

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Sierra Valley Groundwater Management District

SCO Reporting Year: **2016**

ID Number: **12503209500**

Fiscal Year Ended: 4/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Bianca Harrison
Signature

Asst. Auditor / Controller
Title

Bianca Harrison
Name (Please Print)

1/25/17
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Sierra Valley Groundwater Management District

Special Districts Financial Transactions Report

General Information

Fiscal Year

Mailing Address

Street 1 Is Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Robert"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Wallace"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Ramelli"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Terry"/>	<input type="text"/>	<input type="text" value="Swofford"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Roen"/>	<input type="text" value="Director"/>
Member	<input type="text" value="vacant"/>	<input type="text"/>	<input type="text" value="vacant"/>	<input type="text" value="Director"/>
Member	<input type="text" value="vacant"/>	<input type="text"/>	<input type="text" value="vacant"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Jenny"/>	<input type="text"/>	<input type="text" value="Gant"/>	<input type="text" value="Secretary"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Bianca"/>	<input type="text"/>	<input type="text" value="Harrison"/>	<input type="text" value="(530) 283-6249"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Blomberg &"/>	<input type="text"/>	<input type="text" value="Griffin"/>	<input type="text" value="(209) 466-3894"/>

Sierra Valley Groundwater Management District
Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
Special Assessments		[]
Prior Year Taxes and Assessments		[]
Penalties and Cost on Delinquent Taxes and Assessments		[]
Federal		
Aid for Construction		[]
Other Federal		[]
State		
Aid for Construction		[]
State Water Project		[]
Homeowners Property Tax Relief		[]
Timber Yield		[]
State Other and In-Lieu Taxes		[]
Other Governmental Agencies		
Redevelopment Pass-Through		[]
Other		[]
Other Non-Operating Revenues		[]
Total Non-Operating Revenues		\$0
Non-Operating Expenses		
Interest on Long-Term Debt		[]
Other Interest		[]
Other Non-Operating Expenses		[]
Total Non-Operating Expenses		\$0
Non-Operating Income (Loss)		\$0
Income (Loss) Before Operating Transfers		(\$244)
Operating Transfers In (Intra-District)		[]
Operating Transfers Out (Intra-District)		[]
Net Income (Loss)		(\$244)
Fund Equity, Beginning of Period		\$37,173
Contributed Capital		
Federal		[]
State		[]
Other Governmental Agencies		[]
Non-Governmental Agencies		[]
Prior Period Adjustments		[]
Residual Equity Transfers		[]
Other		[]
Fund Equity, End of Period		\$36,929

**Sierra Valley Groundwater Management District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$36.929
Total Ending Fund Equities	\$0	\$0	\$0	\$36.929

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

District Name: _____

**Special Districts Financial Transactions Report
Appropriations Limit Information**

Appropriations Limit Information

Fiscal Year 2016

Appropriations Limit

Total Annual Appropriations Subject to the Limit

Revenues received (Exceed) Under Appropriation Limit

**Sierra Valley Groundwater Management District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	2016	Assets						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets					11,012			\$11,012
Cash and Cash Equivalents								\$0
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable								\$0
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								\$0
Investments								
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								\$0
Fixed Assets								
Land								\$0
Buildings and Improvements					29,154			\$29,154
Equipment								\$0
Construction in Progress								\$0
Total Fixed Assets					\$29,154	\$0		\$29,154
Accumulated Depreciation								\$0
Net Fixed Assets					\$29,154	\$0		\$29,154
Other Debts								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$0	\$0	\$0	\$40,166	\$0	\$0	\$40,166

**Sierra Valley Groundwater Management District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2016

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				3,237			\$3,237
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
Total Liabilities	\$0	\$0	\$0	\$3,237	\$0	\$0	\$3,237
Fund Equity							
Contributed Capital				29,154			\$29,154
Invested in General Fixed Assets							\$0
Retained Earnings							
Reserved							\$0
Unreserved				7,775			\$7,775
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$36,929			\$36,929
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$40,166	\$0	\$0	\$40,166

SELECTION CRITERIA: genledgr.fund='2060'
ACCOUNTING PERIOD: 13/16

FUND - 2060 - S.VLY.GRD.WTR.MNG.DIST.

ACCOUNT	TITLE	DEBITS	CREDITS
10100	CASH - BALANCE	10,912.39	
11000	IMPREST CASH	100.00	
	TOTAL CASH	11,012.39	.00
	TOTAL ASSETS	11,012.39	.00
20200	ACCOUNTS PAYABLE		1,087.04
20201	ACCRUED WAGES & BENEFITS		.00
220001	WARRANTS PAYABLE		2,149.53
	TOTAL ACCOUNTS PAYABLE	.00	3,236.57
	TOTAL LIABILITIES	.00	3,236.57
3000	RESTRICTED (UNDSGN-B)		8,018.87
	TOTAL FUND BALANCE	.00	8,018.87
	TOTAL CONTROLS	91,458.39	91,215.34
	TOTAL EQUITIES	91,458.39	99,234.21
	TOTAL S.VLY.GRD.WTR.MNG.DIST.	102,470.78	102,470.78
	TOTAL REPORT	102,470.78	102,470.78

\$ 7,775.82

e/v
 cap
 8/13 \$ 8,018.87
 33,936.42
 < 34,199.52 >

 \$ 7,775.82

} < 243.05 >

SELECTION CRITERIA: orgn.fund='2060'

ACCOUNTING PERIOD: 13/16

SORTED BY: FUND,DEPT/FUND,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,DEPT/FUND,1ST SUBTOTAL

PAGE BREAKS ON: FUND,DEPT/FUND

FUND - 2060 - S.VLY.GRD.WTR.MNG.DIST.

