

North Coast Railroad Authority
Agency - Index 787010
Trial Balance
December 31, 2008

<i>Acct</i>	<i>Description</i>	<i>Dec-08</i>	<i>Balance</i>
101	EQUITY IN POOLED CASH	928.14	-4,193.07
102	IMPREST (PETTY) CASH		150.00
109	OTHER RECEIVABLES		0.00
110	DEPOSITS WITH OTHERS		2,144.00
116	INTEREST RECEIVABLE		4,119.42
143	PRE-PAID EXPENSES		0.00
161	FIXED ASSETS - LAND		1,879,260.00
162	FIXED ASSETS - BUILDING AND IMPROVEMENTS		9,510,513.97
163	CONSTRUCTION IN PROGRESS		695,484.00
164	FIXED ASSETS - MACHINERY AND EQUIPMENT		4,728,597.57
165	ACCUMULATED DEPRECIATION - FIXED ASSETS		-3,902,874.13
201	VOUCHERS PAYABLE	2,575.55	2,575.55
203	ACCOUNTS PAYABLE		-376,483.12
205	DUE TO OTHER GOVERNMENTS		-117,736.85
207	SALARIES AND BENEFITS PAYABL		-23,577.48
221	DEFERRED REVENUES		0.00
223	INTEREST PAYABLE		-299,069.99
224	CAPITALIZED LEASE OBLIGATIONS		-4,739.45
226	OTHER CURRENT LIABILITIES		-2,509,999.32
255	NOTES PAYABLE		-545,176.46
290	OTHER LONG-TERM LIABILITES	-2,575.55	-536,037.59
310	UNRESERVED/UNDESIGN RETAINED EARNINGS		-8,503,484.14
411	REVENUE	-44,682.93	-254,495.18
431	EXPENDITURES	<u>43,754.79</u>	<u>255,022.27</u>
		0.00	0.00

SUBSIDIARY BALANCES

102-787001	PETTY CASH	150.00	
109-787036	OTHER RECEIVABLES -Property Leases	0.00	
110-787003	DEPOSITS WITH OTHERS -STATE FUND	2,144.00	
116-787022	INTEREST RECEIVABLE	4,119.42	
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
			-117,736.85
221-787006	DEFERRED REVENUE		0.00
223-787018	INTEREST PAYABLE		-299,069.99
224-787010	NCRA CAPITAL LEASE PAYABLE		-4,739.45
226-787023	OTHER CURRENT LIABILITIES -Car Hire		-2,509,999.32
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		-166,686.42
			-545,176.46
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 Parnum Paving		-10,302.21
290-787019	L-T Debt -Chris Neary		-40,701.47
290-787029	L-T Debt -NWPY		-8,914.10
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
			-536,037.59

North Coast Railroad Authority
TCRP - Index 787101
Trial Balance
December 31, 2008

<i>Acct</i>	<i>Description</i>	<i>DEBITS</i>	<i>CREDITS</i>
101	EQUITY IN POOLED CASH	368.84	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	1,818,044.30
310	UNRESERVED/UNDESIGN RETAINED EARNINGS	6,057,216.69	0.00
411	REVENUE	(4,710,850.08)	0.00
431	EXPENDITURES	471,308.85	0.00
	TOTAL	1,818,044.30	1,818,044.30

SUBSIDIARY BALANCES

109-787101	OTHER RECEIVABLES	0.00	
255-787101	NOTES PAYABLE - NWP CO.		-1,818,044.30

North Coast Railroad Authority
Dept. of Fish and Game - Index 787408
Trial Balance
December 31, 2008

<i>Acct</i>	<i>Description</i>	<i>DEBITS</i>	<i>CREDITS</i>
101	EQUITY IN POOLED CASH	(3.00)	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	181,958.24
310	UNRESERVED/UNDESIGN RETAINED EARNINGS	34,551.08	0.00
411	REVENUE	127,534.01	0.00
431	EXPENDITURES	19,876.15	0.00
	TOTAL	181,958.24	181,958.24

SUBSIDIARY BALANCES

255-7874008 NOTES PAYABLE - NWP CO.

