

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Georgetown Divide Public Utility District

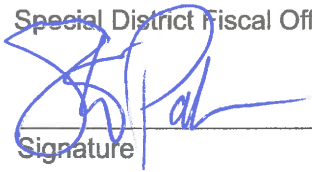
Reporting Year: 2018

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

General Manager
Title

Steven Palmer
Name (Please Print)

2/13/19
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 1/31/2019 4:27:05 PM

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 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 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)	\$ 7,076,020
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 5/2018

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

Fiscal Year: 2018

District Mailing Address

Street 1 PO Box 4240 Has Address Changed?
Street 2
City Georgetown State CA Zip 95634-4240
Email spalmer@gd-pud.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Lon		Uso	President
Member 2	Jesse		Hanschid	Director
Member 3	David		Halpin	Director
Member 4	Dane		Wadle	Treasurer
Member 5	Carl		Hoelscher	Vice President
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Steve		Palmer	General Manager	spalmer@gd-pud.org
Officials					

Report Prepared By

First Name Mirian M. I. A Last Name Rodriguez
Telephone (714) 672-0022 ext.244 Email MIRIAN.RODRIGUEZ@LSLCPAS.COM

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 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:	<input type="text"/>
County name:	<input type="text"/>
Special District name:	<input type="text"/>

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: 2018

Operating Revenues

R01.	Service Charges	313,315
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	31,125
R08.	Total Operating Revenues	\$344,440

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	338,696
R11.	Taxes	
R12.	Personnel Services	14,148
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	23,394
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$376,238
R19.	Operating Income (Loss)	\$-31,798

Nonoperating Revenues

R20.	Investment Earnings	11,681
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	\$11,681
	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	\$-20,117
	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	\$-20,117
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,232,967
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$1,212,850
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	184,172
R62.	Restricted	224,514
R63.	Unrestricted	804,164
R64.	Total Net Position (Deficit)	\$1,212,850

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: 2018

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,862,227
R02.	Business	260,936
R03.	Industrial	
R04.	Irrigation	317,330
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	10,854
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	48,499
R19.	Total Operating Revenues	\$2,499,846

Operating Expenses

Water Supply Expenses

R20.	Water Supply	507,060
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	835,115
R26.	Transmission and Distribution	1,501,427
R28.	Customer Accounting and Collection	217,882
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,417,446
R34.	Depreciation and Amortization Expenses	629,569
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$5,108,499
R37.	Operating Income (Loss)	\$-2,608,653

Nonoperating Revenues	
R38. Investment Earnings	76,606
R39. Rents, Leases, and Franchises	128,399
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	1,556,771
SD41. Voter-Approved Taxes	
SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	3,152
SD46. Prior-Year Taxes and Assessments	1,675
SD47. Penalties and Cost of Delinquent Taxes and Assessments	1,107
Intergovernmental – Federal	
R48. Aid for Construction	
R49. Other Intergovernmental – Federal	
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	14,083
SD52. Timber Yield	1,004
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	823,485
R59. Total Nonoperating Revenues	\$2,606,282
Nonoperating Expenses	
R60. Interest Expense	138,046
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	4,370
R63. Total Nonoperating Expenses	\$142,416
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-144,787
Capital Contributions	
R65. Federal	221,856
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$221,856
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	\$77,069
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$15,955,295
R76.	Adjustment	-785,721
R77.	Reason for Adjustment	Net position was restated in the amount of
R78.	Net Position (Deficit), End of Fiscal Year	\$15,246,643
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	12,466,316
R80.	Restricted	2,233,937
R81.	Unrestricted	546,390
R82.	Total Net Position (Deficit)	\$15,246,643

Note:

(R77) Reason for Adjustment: Net position was restated in the amount of (785721) in the Water Fund as a result of the implementation of GASB 75 and the removal on items previously recorded as inventory that should have been expensed in previous years.

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: 2018

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	\$38,351
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	13,449
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$24,902
R19. Principal Outstanding, Current Portion	14,011
R20. Principal Outstanding, Noncurrent Portion	\$10,891
R21. Interest Paid in Current Fiscal Year	1,367
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: 2018

	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	38,351	0	13,449	24,902	14,011	10,891	1,367
Total Enterprise Debt:		\$38,351	\$0	\$13,449	\$24,902	\$14,011	\$10,891	\$1,367

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: 2018

R01.	Federal or State Financing	Federal Financing
R02.	Purpose of Debt (1 of 5) (Record Completed)	Otter Creek Drought Deferment
R03.	Nature of Revenue Pledged	Water
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	\$181,529
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	\$181,529
R13.	Year of Issue	1977
R14.	Beginning Maturity Year	1977
R15.	Ending Maturity Year	2018
R16.	Principal Authorized	181,520
R17.	Principal Received to Date	176,982
R18.	Principal Expended to Date	176,982
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$4,538
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	4,538
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$9,076
R26.	Principal Outstanding, End of Fiscal Year	\$0
R27.	Principal Outstanding, Current Portion	
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	
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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				Delete
				Delete
				Delete
				Delete
				Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				Add Year
Total Estimated Payments	\$0	\$0		

