

Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address
Street 1: 828 Seventh Street
Street 2:
City: Eureka State: CA Zip: 95502
Email: harris@hbmwd.com
Has Address Changed? (checkbox)

Members of the Governing Body
Table with columns: First Name, M. I., Last Name, Title
Member 1: Bruce, Rupp, Board Member

District Fiscal Officers
Table with columns: First Name, M. I., Last Name, Title, Email
Official 1: Chris, Harris, Business Manager, harris@hbmwd.com

Report Prepared By
First Name: Michelle, Last Name: Nguyen
Telephone: (415) 457-1215 ext.109, Email: michelle@jrjcpa.com

Independent Auditor
Firm Name: RJ Ricciardi Inc
First Name: Michael, Last Name: OConnor
Telephone: (415) 457-1215

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. (radio buttons)
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. (radio buttons)
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)? (radio buttons)
4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included? (text boxes)
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? (radio buttons)

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position**

Reporting Year: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	250,824
R02.	Business	
R03.	Industrial	419
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	6,648,553
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	83,431
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	1,505,444
R19.	Total Operating Revenues	\$8,488,671

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	873,153
R25.	Treatment	116,228
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	4,051,219
R31.	Contractual Services	165,539
R32.	Materials and Supplies	198,678
R33.	General and Administrative Expenses	548,140
R34.	Depreciation and Amortization Expenses	1,426,647
R35.	Other Operating Expenses	318,301
R36.	Total Operating Expenses	\$7,697,905
R37.	Operating Income (Loss)	\$790,766

Nonoperating Revenues

R38.	Investment Earnings	229,819
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R39. Rents, Leases, and Franchises	
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	1,040,043
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	2,613,233
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	15,500
SD52. Timber Yield	
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	761,125
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	4,708
R58. Other Nonoperating Revenues	
R59. Total Nonoperating Revenues	\$4,664,428
Nonoperating Expenses	
R60. Interest Expense	6,222
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$6,222
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$5,448,972
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	43,078
R71. Total Capital Contributions	\$43,078
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	\$5,492,050
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$26,183,190
R76.	Adjustment	-260,440
R77.	Reason for Adjustment	to tie to beginning net position
R78.	Net Position (Deficit), End of Fiscal Year	\$31,414,800
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	14,705,272
R80.	Restricted	2,754,047
R81.	Unrestricted	13,955,481
R82.	Total Net Position (Deficit)	\$31,414,800

Note:

(R77) Reason for Adjustment: to tie to beginning net position

**Special District of 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

Reporting Year: 2021

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	2021
R09. Principal Authorized	1,417,500
R10. Principal Received to Date	1,417,500
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$237,022
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	156,981
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$80,041
R19. Principal Outstanding, Current Portion	80,041
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	6,222
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 of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt**

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Water System Improvement	2011	237,022	0	156,981	80,041	80,041	0	6,222
Total Enterprise Debt:		\$237,022	\$0	\$156,981	\$80,041	\$80,041	\$0	\$6,222

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Construction Financing
Federal and State**

Go to Report: Detail Summary of Construction Financing

Reporting Year: 2021

R01.	Federal or State Financing	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	\$1,915,679
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	\$2,736,684
R26.	Principal Outstanding, End of Fiscal Year	\$1,368,342
R27.	Principal Outstanding, Current Portion	547,337
R28.	Principal Outstanding, Noncurrent Portion	\$821,005
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	
2022	547,337		547,337	Delete
2023	547,337		547,337	Delete

2024	273,668		273,668	Delete
				Add Year
Total Estimated Payments	\$1,368,342	\$0	\$1,368,342	

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Detail Summary of Construction Financing**

Back to Form: Construction Financing

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
Enterprise								
Notes								
Turbidity Reduction Facility	2004	1,915,679	0	547,337	1,368,342	547,337	821,005	0
Total Enterprise Debt:		\$1,915,679	\$0	\$547,337	\$1,368,342	\$547,337	\$821,005	\$0
State Financing								

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report**

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			6,222
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$6,222
R06. Debt Service			6,222
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds**

Reporting Year: 2021

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	5,720,694	
R02. Restricted	5,427,170	
R03. Accounts Receivable (net)	2,918,629	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	61,536	
R09. Prepaid Items	46,603	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$14,174,632	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	1,371,972	
R17. Buildings and Improvements	8,651,525	
R18. Equipment	2,854,705	
R18.5. Infrastructure	56,692,989	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	1,751,738	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-45,129,402	
R23.5. Net Pension Asset		
R23.6. Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$26,193,527	\$0
R27. Total Assets	\$40,368,159	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	970,478	
R28.5. Related to OPEB	156,250	
R28.6. Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,126,728	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$41,494,887	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	437,084	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	627,378	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	153,708	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,218,170	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	407,970	
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	821,005	
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	3,155,817	
R57.	Net OPEB Liability	4,351,625	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$8,736,417	\$0
R61.	Total Liabilities	\$9,954,587	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	125,500	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$125,500	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$10,080,087	\$0
R66.	Total Net Position (Deficit)	\$31,414,800	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	14,705,272	
R68.	Restricted	2,754,047	
R69.	Unrestricted	13,955,481	
R70.	Total Net Position (Deficit)	\$31,414,800	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$41,494,887	\$0

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Appropriations Limit Information**

Reporting Year: 2021

R01. Appropriations Limit	1,320,926
R02. Total Annual Appropriations Subject to the Limit	1,055,543
R03. Revenues Received (Over) Under Appropriations Limit	\$265,383

**Special District of Humboldt Bay Municipal Water District
Special Districts' Financial Transactions Report
Summary**

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			8,488,671	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$8,488,671	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			4,664,428	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$4,664,428	
R36.5	Total Revenues	\$0	\$0	\$13,153,099	
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			7,697,905	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$7,697,905	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			6,222	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$6,222	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$7,704,127	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$5,492,050	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$26,183,190	
R77.	Adjustments			-260,440	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$31,414,800	
Assets					
R79.	Total Current Assets			14,174,632	
R80.	Total Noncurrent Assets			26,193,527	
R81.	Total Assets	\$0	\$0	\$40,368,159	
Liabilities					
R82.	Total Current Liabilities			1,218,170	
R83.	Total Noncurrent Liabilities			8,736,417	
R84.	Total Liabilities	\$0	\$0	\$9,954,587	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$31,414,800	

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R01)Residential	Decrease in water sale residential
WaterEnterpriseFund	(R12)FirePrevention	Increase due to August Complex Fire Recovery
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Debt service, park use fees, office supplies, miscellaneous, maintenance & operations, insurance reimbursement
WaterEnterpriseFund	(R26)TransmissionandDistribution	Broken out into other correct line item: contractual services, material and supplies, and other operating expenses
WaterEnterpriseFund	(R31)ContractualServices	Increase in professional service expense
WaterEnterpriseFund	(R32)MaterialsandSupplies	Consists of material and computer supplies, tools and equipment
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Repair & Maintenance, auto and travel
WaterEnterpriseFund	(R49)OtherIntergovernmentalFederal	FEMA Grant Revenue
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	CalOES Grant Revenue
WaterEnterpriseFund	(R70)OtherCapitalContributions	Capital Replacements
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_Turbidity Reduction Facility) Same as prior year
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(1_Turbidity Reduction Facility) This debt does not incur interest
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase general reserve account
ProprietaryFunds	(R02)Entpr-Restricted	Increase in restricted County Treasury Fund
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase in restricted and unrestricted cash
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Some moved to CIP
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	Did not provide breakout from last year
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Payroll Liability
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase due to accrued payroll liability

Total Footnote: 19