-181,958.24

**North Coast Railroad Authority
Agency Fund - Index # 787010
Budget to Actual Report
December 31, 2008**

Percentage of year expired 50.00%

Subobject	Description	Budget	Current Mo.	Fiscal YTD	Balance	Percent
<u>Revenue</u>						
	1700 Interest on Pooled Cash	3,000	-	(24)	3,024	-0.80%
	1800 Rent-NWP	240,000	20,000	120,000	120,000	50.00%
	1801 Rent-Real Estate	250,000	8,299	20,577	229,423	8.23%
	1850 Rent-Equipment	233,000	14,875	109,345	123,655	46.93%
	2500 State - Other	-	-	3,200	(3,200)	N/A
	2680 Federal - Disaster Relief	-	-	-	-	N/A
	3323 Encroachment Permits	4,000	-	-	4,000	0.00%
	3702 Application Fees	11,000	300	1,220	9,780	11.09%
	3980 Revenue Applicable to PY	-	-	-	-	N/A
	4040 Miscellaneous Revenue	5,000	128	128	4,872	2.56%
	4109 Outdated/Cancelled Warrants	-	-	48	(48)	N/A
	4600 Sale of Fixed Assets	-	-	-	-	N/A
	Total Revenue	746,000	43,602	254,495	491,506	34.11%
<u>Expenses</u>						
Salaries and Benefits						
	5100 Permanent Position	182,017	13,606	81,637	100,380	44.85%
	5110 Extra Help	26,693	900	9,102	17,591	34.10%
	5120 Overtime	-	-	-	-	N/A
	5140 Premium Pay	-	-	-	-	N/A
	5150 Vacation Pay	-	-	-	-	N/A
	5210 County Retirement	49,666	2,512	15,073	34,593	30.35%
	5220 FICA Retirement	12,211	266	1,880	10,331	15.40%
	5300 Health Insurance	11,380	1,430	8,580	2,800	75.40%
	5350 Unemployment Insurance	534	-	12	522	2.25%
	5400 Workers' Compensation	6,741	-	-	6,741	0.00%
	5901 Final Budget Adjustments	(30,142)	-	-	(30,142)	0.00%

Total Salaries and Benefits	259,100	18,714	116,284	142,816	44.88%
Services and Supplies					
6040 Communications	7,000	-	1,274	5,726	18.20%
6060 Food	1,000	126	539	461	53.90%
6100 Insurance	45,000	4,026	15,838	29,162	35.20%
6140 Maintenance-Equipment	15,000	313	1,518	13,482	10.12%
6166 Bridge Repairs	20,000	-	-	20,000	0.00%
6180 Maintenance-Buildings	-	581	4,648	(4,648)	N/A
6280 Memberships	-	-	-	-	N/A
6300 Miscellaneous Expense	-	-	-	-	N/A
6400 Office Expense	11,000	346	1,246	9,754	11.33%
6410 Postage	5,000	582	1,964	3,036	39.28%
6415 Books / Periodicals	100	-	-	100	0.00%
6500 Professional / Spec	5,000	5,000	6,570	(1,570)	131.40%
6507 Weed Abatement	15,000	-	6,920	8,080	46.13%
6516 Data Processing Services	5,000	-	-	5,000	0.00%
6540 Contract Services	120,000	3,000	12,000	108,000	10.00%
6570 Consultant Services	-	-	-	-	N/A
6573 Administration Costs	14,000	-	2,700	11,300	19.29%
6589 Permits	5,000	-	3,828	1,172	76.56%
6610 Legal Services	225,000	5,400	39,454	185,546	17.54%
6629 Fiscal Accounting	41,000	3,036	13,072	27,928	31.88%
6630 Audit/Accounting Svs	29,000	-	748	28,252	2.58%
6639 Property Management	5,000	-	-	5,000	0.00%
6800 Public/Legal Notices	5,000	-	2,494	2,506	49.88%
6820 Rents/Leases-Equipment	-	-	(48)	48	N/A
6840 Rents/Leases-Buildings	14,000	875	4,825	9,175	34.46%
6889 Software	1,500	150	949	551	63.27%
7053 License Fees	15,000	-	-	15,000	0.00%
7120 Training-in-service	-	-	-	-	N/A
7302 Travel Expense	4,000	-	1,198	2,802	29.95%
7303 Private Car Expense	10,000	-	2,953	7,047	29.53%
7320 Utilities	21,000	1,606	12,268	8,732	58.42%
Total Services and Supplies	638,600	25,041	137,246	501,354	21.49%
7920 Interest	60,000	-	-	60,000	0.00%
7930 Interest-L.T. Debt	-	-	1,490	(1,490)	N/A

