

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Georgetown Divide Public Utility District

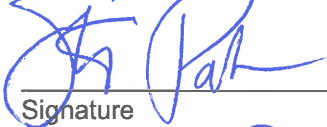
Reporting Year: 2019

ID Number: 12400901400

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



Title



Name (Please Print)



Date

Per Government Code section 53891(a), this report is due within seven months after the close of the 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.

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

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2020 11:10:55 AM

Supplement to the Annual Report of Special Districts

Special District ID Number:	Georgetown Divide Public Utility District
Name of District:	12400901400

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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

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, Local Finance Statistics Branch, 1-800-242-4523

A. 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)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Dave"/>	<input type="text"/>	<input type="text" value="Souza"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Saunders"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Cynthia"/>	<input type="text"/>	<input type="text" value="Garcia"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Halpin"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Dane"/>	<input type="text"/>	<input type="text" value="Wadle"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Palmer"/>	<input type="text" value="General Manager"/>	<input type="text" value="spalmer@gd-pud.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District
4. In which City, County, or Special District financial statements or CAFR 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

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

R01.	Service Charges	313,372
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	30,700
R08.	Total Operating Revenues	\$344,072

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	265,447
R11.	Taxes	
R12.	Personnel Services	6,377
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	25,276
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$297,100
R19.	Operating Income (Loss)	\$46,972

Nonoperating Revenues

R20.	Investment Earnings	23,463
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	

SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$23,463
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$70,435
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$70,435
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,212,850
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$1,283,285
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	182,722
R62.	Restricted	214,327
R63.	Unrestricted	886,236
R64.	Total Net Position (Deficit)	\$1,283,285

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,411,551
R02.	Business	315,496
R03.	Industrial	
R04.	Irrigation	416,369
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	8,741
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	53,323
R19.	Total Operating Revenues	\$3,205,480

Operating Expenses

Water Supply Expenses

R20.	Water Supply	1,096,171
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	807,877
R26.	Transmission and Distribution	1,517,735
R28.	Customer Accounting and Collection	215,433
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	843,562
R34.	Depreciation and Amortization Expenses	621,662
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$5,102,440
R37.	Operating Income (Loss)	\$-1,896,960

Nonoperating Revenues	
R38. Investment Earnings	201,685
R39. Rents, Leases, and Franchises	132,847
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	1,635,204
SD41. Voter-Approved Taxes	
SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	2,814
SD46. Prior-Year Taxes and Assessments	3,669
SD47. Penalties and Cost of Delinquent Taxes and Assessments	591
Intergovernmental – Federal	
R48. Aid for Construction	
R49. Other Intergovernmental – Federal	
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	14,012
SD52. Timber Yield	1,688
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	
R58. Other Nonoperating Revenues	1,006,361
R59. Total Nonoperating Revenues	\$2,998,871
Nonoperating Expenses	
R60. Interest Expense	27,147
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	17,371
R63. Total Nonoperating Expenses	\$44,518
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,057,393
Capital Contributions	
R65. Federal	58,936
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$58,936
R72. Transfers In	

R73.	Transfers Out	
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$1,116,329
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$15,246,643
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$16,362,972
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	13,941,206
R80.	Restricted	2,235,528
R81.	Unrestricted	186,238
R82.	Total Net Position (Deficit)	\$16,362,972

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2019

R01. Purpose of Debt (1 of 1) (Record Completed)	Truck Lease
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2016
R07. Beginning Maturity Year	2016
R08. Ending Maturity Year	2020
R09. Principal Authorized	54,406
R10. Principal Received to Date	54,406
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$24,902
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	12,821
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$12,081
R19. Principal Outstanding, Current Portion	12,081
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	729
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Other								
Truck Lease	2016	24,902	0	12,821	12,081	12,081	0	729
Total Enterprise Debt:		\$24,902	\$0	\$12,821	\$12,081	\$12,081	\$0	\$729

