

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
General Information

Fiscal Year: 2019

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="PAUL"/>	<input type="text"/>	<input type="text" value="BRENNAN"/>	<input type="text" value="PRESIDENT"/>
Member 2	<input type="text" value="DAVID"/>	<input type="text"/>	<input type="text" value="FLETCHER"/>	<input type="text" value="VICE PRESIDENT"/>
Member 3	<input type="text" value="ELAINE"/>	<input type="text"/>	<input type="text" value="REED"/>	<input type="text" value="DIRECTOR"/>
Member 4	<input type="text" value="LAWRENCE"/>	<input type="text"/>	<input type="text" value="KNAPP"/>	<input type="text" value="DIRECTOR"/>
Member 5	<input type="text" value="MYRON"/>	<input type="text"/>	<input type="text" value="BLANTON"/>	<input type="text" value="DIRECTOR"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="JOHN"/>	<input type="text"/>	<input type="text" value="VILLIERME"/>	<input type="text" value="GENERAL MANAGER"/>	<input type="text" value="BKLINDENCWD@VERIZON.NET"/>
Officials	<input type="text"/>	<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

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 Linden County Water District  
Special Districts Financial Transactions Report  
Sewer Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

<b>Operating Revenues</b>	
R01. Service Charges	359,057
R02. Permit and Inspection Fees	
R03. Connection Fees	17,939
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	7,269
R08. <b>Total Operating Revenues</b>	<b>\$384,265</b>
<b>Operating Expenses</b>	
R09. Transmission	137,427
R10. Treatment and Disposal	58,891
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	55,131
R16. Depreciation and Amortization Expenses	43,040
R17. Other Operating Expenses	
R18. <b>Total Operating Expenses</b>	<b>\$294,489</b>
R19. <b>Operating Income (Loss)</b>	<b>\$89,776</b>
<b>Nonoperating Revenues</b>	
R20. Investment Earnings	18,317
R21. Rents, Leases, and Franchises	
<b>Taxes and Assessments</b>	
SD22. Current Secured and Unsecured (1%)	40,026
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	48
SD29. Penalties and Cost of Delinquent Taxes and Assessments	
<b>Intergovernmental – Federal</b>	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	
<b>Intergovernmental – State</b>	
R32. Aid for Construction	
SD33. Homeowners Property Tax Relief	318
SD34. Timber Yield	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	
R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	
R40. Other Nonoperating Revenues	

R41.	Total Nonoperating Revenues	\$58,709
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$0
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$148,485
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$148,485
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$3,230,728
R58.	Adjustment	-410,960
R59.	Reason for Adjustment	Adjustment between prior audit and prior county report
R60.	Net Position (Deficit), End of Fiscal Year	\$2,968,253
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	1,658,807
R62.	Restricted	364,210
R63.	Unrestricted	945,236
R64.	Total Net Position (Deficit)	\$2,968,253

**Note:**

(R59) Reason for Adjustment: Adjustment between prior audit and prior county report.

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
Solid Waste Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

<b>Operating Revenues</b>		
R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	<b>Total Operating Revenues</b>	
<b>Operating Expenses</b>		
Disposal Expenses		
R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatelements)	
R11.	<b>Total Disposal Expenses</b>	
Collection Expenses		
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	<b>Total Collection Expenses</b>	
R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	<b>Total Operating Expenses</b>	
R21.	<b>Operating Income (Loss)</b>	
<b>Nonoperating Revenues</b>		
R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
Intergovernmental – State		
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	

R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	<b>Total Nonoperating Revenues</b>	
	<b>Nonoperating Expenses</b>	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	<b>Total Nonoperating Expenses</b>	
R48.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	
	<b>Capital Contributions</b>	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	<b>Total Capital Contributions</b>	
R55.	<b>Transfers In</b>	
R56.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	<b>Total Special and Extraordinary Items</b>	
R57.	<b>Change in Net Position</b>	
R58.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	
R59.	<b>Adjustment</b>	
R60.	Reason for Adjustment	
R61.	<b>Net Position (Deficit), End of Fiscal Year</b>	
	<b>Net Position (Deficit)</b>	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	
R65.	<b>Total Net Position (Deficit)</b>	

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
Water Enterprise Fund  
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	312,000
R02.	Business	97,935
R03.	Industrial	3,877
R04.	Irrigation	5,825
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	80

