

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Georgetown Divide Public Utility District

Reporting Year: **2020**

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

Christina Cross
LQD3CDKwYbe0...

Management Analyst

Signature

Title

Christina Cross

2/1/2021

Name (Please Print)

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:
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 1/29/2021 12:00:00 AM

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

Reporting Year: 2020

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="Michael"/>	<input type="text"/>	<input type="text" value="Saunders"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Cynthia"/>	<input type="text"/>	<input type="text" value="Garcia"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Thornbrough"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Mitch"/>	<input type="text"/>	<input type="text" value="MacDonald"/>	<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="Jeff"/>	<input type="text"/>	<input type="text" value="Nelson"/>	<input type="text" value="Interim General Manager"/>	<input type="text" value="gm@gd-pud.org"/>
Official 2	<input type="text" value="Christina"/>	<input type="text"/>	<input type="text" value="Cross"/>	<input type="text" value="Management Analyst"/>	<input type="text" value="ccross@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	Lance, Soll and Lunghard, LLP				
First Name	Bryan	M. I.	S	Last Name	Gruber
Telephone	(714) 672-0022				

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

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

Reporting Year: 2020
Operating Revenues

R01. Service Charges	149,284
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	19,960
R08. Total Operating Revenues	\$169,244

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	201,929
R11. Taxes	
R12. Personnel Services	9,839
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	19,708
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$231,476
R19. Operating Income (Loss)	\$-62,232

Nonoperating Revenues

R20. Investment Earnings	22,407
--------------------------	--------

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	\$22,407
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	\$-39,825
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	\$-39,825
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,283,285
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$1,243,460
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	163,014
R62.	Restricted	218,242
R63.	Unrestricted	862,204
R64.	Total Net Position (Deficit)	\$1,243,460

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

Reporting Year: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,439,724
R02.	Business	306,099
R03.	Industrial	
R04.	Irrigation	407,856
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	4,172
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	82,276
R19.	Total Operating Revenues	\$3,240,127

Operating Expenses

Water Supply Expenses

R20.	Water Supply	299,154
R21.	Water Purchases	
R22.	Groundwater Replenishment	

R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	791,587
R26.	Transmission and Distribution	1,511,398
R28.	Customer Accounting and Collection	179,778
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,710,139
R34.	Depreciation and Amortization Expenses	614,717
R35.	Other Operating Expenses	97
R36.	Total Operating Expenses	\$5,106,870
R37.	Operating Income (Loss)	\$-1,866,743
	Nonoperating Revenues	
R38.	Investment Earnings	175,030
R39.	Rents, Leases, and Franchises	151,215
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	1,696,740
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	

R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	13,471
SD52.	Timber Yield	
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	834,379
R59.	Total Nonoperating Revenues	\$2,870,835
	Nonoperating Expenses	
R60.	Interest Expense	161,470
R61.	Loss on Disposal of Capital Assets	1,598
R62.	Other Nonoperating Expenses	9,685
R63.	Total Nonoperating Expenses	\$172,753
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$831,339
	Capital Contributions	
R65.	Federal	531,492
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$531,492

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	\$1,362,831
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$16,362,972
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$17,725,803
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	16,014,782
R80.	Restricted	2,254,734
R81.	Unrestricted	-543,713
R82.	Total Net Position (Deficit)	\$17,725,803

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](#)

Reporting Year: 2020

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	\$12,081
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	12,081
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	210
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](#)

Reporting Year: 2020

	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	12,081	0	12,081	0	0	0	210
Total Enterprise Debt:		\$12,081	\$0	\$12,081	\$0	\$0	\$0	\$210

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](#)

Reporting Year: 2020

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	\$225,949
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	23,358
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$88,985
R26.	Principal Outstanding, End of Fiscal Year	\$202,591
R27.	Principal Outstanding, Current Portion	24,181
R28.	Principal Outstanding, Noncurrent Portion	\$178,410
R29.	Interest Paid in Current Fiscal Year	6,387
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	
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
2025	27,632	3,614	31,246	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2026-2027	73,241	3,747	76,988	Delete
				Add Year
Total Estimated Payments	\$202,591	\$28,825	\$231,416	

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](#)

