

OFFICE OF THE AUDITOR-CONTROLLER

Graciela Gutierrez, Auditor-Controller



25 County Center Drive Ste. 120
Oroville, California 95965

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F: 530.538.7693

TO: VINA
308 NELSON AVE
OROVILLE, CA 95965

Date 1/31/2025
Invoice Number GSA3FY24LGFA
Payer Code _____
Billing Department Auditor-Controller
Fund Number/Cost Center/Revenue Category F-0010 CC0011 RC0240

MAKE REMITTANCE PAYABLE TO : BUTTE COUNTY TREASURER - 25 County Center Drive, Oroville, CA 95965

ITEM DESCRIPTION	BILLING AMOUNT
Preparation of the 2023-2024 Annual Report of Financial Transactions for the State Controller (L.G.F.A. Report). Electronically transmit entire L.G.F.A. file/report to the State Controller. 2.00 Hour(s) at \$ 113.00 = \$ 226.00	
AMOUNT TO BE PAID VIA JOURNAL - NO ACTION REQUIRED BY DISTRICT	\$ 226.00

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Vina Groundwater Sustainability Agency

Fiscal Year: **2024**

ID Number: **12500407500**

Certification:

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

Special District Fiscal Officer



Signature

Auditor-Controller

Title

Graciela Gutierrez

Name (Please Print)

1/30/2025

Date

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

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2025 7:46:33 AM

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2024

District Mailing Address

Street 1 308 Nelson Ave Has Address Changed?
Street 2
City Oroville State CA Zip 95965
Email vinagsa@gmail.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Tod		Kimmelshue	Board Member
Member 2	Tami		Ritter	Alternate Board Member
Member 3	Matt		Doyle	Board Member
Member 4	Kevin		Phillips	Alternate Board Member
Member 5	Kasey		Reynolds	Board Member
Member 6	Addison		Winslow	Alternate Board Member
Member 7	Jeffrey		Rohwer	Board Member
Member 8	Steven		Koehen	Alternate Board Member
Member 9	Evan		Tuchinsky	Board Member
Member 10	Claudia		Rawlins	Alternate Board Member
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Kamela		Loeser	Administrator	kloeser@buttecounty.net
Officials					

Report Prepared By

First Name Joshua M. I. Last Name Schefcik
Telephone (530) 552-3615 Email aud-internalauditor@buttecounty.net

Independent Auditor

Firm Name CliftonLarsonAllen LLP
First Name Mahsa M. I. Last Name Hooshidary
Telephone (916) 677-5760

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2024

Activity: (1 of 1) (Record Completed)

Resource Conservation ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	231,394					231,394
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	231,394	0	0	0	0	231,394
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	146					146
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	146	0	0	0	0	146
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	0					
R25.	Timber Yield						
R26.	Other Intergovernmental – State	67,838					67,838
R27.	Total Intergovernmental – State	67,838	0	0	0	0	67,838
R28.	Intergovernmental – Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$299,378	\$0	\$0	\$0	\$0	\$299,378
Expenditures							

R36.	Salaries and Wages						
R37.	Employee Benefits						
R38.	Services and Supplies	314,133					314,133
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$314,133	\$0	\$0	\$0	\$0	\$314,133
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-14,755	\$0	\$0	\$0	\$0	\$-14,755
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-14,755	\$0	\$0	\$0	\$0	\$-14,755
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$19,034	\$0	\$0	\$0	\$0	\$19,034
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$4,279	\$0	\$0	\$0	\$0	\$4,279

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	110,127					110,127
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$110,127	\$0	\$0	\$0	\$0	\$110,127
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$110,127	\$0	\$0	\$0	\$0	\$110,127
Liabilities						
R19. Accounts Payable	105,848					105,848
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$105,848	\$0	\$0	\$0	\$0	\$105,848
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$105,848	\$0	\$0	\$0	\$0	\$105,848

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	4,279					4,279
R38. Total Fund Balances (Deficits)	\$4,279	\$0	\$0	\$0	\$0	\$4,279
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$110,127	\$0	\$0	\$0	\$0	\$110,127

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2024

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$0	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$0	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$0

Deferred Inflows of Resources

R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2024

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District Name: Vina Groundwater Sustainability Agency
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2024

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	299,378			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$299,378			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$0	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	

R36.5	Total Revenues	\$299,378	\$0	\$0	\$299,378
	Governmental Expenditures				
R37.	General	314,133			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$314,133			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$314,133	\$0	\$0	\$314,133
R73.	Transfer In				

R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-14,755	\$0	\$0	\$-14,755
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$19,034	\$0	\$0	\$19,034
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$4,279	\$0	\$0	\$4,279
Assets					
R79.	Total Current Assets	110,127			110,127
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$110,127	\$0	\$0	\$110,127
Liabilities					
R82.	Total Current Liabilities	105,848			105,848
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$105,848	\$0	\$0	\$105,848
R85.	Total Fund Balance/Net Position (Deficit)	\$4,279	\$0	\$0	\$4,279

Special District of Vina Groundwater Sustainability Agency
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Resource Conservation) For property taxes FY 23-24.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Resource Conservation) Sustainable Groundwater Management Act (SGM) Grant program.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Resource Conservation) Grant revenue from the DWR for Vina GSP.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Resource Conservation) Variance due to property tax remittances and grant revenue from the DWR.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Resource Conservation) Variance due to legal fees from Paris Kincaid & Wasiewski, LLP for litigation, and consulting costs from Agricultural Groundwater Users of Butte County, associated with the Vina GSP.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Variance primarily due to State grant revenue from the Department of Water Resources for the new Vina GSP.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Variance primarily due to State grant revenue from the Department of Water Resources for the new Vina GSP.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Legal fees from Paris Kincaid & Wasiewski, LLP, associated with litigation, and consulting costs from Agricultural Groundwater Users of Butte County, associated with the Vina Subbasin project.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Fair market value adjustment FY 23-24.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Legal fees from Paris Kincaid & Wasiewski, LLP, associated with litigation, and consulting costs from Agricultural Groundwater Users of Butte County, associated with the Vina Subbasin project.
AppropriationsLimitInformation	(R01)AppropriationsLimit	N/A
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	N/A
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	N/A

Total Footnote: 13