated.

Thank you,

--David Schonbrunn, President Train Riders Association of California (TRAC) P.O. Box 151439 San Rafael, CA 94915-1439

415-370-7250 cell & office President@calrailnews.org www.calrailnews.org

## **MEMO**

**To:** GRTA Board of Directors

**From:** Executive Director Gear

**Date:** June 8, 2023

**Subject:** Agenda Item E.1 – Discussion and Possible Action Regarding

Resolution No. 2023-01 - Approving 2023-2024 Agency Budget

Please find attached the Great Redwood Trail Agency Budget for Fiscal Year 2023-2024.

The proposed budget identifies anticipated revenues and expenditures for the fiscal year which begins on July 1, 2023. The budget was developed by reviewing actual expenditures in FY 2022-2023 and looking at anticipated expenditures in FY 2023-2024.

One significant change in the budget is an increase in for labor and benefit expenses due to anticipated expenses related to hiring a new General Manager. The proposed budget also increases the allocation for outside legal expenses to account for anticipated costs related to the ongoing railbanking process.

Revenues, including rent of real estate and application fees, increased last year above the amount budgeted. This year, the proposed budget reflects the actual amounts collected last year. We are hopeful that these revenues may continue to increase as staff works to ensure collection of these revenues. To balance the budget, the budget also includes \$750,000 from state funding from the Coastal Conservancy.

## **Staff Recommendation:**

Approve the Budget for Fiscal Year 2023-24 and Adopt Resolution No. 2023-01.

## RESOLUTION

of the

## **Board of Directors**

of

## GREAT REDWOOD TRAIL AGENCY

Resolution No. 2023-01

IN THE MATTER OF: Resolution No. 2023-01 Approving 2023-2024 Agency Budget.

WHEREAS, GREAT REDWOOD TRAIL AGENCY ("GRTA") has prepared and

reviewed a Fiscal Year 2023-2024 Agency Budget;

## NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE

## **GREAT REDWOOD TRAIL AGENCY** as follows:

1.The 2023-2024 Agency Budget attached hereto as Exhibit "A" and incorporated herein by this reference, is adopted by GRTA as its 2023-2024 Budget for the Agency.

Introduced and adopted this 15th day of June 2023, at a meeting of the Board of

Directors of Great Redwood Trail Agency by the following vote:

AYES:

NOES:

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24 ABSENT:

26 ATTEST:

GRTA Chair of the Board of Directors

GRTA Interim Executive Director

GRTA Interim Executive Director Karyn Gear GRTA Budget: 23-24 6/7/2023

6/7/2023				FY23-24
	Dore	rintion		
Income	Desci	ription		(Proposed)
Income	42360 State	Grant Revenue	\$	750,000.00
		est on Pooled Cash	\$	0.1.14
		- Real Estate	\$	135,000.00
		s - Equipment	\$	142,000.00
	45301 Appli		\$	28,000.00
		ellaneous Revenue	\$	300.00
	40040 1911301		Income \$	1,055,300.00
Expense		10(0)	meonie 4	2,033,300.00
	50101 Labor	r- Term Positions	\$	190,000.00
	50102 Holid	ay Pay	\$	
	50103 Sick L	eave	\$	
	50104 Vaca	tion Pay	\$	2,500.00
	50107 Sev/6	Buybacks/Payouts/Cashouts	\$	
	50117 Vaca		5	
		ty Retirement SCERA	\$	8,000.00
	50205 FICA	선택하다 하는 사람이 아무리를 하는 것이 없는 것이 없는 것이 없는 것이 없다.	\$	15,000.00
	50301 Healt		\$	24,000.00
		nployment-perm pos	\$	- 1,000.00
		kers' Compensation Expense	\$	2,200.00
		ERS retirement	\$	30,000.00
		e/Communication	\$	10,000.00
	51021 Priori		\$	35,000.00
		tenance - Bldg & Improve	\$	45,000.00
		d Abatement	\$	50,000.00
		t/Accounting Fees	\$	75,000.00
		Accounting Fees	\$	35,000.00
		ty Counsel - Legal Fees	\$	175,000.00
		ide Counsel - Legal Services	\$	200,000.00
		ract Service Fee (Engineer)	\$	80,000.00
	51244 Perm	nits and Fees	\$	2,000.00
	51249 Profe	essional Fees	\$	12,500.00
	51251 Data	Processing Fees	\$	250.00
	51421 Rent	- Facilities	\$	14,400.00
	51602 Trave	el	\$	2,000.00
	51605 Priva	te Car Expenses	\$	
	51801 Prop	erty Management	\$	17,500.00
	51911 Mail	Services- Sonoma County	\$	100.00
	51919 EFS C	Charges- Sonoma Co. charges	\$	
	51928 Uncl	aimable EFS- SoCo charge	\$	
	51934 ERP	System Charges- SoCo	\$	300.00
		aimable ERP System Charges	\$	
		bership Expense	\$	2,000.00
	52111 Offic		\$	5,000.00
		age and Delivery	\$	350.00
		vare Expense	\$	2,000.00
		ies Expense	\$	4,000.00
		est Expense	\$	
		s/Assessments	\$	
		eciation Expense	\$	
		sfers to State Agencies	\$	
			Expense \$	1,039,100.00
	Net	Income	\$	16,200.00

## **MEMO**

**To:** GRTA Board of Directors

**From:** Executive Director Gear

**Date:** June 8, 2023

**Subject:** Agenda Item E.2 – Discussion and Possible Action Regarding Resolution

No. 2023-02 Approving Updated 2022-2023 Agency Budget

Please find attached the revised Great Redwood Trail Authority Budget for Fiscal Year 2022-2023.

The revised budget reflects actual expenditures in the current fiscal year, FY 2022-2023.

Several expenses exceeded the amount in the adopted budget. Specifically, there were unanticipated expenses related to severance payouts and insurance. In addition, some of the contract services and legal expenses exceeded the budgeted amounts.

The attached budget is based on actual expenditures through May and projected total expenditures through the end of the fiscal year, June 30, 2023.

## **Staff Recommendation:**

Approve the Updated Budget for Fiscal Year 2022-2023 and Adopt Resolution No. 2023-02.

1 RESOLUTION 2 of the 3 **Board of Directors** 4 5 of 6 **GREAT REDWOOD TRAIL AGENCY** 7 Resolution No. 2023-02 8 IN THE MATTER OF: 9 Resolution 2023-02 Approving Updated 2022-2023 Budget. 10 11 WHEREAS, GREAT REDWOODTRAIL AGENCY ("GRTA") has prepared and 12 reviewed an update to the 2022-2023 Budget; 13 NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE 14 **GREAT REDWOOD TRAIL AGENCY** as follows: 15 16 The FY 2022-2023 Budget attached hereto as Exhibit "A" and incorporated herein by this 1. 17 reference, is adopted by GRTA as its 2022-2023 Budget. 18 Introduced and adopted this 15th day of June 2023, at a meeting of the Board of Directors of 19 Great Redwood Trail Agency by the following vote: 20 AYES: 21 NOES: ABSENT: 22 23 GRTA Chair of the Board of Directors ATTEST: 24 25 GRTA Interim Executive Director 26 Karyn Gear 27

## GRTA Budget: Proposed Revisions FY22-23 6/7/2023

0/1/2023			FY22-23 Budget				
		Description					
		Description	Final (adopted)		Revised 6/7/23		
<u>Income</u>	42200	State Crant Revenue	۲	E00 000 00	۲	1 000 000 00	
		State Grant Revenue	\$	500,000.00	\$	1,000,000.00	
		Interest on Pooled Cash	\$	-	\$	91.00	
		Rents - Real Estate	\$	104,231.00	\$	135,000.00	
		Rents - Equipment	\$	141,330.00	\$	141,330.00	
		Application Fees	\$	2,000.00	\$	27,360.00	
	46040	Miscellaneous Revenue	\$	<del></del>	\$	357.00	
		Total Income	Ş	747,561.00	\$	1,304,138.00	
<u>Expense</u>							
		Labor- Term Positions	\$	47,920.00	\$	39,200.00	
		Holiday Pay	\$	1,552.00	\$	2,400.00	
		Sick Leave	\$	1,552.00	\$	5,500.00	
		Vacation Pay	\$	1,725.00	\$	2,500.00	
		Sev/Buybacks/Payouts/Cashouts	\$	-	\$	20,314.00	
		Vacation payout	\$	-	\$	2,031.00	
		County Retirement SCERA			\$	3,320.00	
		FICA Taxes	\$	3,725.00	\$	1,050.00	
		Health insurance	\$	12,000.00	\$	11,000.00	
		Unemployment-perm pos	\$	-	\$	7.00	
		Workers' Compensation Expense	\$	1,100.00	\$	1,100.00	
	50752	CalPERS retirement	\$	17,555.00	\$	12,400.00	
	51021	Phone/Communication	\$	8,185.00	\$	7,000.00	
	51041	Insurance	\$	29,000.00	\$	29,000.00	
	51071	Maintenance - Bldg & Improve	\$	116,238.00	\$	45,000.00	
	51072	Weed Abatement	\$	15,000.00	\$	15,000.00	
	51206	Audit/Accounting Fees	\$	43,000.00	\$	50,000.00	
	51207	Fiscal Accounting Fees	\$	18,250.00	\$	40,000.00	
	51211	County Counsel - Legal Fees	\$	114,000.00	\$	175,000.00	
	51212	Outside Counsel - Legal Services	\$	130,000.00	\$	173,000.00	
	51213	Contract Service Fee (Engineer)	\$	142,373.00	\$	160,000.00	
	51244	Permits and Fees	\$	205.00	\$	2,000.00	
	51249	Professional Fees	\$	500.00	\$	18,000.00	
	51251	Data Processing Fees	\$	250.00	\$	-	
	51421	Rent- Facilities	\$	12,600.00	\$	12,600.00	
	51602	Travel	\$	500.00	\$	-	
	51605	Private Car Expenses	\$	500.00	\$	150.00	
	51801	Property Management	\$	13,200.00	\$	13,000.00	
	51911	Mail Services- Sonoma County	\$	100.00	\$	50.00	
	51919	EFS Charges- Sonoma Co. charges	\$	500.00	\$	-	
	51928	Unclaimable EFS- SoCo charge	\$	25.00	\$	-	
	51934	ERP System Charges- SoCo	\$	666.00	\$	300.00	
	51935	Unclaimable ERP System Charges	\$	-	\$	5.00	
	52091	Membership Expense	\$	1,500.00	\$	1,900.00	
	52111	Office Expense	\$	3,350.00	\$	2,200.00	
	52114	Postage and Delivery	\$	390.00	\$	250.00	
	52143	Software Expense	\$	3,200.00	\$	1,000.00	
	52191	Utilities Expense	\$	3,630.00	\$	3,630.00	
	53104	Interest Expense	\$	-	\$	15.00	
		Taxes/Assessments	\$	-	\$	4,000.00	
		Depreciation Expense	\$	-	\$	126,750.00	
		Transfers to State Agencies					
		Total Expense	\$	744,291.00	\$	980,672.00	
		·					
		Net Income	\$	3,270.00	\$	323,466.00	
		•					



#### **MEMORANDUM**

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**Date**: June 12, 2023

To: GRTA Board of Directors

**From:** Karyn Gear, Interim Executive Director

RE: Agenda Item E.3 – Engagement Letter with Pisenti and Brinker to Perform 2019-20, 2020-21 and

2021-22 Three Year Audit

\_\_\_\_

**Recommended Action:** Delegate authority to the Interim Executive Director to execute the engagement letter with Pisenti and Brinker for an estimate cost of up to \$60,500 to perform a three-year audit and single uniform audit for the 2019-20, 2020-21 and 2021-22 fiscal years, upon mutual termination of prior executed engagement letter.

**Project Summary:** In September 2021 the board reviewed the audit for FY 2018-19 prepared by Pisneti and Brinker and approved an engagement letter to conduct a two-year audit for FY 2019-20 and 2020-21, but the work was put on hold as the agency moved through the transition from the North Coast Railroad Authority to the Great Redwood Trail Agency. Pisenti and Brinker has now submitted the final audit for FY 2018-19, and at the request of staff prepared an updated engagement letter to include three fiscal years – 2019-20, 2020-21 and 2021-22, to bring the agency current on audits. The proposed engagement letter is attached as Exhibit A. Staff is recommending the board authorize execution of the engagement letter upon mutual termination of the prior executed engagement letter.



3562 Round Barn Circle, Suite 200 Santa Rosa, CA 95403 (707) 542-3343 Office (707) 527-5608 Fax pbllp.com

May 30, 2023

Karyn Gear, Executive Director Great Redwood Trail Agency, formally known as: North Coast Railroad Authority 419 Talmage Road, Suite M Ukiah, CA 95482

Dear Karyn,

## The Objective and Scope of the Audit of the Financial Statements

You have requested that Pisenti & Brinker LLP (the "Firm"), audit the Great Redwood Trail Agency, formally known as, the North Coast Railroad Authority's (the "Agency") statements of net position, revenues, expenses and changes in net position and cash flows, as of and for the years ending June 30, 2022, 2021 and 2020, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter ("Arrangement Letter").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

You have also requested that the Firm perform the audits of the Agency as of June 30, 2022, 2021 and 2020 to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance").

#### The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS, GAS, the Uniform Guidance. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS, and the Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit.



#### We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audits in order to design audit
  procedures that are appropriate in the circumstances but not for the purpose of expressing an
  opinion on the effectiveness of the Agency's internal control. However, we will communicate to you
  in writing concerning any significant deficiencies or material weaknesses in internal control relevant
  to the audit of the financial statements that we have identified during the audits.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audits, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audits (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and GAS.

