

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Georgetown Divide Public Utility District

Reporting Year: **2021**

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

adam coyan
/0Y5o5IZ6UmR2G...

General Manager

Signature

Title

adam coyan

1/26/2022

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 1/26/2022 1:59:24 PM

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

Reporting Year: 2021

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="Mitch"/>	<input type="text"/>	<input type="text" value="MacDonald"/>	<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="Donna"/>	<input type="text"/>	<input type="text" value="Seaman"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Gerry"/>	<input type="text"/>	<input type="text" value="Stewart"/>	<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="Adam"/>	<input type="text"/>	<input type="text" value="Coyan"/>	<input type="text" value="General Manager"/>	<input type="text" value="gm@gd-pud.org"/>
Official 2	<input type="text" value="Kristen"/>	<input type="text"/>	<input type="text" value="West"/>	<input type="text" value="Consultant"/>	<input type="text" value="kwest@eidebailly.com"/>
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 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: 2021

Operating Revenues

R01. Service Charges	196,169
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	29,960
R08. Total Operating Revenues	\$226,129

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	292,524
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	
R16. Depreciation and Amortization Expenses	26,219
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$318,743
R19. Operating Income (Loss)	\$-92,614

Nonoperating Revenues

R20. Investment Earnings	582
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NO ASSURANCE PROVIDED

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	\$582
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	

NO ASSURANCE PROVIDED

R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-92,032
	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	\$-92,032
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,243,460
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$1,151,428
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	174,594
R62.	Restricted	218,721
R63.	Unrestricted	758,113
R64.	Total Net Position (Deficit)	\$1,151,428

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: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,139,700
R02.	Business	0
R03.	Industrial	
R04.	Irrigation	395,020
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	9,697
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	159,909
R19.	Total Operating Revenues	\$3,704,326

Operating Expenses

Water Supply Expenses

R20.	Water Supply	332,810
R21.	Water Purchases	
R22.	Groundwater Replenishment	

NO ASSURANCE PROVIDED

R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	800,000
R26.	Transmission and Distribution	1,720,307
R28.	Customer Accounting and Collection	259,308
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,667,210
R34.	Depreciation and Amortization Expenses	900,970
R35.	Other Operating Expenses	0
R36.	Total Operating Expenses	\$5,680,605
R37.	Operating Income (Loss)	\$-1,976,279
	Nonoperating Revenues	
R38.	Investment Earnings	6,629
R39.	Rents, Leases, and Franchises	394,809
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	1,769,095
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	

NO ASSURANCE PROVIDED

R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	0
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	3,500
R58.	Other Nonoperating Revenues	1,240,564
R59.	Total Nonoperating Revenues	\$3,414,597
	Nonoperating Expenses	
R60.	Interest Expense	161,861
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	1,460
R63.	Total Nonoperating Expenses	\$163,321
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,274,997
	Capital Contributions	
R65.	Federal	0
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0

NO ASSURANCE PROVIDED

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	\$1,274,997
R75. Net Position (Deficit), Beginning of Fiscal Year	\$17,725,803
R76. Adjustment	306,439
R77. Reason for Adjustment	Restatement of prior year capital assets and accou
R78. Net Position (Deficit), End of Fiscal Year	\$19,307,239
Net Position (Deficit)	
R79. Net Investment in Capital Assets	16,196,421
R80. Restricted	2,274,545
R81. Unrestricted	836,273
R82. Total Net Position (Deficit)	\$19,307,239

Note:

(R77) Reason for Adjustment: Restatement of prior year capital assets and accounts payable accrual.

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: 2021

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	\$202,591
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	

NO ASSURANCE PROVIDED

R24.	Principal Paid in Current Fiscal Year	24,181
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$113,166
R26.	Principal Outstanding, End of Fiscal Year	\$178,410
R27.	Principal Outstanding, Current Portion	24,989
R28.	Principal Outstanding, Noncurrent Portion	\$153,421
R29.	Interest Paid in Current Fiscal Year	8,726
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	
2022	24,989	5,806	30,795	<input type="checkbox"/>
2023	25,839	4,957	30,796	<input type="checkbox"/>
2024	26,709	4,086	30,795	<input type="checkbox"/>
2025	27,632	3,614	31,246	<input type="checkbox"/>
2027	73,241	3,747	76,988	<input type="checkbox"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				<input type="checkbox"/>
Total Estimated Payments	\$178,410	\$22,210	\$200,620	