Water Services Revenues

R12.	Fire Prevention	1,140
R13.	Groundwater Replenishment	
R14.	Connection Fees	16,039
R15.	Standby and Availability Charges	781
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	7,269
R19.	<b>Total Operating Revenues</b>	<b>\$444,946</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	171,504
R25.	Treatment	
R26.	Transmission and Distribution	73,501
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	50,766
R34.	Depreciation and Amortization Expenses	48,269
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$344,040</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$100,906</b>

**Nonoperating Revenues**

R38.	Investment Earnings	20,162
R39.	Rents, Leases, and Franchises	

Taxes and Assessments

SD40.	Current Secured and Unsecured (1%)	46,348
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	54
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	368
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	\$66,932
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, Transfers, and Special and Extraordinary Items	\$167,838
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
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	\$167,838
R75. Net Position (Deficit), Beginning of Fiscal Year	\$1,413,944
R76. Adjustment	417,286
R77. Reason for Adjustment	per audit
R78. Net Position (Deficit), End of Fiscal Year	\$1,999,068
Net Position (Deficit)	
R79. Net Investment in Capital Assets	934,672
R80. Restricted	
R81. Unrestricted	1,064,396
R82. Total Net Position (Deficit)	\$1,999,068

Note:

(R77) Reason for Adjustment: per audit

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Fiscal Year: 2019

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,963,755	
R02. Restricted		
R03. Accounts Receivable (net)	69,556	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,033,311	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	364,210	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	551,734	
R17. Buildings and Improvements	4,190,456	
R18. Equipment	226,789	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-2,375,500	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$2,957,689	\$0
R27. Total Assets	\$4,991,000	\$0
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$0	\$0
R31. Total Assets and Deferred Outflows of Resources	\$4,991,000	\$0
<b>Liabilities</b>		
Current Liabilities		
R32. Accounts Payable	20,020	
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	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	3,659	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$23,679	\$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		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$23,679	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$23,679	\$0
R66.	Total Net Position (Deficit)	\$4,967,321	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	2,593,479	
R68.	Restricted	364,210	
R69.	Unrestricted	2,009,632	
R70.	Total Net Position (Deficit)	\$4,967,321	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$4,991,000	\$0

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit		0
R02. Total Annual Appropriations Subject to the Limit		0
R03. Revenues Received (Over) Under Appropriations Limit		\$0

Special District of Linden County Water District  
Special Districts Financial Transactions Report  
Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			384,265	
R17. Solid Waste				
R18. Transit				
R19. Water			444,946	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$829,211	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			58,709	
R30. Solid Waste				
R31. Transit				
R32. Water			66,932	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$125,641	
R36.5 Total Revenues	\$0	\$0	\$954,852	\$954,852
<b>Governmental Expenditures</b>				
R37. General				
R38. Special Revenue				

R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			294,489	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			344,040	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$638,529	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$638,529	\$638,529
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$316,323	\$316,323
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$4,644,672	\$4,644,672
R77.	Adjustments			6,326	6,326
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$4,967,321	\$4,967,321
<b>Assets</b>					
R79.	Total Current Assets			2,033,311	2,033,311
R80.	Total Noncurrent Assets			2,957,689	2,957,689
R81.	<b>Total Assets</b>	\$0	\$0	\$4,991,000	\$4,991,000

**Liabilities**

R82.	Total Current Liabilities			23,679	23,679
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$23,679	\$23,679
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$4,967,321	\$4,967,321

Special District of Linden County Water District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Other sewer revenues not allocated above - separated this year
SewerEnterpriseFund	(R10)TreatmentandDisposal	Treatment and disposal increased during the fiscal year.
SewerEnterpriseFund	(R58)Adjustment	\$6,284 - \$417,244 (per audit) = \$410,960 - revised amount
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Other water sales not allocated.
WaterEnterpriseFund	(R14)ConnectionFees	Connection fees broken out in current year.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other water revenues not allocated above - not separated in prior years
ProprietaryFunds	(R01)Entpr-Unrestricted	Audit reflect more cash held as Current versus Non-current from P/Y
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Payroll
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Special District does not have a pension plan.
AppropriationsLimitInformation	(R01)AppropriationsLimit	DISTRICT NOT SUBJECT TO APPROPRIATION LIMIT.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	DISTRICT NOT SUBJECT TO APPROPRIATION LIMIT.

Total Footnote: 11