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
2060-9-99-26500 51000 S.VLY.GRD.WTR REGULAR WAGES	.00	.00	.00	.00	.00
2060-9-99-26500 51020 S.VLY.GRD.WTR OTHER WAGES	12,685.00	.00	.00	11,324.86	1,360.14
2060-9-99-26500 51090 S.VLY.GRD.WTR GROUP INSURANCE	1,800.00	.00	.00	1,350.00	450.00
2060-9-99-26500 51100 S.VLY.GRD.WTR FICA/MEDICARE OA	971.00	.00	.00	866.47	104.53
TOTAL 1ST SUBTOTAL - SALARIES & BENEFITS	15,456.00	.00	.00	13,541.33	1,914.67
2060-9-99-26500 52020 S.VLY.GRD.WTR COMMUNICATIONS	1,200.00	5.06	.00	1,433.85	-233.85
2060-9-99-26500 52050 S.VLY.GRD.WTR INSURANCE	5,402.00	993.98	.00	5,639.97	-237.97
2060-9-99-26500 52090 S.VLY.GRD.WTR MAINTENANCE-EQUI	4,861.00	.00	.00	116.29	4,744.71
2060-9-99-26500 52180 S.VLY.GRD.WTR OFFICE EXPENSE	739.00	.00	.00	2,307.84	-1,568.84
2060-9-99-26500 52190 S.VLY.GRD.WTR PROFESSIONAL SER	4,634.00	.00	.00	7,893.64	-3,259.64
2060-9-99-26500 52400 S.VLY.GRD.WTR OFFICE RENT	3,520.00	.00	.00	1,945.00	1,575.00
2060-9-99-26500 52740 S.VLY.GRD.WTR TRAVEL ROUTINE	1,389.00	88.00	.00	1,321.60	67.40
2060-9-99-26500 52840 S.VLY.GRD.WTR CONTINGENCIES	20,057.87	.00	.00	.00	20,057.87
TOTAL 1ST SUBTOTAL - SERVICES & SUPPLIES	41,802.87	1,087.04	.00	20,658.19	21,144.68
TOTAL DEPT/FUND - S.VLY.GRD.WTR	57,258.87	1,087.04	.00	34,199.52	23,059.35
TOTAL FUND - S.VLY.GRD.WTR.MNG.DIST.	57,258.87	1,087.04	.00	34,199.52	23,059.35
TOTAL REPORT	57,258.87	1,087.04	.00	34,199.52	23,059.35

SELECTION CRITERIA: orgn.fund='2060'

ACCOUNTING PERIOD: 13/16

SORTED BY: FUND,DEPT/FUND,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,DEPT/FUND,1ST SUBTOTAL

PAGE BREAKS ON: FUND,DEPT/FUND

	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
2060-9-99-26500 43010 S.VLY.GRD.WTR INTEREST-INVESTE	14.00	6.38	.00	21.88	-7.88
TOTAL 1ST SUBTOTAL - USE OF MONEY & PROPERT	14.00	6.38	.00	21.88	-7.88
2060-9-99-26500 45019 S.VLY.GRD.WTR GROUNDWATER SUPP	.00	.00	.00	.00	.00
2060-9-99-26500 45250 S.VLY.GRD.WTR SERVICE CHARGES	28,311.00	910.88	.00	30,215.86	-1,904.86
TOTAL 1ST SUBTOTAL - CHARGES FOR SERVICES	28,311.00	910.88	.00	30,215.86	-1,904.86
2060-9-99-26500 46060 S.VLY.GRD.WTR OTHER-MISCELLANE	.00	.00	.00	.00	.00
2060-9-99-26500 46070 S.VLY.GRD.WTR CNTRB FR OTHR AG	17,056.00	.00	.00	.00	17,056.00
2060-9-99-26500 46251 S.VLY.GRD.WTR REIMBURSEMENTS/R	3,859.00	.00	.00	3,718.73	140.27
TOTAL 1ST SUBTOTAL - OTHER REVENUE	20,915.00	.00	.00	3,718.73	17,196.27
 TOTAL DEPT/FUND - S.VLY.GRD.WTR	 49,240.00	 917.26	 .00	 33,956.47	 15,283.53
 TOTAL FUND - S.VLY.GRD.WTR.MNG.DIST.	 49,240.00	 917.26	 .00	 33,956.47	 15,283.53
 TOTAL REPORT	 49,240.00	 917.26	 .00	 33,956.47	 15,283.53

Supplement to the Annual Report of Special Districts

Special District ID Number:	12503209500
Name of District:	Sierra Valley Groundwater Management

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 11325
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$