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: 2021

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	\$222,894
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	

NO ASSURANCE PROVIDED

R24.	Principal Paid in Current Fiscal Year	20,082
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$96,000
R26.	Principal Outstanding, End of Fiscal Year	\$202,812
R27.	Principal Outstanding, Current Portion	20,543
R28.	Principal Outstanding, Noncurrent Portion	\$182,269
R29.	Interest Paid in Current Fiscal Year	4,912
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	
2022	20,543	4,515	25,058	<input type="checkbox"/>
2023	21,015	4,043	25,058	<input type="checkbox"/>
2024	21,497	3,560	25,057	<input type="checkbox"/>
2025	21,991	3,067	25,058	<input type="checkbox"/>
2030	117,766	7,522	125,288	<input type="checkbox"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				<input type="checkbox"/>
Total Estimated Payments	\$202,812	\$22,707	\$225,519	

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: 2021

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	2039
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	\$9,373,335
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	

NO ASSURANCE PROVIDED

R24.	Principal Paid in Current Fiscal Year	439,132
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$1,065,797
R26.	Principal Outstanding, End of Fiscal Year	\$8,934,203
R27.	Principal Outstanding, Current Portion	446,187
R28.	Principal Outstanding, Noncurrent Portion	\$8,488,016
R29.	Interest Paid in Current Fiscal Year	148,223
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	
2022	446,187	141,170	587,357	<input type="checkbox"/>
2023	453,355	134,002	587,357	<input type="checkbox"/>
2024	460,637	126,719	587,356	<input type="checkbox"/>
2025	468,037	119,320	587,357	<input type="checkbox"/>
2039	7,105,987	823,329	7,929,316	<input type="checkbox"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				<input type="checkbox"/>
Total Estimated Payments	\$8,934,203	\$1,344,540	\$10,278,743	

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: 2021

	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	9,373,335	0	439,132	8,934,203	446,187	8,488,016	148,223
Notes								
Kelsey North Treated Water Project	1993	202,591	0	24,181	178,410	24,989	153,421	8,726
Walton Lake Water Treatment Plant Filter Replacement	2010	222,894	0	20,082	202,812	20,543	182,269	4,912
Total Enterprise Debt:		\$9,798,820	\$0	\$483,395	\$9,315,425	\$491,719	\$8,823,706	\$161,861

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: 2021

R01. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Cell Tower 2018"/>
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 2018"/>
R07. Original Debt Term (years)	<input type="text" value="10"/>
R08. Beginning Maturity Year (YYYY)	<input type="text" value="2018"/>
R09. Ending Maturity Year	<input type="text" value="2028"/>
R10. Initial Debt Obligation	<input type="text" value="155,731"/>
R11. Principal Unspent	<input type="text"/>

	Principal	Interest	Total Future Payments
R12. Beginning Balances of Current Fiscal Year	\$5,963	\$0	\$5,963
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	\$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	<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
Detail Summary of Lease Obligations

Back to Form: Lease Obligations

Reporting Year: 2021

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	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: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			
R03. Construction Financing			161,861
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$161,861
R06. Debt Service			161,861
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

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	7,845,135	
R02.	Restricted		
R03.	Accounts Receivable (net)	965,034	
R04.	Taxes Receivable	20,937	
R05.	Interest Receivable (net)	6,022	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	70,800	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$8,907,928	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	1,747,021	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable	29,438	
Capital Assets			
R16.	Land	770,975	
R17.	Buildings and Improvements	43,953,980	
R18.	Equipment		

NO ASSURANCE PROVIDED

R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,539,267	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-20,571,819	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$27,468,862	\$0
R27.	Total Assets	\$36,376,790	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	1,381,199	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,381,199	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$37,757,989	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	101,082	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	1,333	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		

NO ASSURANCE PROVIDED

		1,000	
R38.	Accrued Compensated Absences	8,625	
R39.	Long-Term Debt, Due Within One Year	497,682	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	14,360	
R42.	Other Current Liabilities 2	4,308	
R43.	Total Current Liabilities	\$628,390	\$0
	Noncurrent Liabilities		
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	53,036	
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	8,823,706	
R55.	Lease Principal		
R56.	Net Pension Liability	6,000,118	
R57.	Net OPEB Liability	1,440,554	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$16,317,414	\$0
R61.	Total Liabilities	\$16,945,804	\$0

