

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

Fiscal Year: 2022

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="Mitch"/>	<input type="text"/>	<input type="text" value="MacDonald"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Seaman"/>	<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="Michael"/>	<input type="text"/>	<input type="text" value="Saunders"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Stovall"/>	<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="Nicholas"/>	<input type="text"/>	<input type="text" value="Schneider"/>	<input type="text" value="General Manager"/>	<input type="text" value="gm@gd-pud.org"/>
Official 2	<input type="text" value="Jessica"/>	<input type="text"/>	<input type="text" value="Buckle"/>	<input type="text" value="Office/Financial Manager"/>	<input type="text" value="jbuckle@gd-pud.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

3. Is financial data of this BCU included in the financial statements or 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 Name: Georgetown Divide Public Utility District
 Special Districts' Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2022

Operating Revenues

R01. Service Charges	185,883
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	25,380
R08. Total Operating Revenues	\$211,263

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	253,155
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	\$279,374
R19. Operating Income (Loss)	\$-68,111

Nonoperating Revenues	
R20. Investment Income	2,809
R21. Rents, Leases, Concessions, and Royalties	
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	\$2,809
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	-\$65,302

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	\$-65,302
R57. Net Position (Deficit), Beginning of Fiscal Year	\$1,151,428
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$1,086,126
Net Position (Deficit)	
R61. Net Investment in Capital Assets	148,376
R62. Restricted	218,722
R63. Unrestricted	719,028
R64. Total Net Position (Deficit)	\$1,086,126

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

Fiscal Year: 2022

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,873,804
R02.	Business	
R03.	Industrial	
R04.	Irrigation	544,192
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	11,747
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	29,346
R19.	Total Operating Revenues	\$3,459,089

Operating Expenses

Water Supply Expenses

R20.	Water Supply	495,047
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	994,321
R26.	Transmission and Distribution	1,582,388
R28.	Customer Accounting and Collection	293,999
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,517,224
R34.	Depreciation and Amortization Expenses	876,510
R35.	Other Operating Expenses	410,486
R36.	Total Operating Expenses	\$6,169,975
R37.	Operating Income (Loss)	\$-2,710,886
Nonoperating Revenues		
R38.	Investment Income	27,870
R39.	Rents, Leases, Concessions, and Royalties	121,350
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	1,854,137
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	12,910
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	0
R58.	Other Nonoperating Revenues	673,236
R59.	Total Nonoperating Revenues	\$2,689,503

Nonoperating Expenses		
R60.	Interest Expense	154,749
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	0
R63.	Total Nonoperating Expenses	\$154,749
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-176,132
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
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	\$-176,132
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$19,307,239
R76.	Adjustment	12,266
R77.	Reason for Adjustment	To agree to FY 20/21 audited financial statements.
R78.	Net Position (Deficit), End of Fiscal Year	\$19,143,373
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	15,811,632
R80.	Restricted	2,274,545
R81.	Unrestricted	1,057,196
R82.	Total Net Position (Deficit)	\$19,143,373

Note:
 (R77) Reason for Adjustment: To agree to FY 20/21 audited financial statements.

Special District Name: 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: 2022

R01. Purpose of Debt (1 of 1) (Record Completed)	Cell Tower 2018
R02. Nature of Revenue Pledged	General Revenues
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2018
R07. Beginning Maturity Year	2018
R08. Ending Maturity Year	2028
R09. Principal Authorized	155,731
R10. Principal Received to Date	155,731
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	5,963
R14. Reason for Adjustment to Principal in Current Fiscal Year	Previously reported on Form 20.
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	0
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$5,963
R19. Principal Outstanding, Current Portion	5,963
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	0
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Previously reported on Form 20.

