

Special District Name: Humboldt Bay Municipal Water 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="Bruce"/>	<input type="text"/>	<input type="text" value="Rupp"/>	<input type="text" value="Board Member"/>
Member 2	<input type="text" value="Neal"/>	<input type="text"/>	<input type="text" value="Lett"/>	<input type="text" value="Board Member"/>
Member 3	<input type="text" value="Sheri"/>	<input type="text"/>	<input type="text" value="Woo"/>	<input type="text" value="Board Member"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Lindberg"/>	<input type="text" value="Board Member"/>
Member 5	<input type="text" value="Michelle"/>	<input type="text"/>	<input type="text" value="Fuller"/>	<input type="text" value="Board Member"/>
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="Chris"/>	<input type="text"/>	<input type="text" value="Harris"/>	<input type="text" value="Business Manager"/>	<input type="text" value="harris@hbmwd.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District Name: Humboldt Bay Municipal Water 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	259,152
R02.	Business	
R03.	Industrial	360
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	7,608,421
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	52,373
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	2,327,357
R19.	Total Operating Revenues	\$10,247,663

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	783,204
R25.	Treatment	83,066
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	4,594,506

R31.	Contractual Services	304,798
R32.	Materials and Supplies	188,072
R33.	General and Administrative Expenses	608,541
R34.	Depreciation and Amortization Expenses	1,410,651
R35.	Other Operating Expenses	211,432
R36.	Total Operating Expenses	\$8,184,270
R37.	Operating Income (Loss)	\$2,063,393
Nonoperating Revenues		
R38.	Investment Income	-162,973
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	875,000
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	-1,081,064
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	0
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	1,008,212
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$639,175

Nonoperating Expenses		
R60.	Interest Expense	1,053
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$1,053
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,701,515
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	47,804
R71.	Total Capital Contributions	\$47,804
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	\$2,749,319
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$31,414,800
R76.	Adjustment	-1,183,112
R77.	Reason for Adjustment	to tie to beginning net position due to OPEB unadju
R78.	Net Position (Deficit), End of Fiscal Year	\$32,981,007
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	13,278,624
R80.	Restricted	2,748,492
R81.	Unrestricted	16,953,891
R82.	Total Net Position (Deficit)	\$32,981,007

Note:
 (R77) Reason for Adjustment: to tie to beginning net position due to OPEB unadjusted balance

Special District Name: Humboldt Bay Municipal Water 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)	Water System Improvement
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2011
R07. Beginning Maturity Year	2011
R08. Ending Maturity Year	2022
R09. Principal Authorized	1,417,500
R10. Principal Received to Date	1,417,500
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$80,041
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	80,041
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	1,053
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Humboldt Bay Municipal Water 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								
Loans								
Water System Improvement	2011	80,041	0	80,041	0	0	0	1,053
Total Enterprise Debt:		\$80,041	\$0	\$80,041	\$0	\$0	\$0	\$1,053

Special District Name: Humboldt Bay Municipal Water 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	Federal Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Turbidity Reduction Facility
R03.	Nature of Revenue Pledged	Investment Account
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	\$10,946,739
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	\$10,946,739
R13.	Year of Issue	2004
R14.	Beginning Maturity Year	2004
R15.	Ending Maturity Year	2024
R16.	Principal Authorized	10,946,739
R17.	Principal Received to Date	10,946,739
R18.	Principal Expended to Date	
R19.	Principal Unspent	10,946,739
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,368,342
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	547,337
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$3,284,021
R26.	Principal Outstanding, End of Fiscal Year	\$821,005
R27.	Principal Outstanding, Current Portion	547,337
R28.	Principal Outstanding, Noncurrent Portion	\$273,668
R29.	Interest Paid in Current Fiscal Year	0
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	547,337		547,337	Delete
2024	273,668		273,668	Delete
				Add Year
Total Estimated Payments	\$821,005	\$0	\$821,005	

