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

Signature Signature	Title Dusiness	Manager
John Friedenbach Name (Please Print)	Date 1/18/17	

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

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Street 1	P.O Box 95			│
Street 2				
City	Eureka	State CA	Zip 95502-0095	
Email	office@hbmwd	.com		
	of the Governing B		Miller og en megen skipperter skilegen av på etterskillig gestårliket om den i ett koltenber Hans og en etterskillige skilege og en	
Members				
	First Name	Middle Initial	Last Name	Title
Member	J	В	Rupp	SecretaryTreasurer
Member	Neal		Latt	Director
Member	Sheri		Woo	Director
Member	Barbara		Hecathorn	President
Member	Vacant		Vacant	Director
Member				
Member				
Member				
Member	1000 N.W. Mark (Market No. 1) (Market No. 1)			
takan may hada sahiji hiji huri sahiligi dal sar sangka ng ngagaya th	Other Officials	त्राच्या की रावरंतर प्राप्त की राज पावक पावरं राज्य र विकास स्वाप्त के सामान की वा का स्वाप्त स्वाप्त के सकता	and a second at the control and the control of the	adatata ar amin'ny fivondronan'ny araonana araona araona amin'ny amin'ny amin'ny amin'ny avoana amin'ny amin'n
	First Name	Middle Initial	Last Name	Title
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	Paul]	Helliker	Manager
	John		Friedenbach	Manager
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alle parriller a del se para a servicio de la constante de la constante de la constante de la constante de la c	Report Prepared	I Ву	e vago nido e sou mode así, a morgo menere a hidrones y se sel del cardo haixas e spera mema	сатите у фенерация на принцения в принцения в принцения на принцения на принцения на принцения на принцения на
	First Name	Middle Initial	Last Name	Phone No
	Michael		O'Connor	(415) 457-1215
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	Independent Aug 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	<u> </u>
Fire Prevention	62,016
Ground Water Replenishment	
Standby or Availability Charges	
Service Type Assessments	
All Other	163,151
Total Operating Revenues	\$6,412,359
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
Operating Income (Loss)	\$305,901
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	

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Revenues, Expenses and Changes in Fund Equity

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 As	sessments	
Penalties and Cost on De	elinquent Taxes and Assessments	
Federal		
Aid for Construction		[
Other Federal		
State		
Aid for Construction		
State Water Project		
Homeowners Property Ta	ax Relief	12,000
Timber Yield		APPLICATIONS SELECTION AND ADMINISTRATION AND ADMIN
State Other and In-Lieu T	「axes	
Other Governmental Ag	jencies	
Redevelopment Pass-Th	rough	
Other		
Other Non-Operating Rev	venues venues	
Total Non-Operating	Revenues	\$860,813
Non-Operating Expense	os estados esta	•
Interest on Long-Term De	∍bt	24,433
Other Interest		
Other Non-Operating Exp	penses	
Total Non-Operating	Expenses	\$24,433
Non-Operating Incom	ne (Loss)	\$836,380
Income (Loss) Before	e Operating Transfers	\$1,142,281
Operating Transfers In (Ir	ntra-District)	
Operating Transfers Out	(Intra-District)	
Net Income (Loss)		\$1,142,281
Fund Equity, Beginni	ng of Period	\$23,796,597
Contributed Capital		•
Federal		
State		
Other Governmental Agei	ncies	
Non-Governmental Agend		
Prior Period Adjustments		-4,958,365
Residual Equity Transfers	i	
Other		
Fund Equity, End of F	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 J	\$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	1 \$0 T	so I	\$0	\$19.980.513

	Transfers In	Transfers Out	Net
	A	В	С
Consolidation of Transfers in and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	l so	
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

Special Districts:Financial Transactions Report Appropriations Limit Information

Appropriations Limit Information

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	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 Fisca	al Year	\$825,525					
Principal Amount in Default, End of Fiscal Year							
Interest in Default, End of Fiscal Year							
Amount Held in Bond Reserve							

