

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

Fiscal Year: 2019

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	<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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 of Humboldt Bay Municipal Water District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	380,459
R02.	Business	
R03.	Industrial	73
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	6,736,913
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	667,830

Water Services Revenues

R12.	Fire Prevention	53,918
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	440,865
R19.	Total Operating Revenues	\$8,280,058

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	657,511
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	3,447,695

R31.	Contractual Services	
R32.	Materials and Supplies	153,826
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	0
R35.	Other Operating Expenses	2,036,567
R36.	Total Operating Expenses	\$6,295,599
R37.	Operating Income (Loss)	\$1,984,459
Nonoperating Revenues		
R38.	Investment Earnings	38,167
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	968,894
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	1,288,200
SD51.	Homeowners Property Tax Relief	19,773
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	\$2,315,034

Nonoperating Expenses		
R60.	Interest Expense	28,090
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$28,090
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$4,271,403
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$4,271,403
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$20,513,368
R76.	Adjustment	2,015,427
R77.	Reason for Adjustment	Prior period adjustment
R78.	Net Position (Deficit), End of Fiscal Year	\$26,800,198
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	21,642,340
R80.	Restricted	3,494,735
R81.	Unrestricted	1,663,123
R82.	Total Net Position (Deficit)	\$26,800,198

Note:

(R77) Reason for Adjustment: Prior period adjustment

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](#)

Fiscal Year: 2019

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		\$538,940
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		148,987
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$389,953
R19. Principal Outstanding, Current Portion		152,931
R20. Principal Outstanding, Noncurrent Portion		\$237,022
R21. Interest Paid in Current Fiscal Year		13,201
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](#)

Fiscal Year: 2019

	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	538,940	0	148,987	389,953	152,931	237,022	13,201
Total Enterprise Debt:		\$538,940	\$0	\$148,987	\$389,953	\$152,931	\$237,022	\$13,201

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](#)

Fiscal Year: 2019

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	\$3,010,354
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	\$1,642,009
R26.	Principal Outstanding, End of Fiscal Year	\$2,463,017
R27.	Principal Outstanding, Current Portion	547,337
R28.	Principal Outstanding, Noncurrent Portion	\$1,915,680
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	
2020	547,337		547,337	Delete
2021	547,337		547,337	Delete
2022	547,337		547,337	Delete
2023	547,337		547,337	Delete
2024	273,669		273,669	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
				Add Year
Total Estimated Payments	\$2,463,017	\$0	\$2,463,017	

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

Back to Form: [Construction Financing](#)

Fiscal Year: 2019

	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	3,010,354	0	547,337	2,463,017	547,337	1,915,680	0
Total Enterprise Debt:		\$3,010,354	\$0	\$547,337	\$2,463,017	\$547,337	\$1,915,680	\$0

State Financing

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

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			13,201
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$13,201
R06. Debt Service			28,090
R07. Difference	\$0	\$0	\$-14,889
R08. Reason for Difference			Pre audit

Note:
(R08) Ent-Reason for Difference: Pre audit

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

Fiscal Year: 2019

		Enterprise	Internal Service
Assets			
Current Assets			
	Cash and Investments		
R01.	Unrestricted	5,017,015	
R02.	Restricted	3,269,245	
R03.	Accounts Receivable (net)	70,294	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	51,928	
R09.	Prepaid Items	32,000	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$8,440,482	\$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	12,944,836	
R18.	Equipment	2,606,583	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	734,557	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	51,078,268	
R23.	Less: Accumulated Depreciation/Amortization	-41,095,307	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$27,640,909	\$0
R27.	Total Assets	\$36,081,391	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,196,311	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,196,311	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$37,277,702	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	30,750	
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	316,887	
R39.	Long-Term Debt, Due Within One Year	700,268	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	169,443	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,217,348	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	237,022	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal	1,915,680	
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	3,011,029	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	4,057,579	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$9,221,310	\$0
R61.	Total Liabilities	\$10,438,658	\$0

Deferred Inflows of Resources

R62. Related to Pensions	38,846	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$38,846	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$10,477,504	\$0
R66. Total Net Position (Deficit)	\$26,800,198	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	21,642,340	
R68. Restricted	3,494,735	
R69. Unrestricted	1,663,123	
R70. Total Net Position (Deficit)	\$26,800,198	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$37,277,702	\$0

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

Fiscal Year: 2019

R01. Appropriations Limit	1,238,946
R02. Total Annual Appropriations Subject to the Limit	988,667
R03. Revenues Received (Over) Under Appropriations Limit	\$250,279

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

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	To
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			8,280,058	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$8,280,058	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			2,315,034	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$2,315,034	

R36.5	Total Revenues	\$0	\$0	\$10,595,092	
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			6,295,599	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,295,599	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			28,090	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$28,090	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$6,323,689	
R73.	Transfer In				
R74.	Transfer Out				

R75.	Change in Fund Balance/Net Position	\$0	\$0	\$4,271,403	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$20,513,368	
R77.	Adjustments			2,015,427	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$26,800,198	

Assets

R79.	Total Current Assets			8,440,482	
R80.	Total Noncurrent Assets			27,640,909	
R81.	Total Assets	\$0	\$0	\$36,081,391	

Liabilities

R82.	Total Current Liabilities			1,217,348	
R83.	Total Noncurrent Liabilities			9,221,310	
R84.	Total Liabilities	\$0	\$0	\$10,438,658	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$26,800,198	

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R01)Residential	increased
WaterEnterpriseFund	(R02)Business	none this year
WaterEnterpriseFund	(R09)SalestoOtherUtilitiesforResale	increased
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Power sales, Debt service receipts
WaterEnterpriseFund	(R18)OtherOperatingRevenues	All other revenues
WaterEnterpriseFund	(R24)Pumping	decreased
WaterEnterpriseFund	(R32)MaterialsandSupplies	increased
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	different allocation
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	pre-audit
WaterEnterpriseFund	(R35)OtherOperatingExpenses	All other expenses less reimbursement for services and costs
WaterEnterpriseFund	(R60)InterestExpense	increased
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_ Turbidity Reduction Facility) same as prior
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(1_ Turbidity Reduction Facility) no interest loan
ProprietaryFunds	(R01)Entpr-Unrestricted	cash clearing account
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	increase
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	decreased
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	other
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	other
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	other

Total Footnote: 19
