

# Agenda Item

## I.3

July 2009 Financial Statements

North Coast Railroad Authority  
Agency - Index 787010  
Trial Balance  
July 31, 2009

Acct	Description	Jul-09	Balance
101	EQUITY IN POOLED CASH	13,196.79	16,187.68
102	IMPREST (PETTY) CASH		150.00
109	OTHER RECEIVABLES		78,151.94
110	DEPOSITS WITH OTHERS		2,144.00
116	INTEREST RECEIVABLE		0.00
143	PRE-PAID EXPENSES		8,107.92
161	FIXED ASSETS - LAND		1,879,260.00
162	FIXED ASSETS - BUILDING AND IMPROVEMENTS		16,924,165.87
163	CONSTRUCTION IN PROGRESS		360,093.38
164	FIXED ASSETS - MACHINERY AND EQUIPMENT		4,728,597.57
165	ACCUMULATED DEPRECIATION - FIXED ASSETS		-4,693,904.81
201	VOUCHERS PAYABLE	14,821.93	0.00
203	ACCOUNTS PAYABLE	3,000.00	-540,714.32
205	DUE TO OTHER GOVERNMENTS		-117,736.85
207	SALARIES AND BENEFITS PAYABL		-28,723.97
221	DEFERRED REVENUES		-881,625.36
223	INTEREST PAYABLE		-314,897.41
224	CAPITALIZED LEASE OBLIGATIONS		-3,535.49
226	OTHER CURRENT LIABILITIES		-2,680,952.41
226	OTHER CURRENT LIABILITIES		-545,294.54
255	NOTES PAYABLE		-527,123.49
290	OTHER LONG-TERM LIABILITES		-13,631,330.99
310	UNRESERVED/UNDESIGN RETAINED EARNINGS		-51,490.03
411	REVENUE	-51,490.03	-51,490.03
431	EXPENDITURES	<u>20,471.31</u>	<u>20,471.31</u>
		0.00	0.00

**SUBSIDIARY BALANCES**

102-787001	PETTY CASH	150.00	
109-787036	OTHER RECEIVABLES -Property Leases	21,140.09	
110-787003	DEPOSITS WITH OTHERS -STATE FUND	2,144.00	
116-787022	INTEREST RECEIVABLE	0.00	
143-787010	PRE-PAID EXPENSES	0.00	
205-787041	STATE PROP 116 REPAYMENT		-113,000.00
205-787041	TCRP DE-ALLOCATION/DISALLOWANCE		-4,736.85
221-787006	DEFERRED REVENUE		-881,625.36
223-787018	INTEREST PAYABLE		-314,897.41
224-787010	NCRA CAPITAL LEASE PAYABLE		-3,535.49
226-787023	OTHER CURRENT LIABILITIES -Car Hire		-2,679,691.56
226-787024	OTHER CURRENT LIABILITIES -Misc		-1,260.85
255-787025	NOTES PAYABLE-Palco		-72,000.00
255-787026	NOTES PAYABLE-Palco Track		-54,000.00
255-787027	NOTES PAYABLE-Transdynamics		-124,000.00
255-787028	NOTES PAYABLE-SMART(NWPRA)		-128,490.04
255-787029	NOTES PAYABLE-Humboldt Bay Harbor		-166,804.50
290-787010	L-T Debt TXL Charles Wright		-7,075.00
290-787011	L-T Debt TXL Judith Ruse		-3,537.50
290-787012	L-T Debt TXL John Ruse		-3,537.50
290-787013	L-T Debt -Option B A & K		-6,055.24
290-787014	L-T Debt -Option B Haberstock		-7,984.02
290-787017	L-T Debt -Option B Pamum Paving		-10,302.21
290-787019	L-T Debt -Chris Neary		-40,701.47
290-787029	L-T Debt -NWPY		0.00
290-787030	L-T Debt -GNL Accident		-50,000.00
290-787031	L-T Debt -Pacific Bell		-13,872.96
290-787032	L-T Debt -PC Mall		-2,572.02
290-787033	L-T Debt -Skyline		-28,920.68
290-787034	L-T Debt -Fish & Game		-113,319.07
290-787035	L-T Debt -Toxic Substances		-50,000.00
290-787037	L-T Debt -Foss Environmental		-54,308.82
290-787041	L-T Debt -California Redwood Coast Co. (CRC)		-134,937.00
			-527,123.49

