

Jul 31, 17

	Debit	Credit
10100 · Cash Pooled with Sonoma County	183,251.85	
10101 · Cash Pooled with County - TCRP	2,541.11	
10104 · Cash Pooled - Property Account	5,734.79	
10108 · Cash in Bank - Ukiah Depot Impr	270,024.17	
12100 · Account Receivables	45,319.34	
12105 · Allowance for Bad Debts		40,319.51
15200 · Prepaid Expenses	5,703.06	
15300 · Deposits	2,144.00	
19101 · Land	1,773,960.00	
19205 · Buildings and Improvements	36,090,390.19	
19299 · Accumulated Depreciation		15,566,928.06
19305 · Machinery and Equipment	4,420,913.57	
19405 · Work in Process Inventory	211,521.02	
17000 · Deferred Outflow - Pension	25,463.03	
20100 · Trade Accounts Payable		867,794.87
20300 · RRIF Payables		84,042.65
21405 · Interest Payable - American Rai		140,490.46
21408 · Interest Payable - BBI		296,036.00
21410 · Interest Payable - NWP		1,623,906.06
20310 · Cal Card		1,462.50
21100 · Salaries and Benefits Payable		21,652.10
21400 · Interest Payable		143,731.30
21650 · Advances from NWP-Novato Cons		425,000.00
21655 · Advances from NWP - RRIF		514,241.02
21660 · Advances from NWP-MOU		528,763.50
25000 · Deferred Inflow - Pension		29,011.00
25100 · Property Rent Paid Advance		136,701.91
27550 · Net Pension Obligation		156,491.34
21610 · Judgments Payable		25,000.00
27250 · Notes Payable - Other		124,000.00
27255 · RRIF Note Payable		2,666,262.31
27850 · Long Term Liabilites		258,329.36
27855 · Advanced Lease Payments		1,060,000.00
30500 · Undesignated Net Assets		10,572,702.89
30505 · Retained Earnings		7,855,883.12
44101 · Rents Real Estate		19,337.21
44102 · Rents - Equipment		12,160.00
46040 · Misc. Revenues		228.62
50101 · Labor-Perm Positions	6,461.76	
50102 · Holiday Pay	662.94	
50104 · Vacation Pay	180.26	
50201 · County Retirement	1,003.74	
50205 · FICA Retirement	105.92	
50301 · Health Insurance	1,673.19	
51021 · Telephone / Communication	779.13	
51041 · Insurance Other	2,197.40	
51072 · Weed Abatement	183.99	
51211 · Legal Fees	5,400.00	
51244 · Permits and Fees	840.00	

North Coast Railroad Authority
Trial Balance
As of July 31, 2017

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08/03/2017
Accrual Basis

	Jul 31, 17	
	Debit	Credit
51421 · Rent - Facilities	1,000.00	
51801 · Property Management	850.00	
52031 · Business Meals	162.47	
52111 · Office Expenses	482.55	
52114 · Postage and Delivery	124.99	
52118 · Printing Services	170.00	
52143 · Software Expense	274.93	
52191 · Utilities Expense	863.80	
53103 · Interest Expense - Long Term	723.33	
53104 · Interest Expense	1,350.00	
53402 · Depreciation Expense	108,019.26	
47103 · Transfers-In from Property Fund		700.00
57015 · Transfers-Out to Agency Fund	700.00	
TOTAL	<u>43,171,175.79</u>	<u>43,171,175.79</u>

No Assurance is Provided.