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2019

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 3) (Record Completed)	Kelsey North Treated Water Project ▼
R03.	Nature of Revenue Pledged	Assessments
R04.	Debt Type	Notes ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Water Enterprise ▼
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$630,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$630,000
R13.	Year of Issue	1993
R14.	Beginning Maturity Year	1993
R15.	Ending Maturity Year	2027
R16.	Principal Authorized	630,000
R17.	Principal Received to Date	630,000
R18.	Principal Expended to Date	630,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$248,553
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	22,604
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$65,627
R26.	Principal Outstanding, End of Fiscal Year	\$225,949
R27.	Principal Outstanding, Current Portion	23,358
R28.	Principal Outstanding, Noncurrent Portion	\$202,591
R29.	Interest Paid in Current Fiscal Year	9,051
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
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2020	23,358	7,437	30,795	Delete
2021	24,181	6,615	30,796	Delete
2022	24,989	5,806	30,795	Delete
2023	25,839	4,957	30,796	Delete
2024	26,709	4,086	30,795	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2025-2028	100,873	6,911	107,784	Delete
				Add Year
Total Estimated Payments	\$225,949	\$35,812	\$261,761	

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2019

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 3) (Record Completed)	Walton Lake Water Treatment Plant Filter Repla ▾
R03.	Nature of Revenue Pledged	ASSESSMENTS
R04.	Debt Type	Notes ▾
R05.	Fund Type	Enterprise ▾
SPD06.	Activity	Water Enterprise ▾
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$400,511
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$400,511
R13.	Year of Issue	2010
R14.	Beginning Maturity Year	2010
R15.	Ending Maturity Year	2030
R16.	Principal Authorized	400,511
R17.	Principal Received to Date	400,511
R18.	Principal Expended to Date	400,511
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$261,715
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	19,190
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$56,287
R26.	Principal Outstanding, End of Fiscal Year	\$242,525
R27.	Principal Outstanding, Current Portion	19,631
R28.	Principal Outstanding, Noncurrent Portion	\$222,894
R29.	Interest Paid in Current Fiscal Year	3,997
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
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2020	19,631	5,427	25,058	Delete
2021	20,082	4,747	24,829	Delete
2022	20,543	4,515	25,058	Delete
2023	21,015	4,043	25,058	Delete
2024	21,497	3,560	25,057	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2025-2030	139,757	1,058,821	1,198,578	Delete
				Add Year
Total Estimated Payments	\$242,525	\$1,081,113	\$1,323,638	

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2019

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (3 of 3) (Record Completed)	Auburn Lake Trails ▼
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Loans ▼
R05.	Fund Type	Enterprise ▼
SPD06.	Activity	Water Enterprise ▼
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$7,692,131
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	1,779,178
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	current fiscal year there was an addition of 1779178
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$9,471,309
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2019
R15.	Ending Maturity Year	2019
R16.	Principal Authorized	10,000,000
R17.	Principal Received to Date	9,471,309
R18.	Principal Expended to Date	
R19.	Principal Unspent	9,471,309
R20.	Principal Outstanding, Beginning of Fiscal Year	\$7,692,131
R21.	Adjustment to Principal in Current Fiscal Year	1,779,178
R22.	Reason for Adjustment to Principal in Current Fiscal Year	In current fiscal year there was an addition of 1779178
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	0
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$0
R26.	Principal Outstanding, End of Fiscal Year	\$9,471,309
R27.	Principal Outstanding, Current Portion	408,978
R28.	Principal Outstanding, Noncurrent Portion	\$9,062,331
R29.	Interest Paid in Current Fiscal Year	13,370
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. **Estimated Payment Schedule**

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
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2020	9,471,309	0	9,471,309	Delete
				Add Year
Total Estimated Payments	\$9,471,309	\$0	\$9,471,309	

Note:

(R11) Reason for Adjustment to Repayment Obligation in Current Fiscal Year: current fiscal year there was an addition of 1779178

(R22) Reason for Adjustment to Principal in Current Fiscal Year: In current fiscal year there was an addition of 1779178

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: [Construction Financing](#)

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Loans								
Auburn Lake Trails	2017	7,692,131	0	0	9,471,309	408,978	9,062,331	13,370
Notes								
Kelsey North Treated Water Project	1993	248,553	0	22,604	225,949	23,358	202,591	9,051
Walton Lake Water Treatment Plant Filter Replacement	2010	261,715	0	19,190	242,525	19,631	222,894	3,997
Total Enterprise Debt:		\$8,202,399	\$0	\$41,794	\$9,939,783	\$451,967	\$9,487,816	\$26,418