## The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

- 1. Identifying and ensuring that the Agency complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
- 2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Agency involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
- 3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Agency received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the preparation of any supplementary information in accordance with accounting principles generally accepted in the United States of America (GAAP). Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of Directors is responsible for informing us of its views about the risks of fraud, waste or abuse within the Agency, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the Agency.

Our audits will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- 1. For the preparation and fair presentation of the financial statements in accordance with GAAP;
- 2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
- 3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- 4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
- 5. For report distribution; and

- 6. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
  - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
  - c. Additional information that we may request from management for the purpose of the audits; and
  - d. Unrestricted access to persons within the Agency from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audits, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this Arrangement Letter;
- 2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

If the audits will be performed in accordance with the Single Audit Act and the Uniform Guidance, management will be responsible for (a) identifying all federal awards received and expended; (b) preparing and the fair presentation of the schedule(s) of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (g) timely and accurate completion of the data collection form and (h) submitting the reporting package and data collection form.

#### Reporting

We will issue a written report upon completion of our audits of the Agency's financial statements. Our report will be addressed to the Board of Directors of the Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audits. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Agency's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audits or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the Agency's financial statements, we may also issue the following reports:

- 1. A report on the fairness of the presentation of the Agency's schedule of expenditures of federal awards;
- 2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
- 3. Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance;
- 4. An accompanying schedule of findings and questioned costs.

#### **Records and Assistance**

During the course of our engagement, we may accumulate records containing data that should be reflected in the Agency's books and records. The Agency will determine that all such data, if necessary, will be so reflected. Accordingly, the Agency will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Agency personnel is described in the participation list located on our secure document sharing portal which the Company been provided access with. The list outlines the specific schedules and analyses that should be completed by Company personnel, including the dates when the information should be available to us. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

### **Nonaudit Services**

In connection with our audit, you have requested us to perform certain nonaudit services:

- Drafting the financial statements and;
- 2) Preparing and filing the single audit reporting package with the Federal Audit Clearinghouse.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the Agency, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The Agency has agreed that Karyn Gear, Executive Director, possesses suitable skill, knowledge or experience and that the individual understands the services to be performed sufficiently to oversee them. Accordingly, the management of the Agency agrees to the following:

GAS further requires that we establish an understanding with the Agency's management of the objectives of the non-audit services, the services to be performed, the Agency's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this Arrangement Letter documents that understanding.

## Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

#### Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct and indirect expenses. Our fee estimate and completion of our work is based upon the following criteria:

- 1. Anticipated cooperation from Agency personnel
- 2. Timely responses to our inquiries
- 3. Timely completion and delivery of client assistance requests
- 4. Timely communication of all significant accounting and financial reporting matters
- 5. The assumption that unexpected circumstances will not be encountered during the engagement

We estimate our fees for the audits of the Agency's 2022, 2021 and 2020 financial statements will range from \$46,000 to \$52,000 for the financial statement audits and an additional \$8,500 for the audit performed in accordance with Uniform Guidance. These fee estimates will be subject to adjustments based on unanticipated changes in the scope of our work and/or the incomplete or untimely receipt by us of the information on the client participation list. All other provisions of this letter will survive any fee adjustment.

Based on our fee estimate, progress billings will be rendered each month as work progresses and are payable on presentation. In accordance with our Firm's policies, work may be suspended if your account becomes twenty days or more overdue and will not be resumed until your account is paid in full. All balances unpaid after thirty days are subject to a late payment charge of 1% per month. The Agency understands and acknowledges that we are not required to continue work in the event of a client's failure to pay on a timely basis for services rendered as required by this letter.

In the event we are requested or authorized by the Agency or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Agency, the Agency will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests. This provision will survive completion or termination of this engagement.

## Use of Subcontractors and Third-Party Products

From time to time and depending upon the circumstances, we may, in our sole discretion, use affiliates of ours or qualified third-party service providers, located within or outside the United States, to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose Confidential Information (as such term is defined below) to them. In addition, if necessary to perform the services requested, we may arrange for one or more of the member firms of the RSM International Network (each an "RSM International Network Firm") to provide services to you outside of the United States. Those third-party service providers, affiliates of RSM, and RSM International Network Firms we use to assist us in providing services to you are collectively referred to herein as "Subcontractors." You hereby consent to us sharing your information, including Confidential Information, with our Subcontractors on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of your Confidential Information as the confidentiality terms set forth herein. You acknowledge and agree that: (i) our use of Subcontractors may involve the processing, input, disclosure, movement, transfer, and storage of your information and data outside of our technology infrastructure; and (ii) an RSM International network Firm may also share with us any work product, time and billing information, or any other information concerning you or your affiliates

reasonably necessary for us to perform the services requested under this Arrangement Letter.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, "Third-Party Products"). You acknowledge that your or our use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including Personal Information and Confidential Information, within the Third-Party Product's infrastructure and not ours, and that the terms of use and service set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product, including, but not limited to, applicable laws, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product's infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that your or our use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you, including, without limitation, Personal Information provided by you, resulting from your or our use of a Third-Party Product.

## Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of the Firm. For the purposes of this Arrangement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of the Firm's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by the Firm for the Agency under this Arrangement Letter, or any documents belonging to the Agency or furnished to the Firm by the Agency.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter. The Firm reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Agency, the Agency will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so

by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of the Firm audit personnel and at a location designated by our firm.

## Indemnification, Limitation of Liability, and Claim Resolution

Because the Firm will rely on the Agency and its management and board of directors to discharge the foregoing responsibilities, the Agency agrees to indemnify, hold harmless and release the Firm and its partners, principals, officers, directors, employees, affiliates, contractors, Subcontractors, agents, representatives, successors, or assigns from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Agency's management.

The Agency and the Firm agree that no claim arising out, from, or relating to the services rendered pursuant to this arrangement letter shall be filed more than two years after the date of the audit report issued by the Firm or the date of this Arrangement Letter if no report has been issued. In no event shall the Firm or the Agency, or any of their respective partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, subcontractors, agents, representatives, successors, or assigns (collectively, the "covered parties" and each individually, a "covered party"), be liable for the interruption or loss of business, any lost profits, savings, revenue, goodwill, software, hardware, or data, or the loss of use thereof (regardless of whether such losses are deemed direct damages), or incidental, indirect, punitive, consequential, special, exemplary, or similar such damages, even if advised of the possibility of such damages. To the fullest extent permitted by law, the total aggregate liability of the covered parties arising out of, from, or relating to this Arrangement Letter, or the report issued or services provided hereunder, regardless of the circumstances or nature or type of claim, including, without limitation, claims arising from a covered party's negligence or breach of contract or warranty, or relating to or arising from a government, regulatory or enforcement action, investigation, proceeding, or fine, will not exceed the total amount of the fees paid by the Agency to the Firm under this Arrangement Letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the Agency of its payment obligations to the Firm under this Arrangement Letter.

## Confidentiality

The Firm and the Agency may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, the Firm and the Agency agree as the recipient of such Confidential Information (the "Receiving Party") to keep strictly confidential all Confidential Information provided to it by the disclosing party (the "Disclosing Party") and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Arrangement Letter and for no other purpose or use. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, the Firm is permitted to disclose the Agency's Confidential Information to the Firm's personnel, agents, and representatives for the purpose of maintaining compliance with applicable laws and professional, regulatory, and/or ethical standards.

As used herein, "Confidential Information" means, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of: (i) any nonpublic information provided by the Disclosing Party, including, but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing

Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Arrangement Letter.

As used herein, the term "Confidential Information" will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party's possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Confidential Information.

The Receiving Party will treat the Disclosing Party's Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party if it becomes aware that any of the Confidential Information of the Disclosing Party has been used or disclosed in violation of this Arrangement Letter.

Notwithstanding the foregoing, in the event that the Receiving Party becomes legally compelled to disclose any of the Confidential Information of the Disclosing Party, or as may be required by applicable regulations or professional standards, the Receiving Party will use commercially reasonable efforts to provide the Disclosing Party with notice prior to disclosure, to the extent permitted by law.

## **Data Protection Compliance**

The Firm and the Agency acknowledge and agree that they may correspond or convey information and documentation, including Confidential Information and Personal Information, via various forms of electronic transmission, including, but not limited to, Third-Party Products, such as, email, FTP and cloud-based sharing and hosting applications (e.g., portals, data analytics tools, and helpdesk and support ticketing applications), and that neither party has control over the performance, operation, reliability, availability, or security of these electronic transmissions methods. Therefore, neither party will be liable for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, unauthorized disclosure, or alteration of any electronic transmission where the party has used commercially reasonable efforts to protect such information. We offer our clients various platforms for the exchange of information. You hereby agree that you shall be bound by and comply with any and all user terms and conditions made available (whether by link, click-through, or otherwise) with respect to such platforms.

#### **Personal Information**

As used herein, the term "Personal Information" means any personal information that directly or indirectly identifies a natural person as may be defined by applicable privacy, data protection or cybersecurity laws, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver's license numbers or state- or province-issued identification card numbers, credit or debit card numbers with or without any required security code, number or passwords, health information, and other personal information as defined by applicable laws, whether of the Agency or the Agency's customers or other third parties.

Each party agrees that it will not transmit to the other, in any manner, (i) Personal Information that is not needed to render the services hereunder, and (ii) Personal Information that has not been encrypted. In the event you transmit to us Personal Information in an unencrypted format or via unencrypted means, you agree that we have no obligation to notify you of the foregoing.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

We will use all such Agency-provided Personal Information, if at all, only for the purposes described in this Arrangement Letter. The parties agree that as part of the performance of the services as described in this Arrangement Letter, and as part of the direct business relationship between the parties, we may, at our election, use the Personal Information to improve the services and for other similar internal and business purposes. We agree to maintain appropriate security measures to protect such Personal Information in accordance with applicable laws.

If we become aware of an unauthorized acquisition or use of Agency-provided Personal Information, we will promptly inform you of such unauthorized acquisition or use as required by applicable laws and, upon your written request, reasonably cooperate with you at your sole cost in support of any breach notification requirements as imposed upon you by applicable laws.

#### **Retention of Records**

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Arrangement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

#### **Termination**

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of

communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of management and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

We may terminate this Arrangement Letter upon written notice if we determine that our continued performance would result in a violation of law, regulatory requirements, applicable professional or ethical standards, or our client acceptance or retention standards.

The parties agree that those provisions of this Arrangement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Arrangement Letter.

#### Miscellaneous

The Agency agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the Agency agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering. Our association with an official statement is a matter for which separate arrangements may be necessary. The Agency agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

## **Notices**

Unless otherwise expressly agreed upon by the parties in this Arrangement Letter, all notices required to be given hereunder will be in writing and addressed to the party at the business address provided in this Arrangement Letter, or such other address as such party may indicate by a notice delivered to the other party. A copy of any legal notice (e.g., any claimed breach or termination of this Arrangement Letter) sent by the Agency to the Firm shall also be sent to the following address: 3562 Round Barn Circle, Suite 200, Santa Rosa, California, 95403. Except as otherwise expressly provided in this Arrangement Letter, notices hereunder will be deemed given and effective: (i) if personally delivered, upon delivery; (ii) if sent by registered or certified mail or by overnight courier service with tracking capabilities, upon receipt; and, (iii) if sent by electronic mail (without indication of delivery failure), at such time as the party that sent the notice receives confirmation of receipt, whether by read-receipt confirmation or otherwise.

## **Governing Law**

This Arrangement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Arrangement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of California, without regard to its conflict of law principles, and applicable U.S. federal law.

## **Entire Agreement**

This Arrangement Letter constitutes the complete and exclusive statement of agreement between the Firm and the Agency, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Arrangement Letter.

If any term or provision of this Arrangement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Arrangement Letter may be amended or modified only by a written instrument executed by both parties.

## **Electronic Signatures and Counterparts**

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Arrangement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Arrangement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

## **Acknowledgement and Acceptance**

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

## AGREED TO AND ACKNOWLEDGED BY:

Willin Gilbers

Pisenti & Brinker LLP

Kellin Gilbert, CPA Partner

Confirmed on behalf of Great Redwood Trail Agency:

Signature	
 Date	 



993 North Third Street PO Box 2993 Abilene, Texas 79604-2993 phone 325-677-6251 fax 325-677-0006 www.condley.com

#### Report on the Firm's System of Quality Control

December 21, 2021

To the partners of Pisenti & Brinker, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Pisenti & Brinker, LLP in effect for the year ended June 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <a href="www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

## Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Pisenti & Brinker, LLP in effect for the year ended June 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Pisenti & Brinker, LLP has received a peer review rating of pass.

Certified Public Accountants

Condley and Company, L.L.P.



## **Great Redwood Trail Agency** 419 Talmage Road, Suite M Ukiah, CA 95482 707-463-3280

#### **MEMO**

**Date**: June 12, 2023

**To:** GRTA Board of Directors

From: Karyn Gear, Interim Executive Director, and Louisa Morris, Project Manager

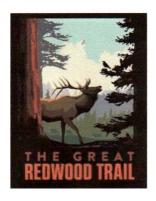
RE: Agenda Item E.4 - Vegetation Management, Cleanup, and Maintenance of GRT property

between Brush Street and Kunzler Ranch Road, Ukiah.

