

Special District Name: Estrella-EI Pomar-Creston Water District  
Special Districts' Financial Transactions Report  
General Information

**Fiscal 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="Dana"/>    | <input type="text"/> | <input type="text" value="Merrill"/> | <input type="text" value="President"/>      |
| Member 2 | <input type="text" value="Jerry"/>   | <input type="text"/> | <input type="text" value="Reaugh"/>  | <input type="text" value="Treasurer"/>      |
| Member 3 | <input type="text" value="Hilary"/>  | <input type="text"/> | <input type="text" value="Graves"/>  | <input type="text" value="Vice President"/> |
| Member 4 | <input type="text" value="Lee"/>     | <input type="text"/> | <input type="text" value="Nesbitt"/> | <input type="text" value="Director"/>       |
| Member 5 | <input type="text" value="Herbert"/> | <input type="text"/> | <input type="text" value="Rowland"/> | <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="Laurie"/> | <input type="text"/> | <input type="text" value="Gage"/> | <input type="text" value="Administrator"/> | <input type="text" value="lg@epcwd.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: Estrella-El Pomar-Creston Water District  
 Special Districts' Financial Transactions Report  
 Water Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2021**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

|      |                                     |                      |
|------|-------------------------------------|----------------------|
| R01. | Residential                         | <input type="text"/> |
| R02. | Business                            | <input type="text"/> |
| R03. | Industrial                          | <input type="text"/> |
| R04. | Irrigation                          | <input type="text"/> |
| R09. | Sales to Other Utilities for Resale | <input type="text"/> |
| R10. | Interdepartmental                   | <input type="text"/> |
| R11. | Other Water Sales Revenues          | <input type="text"/> |

Water Services Revenues

|      |                                  |                                  |
|------|----------------------------------|----------------------------------|
| R12. | Fire Prevention                  | <input type="text"/>             |
| R13. | Groundwater Replenishment        | <input type="text"/>             |
| R14. | Connection Fees                  | <input type="text"/>             |
| R15. | Standby and Availability Charges | <input type="text"/>             |
| R16. | Service-Type Assessments         | <input type="text"/>             |
| R17. | Other Water Services Revenues    | <input type="text"/>             |
| R18. | Other Operating Revenues         | <input type="text"/>             |
| R19. | <b>Total Operating Revenues</b>  | <input type="text" value="\$0"/> |

**Operating Expenses**

Water Supply Expenses

|      |                                    |                      |
|------|------------------------------------|----------------------|
| R20. | Water Supply                       | <input type="text"/> |
| R21. | Water Purchases                    | <input type="text"/> |
| R22. | Groundwater Replenishment          | <input type="text"/> |
| R23. | Other Water Supply Expenses        | <input type="text"/> |
| R24. | Pumping                            | <input type="text"/> |
| R25. | Treatment                          | <input type="text"/> |
| R26. | Transmission and Distribution      | <input type="text"/> |
| R28. | Customer Accounting and Collection | <input type="text"/> |
| R29. | Sales Promotion                    | <input type="text"/> |
| R30. | Personnel Services                 | <input type="text"/> |

|                              |  |            |
|------------------------------|--|------------|
| R31.                         | Contractual Services                                   |            |
| R32.                         | Materials and Supplies                                 |            |
| R33.                         | General and Administrative Expenses                    | 102,049    |
| R34.                         | Depreciation and Amortization Expenses                 |            |
| R35.                         | Other Operating Expenses                               |            |
| R36.                         | <b>Total Operating Expenses</b>                        | \$102,049  |
| R37.                         | <b>Operating Income (Loss)</b>                         | \$-102,049 |
| <b>Nonoperating Revenues</b> |  |            |
| R38.                         | Investment Income                                      |            |
| R39.                         | Rents, Leases, Concessions, and Royalties              |            |
| Taxes and Assessments        |  |            |
| SD40.                        | Current Secured and Unsecured (1%)                     |            |
| SD41.                        | Voter-Approved Taxes                                   |            |
| SD42.                        | Pass-through Property Taxes (ABX1 26)                  |            |
| SD43.                        | Property Assessments                                   | 101,062    |
| 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                         |            |
| SD52.                        | Timber Yield   |            |
| R53.                         | In-Lieu Taxes  |            |
| R54.                         | Other Intergovernmental – State                        |            |
| R55.                         | Intergovernmental – County                             |            |
| R56.                         | Intergovernmental – Other                              |            |
| R57.                         | Gain on Disposal of Capital Assets                     |            |
| R58.                         | Other Nonoperating Revenues                            |            |
| R59.                         | <b>Total Nonoperating Revenues</b>                     | \$101,062  |

