

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Humboldt Bay Municipal Water District

SCO Reporting Year: **2015**

ID Number: **12441201700**

Fiscal Year Ended: 06/30/2015 (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



Signature

General Manager

Title

Paul Helliker

Name (Please Print)

October 19, 2015

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

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 700
Sacramento, CA 95816

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 2014 | <input type="checkbox"/> October 2014 | <input type="checkbox"/> January 2015 | <input type="checkbox"/> April 2015 |
| <input type="checkbox"/> August 2014 | <input type="checkbox"/> November 2014 | <input type="checkbox"/> February 2015 | <input type="checkbox"/> May 2015 |
| <input type="checkbox"/> September 2014 | <input type="checkbox"/> December 2014 | <input type="checkbox"/> March 2015 | <input checked="" type="checkbox"/> June 2015 |

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, Robyn Harris, 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:	\$ 1,953,693
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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)	\$ - 0 -
Construction (Census Code F01)	\$ - 0 -

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ - 0 -
Construction (Census Code F92)	\$ - 0 -

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ - 0 -
Construction (Census Code F87)	\$ - 0 -

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ - 0 -
Construction (Census Code F36)	\$ - 0 -

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ - 0 -
Construction (Census Code F80)	\$ - 0 -

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 336,798
Construction (Census Code F91)	\$ 5,453,007

U.S. Bureau of the Census – Revised 7/20/2015

Humboldt Bay Municipal Water District Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

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	Kaitlin	R	Sopoci-Belknap	Director
Member	Sheri		Woo	Director
Member	Barbara		Hecathorn	President
Member	Aldaron		Laird	Vice President
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
	Kim		Windsor	(707) 476-0674

Independent Auditor				
	First Name	Middle Initial	Last Name	Phone No
	Carol		Mayes	(707) 476-0674

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ - 0 -
Construction (Census Code F36)	\$ - 0 -

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ - 0 -
Construction (Census Code F80)	\$ - 0 -

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 786,784
Construction (Census Code F91)	\$ 2,625,953

U.S. Bureau of the Census – Revised 9/2013

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues	
Sales of Electric Energy	
Residential	
Business and Industrial	
Rural	
Sales to Public Authorities	
Sales for Resale	143,226
Interdepartmental	
Other Sales	
Other Electric Revenues	
Servicing of Customer Installations	
Service Type Assessments	
Other	
Total Operating Revenues	\$143,226
Operating Expenses	
Production	
Power Generation	
Purchased Power	
Other Production Expenses	
Other Operating Expenses	
Transmission	
Distribution	
Customer Accounts	
Administration and General	
Depreciation and Amortization	
Other Operating Expenses	269,824
Total Operating Expenses	\$269,824
Operating Income (Loss)	(\$126,598)
Non-Operating Revenues	
Interest Income	
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and UnSecured (1%)	
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
Federal		
Aid for Construction		
Other Federal		
State		
Aid for Construction		
State Water Project		
Homeowners Property Tax Relief		
Timber Yield		
State Other and In-Lieu Taxes		
Other Governmental Agencies		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		
Total Non-Operating Revenues		\$0
Non-Operating Expenses		
Interest on Long-Term Debt		
Other Interest		
Other Non-Operating Expenses		
Total Non-Operating Expenses		\$0
Non-Operating Income (Loss)		\$0
Income (Loss) Before Operating Transfers		(\$126,598)
Operating Transfers In (Intra-District)		126,598
Operating Transfers Out (Intra-District)		
Net Income (Loss)		\$0
Fund Equity, Beginning of Period		
Contributed Capital		
Federal		
State		
Other Governmental Agencies		
Non-Governmental Agencies		
Prior Period Adjustments		
Residual Equity Transfers		
Other		
Fund Equity, End of Period		\$0

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Check Errors	View Prior Year Data	Print	Delete	Close
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Fiscal Year 2015

Humboldt Bay Municipal Water District

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Operating Revenues

Water Sales

Residential	75,288
Business	207,029
Industrial	200
Irrigation	
Sales for Resale	4,800,525
Interdepartmental	
All Other Sales	

Water Services

Fire Prevention	36,544
Ground Water Replenishment	
Standby or Availability Charges	
Service Type Assessments	
All Other	810,725

Total Operating Revenues

\$5,930,311

Operating Expenses

Source of Supply

Water Purchases	
Ground Water Replenishment	98,180
Other	

Other Operating Expenses

Pumping	1,135,328
Water Treatment	497,840
Administration and General	1,391,214
Customer Accounts	249,319
Transmission and Distribution	911,364
Depreciation and Amortization	976,000
Other	

Total Operating Expenses

\$5,259,245

Operating Income (Loss)

\$671,066

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

Non-Operating Revenues

Interest Income 17,854

Rents, Leases and Franchises

Taxes and Assessments

Current Secured and UnSecured (1%) 751,448

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year Taxes and Assessments 6,456