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

			Assets			Mile (Mile) (Mil	an Hodagas for Obergan (An Young or British Assumer
Fiscal Year 2016	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							08
Interest Receivable							
Accounts Receivable				611,079			90°
Loans, Notes, and Contracts Receivable	0						04
Due from Other Funds							0\$
Inventory of Materials and Supplies				74,637			\$74.637
Other Current Assets				101,196		斯 特斯 (1) (1) (1)	\$101.196
Lease Payments Receivable							
Uneamed Finance Charges							
Investments							₩.
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt	ののできない。日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日						
Other Assets				261,630			\$261.630
Fixed Assets						7, 100 mm	
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							
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							ANNA METANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA MANAGAMANA
Amount to be Provided							
Total Assets	OS .	\$0	\$0	\$28.707.304		0\$	\$28.707.304

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

Liabilities and Equity

Total Memorandum Only		\$200 dod	US	\$8 444	\$38.090	\$273.853			9	08	0\$	08		\$4.105.026	CO CO	08	\$825 525		American construction and the second construction of the second constructio	83008	#30.003 #3 735 854	40.200.000 40.200.000	36.725.791			\$4 003 09E	645 077 407	313.077.427	Annual action of the control of the		08	\$19.980.513	\$28.707.304
General . Long-Term M Debt			12000														ZANYONA					9 1	099										\$00
General Fixed Assets					I Park									THE					8 S							4,903,086						MON COLUMN	
Enterprise Funds		209,994		8,444	38,090	273,853								4,105,026			825,525		- Parameter - Para	30,005	3,235,854	\$8 726 701	10.7.7.7			4,903,086	15,077,427					\$19.980.513	\$28.707.304
Capital Projects Funds																						- C#						HAND SHELLER STREET, AND THE STREET, SHELLER S		2116		80	\$0
Debt Service Funds													選挙を選挙をある。									G.										\$0	0.9
General and Special Revenue Funds																					三年 が	80										80	\$0
2016		yable	ple	red/Accrued	S	es Payable	ents			spt	- Accepted	ıtion				- marked	otedness	on Long-Term Debt	tion		labilities		بن	Accept to	S C C C C C C C C C C C C C C C C C C C					74	ted	- Comments	J Fund Equity
Fiscal Year	Liabilities and Equity	Accounts/Warrants Payable	Loans and Notes Payable	Interest Payable - Matured/Accrued	Other Current Liabilities	Compensated Absences Payable	Due to Other Governments	Due to Other Funds	Long-Term Debt	General Obligation Bonds	Revenue Bonds	Certificates of Participation	Special Assessment	Federal	State	Time Warrants	Other Long-Term Indebtedness	Unamortized Premium on Long-Term Debt	Advances for Construction	Deferred Revenue	All Other Non-Current Liabilities	Total Liabilities	Fund Equity	Contributed Capital	Retained Earnings	Reserved	Unreserved	Fund Balances	Reserved	Unreserved Designated	Unreserved Undesignated	Total Fund Equity	Total Liabilities and Fund Equity

1/18/2017

Supplement to the Annual Report of Special Districts

Special District ID Number:	L	124412017	00			
Name of District:		Humboldt	Bay M	unicipal	Water	District
Mark the appropriate box belo Report data for that period on		o indicate the	ending	date of your	agency's	fiscal year.
☐ July 2015		October 201	5 🗀	January 20	16	April 2016
☐ August 2015		December 20	015 🗆	February 2	016	l May 2016
September 2015				March 201	6 [June 2016
Return this form to the Califoregarding this form please con U.S. Bureau of	ntac	t:		·		y questions
A. Personnel Expenditures						
Please report your government's amounts paid on force account co				es and wages o	during the	year, including
			2	.00: \$ 2	,079,6	37
B. Capital Outlay Expenditur	es fo	or Enterprise	Activitie	s ,		
Please report your government's applicable:	capi	ital outlay expe	nditures	for the followi	ing enterpr	ise activities, if
Airport Enterprise		I A	mount			
Land and Equipment (Census Co	de C					
Construction (Census Code F01)		\$				
Electric Enterprise		A	mount			
Land and Equipment (Census Co						
Construction (Census Code F92)		\$				
Harbor and Port Enterprise			mount			
Land and Equipment (Census Co	de C					
Construction (Census Code F87)		\$				
			3.31			
Hospital Enterprise		A	mount			
Land and Equipment (Census Co	de C				•	
		\$				
Construction (Census Code F36)		1 10				4

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)	\$	7

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