**Recommended Action:** Delegate authority to the Interim Executive Officer Staff to enter into an agreement in an amount not to exceed \$25,000 with Gregg Simpson Trucking for vegetation management, property clean up and culvert maintenance along a 1.15-mile section of track between Brush Street and Kunzler Ranch Road in Ukiah.

**Project Background**: Staff has identified the need to undertake property management activities in the area north of Brush Street in Ukiah. It is particularly important to minimize fire risk in urban areas as we move into the dry season, and trash and debris have accumulated along this portion of GRTA property, along with annual vegetation growth. Activities funded through this authorization would include vegetation management, trash clean up and culvert and drainage maintenance.

Staff obtained three price quotes for the work and recommend selection of Gregg Simpson Trucking based on cost. Work would commence in June and be completed in July 2023. Funding is available in the FY 22-23 budget for the proposed authorization.



## GREAT REDWOOD TRAIL AGENCY Board of Directors Meeting

Thursday, April 20, 2023, at 10:30am
Healdsburg City Council Chambers
401 Grove Street, Healdsburg
Sonoma County

#### **MINUTES**

#### A. OPEN SESSION - CALL TO ORDER

Chair Hart called the meeting to order at 10:30am.

### B. ROLL CALL

**Directors Present:** Haschak, Campbell, Hunerlach, Madrone, Hagele, Sackett, Bagby (joined the meeting at 10:35am), and Chair Hart

**Directors Absent:** Mulheren

**Others Present:** Interim Executive Director – Karyn Gear, GRT Project Manager – Simone Nageon de Lestang, GRT Project Manager – Louisa Morris, Sonoma County Legal Counsel - Aldo Mercado, and Recording Secretary – Hiedy Torres

## C. AGENDA APPROVAL

Upon Motion by Director Madrone, seconded by Director Hagele, the Agenda was approved as presented. Motion Carried:

AYES: 7- Haschak, Campbell, Hunerlach, Madrone, Hagele, Sackett, and Chair Hart

NOES: 0

ABSENT: 2- Mulheren and Bagby

ABSTAIN: 0

#### D. PUBLIC COMMENT

Jason Liles, Senator McGuire Senior Advisor-

Mr. Liles said he has been reflecting about the October 2018 NCRA board meeting and remembering when Governor Brown had just signed the Great Redwood Trails Act and the North Coast Railroad Authority began its transition to the Great Redwood Trail Agency. There was some pushback at that time, and he suggested that the legacy board members resign their positions with the NCRA and give new members a chance to assume those positions. The NCRA board was hesitant to accept the new mandate, but within a few months, the board took on its new role and began working extremely hard to take on its new role as a trail agency. The GRTA has a remarkable board that has a strong focus on trails. He expressed his profound thanks to the board for all the dedicated hard work that has gone into the new agency.

Chair Hart thanked Mr. Liles for all his dedication to this project.

No other public comments were made.

#### E. CONSENT CALENDAR

- 1. Approval of Minutes Regular Board of Directors Meeting- February 16, 2023
- 2. Approval of Financial Statements February and March 2023
- **3.** Approval of Warrants Issued February and March 2023
- **4.** Approval of Cal Card Statement February and March 2023

Chair Hart called for public comment. No public comments were made.

Upon Motion by Director Haschak, seconded by Director Campbell, Agenda items E.1 through E.4 were approved as presented.

Motion Carried:

AYES: 8- Haschak, Campbell, Hunerlach, Madrone, Hagele, Sackett, Bagby, and Chair Hart

NOES: 0

ABSENT: 1- Mulheren

ABSTAIN: 0

#### F. STAFF REPORT

1. Executive Director Report - Karyn Gear

Ms. Gear said there will be a groundbreaking ceremony for the Humboldt Bay Trail South on May 17 in Humboldt County. The Conservancy has been working with CalSTA to get the remaining funds transferred to the GRTA and this should happen soon.

As a small agency, the need for assistance with HR was identified, and CPS HR Consulting has been brought on board to assist with the hiring process for a new General Manager and to assist with updating agency policies. The GM position has been posted and applications should begin to be received by the agency.

Ms. Gear also informed the board that Simone Nageon de Lestang has given notice and she will be leaving at the end of May. She thanked Simone for all the tremendous work she put in with the agency and wished her the best in her future. The Conservancy has posted this job position and will work on filling this position as soon as possible.

Chair Hart thanked Simone for her incredible dedicated work and the energy she put into the agency.

## 2. Great Redwood Trail Master Plan Update

Simone Nageon de Lestang – Ms. Nageon de Lestang shared information about the first community engagement in-person meeting that was held in Fortuna on March 22. She said it was an excellent meeting and there was a great turnout. The attendees were engaged and overall, very positive about the trail. There were 98 attendees at this meeting, and it was held in a show and tell type of model with interactive stations set up and was a big success. All the Humboldt County Supervisors were present, as well as Timber Heritage Association, Humboldt Trails Council, The Buckeye Conservancy, and the equestrian population showed great interest. There was a large presence from the Loleta community, and they showed major support for the trail. There were questions asked about access to water, restrooms availability, trail build costs, campgrounds, fire safety, trespassing, encampments, economic development, and the availability of mapping and apps. There was also an online workshop that was held on April 4 and had great attendance.

Louisa Morris- Ms. Morris updated the Board on the second community engagement in-person meeting that was held in Willits on March 23 and cohosted by The City of Willits. There were 69 attendees, and the outcome was very positive. Stakeholder groups included the Mendocino County Farm Bureau, Mendocino Railway, Mendocino Land Trust, Blue Zones, as well as neighboring landowners. This meeting also had 6 interactive stations. The "best practices" station showed high interest and had posters that listed best practices related to protecting and restoring the environment, culture, supporting firefighting and emergency access, being good neighbors, taking a proactive approach to homelessness, and creating an inviting trail experience. Community feedback was received about fire safety and access for fire personnel, allowance of dogs on the trail, privacy, cost of the trail, strategic restroom locations, kiosks that showed nearby services and information, bed and breakfast availability.

The services that Willits would like to see are campgrounds, river access, interpretive and educational materials and signs, restrooms and rest areas, and landscape and ecological protection. There was mention of protecting the culture of Willits, from the indigenous population to present, preserving the history of logging and what makes Willits special.

A webinar meeting was held following the two in-person meetings and had 44 attendees. 85% of participants were excited about the trail and very positive feedback was given.

Chair Hart thanked staff for their incredible dedication to this project. The results are so exciting, and the hard work shows.

Dir. Madrone thanked the GRTA staff for all their hard work. He said he is excited about the trail and the impact the trail will bring to our community. The economic impact will revive communities. He mentioned the salmon migration streams and rivers and how beneficial this trail will be to the environment.

Dir. Haschak thanked staff for their dedication and gave his appreciation for the outreach to the community. He said we have a unique location, and the Eel River Canyon is a major asset to our community.

Dir. Bagby echoed the comments previously made and appreciates all the outreach that has been done. She said this is decades in the making and this transportation project benefits so many communities up and down the corridor. She said the Foss Creek Trail is so heavily traveled and took no time for the community to adapt to use of the trail. Ukiah and Healdsburg are great examples of the early stages of this amazing trail project.

Dir. Campbell echoed the thanks in the work on this project. He asked if there was feedback from the neighboring landowners at the in-person planning meetings. He was curious if there would be outreach made to agricultural landowners.

Louisa Morris said there was feedback from landowners about fire protection, privacy, agricultural operations, dogs, changes the trail would bring, and trespassing off the trail, and the feedback varied. Notice of the meetings were sent out to landowners that live within a mile of the rail line and to local farm bureaus.

Dir. Hagele said the trail greatly benefits the community of Healdsburg. He appreciates the focus on the uniqueness of each

community. The trail brings the community together and has a positive economic impact.

Dir. Hunerlach thanked Louisa and Simone for their very hard work. He was not able to attend the outreach in Fortuna but has received positive feedback from the Humboldt County community. This is so unique and exciting to be able to use and understand the trail system.

Dir. Madrone said the uniqueness of our communities is an important part of this project. The community building aspect of the trail is so beneficial. The trail is a neutral project that assists in bringing our communities closer together.

Dir. Haschak said one other part of the community that needs to be included in outreach is the emergency response personnel.

Dir. Hart said that at a recent climate protection meeting, there a poll was taken on what is the most important topic on transportation, and 85% of the responders said that safe bike transportation is a highly important topic to address.

Chair Hart called for public comment. No public comments were made.

#### G. MATTERS FROM THE BOARD

Dir. Sackett said was given the opportunity to explore the Eel River Canyon near Outlet Creek and was excited to be talking to people that were utilizing the river and looking at the tunnels. Trail development would impact surrounding landowners and may improve their properties.

Chair Hart said there was a recent court ruling, Mendocino Railways vs. John Meyer, that is a case involving eminent domain to action by Mendocino Railways against Mr. Meyer that included a 20-acre property in Willits. This case resulted in a decision for Mr. Meyer rejecting the eminent domain claim made by Mendocino Railways. The court found that 90% of the revenue comes from excursion train activities and 10% of revenues comes from leases. In the court's opinion, Mendocino Railways is not a public utility. This was a state court action, but it is relevant to our current matters of abandonment.

Chair Hart called for public comment on Closed Session. No public comments were made.

The Board convened to Closed Session at 11:25am.

### H. CLOSED SESSION

Discussion with Legal Counsel Regarding Pending Litigation:
 Abandonment and Railbanking Filings before Surface Transportation Board, AB 1305X
 [Government Code section 54956.9(a))]

The Board reconvened to Open Session at 11:47am.

## I. ANNOUNCEMENT OUT OF CLOSED SESSION

Subsequent report regarding "Discussion with Legal Counsel Regarding Pending Litigation" agendized December 19, 2022:

Dehran L. Duckworth v. John O. Thomas, et al. Humboldt County Superior Court, Case No. DR190227 [Government Code Section 54956.9(a)]

Aldo Mercado- Regarding Agenda Item H.1- Discussion with Legal Counsel Regarding Pending Litigation: Abandonment and Railbanking Filings before Surface Transportation Board, AB 1305X

Action was taken and directions were given to staff.

Regarding Agenda Item I- Discussion with Legal Counsel Regarding Pending Litigation" agendized December 19, 2022: Dehran L. Duckworth v. John O. Thomas, et al. Humboldt County Superior Court, Case No. DR190227

The Settlement agreement that was approved by the Board in December has now been executed by the agency.

## J. ANNOUNCEMENT OF NEXT MEETING

Regular Board of Directors Meeting Thursday, June 15, 2023, 10:30am Ukiah City Council Chambers 300 Seminary Avenue, Ukiah Mendocino County

## K. ADJOURNMENT

Upon Motion by Director Hagele, seconded by Director Madrone, Chair Hart adjourned the meeting at 11:49am.

## Great Redwood Trail Agency Statement of Net Position April 30, 2023

10:17 AM 06/09/2023 Accrual Basis

	Apr 30, 23	Mar 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	144,494.28	122,720.47	21,773.81
10101 · Cash Pooled with County - TCRP	2,748.03	2,735.30	12.73
10104 · Cash Pooled - Property Account	15,953.57	15,953.57	0.00
10105 · Cash Pooled with Co - CalSTA	1,572,850.54	1,580,649.86	-7,799.32
Total Checking/Savings	1,736,046.42	1,722,059.20	13,987.22
Accounts Receivable			
12100 · Account Receivables	231,829.95	233,221.94	-1,391.99
Total Accounts Receivable	231,829.95	233,221.94	-1,391.99
Other Current Assets			
12105 · Allowance for Bad Debts	-178,379.68	-178,379.68	0.00
15200 · Prepaid Expenses	22,256.09	24,481.70	-2,225.61
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-153,979.59	-151,753.98	-2,225.61
Total Current Assets	1,813,896.78	1,803,527.16	10,369.62
Capital Assets			
19101 · Land	2,066,625.93	2,066,625.93	0.00
19205 · Buildings and Improvements	8,465,611.52	8,465,611.52	0.00
19299 · Accumulated Depreciation	-8,784,224.74	-8,770,141.97	-14,082.77
19305 · Machinery and Equipment	3,696,863.64	3,696,863.64	0.00
Total Capital Assets	5,444,876.35	5,458,959.12	-14,082.77
Other Assets	0, 1.1.,0.10.00	0,100,000.	
17000 · Deferred Outflow - Pension	36,363.94	36,363.94	0.00
Total Other Assets	36,363.94	36,363.94	0.00
TOTAL ASSETS	7,295,137.07	7,298,850.22	-3,713.15
LIABILITIES & NET POSITION	7,233,137.07	7,250,050.22	3,713.13
Liabilities  Liabilities			
Current Liabilities			
Accounts Payable	107 006 03	109,386.32	-1,390.30
20100 · Trade Accounts Payable	107,996.02 5,319.23	5,319.23	0.00
20300 · RRIF Payables	,	32,629.20	0.00
21405 · Interest Payable - American Rai 21408 · Interest Payable - BBI	32,629.20 295,026.40	295,026.40	0.00
			_
Total Accounts Payable	440,970.85	442,361.15	-1,390.30
Credit Cards	2 402 25	2 101 11	1 222 24
20310 · Cal Card	3,403.35	2,181.11	1,222.24
Total Credit Cards	3,403.35	2,181.11	1,222.24
Other Current Liabilities			
21100 · Salaries and Benefits Payable	4,977.41	4,977.41	0.00
21400 · Interest Payable	181,344.46	181,344.46	0.00
23200 · Due to State (Due to other governments)	1,607,603.81	1,615,403.13	-7,799.32
25000 · Deferred Inflow - Pension	73,098.14	73,098.14	0.00
25100 · Property Rent Paid Advance	240,271.84	241,735.84	-1,464.00
27550 · Net Pension Obligation	124,891.93	126,557.51	-1,665.58

## Great Redwood Trail Agency Statement of Net Position April 30, 2023

10:17 AM 06/09/2023 Accrual Basis

	Apr 30, 23	Mar 31, 23	\$ Change
Total Other Current Liabilities	2,232,187.59	2,243,116.49	-10,928.90
Total Current Liabilities	2,676,561.79	2,687,658.75	-11,096.96
Long Term Liabilities			
21610 · Judgments Payable	25,000.00	25,000.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27850 · Long Term Liabilites	217,627.89	217,627.89	0.00
Total Long Term Liabilities	366,627.89	366,627.89	0.00
Total Liabilities	3,043,189.68	3,054,286.64	-11,096.96
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	-6,601,756.96	-6,601,756.96	0.00
Net Income	281,001.46	273,617.65	7,383.81
Total Net Position	4,251,947.39	4,244,563.58	7,383.81
TOTAL LIABILITIES & NET POSITION	7,295,137.07	7,298,850.22	-3,713.15

No Assurance is Provided. No Disclosures are Provided.