|  |   |           |
|--|---|-----------|
| <b>Nonoperating Expenses</b>           |   |           |
| R60.                                   | Interest Expense  |           |
| R61.                                   | Loss on Disposal of Capital Assets  |           |
| R62.                                   | Other Nonoperating Expenses   |           |
| R63.                                   | <b>Total Nonoperating Expenses</b>  | \$0       |
| R64.                                   | <b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b> | -\$987    |
| <b>Capital Contributions</b>           |   |           |
| R65.                                   | Federal   |           |
| R66.                                   | State   |           |
| R67.                                   | Connection Fees (Capital)   |           |
| R68.                                   | County  |           |
| R69.                                   | Other Government  |           |
| R70.                                   | Other Capital Contributions   |           |
| R71.                                   | <b>Total Capital Contributions</b>  | \$0       |
| R72.                                   | <b>Transfers In</b>   |           |
| R73.                                   | <b>Transfers Out</b>  |           |
| <b>Special and Extraordinary Items</b> |   |           |
| R73.5                                  | Special Item  |           |
| R73.6                                  | Extraordinary Item  |           |
| R73.7                                  | <b>Total Special and Extraordinary Items</b>  | \$0       |
| R74.                                   | <b>Change in Net Position</b>   | -\$987    |
| R75.                                   | <b>Net Position (Deficit), Beginning of Fiscal Year</b>   | \$153,914 |
| R76.                                   | <b>Adjustment</b>   |           |
| R77.                                   | Reason for Adjustment   |           |
| R78.                                   | <b>Net Position (Deficit), End of Fiscal Year</b>   | \$152,927 |
| <b>Net Position (Deficit)</b>          |   |           |
| R79.                                   | Net Investment in Capital Assets  |           |
| R80.                                   | Restricted  |           |
| R81.                                   | Unrestricted  | 152,927   |
| R82.                                   | <b>Total Net Position (Deficit)</b>   | \$152,927 |

Special District Name: Estrella-El Pomar-Creston Water District  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

**Fiscal Year: 2021**

|                      |  | Enterprise       | Internal Service |
|----------------------|--|------------------|------------------|
| <b>Assets</b>        |  |                  |                  |
| Current Assets       |  |                  |                  |
| Cash and Investments |  |                  |                  |
| R01.                 | Unrestricted                                 | 141,388          |                  |
| R02.                 | Restricted                                   |                  |                  |
| R03.                 | Accounts Receivable (net)                    | 12,094           |                  |
| R04.                 | Taxes Receivable                             |                  |                  |
| R05.                 | Interest Receivable (net)                    |                  |                  |
| R06.                 | Due from Other Funds                         |                  |                  |
| R07.                 | Due from Other Governments                   |                  |                  |
| R08.                 | Inventories                                  |                  |                  |
| R09.                 | Prepaid Items                                |                  |                  |
| R10.                 | Other Current Assets 1                       |                  |                  |
| R11.                 | Other Current Assets 2                       |                  |                  |
| R12.                 | Total Current Assets                         | \$153,482        | \$0              |
| Noncurrent Assets    |  |                  |                  |
| R13.                 | Cash and Investments, Restricted             |                  |                  |
| R14.                 | Investments                                  |                  |                  |
| R14.5                | Lease Receivable                             |                  |                  |
| R15.                 | Other Loans, Notes, and Contracts Receivable |                  |                  |
| Capital Assets       |  |                  |                  |
| R16.                 | Land   |                  |                  |
| R17.                 | Buildings and Improvements                   |                  |                  |
| R18.                 | Equipment                                    |                  |                  |
| R18.5                | Infrastructure                               |                  |                  |
| R18.6                | Lease Assets (Lessee)                        |                  |                  |
| R19.                 | Other Intangible Assets – Amortizable        |                  |                  |
| R20.                 | Construction in Progress                     |                  |                  |
| R21.                 | Intangible Assets – Nonamortizable           |                  |                  |
| R22.                 | Other Capital Assets                         |                  |                  |
| R23.                 | Less: Accumulated Depreciation/Amortization  |                  |                  |
| R23.5                | Net Pension Asset                            |                  |                  |
| R23.6                | Net OPEB Asset                               |                  |                  |
| R24.                 | Other Noncurrent Assets 1                    |                  |                  |
| R25.                 | Other Noncurrent Assets 2                    |                  |                  |
| R26.                 | Total Noncurrent Assets                      | \$0              | \$0              |
| R27.                 | <b>Total Assets</b>                          | <b>\$153,482</b> | <b>\$0</b>       |