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: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 5) (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	\$270,414
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	21,861
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$43,023
R26.	Principal Outstanding, End of Fiscal Year	\$248,553
R27.	Principal Outstanding, Current Portion	22,604
R28.	Principal Outstanding, Noncurrent Portion	\$225,949
R29.	Interest Paid in Current Fiscal Year	7,699
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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2019	22,604	8,191	30,795	Delete
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
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	127,582	10,997	138,579	Delete
				Add Year
Total Estimated Payments	\$248,553	\$44,003	\$292,556	

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: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (3 of 5) (Record Completed)	Kelsey South
R03.	Nature of Revenue Pledged	Assessment
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	\$666,750
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	\$666,750
R13.	Year of Issue	1993
R14.	Beginning Maturity Year	1993
R15.	Ending Maturity Year	2022
R16.	Principal Authorized	666,750
R17.	Principal Received to Date	666,750
R18.	Principal Expended to Date	666,750
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$177,518
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	177,518
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$206,409
R26.	Principal Outstanding, End of Fiscal Year	\$0
R27.	Principal Outstanding, Current Portion	0
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	462
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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				Delete
				Delete
				Delete
				Delete
				Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				Add Year
Total Estimated Payments	\$0	\$0		

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: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (4 of 5) (Record Completed)	Walton Lake Water Treatment Plant Fill ▼
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	\$280,474
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	18,759
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$37,097
R26.	Principal Outstanding, End of Fiscal Year	\$261,715
R27.	Principal Outstanding, Current Portion	261,715
R28.	Principal Outstanding, Noncurrent Portion	\$0
R29.	Interest Paid in Current Fiscal Year	5,444
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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2019	19,190	5,868	25,058	Delete
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	21,014	4,043	25,057	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2030	161,255	14,148	175,403	Delete
				Add Year
Total Estimated Payments	\$261,715	\$38,748	\$300,463	

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: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (5 of 5) (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	\$1,157,141
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	6,534,990
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	current fiscal year there was an addition c
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$7,692,131
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	7,692,131
R18.	Principal Expended to Date	
R19.	Principal Unspent	7,692,131
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,157,141
R21.	Adjustment to Principal in Current Fiscal Year	6,534,990
R22.	Reason for Adjustment to Principal in Current Fiscal Year	In current fiscal year there was an additior
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	\$7,692,131
R27.	Principal Outstanding, Current Portion	0
R28.	Principal Outstanding, Noncurrent Portion	\$7,692,131
R29.	Interest Paid in Current Fiscal Year	123,074
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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2019	7,692,131	123,074	7,815,205	Delete
				Add Year
Total Estimated Payments	\$7,692,131	\$123,074	\$7,815,205	

Note:

(R11) Reason for Adjustment to Repayment Obligation in Current Fiscal Year: current fiscal year there was an addition of 6534990

(R22) Reason for Adjustment to Principal in Current Fiscal Year: In current fiscal year there was an addition of 6534990

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: 2018

	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								
Enterprise								
Notes								
Otter Creek Drought Deferment	1977	4,538	0	4,538	0	0	0	0
Total Enterprise Debt:		\$4,538	\$0	\$4,538	\$0	\$0	\$0	\$0
State Financing								
Enterprise								
Loans								
Auburn Lake Trails	2017	1,157,141	0	0	7,692,131	0	7,692,131	123,074
Notes								
Kelsey North Treated Water Project	1993	270,414	0	21,861	248,553	22,604	225,949	7,699
Kelsey South	1993	177,518	0	177,518	0	0	0	462
Walton Lake Water Treatment Plant Filter Replacement	2010	280,474	0	18,759	261,715	261,715	0	5,444
Total Enterprise Debt:		\$1,885,547	\$0	\$218,138	\$8,202,399	\$284,319	\$7,918,080	\$136,679

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: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	Cell Tower
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
R07. Original Debt Term (years)	10
R08. Beginning Maturity Year (YYYY)	2008
R09. Ending Maturity Year	2018
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			
R17. Ending Balances of Current Fiscal Year	\$5,963	\$36	\$5,999
R18. Ending Balances, Current Portion	5,963	0	5,963
R19. Ending Balances, Noncurrent Portion	\$0	\$36	\$36
R20. Reason for Adjustment to Principal			
R21. Reason for Adjustment to Interest			

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
 Detail Summary of Lease Obligations

Back to Form: [Lease Obligations](#)

Fiscal Year: 2018

	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	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: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			1,367
R03. Construction Financing			136,679
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$138,046
R06. Debt Service			138,046
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: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	6,915,762	
R02. Restricted		
R03. Accounts Receivable (net)	1,237,885	
R04. Taxes Receivable		
R05. Interest Receivable (net)	33,493	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	88,061	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$8,275,201	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	3,197,845	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable	137,091	
Capital Assets		
R16. Land	770,975	
R17. Buildings and Improvements	28,208,871	
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	10,580,044	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-18,676,138	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,218,688	\$0
R27. Total Assets	\$32,493,889	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,650,190	
R28.5 Related to OPEB		

