MINUTES OF THE CITY OF BIGGS
REGULAR COUNCIL MEETING
COUNTY OF BUTTE, STATE OF CALIFORNIA

February 10, 2015

Call To Order
The regular council meeting was called to order at 6:30 p.m. by Mayor Frith. Vice Mayor Sheppard, Council Members Busch and Thompson were present. Council Member Arnold was absent. Staff present: City Administrator Mark Sorensen, City Attorney Greg Einhorn, City Planner Scott Friend, City Engineer Brian Martin and City Clerk Roben Dewsnup.

1. **COMMUNITY PARTICIPATION:** Resident Susie Byers-Green stated her concerns about the homeless and the police department response.

2. **PRESENTATION:** Sutter Butte Flood Control Agency.

   Michael Bessette, Director of Engineering at Sutter Butte Flood Control Agency, updated Council on the levee construction project.

3. **EXCAVATION AGREEMENT WITH SUTTER BUTTE FLOOD CONTROL AGENCY.**

   City Administrator, Mark Sorensen, asked Council to consider the draft Excavation Agreement with Sutter Butte Flood Control Agency to assist in building retention ponds by removing material from the Wastewater Treatment Plant construction site for use in the Sutter Buttes Flood Control Agency levee repair project.

   Council stated their concerns about the impact of trucking on the streets and on the citizens of Biggs.

   Council directed staff to enter into negotiations with SBFCA and bring back document for signature.

4. **CONSENT CALENDAR:**

   A. Approval of Council Minutes for Regular Meeting of January 13, 2015.
   B. Approval of warrants: 8598 – 8608, Z01205 – Z01223, and 28420 – 28474 for the month of January 2015 in the amount of $342,924.16.
   C. Acknowledge receipt of Gridley-Biggs Animal Control Report for the months of December 2014 and January 2015.
   D. Acknowledge receipt of Gridley-Biggs Police Department Report for the months of December 2014 and January 2015.
   E. Acknowledge receipt of Biggs Fire Department Report for the month of January 2015.

   Motion/Second to approve the consent calendar. (Thompson/Sheppard, MCU; Absent: Arnold)

5. **DEPARTMENT REPORTS:**

   A. Planning / Code Enforcement: City Planner Scott Friend reviewed the Planning Department monthly activity report for January/February 2015.

   B. Engineering

      1. Department Activity Report: City Engineer Brian Martin reviewed the monthly activity report for January/February 2015.

2. Proposed Contract Change Order for Phase 1 WWTP Improvement Project.

   Mr. Martin stated the City's Wastewater Discharge Permit Requirement for freeboard requires two feet at the wastewater treatment plant. However, several of the berms have 1.3 to 1.5 feet of freeboard. Mr. Martin asked Council to approve a contract change order with the contractor for raising the berm height to increase the freeboard to 2 feet by using the excess soil from the Phase I Project.

   Motion/Second to negotiate a change to the contract to increase the berm height with excess soil from the Phase 1 Wastewater Improvement Project. (Frith/Busch, MCU; Absent: Arnold)

C. Public Safety.

   Verbal report from Fire Battalion Chief John Sprague.

   Police Chief Dean Price addressed citizen concerns about homeless issues.

D. Sutter Butte Flood Control Agency (SBFCA). No report.

E. Public Works. No report.

F. Electric. Verbal report by Mayor Frith.

G. BCAG. No report.

H. Air Quality. No report.

I. Solid Waste. No report.

J. Mosquito Abatement. Verbal report by Vice Mayor Sheppard.

K. SCORE. Verbal report by Councilmember Busch.

L. LAFCo. Verbal report by Councilmember Busch.

M. Other commission reports. Mayor Frith reported on the City Selection Meeting he attended.

N. City Administrator.

   1. Health Reimbursement Account.

      Mr. Sorensen asked Council to consider continuance of a previously established health reimbursement account (HRA) to assist employees enrolled in PPO plans to cover potential deductibles and out-or-pocket costs above that which would have been experiences with an HMO plan.

      Motion/Second to approve the continuance of the HRA. (Thompson/Sheppard, MCU; Absent: Arnold)

2. Statewide Flood Emergency Response Funding Grant.

Mr. Sorensen stated the Sutter Butte Flood Control Agency (SBFCA) had applied to the Department of Water Resources for grant funds for hydrologic and hydraulic modeling, analysis and flood emergency response planning related to consideration of a relief structure or cut in the Sutter Bypass East Levee to reduce ponding depths at the south end of Yuba City. SBFCA has asked the City of Biggs for a letter of support for the grant application. Also, there is an opportunity for the City to address the need for one or more emergency back-up electrical generators to enhance the City's ability to respond effectively to and recover quickly from flood emergencies and seeks grant funding for this purpose.