# Great Redwood Trail Agency Statement of Revenues and Expenses For the One Month and Ten Months Ended April 30, 2023

10:14 AM 06/09/2023 Accrual Basis

	Apr 23	Jul '22 - Apr 23
Income		
42360 · State Grant Revenue	7,799.32	4,743,384.06
44002 · Interest on Pooled Cash	8,178.81	30,709.29
44101 · Rents Real Estate	14,385.92	146,724.27
44102 · Rents - Equipment	11,715.00	121,605.00
45301 · Application Fees	2,000.00	29,360.00
46040 · Misc. Revenues	0.00	356.93
Total Income	44,079.05	5,072,139.55
Expense		* ;
50101 · Labor-Perm Positions	3,249.92	32,715.02
50102 · Holiday Pay	198.04	1,947.38
50103 · Sick Leave	406.24	3,453.05
50104 · Vacation Pay	55.86	4,280.78
50117 · Vacation and Sick Leave Payout	0.00	0.00
50201 · CalPERS Retirement	293.94	3,019.32
50205 · FICA Retirement	56.18	906.74
50301 · Health Insurance	1,406.22	7,985.38
50311 · Unemployment-Permanent Position	0.90	5.08
51021 · Telephone / Communication	212.83	6,098.67
51041 · Insurance Other	2,225.61	23,575.43
51071 · Maintenance - Bldg & Improve	2,385.71	6,970.59
51072 · Weed Abatement	0.00	10,092.41
51206 · Audit / Accounting Fees	0.00	10,834.00
51207 · Fiscal Accounting Fees	1,053.47	34,108.94
51211 · County Counsel - Legal Fees	7,755.00	149,262.00
51212 · Outside Counsel-Legal Services	0.00	142,687.64
51213 · Contract Service Fees	0.00	156,172.62
51244 · Permits and Fees	0.00	1,956.00
51249 · Professional Fees	0.00	18,000.00
51421 · Rent - Facilities	0.00	10,500.00
51605 · Private Car Expenses	0.00	60.00
51801 · Property Management	2,950.00	13,906.46
51934 · ERP System Charges - Sonoma Cou	0.00	276.90
52091 · Membership Expense	0.00	1,859.00
52111 · Office Expenses	145.02	1,441.71
52114 · Postage and Delivery	25.16	251.37
52143 · Software Expense	14.99	794.84
52191 · Utilities Expense	177.38	3,144.34
53104 · Interest Expense	0.00	26.32
53301 · Taxes/Assesments	0.00	3,978.40
53402 · Depreciation Expense	14,082.77	140,827.70
Total Expense	36,695.24	791,138.09
Other Expense		_
57010 · Transfers to State Agencies	0.00	4,000,000.00
Total Other Expense	0.00	4,000,000.00
Net Income	7,383.81	281,001.46

No Assurance is Provided.

No Disclosures are Provided.

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	4,743,384.06	500,000.00	4,243,384.06	948.68%
44002 · Interest on Pooled Cash	30,709.29	0.00	30,709.29	100.0%
44101 · Rents Real Estate	146,724.27	104,231.00	42,493.27	140.77%
44102 · Rents - Equipment	121,605.00	141,330.00	-19,725.00	86.04%
45301 · Application Fees	29,360.00	2,000.00	27,360.00	1,468.0%
46040 · Misc. Revenues	356.93	0.00	356.93	100.0%
Total Income	5,072,139.55	747,561.00	4,324,578.55	678.49%
Expense				
50101 · Labor-Perm Positions	32,715.02	47,920.00	-15,204.98	68.27%
50102 · Holiday Pay	1,947.38	1,552.00	395.38	125.48%
50103 · Sick Leave	3,453.05	1,552.00	1,901.05	222.49%
50104 · Vacation Pay	4,280.78	1,725.00	2,555.78	248.16%
50201 · CalPERS Retirement	3,019.32	3,270.00	-250.68	92.33%
50205 · FICA Retirement	906.74	3,725.00	-2,818.26	24.34%
50301 · Health Insurance	7,985.38	12,000.00	-4,014.62	66.55%
50311 · Unemployment-Permanent Position	5.08			
50401 · Workers' Compensation Expense	0.00	1,100.00	-1,100.00	0.0%
50752 · County Retirement - Local Board	0.00	17,555.00	-17,555.00	0.0%
51021 · Telephone / Communication	6,098.67	8,185.00	-2,086.33	74.51%
51041 · Insurance Other	23,575.43	29,000.00	-5,424.57	81.3%
51071 · Maintenance - Bldg & Improve	6,970.59	116,238.00	-109,267.41	6.0%
51072 · Weed Abatement	10,092.41	15,000.00	-4,907.59	67.28%
51206 · Audit / Accounting Fees	10,834.00	43,000.00	-32,166.00	25.2%
51207 · Fiscal Accounting Fees	34,108.94	18,250.00	15,858.94	186.9%
51211 · County Counsel - Legal Fees	149,262.00	114,000.00	35,262.00	130.93%
51212 · Outside Counsel-Legal Services	142,687.64	130,000.00	12,687.64	109.76%
51213 · Contract Service Fees	156,172.62		13,799.62	109.69%
51244 · Permits and Fees	1,956.00	205.00	1,751.00	954.15%
51249 · Professional Fees	18,000.00	500.00	17,500.00	3,600.0%
51251 · Data Processing Fees	0.00	250.00	-250.00	0.0%
51421 · Rent - Facilities	10,500.00	12,600.00	-2,100.00	83.33%
51602 · Travel	0.00	500.00	-500.00	0.0%
51605 · Private Car Expenses	60.00	500.00	-440.00	12.0%
51801 · Property Management	13,906.46	13,200.00	706.46	105.35%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	0.00	500.00	-500.00	0.0%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	276.90	666.00	-389.10	41.58%
52091 · Membership Expense	1,859.00	1,500.00	359.00	123.93%
52111 · Office Expenses	1,441.71	3,350.00	-1,908.29	43.04%
52114 · Postage and Delivery	251.37	390.00	-138.63	64.45%
52143 · Software Expense	794.84	3,200.00	-2,405.16	24.84%
52191 · Utilities Expense	3,144.34	3,630.00	-485.66	86.62%
53104 · Interest Expense	26.32	0.00	26.32	100.0%
	20.32	0.00	20.52	100.070

# Great Redwood Trail Agency Statement of Revenues and Expenses - Actual and Budget For the Ten Months Ended April 30, 2023

10:21 AM 06/09/2023 Accrual Basis

53402 · Depreciation Expense
Total Expense
Other Expense
57010 · Transfers to State Agencies
Total Other Expense
Net Income

Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
140,827.70	0.00	140,827.70	100.0%
791,138.09	747,561.00	43,577.09	105.83%
4,000,000.00	0.00	4,000,000.00	100.0%
4,000,000.00	0.00	4,000,000.00	100.0%
281,001.46	0.00	281,001.46	100.0%

AS 01 April 30, 2023		1.00				
	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 North Fork PI monthly CPI Oct annually	0.00	1,738.91	0.00	0.00	0.00	1,738.91
12 H & W Vineyards PI	0.00	0.00	0.00	0.00	1,176.67	1,176.67
2 Hotel Hopland PI	0.00	0.00	12,823.99	0.00	36,011.95	48,835.94
2 Mendocino Redwood Co. Mp 116.17	0.00	0.00	0.00	5,970.27	0.00	5,970.27
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 Shadowbrook Farms	0.00	410.78	0.00	0.00	0.00	410.78
4 Willits Unified School District	0.00	2,777.23	0.00	0.00	0.00	2,777.23
5 Dan Crofoot PI	0.00	0.00	0.00	0.00	1,194.06	1,194.06
5 Frank Howard Foundation	0.00	0.00	0.00	0.00	648.00	648.00
7 Comcast PI	0.00	0.00	0.00	4,706.62	0.00	4,706.62
7 PG&E and app fees	0.00	0.00	0.00	0.00	5,384.07	5,384.07
9 Burgess Lumber PI	0.00	0.00	0.00	0.00	91.17	91.17
9 Humboldt Redwood Co. MP 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
9 Mendocino Forest Product, LLC	0.00	0.00	0.00	0.00	3,969.89	3,969.89
Caltrans - Trasnprt Rev Account	0.00	0.00	0.00	0.00	-1,180.00	-1,180.00
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
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
D/C 2019 1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	324.00
D/C to Gallo Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
DC 2011 8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
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
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
Ocino, Inc. PI MONTHLY CPI JAN annually	0.00	0.00	0.00	0.00	97,061.40	97,061.40
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	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
SMART 3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
SMART Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
SMART Black Horse /Mascherini Pl 7	0.00	0.00	0.00	0.00	546.36	546.36
SMART City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
SMART Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
SMART Constellation Brands MP 73.70	0.00	0.00	0.00	0.00	1,639.20	1,639.20
SMART Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
SMART D/C 2018 Kuimelis Vineyards PI 5	0.00	0.00	0.00	0.00	515.00	515.00
SMART Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
SMART Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
SMART Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45
SMART Foley Family Wines 79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72

Great Redwood Trail Agency A/R Aging Summary As of April 30, 2023

10:28 AM 06/09/2023

		Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
	SMART Furlong/Lampson PI 11	0.00	0.00	0.00	0.00	15.45	15.45
	SMART Gallo MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
	SMART Jeff Welch PI 11	0.00	0.00	0.00	0.00	214.55	214.55
	SMART K Barr Daughters PI 10	0.00	0.00	0.00	0.00	562.75	562.75
	SMART MacDonald Family PI 7	0.00	0.00	0.00	0.00	742.22	742.22
	SMART Pastori 77.88 PI 11	0.00	0.00	0.00	0.00	546.36	546.36
	SMART Trione Winery	0.00	0.00	0.00	0.00	3,696.00	3,696.00
	SMARTGeyser Peak Constelation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
	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
T	DTAL	0.00	4,926.92	12,823.99	10,676.89	203,402.15	231,829.95

AS 01 April 30, 2023	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC	0.00	0.00	0.00	0.00	1,881.67	1,881.67
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	-2,580.94	-2,580.94
American Rail Engineers (ARC)	0.00	0.00	0.00	30,392.97	-41,418.15	-11,025.18
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Aycock & Edgmon, CPA 655003	801.00	0.00	0.00	0.00	0.00	801.00
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	1,463.22	1,463.22
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	736.97	736.97
City of Ukiah - Utility 655017	46.63	0.00	0.00	0.00	-631.80	-585.17
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	0.00	0.00	0.00	0.00	7,659.88	7,659.88
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
Intrado	0.00	0.00	0.00	72.11	0.00	72.11
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
Lear Asset Management	1,000.00	0.00	0.00	0.00	53.75	1,053.75
Leland Kraemer	0.00	-1,150.00	0.00	0.00	100.00	-1,050.00
LoopUp	0.00	182.68	0.00	0.00	0.00	182.68
Louisa Morris	47.04	0.00	0.00	0.00	0.00	47.04
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
NRV Bridge Design	0.00	0.00	0.00	0.00	5,000.00	5,000.00
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	55.75	0.00	0.00	0.00	-1,744.74	-1,688.99
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
Rod Whitney 655206	0.00	0.00	0.00	0.00	9.09	9.09

#### Great Redwood Trail Agency A/P Aging Summary As of April 30, 2023

10:24 AM 06/09/2023

		Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
	Safeway	0.00	0.00	0.00	0.00	-204.06	-204.06
	SDRMA	0.00	0.00	0.00	0.00	337.95	337.95
	SHN engineering	2,211.25	0.00	0.00	0.00	0.00	2,211.25
	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	3,806.00	3,806.00
	Sonoma County Auditors Office	0.00	0.00	0.00	0.00	4,492.00	4,492.00
	Sonoma County Counsel	0.00	0.00	0.00	0.00	11.50	11.50
	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	464.60	464.60
	State Water Resources Control Board	0.00	0.00	0.00	0.00	276.00	276.00
	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	-414.64	-414.64
TC	DTAL	4,161.67	-967.32	0.00	30,465.08	74,336.59	107,996.02