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

Fiscal Year: 2019

R01. Purpose of Debt (1 of 2) (Record Completed)	<input type="text" value="Cell Tower"/>
R02. Debt Type	<input type="text" value="Other"/>
R03. Fund Type	<input type="text" value="Enterprise"/>
SPD04. Activity	<input type="text" value="Water Enterprise"/>
R05. Name of Lessor	<input type="text" value="Verizon"/>
R06. Name of Person or Organization	<input type="text" value="Georgetown Divide Public Utility District"/>
R07. Original Debt Term (years)	<input type="text" value="10"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2008"/>
R09. Ending Maturity Year	<input type="text" value="2018"/>
R10. Initial Debt Obligation	<input type="text"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$5,963	\$36	\$5,999
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	0		
R15. Interest Paid in Current Fiscal Year		0	
R16. Adjustments in Current Fiscal Year	-5,963	-36	-5,999
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	<input type="text"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Lease Obligations

Go to Report: [Detail Summary of Lease Obligations](#)

Fiscal Year: 2019

R01. Purpose of Debt (2 of 2) (Record Completed)	Cell Tower 2018
R02. Debt Type	Other
R03. Fund Type	Enterprise
SPD04. Activity	Water Enterprise
R05. Name of Lessor	Verizon
R06. Name of Person or Organization	Georgetown Divide Public Utility District 2018
R07. Original Debt Term (years)	10
R08. Beginning Maturity Year (YYYY)	2018
R09. Ending Maturity Year	2028
R10. Initial Debt Obligation	155,731
R11. Principal Unspent	

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year			\$0
R13. Prior-Year Adjustments			
R14. Principal Paid in Current Fiscal Year	0		
R15. Interest Paid in Current Fiscal Year		0	
R16. Adjustments in Current Fiscal Year	5,963	36	5,999
R17. Ending Balances of Current Fiscal Year	\$5,963	\$36	\$5,999
R18. Ending Balances, Current Portion	5,963		5,963
R19. Ending Balances, Noncurrent Portion	\$0	\$36	\$36
R20. Reason for Adjustment to Principal	Extension to agreement		
R21. Reason for Adjustment to Interest	Extension to agreement		

1. Report leases individually (Do not combine leases).
2. Report on this form only capital leases with an original term of 10 or more years where the local agency acquires ownership of the property. Continue reporting the capital lease on this form until the lease is defeased or fully matured.
3. Report on the "Other Long-Term Debt Form" leases with an original term greater than one year but less than 10 years.
4. The "Initial Debt Obligation" includes principal and interest.

Note:
 (R20) Reason for Adjustment to Principal: Extension to agreement
 (R21) Reason for Adjustment to Interest: Extension to agreement

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Detail Summary of Lease Obligations

Back to Form: [Lease Obligations](#)

Fiscal Year: 2019

	Name of Lessor	Principal Paid in Current Fiscal Year	Interest Paid in Current Fiscal Year	Total Future Payments	Ending Balance, Current Portion (Principal only)	Ending Balance, Noncurrent Portion (Principal only)
Enterprise						
Other						
Cell Tower	Verizon	0	0	0	0	0
Cell Tower 2018	Verizon	0	0	5,999	5,963	0
Total Enterprise Debt:		\$0	\$0	\$5,999	\$5,963	\$0

Special District of Georgetown Divide Public Utility District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			729
R03. Construction Financing			26,418
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$27,147
R06. Debt Service			27,147
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Georgetown Divide Public Utility District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2019

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	7,194,836	
R02. Restricted		
R03. Accounts Receivable (net)	911,376	
R04. Taxes Receivable		
R05. Interest Receivable (net)	46,180	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	80,642	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$8,233,034	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	2,624,767	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable	121,930	
Capital Assets		
R16. Land	770,975	
R17. Buildings and Improvements	28,389,503	
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	14,244,353	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-19,323,076	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$26,828,452	\$0
R27. Total Assets	\$35,061,486	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,782,173	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,782,173	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$36,843,659	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	1,300,667	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	75,424	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,000	
R38.	Accrued Compensated Absences	11,552	
R39.	Long-Term Debt, Due Within One Year	470,011	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2	109,268	
R43.	Total Current Liabilities	\$1,967,922	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	44,066	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	9,487,816	
R55.	Lease Principal		
R56.	Net Pension Liability	5,712,996	
R57.	Net OPEB Liability	1,360,889	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$16,605,767	\$0
R61.	Total Liabilities	\$18,573,689	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	623,713	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$623,713	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$19,197,402	\$0
R66.	Total Net Position (Deficit)	\$17,646,257	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	14,123,928	
R68.	Restricted	2,449,855	
R69.	Unrestricted	1,072,474	
R70.	Total Net Position (Deficit)	\$17,646,257	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$36,843,659	\$0