Reporting Year: 2020

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	\$242,525
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	19,631
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$75,918
R26.	Principal Outstanding, End of Fiscal Year	\$222,894
R27.	Principal Outstanding, Current Portion	20,082
R28.	Principal Outstanding, Noncurrent Portion	\$202,812
R29.	Interest Paid in Current Fiscal Year	4,678
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	
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
2025	21,991	3,067	25,058	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2026-2030	117,766	7,522	125,288	Delete
				Add Year
Total Estimated Payments	\$222,894	\$27,454	\$250,348	

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](#)

Reporting Year: 2020

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	\$9,471,309
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	\$9,471,309
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2019
R15.	Ending Maturity Year	2020
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	\$9,471,309
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	

		528,691
R24.	Principal Paid in Current Fiscal Year	626,665
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$626,665
R26.	Principal Outstanding, End of Fiscal Year	\$9,373,335
R27.	Principal Outstanding, Current Portion	439,133
R28.	Principal Outstanding, Noncurrent Portion	\$8,934,202
R29.	Interest Paid in Current Fiscal Year	150,195
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	
2021	439,133	148,224	587,357	Delete
2022	446,187	141,170	587,357	Delete
2023	453,355	134,002	587,357	Delete
2024	460,637	126,719	587,356	Delete
2025	468,037	119,320	587,357	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2026-2039	7,105,986	823,329	7,929,315	Delete
				Add Year
Total Estimated Payments	\$9,373,335	\$1,492,764	\$10,866,099	

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

[Back to Form: Construction Financing](#)

Reporting Year: 2020

	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	9,471,309	528,691	626,665	9,373,335	439,133	8,934,202	150,195
Notes								
Kelsey North Treated Water Project	1993	225,949	0	23,358	202,591	24,181	178,410	6,387
Walton Lake Water Treatment Plant Filter Replacement	2010	242,525	0	19,631	222,894	20,082	202,812	4,678
Total Enterprise Debt:		\$9,939,783	\$528,691	\$669,654	\$9,798,820	\$483,396	\$9,315,424	\$161,260

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

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

Reporting Year: 2020

R01. Purpose of Debt (1 of 1) (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	\$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		-36	-36
R17. Ending Balances of Current Fiscal Year	\$5,963	\$0	\$5,963
R18. Ending Balances, Current Portion	5,963	0	5,963
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest	No interest payment made in FY 19/20.		

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:

(R21) Reason for Adjustment to Interest: *No interest payment made in FY 19/20.*

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

Back to Form: Lease Obligations

Reporting Year: 2020

	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 2018	Verizon	0	0	5,963	5,963	0
Total Enterprise Debt:		\$0	\$0	\$5,963	\$5,963	\$0

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

Reporting Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			210
R03. Construction Financing			161,260
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$161,470
R06. Debt Service			161,470
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Georgetown Divide Public Utility District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Reporting Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments						
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments 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						
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources						
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						

Interest Payable

R21.					
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					
R31. Deferred Inflows of Resources					
R32. Total Liabilities and Deferred Inflows of Resources					

Fund Balances (Deficits)

R33. Nonspendable					
R34. Restricted					
R35. Committed					
R36. Assigned					
R37. Unassigned					
R38. Total Fund Balances (Deficits)					
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)					

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

Reporting Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	7,127,051	
R02.	Restricted		
R03.	Accounts Receivable (net)	806,122	
R04.	Taxes Receivable	20,937	
R05.	Interest Receivable (net)	27,193	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	2,062	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$7,983,365	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	2,253,772	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	65,996	
Capital Assets			
R16.	Land	770,975	
R17.	Buildings and Improvements	28,244,375	
R18.	Equipment		

R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	16,722,348	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-19,755,119	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$28,302,347	\$0
R27.	Total Assets	\$36,285,712	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	1,649,670	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,649,670	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$37,935,382	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,214,095	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	1,490	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		

		1,000	
R38.	Accrued Compensated Absences	9,665	
R39.	Long-Term Debt, Due Within One Year	489,359	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,715,609	\$0
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	57,172	
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	9,315,424	
R55.	Lease Principal		
R56.	Net Pension Liability	5,877,722	
R57.	Net OPEB Liability	1,393,996	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$16,644,314	\$0
R61.	Total Liabilities	\$18,359,923	\$0