Special District Name: 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: 2022

	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								
Cell Tower 2018	2018	0	0	0	5,963	5,963	0	0
Total Enterprise Debt:		\$0	\$0	\$0	\$5,963	\$5,963	\$0	\$0

Special District Name: 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: 2022

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	\$178,410
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	24,989
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$138,155
R26.	Principal Outstanding, End of Fiscal Year	\$153,421
R27.	Principal Outstanding, Current Portion	25,839
R28.	Principal Outstanding, Noncurrent Portion	\$127,582
R29.	Interest Paid in Current Fiscal Year	8,620
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	
2023	25,839	4,957	30,796	Delete
2024	26,709	4,086	30,795	Delete
2025	27,632	3,614	31,246	Delete
2027	73,241	3,747	76,988	Delete
				Add Year
Total Estimated Payments	\$153,421	\$16,404	\$169,825	

Special District Name: 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: 2022

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	\$202,812
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	20,543
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$116,543
R26.	Principal Outstanding, End of Fiscal Year	\$182,269
R27.	Principal Outstanding, Current Portion	21,015
R28.	Principal Outstanding, Noncurrent Portion	\$161,254
R29.	Interest Paid in Current Fiscal Year	4,515
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	
2023	21,015	4,043	25,058	Delete
2024	21,497	3,560	25,057	Delete
2025	21,991	3,067	25,058	Delete
2030	117,766	7,522	125,288	Delete
				Add Year
Total Estimated Payments	\$182,269	\$18,192	\$200,461	

Special District Name: 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: 2022

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	\$8,934,203
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	446,187
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$1,511,984
R26.	Principal Outstanding, End of Fiscal Year	\$8,488,016
R27.	Principal Outstanding, Current Portion	453,355
R28.	Principal Outstanding, Noncurrent Portion	\$8,034,661
R29.	Interest Paid in Current Fiscal Year	141,170
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	
2023	453,355	134,002	587,357	Delete
2024	460,637	126,719	587,356	Delete
2025	468,037	119,320	587,357	Delete
2039	7,105,987	823,329	7,929,316	Delete
				Add Year
Total Estimated Payments	\$8,488,016	\$1,203,370	\$9,691,386	

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

Back to Form: Construction Financing

Fiscal Year: 2022

	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	8,934,203	0	446,187	8,488,016	453,355	8,034,661	141,170
Notes								
Kelsey North Treated Water Project	1993	178,410	0	24,989	153,421	25,839	127,582	8,620
Walton Lake Water Treatment Plant Filter Replacement	2010	202,812	0	20,543	182,269	21,015	161,254	4,515
Total Enterprise Debt:		\$9,315,425	\$0	\$491,719	\$8,823,706	\$500,209	\$8,323,497	\$154,305

Special District Name: Georgetown Divide Public Utility District
 Special Districts' Financial Transactions Report
 Lease Obligations (Purchase Agreements)

Go to Report: Detail Summary of Lease Obligations

Fiscal Year: 2022

R01. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Cell Tower 2018"/>
R02. Debt Type	<input type="text" value="Select"/>
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 (YYYY)	<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	-5,963		-5,963
R17. Ending Balances of Current Fiscal Year	\$0	\$0	\$0
R18. Ending Balances, Current Portion			
R19. Ending Balances, Noncurrent Portion	\$0	\$0	\$0
R20. Reason for Adjustment to Principal	<input type="text" value="Moved to form #18"/>		
R21. Reason for Adjustment to Interest	<input type="text"/>		

1. Report leases individually (Do not combine leases).
2. Report on this form only lease purchase obligations with an original term of more than ten years. Continue reporting the obligation on this form until it is defeased or fully matured (refer to Government Code section 53892.2).
3. Report on the "Other Long-Term Debt Form" lease purchase agreements with an original term greater than one year and up to 10 years (inclusive).
4. The "Initial Debt Obligation" includes principal and interest.