North Coast Railroad Authority
Balance Sheet
As of July 31, 2017

1:13 PM
08/03/2017
Accrual Basis

	Jul 31, 17	Jun 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
10100 · Cash Pooled with Sonoma County	183,251.85	199,139.68	-15,887.83
10101 · Cash Pooled with County - TCRP	2,541.11	2,533.77	7.34
10104 · Cash Pooled - Property Account	5,734.79	-226.98	5,961.77
10108 · Cash in Bank - Ukiah Depot Impr	270,024.17	274,540.69	-4,516.52
Total Checking/Savings	461,551.92	475,987.16	-14,435.24
Accounts Receivable			
12100 · Account Receivables	45,319.34	49,096.04	-3,776.70
Total Accounts Receivable	45,319.34	49,096.04	-3,776.70
Other Current Assets			
12105 · Allowance for Bad Debts	-40,319.51	-40,319.51	0.00
12120 · Interest Receivables	0.00	647.18	-647.18
15200 · Prepaid Expenses	5,703.06	7,900.46	-2,197.40
15300 · Deposits	2,144.00	2,144.00	0.00
Total Other Current Assets	-32,472.45	-29,627.87	-2,844.58
Total Current Assets	474,398.81	495,455.33	-21,056.52
Fixed Assets			
19101 · Land	1,773,960.00	1,773,960.00	0.00
19205 · Buildings and Improvements	36,090,390.19	36,090,390.19	0.00
19299 · Accumulated Depreciation	-15,566,928.06	-15,458,908.80	-108,019.26
19305 · Machinery and Equipment	4,420,913.57	4,420,913.57	0.00
19405 · Work in Process Inventory	211,521.02	211,521.02	0.00
Total Fixed Assets	26,929,856.72	27,037,875.98	-108,019.26
Other Assets			
17000 · Deferred Outflow - Pension	25,463.03	25,463.03	0.00
Total Other Assets	25,463.03	25,463.03	0.00
TOTAL ASSETS	27,429,718.56	27,558,794.34	-129,075.78
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20100 · Trade Accounts Payable	867,794.87	878,378.90	-10,584.03
20300 · RRIF Payables	84,042.65	84,042.65	0.00
21405 · Interest Payable - American Rai	140,490.46	139,140.46	1,350.00
21408 · Interest Payable - BBI	296,036.00	296,036.00	0.00
21410 · Interest Payable - NWP	1,623,906.06	1,623,906.06	0.00
Total Accounts Payable	3,012,270.04	3,021,504.07	-9,234.03
Credit Cards			
20310 · Cal Card	1,462.50	571.89	890.61
Total Credit Cards	1,462.50	571.89	890.61
Other Current Liabilities			
21100 · Salaries and Benefits Payable	21,652.10	28,421.51	-6,769.41
21400 · Interest Payable	143,731.30	143,007.97	723.33
21600 · Other Accrued Expenses	0.00	599.06	-599.06
21650 · Advances from NWP-Novato Cons	425,000.00	425,000.00	0.00
21655 · Advances from NWP - RRIF	514,241.02	514,241.02	0.00

North Coast Railroad Authority
 Balance Sheet
 As of July 31, 2017

1:13 PM
 08/03/2017
 Accrual Basis

	Jul 31, 17	Jun 30, 17	\$ Change
21660 · Advances from NWP-MOU	528,763.50	528,763.50	0.00
25000 · Deferred Inflow - Pension	29,011.00	29,011.00	0.00
25100 · Property Rent Paid Advance	136,701.91	147,396.68	-10,694.77
27550 · Net Pension Obligation	156,491.34	158,099.96	-1,608.62
Total Other Current Liabilities	1,955,592.17	1,974,540.70	-18,948.53
Total Current Liabilities	4,969,324.71	4,996,616.66	-27,291.95
Long Term Liabilities			
21610 · Judgments Payable	25,000.00	25,000.00	0.00
27250 · Notes Payable - Other	124,000.00	124,000.00	0.00
27255 · RRIF Note Payable	2,666,262.31	2,666,262.31	0.00
27850 · Long Term Liabilites	258,329.36	258,329.36	0.00
27855 · Advanced Lease Payments	1,060,000.00	1,060,000.00	0.00
Total Long Term Liabilities	4,133,591.67	4,133,591.67	0.00
Total Liabilities	9,102,916.38	9,130,208.33	-27,291.95
Equity			
30500 · Undesignated Net Assets	10,572,702.89	10,572,702.89	0.00
30505 · Retained Earnings	7,855,883.12	9,230,780.98	-1,374,897.86
Net Income	-101,783.83	-1,374,897.86	1,273,114.03
Total Equity	18,326,802.18	18,428,586.01	-101,783.83
TOTAL LIABILITIES & EQUITY	27,429,718.56	27,558,794.34	-129,075.78

No Assurance is Provided.

North Coast Railroad Authority
Profit & Loss
July 2017

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08/03/2017
Accrual Basis
Jul 17

Ordinary Income/Expense	
Income	
44101 · Rents Real Estate	19,337.21
44102 · Rents - Equipment	12,160.00
46040 · Misc. Revenues	228.62
Total Income	<u>31,725.83</u>
Gross Profit	31,725.83
Expense	
50101 · Labor-Perm Positions	6,461.76
50102 · Holiday Pay	662.94
50104 · Vacation Pay	180.26
50201 · County Retirement	1,003.74
50205 · FICA Retirement	105.92
50301 · Health Insurance	1,673.19
51021 · Telephone / Communication	779.13
51041 · Insurance Other	2,197.40
51072 · Weed Abatement	183.99
51211 · Legal Fees	5,400.00
51244 · Permits and Fees	840.00
51421 · Rent - Facilities	1,000.00
51801 · Property Management	850.00
52031 · Business Meals	162.47
52111 · Office Expenses	482.55
52114 · Postage and Delivery	124.99
52118 · Printing Services	170.00
52143 · Software Expense	274.93
52191 · Utilities Expense	863.80
53103 · Interest Expense - Long Term	723.33
53104 · Interest Expense	1,350.00
53402 · Depreciation Expense	108,019.26
Total Expense	<u>133,509.66</u>
Net Ordinary Income	-101,783.83
Other Income/Expense	
Other Income	
47103 · Transfers-In from Property Fund	700.00
Total Other Income	<u>700.00</u>
Other Expense	
57015 · Transfers-Out to Agency Fund	700.00
Total Other Expense	<u>700.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-101,783.83</u></u>