Motion/Second to approve Resolution No. 2015-04 "RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BIGGS SUPPORTING GRANT APPLICATION SUBMITTED BY THE SUTTER BUTTE FLOOD CONTROL AGENCY FOR STATEWIDE FLOOD EMERGENCY RESPONSE FUNDING AND SUPPORTING GRANT FUNDING EMERGENCY BACK-UP ELECTRICAL GENERATING CAPACITY." (Sheppard/Thompson, MCU; Absent: Arnold)

3. Issuance of an RFP for Financial Auditing Services.

Mr. Sorensen stated the City's outside auditor's contract was extended to include FY 2013/2014 and the audit is now nearing completion. He proposed issuing an RFP for auditing services.

Motion/Second to authorize the City Administrator to issue an RFP for the annual city financial audit and appoint a committee to review auditor proposals. (Busch/Sheppard, MCU; Absent: Arnold)

4. Safety Recognition Program.

Mr. Sorensen asked Council to consider the employee safety recognition program that has been in operation since 2010.

Motion/Second to direct city administrator to move forward with the program and bring ideas back to Council as soon as possible. (Thompson/Busch, MCU; Absent: Arnold)

6. INFORMATIONAL:

7. ADJOURNMENT: The regular meeting was adjourned at 9:14 p.m.

ATTEST:

Roben Dewsnup, CITY CLERK

APPROVED:

Roger L. Frith, MAYOR

Warrant Num	P#	Date	Payroll Number	Period Begin	Period End	*** Employee or Vendor *** Nbr	Name	Cal Prd	Gross Earnings	Tax Withheld	Deductions Withheld	Warrant Amount
8609	00	02/02/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	B50202		1159.62
8609	01	02/02/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	1B50202		1869.84
8609	02	02/02/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	2B50202		437.32
										TOTAL FOR VENDOR BOA01:		3466.78
8610	00	02/02/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	B50202		385.89
8610	01	02/02/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	1B50202		135.72
										TOTAL FOR VENDOR EDD01:		521.61
8611	00	02/02/15	VENDOR PAYMENT	--------		PUB01	PERS-Retirement Syst	02-15	INVOICE NO.:	B50202		2665.53
										TOTAL FOR VENDOR PUB01:		2665.53
8612	00	02/17/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	B50217		1137.43
8612	01	02/17/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	1B50217		1865.96
8612	02	02/17/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	2B50217		436.40
										TOTAL FOR VENDOR BOA01:		3439.79
8613	00	02/17/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	B50217		367.85
8613	01	02/17/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	1B50217		135.43
										TOTAL FOR VENDOR EDD01:		503.28
8614	00	02/17/15	VENDOR PAYMENT	--------		LAB02	Laborers Local 185	02-15	INVOICE NO.:	B50217		99.00
										TOTAL FOR VENDOR LAB02:		99.00
8615	00	02/17/15	VENDOR PAYMENT	--------		PUB01	PERS-Retirement Syst	02-15	INVOICE NO.:	B50217		2665.53
8616	00	02/23/15	2of12	02/01/15	02/28/15			02-15	300.00	25.65	.00	274.35
8617	00	02/23/15	2of12	02/01/15	02/28/15			02-15	300.00	25.65	.00	274.35
										TOTAL FOR VENDOR PUB01:		2665.53
8618	00	02/23/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	B50223		.00
8618	01	02/23/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	1B50223		186.00
8618	02	02/23/15	VENDOR PAYMENT	--------		BOA01	BANK OF AMERICA, NT&	02-15	INVOICE NO.:	2B50223		43.50
										TOTAL FOR VENDOR BOA01:		229.50
8619	00	02/23/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	B50223		.00
8619	01	02/23/15	VENDOR PAYMENT	--------		EDD01	Employment Developme	02-15	INVOICE NO.:	1B50223		13.50
Z01224	00	02/05/15	3of24	01/16/15	01/31/15			02-15	283.80	24.27	259.53	.00
Z01225	00	02/05/15	3of24	01/16/15	01/31/15			02-15	1907.13	597.78	1309.35	.00
Z01226	00	02/05/15	3of24	01/16/15	01/31/15			02-15	1832.13	412.21	1419.92	.00
Z01227	00	02/05/15	3of24	01/16/15	01/31/15			02-15	1491.95	494.42	997.53	.00
Z01228	00	02/05/15	3of24	01/16/15	01/31/15			02-15	2651.21	802.00	1849.21	.00
Z01229	00	02/05/15	3of24	01/16/15	01/31/15			02-15	1898.00	575.07	1322.93	.00
Z01230	00	02/05/15	3of24	01/16/15	01/31/15			02-15	3291.67	871.49	2420.18	.00
Z01231	00	02/05/15	3of24	01/16/15	01/31/15			02-15	3081.83	1078.82	2003.01	.00
Z01232	00	02/20/15	4of24	02/01/15	02/15/15			02-15	258.00	22.06	235.94	.00
Z01233	00	02/20/15	4of24	02/01/15	02/15/15			02-15	1907.13	597.78	1309.35	.00
Z01234	00	02/20/15	4of24	02/01/15	02/15/15			02-15	1835.30	415.77	1419.53	.00
Z01235	00	02/20/15	4of24	02/01/15	02/15/15			02-15	1834.73	574.95	1259.78	.00
Z01236	00	02/20/15	4of24	02/01/15	02/15/15			02-15	2651.21	802.00	1849.21	.00
Z01237	00	02/20/15	4of24	02/01/15	02/15/15			02-15	1660.10	506.13	1153.97	.00
Z01238	00	02/20/15	4of24	02/01/15	02/15/15			02-15	3291.67	871.49	2420.18	.00
Z01239	00	02/20/15	4of24	02/01/15	02/15/15			02-15	2954.13	1022.92	1931.21	.00
Z01240	00	02/23/15	2of12	02/01/15	02/28/15			02-15	300.00	25.65	274.35	.00
Z01241	00	02/23/15	2of12	02/01/15	02/28/15			02-15	300.00	25.65	274.35	.00
Z01242	00	02/23/15	2of12	02/01/15	02/28/15			02-15	300.00	25.65	274.35	.00
									34329.99	9797.41	23983.88	14153.22

