

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Humboldt Bay Municipal Water District

Reporting Year: 2017

ID Number: 12441201700

Certification:

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

Special District Fiscal Officer




Signature



Title



Name (Please Print)



Date

Per Government Code section 53891(a), this report is due within seven months after the close of the 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.

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

Mailing Address:

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

Express Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/19/2018 3:54:24 PM

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

Fiscal Year: 2017

 Current Year Prior Year
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="J"/>	<input type="text" value="B"/>	<input type="text" value="Rupp"/>	<input type="text" value="Secretary Treasurer"/>
Member 2	<input type="text" value="Neal"/>	<input type="text"/>	<input type="text" value="Latt"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Sheri"/>	<input type="text"/>	<input type="text" value="Woo"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Barbara"/>	<input type="text"/>	<input type="text" value="Hecathorn"/>	<input type="text" value="President"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Helliker"/>	<input type="text" value="Manager"/>
Member 2	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Friedenbach"/>	<input type="text" value="Manager"/>
Officials	<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

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: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	89,376
R02.	Business	210,822
R03.	Industrial	831
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	5,632,597
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	13,279
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	2,823,862
R19.	Total Operating Revenues	\$8,770,767

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission	
R27.	Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	3,316,996
R31.	Contractual Services	

R32.	Materials and Supplies	116,190
R33.	General and Administrative Expenses	2,832,835
R34.	Depreciation and Amortization Expenses	
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$6,266,021
R37.	Operating Income (Loss)	\$2,504,746
Nonoperating Revenues		
R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
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	
SD51.	Homeowners Property Tax Relief	
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	\$0
Nonoperating Expenses		
R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$0
R64.	Income (Loss) Before Capital Contributions and Transfers	

		\$2,504,746
Capital Contributions (Current Fiscal Year)		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$2,504,746
R75.	Net Position (Deficit), Beginning of Fiscal Year	20,549,474
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$23,054,220
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	20,080,839
R80.	Restricted	2,919,928
R81.	Unrestricted	53,453
R82.	Total Net Position (Deficit)	\$23,054,220

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

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Electricity Sales Revenues

R01.	Residential	
R02.	Commercial and Industrial	
R03.	Rural	
R04.	Sales to Public Authorities	
R05.	Sales to Other Utilities for Resale	
R06.	Interdepartmental	
R07.	Other Electricity Sales Revenues	

Other Electricity Revenues

R08.	Servicing of Customer Installations	
R09.	Service-Type Assessments	
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$0

Operating Expenses

Electricity Production Expenses

R12.	Electricity Generation	
R13.	Electricity Purchases	
R14.	Other Electricity Production Expenses	
R15.	Transmission	
R16.	Distribution	
R17.	Customer Accounting and Collection	
R18.	Sales Promotion	
R19.	Personnel Services	
R20.	Contractual Services	
R21.	Materials and Supplies	
R22.	General and Administrative Expenses	
R23.	Depreciation and Amortization Expenses	
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$0

R26.	Operating Income (Loss)	\$0
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Nonoperating Revenues

R27.	Investment Earnings	
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R28.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD29.	Current Secured and Unsecured (1%)	
SD30.	Voter-Approved Taxes	
SD31.	Pass-through Property Taxes (ABX1 26)	
SD32.	Property Assessments	
SD33.	Special Assessments	
SD34.	Special Taxes	
SD35.	Prior-Year Taxes and Assessments	
SD36.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R37.	Aid for Construction	
R38.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R39.	Aid for Construction	
SD40.	Homeowners Property Tax Relief	
SD41.	Timber Yield	
R42.	In-Lieu Taxes	
R43.	Other Intergovernmental – State	
R44.	Intergovernmental – County	
R45.	Intergovernmental – Other	
R46.	Gain on Disposal of Capital Assets	
R47.	Other Nonoperating Revenues	
R48.	Total Nonoperating Revenues	\$0
	Nonoperating Expenses	
R49.	Interest Expense	
R50.	Loss on Disposal of Capital Assets	
R51.	Other Nonoperating Expenses	
R52.	Total Nonoperating Expenses	\$0
R53.	Income (Loss) Before Capital Contributions and Transfers	\$0
	Capital Contributions (Current Fiscal Year)	
R54.	Federal	
R55.	State	
R56.	County	
R57.	Other Government	
R58.	Other Capital Contributions	
R59.	Total Current Fiscal Year Capital Contributions	\$0

R60.	Transfers In	
R61.	Transfers Out	
R62.	Change in Net Position	\$0
R63.	Net Position (Deficit), Beginning of Fiscal Year	
R64.	Adjustment	
R65.	Reason for Adjustment	
R66.	Net Position (Deficit), End of Fiscal Year	\$0
	Net Position (Deficit)	
R67.	Net Investment in Capital Assets	
R68.	Restricted	
R69.	Unrestricted	
R70.	Total Net Position (Deficit)	\$0

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

Fiscal Year: 2017

 Current Year Prior Year

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	2,837,249	
R02.	Restricted	2,372,591	
R03.	Accounts Receivable (net)	579,796	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	12,265	
R06.	Due from Other Funds	368,594	
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$6,170,495	\$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	41,642,425	
R18.	Equipment	21,462,578	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-40,154,305	
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$24,322,670	\$0
R27.	Total Assets	\$30,493,165	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions		
R28.5.	Related to OPEB		

R29.	Other Deferred Outflows of Resources	984,042	
R30.	Total Deferred Outflows of Resources	\$984,042	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$31,477,207	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	113,372	
R33.	Contracts and Retainage Payable	98,656	
R34.	Interest Payable		
R35.	Due to Other Funds	3,557,690	
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,185,378	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$4,955,096	\$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)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,602,142	
R57.	Net OPEB Obligation	715,613	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,317,755	\$0
R61.	Total Liabilities	\$8,272,851	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources	150,136	

R64.	Total Deferred Inflows of Resources	\$150,136	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,422,987	\$0
R66.	Total Net Position (Deficit)	\$23,054,220	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	20,080,839	
R68.	Restricted	2,919,928	
R69.	Unrestricted	53,453	
R70.	Total Net Position (Deficit)	\$23,054,220	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$31,477,207	\$0

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

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	1,144,583
R02. Total Annual Appropriations Subject to the Limit	864,605
R03. Revenues Received (Over) Under Appropriations Limit	279,978

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