

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

Fiscal Year: 2020

District Mailing Address

Street 1 828 Seventh Street Has Address Changed?

Street 2

City Eureka State CA Zip 95502

Email harris@hbmwd.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Bruce		Rupp	Board Member
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Chris		Harris	Business Manager	harris@hbmwd.com
Officials					

Report Prepared By

First Name Andrew M. I. Last Name Servatius

Telephone (415) 457-1215 Email andrew@rjrcpa.com

Independent Auditor

Firm Name RJ Ricciardi Inc

First Name Michael M. I. Last Name OConnor

Telephone (415) 457-1215

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: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	383,949
R02.	Business	
R03.	Industrial	549
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	6,744,057
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	56,909
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	917,866
R19.	Total Operating Revenues	\$8,103,330

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	746,743
R25.	Treatment	137,075
R26.	Transmission and Distribution	775,027
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	3,851,531
R31.	Contractual Services	18,796
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	676,069
R34.	Depreciation and Amortization Expenses	1,341,741

R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$7,546,982
R37.	Operating Income (Loss)	\$556,348
	Nonoperating Revenues	
R38.	Investment Earnings	67,592
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	923,635
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	1,031,623
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	15,500
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	271,528
R59.	Total Nonoperating Revenues	\$2,309,878
	Nonoperating Expenses	
R60.	Interest Expense	9,257
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$9,257
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,856,969
	Capital Contributions	
R65.	Federal	741,748
R66.	State	
R67.	Connection Fees (Capital)	

R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$741,748
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	\$3,598,717
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$22,584,473
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$26,183,190
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	17,542,234
R80.	Restricted	5,011,057
R81.	Unrestricted	3,629,899
R82.	Total Net Position (Deficit)	\$26,183,190

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

Form has been completed.

Fiscal Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	4,203,646	
R02.	Restricted	4,522,685	
R03.	Accounts Receivable (net)	112,747	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	52,919	
R09.	Prepaid Items	42,028	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$8,934,025	\$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	3,062,187	
R18.5	Infrastructure	52,177,415	
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-43,778,789	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$25,777,621	\$0
R27.	Total Assets	\$34,711,646	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions		

		1,065,264	
R28.5	Related to OPEB	125,042	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,190,306	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$35,901,952	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	26,099	
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		
R39.	Long-Term Debt, Due Within One Year	704,318	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$730,417	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	316,474	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	80,041	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal	1,368,342	
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,907,930	
R57.	Net OPEB Liability	4,197,904	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$8,870,691	\$0
R61.	Total Liabilities	\$9,601,108	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	117,654	
R62.5	Related to OPEB		

R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$117,654	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$9,718,762	\$0
R66.	Total Net Position (Deficit)	\$26,183,190	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	17,542,234	
R68.	Restricted	5,011,057	
R69.	Unrestricted	3,629,899	
R70.	Total Net Position (Deficit)	\$26,183,190	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$35,901,952	\$0

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: 2020

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	\$2,463,016
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	\$2,189,347
R26.	Principal Outstanding, End of Fiscal Year	\$1,915,679
R27.	Principal Outstanding, Current Portion	547,337
R28.	Principal Outstanding, Noncurrent Portion	\$1,368,342
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	
2021	547,337		547,337	Delete
2022	547,337		547,337	Delete
2023	547,337		547,337	Delete
2024	273,668		273,668	Delete
				Add Year
Total Estimated Payments	\$1,915,679	\$0	\$1,915,679	

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: 2020

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	\$389,953
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	152,931
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$237,022
R19. Principal Outstanding, Current Portion	156,981
R20. Principal Outstanding, Noncurrent Portion	\$80,041
R21. Interest Paid in Current Fiscal Year	9,257
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
 Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			9,257
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$9,257
R06. Debt Service			9,257
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2020

R01. Appropriations Limit	1,279,697
R02. Total Annual Appropriations Subject to the Limit	939,135
R03. Revenues Received (Over) Under Appropriations Limit	\$340,562