	May 31, 23	Apr 30, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	193,139.71	144,494.28	48,645.43
10101 · Cash Pooled with County - TCRP	2,748.03	2,748.03	0.00
10104 · Cash Pooled - Property Account	15,953.57	15,953.57	0.00
10105 · Cash Pooled with Co - CalSTA	1,489,594.29	1,572,850.54	-83,256.25
Total Checking/Savings	1,701,435.60	1,736,046.42	-34,610.82
Accounts Receivable			
12100 · Account Receivables	235,511.16	231,829.95	3,681.21
Total Accounts Receivable	235,511.16	231,829.95	3,681.21
Other Current Assets			
12105 · Allowance for Bad Debts	-178,379.68	-178,379.68	0.00
15200 · Prepaid Expenses	20,030.48	22,256.09	-2,225.61
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-156,205.20	-153,979.59	-2,225.61
Total Current Assets	1,780,741.56	1,813,896.78	-33,155.22
Capital Assets	2 255 525 22	2 255 525 22	0.00
19101 · Land	2,066,625.93	2,066,625.93	0.00
19205 · Buildings and Improvements	8,465,611.52	8,465,611.52	0.00
19299 · Accumulated Depreciation	-8,798,307.51	-8,784,224.74	-14,082.77
19305 · Machinery and Equipment	3,696,863.64	3,696,863.64	0.00
Total Capital Assets	5,430,793.58	5,444,876.35	-14,082.77
Other Assets	26 262 04	26 262 04	0.00
17000 · Deferred Outflow - Pension	36,363.94	36,363.94	0.00
Total Other Assets	36,363.94	36,363.94	0.00
TOTAL ASSETS	7,247,899.08	7,295,137.07	-47,237.99
LIABILITIES & NET POSITION			
Liabilities			
Current Liabilities			
Accounts Payable	107 425 00	107 006 02	E60.04
20100 · Trade Accounts Payable	107,435.98	107,996.02	-560.04
20300 · RRIF Payables	5,319.23	5,319.23	0.00
21405 · Interest Payable - American Rai 21408 · Interest Payable - BBI	32,629.20 295,026.40	32,629.20 295,026.40	0.00 0.00
Total Accounts Payable	440,410.81	440,970.85	-560.04
Credit Cards	440,410.81	440,970.85	-360.04
20310 · Cal Card	1,304.41	3,403.35	-2,098.94
Total Credit Cards	1,304.41	3,403.35	-2,098.94
Other Current Liabilities	1,304.41	3,403.33	-2,036.34
21100 · Salaries and Benefits Payable	4,977.41	4,977.41	0.00
21400 · Interest Payable	181,344.46	181,344.46	0.00
23200 · Due to State (Due to other governments)	1,524,347.56	1,607,603.81	-83,256.25
25000 · Deferred Inflow - Pension	73,098.14	73,098.14	0.00
25100 · Property Rent Paid Advance	234,185.53	240,271.84	-6,086.31
27550 · Net Pension Obligation	123,226.35	124,891.93	-1,665.58

#### Great Redwood Trail Agency Statement of Net Position May 31, 2023

10:16 AM 06/09/2023 Accrual Basis

	May 31, 23	Apr 30, 23	\$ Change
Total Other Current Liabilities	2,141,179.45	2,232,187.59	-91,008.14
Total Current Liabilities	2,582,894.67	2,676,561.79	-93,667.12
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
27850 · Long Term Liabilites	217,627.89	217,627.89	0.00
Total Long Term Liabilities	366,627.89	366,627.89	0.00
Total Liabilities	2,949,522.56	3,043,189.68	-93,667.12
Net Position			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 ⋅ Retained Earnings	-6,601,756.96	-6,601,756.96	0.00
Net Income	327,430.59	281,001.46	46,429.13
Total Net Position	4,298,376.52	4,251,947.39	46,429.13
TOTAL LIABILITIES & NET POSITION	7,247,899.08	7,295,137.07	-47,237.99

Other

	May 23	Jul '22 - May 23
Income		
42360 · State Grant Revenue	83,256.25	4,826,640.31
44002 · Interest on Pooled Cash	0.00	30,709.29
44101 · Rents Real Estate	11,917.21	158,641.48
44102 · Rents - Equipment	11,715.00	133,320.00
45301 · Application Fees	0.00	29,360.00
46040 · Misc. Revenues	0.00	356.93
Total Income	106,888.46	5,179,028.01
Expense		
50101 · Labor-Perm Positions	2,665.95	35,380.97
50102 · Holiday Pay	0.00	1,947.38
50103 · Sick Leave	1,066.38	4,519.43
50104 · Vacation Pay	203.12	4,483.90
50117 · Vacation and Sick Leave Payout	0.00	0.00
50201 · CalPERS Retirement	295.84	3,315.16
50205 · FICA Retirement	56.56	963.30
50301 · Health Insurance	1,406.22	9,391.60
50311 · Unemployment-Permanent Position	0.91	5.99
50401 · Workers' Compensation Expense	841.89	841.89
51021 · Telephone / Communication	210.53	6,309.20
51041 · Insurance Other	2,225.61	25,801.04
51071 · Maintenance - Bldg & Improve	187.50	7,158.09
51072 · Weed Abatement	0.00	10,092.41
51206 · Audit / Accounting Fees	8,975.50	19,809.50
51207 · Fiscal Accounting Fees	1,660.12	35,769.06
51211 · County Counsel - Legal Fees	12,408.00	161,670.00
51212 · Outside Counsel-Legal Services	29,656.08	172,343.72
51213 · Contract Service Fees	585.00	156,757.62
51244 · Permits and Fees	0.00	1,956.00
51249 · Professional Fees	0.00	18,000.00
51421 · Rent - Facilities	2,300.00	12,800.00
51605 · Private Car Expenses	0.00	60.00
51801 · Property Management	1,000.00	14,906.46
51934 · ERP System Charges - Sonoma Cou	0.00	276.90
52091 · Membership Expense	0.00	1,859.00
52111 · Office Expenses	139.51	1,581.22
52114 · Postage and Delivery	0.00	251.37
52143 · Software Expense	14.99	809.83
52191 · Utilities Expense	94.92	3,239.26
53104 · Interest Expense	0.00	26.32
53301 · Taxes/Assesments	0.00	3,978.40
53402 · Depreciation Expense	14,082.77	154,910.47
Total Expense	80,077.40	871,215.49
her Income/Expense	55,577.40	J. 1,213.∃3
Other Income		
47003 · Gain on asset disposal	19,618.07	19,618.07
555 Guill oil about disposal		25,010.07

# Great Redwood Trail Agency Statement of Revenues and Expenses For the One Month and Eleven Months Ended May 31, 2023

10:13 AM 06/09/2023 Accrual Basis

	May 23	Jul '22 - May 23
Total Other Income	19,618.07	19,618.07
Other Expense		
57010 · Transfers to State Agencies	0.00	4,000,000.00
Total Other Expense	0.00	4,000,000.00
Net Other Income	19,618.07	-3,980,381.93
Net Income	46,429.13	327,430.59

# Great Redwood Trail Agency Statement of Revenues and Expenses - Actual and Budget For the Eleven Months Ended May 31, 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Income				
42360 · State Grant Revenue	4,826,640.31	500,000.00	4,326,640.31	965.33%
44002 · Interest on Pooled Cash	30,709.29	0.00	30,709.29	100.0%
44101 · Rents Real Estate	158,641.48		54,410.48	152.2%
44102 · Rents - Equipment	133,320.00		-8,010.00	94.33%
45301 · Application Fees	29,360.00	2,000.00	27,360.00	1,468.0%
46040 · Misc. Revenues	356.93	0.00	356.93	100.0%
Total Income	5,179,028.01	747,561.00	4,431,467.01	692.79%
Expense	3,273,020.02	7 17,502.00	1,102,107102	032.737
50101 · Labor-Perm Positions	35,380.97	47,920.00	-12,539.03	73.83%
50102 · Holiday Pay	1,947.38	1,552.00	395.38	125.48%
50102 Floriday Fay	4,519.43	1,552.00	2,967.43	291.29
50103 · Sick Leave	4,483.90	1,725.00		259.94%
50201 · CalPERS Retirement		3,270.00	2,758.90 45.16	
	3,315.16			101.38%
50205 · FICA Retirement	963.30	3,725.00	-2,761.70	25.869
50301 · Health Insurance	9,391.60	12,000.00	-2,608.40	78.26%
50311 · Unemployment-Permanent Position	5.99	4 400 00	250.44	76.540
50401 · Workers' Compensation Expense	841.89	1,100.00	-258.11	76.54%
50752 · County Retirement - Local Board	0.00	17,555.00	-17,555.00	0.09
51021 · Telephone / Communication	6,309.20	8,185.00	-1,875.80	77.08%
51041 · Insurance Other	25,801.04	29,000.00	-3,198.96	88.97%
51071 · Maintenance - Bldg & Improve	7,158.09	116,238.00	-109,079.91	6.169
51072 · Weed Abatement	10,092.41	15,000.00	-4,907.59	67.28%
51206 · Audit / Accounting Fees	19,809.50	43,000.00	-23,190.50	46.07%
51207 · Fiscal Accounting Fees	35,769.06	18,250.00	17,519.06	196.0%
51211 · County Counsel - Legal Fees	161,670.00	114,000.00	47,670.00	141.829
51212 · Outside Counsel-Legal Services	172,343.72	130,000.00	42,343.72	132.57%
51213 · Contract Service Fees	156,757.62	142,373.00	14,384.62	110.19
51244 · Permits and Fees	1,956.00	205.00	1,751.00	954.15%
51249 · Professional Fees	18,000.00	500.00	17,500.00	3,600.0%
51251 · Data Processing Fees	0.00	250.00	-250.00	0.09
51421 · Rent - Facilities	12,800.00	12,600.00	200.00	101.59%
51602 · Travel	0.00	500.00	-500.00	0.09
51605 · Private Car Expenses	60.00	500.00	-440.00	12.0%
51801 · Property Management	14,906.46	13,200.00	1,706.46	112.93%
51911 · Mail Services-Sonoma County	0.00	100.00	-100.00	0.0%
51919 · EFS Charges - Sonoma Co Charges	0.00	500.00	-500.00	0.0%
51928 · Unclaimable EFS - Sonoma Co Cha	0.00	25.00	-25.00	0.0%
51934 · ERP System Charges - Sonoma Cou	276.90	666.00	-389.10	41.58%
52091 · Membership Expense	1,859.00	1,500.00	359.00	123.93%
52111 · Office Expenses	1,581.22	3,350.00	-1,768.78	47.2%
52114 · Postage and Delivery	251.37	390.00	-138.63	64.45%
52143 · Software Expense	809.83	3,200.00	-2,390.17	25.31%
52191 · Utilities Expense	3,239.26	3,630.00	-390.74	89.24%
53104 · Interest Expense	26.32	0.00	26.32	100.0%
53301 · Taxes/Assesments	3,978.40	0.00	3,978.40	100.0%

# Great Redwood Trail Agency Statement of Revenues and Expenses - Actual and Budget For the Eleven Months Ended May 31, 2023

10:20 AM 06/09/2023 Accrual Basis

53402 · Depreciation Expense
Total Expense
Other Income
47003 · Gain on asset disposal
Total Other Income
Other Expense
57010 · Transfers to State Agencies
Total Other Expense
Net Other Income
Net Income

1	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
	154,910.47	0.00	154,910.47	100.0%
	871,215.49	747,561.00	123,654.49	116.54%
		* * * * * * * * * * * * * * * * * * * *		
	19,618.07	0.00	19,618.07	100.0%
	19,618.07	0.00	19,618.07	100.0%
	4,000,000.00	0.00	4,000,000.00	100.0%
	4,000,000.00	0.00	4,000,000.00	100.0%
	-3,980,381.93	0.00	-3,980,381.93	100.0%
	327,430.59	0.00	327,430.59	100.0%

#### Great Redwood Trail Agency A/R Aging Summary As of May 31, 2023

As of May 31, 2023						
	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 North Fork PI monthly CPI Oct annually	0.00	1,738.91	0.00	0.00	0.00	1,738.91
12 H & W Vineyards PI	0.00	0.00	0.00	0.00	1,176.67	1,176.67
2 Hotel Hopland PI	0.00	0.00	0.00	0.00	48,835.94	48,835.94
2 Mendocino Redwood Co. Mp 116.17	0.00	0.00	0.00	0.00	5,970.27	5,970.27
4 Carr Martin & Staci	0.00	0.00	0.00	0.00	324.00	324.00
4 Willits Unified School District	0.00	0.00	2,777.23	0.00	0.00	2,777.23
5 Dan Crofoot PI	0.00	0.00	0.00	0.00	1,194.06	1,194.06
5 Frank Howard Foundation	0.00	2,592.00	0.00	0.00	648.00	3,240.00
5 Mendocino County Dept. of Pub Work	0.00	1,499.99	0.00	0.00	0.00	1,499.99
7 Comcast PI	0.00	0.00	0.00	0.00	4,706.62	4,706.62
7 PG&E and app fees	0.00	0.00	0.00	0.00	5,384.07	5,384.07
9 Burgess Lumber PI	0.00	0.00	0.00	0.00	91.17	91.17
9 Humboldt Redwood Co. MP 237.25	0.00	0.00	0.00	0.00	1,092.73	1,092.73
9 Mendocino Forest Product, LLC	0.00	0.00	0.00	0.00	3,969.89	3,969.89
Caltrans - Trasnprt Rev Account	0.00	0.00	0.00	0.00	-1,180.00	-1,180.00
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
Cristobal Lopez - PI takeover 7/2017	0.00	0.00	0.00	0.00	500.00	500.00
D/C 2019 1 Lightels Recycling	0.00	0.00	0.00	0.00	324.00	324.00
D/C to Gallo Treasury Wine 4 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
DC 2011 8 Carousel Carpets	0.00	0.00	0.00	0.00	324.00	324.00
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
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
Inyo Networks	0.00	0.00	0.00	0.00	3,000.00	3,000.00
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
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
Ocino, Inc. PI MONTHLY CPI JAN annually	0.00	0.00	0.00	0.00	97,061.40	97,061.40
Pastori 77.77 PI 11 D/C 10-2018	0.00	0.00	0.00	0.00	265.23	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
SMART 3 Hidden Springs Vineyards	0.00	0.00	0.00	0.00	648.00	648.00
SMART Asti Winery/E&J Gallo PI 11	0.00	0.00	0.00	0.00	1,774.59	1,774.59
SMART Black Horse /Mascherini PI 7	0.00	0.00	0.00	0.00	546.36	546.36
SMART City of Healdsburg	0.00	0.00	0.00	0.00	653.47	653.47
SMART Comstock Healdsburg, LLC	0.00	0.00	0.00	0.00	608.19	608.19
SMART Constellation Brands MP 73.70	0.00	0.00	0.00	0.00	1,639.20	1,639.20
SMART Constellation Wines-Simi 70.51	0.00	0.00	0.00	0.00	3,392.73	3,392.73
SMART D/C 2018 Kuimelis Vineyards PI 5	0.00	0.00	0.00	0.00	515.00	515.00
SMART Deborah Bailey	0.00	0.00	0.00	0.00	0.01	0.01
SMART Farms PI 11 Global Ag Properties	0.00	0.00	0.00	0.00	1,639.08	1,639.08
SMART Foley Family Wines 79.60 PI 12	0.00	0.00	0.00	0.00	530.45	530.45