No Assurance is Provided.

AGENCY	Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	300.00	-300.00	0.0%
44003 · Interest Earned	0.00	200.00	-200.00	0.0%
44101 · Rents Real Estate	12,596.84	145,000.00	-132,403.16	8.69%
44102 · Rents - Equipment	12,160.00	145,920.00	-133,760.00	8.33%
45301 · Application Fees	0.00	1,500.00	-1,500.00	0.0%
46040 · Misc. Revenues	228.62	0.00	228.62	100.0%
Total Income	24,985.46	292,920.00	-267,934.54	8.53%
Gross Profit	24,985.46	292,920.00	-267,934.54	8.53%
Expense				
50101 · Labor-Perm Positions	6,461.76	165,000.00	-158,538.24	3.92%
50102 · Holiday Pay	662.94	7,120.00	-6,457.06	9.31%
50103 · Sick Leave	0.00	500.00	-500.00	0.0%
50104 · Vacation Pay	180.26	2,500.00	-2,319.74	7.21%
50201 · County Retirement	1,003.74	40,000.00	-38,996.26	2.51%
50205 · FICA Retirement	105.92	2,400.00	-2,294.08	4.41%
50301 · Health Insurance	1,673.19	20,250.00	-18,576.81	8.26%
50401 · Workers' Compensation Expense	0.00	830.00	-830.00	0.0%
51021 · Telephone / Communication	779.13	7,500.00	-6,720.87	10.39%
51041 · Insurance Other	2,197.40	26,500.00	-24,302.60	8.29%
51071 · Maintenance - Bldg & Improve	0.00	10,000.00	-10,000.00	0.0%
51072 · Weed Abatement	183.99	11,500.00	-11,316.01	1.6%
51206 · Audit / Accounting Fees	0.00	61,000.00	-61,000.00	0.0%
51207 · Fiscal Accounting Fees	0.00	6,804.00	-6,804.00	0.0%
51211 · Legal Fees	5,400.00	75,000.00	-69,600.00	7.2%
51213 · Contract Service Fees	0.00	25,200.00	-25,200.00	0.0%
51244 · Permits and Fees	840.00	100.00	740.00	840.0%
51251 · Data Processing Fees	0.00	500.00	-500.00	0.0%
51301 · Public/Legal Notice	0.00	200.00	-200.00	0.0%
51421 · Rent - Facilities	1,000.00	12,000.00	-11,000.00	8.33%
51602 · Travel	0.00	600.00	-600.00	0.0%
51605 · Private Car Expenses	0.00	1,750.00	-1,750.00	0.0%
51801 · Property Management	550.00	6,600.00	-6,050.00	8.33%
52031 · Business Meals	162.47	1,250.00	-1,087.53	13.0%
52091 · Membership Expense	0.00	1,240.00	-1,240.00	0.0%
52111 · Office Expenses	482.55	3,125.00	-2,642.45	15.44%
52114 · Postage and Delivery	124.99	900.00	-775.01	13.89%
52118 · Printing Services	170.00	0.00	170.00	100.0%
52143 · Software Expense	274.93	2,750.00	-2,475.07	10.0%
52191 · Utilities Expense	863.80	9,600.00	-8,736.20	9.0%
53103 · Interest Expense - Long Term	723.33	8,700.00	-7,976.67	8.31%
53104 · Interest Expense	1,350.00	167,000.00	-165,650.00	0.81%
53301 · Taxes/Assesments	0.00	2,000.00	-2,000.00	0.0%
53402 · Depreciation Expense	108,019.26	1,315,000.00	-1,206,980.74	8.21%
Total Expense	133,209.66	1,995,419.00	-1,862,209.34	6.68%
Net Ordinary Income	-108,224.20	-1,702,499.00	1,594,274.80	6.36%
Other Income/Expense				
Other Income				

AGENCY	Jul 17	Budget	\$ Over Budget	% of Budget
47103 · Transfers-In from Property Fund	700.00	45,500.00	-44,800.00	1.54%
Total Other Income	700.00	45,500.00	-44,800.00	1.54%
Net Other Income	700.00	45,500.00	-44,800.00	1.54%
Net Income	-107,524.20	-1,656,999.00	1,549,474.80	6.49%

No Assurance is Provided.

