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

| Fiscal Year: 2019   |                    |           |                     |              |                 |             |
|---------------------|--------------------|-----------|---------------------|--------------|-----------------|-------------|
| District Mailir     | ng Address         |           |                     |              |                 |             |
| Street 1            | PO Box 1499        |           |                     |              | 🗆 Has Address C | hanged?     |
| Street 2            |                    |           |                     |              |                 |             |
| City                | Paso Robles        | Stat      | ie CA Zip 93447     | I            |                 |             |
| Email               | lg@epcwd.org       |           |                     |              |                 |             |
| Members of t        | he Governing Body  |           |                     |              |                 |             |
|                     | First Name         | M. I.     | Last Name           | Title        |                 |             |
| Member 1            | Dana               |           | Merrill             | President    |                 |             |
| Member 2            | Jerry              |           | Reaugh              | Treasurer    |                 |             |
| Member 3            | Hilary             |           | Graves              | Vice Preside | nt              |             |
| Member 4            | Lee                |           | Nesbitt             | Director     |                 |             |
| Member 5            | Herbert            |           | Rowland             | Director     |                 |             |
| Member              |                    |           |                     |              |                 |             |
| District Fisca      | I Officers         |           |                     |              |                 |             |
| Fir                 | rst Name M         | 1. I. Las | st Name Ti          | tle          | E               | mail        |
| Official 1          | aurie              | Ga        | Age                 | dministrator | lç              | g@epcwd.org |
| Officials           |                    |           |                     |              |                 |             |
| Report Prepa        | red By             |           |                     |              |                 |             |
| First Name          | ROBERT             | M. I. F   | Last Name CROSBY    |              |                 |             |
| Telephone           | (805) 543-6100     | Email E   | 30B@CROSBYCOSLO.COM |              |                 |             |
| Independent Auditor |                    |           |                     |              |                 |             |
| Firm Name           | Crosby Company CPA |           |                     |              |                 |             |
| First Name          | ROBERT             | M. I. P   | Last Name CROSBY    |              |                 |             |
| Telephone           | (805) 543-6100     |           |                     |              |                 |             |

| 1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. O Yes • No  |
|--|
| <ul> <li>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.</li> <li>C BCU</li> <li>DPCU</li> </ul> |
| <ul> <li>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)?</li> <li>City</li> <li>County</li> <li>Special District</li> </ul>   |
| <ul> <li>4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?</li> <li>City name:</li> <li>County name:</li> <li>Special District name:</li> </ul>   |
| 5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? O Yes O 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: 2019

|      | Operating Revenues                  |     |
|------|-------------------------------------|-----|
|      | Water Sales Revenues                |     |
|      | Retail Water Sales                  |     |
| R01. | Residential                         |     |
| R02. | Business                            |     |
| R03. | Industrial                          |     |
| R04. | Irrigation                          |     |
| 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                     |     |
| R15. | Standby and Availability Charges    |     |
| R16. | Service-Type Assessments            |     |
| R17. | Other Water Services Revenues       |     |
| R18. | Other Operating Revenues            |     |
| R19. | Total Operating Revenues            | \$0 |
|      | Operating Expenses                  |     |
|      | Water Supply Expenses               |     |
| R20. | Water Supply                        |     |
| R21. | Water Purchases                     |     |
| R22. | Groundwater Replenishment           |     |
| R23. | Other Water Supply Expenses         |     |
| R24. | Pumping                             |     |
| R25. | Treatment                           |     |
| R26. | Transmission and Distribution       |     |
| R28. | Customer Accounting and Collection  |     |
| R29. | Sales Promotion                     |     |