Note:
 (R20) Reason for Adjustment to Principal: Moved to form #18

Special District Name: Georgetown Divide Public Utility District
 Special Districts' Financial Transactions Report
 Detail Summary of Lease Obligations (Purchase Agreements)

Back to Form: Lease Obligations

Fiscal Year: 2022

	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	0	0	0
Total Enterprise Debt:		\$0	\$0	\$0	\$0	\$0

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			154,305
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$154,305
R06. Debt Service			154,749
R07. Difference	\$0	\$0	\$-444
R08. Reason for Difference			Variance due to timing

Note:

(R08) Ent-Reason for Difference: Variance due to timing

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	8,092,409	
R02. Restricted		
R03. Accounts Receivable (net)	964,191	
R04. Taxes Receivable	15,575	
R05. Interest Receivable (net)	13,862	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	47,455	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$9,133,492	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	1,800,709	
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	770,975	
R17. Buildings and Improvements	43,953,982	
R18. Equipment		
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	1,539,272	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-21,474,553	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$26,590,385	\$0
R27. Total Assets	\$35,723,877	\$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	\$37,105,076	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	111,510	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	2,299	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,000	
R38.	Compensated Absences	0	
R39.	Long-Term Debt, Due Within One Year	506,172	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	19,168	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$640,149	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	65,991	
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	8,323,497	
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	6,000,118	
R57.	Net OPEB Liability	1,492,304	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$15,881,910	\$0
R61.	Total Liabilities	\$16,522,059	\$0

Deferred Inflows of Resources

R62. Related to Pensions	353,518	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$353,518	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$16,875,577	\$0
R66. Total Net Position (Deficit)	\$20,229,499	\$0

Net Position (Deficit)

R67. Net Investment in Capital Assets	15,960,008	
R68. Restricted	2,493,267	
R69. Unrestricted	1,776,224	
R70. Total Net Position (Deficit)	\$20,229,499	\$0

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

Fiscal Year: 2022

R01. Appropriations Limit	3,109,457
R02. Total Annual Appropriations Subject to the Limit	1,758,035
R03. Revenues Received (Over) Under Appropriations Limit	\$1,351,422

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
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			211,263	
R17. Solid Waste				
R18. Transit				
R19. Water			3,459,089	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,670,352	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			2,809	
R30. Solid Waste				
R31. Transit				
R32. Water			2,689,503	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$2,692,312	
R36.5	Total Revenues	\$0	\$0	\$6,362,664	
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			279,374	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			6,169,975	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,449,349	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			154,749	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$154,749	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$6,604,098	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-241,434	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$20,458,667	
R77.	Adjustments			12,266	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$20,229,499	
Assets					
R79.	Total Current Assets			9,133,492	
R80.	Total Noncurrent Assets			26,590,385	
R81.	Total Assets	\$0	\$0	\$35,723,877	
Liabilities					
R82.	Total Current Liabilities			640,149	
R83.	Total Noncurrent Liabilities			15,881,910	
R84.	Total Liabilities	\$0	\$0	\$16,522,059	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$20,229,499	

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Septic design fees and Escrow Fees
WaterEnterpriseFund	(R04)Irrigation	Increased due to water sales due to drought.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	The decrease in amount is due to grant proceeds received last year.
WaterEnterpriseFund	(R20)WaterSupply	Amount increased due to drought.
WaterEnterpriseFund	(R25)Treatment	Amount increased due to more building maintenance and utilities in the CY.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Increased due to repairs and maintenance.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	SMUD payment, Capital Facility charge, Hydroelectric royalty payments, Other Revenue and Surcharge
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Immaterial expense in the prior year, not incurred in CY.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Cell Tower 2018) No payments made in CY.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Cell Tower 2018) No payments made in CY.
LeaseObligations	(R14)Principal-PrincipalPaidinCurrentFiscalYear	(3_Cell Tower 2018) No payments made in CY.
LeaseObligations	(R15)Interest-InterestPaidinCurrentFiscalYear	(3_Cell Tower 2018) No payments made in CY.
ProprietaryFunds	(R41)Entrp-OtherCurrentLiabilities1	Accrued Liabilities

Total Footnote: 13

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 Name: Georgetown Divide Public Utility District

Fiscal Year: **2022**

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

Jessica Buckle
Q+IDg/QOavXM6...

Office/Financial Manager

Signature

Title

Jessica Buckle

3/15/2023

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 3/14/2023 3:45:10 PM