PROPERTY	Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44002 · Interest on Pooled Cash	0.00	0.00	0.00	0.0%
44101 · Rents Real Estate	6,740.37	65,000.00	-58,259.63	10.37%
45301 · Application Fees	0.00	2,000.00	-2,000.00	0.0%
Total Income	<u>6,740.37</u>	<u>67,000.00</u>	<u>-60,259.63</u>	<u>10.06%</u>
Gross Profit	6,740.37	67,000.00	-60,259.63	10.06%
Expense				
51213 · Contract Service Fees	0.00	2,000.00	-2,000.00	0.0%
51801 · Property Management	300.00	19,500.00	-19,200.00	1.54%
Total Expense	<u>300.00</u>	<u>21,500.00</u>	<u>-21,200.00</u>	<u>1.4%</u>
Net Ordinary Income	6,440.37	45,500.00	-39,059.63	14.16%
Other Income/Expense				
Other Expense				
57015 · Transfers-Out to Agency Fund	700.00	45,500.00	-44,800.00	1.54%
Total Other Expense	<u>700.00</u>	<u>45,500.00</u>	<u>-44,800.00</u>	<u>1.54%</u>
Net Other Income	-700.00	-45,500.00	44,800.00	1.54%
Net Income	<u><u>5,740.37</u></u>	<u><u>0.00</u></u>	<u><u>5,740.37</u></u>	<u><u>100.0%</u></u>

No Assurance is Provided.

RRIF		Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44002 · Interest on Pooled Cash		0.00	0.00	0.00	0.0%
44109 · Rent - Operator		0.00	180,460.00	-180,460.00	0.0%
Total Income		0.00	180,460.00	-180,460.00	0.0%
Gross Profit		0.00	180,460.00	-180,460.00	0.0%
Expense					
53103 · Interest Expense - Long Term		0.00	77,791.00	-77,791.00	0.0%
Total Expense		0.00	77,791.00	-77,791.00	0.0%
Net Ordinary Income		0.00	102,669.00	-102,669.00	0.0%
Net Income		0.00	102,669.00	-102,669.00	0.0%

No Assurance is Provided.

TCRP		Jul 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
44002 · Interest on Pooled Cash		0.00	18.00	-18.00	0.0%
Total Income		0.00	18.00	-18.00	0.0%
Gross Profit		0.00	18.00	-18.00	0.0%
Net Ordinary Income		0.00	18.00	-18.00	0.0%
Net Income		0.00	18.00	-18.00	0.0%

No Assurance is Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T PI 10	0.00	0.00	0.00	0.00	15,752.77	15,752.77
Animal Medical PI 6	0.00	0.00	0.00	655.64	0.00	655.64
Big Daddy Garden Supply PI 7	0.00	2,491.57	0.00	0.00	0.00	2,491.57
Boston Transit Group	0.00	-12,160.00	0.00	0.00	0.00	-12,160.00
Carousel Carpets 8	0.00	0.00	0.00	0.00	324.00	324.00
Casey Eliason	0.00	0.00	0.00	0.00	830.00	830.00
Childress	0.00	0.00	0.00	0.00	0.04	0.04
City of Healdsburg 4	0.00	0.00	0.00	0.00	653.47	653.47
Cristobal Lopez 5	0.00	0.00	0.00	0.00	500.00	500.00
Deborah Bailey 04	0.00	0.00	0.00	0.00	0.01	0.01
Department of Transportation	0.00	0.00	0.00	0.00	502.48	502.48
Frank Howard Foundation 5	0.00	0.00	0.00	1,296.00	0.00	1,296.00
Gallo 6 MP 72.97 81.12 81.2 81.3	0.00	0.00	0.00	0.00	6,630.19	6,630.19
Geyser Peak/Constelation/Ascentia 02	0.00	0.00	0.00	0.00	1,944.00	1,944.00
HNTB	0.00	0.00	0.00	0.00	2,851.44	2,851.44
Jeff Welch PI 11	0.00	0.00	0.00	0.00	684.05	684.05
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
Martin & Staci Carr 4	0.00	0.00	0.00	0.00	324.00	324.00
Max Schlienger-02	0.00	0.00	0.00	0.00	600.00	600.00
Mendocino Redwood Company 09	0.00	0.00	0.00	0.00	710.98	710.98
Mercer Fraiser	0.00	0.00	0.00	0.00	300.00	300.00
Nor Cal Wood Products	0.00	0.00	0.00	0.00	3,935.00	3,935.00
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
Simi Wineries 3 (Constellation Wines)	0.00	0.00	0.00	0.00	45.00	45.00
Simpson Lumber	0.00	0.00	0.00	0.00	229.96	229.96
Skip Gibbs -05	0.00	0.00	0.00	0.00	11,876.82	11,876.82
Sonoma Silverado Properties	0.00	0.00	0.00	0.00	324.00	324.00
T-Mobile 09	0.00	0.00	0.00	0.00	-129.04	-129.04
Treasury Wine 04 Foster Wines	0.00	0.00	0.00	0.00	261.76	261.76
TOTAL	0.00	-9,668.43	0.00	1,951.64	53,036.13	45,319.34