R30. Personnel Services

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|------------|---------------------------------------|---|
| R31.       | Contractual Services                  |   |
| R32.       | Materials and Supplies                |   |
| R33.       | General and Administrative Expenses   | 75,506  |
| R34.       | Depreciation and Amortization Expense | rs  |
| R35.       | Other Operating Expenses              |   |
| R36.       | Total Operating Expenses              | \$75,506  |
| R37.       | Operating Income (Loss)               | \$-75,506   |
|            | Nonoperating Revenues                 |   |
| R38.       | Investment Income                     |   |
| R39.       | Rents, Leases, Concessions, and Roya  | Ities   |
|            | Taxes and Assessments                 |   |
| SD40.      | Current Secured and Unsecured (1      | %)  |
| SD41.      | Voter-Approved Taxes                  |   |
| SD42.      | Pass-through Property Taxes (ABX      | 26)   |
| SD43.      | Property Assessments                  | 235,950   |
| SD44.      | Special Assessments                   |   |
| SD45.      | Special Taxes                         |   |
| SD46.      | Prior-Year Taxes and Assessments      |   |
| SD47.      | Penalties and Cost of Delinquent Ta   | xes 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.       | Total Nonoperating Revenues           | \$235,950   |
|            |                                       |   |

\$160,444

| R60.       Interest Expense         R61.       Loss on Disposal of Capital Assets         R62.       Other Nonoperating Expenses         R63.       Total Nonoperating Expenses         R64.       Income (Loss) Before Capital Contributions, Transfers, and Special 3160,444         and Extraordinary Items       State         R65.       Federal         R66.       State         R67.       Connection Fees (Capital)         R68.       County         R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items       State         R73.       Special and Extraordinary Items         R73.       Total Special and Extraordinary Items       State         R73.       Total Special and Extraordinary Items       State         R73.       Karaordinary Item       State         R73.       Total Special and Extraordinary Items       State         R73.       Total Special and Extraordinary Items       State         R73.       Karaordinary Item       State         R74.       Change in Net Posi   |       | Nonoperating Expenses  |           |
|---|-------|--|-----------|
| R62.       Other Nonoperating Expenses       30         R63.       Total Nonoperating Expenses       30         R64.       Income (Loss) Before Capital Contributions, Transfers, and Special Site0.444 and Extraordinary Items       \$160.444         Capital Contributions       Transfers, and Special Site0.444       \$160.444         and Extraordinary Items       Capital Contributions       \$160.444         R65.       Federal       \$160.444         R66.       State       \$160.444         R67.       Connection Fees (Capital)       \$160.444         R68.       County       \$160.444         R69.       Other Government       \$160.444         R70.       Other Capital Contributions       \$10         R71.       Total Capital Contributions       \$10         R72.       Transfers In       \$10         R73.       Transfers Out       \$10         Special and Extraordinary Items       \$10         R73.7       Total Special and Extraordinary Items       \$10         R73.7       Total Special and Extraordinary Items       \$160.444         R75.       Net Position (Deficit), Beginning of Fiscal Year       \$160.444         R75.       Net Position (Deficit), End of Fiscal Year       \$160.444 <t< td=""><td>R60.</td><td></td><td></td></t<>   | R60.  |  |           |
| R63.       Total Nonoperating Expenses       \$30         R64.       Income (Loss) Before Capital Contributions, Transfers, and Special       \$160,444         and Extraordinary Items       \$160,444         and Extraordinary Items       \$160,444         and Extraordinary Items       \$160,444         and Extraordinary Items       \$160,444         R65.       Federal       \$160,444         R66.       State       \$160,444         R67.       Connection Fees (Capital)       \$160,444         R68.       County       \$160,444         R69.       Other Government       \$160,444         R70.       Other Capital Contributions       \$30         R71.       Total Capital Contributions       \$30         R72.       Transfers In       \$30         R73.       Transfers Out       \$30         R73.5       Special and Extraordinary Items       \$30         R73.6       Extraordinary Item       \$30         R73.7       Total Special and Extraordinary Items       \$30         R74.       Change in Net Position       \$160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year       \$30         R74.       Change in Net Position       \$160,444 </td <td>R61.</td> <td>Loss on Disposal of Capital Assets</td> <td></td>   | R61.  | Loss on Disposal of Capital Assets                                 |           |