Great Redwood Trail Agency A/R Aging Summary As of May 31, 2023

10:27 AM 06/09/2023

		Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
SMART Foley Family Wines 7	79.72 PI 12	0.00	0.00	0.00	0.00	848.72	848.72
SMART Furlong/Lampson PI	11	0.00	0.00	0.00	0.00	15.45	15.45
SMART Gallo MP 72.97 81.	12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
SMART Jeff Welch PI 11		0.00	0.00	0.00	0.00	214.55	214.55
SMART K Barr Daughters PI:	10	0.00	0.00	0.00	0.00	562.75	562.75
SMART MacDonald Family P	17	0.00	0.00	0.00	0.00	742.22	742.22
SMART Pastori 77.88 PI 11		0.00	0.00	0.00	0.00	546.36	546.36
SMART Trione Winery		0.00	0.00	0.00	0.00	3,696.00	3,696.00
SMARTGeyser Peak Constell	ation/Ascentia	0.00	0.00	0.00	0.00	1,944.00	1,944.00
Sonoma Silverado Propertie	S	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
TOTAL		0.00	5,830.90	2,777.23	0.00	226,903.03	235,511.16

#### Great Redwood Trail Agency A/P Aging Summary As of May 31, 2023

AT 8.T-SBC Action Rents Action Rents Action Rents Action Rents Action Rents Acria Filer Protection District Billuc Lake Fire Protection District Acria Filer Protection Color	, , , , , , , , , , , , , , , , , , , ,	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
AFS/IRX Financial Services	A T & T-SBC	0.00	0.00	0.00	0.00	1,881.67	1,881.67
American Rail Engineers (ARC)         585.00         0.00         0.00         0.00         1,025.18         -10,440.18           Arcata Fire Protection District         0.00         0.00         0.00         0.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         6,084.00         5,000         6,000         5,49.00         5,49.00         5,49.00         2,453.88         2,453.88         2,453.88         2,453.88         2,453.88         2,453.88         2,453.88         2,453.88         2,453.80         2,453.88         2,453.88         2,453.82         2,453.88	Action Rents	0.00	0.00	0.00	0.00	-20.00	-20.00
Arcata Fire Protection District         0.00         0.00         0.00         6,084,00         6,636,95           Balfour Beatty Rail Inc.         0.00         0.00         0.00         6,636,95         6,636,95           Blue Lake Fire Protection District         0.00         0.00         0.00         549,00         549,00           California State Lands Commission         0.00         0.00         0.00         1,463,22         1,463,22           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         736,97           City of Ukiah - Utility 655015         0.00         0.00         0.00         0.00         736,97         736,97           City of Wikiah - Utility 655017         0.00         0.00         0.00         0.00         0.00         1,174,00         1,174,00         1,174,00         1,174,00         1,174,00         1,174,00         1,174,00         1,174,00         1,174,00         0.00         0.00         0.00         0.00         0.00         2,4578,12         2,578,12         2,578,12         2,578,12         2,578,12         2,578,12         2,57	AFS/IBX Financial Services	0.00	0.00	0.00	0.00	-2,580.94	-2,580.94
Balfour Beatty Rail Inc.         0.00         0.00         0.00         6,636.95         549.05           Blue Lake Fire Protection District         0.00         0.00         0.00         0.00         549.05         549.08           Callfornia State Lands Commission         0.00         0.00         0.00         0.00         1,00         1,463.22         1,463.22           City of Arcata - Utility 655011         0.00         0.00         0.00         0.00         1,972.36         1,972.36           City of Eureka - Utility 655012         0.00         0.00         0.00         0.00         78.48         78.46           City of Bureka - Utility 655015         0.00         0.00         0.00         0.00         736.97         736.97           City of Willits - Utility 655017         0.00         0.00         0.00         0.00         6.631.80         631.80           City of Willits - Utility 655015         0.00         0.00         0.00         0.00         0.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00 </td <td>American Rail Engineers (ARC)</td> <td>585.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>-11,025.18</td> <td>-10,440.18</td>	American Rail Engineers (ARC)	585.00	0.00	0.00	0.00	-11,025.18	-10,440.18
Blue Lake Fire Protection District   0.00   0.00   0.00   0.00   0.00   2,453.88   2,4	Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
California State Lands Commission         0.00         0.00         0.00         2,453.88         2,453.88           Califers         0.00         0.00         0.00         0.00         1,463.22         1,463.22           City of Arcata - Utility 655011         0.00         0.00         0.00         0.00         1,972.36         1,972.36           City of Eureka - Utility         0.00         0.00         0.00         0.00         78.46         78.46           City of Eureka - Utility 655015         0.00         0.00         0.00         0.00         0.00         78.46         78.46           City of Ukiah - Utility 655017         0.00         0.00         0.00         0.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         1,174.00         0.00         0.00         0.00         1,174.00         0.00	Balfour Beatty Rail Inc.	0.00	0.00	0.00	0.00	6,636.95	6,636.95
CalPers         0.00         0.00         0.00         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,463.22         1,172.36         1,972.36         1,972.36         1,972.36         1,972.36         1,972.36         1,272.36         2,252.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,162.77         2,162.77         2,162.77         2,162.77         2,162.77         2,162.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,152.77         2,157         2,157         2,157         2,157         2,157         2,157	Blue Lake Fire Protection District	0.00	0.00	0.00	0.00	549.00	549.00
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         78.46         78.46           City of Healdsburg - Utility 655015         0.00         0.00         0.00         0.00         736.97         736.97           City of Ukiah - Utility 655017         0.00         0.00         0.00         0.00         4,578.12         4,578.12           City of Willits - Utility         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         52,435.56         25,435.56           Dietrich Stroeh         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         0.00         4,98         4,98           Estelle Fennell         0.00         0.00         0.00         0.00         4,98         4,98           Estelle Fennell         0.00         0.00         0.00         0.00         7,559.88         7,659.88 <tr< td=""><td>California State Lands Commission</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>2,453.88</td><td>2,453.88</td></tr<>	California State Lands Commission	0.00	0.00	0.00	0.00	2,453.88	2,453.88
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         736,97         736,97           City of Pulsidsburg - Utility 655017         0.00         0.00         0.00         0.00         1,00         1,736,97           City of Willits - Utility         0.00         0.00         0.00         0.00         1,174,00         1,174,00           City of Willits - Utility         0.00         0.00         0.00         0.00         2,435,56         25,435,56           Cyndee Loagan - 655046         0.00         0.00         0.00         0.00         25,435,56         25,435,56           Dietrich Stroeh         0.00         0.00         0.00         0.00         25,435,56         25,435,56           Doug McCorkle         0.00         0.00         0.00         0.00         0.00         2.00         2.20           Estelle Fennell         0.00         0.00         0.00         0.00         0.00         7,659,88         7,659,88           Fryman's Septic         0.00         0.00         0.00         0.00         0.00         32,929,83         32,929,83	CalPers	0.00	0.00	0.00	0.00	1,463.22	1,463.22
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         736.97         736.92         4.78         4.78         1.77         1.72         1.72         1.72         1.72         1.72         1.72         1.72         1.72         1.72         1.72 <td>City of Arcata - Utility 655011</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>1,972.36</td> <td>1,972.36</td>	City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,972.36	1,972.36
City of Healdsburg - Utility 655017         0.00         0.00         0.00         0.00         736.97         736.97           City of Ukiah - Utility 655017         0.00         0.00         0.00         0.00         1,174.00         1,174.00           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         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         7,659.88         7,659.88           Fryman's Septic         0.00         0.00         0.00         0.00         0.00         7,659.88         7,659.88           Fryman's Septic         0.00         0.00         0.00         0.00         548.70         548.70           Hemphill Allan (s-655001)(r-655139)         0.00         0.00         0.00         0.00         549.70         548.70           Humb Cnty Enviro Hea	City of Cloverdale - utility 655012	0.00	0.00	0.00	0.00	2,152.77	2,152.77
City of Willits - Utility         0.00         0.00         0.00         0.00         1,174.00         1,174.00           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         25,435.56         25,435.56           Department of Fish and Game 655154         0.00         0.00         0.00         0.00         5.17         5.17           Doug McCorkle         0.00         0.00         0.00         0.00         2.00         2.00           Estelle Fennell         0.00         0.00         0.00         0.00         2.00         2.00           FCP Parallel Infrastructure         0.00         0.00         0.00         0.00         2.00         2.00           Fryman's Septic         0.00         0.00         0.00         0.00         0.00         548.70         548.70           Hemphill Allan (s-655001)(r-655139)         0.00         0.00         0.00         0.00         0.00         0.00         3.2,929.83         32,929.83           Humb Cnty Enviro Health -655121         0.00         0.00         0.00         0.00         0.00         0.00         0.0	City of Eureka - Utility	0.00	0.00	0.00	0.00	78.46	78.46
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         5,345.56         25,435.56         25,17         5,17         Doug McCorkle         0.00         0.00         0.00         0.00         0.00         4.98 <td>City of Healdsburg - Utility 655015</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>736.97</td> <td>736.97</td>	City of Healdsburg - Utility 655015	0.00	0.00	0.00	0.00	736.97	736.97
Cyndee Loagan - 655046         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         0.00         2-2.00           Estelle Fennell         0.00         0.00         0.00         0.00         7,659.88         7,659.88           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         143.12         143.12           Hemphill Allan (s-655001)(r-655139)         0.00         0.00         0.00         0.00         1.157         1.57           Hiedy Torres         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         0.00         0.00         639.61         639.61           Intrado         0.00 <td>City of Ukiah - Utility 655017</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>-631.80</td> <td>-631.80</td>	City of Ukiah - Utility 655017	0.00	0.00	0.00	0.00	-631.80	-631.80
Department of Fish and Game 655154   0.00	City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Dietrich Stroeh   0.00   0.00   0.00   0.00   0.00   5.17   5.17	Cyndee Loagan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Doug McCorkle         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         0.00         0.00         0.00         0.00         7,659.88         7,659.88           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         0.00         32,929.83         32,929.83           HVB Detry Enviro Health -655121         0.00         0.00         0.00         0.00         639.61         639.61           Intrado         0.00         0.00         0.00         0.00         72.11         72.11           Jear Asset Management         1,187.50         0.00         0.00         0.00         72.11         72.11           Leland Kraemer         0.00         0.00         0.00         0.00         10.00         10.00           MBA OF California         0.00         0.00         0.00 <t< td=""><td>Department of Fish and Game 655154</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>25,435.56</td><td>25,435.56</td></t<>	Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Estelle Fennell         0.00         0.00         0.00         0.00         7-2.00         7-2.00           FEC - Parallel Infrastructure         0.00         0.00         0.00         0.00         7,659.88         7,659.88           Fryman's Septic         0.00         0.00         0.00         0.00         143.12         143.12           Hemphill Allan (s-65501)(r-655139)         0.00         0.00         0.00         0.00         548.70         548.70           Hiedy Torres         0.00         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         0.00         639.61         639.61           Intrado         0.00         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Lear Asset Management         1,187.50         0.00         0.00         0.00         53.75         1,241.25           Lear Asset Management         1,187.50         0.00         0.00         0.00         10.00         10.00         10.00	Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
FEC - Parallel Infrastructure         0.00         0.00         0.00         7,659.88         7,659.88           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         32,929.83         32,929.83           HVMD Chty Enviro Health -655121         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           Intrado         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         0.00         0.00           Lear Asset Management         1,187.50         0.00         0.00         0.00         0.00         10.00         100.00           MBA OF California         0.00         0.00         0.00         0.00         1,749.22         1,874.92           Net Nation/Conference Call.com         0.00	Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Fryman's Septic         0.00         0.00         0.00         143.12         143.12           Hemphill Allan (s-655001)(r-655139)         0.00         0.00         0.00         548.70         548.70           Hiedy Torres         0.00         0.00         0.00         0.00         548.70         548.70           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           Intrado         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         0.00         0.00         0.08         0.08           Lear Asset Management         1,187.50         0.00         0.00         0.00         0.00         0.00         0.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         100.00         <	Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
Hemphill Allan (s-655001)(r-655139)   0.00	FEC - Parallel Infrastructure	0.00	0.00	0.00	0.00	7,659.88	7,659.88
Hiedy Torres	Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
HNTB-655180         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           Intrado         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         0.00         0.08         0.08           Lear Asset Management         1,187.50         0.00         0.00         0.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10	Hemphill Allan (s-655001)(r-655139)	0.00	0.00	0.00	0.00	548.70	548.70
Humb Cnty Enviro Health -655121         0.00         0.00         0.00         639.61         639.61           Intrado         0.00         0.00         0.00         0.00         72.11         72.11           Jerry Peters         0.00         0.00         0.00         0.00         0.00         0.08         0.08           Lear Asset Management         1,187.50         0.00         0.00         0.00         53.75         1,241.25           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           NRV Bridge Design         0.00         0.00         0.00         0.00         5,000.00         5,000.00         5,000.00         5,000.00         5,000.00         5,000.00         5,000.00         318.33	Hiedy Torres	0.00	0.00	0.00	0.00	-1.57	-1.57
Intrado	HNTB-655180	0.00	0.00	0.00	0.00	32,929.83	32,929.83
Jerry Peters         0.00         0.00         0.00         0.00         0.08         0.08           Lear Asset Management         1,187.50         0.00         0.00         0.00         53.75         1,241.25           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         10.09         10.95           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         10.95         10.95           NRV Bridge Design         0.00         0.00         0.00         0.00         5,000.00         5,000.00           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         318.30         18.97           PGE 2595493883-0         0.00         0.00         0.00         0.00         1,708.	Humb Cnty Enviro Health -655121	0.00	0.00	0.00	0.00	639.61	639.61
Lear Asset Management         1,187.50         0.00         0.00         0.00         53.75         1,241.25           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         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           NRV Bridge Design         0.00         0.00         0.00         0.00         5,000.00         5,000.00           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 8292421004-8         19.92         0.00         0.00	Intrado	0.00	0.00	0.00	0.00	72.11	72.11
Leland Kraemer         0.00         0.00         0.00         100.00         100.00           MBA OF California         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           NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00           Peterson Tractor Co         0.00         0.00         0.00         318.30         318.30           PGE - Petaluma         0.00         0.00         0.00         38.97         38.97           PGE 2595493883-0         0.00         0.00         0.00         1,708.07         1,708.07           PGE 8254281120-1         0.00         0.00         0.00         -72.63         -72.63           PGE 9923390542-3         0.00         0.00         0.00         -1,411.74         -1,411.74           Precision Roller         0.00         0.00         0.00         0.00 <td>Jerry Peters</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.08</td> <td>0.08</td>	Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
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         0.00         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           NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00         5,000.00           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         31.708.07         1,708.07           PGE 8254281120-1         0.00         0.00         0.00         0.00         722.63         -722.63           PGE 9923390542-3         19.92         0.00         0.00         0.00         -1,411.74         -1,411.74           Precision Roller         0.00         0.00         0.00         0.00	Lear Asset Management	1,187.50	0.00	0.00	0.00	53.75	1,241.25
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           NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00           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         317,08.07         1,708.07           PGE 8292421004-8         19.92         0.00         0.00         0.00         -722.63         -722.63           PGE 9923390542-3         0.00         0.00         0.00         0.00         -1,744.74         -1,724.82           Precision Roller         0.00         0.00         0.00         0.00         -73.06         -73.06           Rod Whitney 655206         0.00         0.00         0.00         0.00         -204.06	Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
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           NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00           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         19.92         0.00         0.00         0.00         -1,744.74         -1,724.82           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         -73.06         -73.06           Rod Whitney 655206         0.00         0.00         0.00         0.00         -204.06	MBA OF California	0.00	0.00	0.00	0.00	1,874.92	1,874.92
Norton         0.00         0.00         0.00         0.00         75.50         75.50           NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00           Peterson Tractor Co         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         19.92         0.00         0.00         0.00         -1,744.74         -1,724.82           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         -73.06         -73.06           Rod Whitney 655206         0.00         0.00         0.00         0.00         -204.06         -204.06           SDRMA         841.89         0.00         0.00         0.00         337.95         1,179.84	Mitch Stogner	0.00	0.00	0.00	0.00	66.15	66.15
NRV Bridge Design         0.00         0.00         0.00         5,000.00         5,000.00           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         19.92         0.00         0.00         0.00         -1,744.74         -1,724.82           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         -73.06         -73.06           Rod Whitney 655206         0.00         0.00         0.00         0.00         -204.06         -204.06           SDRMA         841.89         0.00         0.00         0.00         337.95         1,179.84	Net Nation/Conference Call.com	0.00	0.00	0.00	0.00	10.95	10.95
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         19.92         0.00         0.00         0.00         -1,744.74         -1,724.82           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           Rod Whitney 655206         0.00         0.00         0.00         0.00         -204.06         -204.06           SDRMA         841.89         0.00         0.00         0.00         337.95         1,179.84	Norton	0.00	0.00	0.00	0.00	75.50	75.50
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         19.92         0.00         0.00         0.00         -1,744.74         -1,724.82           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           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         841.89         0.00         0.00         0.00         337.95         1,179.84	NRV Bridge Design	0.00	0.00	0.00	0.00	5,000.00	5,000.00
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       19.92       0.00       0.00       0.00       -1,744.74       -1,724.82         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         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       841.89       0.00       0.00       0.00       337.95       1,179.84	Peterson Tractor Co	0.00	0.00	0.00	0.00	318.30	318.30
PGE 8254281120-1       0.00       0.00       0.00       0.00       -722.63       -722.63         PGE 8292421004-8       19.92       0.00       0.00       0.00       -1,744.74       -1,724.82         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         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       841.89       0.00       0.00       0.00       337.95       1,179.84	PGE - Petaluma	0.00	0.00	0.00	0.00	38.97	38.97
PGE 8292421004-8       19.92       0.00       0.00       0.00       -1,744.74       -1,724.82         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         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       841.89       0.00       0.00       0.00       337.95       1,179.84	PGE 2595493883-0	0.00	0.00	0.00	0.00	1,708.07	1,708.07
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           Rod Whitney 655206         0.00         0.00         0.00         9.09         9.09           Safeway         0.00         0.00         0.00         0.00         -204.06         -204.06           SDRMA         841.89         0.00         0.00         0.00         337.95         1,179.84	PGE 8254281120-1	0.00	0.00	0.00	0.00	-722.63	-722.63
PGE 9923390542-3       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         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       841.89       0.00       0.00       0.00       337.95       1,179.84	PGE 8292421004-8	19.92	0.00	0.00	0.00	-1,744.74	-1,724.82
Precision Roller         0.00         0.00         0.00         0.00         -73.06         -73.06           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         841.89         0.00         0.00         0.00         337.95         1,179.84	PGE 9923390542-3	0.00	0.00	0.00	0.00	-1,411.74	
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         841.89         0.00         0.00         0.00         337.95         1,179.84	Pisenti & Brinker	0.00	0.00	0.00	0.00	4,000.27	4,000.27
Safeway         0.00         0.00         0.00         0.00         -204.06         -204.06           SDRMA         841.89         0.00         0.00         0.00         337.95         1,179.84		0.00	0.00	0.00	0.00	-73.06	
SDRMA 841.89 0.00 0.00 0.00 337.95 1,179.84		0.00	0.00	0.00	0.00	9.09	9.09
		0.00	0.00	0.00	0.00	-204.06	-204.06
Silva Septic Service 0.00 0.00 0.00 969.10 969.10		841.89	0.00	0.00	0.00	337.95	1,179.84
	Silva Septic Service	0.00	0.00	0.00	0.00	969.10	969.10