**Deferred Outflows of Resources**

|       |  |           |     |
|-------|--|-----------|-----|
| R28.  | Related to Pensions                                    |           |     |
| R28.5 | Related to OPEB  |           |     |
| R28.6 | Related to Debt Refunding                              |           |     |
| R29.  | Other Deferred Outflows of Resources                   |           |     |
| R30.  | <b>Total Deferred Outflows of Resources</b>            | \$0       | \$0 |
| R31.  | <b>Total Assets and Deferred Outflows of Resources</b> | \$153,482 | \$0 |

**Liabilities**

Current Liabilities

|      |  |       |     |
|------|--|-------|-----|
| R32. | Accounts Payable                                 | 555   |     |
| R33. | Contracts and Retainage Payable                  |       |     |
| R34. | Interest Payable                                 |       |     |
| R35. | Due to Other Funds                               |       |     |
| R36. | Due to Other Governments                         |       |     |
| R37. | Deposits and Advances                            |       |     |
| R38. | Compensated Absences                             |       |     |
| R39. | Long-Term Debt, Due Within One Year              | 0     | 0   |
| R40. | Other Long-Term Liabilities, Due Within One Year |       |     |
| R41. | Other Current Liabilities 1                      |       |     |
| R42. | Other Current Liabilities 2                      |       |     |
| R43. | <b>Total Current Liabilities</b>                 | \$555 | \$0 |

Noncurrent Liabilities

|       |   |       |     |
|-------|---|-------|-----|
| R44.  | Deposits and Advances                   |       |     |
| R45.  | Compensated Absences                    |       |     |
| 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          |       |     |
| R54.5 | Lease Liability                         |       |     |
| R55.  | Lease Obligations (Purchase Agreements) |       |     |
| R56.  | Net Pension Liability                   | 0     |     |
| R57.  | Net OPEB Liability                      |       |     |
| R58.  | Other Noncurrent Liabilities 1          |       |     |
| R59.  | Other Noncurrent Liabilities 2          |       |     |
| R60.  | <b>Total Noncurrent Liabilities</b>     | \$0   | \$0 |
| R61.  | <b>Total Liabilities</b>                | \$555 | \$0 |

**Deferred Inflows of Resources**

|       |  |           |     |
|-------|--|-----------|-----|
| R62.  | Related to Pensions  |           |     |
| R62.5 | Related to OPEB  |           |     |
| R62.6 | Related to Debt Refunding                                  |           |     |
| R62.7 | Related to Leases  |           |     |
| R63.  | Other Deferred Inflows of Resources                        |           |     |
| R64.  | <b>Total Deferred Inflows of Resources</b>                 | \$0       | \$0 |
| R65.  | <b>Total Liabilities and Deferred Inflows of Resources</b> | \$555     | \$0 |
| R66.  | <b>Total Net Position (Deficit)</b>                        | \$152,927 | \$0 |

