

ANNUAL REPORT

OF

Kent County Water Authority

TO THE

PUBLIC UTILITIES COMMISSION

OF THE

STATE OF RHODE ISLAND

For the Fiscal Year Ended June 30, 2019

STATE OF RHODE ISLAND

COUNTY OF KENT

We the undersigned..... David L. Simmons, P.E.
and..... Michael Lanfredi
of the..... Kent Count Water Authority

on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers and records of said utility; that we have carefully examined the same, and declare the same to be a correct statement of the business and affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

Copies of this report has been provided to the governing board members and/or authority that has control over this utility.

.....
(Chief Officer)

.....
(Officer in charge of accounts)

Subscribed and sworn to before me this.....
day of..... 20.....

.....
Notary Public,County, RI
My commission will expire.....

.....
(Seal)

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1 Report of: Kent County Water Authority
 2 (REPORT THE EXACT NAME OF UTILITY)
 3
 4
 5 Located at: 1072 Main Street Year Ended: June 30, 2019
 6 West Warwick, R.I. 02893
 7
 8
 9
 10 Date Utility was Originally Organized: 7/8/1946
 11
 12 Location of Office Where Accounts and Records are Kept:
 13 1072 Main Street
 14 West Warwick, R.I. 02893
 15
 16 Give the Name, Title, and Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report:
 17 Michael Lanfredi Telephone: 821-9300
 18 Director of Finance & Human Resources Fax: 823-4810
 19 1072 Main Street P.O. Box 192
 20 West Warwick, R.I. 02893
 21
 22 List Companies Owned, Controlled, or Operated and Form and Extent of Such Ownership, Control or Operation:
 23
 24 None
 25
 26

OFFICERS AND DIRECTORS

28
 29 List names as of end of year, and designate with an asterisk (*) persons who are directors.
 30

(a)	Title of Officers or Occupation and Principal Business Address of Directors Who Are Not Officers (b)	Directors			
		Term Began (c)	Term Expires (d)	Meetings	Fees
				Attended During Year (e) <small>(includes special mtgs)</small>	During Year (f)
31 Robert B. Boyer	31 Chairman	06/20/17	07/08/27	12	\$ 3,000
32 Peter O. Masterson	32 Vice Chairman	8/2009	8/2019	4	\$ 1,250
33 Joseph E. Gallucci	33 Vice Chairman	01/09/06	08/15/15	11	\$ 3,000
34 Frank Giorgio	34 Member	8/2008	8/2018	10	\$ 2,750
35 Scott Duckworth	35 Treasurer	07/11/16	07/01/26	9	\$ 3,000
36 Russell Crossman	36 Secretary	09/25/17	07/01/24	12	\$ 3,000
37 Jefferey Giusti	37 Member	06/25/18	07/01/25	11	\$ 3,000
38 Brian Kortz	38 Member	04/25/19	07/27/26	2	\$ 500
39 Geoffrey Rouselle	39 Member	05/28/19	07/28/26	1	\$250
40					
41					
42 David L. Simmons, P.E.	42 Executive Director				
43 Michael Lanfredi	43 Director of Finance & Human Resources				
44 John R. Duchesneau	44 Director of Administration				

45
46
47
48
49
50
51

Name of Respondent Kent County Water Authority	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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COMMON STOCKHOLDERS

Report below the names & addresses of the ten largest stockholders of common stock at the date of the stockholders list nearest to the end of the year.
If any stock is held by a nominee, give known particulars as to the beneficiary.

Name and Address (a)	Number of Shares Common Stock (b)
None	

PREFERRED STOCKHOLDERS

Report below information on the ten largest stockholders for each class of preferred stock at the date of the stockholders list nearest to year end.
If any stock is held by a nominee, give known particulars as to the beneficiary.