Special District Name: Humboldt Bay Municipal Water 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								
Enterprise								
Notes								
Turbidity Reduction Facility	2004	1,368,342	0	547,337	821,005	547,337	273,668	0
Total Enterprise Debt:		\$1,368,342	\$0	\$547,337	\$821,005	\$547,337	\$273,668	\$0

State Financing

Special District Name: Humboldt Bay Municipal Water 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			1,053
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,053
R06. Debt Service			1,053
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Humboldt Bay Municipal Water 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	6,734,363	
R02. Restricted	5,002,526	
R03. Accounts Receivable (net)	2,365,469	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	62,466	
R09. Prepaid Items	47,716	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$14,212,540	\$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	1,371,972	
R17. Buildings and Improvements	8,752,864	
R18. Equipment	3,137,219	
R18.5 Infrastructure	56,872,289	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	4,206,429	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-46,540,053	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$27,800,720	\$0
R27. Total Assets	\$42,013,260	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	916,541	
R28.5	Related to OPEB	92,746	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,009,287	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$43,022,547	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	327,370	
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	757,386	
R39.	Long-Term Debt, Due Within One Year	547,337	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	175,067	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,807,160	\$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	273,668	
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,808,936	
R57.	Net OPEB Liability	3,011,345	
R58.	Other Noncurrent Liabilities 1	273,668	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,367,617	\$0
R61.	Total Liabilities	\$7,174,777	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	1,598,062	
R62.5	Related to OPEB	1,268,701	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$2,866,763	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$10,041,540	\$0
R66.	Total Net Position (Deficit)	\$32,981,007	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	13,278,624	
R68.	Restricted	2,748,492	
R69.	Unrestricted	16,953,891	
R70.	Total Net Position (Deficit)	\$32,981,007	\$0

Special District Name: Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2022

R01. Appropriations Limit	1,533,939
R02. Total Annual Appropriations Subject to the Limit	1,645,957
R03. Revenues Received (Over) Under Appropriations Limit	\$-112,018

Special District Name: Humboldt Bay Municipal Water 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				
R17. Solid Waste				
R18. Transit				
R19. Water			10,247,663	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$10,247,663	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			639,175	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$639,175	
R36.5	Total Revenues	\$0	\$0	\$10,886,838	
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				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			8,184,270	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$8,184,270	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			1,053	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$1,053	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$8,185,323	

R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$0	\$0	\$2,749,319	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$31,414,800	
R77. Adjustments			-1,183,112	
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$32,981,007	
Assets				
R79. Total Current Assets			14,212,540	
R80. Total Noncurrent Assets			27,800,720	
R81. Total Assets	\$0	\$0	\$42,013,260	
Liabilities				
R82. Total Current Liabilities			1,807,160	
R83. Total Noncurrent Liabilities			5,367,617	
R84. Total Liabilities	\$0	\$0	\$7,174,777	
R85. Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$32,981,007	

Special District of Humboldt Bay Municipal Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R12)FirePrevention	Decrease in fire suppression
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Fees, insurance, miscellaneous, repair and maintenance, admin service, reimbursement, and rental
WaterEnterpriseFund	(R25)Treatment	Decrease in water treatment engineering expense
WaterEnterpriseFund	(R31)ContractualServices	Increase in professional services
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Maintenance and repairs, travel, meeting, info and education misc expense
WaterEnterpriseFund	(R49)OtherIntergovernmentalFederal	FEMA Grant Revenue
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	CalEOS Grant Revenue
WaterEnterpriseFund	(R70)OtherCapitalContributions	Capital replacement
WaterEnterpriseFund	(SD51)HomeownersPropertyTaxRelief	Does not apply for 2022
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Water System Improvement) Loan paid off
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_Turbidity Reduction Facility) CA State Drinking Water State Revolving Fund current portion of principle payment
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(1_Turbidity Reduction Facility) No interest incurred on loan payable
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase due to Buildings & Improvements CIP
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Payroll Expense
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase due to compensated absences
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	SRF Loan payable

Total Footnote: 16