**Net Position (Deficit)**

|      |   |           |     |
|------|---|-----------|-----|
| R67. | Net Investment in Capital Assets  |           |     |
| R68. | Restricted  |           |     |
| R69. | Unrestricted  | 152,927   |     |
| R70. | <b>Total Net Position (Deficit)</b>   | \$152,927 | \$0 |
| R71. | <b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b> | \$153,482 | \$0 |



Special District Name: Estrella-El Pomar-Creston Water District  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2021

|   | Governmental Funds | Internal Service Fund | Enterprise Fund |  |
|---|--------------------|-----------------------|-----------------|--|
| <b>Governmental Revenues</b>                |                    |                       |                 |  |
| R01. General                                |                    |                       |                 |  |
| R02. Special Revenue                        |                    |                       |                 |  |
| R03. Debt Service                           |                    |                       |                 |  |
| R04. Capital Projects                       |                    |                       |                 |  |
| R05. Permanent                              |                    |                       |                 |  |
| R06. Transportation                         |                    |                       |                 |  |
| R07. <b>Total Governmental Revenues</b>     | \$0                |                       |                 |  |
| <b>Internal Service Revenues</b>            |                    |                       |                 |  |
| R08. Total Operating Revenues               |                    | \$0                   |                 |  |
| R09. Total Non-Operating Revenues           |                    | \$0                   |                 |  |
| R10. <b>Total Internal Service Revenues</b> |                    | \$0                   |                 |  |
| <b>Enterprise Revenues</b>                  |                    |                       |                 |  |
| <b>Operating Revenues</b>                   |                    |                       |                 |  |
| R11. Airport                                |                    |                       |                 |  |
| R12. Electric                               |                    |                       |                 |  |
| R13. Gas                                    |                    |                       |                 |  |
| R14. Harbor and Port                        |                    |                       |                 |  |
| R15. Hospital                               |                    |                       |                 |  |
| R16. Sewer                                  |                    |                       |                 |  |
| R17. Solid Waste                            |                    |                       |                 |  |
| R18. Transit                                |                    |                       |                 |  |
| R19. Water                                  |                    |                       |                 |  |
| R20. Other Enterprise                       |                    |                       |                 |  |
| R21. Conduit                                |                    |                       |                 |  |
| R22. Transportation                         |                    |                       |                 |  |
| R23. <b>Total Operating Revenues</b>        |                    |                       | \$0             |  |
| <b>Non-Operating Revenues</b>               |                    |                       |                 |  |
| R24. Airport                                |                    |                       |                 |  |
| R25. Electric                               |                    |                       |                 |  |
| R26. Gas                                    |                    |                       |                 |  |
| R27. Harbor and Port                        |                    |                       |                 |  |
| R28. Hospital                               |                    |                       |                 |  |
| R29. Sewer                                  |                    |                       |                 |  |
| R30. Solid Waste                            |                    |                       |                 |  |
| R31. Transit                                |                    |                       |                 |  |
| R32. Water                                  |                    |                       | 101,062         |  |
| R33. Other Enterprise                       |                    |                       |                 |  |
| R34. Conduit                                |                    |                       |                 |  |

|       |                                     |     |     |           |  |
|-------|-------------------------------------|-----|-----|-----------|--|
| R35.  | Transportation                      |     |     |           |  |
| R36.  | <b>Total Non-Operating Revenues</b> |     |     | \$101,062 |  |
| R36.5 | <b>Total Revenues</b>               | \$0 | \$0 | \$101,062 |  |

**Governmental Expenditures**

|      |  |     |  |  |  |
|------|--|-----|--|--|--|
| R37. | General                                |     |  |  |  |
| R38. | Special Revenue                        |     |  |  |  |
| R39. | Debt Service                           |     |  |  |  |
| R40. | Capital Projects                       |     |  |  |  |
| R41. | Permanent                              |     |  |  |  |
| R42. | Transportation                         |     |  |  |  |
| R43. | <b>Total Governmental Expenditures</b> | \$0 |  |  |  |

