

Northern California Cities Self Insurance Fund
(Governmental Enterprise Fund)
Combining Statement of Net Position - Liability
June 30, 2022

	City of Anderson	City of Auburn	City of Colusa	City of Corning	City of Dixon	City of Folsom	City of Galt	City of Gridley	City of Ione
Current Assets									
Cash and Cash Equivalents	\$ 14,920	\$ 209,588	\$ 49,265	\$ 1,435	\$ 30,530	\$ 412,210	\$ 141,957	\$ 11,834	\$ 7,780
Accounts Receivable	53,892	-	-	-	-	-	-	-	10,000
Interest Receivable	505	1,166	319	253	491	7,217	1,342	632	136
Excess Accounts Receivable	-	-	-	-	-	-	-	-	-
Total Current Assets	69,317	210,754	49,584	1,688	31,021	419,427	143,299	12,466	17,916
Non-Current Assets									
Investments*	144,155	158,028	54,720	81,871	137,747	1,744,072	315,427	188,151	36,463
Total Assets	\$ 213,472	\$ 368,782	\$ 104,304	\$ 83,559	\$ 168,768	\$ 2,163,499	\$ 458,726	\$ 200,617	\$ 54,379
Current Liabilities									
Accounts Payable	\$ 1,034	\$ 1,491	\$ 633	\$ 188	\$ 755	\$ 4,756	\$ 1,210	\$ 1,068	\$ 469
Unearned Revenue	-	7,838	13,617	20,362	33,354	-	109,330	-	-
Total Current Liabilities	1,034	9,329	14,250	20,550	34,109	4,756	110,540	1,068	469
Non-Current Liabilities									
Outstanding Liabilities*	291,919	189,328	81,917	62,000	238,770	806,748	80,540	116,512	33,698
Total Non-Current Liabilities	291,919	189,328	81,917	62,000	238,770	806,748	80,540	116,512	33,698
Total Liabilities	\$ 292,953	\$ 198,657	\$ 96,167	\$ 82,550	\$ 272,879	\$ 811,504	\$ 191,080	\$ 117,580	\$ 34,167
Net Position									
Designated for Contingency	-	-	-	-	-	-	-	-	-
Undesignated	(79,481)	170,125	8,137	1,009	(104,111)	1,351,995	267,646	83,037	20,212
Total Net Position	(79,481)	170,125	8,137	1,009	(104,111)	1,351,995	267,646	83,037	20,212
Liability & Net Position	\$ 213,472	\$ 368,782	\$ 104,304	\$ 83,559	\$ 168,768	\$ 2,163,499	\$ 458,726	\$ 200,617	\$ 54,379

*For internal reporting purposes, investments and claim liabilities are classified as non-current.

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	City of Jackson	City of Lincoln	City of Marysville	City of Oroville	City of Paradise	City of Red Bluff	City of Rio Vista	City of Rocklin	City of Willows	City of Yuba City
Current Assets										
Cash and Cash Equivalents	\$ 35,127	\$ 181,147	\$ 113,654	\$ 23,326	\$ 47,525	\$ 7,987	\$ 9,164	\$ 465,367	\$ 133,863	\$ 82,400
Accounts Receivable	-	26,777	-	-	-	-	13,279	-	20,460	-
Interest Receivable	474	1,588	1,166	790	1,176	644	47	3,096	440	2,510
Excess Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Total Current Assets	35,601	209,512	114,820	24,116	48,701	8,631	22,490	468,463	154,763	84,910
Non-Current Assets										
Investments*	131,259	330,559	247,915	233,079	337,153	203,129	97	537,187	37,735	709,488
Total Assets	\$ 166,860	\$ 540,071	\$ 362,735	\$ 257,195	\$ 385,854	\$ 211,760	\$ 22,587	\$ 1,005,650	\$ 192,498	\$ 794,398
Current Liabilities										
Accounts Payable	\$ 110	\$ 1,909	\$ 2,017	\$ 613	\$ 855	\$ 1,198	\$ 707	\$ 2,188	\$ 753	\$ 2,479
Unearned Revenue	66,192	-	33,149	26,004	72,889	22,426	-	220,449	53,668	-
Total Current Liabilities	66,302	1,909	35,166	26,617	73,744	23,624	707	222,637	54,421	2,479
Non-Current Liabilities										
Outstanding Liabilities*	49,577	331,483	138,217	245,949	76,878	71,630	27,504	195,004	150,383	381,658
Total Non-Current Liabilities	49,577	331,483	138,217	245,949	76,878	71,630	27,504	195,004	150,383	381,658
Total Liabilities	\$ 115,879	\$ 333,392	\$ 173,383	\$ 272,566	\$ 150,622	\$ 95,254	\$ 28,211	\$ 417,641	\$ 204,804	\$ 384,137
Net Position										
Designated for Contingency	-	-	-	-	-	-	-	-	-	-
Undesignated	50,981	206,679	189,352	(15,371)	235,232	116,506	(5,624)	588,009	(12,306)	410,261
Total Net Position	50,981	206,679	189,352	(15,371)	235,232	116,506	(5,624)	588,009	(12,306)	410,261
Liability & Net Position	\$ 166,860	\$ 540,071	\$ 362,735	\$ 257,195	\$ 385,854	\$ 211,760	\$ 22,587	\$ 1,005,650	\$ 192,498	\$ 794,398

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