7970 Taxes/Assessments	5,000	-	-	5,000	0.00%
7980 Depreciation	500,000	-	-	500,000	0.00%
Total Other Charges	565,000	-	1,490	563,510	0.26%
8560 Equipment	-	-	-	-	N/A
Total Fixed Assets	-	-	-	-	N/A
9000 Appropriations for Contingencies	-	-	-	-	N/A
Total Appropriations for Contingencies	-	-	-	-	N/A
9200 Enterprise-Principal	-	-	(14,330)	14,330	N/A
9209 Enterprise-Principal-Clearing	-	-	14,330	(14,330)	N/A
Total Administrative Control	-	-	-	-	N/A
Total Expenses	1,462,700	43,755	255,022	1,207,678	17.44%
Revenue Less Expenses	(716,700)	(153)	(527)	(716,172)	0.07%

North Coast Railroad Authority
TCRP Fund - Index # 787101
Budget to Actual Report
December 31, 2008

Percentage of year expired	50.00%
----------------------------	--------

Subobject	Description	Budget	Current Mo.	Fiscal YTD	Balance	Percent
<u>Revenue</u>						
	1700 Interest on Pooled Cash	7,500	-	(1,003)	8,503	-13.37%
	2500 State - Other (Caltrans)	20,558,313	1,390,888	4,403,486	16,154,827	21.42%
	2680 Fed-Disaster Relief	-	-	-	-	N/A
	2913 City of Petaluma	-	308,368	308,368	(308,368)	N/A
	4040 Miscellaneous Revenue	-	-	-	-	N/A
	4102 Donations/Reimbursements	-	-	-	-	N/A
	Total Revenue	20,565,813	1,699,256	4,710,851	15,854,962	22.91%
<u>Expenses</u>						
Services and Supplies						
	6300 Miscellaneous Expense	-	-	-	-	N/A
	6500 Professional / Spec	19,679,671	(509,191)	1,168,415	18,511,256	5.94%
	6540 Contract Services	-	-	(697,108)	697,108	N/A
	6570 Consultant Services	-	-	-	-	N/A
	6573 Admin. Costs	-	-	-	-	N/A
	Total Services and Supplies	19,679,671	(509,191)	471,307	19,208,364	2.39%
	8511 Remodel/Rehab/Renov	-	-	-	-	N/A
	8522 Consultants	-	-	-	-	N/A
	8560 Equipment	-	-	-	-	N/A
	Total Fixed Assets	-	-	-	-	N/A
	Total Expenses	19,679,671	(509,191)	471,309	19,208,362	2.39%

Revenue Less Expenses	886,142	2,208,447	4,239,542	(3,353,400)	478.43%
------------------------------	----------------	------------------	------------------	--------------------	----------------

North Coast Railroad Authority
Agency Fund - Index # 787010
Variance Report
December 31, 2008

Percentage of year expired	50.00%
-----------------------------------	---------------

Subobject	Description	Budget	Fiscal YTD	Balance	Percent
<u>Revenue</u>					
	1700 Interest on Pooled Cash	3,000	(24)	3,024	-0.80%
	1800 Rent-NWP	240,000	120,000	120,000	50.00%
	1801 Rent-Real Estate	250,000	20,577	229,423	8.23%
	1850 Rent-Equipment	233,000	109,345	123,655	46.93%
	2500 State - Other	-	3,200	(3,200)	#DIV/0!
	3323 Encroachment Permits	4,000	-	4,000	0.00%

Expenses

Services and Supplies

	6040 Communications	7,000	1,274	5,726	18.20%
	6060 Food	1,000	539	461	53.90%
	6100 Insurance	45,000	1,518	43,482	3.37%
	6140 Maintenance-Equipment	15,000	1,518	13,482	10.12%
	6166 Bridge Repairs	20,000	0	20,000	0.00%
	6180 Maintenance-Buildings	-	4,648	(4,648)	#DIV/0!
	6400 Office Expense	11,000	1,246	9,754	11.33%
	6410 Postage	5,000	1,964	3,036	39.28%
	6500 Professional / Spec	5,000	6,570	(1,570)	131.40%
	6573 Administration Costs	14,000	2,700	11,300	19.29%
	6589 Permits	5,000	3,828	1,172	76.56%
	6610 Legal Services	225,000	39,454	185,546	17.54%
	6629 Fiscal Accounting	41,000	13,072	27,928	31.88%
	6630 Audit/Accounting Svs	29,000	748	28,252	2.58%
	6840 Rents/Leases-Buildings	14,000	4,825	9,175	34.46%
	7302 Travel Expense	4,000	1,198	2,802	29.95%
	7303 Private Car Expense	10,000	2,953	7,047	29.53%
	7320 Utilities	21,000	12,268	8,732	58.42%

7930 Interest-L.T. Debt	-	0	0	#DIV/0!
7970 Taxes/Assessments	5,000	0	5,000	0.00%
7980 Depreciation	500,000	0	500,000	0.00%

North Coast Railroad Authority
 TCRP Fund - Index # 787101
 Variance Report
 December 31, 2008

Percentage of year expired 50.00%

Subject	Description	Budget	Fiscal YTD	Balance	Percent
<u>Revenue</u>					
	2500 State - Other (Caltrans)	20,558,313	4,403,486	16,154,827	21.42%
<u>Expenses</u>					
Services and Supplies					
	6500 Professional / Spec	19,679,671	1,168,415	18,511,256	5.94%
	6540 Contract Services	-	(697,108)	697,108	#DIV/0!
	6573 Admin. Costs	-	-	-	#DIV/0!