#### Great Redwood Trail Agency A/P Aging Summary As of May 31, 2023

10:23 AM 06/09/2023

		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	3,806.00	3,806.00
	Sonoma County Auditors Office	0.00	0.00	0.00	0.00	4,492.00	4,492.00
	Sonoma County Counsel	0.00	0.00	0.00	0.00	11.50	11.50
	Stamps.com/UPSP postage	0.00	0.00	0.00	0.00	0.00	0.00
	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	464.60	464.60
	State Water Resources Control Board	0.00	0.00	0.00	0.00	276.00	276.00
	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	-414.64	-414.64
T	OTAL	2,634.31	0.00	0.00	0.00	104,801.67	107,435.98

2:16 PM 06/08/23

# Great Redwood Trail Agency Reconciliation Detail 10100 · Cash Pooled with Sonoma County, Period Ending 04/30/2023

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						122,720.47
Cleared Train						
Checks a	nd Payments - 3	items				
General Journal	04/12/2023	2023		X	-2,158.46	-2,158.46
General Journal	04/26/2023	2023		X	-3,508.84	-5,667.30
General Journal	04/28/2023	2023		X	-1,053.47	-6,720.77
Total Che	cks and Payments				-6,720.77	-6,720.77
Deposits	and Credits - 9 it	ems				
Bill Pmt -Check	02/17/2023	///	Intrado	X	0.00	0.00
Payment	04/04/2023	23756	Caltrans - Trasnort	X	830.00	830.00
Payment	04/04/2023	23756	City of Willts	X	1,000.00	1,830.00
Payment	04/04/2023	23756	Munselle	X	1,000.00	2,830.00
Payment	04/04/2023	23756	1 North Fork PI mon	X	1,738.91	4,568.91
Payment	04/04/2023	23756	1 Daniel Steel monthly	X	3.750.00	8,318.91
Payment	04/04/2023	23756	3 Vero Networks	x	7,995.00	16,313.91
Payment	04/04/2023	23756	1 Boston Transit Gr	x	11,715.00	
Deposit	04/30/2023	23/30	i bostori fransit Gr	x	465.67	28,028.91 28,494.58
Total Depo	osits and Credits				28,494.58	28,494.58
Total Cleared	Transactions			_	21,773.81	21,773.81
Cleared Balance	Transactions.			-		
				-	21,773.81	144,494 .28
Register Balance as	s of 04/30/2023				21,773.81	144,494 .28
New Transac						
	nd Payments - 2				0.504.00	0.504.00
General Journal	05/09/2023	2023			-3,564.69	-3,564.69
General Journal	05/23/2023	2023		_	-2,130.29	-5,694.98
Total Ched	cks and Payments				-5,694.98	-5,694.98
	and Credits - 8 it					
Payment	05/10/2023	23756	4 Shadowbrook Farms		410.78	410.78
Payment	05/10/2023	23756	1 North Fork PI mon		1,738.91	2,149.69
Payment	05/10/2023	23756	1 Boston Transit Gr		11,715.00	13,864.69
Deposit	05/10/2023				19,618.07	33,482.76
Payment	06/02/2023	23756	1 North Fork PI mon		1,738.91	35,221.67
Payment	06/02/2023	23756	7 Comcast PI		4,706.62	39,928.29
Payment	06/02/2023	23756	2 Mendocino Redwo		5,970.27	45,898.56
Payment	06/02/2023	23756	1 Boston Transit Gr		11,715.00	57,613.56
Total Depo	osits and Credits				57,613.56	57,613.56
Total New Tr	ansactions				51,918.58	51,918.58
Ending Balance					73,692.39	196,412.86

1:48 PM 06/08/23

## Great Redwood Trail Agency Reconciliation Detail

10101 · Cash Pooled with County - TCRP, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance Cleared Tran	sactions					2,735.30
Deposits a	o4/30/2023	em		X	12.73	12.73
Total Depo	sits and Credits			_	12.73	12.73
Total Cleared	Transactions				12.73	12.73
Cleared Balance					12.73	2,748.03
Register Balance as	of 04/30/2023				12.73	2,748.03
Ending Balance					12.73	2,748.03

2:02 PM 06/08/23

## Great Redwood Trail Agency Reconciliation Detail

10104 · Cash Pooled - Property Account, Period Ending 04/30/2023

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						15,953.57
Cleared Balance				_		15,953.57
Register Balance as o	f 04/30/2023			_		15,953.57
Ending Balance						15,953.57