Deferred Inflows of Resources

R62. Related to Pensions

	606,196	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$606,196	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$18,966,119	\$0
R66. Total Net Position (Deficit)	\$18,969,263	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	16,177,796	
R68. Restricted	2,472,976	
R69. Unrestricted	318,491	
R70. Total Net Position (Deficit)	\$18,969,263	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$37,935,382	\$0

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

Reporting Year: 2020

R01. Appropriations Limit	2,753,977
R02. Total Annual Appropriations Subject to the Limit	1,710,211
R03. Revenues Received (Over) Under Appropriations Limit	\$1,043,766

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

Reporting Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
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			169,244	
R17. Solid Waste				
R18. Transit				
R19. Water			3,240,127	

R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$3,409,371	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			22,407	
R30.	Solid Waste				
R31.	Transit				
R32.	Water			2,870,835	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$2,893,242	
R36.5	Total Revenues	\$0	\$0	\$6,302,613	\$6,302,613

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			231,476	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			5,106,870	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$5,338,346	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				

R68.	Water			172,753	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$172,753	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$5,511,099	\$5,511,099
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$1,323,006	\$1,323,006
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$17,646,257	\$17,646,257
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$18,969,263	\$18,969,263
Assets					
R79.	Total Current Assets			7,983,365	7,983,365
R80.	Total Noncurrent Assets			28,302,347	28,302,347
R81.	Total Assets	\$0	\$0	\$36,285,712	\$36,285,712
Liabilities					
R82.	Total Current Liabilities			1,715,609	1,715,609
R83.	Total Noncurrent Liabilities			16,644,314	16,644,314
R84.	Total Liabilities	\$0	\$0	\$18,359,923	\$18,359,923
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$18,969,263	\$18,969,263

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R01)ServiceCharges	Per inquiry with Christina Cross (Management Analyst), this account is to collect zone fees. When a customer develops at a higher rate, the zone fee increases. Inspected GDPUD website, and found that the zone charge is a set rate and billed in advance and last increased in 2002 to fund State required inspections and monitoring. Decrease appears reasonable
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 Flow exceeding permitted limits. (On-site wastewater disposal zone)
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Miscellaneous income and penalties.
WaterEnterpriseFund	(R20)WaterSupply	Prior year had an exceptional increase due to a new survey on the Orville Dam.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Noted this account is used to record the effects of GASB 68 which can fluctuate year to year based on swings in deferred out/inflow calculations.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Claims expense.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	SMUD payment, Hydroelectric royalty payments, Capital Facility charge, and Surcharge
WaterEnterpriseFund	(R60)InterestExpense	Increase is due to the SRF Loan in the amount of \$150,195
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Other non operating expenses
WaterEnterpriseFund	(SD51)HomeownersPropertyTaxRelief	No property tax reliefs in current year.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Truck Lease) Capital lease has been fully paid in FY 19/20.
ConstructionFinancing	(R32a)FiscalYear(s)- EstimatedPaymentSchedule	(3_Kelsey North Treated Water Project) Multiple years
LeaseObligations	(R14)Principal- PrincipalPaidinCurrentFiscalYear	(3_Cell Tower 2018) No principal was paid in the current year.
LeaseObligations	(R15)Interest- InterestPaidinCurrentFiscalYear	(3_Cell Tower 2018) 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)Interest- EndingBalancesofCurrentFiscalYear	(3_Cell Tower 2018) 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)Interest- EndingBalancesCurrentPortion	(3_Cell Tower 2018) No interest payment
LeaseObligations	(R18)Principal- EndingBalancesCurrentPortion	(3_Cell Tower 2018) Outstanding principle listed
LeaseObligations	(R18)Total- EndingBalancesCurrentPortion	(3_Cell Tower 2018) Outstanding principal listed.

Total Footnote: 19

Your electronically signed cover page was successfully submitted. If you would like to keep a hard copy for you records click on the "Print Cover Page" button at the top of the page. The name and/or email provided does not match the information on file. Please check that the information entered is correct.

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Georgetown Divide Public Utility District

Reporting Year: **2020**

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

Christina Cross
LQD3CDKwYbe0...

Signature

Management Analyst

Title

Christina Cross

2/1/2021

Name (Please Print)

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:

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 1/29/2021 12:00:00 AM