**Internal Service Expenses**

|      |  |  |     |  |  |
|------|--|--|-----|--|--|
| R44. | Total Operating Expenses               |  | \$0 |  |  |
| R45. | Total Non-Operating Expenses           |  | \$0 |  |  |
| R46. | <b>Total Internal Service Expenses</b> |  | \$0 |  |  |

**Enterprise Expenses**

**Operating Expenses**

|      |                                 |  |  |           |  |
|------|---------------------------------|--|--|-----------|--|
| R47. | Airport                         |  |  |           |  |
| R48. | Electric                        |  |  |           |  |
| R49. | Gas                             |  |  |           |  |
| R50. | Harbor and Port                 |  |  |           |  |
| R51. | Hospital                        |  |  |           |  |
| R52. | Sewer                           |  |  |           |  |
| R53. | Solid Waste                     |  |  |           |  |
| R54. | Transit                         |  |  |           |  |
| R55. | Water                           |  |  | 102,049   |  |
| R56. | Other Enterprise                |  |  |           |  |
| R57. | Conduit                         |  |  |           |  |
| R58. | Transportation                  |  |  |           |  |
| R59. | <b>Total Operating Expenses</b> |  |  | \$102,049 |  |

**Non-Operating Expenses**

|      |                  |  |  |  |  |
|------|------------------|--|--|--|--|
| R60. | Airport          |  |  |  |  |
| R61. | Electric         |  |  |  |  |
| R62. | Gas              |  |  |  |  |
| R63. | Harbor and Port  |  |  |  |  |
| R64. | Hospital         |  |  |  |  |
| R65. | Sewer            |  |  |  |  |
| R66. | Solid Waste      |  |  |  |  |
| R67. | Transit          |  |  |  |  |
| R68. | Water            |  |  |  |  |
| R69. | Other Enterprise |  |  |  |  |
| R70. | Conduit          |  |  |  |  |
| R71. | Transportation   |  |  |  |  |

|                    |  |     |     |           |  |
|--------------------|--|-----|-----|-----------|--|
| R72.               | <b>Total Non-Operating Expenses</b>                                  |     |     | \$0       |  |
| R72.5              | <b>Total Expenditures/Expenses</b>                                   | \$0 | \$0 | \$102,049 |  |
| R73.               | Transfer In  |     |     |           |  |
| R74.               | Transfer Out   |     |     |           |  |
| R75.               | <b>Change in Fund Balance/Net Position</b>                           | \$0 | \$0 | \$-987    |  |
| R76.               | <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b> | \$0 | \$0 | \$153,914 |  |
| R77.               | Adjustments  |     |     |           |  |
| R78.               | <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>       | \$0 | \$0 | \$152,927 |  |
| <b>Assets</b>      |  |     |     |           |  |
| R79.               | Total Current Assets   |     |     | 153,482   |  |
| R80.               | Total Noncurrent Assets  |     |     |           |  |
| R81.               | <b>Total Assets</b>  | \$0 | \$0 | \$153,482 |  |
| <b>Liabilities</b> |  |     |     |           |  |
| R82.               | Total Current Liabilities  |     |     | 555       |  |
| R83.               | Total Noncurrent Liabilities   |     |     |           |  |
| R84.               | <b>Total Liabilities</b>   | \$0 | \$0 | \$555     |  |
| R85.               | <b>Total Fund Balance/Net Position (Deficit)</b>                     | \$0 | \$0 | \$152,927 |  |

Special District of Estrella-El Pomar-Creston Water District  
Special District Financial Transactions Report  
Footnotes

**Fiscal Year: 2021**

| FORM DESC        | FIELD NAME                     | FOOTNOTES   |
|------------------|--------------------------------|---|
| ProprietaryFunds | (R56)Entpr-NetPensionLiability | District has no payroll or pension plan. Net pension liability is zero. |

Total Footnote: 1