Special District of Georgetown Divide Public Utility District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	<input type="text" value="2,621,587"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text" value="1,657,978"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$963,609"/>

Special District of Georgetown Divide Public Utility District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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			344,072	
R17. Solid Waste				
R18. Transit				
R19. Water			3,205,480	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,549,552	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			23,463	
R30. Solid Waste				
R31. Transit				
R32. Water			2,998,871	
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$3,022,334	
R36.5	Total Revenues	\$0	\$0	\$6,571,886	

Governmental Expenditures

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			

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			297,100	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			5,102,440	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$5,399,540	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			44,518	
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$44,518	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$5,444,058	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$1,186,764	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$16,459,493	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$17,646,257	
Assets					
R79.	Total Current Assets			8,233,034	
R80.	Total Noncurrent Assets			26,828,452	
R81.	Total Assets	\$0	\$0	\$35,061,486	
Liabilities					
R82.	Total Current Liabilities			1,967,922	
R83.	Total Noncurrent Liabilities			16,605,767	
R84.	Total Liabilities	\$0	\$0	\$18,573,689	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$17,646,257	

Special District of Georgetown Divide Public Utility District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Septic design fees and Escrow Fees
SewerEnterpriseFund	(R10)TreatmentandDisposal	Decrease is due to less system evaluation required in the current year for the resolution of a Violation for Wastewater Flow exceeding permitted limits. (On-site wastewater disposal zone)
WaterEnterpriseFund	(R01)Residential	Increase is due to a rate increase that was authorized in prior years.
WaterEnterpriseFund	(R02)Business	Increase is due to a rate increase that was authorized in prior years.
WaterEnterpriseFund	(R04)Irrigation	Increase is due to a rate increase that was authorized in prior years.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Increase is due o he increase in penalties received.
WaterEnterpriseFund	(R20)WaterSupply	Increase is due to a new survey completed on eh Orville Dam
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Decrease is due to a decrease in pension expenses.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Surcharge, SMUD Revenues, CAP FAC CHARGE, Hydroelectric royalty payments and other revenues.
WaterEnterpriseFund	(R60)InterestExpense	Decrease is due to less accrual of interest for the ALT SRF Loan.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Acquisitions and other items
ConstructionFinancing	(R24)PrincipalPaidinCurrentFiscalYear	(6_Auburn Lake Trails) California State Water Resources Control Board - Project No. 0910013-005C Agreement No. D16-02021 construction loan for the Auburn Lake Trails Water Treatment Plant Upgrade at 1.6%. The District is required to repay interest semi-annually until one year after construction is completed. No later than one year after construction is completed, principal and additional interest accrued on the project funds are to be repaid semiannually. Construction was completed in fiscal year 2018-2019. The District has been approved to loan a maximum of \$10 million.
LeaseObligations	(R09)EndingMaturityYear	(2_Cell Tower) The agreement between the District & Verizon began on November 1, 2008 & to last 10 years with no lease payments were made unless the agreement was ended before the 10 year period was up.
LeaseObligations	(R10)InitialDebtObligation	(2_Cell Tower) The agreement between the District & Verizon began on November 1, 2008 & to last 10 years with no lease payments were made unless the agreement was ended before the 10 year period was up.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(2_Cell Tower) No principal was paid in the current year.
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(2_Cell Tower) No payments were made in the current year.
LeaseObligations	(R17)Interest-EndingBalancesofCurrentFiscalYear	(2_Cell Tower) The agreement between the District & Verizon began on November 1, 2008 & to last 10 years with no lease payments were made unless the agreement was ended before the 10 year period was up.
LeaseObligations	(R17)Principal-EndingBalancesofCurrentFiscalYear	(2_Cell Tower) The agreement between the District & Verizon began on November 1, 2008 & to last 10 years with no lease payments were made unless the agreement was ended before the 10 year period was up.
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(2_Cell Tower) Outstanding principal listed.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(3_Cell Tower 2018) No principal was paid in current year.
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(3_Cell Tower 2018) No payments were made in the current year.
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(3_Cell Tower 2018) Outstanding principal listed.
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(3_Cell Tower 2018) Outstanding principal listed.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase is due to larger construction activities in the current year.
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Accrued Liabilities

Total Footnote: 25