

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Humboldt Bay Municipal Water District

SCO Reporting Year: 2016

ID Number: 12441201700

Fiscal Year Ended: 06/30/16 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

John Friedenbach
Signature

Business Manager
Title

John Friedenbach
Name (Please Print)

1/18/17
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 740
Sacramento, CA 95816

Humboldt Bay Municipal Water District Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

Mailing Address				
Street 1	P.O Box 95	<input type="checkbox"/>	Is Address Changed?	
Street 2				
City	Eureka	State	CA	Zip 95502-0095
Email	office@hbmwd.com			

Members of the Governing Body				
	First Name	Middle Initial	Last Name	Title
Member	J	B	Rupp	SecretaryTreasurer
Member	Neal		Latt	Director
Member	Sheri		Woo	Director
Member	Barbara		Hecathorn	President
Member	Vacant		Vacant	Director
Member				
Member				
Member				
Member				

Other Officials				
	First Name	Middle Initial	Last Name	Title
	Paul		Helliker	Manager
	John		Friedenbach	Manager

Report Prepared By				
First Name	Middle Initial	Last Name	Phone No	
Michael		O'Connor	(415) 457-1215	

Independent Auditor				
First Name	Middle Initial	Last Name	Phone No	
Michael		O'Connor	(415) 457-1215	

**Humboldt Bay Municipal Water District
Special Districts Financial Transactions Report - Water Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2016

Operating Revenues

Water Sales

Residential	77,949
Business	219,358
Industrial	900
Irrigation	
Sales for Resale	5,888,985
Interdepartmental	
All Other Sales	

Water Services

Fire Prevention	62,016
Ground Water Replenishment	
Standby or Availability Charges	
Service Type Assessments	

All Other	163,151
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Total Operating Revenues	\$6,412,359
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Operating Expenses

Source of Supply

Water Purchases	
Ground Water Replenishment	114,452
Other	

Other Operating Expenses

Pumping	1,323,493
Water Treatment	580,350
Administration and General	1,621,788
Customer Accounts	290,640
Transmission and Distribution	1,062,410
Depreciation and Amortization	1,113,325
Other	

Total Operating Expenses	\$6,106,458
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Operating Income (Loss)	\$305,901
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Non-Operating Revenues

Interest Income	11,661
Rents, Leases and Franchises	

Taxes and Assessments

Current Secured and UnSecured (1%)	837,152
Voter Approved Taxes	
Property Assessments	

**Humboldt Bay Municipal Water District
Special Districts Financial Transactions Report - Water Enterprise**

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
Special Assessments		
Prior Year Taxes and Assessments		
Penalties and Cost on Delinquent Taxes and Assessments		
Federal		
Aid for Construction		
Other Federal		
State		
Aid for Construction		
State Water Project		
Homeowners Property Tax Relief		12,000
Timber Yield		
State Other and In-Lieu Taxes		
Other Governmental Agencies		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		
Total Non-Operating Revenues		\$860,813
Non-Operating Expenses		
Interest on Long-Term Debt		24,433
Other Interest		
Other Non-Operating Expenses		
Total Non-Operating Expenses		\$24,433
Non-Operating Income (Loss)		\$836,380
Income (Loss) Before Operating Transfers		\$1,142,281
Operating Transfers In (Intra-District)		
Operating Transfers Out (Intra-District)		
Net Income (Loss)		\$1,142,281
Fund Equity, Beginning of Period		\$23,796,597
Contributed Capital		
Federal		
State		
Other Governmental Agencies		
Non-Governmental Agencies		
Prior Period Adjustments		-4,958,365
Residual Equity Transfers		
Other		
Fund Equity, End of Period		\$19,980,513

**Humboldt Bay Municipal Water District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$19,980,513
Total Ending Fund Equities	\$0	\$0	\$0	\$19,980,513

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

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

Appropriations Limit Information

Fiscal Year 2016

Appropriations Limit	1,085,709
Total Annual Appropriations Subject to the Limit	849,153
Revenues received (Exceed) Under Appropriation Limit	\$236,556

Humboldt Bay Municipal Water District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year 2016

District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Other Long-Term Indebtedness
Activity	Water Enterprise
Purpose of Issue	Ranney/Techite Project
Nature of Revenue Pledged	Revenue
Percent of Pledge	100.00
Year of Authorization	2011
Principal Amount Authorized	1,417,500
Principal Amount Issued	1,417,500
Beginning Maturity Date	2011
Ending Maturity Date	2041
Principal Amount Unmatured, Beginning of Fiscal Year	\$963,280
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	137,755
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$825,525
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Humboldt Bay Municipal Water District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

2016

Fiscal Year

Assets

General and Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Enterprise Funds

General Fixed Assets

General Long-Term Debt

Total Memorandum Only

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets							
Cash and Cash Equivalents				5,261,832			\$5,261,832
Taxes Receivable							\$0
Interest Receivable							\$0
Accounts Receivable				611,079			\$611,079
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies				74,637			\$74,637
Other Current Assets				101,196			\$101,196
Lease Payments Receivable							
Unearned Finance Charges							
Investments							\$0
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt							
Other Assets				261,630			\$261,630
Fixed Assets							
Land				1,371,972			\$1,371,972
Buildings and Improvements				2,981,240			\$2,981,240
Equipment				57,010,545			\$57,010,545
Construction in Progress							\$0
Total Fixed Assets				\$61,363,757	\$0		\$61,363,757
Accumulated Depreciation				38,966,827			\$38,966,827
Net Fixed Assets				\$22,396,930	\$0		\$22,396,930
Other Debits							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$0	\$0	\$0	\$28,707,304	\$0	\$0	\$28,707,304

Humboldt Bay Municipal Water District Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year	2016	Liabilities and Equity						Total
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable					209,994			\$209,994
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued					8,444			\$8,444
Other Current Liabilities					38,090			\$38,090
*Compensated Absences Payable					273,853			\$273,853
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal					4,105,026			\$4,105,026
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness					825,525			\$825,525
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue					30,005			\$30,005
All Other Non-Current Liabilities					3,235,854			\$3,235,854
Total Liabilities		\$0	\$0	\$0	\$8,726,791	\$0	\$0	\$8,726,791
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets								
Retained Earnings								
Reserved					4,903,086			\$4,903,086
Unreserved					15,077,427			\$15,077,427
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated								\$0
Total Fund Equity		\$0	\$0	\$0	\$19,980,513	\$0	\$0	\$19,980,513
Total Liabilities and Fund Equity		\$0	\$0	\$0	\$28,707,304	\$0	\$0	\$28,707,304

Supplement to the Annual Report of Special Districts

Special District ID Number:	12441201700
Name of District:	Humboldt Bay Municipal Water District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2015 | <input type="checkbox"/> October 2015 | <input type="checkbox"/> January 2016 | <input type="checkbox"/> April 2016 |
| <input type="checkbox"/> August 2015 | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016 |
| <input type="checkbox"/> September 2015 | | <input type="checkbox"/> March 2016 | <input checked="" type="checkbox"/> June 2016 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 2,079,637
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2015