Deferred Inflows of Resources

R62. Related to Pensions

	353,518	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$353,518	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$17,299,322	\$0
R66. Total Net Position (Deficit)	\$20,458,667	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	16,371,015	
R68. Restricted	2,493,266	
R69. Unrestricted	1,594,386	
R70. Total Net Position (Deficit)	\$20,458,667	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$37,757,989	\$0

NO ASSURANCE PROVIDED

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

Reporting Year: 2021

R01. Appropriations Limit	2,909,025
R02. Total Annual Appropriations Subject to the Limit	1,687,194
R03. Revenues Received (Over) Under Appropriations Limit	\$1,221,831

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

Reporting Year: 2021

	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			226,129	
R17. Solid Waste				
R18. Transit				
R19. Water			3,704,326	

NO ASSURANCE PROVIDED

R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$3,930,455	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			582	
R30.	Solid Waste				
R31.	Transit				
R32.	Water			3,414,597	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$3,415,179	
R36.5	Total Revenues	\$0	\$0	\$7,345,634	\$7,345,634

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

NO ASSURANCE PROVIDED

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			318,743	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			5,680,605	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$5,999,348	

Non-Operating Expenses

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

R68.	Water			163,321	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$163,321	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$6,162,669	\$6,162,669
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$1,182,965	\$1,182,965
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$18,969,263	\$18,969,263
R77.	Adjustments			306,439	306,439
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$20,458,667	\$20,458,667
Assets					
R79.	Total Current Assets			8,907,928	8,907,928
R80.	Total Noncurrent Assets			27,468,862	27,468,862
R81.	Total Assets	\$0	\$0	\$36,376,790	\$36,376,790
Liabilities					
R82.	Total Current Liabilities			628,390	628,390
R83.	Total Noncurrent Liabilities			16,317,414	16,317,414
R84.	Total Liabilities	\$0	\$0	\$16,945,804	\$16,945,804
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$20,458,667	\$20,458,667

NO ASSURANCE PROVIDED

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R01)ServiceCharges	The increase is associated with an increase in rates from FY20 to FY 21.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Septic design fees and Escrow Fees
SewerEnterpriseFund	(R10)TreatmentandDisposal	Decrease in PY was due to less system evaluation required in the prior year for the resolution of a Violation for Flow exceeding permitted limits. (On-site wastewater disposal zone). Current year is in line with the FY18/19 amount.
WaterEnterpriseFund	(R01)Residential	The increase is due to an additional 9,000,000 cubic feet of water that was sold in addition to a step increase in rates.
WaterEnterpriseFund	(R02)Business	Water Sales were consolidated into a single revenue line item during the software conversion effective this fiscal year.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	The increase is associated with a refund from ACWA JPIA related to actuarial adjustments.
WaterEnterpriseFund	(R28)CustomerAccountingandCollection	Electricity (PG&E) expenditures were set to increase in FY21.
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	Depreciation is dictated on the assets, increase appears in-line with the useful lives.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Claims expense.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	SMUD payment, Hydroelectric royalty payments, Capital Facility charge, Other Revenue and Surcharge
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Other non-operating expenses
WaterEnterpriseFund	(SD51)HomeownersPropertyTaxRelief	No property tax reliefs in current year.
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	(R18)Interest-EndingBalancesCurrentPortion	(3_Cell Tower 2018) No interest payment
LeaseObligations	(R18)Principal-EndingBalancesCurrentPortion	(3_Cell Tower 2018) Outstanding principle listed
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Difference due to timing in payments
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Cash balances are confirmed via audit procedures, decrease appears reasonable.
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Increase is due to additional reconciliation of CIP leading to multiple completed projects transferred to appropriate categories.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Decrease is due to additional reconciliation of CIP leading to multiple completed projects transferred to appropriate categories.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Liabilities

NO ASSURANCE PROVIDED

ProprietaryFunds	(R42)Entpr-OtherCurrentLiabilities2	Unearned Revenues
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Decrease is due to prior period restatement in the amount of 400,000 for adjust AP accrual.

Total Footnote: 23