**North Coast Railroad Authority**  
**TCRP - Index 787101**  
**Trial Balance**  
**July 31, 2009**

<i>Acct</i>	<i>Description</i>	<i>DEBITS</i>	<i>CREDITS</i>
101	EQUITY IN POOLED CASH	1,683.66	0.00
109	OTHER RECEIVABLES	0.00	0.00
132	DUE FROM OTHER GOVERNMENTS	5,899,549.02	0.00
201	VOUCHERS PAYABLE	0.00	0.00
203	ACCOUNTS PAYABLE	0.00	4,801,091.26
223	INTEREST PAYABLE	0.00	427,965.07
255	NOTES PAYABLE	0.00	2,810,122.05
310	UNRESERVED/UNDESIGN RETAINED EARNINGS	1,962,017.36	0.00
411	REVENUE	(435,088.16)	0.00
431	EXPENDITURES	611,016.50	0.00
	<b>TOTAL</b>	<b>8,039,178.38</b>	<b>8,039,178.38</b>

**SUBSIDIARY BALANCES**

109-787101	OTHER RECEIVABLES	0.00	
132-787101	DUE FROM OTHER GOVERNMENTS	5,899,549.02	
223-787101	INTEREST PAYABLE		-427,965.07
255-787101	NOTES PAYABLE - NWP CO.		-2,810,122.05

**North Coast Railroad Authority**  
**Dept. of Fish and Game - Index 787408**  
**Trial Balance**  
**July 31, 2009**

<i>Acct</i>	<i>Description</i>	<i>DEBITS</i>	<i>CREDITS</i>
101	EQUITY IN POOLED CASH	71.54	0.00
109	OTHER RECEIVABLES	0.00	0.00
201	VOUCHERS PAYABLE	0.00	0.00
203	ACCOUNTS PAYABLE	0.00	0.00
255	NOTES PAYABLE	0.00	0.00
310	UNRESERVED/UNDESIGN RETAINED EARNINGS	0.00	71.54
411	REVENUE	(5,007.48)	0.00
431	EXPENDITURES	5,007.48	0.00
	TOTAL	71.54	71.54

**SUBSIDIARY BALANCES**

109-787408	OTHER RECEIVABLES	0.00	
255-787408	NOTES PAYABLE - NWP CO.		0.00

North Coast Railroad Authority  
 Dept of Fish & Game Cost Accounting  
 Fiscal Year 2009-2010  
 As of Month End - July 31, 2009

Subobject	Description	2221 Fish & Game Project		2221 Fish & Game		2221 Fish & Game		Fish & Game BUDGET
		Current Month	Y-T-D	Current Month	Y-T-D	Current Month	Y-T-D	
1700	Interest on Pooled Cash	0.00	0.00	0.00	0.00	0.00	0.00	50
2500	State-Other	5,007.48	5,007.48	0.00	0.00	5,007.48	5,007.48	443,607
4040	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0
	<b>Total Revenues</b>	<b>5,007.48</b>	<b>5,007.48</b>	<b>0.00</b>	<b>0.00</b>	<b>5,007.48</b>	<b>5,007.48</b>	<b>443,657</b>
6300	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0
6500	Prof/Special Services	5,007.48	5,007.48	58,252.02	0.00	0.00	0.00	0
6640	Contract Services	0.00	0.00	0.00	0.00	63,259.50	5,007.48	48,298
6670	Consultant Services	0.00	0.00	0.00	0.00	0.00	0.00	368,357
6573	Administratration Costs	0.00	0.00	0.00	0.00	0.00	0.00	0
7920	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0
	<b>Total Expenditures</b>	<b>5,007.48</b>	<b>5,007.48</b>	<b>58,252.02</b>	<b>0.00</b>	<b>63,259.50</b>	<b>5,007.48</b>	<b>464,891</b>
	<b>Revenues Less Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>(58,252.02)</b>	<b>0.00</b>	<b>(58,252.02)</b>	<b>0.00</b>	<b>(21,234)</b>





**North Coast Railroad Authority**  
**NWP Company Advances and Reimbursements**  
**For the Month Ending July 31, 2009 - Final**

**Advances - TCRP**

Date	Description	Doc Number	Amount
7/1/2009	Prior year balance forward		2,810,122.05
<b>Total Advances</b>			<b>2,810,122.05</b>
<b>Total G/L 255-787101</b>			<b>2,810,122.05</b>

**Reimbursements - TCRP**

Date	Description	Doc Number	Amount
<b>Total Reimbursements</b>			<b>0.00</b>

**Advances - Fish & Game**

Date	Description	Doc Number	Amount
<b>Total Advances</b>			<b>0.00</b>
<b>Total G/L 255-787408</b>			<b>0.00</b>
<b>G/L 255 for NWP Co.</b>			<b>2,810,122.05</b>

**Reimbursements - Fish & Game**

Date	Description	Doc Number	Amount
<b>Total Reimbursements</b>			<b>0.00</b>