Name and Address (a)	Number of Shares of Preferred Stock (b)
None	

Name of Respondent		This Report is:		Date of Report	Year of Report
Kent County Water Authority		(1) <u>X</u> An Original		09/12/19	06/30/19
		(2) <u> </u> A Resubmission			
BALANCE SHEET - Assets and Other Debits					
ASSETS AND OTHER DEBITS		Page #	Balance First	Balance End	Increase or
(a)		(b)	of Year	of Year	(Decrease)
(c)		(d)	(e)		
UTILITY PLANT					
Utility Plant (101-106)	P10,L14	\$194,018,646	\$184,724,225	(\$9,294,421)	
Less: Accum Prov. for Deprec. and Amort. (108-110)	P10,L24	\$31,005,381	\$26,692,898	(\$4,312,483)	
Net Utility Plant	P10,L26	\$163,013,265	\$158,031,326	(\$4,981,939)	
Utility Plant Acquisition Adjustments (114-115)	P10,L42				
Other Utility Plant Adjustments (116)	P10,L44				
Total Net Utility Plant	P10,L47	\$163,013,265	\$158,031,326	(\$4,981,939)	
OTHER PROPERTY AND INVESTMENTS					
Nonutility Property (Accts 121 and 122)	P17,L19				
Investments and Special Funds (Accts 123 - 127)	P17,L52				
Total Other Property and Investments					
CURRENT AND ACCRUED ASSETS					
Cash and Working Funds (131, 134)	P18,L15	\$162,674	\$504,164	\$341,489	
Special Deposits & Other Special Deposits (132,133)	P18,L30	\$27,501,569	\$31,176,092	\$3,674,523	
Temporary Cash Investments (135)	P18,L42				
Total Cash		\$27,664,243	\$31,680,255	\$4,016,012	
Customer Accounts Receivable (141)	P19,L14	\$2,967,837	\$3,063,177	\$95,340	
Other Accounts Receivable (142)	P19,L23	\$1,216,760	\$1,131,702	(\$85,057)	
Accum. Prov. for Uncollectible Accounts-Cr. (143)	P19,L42	(\$154,176)	(\$156,805)	(\$2,629)	
Notes Receivable (144)	P19,L54				
Accts Rec. from Assoc. Companies & Other Entities (145)	P20,L20(b)				
Notes Rec. from Assoc. Companies & Other Entities (146)	P20,L20(c)				
Materials & Supplies (151-153)	P20,L39(c)	\$380,594	\$395,364	\$14,770	
Stores Expense (161)	P20,L52(c)				
Prepayments (162)	P21,L12(c)				
Accrued Interest and Dividends Receivable (171)					
Accrued Utility Revenues (173)	P21,L46(d)				
Miscellaneous Current and Accrued Assets (174)	P21,L23(c)				
Other					
Total Current and Accrued Assets		\$32,075,258	\$36,113,695	\$4,038,436	
DEFERRED DEBITS					
Unamortized Debt Discount and Expense (181)	P22,L19				
Extraordinary Property Losses (182)					
Clearing Accounts (184)	P21,L54				
Temporary Facilities (185)					
Miscellaneous Deferred Debits (186)	P22,L39				
NPL assumption of changes (pg 10 audited f/s)	P22,L57				
NPL Investment experience					
Deferred outflows of resources					
Total Deferred Debits					
TOTAL ASSETS & OTHER DEBITS		\$195,088,523	\$194,145,020	(\$943,502)	