| R64.       Income (Loss) Before Capital Contributions, Transfers, and Special       \$160,444         and Extraordinary Items       Capital Contributions         R65.       Federal       Image: State         R66.       State       Image: State         R67.       Connection Fees (Capital)       Image: State         R68.       County       Image: State         R69.       Other Government       Image: State         R70.       Other Capital Contributions       Image: State         R71.       Total Capital Contributions       Image: State         R72.       Transfers In       Image: State         R73.       Transfers Out       Image: State         R73.5       Special and Extraordinary Items       Image: State         R73.6       Extraordinary Item       Image: State         R73.7       Total Special and Extraordinary Items       Image: State         R73.7       Total Special and Extraordinary Items       Image: State         R74.       Change in Net Position       Image: State         R75.       Net Position (Deficit), Beginning of Fiscal Year       Image: State         R76.       Adjustment       Image: State       Image: State         R77.       Reason for Adjustment       Image: State   | R62.  | Other Nonoperating Expenses  |           |
| and Extraordinary Items         Capital Contributions         R65.       Federal         R66.       State         R67.       Connection Fees (Capital)         R68.       County         R68.       County         R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items       30         R73.5       Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.   | R63.  | Total Nonoperating Expenses  | \$0       |
| and Extraordinary Items         Capital Contributions         R65.       Federal         R66.       State         R67.       Connection Fees (Capital)         R68.       County         R68.       County         R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items       30         R73.5       Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.   | R64.  | Income (Loss) Before Capital Contributions. Transfers. and Special | \$160.444 |
| R65.       Federal       Image: State         R66.       State       Image: State         R67.       Connection Fees (Capital)       Image: State         R68.       County       Image: State         R69.       Other Government       Image: State         R70.       Other Capital Contributions       Image: State         R71.       Total Capital Contributions       Image: State         R72.       Transfers In       Image: State         R73.       Transfers Out       Image: State         Special and Extraordinary Items       Image: State       Image: State         R73.7       Total Special and Extraordinary Items       Image: State       Image: State         R73.6       Extraordinary Item       Image: State       Image: State         R73.7       Total Special and Extraordinary Items       Image: State       Image: State         R73.7       Total Special and Extraordinary Items       Image: State       Image: State         R74.       Change in Net Position       Image: State       Image: State         R75.       Net Position (Deficit), Beginning of Fiscal Year       Image: State       Image: State         R75.       Net Position (Deficit), End of Fiscal Year       Image: State       Image: State       Image   |       |  | \$100,111 |
| R66.       State       Image: State |       | Capital Contributions  |           |
| R67.       Connection Fees (Capital)         R68.       County         R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         S160.444       R75.         Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         R79.       Net Investment in Capital Assets         R80.       Restricted  | R65.  | Federal  |           |
| R68.       County         R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items         R73.6       Extraordinary Items         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         S160.444       R75.         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         R79.       Net Investment in Capital Assets         R80.       Restricted   | R66.  | State  |           |
| R69.       Other Government         R70.       Other Capital Contributions         R71.       Total Capital Contributions         R72.       Transfers In         R73.       Transfers Out         Special and Extraordinary Items         R73.5       Special and Extraordinary Items         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         S160.444       R75.         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         R79.       Net Investment in Capital Assets         R80.       Restricted  | R67.  | Connection Fees (Capital)  |           |
| R70.       Other Capital Contributions       \$0         R71.       Total Capital Contributions       \$0         R72.       Transfers In       \$0         R73.       Transfers Out       \$0         Special and Extraordinary Items       \$0         R73.6       Extraordinary Item       \$0         R73.7       Total Special and Extraordinary Items       \$0         R73.7       Reason for Adjustment       \$160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year       \$160,444         R76.       Adjustment       \$160,444         R77.       Reason for Adjustment       \$160,444         R76.       Net Position (Deficit), End of Fiscal Year       \$160,444         R77.       Reason for Adjustment       \$160,444         R79.       Net Investment in Capital Assets       \$160,444         R80.       Restricted       \$160,444   | R68.  | County   |           |