Penalties and Cost on Delinquent Taxes and Assessments

Federal

Aid for Construction 2,404,052

Other Federal

State

Aid for Construction

State Water Project 732,982

Homeowners Property Tax Relief 12,015

Timber Yield

State Other and In-Lieu Taxes 177

Other Governmental Agencies

Redevelopment Pass-Through 18,869

Other

Other Non-Operating Revenues

Total Non-Operating Revenues \$3,943,853

Non-Operating Expenses

Interest on Long-Term Debt 26,838

Other Interest

Other Non-Operating Expenses

Total Non-Operating Expenses \$26,838

Non-Operating Income (Loss) \$3,917,015

Income (Loss) Before Operating Transfers \$4,588,081

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District) 126,598

Net Income (Loss) \$4,461,483

Fund Equity, Beginning of Period \$19,208,749

Contributed Capital

Federal

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2015

State	
Other Governmental Agencies	
Non-Governmental Agencies	
Prior Period Adjustments	126,365
Residual Equity Transfers	
Other	
Fund Equity, End of Period	\$23,796,597

**Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Check Errors

View Prior Year Data

Print

Close

Humboldt Bay Municipal Water District

**Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	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				\$23,796,597
Total Ending Fund Equities	\$0	\$0	\$0	\$23,796,597

	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	\$126,598	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$126,598	
Total	\$126,598	\$126,598	\$0

**Special Districts Financial Transactions Report
Appropriations Limit Information**

Appropriations Limit Information

Check Errors	View Prior Year Data	Print	Delete	Close
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Fiscal Year 2015

Humboldt Bay Municipal Water District

**Special Districts Financial Transactions Report
Appropriations Limit Information**

Appropriations Limit Information

Fiscal Year 2015

Appropriations Limit	1,085,709
Total Annual Appropriations Subject to the Limit	788,965
Revenues received (Exceed) Under Appropriation Limit	\$296,744

Special Districts Financial Transactions Report - Long-Term Debt

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

Check Errors	View Prior Year Data	Print All Records	Delete	Close
		Print Current Record	View All Debts	

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 2015

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		\$1,097,457
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		134,177
Principal Amount Deceased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$963,280
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Check Errors	Print All Records	Delete
View Prior Year Data	Print Current Record	Close

Humboldt Bay Municipal Water District

Special Districts Financial Transactions Report - Long-Term Debt

Construction Financed by the United States and/or the State of California

Fiscal Year 2015

Type of Debt	United States
Activity	Water Enterprise
Purpose of Debt	Drinking Water Filtration Plan
Maximum Repayment, Beginning of Fiscal Year	\$10,946,739
Adjustments - Increase (Decrease)	
Maximum Repayment, End of Fiscal Year	\$10,946,739
Amount Received to Date	10,946,739
Amount Expended to Date on Behalf of District	10,946,739
Principal Amount Unmatured, Beginning of Fiscal Year	\$5,199,701
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	547,338
Principal Amount Unmatured, End of Fiscal Year	\$4,652,363
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	

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

Fiscal Year 2015

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				659,412			\$659,412
Loans and Notes Payable							\$0
Interest Payable - Maturity/Accrued				8,444			\$8,444
Other Current Liabilities				566,674			\$566,674
Compensated Absences Payable							\$0
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				4,652,363			\$4,652,363
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness				963,280			\$963,280
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue							\$0
All Other Non-Current Liabilities				595,725			\$595,725
Total Liabilities	\$0	\$0	\$0	\$7,445,898		\$0	\$7,445,898
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets							
Retained Earnings							
Reserved				4,903,086			\$4,903,086
Unreserved				18,893,511			\$18,893,511
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$23,796,597			\$23,796,597
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$31,242,495		\$0	\$31,242,495

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

Fiscal Year	2015	Assets						Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets								
Cash and Cash Equivalents					732,496			\$732,496
Taxes Receivable								\$0
Interest Receivable					1			\$1
Accounts Receivable					773,318			\$773,318
Loans, Notes, and Contracts Receivable					486,347			\$486,347
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets					171,252			\$171,252
Lease Payments Receivable								
Unearned Finance Charges								
Investments					3,224,555			\$3,224,555
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								\$0
Fixed Assets								
Land					1,371,972			\$1,371,972
Buildings and Improvements					56,397,872			\$56,397,872
Equipment					2,280,595			\$2,280,595
Construction in Progress					1,597,849			\$1,597,849
Total Fixed Assets					\$63,648,288	\$0		\$63,648,288
Accumulated Depreciation					37,793,762			\$37,793,762
Net Fixed Assets					\$25,854,526	\$0		\$25,854,526
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$0	\$0	\$0	\$31,242,495	\$0	\$0	\$31,242,495