9000 Appropriations for Contingencies

Total Appropriations for Contingencies	0	0	0	0	0	0	0	0
9200 Enterprise-Principal		(14,330)						
9209 Enterprise-Principal-Clearing		14,330						
Total Administrative Control	0	0	0	0	0	0	0	0
Total Expenses	27,512	45,424	53,269	56,517	28,543	43,755	0	0
Revenues Less Expenses	3,257	(3,229)	(10,317)	7,285	2,631	(153)	0	0

MAR	APRIL	MAY	JUNE	Current Month	YTD
				0	(24)
				0	0
				20,000	120,000
				8,299	20,577
				14,875	109,345
				0	3,200
				0	0
				0	0
				300	1,220
				0	0
				128	128
				0	48
				0	0
0	0	0	0	43,602	254,494
				13,606	81,637
				900	9,102
				0	0
				0	0
				0	0
				2,512	15,073
				266	1,880
				1,430	8,580
				0	12
				0	0
				0	0
0	0	0	0	18,714	116,272
				0	1,274
				126	539
				4,026	15,838
				313	1,518
				0	0
				581	4,648
				0	0

0	0
346	1,246
582	1,964
0	0
0	288
5,000	6,570
0	6,920
0	0
3,000	12,000
0	0
0	2,700
0	3,828
5,400	39,454
3,036	13,072
0	748
0	0
0	0
0	2,494
0	(48)
875	4,825
150	949
0	0
0	0
0	1,198
0	2,953
1,606	12,268

0	0	0	0	25,041	137,246
----------	----------	----------	----------	---------------	----------------

0	0
0	1,490
0	0
0	0

0	0	0	0	0	1,490
----------	----------	----------	----------	----------	--------------

0	0
---	---

0	0	0	0	0	0
----------	----------	----------	----------	----------	----------

				0	0
0	0	0	0	0	0
				0	(14,330)
				0	14,330
0	0	0	0	0	0
0	0	0	0	43,755	255,008
0	0	0	0	(153)	(514)

787101 Data Input

Subobject	Description	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB
1700	Interest on Pooled Cash				(1,003)				
2500	State - Other (Caltrans)	704,398	(651,368)	2,553,221	32,941	373,406	1,390,888		
2680	Fed-Disaster Relief								
2913	City of Petaluma						308,368		
4040	Miscellaneous Revenue								
4102	Donations/Reimbursements								
Revenue Total		704,398	(651,368)	2,553,221	31,938	373,406	1,699,256	0	0
6300	Miscellaneous Expense								
6500	Professional / Spec		22,659	891,020	102,609	661,318	(509,191)		
6540	Contract Services	707,939	(1,829,212)	424,165					
6570	Consultant Services								
6573	Admin. Costs								
Total Services and Supplies		707,939	(1,806,553)	1,315,185	102,609	661,318	(509,191)	0	0
8511	Remodel/Rehab/Renovation								
8522	Consultants								
8560	Equipment								
Total Fixed Assets		0	0	0	0	0	0	0	0
8700	Reimbursements								
Total Reimbursements		0	0	0	0	0	0	0	0
Total Expenses		707,939	(1,806,553)	1,315,185	102,609	661,318	(509,191)	0	0
Revenues Less Expenses		(3,541)	1,155,185	1,238,036	(70,671)	(287,912)	2,208,447	0	0

MAR	APRIL	MAY	JUNE	Current Month	YTD
				0	(1,003)
				1,390,888	4,403,486
				0	0
				308,368	308,368
				0	0
				0	0
0	0	0	0	1,699,256	4,710,851
				0	0
				(509,191)	1,168,415
				0	(697,108)
				0	0
				0	0
0	0	0	0	(509,191)	471,307
				0	0
				0	0
				0	0
0	0	0	0	0	0
				0	0
0	0	0	0	(509,191)	471,307
0	0	0	0	2,208,447	4,239,544