| R71.       Total Capital Contributions       \$0         R72.       Transfers In       \$1         R73.       Transfers Out       \$1         Special and Extraordinary Items       \$1       \$1         R73.5       Special Item       \$1         R73.6       Extraordinary Items       \$1         R73.7       Total Special and Extraordinary Items       \$10         R74.       Change in Net Position       \$160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year       \$160,444         R76.       Adjustment       \$160,444         R77.       Reason for Adjustment       \$160,444         R76.       Net Position (Deficit), End of Fiscal Year       \$160,444         R77.       Reason for Adjustment       \$160,444         R78.       Net Position (Deficit)       \$160,444         R79.       Net Investment in Capital Assets       \$160,444         R80.       Restricted       \$160,444  | R69.  | Other Government   |           |
| R72.       Transfers In   | R70.  | Other Capital Contributions  |           |
| R73.       Transfers Out         Special and Extraordinary Items         R73.5       Special Item         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         S160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         R78.       Net Position (Deficit), End of Fiscal Year         R79.       Net Investment in Capital Assets         R80.       Restricted  | R71.  | Total Capital Contributions  | \$0       |
| Special and Extraordinary Items         R73.5       Special Item         R73.6       Extraordinary Item         R73.7       Total Special and Extraordinary Items         R73.7       Total Special and Extraordinary Items         R74.       Change in Net Position         R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         R79.       Net Investment in Capital Assets         R80.       Restricted  | R72.  | Transfers In   |           |
| R73.5Special ItemR73.6Extraordinary ItemR73.7Total Special and Extraordinary ItemsR73.7Total Special and Extraordinary ItemsR74.Change in Net PositionR74.Change in Net PositionR75.Net Position (Deficit), Beginning of Fiscal YearR76.AdjustmentR77.Reason for AdjustmentR78.Net Position (Deficit), End of Fiscal YearR79.Net Investment in Capital AssetsR80.Restricted   | R73.  | Transfers Out  |           |
| R73.6Extraordinary ItemR73.7Total Special and Extraordinary Items\$0R74.Change in Net Position\$160,444R75.Net Position (Deficit), Beginning of Fiscal Year\$160,444R76.Adjustment\$160,444R77.Reason for Adjustment\$160,444R78.Net Position (Deficit), End of Fiscal Year\$160,444R78.Net Position (Deficit), End of Fiscal Year\$160,444R79.Net Investment in Capital Assets\$160,444R80.Restricted\$160,444   |       | Special and Extraordinary Items                                    |           |
| R73.7       Total Special and Extraordinary Items       \$0         R74.       Change in Net Position       \$160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year       \$160,444         R76.       Adjustment       \$160,444         R77.       Reason for Adjustment       \$160,444         R78.       Net Position (Deficit), End of Fiscal Year       \$160,444         R78.       Net Position (Deficit), End of Fiscal Year       \$160,444         R79.       Net Investment in Capital Assets       \$160,444         R80.       Restricted       \$160,444  | R73.5 | Special Item   |           |
| R74.       Change in Net Position       \$160,444         R75.       Net Position (Deficit), Beginning of Fiscal Year   | R73.6 | Extraordinary Item   |           |
| R75.       Net Position (Deficit), Beginning of Fiscal Year         R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         S160,444       S160,444         Net Position (Deficit), End of Fiscal Year         S160,444         Net Position (Deficit)         R79.       Net Investment in Capital Assets         R80.       Restricted   | R73.7 | Total Special and Extraordinary Items                              | \$0       |
| R76.       Adjustment         R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         S160,444         Net Position (Deficit)         R79.       Net Investment in Capital Assets         R80.       Restricted  | R74.  | Change in Net Position   | \$160,444 |
| R77.       Reason for Adjustment         R78.       Net Position (Deficit), End of Fiscal Year         \$160,444         Net Position (Deficit)         R79.       Net Investment in Capital Assets         R80.       Restricted   | R75.  | Net Position (Deficit), Beginning of Fiscal Year                   |           |
| R78.     Net Position (Deficit), End of Fiscal Year     \$160,444       Net Position (Deficit)     \$160,444       R79.     Net Investment in Capital Assets       R80.     Restricted  | R76.  | Adjustment   |           |
| Net Position (Deficit)       R79.       Net Investment in Capital Assets       R80.       Restricted  | R77.  | Reason for Adjustment  |           |
| R79. Net Investment in Capital Assets       R80. Restricted   | R78.  | Net Position (Deficit), End of Fiscal Year                         | \$160,444 |
| R80. Restricted   |       | Net Position (Deficit)   |           |
|   | R79.  | Net Investment in Capital Assets                                   |           |
| R81. Unrestricted 160,444   | R80.  | Restricted   |           |
|   | R81.  | Unrestricted   | 160,444   |