23,114.41

City of Biggs
Month End Cash Disbursements Report
Report for 02-15 BANK ACCOUNT 1010

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
02-15	028433	02/10/15	GRA02 (Anna Graham)		(220.00)	.00	(220.00)	Ck# 028433 Reversed
	028475	02/05/15	NCPA (Northern CA Power Agency)		82,163.00	.00	82,163.00	Automatic Generated Check
	028476	02/05/15	AFL01 (Aflac)		470.02	.00	470.02	Automatic Generated Check
	028477	02/05/15	ALL03 (All Stop Market)		20.00	.00	20.00	Automatic Generated Check
	028478	02/05/15	AME00 (American Express)		383.65	.00	383.65	Automatic Generated Check
	028479	02/05/15	ATT02 (AT&T)		327.68	.00	327.68	Automatic Generated Check
	028480	02/05/15	BUS01 (John Busch)		97.13	.00	97.13	Automatic Generated Check
	028481	02/05/15	CDF01 (Depart of Forestry & Fire Pr		37,292.95	.00	37,292.95	Automatic Generated Check
	028482	02/05/15	COP01 (Cop Shop Installations Inc.)		2,803.38	.00	2,803.38	Automatic Generated Check
	028483	02/05/15	COS01 (Cost U Less Plumbing & Roote		2,695.00	.00	2,695.00	Automatic Generated Check
	028484	02/05/15	DEL01 (Preferred Benefit)		516.88	.00	516.88	Automatic Generated Check
	028485	02/05/15	ESC01 (Escudero Web Services)		281.25	.00	281.25	Automatic Generated Check
	028486	02/05/15	FLE02 (Flex Account Administration)		208.33	.00	208.33	Automatic Generated Check
	028487	02/05/15	GEC01 (GE Capital)		129.00	.00	129.00	Automatic Generated Check
	028488	02/05/15	GRI04 (City of Gridley)		22,833.00	.00	22,833.00	Automatic Generated Check
	028489	02/05/15	GRI08 (Gridley Country Ford)		74.34	.00	74.34	Automatic Generated Check
	028490	02/05/15	HAR05 (Harshbarger Ace Hardware)		49.33	.00	49.33	Automatic Generated Check
	028491	02/05/15	MYT01 (MyTana Manufacturing Company		961.18	.00	961.18	Automatic Generated Check
	028492	02/05/15	REY01 (Donald R. Reynolds, CPA)		3,300.00	.00	3,300.00	Automatic Generated Check
	028493	02/05/15	SCH24 (Kyle Schenken)		422.15	.00	422.15	Automatic Generated Check
	028494	02/05/15	SEI01 (Roy R. Seiler, CPA)		987.13	.00	987.13	Automatic Generated Check
	028495	02/05/15	VER00 (Verizon Wireless)		79.62	.00	79.62	Automatic Generated Check
	028496	02/05/15	VSP01 (Vision Service Plan-(CA))		84.90	.00	84.90	Automatic Generated Check
	028497	02/05/15	WAS04 (Waste Management)		11,920.19	.00	11,920.19	Automatic Generated Check
	028498	02/12/15	CAL12 (CAL ELECTRO INC)		125,637.50	.00	125,637.50	Automatic Generated Check
	028499	02/18/15	AAA02 (AAA Office Supplies)		81.31	.00	81.31	Automatic Generated Check
	028500	02/18/15	ADV02 (Advanced Document Concepts)		17.32	.00	17.32	Automatic Generated Check
	028501	02/18/15	AFL01 (Aflac)		470.02	.00	470.02	Automatic Generated Check
	028502	02/18/15	AME06 (American Fidelity Assurance)		78.12	.00	78.12	Automatic Generated Check
	028503	02/18/15	BEN02 (Bennett Engineering Services		10,027.34	.00	10,027.34	Automatic Generated Check
	028504	02/18/15	CLE02 (Cleanrite, Inc.)		376.88	.00	376.88	Automatic Generated Check
	028505	02/18/15	COP01 (Cop Shop Installations Inc.)		2,350.15	.00	2,350.15	Automatic Generated Check
	028506	02/18/15	DEW01 (Roben Dewsnup)		14.89	.00	14.89	Automatic Generated Check
	028507	02/18/15	DOW01 (Downey Brand Attorneys LLP)		9,830.00	.00	9,830.00	Automatic Generated Check
	028508	02/18/15	EIN01 (Gregory P. Einhorn)		4,780.00	.00	4,780.00	Automatic Generated Check