R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,650,190	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$34,144,079	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,827,831	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	124,871	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,000	
R38.	Accrued Compensated Absences	4,839	
R39.	Long-Term Debt, Due Within One Year	304,293	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2	59,159	
R43.	Total Current Liabilities	\$2,321,993	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	57,400	
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)	10,891	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	7,918,080	
R55.	Lease Principal		
R56.	Net Pension Liability	5,909,716	
R57.	Net OPEB Liability	1,302,311	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$15,198,398	\$0
R61.	Total Liabilities	\$17,520,391	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	164,195	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$164,195	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$17,684,586	\$0
R66.	Total Net Position (Deficit)	\$16,459,493	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	12,650,488	
R68.	Restricted	2,458,451	
R69.	Unrestricted	1,350,554	
R70.	Total Net Position (Deficit)	\$16,459,493	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$34,144,079	\$0

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

Fiscal Year: 2018

R01. Appropriations Limit	2,507,976
R02. Total Annual Appropriations Subject to the Limit	1,560,000
R03. Revenues Received (Over) Under Appropriations Limit	\$947,976

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

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Septic design fees and zone charges
SewerEnterpriseFund	(R10)TreatmentandDisposal	Increase is due to additional system evaluation required in the current year for the resolution of a Violation for Wastewater Flow exceeding permitted limits.
SewerEnterpriseFund	(R12)PersonnelServices	Increase is due to pension costs incurred in the current year.
SewerEnterpriseFund	(R20)InvestmentEarnings	Increase is due to large cash balances causing larger interest income.
WaterEnterpriseFund	(R01)Residential	Increase is due to a rate increase that was authorized in Dec 2017.
WaterEnterpriseFund	(R04)Irrigation	Increase is due to rate increase that was authorized in Dec 2017.
WaterEnterpriseFund	(R14)ConnectionFees	Decrease is due to a lower amounts of connection services provided.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Increase is due to the increase in penalties received.
WaterEnterpriseFund	(R20)WaterSupply	Increase is due to a new survey completed on the Orville Dam
WaterEnterpriseFund	(R24)Pumping	Increase is due to new construction projects.
WaterEnterpriseFund	(R25)Treatment	New category on form .
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase is due to the change in pension exp allocation
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Increase is due to increase in pension expense.
WaterEnterpriseFund	(R38)InvestmentEarnings	Increase is due to larger cash balances in the current year.
WaterEnterpriseFund	(R39)RentsLeasesandFranchises	Increase is due to the addition of two new lease accounts.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	SMUD REVENUE Pipeline Fund CAP FAC CHARGE Water Development Charge Sale of Assets SURCHARGE SURCHARGE Other/lease
WaterEnterpriseFund	(R60)InterestExpense	Increase is due to the accrual of interest for the ALT SRF Loan
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Acquisitions and other items
WaterEnterpriseFund	(SD45)SpecialTaxes	Increase is due to special taxes received in the CY, not received in PY
WaterEnterpriseFund	(SD46)PriorYearTaxesandAssessments	Decrease is due to less PY balances received in the current year.
WaterEnterpriseFund	(SD47)PenaltiesandCostofDelinquentTaxesandAssessments	Increase is due to larger penalties received.
WaterEnterpriseFund	(SD52)TimberYield	Increase is due to large balances received for timber yield.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(2_Otter Creek Drought Deferment) Fully paid off in current year
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(2_Otter Creek Drought Deferment) Fully paid off in current year
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(4_Kelsey South) Debt was fully paid off in FY 17/18.
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 is estimated to be completed in fiscal year 2018-2019. The District has been approved to loan a maximum of \$10 million.
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(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 is estimated to be completed in fiscal year 2018-2019. The District has been approved to loan a maximum of \$10 million.
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(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 is estimated to be completed in fiscal year 2018-2019. The District has been approved to loan a maximum of \$10 million.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(2_Cell Tower) No principal was paid in current year.

LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(2_Cell Tower) No payments were made in the current year.
LeaseObligations	(R18)Interest-EndingBalancesCurrentPortion	(2_Cell Tower) Outstanding principal listed.
ProprietaryFunds	(R03)Entpr-AccountsReceivable(net)	Increase in AR is due to an increase in construction costs being reimbursed by the State Water Resources Control Board.
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Increase is due to larger cash balances.
ProprietaryFunds	(R08)Entpr-Inventories	Decrease is due to the write off of inventory that was found not to be actual inventory.
ProprietaryFunds	(R15)Entpr-LoansNotesContractsReceivable	Decrease is due the decrease in special assessment caused by decreased construction obligations.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase is due to larger construction activities in the current year.
ProprietaryFunds	(R32)Entpr-AccountsPayable	Increase is due to the establishment of retention payable in the current year for Myers and Sons Construction
ProprietaryFunds	(R34)Entpr-InterestPayable	Increase is due to the new accrued interest for the SRF Loan.
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	Decrease is due to a decrease in the customer deposits.
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	New category in state controller report.
ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Accrued liabilities
ProprietaryFunds	(R57)Entpr-NetOPEBLiability	Increase is due to the implementation of GASB 75.

Total Footnote: 42