R82. Total Net Position (Deficit)

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

#### Fiscal Year: 2019

|       |  | Enterprise | Internal Service |
|-------|--|------------|------------------|
| ļ     | Assets                                       |            |                  |
| C     | Current Assets                               |            |                  |
| 5.4   | Cash and Investments                         |            |                  |
| R01.  | Unrestricted                                 | 160,627    |                  |
| R02.  | Restricted                                   |            |                  |
| R03.  | Accounts Receivable (net)                    | 8,244      |                  |
| R04.  | Taxes Receivable                             |            |                  |
| R05.  | Interest Receivable (net)                    |            |                  |
| R06.  | Due from Other Funds                         |            |                  |
| R07.  | Due from Other Governments                   |            |                  |
| R08.  | Inventories                                  |            |                  |
| R09.  | Prepaid Items                                | 2,500      |                  |
| R10.  | Other Current Assets 1                       |            |                  |
| R11.  | Other Current Assets 2                       |            |                  |
| R12.  | Total Current Assets                         | \$171,371  | \$0              |
| ٢     | Ioncurrent 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.  | Total Assets                                 |            |                  |
| 1121. |  | \$171,371  | \$0              |

| ,     |  |           |     |
|-------|--|-----------|-----|
|       | 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.  | Total Deferred Outflows of Resources             | \$0       | \$0 |
| R31.  | Total Assets and Deferred Outflows of Resources  | \$171,371 | \$0 |
|       | Liabilities                                      |           |     |
|       | Current Liabilities                              |           |     |
| R32.  | Accounts Payable                                 | 10,927    |     |
| 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.  | Total Current Liabilities                        | \$10,927  | \$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                            |           |     |
| R57.  | Net OPEB Liability                               |           |     |
| R58.  | Other Noncurrent Liabilities 1                   |           |     |
| R59.  | Other Noncurrent Liabilities 2                   |           |     |
| R60.  | Total Noncurrent Liabilities                     | \$0       | \$0 |
| R61.  | Total Liabilities                                | \$10,927  | \$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.  | Total Deferred Inflows of Resources  | \$0       | \$0 |
| R65.  | Total Liabilities and Deferred Inflows of Resources                          | \$10,927  | \$0 |
| R66.  | Total Net Position (Deficit)   | \$160,444 | \$0 |
|       | Net Position (Deficit)   |           |     |
| R67.  | Net Investment in Capital Assets   |           |     |
| R68.  | Restricted   |           |     |
| R69.  | Unrestricted   | 160,444   |     |
| R70.  | Total Net Position (Deficit)   | \$160,444 | \$0 |
| R71.  | Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit) | \$171,371 | \$0 |

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

# Fiscal Year: 2019

|      |                                 | Governmental Funds | Internal Service Fund | Enterprise Fund |   |
|------|---------------------------------|--------------------|-----------------------|-----------------|---|
|      | 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                           |                    |                       |                 |   |
| R17. | Solid Waste                     |                    |                       |                 |   |
| R18. | Transit                         |                    |                       |                 |   |
| R19. | Water                           |                    |                       |                 |   |
| R20. | Other Enterprise                |                    |                       |                 |   |
| R21. | Conduit                         |                    |                       |                 |   |
| R22. | Transportation                  |                    |                       |                 |   |
| R23. | Total Operating Revenues        |                    |                       | \$0             |   |
|      | Non-Operating Revenues          |                    |                       |                 |   |
| R24. | Airport                         |                    |                       |                 |   |
| R25. | Electric                        |                    |                       |                 |   |
| R26. | Gas                             |                    |                       |                 |   |
| R27. | Harbor and Port                 |                    |                       |                 |   |
| R28. | Hospital                        |                    |                       |                 |   |
| R29. | Sewer                           |                    |                       |                 |   |
| R30. | Solid Waste                     |                    |                       |                 |   |
| R31. | Transit                         |                    |                       |                 |   |
| R32. | Water                           |                    |                       | 235,950         |   |
| R33. | Other Enterprise                |                    |                       |                 |   |
| R34. | Conduit                         |                    |                       |                 |   |
|      |                                 |                    |                       |                 | - |