	028509	02/18/15	FLE02 (Flex Account Administration)		208.33	.00	208.33	Automatic Generated Check
	028510	02/18/15	GIL01 (Doug Gillispie)		220.00	.00	220.00	Automatic Generated Check
	028511	02/18/15	GRA02 (Anna Graham)		220.00	.00	220.00	Automatic Generated Check
	028512	02/18/15	LEA01 (League of California Cities)		50.00	.00	50.00	Automatic Generated Check
	028513	02/18/15	MAT00 (Marlee Mattos)		15.65	.00	15.65	Automatic Generated Check
	028514	02/18/15	NOR10 (Northern California Gloves)		107.88	.00	107.88	Automatic Generated Check
	028515	02/18/15	PET01 (Petty Cashier)		26.00	.00	26.00	Automatic Generated Check
	028516	02/18/15	PGE01 (PACIFIC GAS & ELECTRIC CO)		228.16	.00	228.16	Automatic Generated Check
	028517	02/18/15	RIG01 (Right Way Pest Control)		123.00	.00	123.00	Automatic Generated Check
	028518	02/18/15	SOR02 (Mark Sorensen)		584.30	.00	584.30	Automatic Generated Check
	028519	02/18/15	UNI01 (United Rentals (North Americ		100.72	.00	100.72	Automatic Generated Check
	028520	02/18/15	UNI04 (Univar USA Inc)		1,932.32	.00	1,932.32	Automatic Generated Check
	028521	02/18/15	USA02 (USABlueBook)		914.56	.00	914.56	Automatic Generated Check
	028522	02/18/15	WAS04 (Waste Management)		3,182.56	.00	3,182.56	Automatic Generated Check
	028523	02/18/15	WAT05 (Water Environment Federation		322.00	.00	322.00	Automatic Generated Check
	028524	02/18/15	YUB01 (City of Yuba City)		2,252.80	.00	2,252.80	Automatic Generated Check
	028525	02/27/15	BUT24 (Butte County Elections Divis		1,918.09	.00	1,918.09	Automatic Generated Check
	028526	02/27/15	COM04 (Comcast)		127.73	.00	127.73	Automatic Generated Check
	028527	02/27/15	COR01 (CORBIN WILLITS SYSTEM INC)		328.95	.00	328.95	Automatic Generated Check
	028528	02/27/15	COS01 (Cost U Less Plumbing & Roote		368.00	.00	368.00	Automatic Generated Check
	028529	02/27/15	DOW01 (Downey Brand Attorneys LLP)		2,311.99	.00	2,311.99	Automatic Generated Check
	028530	02/27/15	DYE01 (Daryl Dye)		4,128.94	.00	4,128.94	Automatic Generated Check
	028531	02/27/15	GEC01 (GE Capital)		129.00	.00	129.00	Automatic Generated Check
	028532	02/27/15	GRI04 (City of Gridley)		59,039.67	.00	59,039.67	Automatic Generated Check
	028533	02/27/15	MAX01 (Maximum Security Systems)		103.75	.00	103.75	Automatic Generated Check
	028534	02/27/15	NAV02 (Araceli Navarro)		220.00	.00	220.00	Automatic Generated Check
	028535	02/27/15	NOR15 (Northern CA Joint Pole Assoc		628.17	.00	628.17	Automatic Generated Check
	028536	02/27/15	PAT01 (PATRICK & CO.)		237.08	.00	237.08	Automatic Generated Check
	028537	02/27/15	PMC01 (PMC, Inc.)		9,798.13	.00	9,798.13	Automatic Generated Check
	028538	02/27/15	PRI02 (PLIC - SBD Grand Island)		114.85	.00	114.85	Automatic Generated Check
	028539	02/27/15	PUB02 (Calif Public Employees')		10,080.93	.00	10,080.93	Automatic Generated Check
	028540	02/27/15	RES01 (Reserve Account)		800.00	.00	800.00	Automatic Generated Check
	028541	02/27/15	SEL02 (Select Janitorial Services,		473.00	.00	473.00	Automatic Generated Check
	028542	02/27/15	VSP01 (Vision Service Plan-(CA))		84.90	.00	84.90	Automatic Generated Check
	028543	02/27/15	YUB02 (Yuba City Treasurer)		738.83	.00	738.83	Automatic Generated Check
			Total for Bank Account 1010 ----->		423,663.93	.00	423,663.93	
			Grand Total of all Bank Accounts ----->		423,663.93	.00	423,663.93	