2:00 PM 06/08/23

## Great Redwood Trail Agency Reconciliation Detail

10105 · Cash Pooled with Co - CalSTA, Period Ending 04/30/2023

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balan	се					1,580,649 .86
Cleared Tr	ansactions					
Checks	and Payments - 11	items				
Bill Pmt -Check	04/10/2023	1766	Aycock & Edgmon,	X	-1,302.00	-1,302.00
Bill Pmt -Check	04/12/2023	1767	CalPers	X	-1,665.58	-2,967.58
Check	04/13/2023	1773	US Bank	X	-1,253.18	-4,220.76
Bill Pmt -Check	04/13/2023	1765	Hopland Public Utiliti	X	-75.00	-4,295.76
Bill Pmt -Check	04/17/2023	1771	Lear Asset Manage	X	-1,000.00	-5,295.76
Bill Pmt -Check	04/17/2023	1772	PGE 8292421004-8	X	-106.83	-5,402.59
Bill Pmt -Check	04/17/2023	1770	City of Ukiah - Utility	X	-47.14	-5,449.73
Bill Pmt -Check	04/18/2023	1769	American Rail Engin	X	-830.00	-6,279.73
Bill Pmt -Check	04/18/2023	1768	American Rail Engin	X	-315.00	-6,594.73
Bill Pmt -Check	04/21/2023	EFT29	Sonoma County Co	X	-7,755.00	-14,349.73
Bill Pmt -Check	04/25/2023	1774	Leland Kraemer	Χ _	-1,150.00	-15,499.73
Total Ch	ecks and Payments	3			-15,499.73	-15,499.73
	and Credits - 1 it	em				
Deposit	04/30/2023			× _	7,700.41	7,700.41
Total De	posits and Credits			_	7,700.41	7,700.41
Total Cleare	ed Transactions			_	-7,799.32	-7,799.32
Cleared Balance					-7,799.32	1,572,850 .54
Register Balance	as of 04/30/2023				-7,799.32	1,572,850 .54
New Trans						
	and Payments - 15					
Bill Pmt -Check	05/15/2023	1776	CalPers		-1,665.58	-1,665.58
Bill Pmt -Check	05/15/2023	1777	Aycock & Edgmon,		-801.00	-2,466.58
Bill Pmt -Check	05/15/2023	1778	City of Ukiah - Utility		-46.63	-2,513.21
Bill Pmt -Check	05/17/2023	1775	LoopUp		-182.68	-2,695.89
Bill Pmt -Check	05/17/2023	1781	Hopland Public Utiliti		-75.00	-2,770.89
Bill Pmt -Check	05/17/2023	1782	PGE 8292421004-8		-55.75	-2,826.64
Bill Pmt -Check	05/18/2023	1780	Lear Asset Manage		-1,000.00	-3,826.64
Bill Pmt -Check	05/19/2023	1779	GKG Law, P.C.		-29,656.08	-33,482.72
Bill Pmt -Check	05/19/2023	1783	Pisenti & Brinker		-8,975.50	-42,458.22
Bill Pmt -Check	05/23/2023	1784	SHN engineering		-2,211.25	-44,669.47
Bill Pmt -Check	05/25/2023	1786	Louisa Morris		-47.04	-44,716.51
Bill Pmt -Check	05/26/2023	EFT 3	Sonoma County Co		-12,408.00	-57,124.51
Check	05/26/2023	1787	US Bank		-2,463.97	-59,588.48
Bill Pmt -Check	05/26/2023	1785	Leland Kraemer		-1,150.00	-60,738.48
Check	06/16/2023	111	US Bank	_	-376.48	-61,114.96
Total Ch	ecks and Payments			_	-61,114.96	-61,114.96
Total New 7	ransactions			<u>-</u>	-61,114.96	-61,114.96
				_	-68,914.28	1,511,735.58

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## Great Redwood Trail Agency Reconciliation Detail

10100 · Cash Pooled with Sonoma County, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						144,494 .28
Cleared Tran	sactions					
Checks ar	nd Payments - 3 i	items				
General Journal	05/09/2023	2023		X	-3,564.69	-3,564.69
General Journal	05/23/2023	2023		X	-2,130.29	-5,694.98
General Journal	05/31/2023	2023		X	-1,660.12	-7,355.10
Total Chec	cks and Payments				-7,355.10	-7,355.10
Deposits a	and Credits - 5 it	ems				
Payment	05/10/2023	23756	4 Shadowbrook Farms	X	410.78	410.78
Payment	05/10/2023	23756	1 North Fork PI mon	X	1,738.91	2,149.69
Payment	05/10/2023	23756	1 Boston Transit Gr	X	11,715.00	13,864.69
Deposit	05/10/2023			X	19,618.07	33,482.76
General Journal	05/24/2023	2023		X	22,517.77	56,000.53
Total Depo	osits and Credits				56,000.53	56,000.53
Total Cleared	Transactions				48,645.43	48,645.43
Cleared Balance					48,645.43	193,139.71
Register Balance as	of 05/31/2023				48,645.43	193,139.71
New Transac						
	and Credits - 4 it					
Payment	06/02/2023	23756	1 North Fork PI mon		1,738.91	1,738.91
Payment	06/02/2023	23756	7 Comcast PI		4,706.62	6,445.53
Payment	06/02/2023	23756	2 Mendocino Redwo		5,970.27	12,415.80
Payment	06/02/2023	23756	1 Boston Transit Gr	_	11,715.00	24,130.80
Total Depo	sits and Credits			_	24,130.80	24,130.80
Total New Tra	ansactions			_	24,130.80	24,130.80
Ending Balance					72,776.23	217,270.51

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### **Great Redwood Trail Agency**

Reconciliation Detail
10105 · Cash Pooled with Co - CalSTA, Period Ending 05/31/2023

Туре	Date	Num	Name	Clr	Amount	Balance
Beginning Balance			12	-		1,572,850 .54
Cleared Trans						
	d Payments - 15 i					
Bill Pmt -Check	05/15/2023	1776	CalPers	X	-1,665.58	-1,665.58
Bill Pmt -Check	05/15/2023	1777	Aycock & Edgmon,	X	-801.00	-2,466.58
Bill Pmt -Check	05/15/2023	1778	City of Ukiah - Utility	X	-46.63	-2,513.21
Bill Pmt -Check	05/17/2023	1775	LoopUp	X	-182.68	-2,695.89
Bill Pmt -Check	05/17/2023	1781	Hopland Public Utiliti	X	-75.00	-2,770.89
Bill Pmt -Check	05/17/2023	1782	PGE 8292421004-8	X	-55.75	-2,826.64
Bill Pmt -Check	05/18/2023	1780	Lear Asset Manage	X	-1,000.00	-3,826.64
Bill Pmt -Check	05/19/2023	1779	GKG Law, P.C.	X	-29,656.08	-33,482.72
Bill Pmt -Check	05/19/2023	1783	Pisenti & Brinker	X	-8,975.50	-42,458.22
Bill Pmt -Check	05/23/2023	1784	SHN engineering	X	-2,211.25	-44,669.47
General Journal	05/24/2023	2023		X	-22,517.77	-67,187.24
Bill Pmt -Check	05/25/2023	1786	Louisa Morris	X	-47.04	-67,234.28
Bill Pmt -Check	05/26/2023	EFT 3	Sonoma County Co	X	-12,408.00	-79,642.28
Check	05/26/2023	1787	US Bank	X	-2,463.97	-82,106.25
Bill Pmt -Check	05/26/2023	1785	Leland Kraemer	× _	-1,150.00	-83,256.25
Total Check	ks and Payments			_	-83,256.25	-83,256.25
Total Cleared	Transactions			_	-83,256.25	-83,256.25
Cleared Balance				_	-83,256.25	1,489,594 .29
Register Balance as	of 05/31/2023				-83,256.25	1,489,594 .29
New Transact	tions d Payments - 1 ite	m				
Check	06/16/2023	///	US Bank		-376.48	-376.48
Total Check	s and Payments				-376.48	-376.48
Total New Train	nsactions				-376.48	-376.48
Ending Balance				_	-83,632.73	1,489,217.81





U.S BANCORP SERVICE CENTER P. O. Box 6343 Fargo, ND 58125-6343

<u> Պրժիլիունգիկաի հանգերկան կինորների հետևին</u> 000017912 01 SP 0.600 106481720064269 P TORRES HIEDY NC RAILROAD AUTHORITY 419 TALMAGE RD STE M UKIAH CA 95482-7433

Agenda Item F.4

#### NC RAILROAD AUTHORITY

ACCOUNT NUMBER

STATEMENT DATE 04-24-23 TOTAL ACTIVITY \$ 2,463.97

> "MEMO STATEMENT ONLY" DO NOT REMIT PAYMENT

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder

Date

Approver

NEW ACCOUNT ACTIVITY

Date

POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	мсс	AMOUNT
03-23	03-23	CAEFILE*011497753-0 800-297-5377 TX PUR ID: 011497753-0 TAX: 0.00	24692163082109399619195	9211	12.79
04-03	04-02	YAHOO *MAIL PLUS 866-562-7228 CA PUR ID: 375224207 TAX: 0.00	24692163092104010654034	4816	5.00
04-04	04-03	ATT*BILL PAYMENT 800-288-2020 TX PUR ID: 321590265 TAX: 0.00	24692163093105445104668	4899	171.85
04-05	04-05	CAEFILE*011613288-0 800-297-5377 TX PUR ID: 011613288-0 TAX: 0.00	24692163095106400635413	9211	12.79
04-06	04-04	USPS KIOSK 0580229550 UKIAH CA PUR ID: None TAX: 0.00	24137463096001299565209	9402	13.71
04-07	04-06	ADOBE *ACROPRO SUBS 408-536-6000 CA PUR ID: 9SVPRF48 TAX: 0.00	24492153096719651450803	5734	14.99
04-11	04-11	CAEFILE*011659357-0 707-463-6816 CA PUR ID: 011659357-0 TAX: 0.00	24692163101100918943478	9211	80.00
04-11	04-11	CAEFILE*011659357-0 800-297-5377 TX PUR ID: 011659357-0 TAX: 0.00	24692163101100919217054	9211	14.99
04-12	04-11	CPS HR CONSULTING 916-2633600 CA PUR ID: HRMemberShip TAX: 0.00	24755423102121023444096	9399	1,950.00

CUSTOMER SERVICE CALL	ACCOU	NT NUMBER	ACCOUNT SU	MMARY
COSTOINER SERVICE CALL			PREVIOUS BALANCE	\$.00
800-344-5696	STATEMENT DATE	DISPUTED AMOUNT	DUDCHACEC *	
	04-24-23	\$ .00	PURCHASES & OTHER CHARGES	\$2,463.97
SEND BILLING INQUIRIES TO:	AMOU	NT DUE	CASH ADVANCES	\$.00
C/O U.S. BANCORP SERVICE CENTER, INC	\$ (	0.00	CASH ADVANCE FEE	\$.00
U.S. BANK NATIONAL ASSOCIATION P.O. BOX 6335 FARGO, ND 58125-6335	DO NO	T REMIT	CREDITS	\$.00
p.			TOTAL ACTIVITY	\$2,463.97





Account Name:	TORRES HIEDY		
Company Name:	NC RAILROAD AUTHORITY		
Account Number:			
Statement Date:	04-24-23		

POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
04-13	04-12	STAPLES DIRECT 800-3333330 MA 24164073102105814445832 PUR ID: 0000000000000000 TAX; 6.66		5111	81.65
04-13	04-12	DROPBOX*G1HQFDCZNP66 DROPBOX.COM CA PUR ID: 465986791 TAX: 0.00	24692163102102259572444	4816	19.99
4-13	04-13	CAEFILE*011681405-0 707-463-6816 CA PUR ID: 011681405-0 TAX: 0.00	24692163103102449089027	9211	40.00
4-13	04-13	CAEFILE*011681405-0 800-297-5377 TX PUR ID: 011681405-0 TAX: 0.00	24692163103102449612158	9211	13.89
04-14	04-13	ZOOM.US 888-799-9666 WWW.ZOOM.US CA PUR ID: opsnthuwayumfen TAX: 0.00	24011343103000043147443	4814	15.99
4-17	04-14	UKIAH TROPHY & GIFTS UKIAH CA PUR ID: TAX: 0.00	24137473105000018600014	5999	16.33





U.S BANCORP SERVICE CENTER P. O. Box 6343 Fargo, ND 58125-6343 NC RAILROAD AUTHORITY

ACCOUNT NUMBER

 STATEMENT DATE
 05-22-23

 TOTAL ACTIVITY
 \$ 376.48

"MEMO STATEMENT ONLY" DO NOT REMIT PAYMENT

TORRES HIEDY NC RAILROAD AUTHORITY 419 TALMAGE RD STE M UKIAH CA 95482-7433

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder Date Approver Date

NEW ACCOUNT ACTIVITY					
POST TRAN DATE DATE TRANSACTION DESCRIPTION		REFERENCE NUMBER	мсс	AMOUNT	
04-27	04-27 04-26 USPS PO 0580220696 UKIAH CA		24137463117001273862825	9402	11.45
05-02	05-02	YAHOO *MAIL PLUS 866-562-7228 CA PUR ID: 378456965 TAX: 0.00	24692163122107671307911	4816	5.00
05-04	05-03	ATT*BILL PAYMENT 800-288-2020 TX PUR ID: 321590265 TAX: 0.00	24692163123109159639053	4899	169.55
05-08	05-06	ADOBE *ACROPRO SUBS 408-536-6000 CA PUR ID: FYZQNSST TAX: 0.00	24492153126715417244930	5734	14.99
05-15	05-13	ZOOM.US 888-799-9666 WWW.ZOOM.US CA PUR ID: opsntt9mnb47 TAX: 0.00	24011343133000043828681	4814	15.99
05-15	05-12	DROPBOX*K3VC2JN3RW3V DROPBOX.COM CA PUR ID: 472280138 TAX: 0.00	24692163132106226668379	4816	19.99
05-22	05-19	STAPLES DIRECT 800-3333330 MA PUR ID: 00000000000000000 TAX: 11.37	24164073139105124649005	5111	139.51

ACCOUNT NUMBER		ACCOUNT SUMMARY	
		PREVIOUS BALANCE	\$.00
STATEMENT DATE 05-22-23	DISPUTED AMOUNT \$.00	PURCHASES & OTHER CHARGES	\$376.48
AMOUNT DUE \$ 0.00 DO NOT REMIT		CASH ADVANCES	\$.00
		CASH ADVANCE FEE	\$.00 \$.00
	STATEMENT DATE 05-22-23 AMOU \$ 0	STATEMENT DATE DISPUTED AMOUNT 05-22-23 \$ .00  AMOUNT DUE \$ 0.00	PREVIOUS BALANCE  STATEMENT DATE DISPUTED AMOUNT 05-22-23 \$ .00 PO NOT REMIT