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|-----------|-----------------------------------|--|---------------------------|-----------|---|
| R35.      | Transportation                    |  |                           |           |   |
| R36.      | Total Non-Operating Revenues      |  |                           | \$235,950 |   |
| R36.5     | Total Revenues                    | \$0  | \$0                       | \$235,950 |   |
|           |                                   |  |                           |           |   |
|           | 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               |  |                           |           |   |
| R47.      | Operating Expenses<br>Airport     |  |                           |           | _ |
| R48.      | Electric                          |  |                           |           |   |
| R49.      | Gas                               |  |                           |           |   |
| R50.      | Harbor and Port                   |  |                           |           |   |
| R51.      | Hospital                          |  |                           |           |   |
| R52.      | Sewer                             |  |                           |           |   |
| R53.      | Solid Waste                       |  |                           |           |   |
| R54.      | Transit                           |  |                           |           |   |
| R55.      | Water                             |  |                           |           |   |
| R55.      |                                   |  |                           | 75,506    |   |
| R50.      | Other Enterprise                  |  |                           |           |   |
|           |                                   |  |                           |           |   |
| R58.      | Transportation                    |  |                           |           |   |
| R59.      | Total Operating Expenses          |  |                           | \$75,506  |   |
| R60.      | Non-Operating Expenses<br>Airport |  |                           |           | _ |
| R61.      | Electric                          |  |                           |           |   |
| R62.      | Gas                               |  |                           |           |   |
| R63.      | Harbor and Port                   |  |                           |           |   |
| R64.      | Hospital                          |  |                           |           |   |
| R65.      | Sewer                             |  |                           |           |   |
| R66.      | Solid Waste                       |  |                           |           |   |
| R67.      | Transit                           |  |                           |           |   |
| R67.      | Water                             |  |                           |           |   |
| R69.      | Other Enterprise                  |  |                           |           |   |
| R09.      | Conduit                           |  |                           |           |   |
|           |                                   |  |                           |           |   |
| R71.      | Transportation                    |  |                           |           |   |

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| R72.  | Total Non-Operating Expenses                                  |     |     | \$0       |  |
|-------|---|-----|-----|-----------|--|
| R72.5 | Total Expenditures/Expenses                                   | \$0 | \$0 | \$75,506  |  |
|       |   |     |     |           |  |
| R73.  | Transfer In   |     |     |           |  |
| R74.  | Transfer Out  |     |     |           |  |
|       |   |     |     |           |  |
| R75.  | Change in Fund Balance/Net Position                           | \$0 | \$0 | \$160,444 |  |
| R76.  | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 | \$0       |  |
| R77.  | Adjustments   |     |     |           |  |
| R78.  | Fund Balance/Net Position (Deficit), End of Fiscal Year       | \$0 | \$0 | \$160,444 |  |
|       |   |     |     |           |  |
|       | Assets  |     |     |           |  |
| R79.  | Total Current Assets  |     |     | 171,371   |  |
| R80.  | Total Noncurrent Assets                                       |     |     |           |  |
| R81.  | Total Assets  | \$0 | \$0 | \$171,371 |  |
|       | Liabilities   |     |     |           |  |
| R82.  | Total Current Liabilities                                     |     |     | 10,927    |  |
| R83.  | Total Noncurrent Liabilities                                  |     |     |           |  |
| R84.  | Total Liabilities   | \$0 | \$0 | \$10,927  |  |
| R85.  | Total Fund Balance/Net Position (Deficit)                     | \$0 | \$0 | \$160,444 |  |

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#### Special District of Estrella-El Pomar-Creston Water District

# Special District Financial Transactions Report Footnotes

| Fiscal Year: 2019 | Fiscal Year: 2019              |                           |  |  |  |
|-------------------|--------------------------------|---------------------------|--|--|--|
| FORM DESC         | FIELD NAME                     | FOOTNOTES                 |  |  |  |
| ProprietaryFunds  | (R56)Entpr-NetPensionLiability | District had no employees |  |  |  |
|                   |                                | Total Footnote: 1         |  |  |  |