ROY R. SEILER
CERTIFIED PUBLIC ACCOUNTANT
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Willows, CA 95988
Phone: 530-934-8841
Fax: 530-934-8849

ACCOUNTANT'S COMPILATION REPORT

City of Biggs,
Biggs, California

I have compiled the accompanying monthly cash and investment report, for the City of Biggs, as of December 31, 2014. I have not audited or reviewed the accompanying statement and, accordingly, do not express an opinion or provide any assurance about whether the statement is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

I am not independent with respect to the City of Biggs

February 17, 2015
Roy R. Seiler, CPA

City of Biggs
Monthly Cash and Investments Report
December, 2014

Pooled Cash and Investments:

Bank of America:		
General Checking Accounts		$ 2,085,004.34
Local Agency Investment Fund:		
Fund Account Balance		$ 1,601,150.86
Total Pooled Cash and Short Term Investments		$ 3,686,155.20

Other Investments:

Northern California Power Authority (NCPA)		
Reflects Latest Available Balance		
General Operating Reserve (GOR):		
Committed Reserve	$ 148,759.00	
Available Reserve	$ 386,367.00	
Total Reserve		$ 535,126.00
Reflects Latest Available Balance		
California Independent System Operators (CAISO):		
Scheduling Coordination Program Agreement, Balancing Account, Current Balance		$ 82,218.00
Total Other Investments		$ 617,344.00

See Accountant's Compilation Report

ROY R. SEILER
CERTIFIED PUBLIC ACCOUNTANT
201 C. North Tehama
Willows, CA 95988
Phone: 530-934-8841
Fax: 530-934-8849

ACCOUNTANT'S COMPILATION REPORT

City of Biggs,
Biggs, California

I have compiled the accompanying monthly cash and investment report, for the City of Biggs, as of January 31, 2015. I have not audited or reviewed the accompanying statement and, accordingly, do not express an opinion or provide any assurance about whether the statement is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

I am not independent with respect to the City of Biggs

February 17, 2015
Roy R. Seiler, CPA

City of Biggs
Monthly Cash and Investments Report
January, 2015

Pooled Cash and Investments:

Bank of America:		
General Checking Accounts		$ 2,168,373.08
Local Agency Investment Fund:		
Fund Account Balance		$ 1,602,176.80
Total Pooled Cash and Short Term Investments		$ 3,770,549.88

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Other Investments:

Northern California Power Authority (NCPA)		
Reflects Latest Available Balance		
General Operating Reserve (GOR):		
Committed Reserve	$ 148,759.00	
Available Reserve	$ 386,367.00	
Total Reserve		$ 535,126.00
Reflects Latest Available Balance		
California Independent System Operators (CAISO):		
Scheduling Coordination Program Agreement, Balancing Account, Current Balance		$ 82,218.00
Total Other Investments		$ 617,344.00

See Accountant's Compilation Report

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CERTIFIED PUBLIC ACCOUNTANT
201 C. North Tehama
Willows, CA 95988
Phone: 530-934-8841
Fax: 530-934-8849

City of Biggs,

Biggs, California

I have compiled the accompanying recaps of discretionary funds and funds with restricted uses (cash balances), for the City of Biggs, as of December 31, 2014. I have not audited or reviewed the accompanying statement and, accordingly, do not express an opinion or provide any assurance about whether the statement is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

I am not independent with respect to the City of Biggs

February 17, 2015
Roy R. Seiler, CPA

City of Biggs
Recap of Discretionary Funds
CASH BALANCE
Committed Vs. Uncommitted Funds
(Unaudited)

Fund No.	Fund Name				Unaudited CASH Balance as of December 31, 2014	Net Available	
Cash Balances of Funds Available for Commitment:							
010	General Fund				410,212		
	Less 40% of Budgeted Revenues,	658,530	Minimum Reserve		(263,412)	146,800	
011	Building and Equipment Reserve					122,769	
012	Fire Engine Replacement Reserve					137,638	
013	Bridge Replacement Reserve					30,263	
016	Street Maintenance Reserve					183,590	
145	1939 Fire Engine Restoration Reserve					3,013	
165	CDBG Miscellaneous Program Income					67,256	
214	General Plan Update					41,279	
050	Electric Fund			1,472,537			
052	Electric Fund	NCPA GOR, Uncommitted Reserve		468,585			
			Subtotal		1,941,122		
	Less 40% of Budgeted Revenues,	2,545,553	Minimum Reserve		(1,018,221)	922,901	
Subtotal							1,655,509
Cash Balances of "Restricted Funds with Negative Balances:							
030	Sewer Fund						
105	Sewer Improvement					(146,231)	
107	WWTP-Phase One					(139,066)	
108	WWTP-Phase Two					(100,737)	
131	Sixth Street Bridge					(253,884)	
200	CFD N. Biggs Estates					(4,195)	
217	E McCain					(110)	
Subtotal							(644,223)
Net Computed Uncommitted Cash Reserves							1,011,286

Note there are several on going projects, some of which have negative fund balances
This may be due to timing, underfunding or other issues.

City of Biggs
CASH BALANCE
Funds with Restricted Uses
(Unaudited)

		Unaudited CASH Balance as of December 31, 2014
014	Regional Detention Basin Reserve	16,452
017	Public Works Facility Reserve	17,612
022	Gas Tax	148,020
030	Sewer Fund	29,792
031	Drainage Fund Impact Fee	68,700
032	Road Dev. Impact Fee	53,638
033	Parks and Recreation Impact Fee	92,365
034	Gen Gov. Impact Fee	16,340
035	Police Dev. Impact Fee	1,863
036	Fire Dev. Impact Fee	6,822
040	Water Fund	89,985
051	Electric Fund, Public Benefits	123,554
054	GHG Credits	51,557
060	Solid Waste	5,717
080	TDA/LTF Street Funds	77,350
090	TDA/STA SB 620 Funds	3,399
092	RSTP/STIP Exchange	68,163
100	Electric Improvement	309,971
101	Electric Dev. Impact Fee	27,587
104	Water Dev. Impact Fee	138,276
105	Sewer Improvement	(146,231)
106	Sewer Bond Reserve	52,288
107	WWTP-Phase One	(139,066)
108	WWTP-Phase Two	(100,737)
110	Water Improvement	98,331
111	Sewer Dev. Impact Fee	72,437
112	Water Reserve	138,264
125	HOME	55,253
131	Sixth Street Bridge	(253,885)
150	CDBG , 1982	49
170	CDBG, Program Income III	64,704
196	01 STBG	7,741
Trust Funds		
200	CFD N. Biggs Estates	(4,195)
202	Fourth Street Apts	5,989
207	SunWest	4,694
210	Betzler/Summit	8,653
217	E McCain	(110)
230	HomeTown Cele	38
245	Sunwest Expansion	11,040
Total, For Reference Only		1,222,420