No Assurance is Provided.

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A T & T-SBC 655062	332.50	0.00	0.00	0.00	624.64	957.14
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	-2,587.98	-2,587.98
American Rail Engineers	0.00	2,100.00	2,100.00	0.00	333,349.44	337,549.44
Arcata Fire Protection District	0.00	0.00	0.00	0.00	6,084.00	6,084.00
Balfour Beatty Rail Inc.	0.00	0.00	0.00	0.00	6,636.95	6,636.95
Blue Lake Fire Protection District	0.00	0.00	0.00	0.00	549.00	549.00
California State Lands Commission	0.00	0.00	0.00	0.00	2,453.88	2,453.88
Christopher Neary	5,400.00	0.00	0.00	0.00	390,214.75	395,614.75
City of Arcata - Utility 655011	0.00	0.00	0.00	0.00	1,255.40	1,255.40
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	164.37	0.00	0.00	0.00	612.59	776.96
City of Ukiah - Utility 655017	10.92	0.00	0.00	0.00	-631.80	-620.88
City of Willits - Utility	0.00	0.00	0.00	0.00	1,174.00	1,174.00
Cyndee Logan - 655046	0.00	0.00	0.00	0.00	4,578.12	4,578.12
Department of Fish and Game 655154	0.00	0.00	0.00	0.00	25,435.56	25,435.56
Dietrich Stroeh	0.00	0.00	0.00	0.00	5.17	5.17
Doug McCorkle	0.00	0.00	0.00	0.00	4.98	4.98
Estelle Fennell	0.00	0.00	0.00	0.00	-2.00	-2.00
Fryman's Septic	0.00	0.00	0.00	0.00	143.12	143.12
Heather Lindsteadt	0.00	0.00	0.00	0.00	0.00	0.00
Hemphill Allan (s-655001)(r-655139)	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
Jerry Peters	0.00	0.00	0.00	0.00	0.08	0.08
Leland Kraemer	0.00	0.00	0.00	0.00	100.00	100.00
MBA OF California	0.00	0.00	0.00	0.00	1,874.92	1,874.92
Mitch Stogner	0.00	0.00	0.00	0.00	66.15	66.15
Noast Coast Reg.Water Quality Control	840.00	0.00	0.00	0.00	0.00	840.00
Norton	0.00	0.00	0.00	0.00	75.50	75.50
NWP Co.	0.00	0.00	0.00	0.00	39,452.94	39,452.94
NWPRRHS	170.00	0.00	0.00	0.00	0.00	170.00
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	9.40	0.00	0.00	0.00	-1,744.74	-1,735.34
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
Rod Whitney 655206	0.00	0.00	0.00	0.00	9.09	9.09
Safeway	0.00	0.00	0.00	0.00	-204.06	-204.06
SDRMA	0.00	0.00	0.00	0.00	319.95	319.95
Silva Septic Service	0.00	0.00	0.00	0.00	969.10	969.10
SMART	0.00	0.00	0.00	0.00	720.70	720.70
Sonoma County Auditors Office	0.00	0.00	0.00	0.00	3,000.00	3,000.00
State Farm	0.00	0.00	0.00	0.00	1,350.37	1,350.37
State of Ca Dept of Forestry	0.00	0.00	0.00	0.00	0.50	0.50
Toshiba Business Solutions 655196	0.00	0.00	0.00	0.00	367.48	367.48
Ukiah Daily Journal	0.00	0.00	0.00	0.00	361.92	361.92

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Ukiah Valley Conference Center	0.00	0.00	0.00	0.00	20.00	20.00
United Site Services	183.99	0.00	0.00	0.00	0.00	183.99
US Bank	0.00	0.00	0.00	0.00	-416.64	-416.64
TOTAL	7,111.18	2,100.00	2,100.00	0.00	856,483.69	867,794.87

No Assurance is Provided.