Name of Respondent		This Report is:		Date of Report	Year of Report
Kent County Water Authority		(1) <u>X</u> An Original		(Mo, Da, Yr)	
		(2) <u> </u> A Resubmission		09/12/19	06/30/19
BALANCE SHEET - Capital, Long-Term Debt, Liabilities, Deferred Credits and Reserves					
LIABILITIES & OTHER CREDITS		Page #	Balance First	Balance End	Increase or
(a)		(b)	of Year	of Year	(Decrease)
CAPITAL ACCOUNTS			(c)	(d)	(e)
Common Stock Issued (201)					
Preferred Stock Issued (204)					
Capital Stock Accounts (202, 203, 205, 206)					
Other Paid-in Capital (207-212)		P23,L14			
Retained Earnings (214-215) Total Net Position Audited FS pg 11		P23,L38	\$146,083,814	\$148,579,781	\$2,495,967
Capital Stock Expense, Reacquired, Proprietary (213, 216, 218)					
Total Capital			\$146,083,814	\$148,579,781	\$2,495,967
LONG-TERM DEBT					
Long-Term Bonds in Rates (221.1) pg 11 audited f/s		P24,L39(f,h)	\$16,835,624	\$13,413,862	(\$3,421,762)
Accrued Arbitrage Rebate Liability		P25,L39(f,h)			
OPEB (pg 11 audited f/s)		P26,L39(f,h)	\$4,938,497	\$5,139,804	\$201,307
Net Pension Liability (pg 11 audited f/s New 2015/ 2014 restated)		P27,L39(f,h)	\$1,186,356	\$945,452	(\$240,904)
Total Long-Term Debt			\$22,960,477	\$19,499,118	(\$3,461,359)
CURRENT & ACCRUED LIABILITIES					
Matured Long-Term Debt in Rates (239.1)		P24,L39(d,g)	\$3,332,746	\$3,437,254	\$104,508
Matured Long-Term Debt NOT in Rates (239.2)		P25,L39(d,g)			
Matured Other Long-Term Debt in Rates (239.3)		P26,L39(d,g)			
Matured Adv. From Assoc Cos & Other (223)		P27,L39(d,g)			
Notes Payable to Assoc. Cos. & Entities (Short Term) (233 & 234)		P28,L16			
Accounts Payable (231)			\$1,675,399	\$1,622,980	(\$52,419)
Notes Payable (Short Term due within 1 year) (232)		P23,L49			
Customer Deposits (235)					
Water Quality Charges Payable (pg 11 audited f/s)					
Interest Accrued (237)		P28,L29	\$322,468	\$268,489	(\$53,979)
Miscellaneous Current & Accrued Liabilities (241)		P28,L50	\$276,877	\$270,578	(\$6,299)
Other (Please Specify):					
Total Current & Accrued Liabilities			\$5,607,490	\$5,599,301	(\$8,189)
DEFERRED CREDITS					
Deferred Inflows of resources - Gain on refunding		P22,L19	\$962,946	\$727,123	(\$235,823)
Customer Advances for Construction (252)					
Other Deferred Crs. -		P29,L24			
Other Deferred Crs. - Unearned Service Charges (253.2)		P29,L40			
NPL Liability (pg 11 audited f/s)		P29,L57	(\$196,528)	\$69,375	\$265,903
Total Deferred Credits			\$766,418	\$796,498	\$30,080
OPERATING RESERVES					
Property Insurance Reserve (261)		P30,L26(b)			
Injuries and Damages Reserve (262)		P30,L26(c)			
Pensions and Benefits Reserve (263)		P30,L26(d)			
		P30,L26(e)			
Misc - Maintenance & Expansion of Utility (265.2)		P30,L26(f)			
Total Operating Reserves					
Net Contributions in Aid of Construction (271, 272)		P30,L49(c)	\$19,670,323	\$19,670,323	
TOTAL LIABILITIES AND OTHER CREDITS			\$195,088,523	\$194,145,020	(\$943,503)

Kent County Water Authority
 (1) _x_ An Original (Mo, Da, Yr) **09/12/19** **06/30/19**
 (2) _A Resubmission

INCOME AND EXPENSE STATEMENT

Account Name (a)	Page# (b)	Revenues Prior Year (c)	Revenues Current Year (d)	Variance Cols. (d) - (c) (e)
TOTAL OPERATING INCOME	6	\$22,262,321	\$23,219,751	\$957,430
OPERATING EXPENSES - (from Matrix chart)				
Source of Supply Exp. - Operations	p34, (b)	\$4,580,739	\$4,677,939	\$97,200
Source of Supply Exp. - Maintenance	p34, (c)			
Total Source of Supply Expenses		\$4,580,739	\$4,677,939	\$97,200
Water Treatment Exp. - Operations	p34, (d)	\$409,100	\$461,908	\$52,808
Water Treatment Exp. - Maintenance	p34, (e)	\$18,699	\$9,888	(\$8,812)
Total Water Treatment Expenses		\$427,799	\$471,796	\$43,996
Transmission & Distribution Exp. - Operations	p34, (f)	\$289,858	\$309,044	\$19,186
Transmission & Distribution Exp. - Maintenance	p34, (g)	\$1,500,768	\$1,958,126	\$457,358
Total Transmission & Distribution Expenses		\$1,790,625	\$2,267,170	\$476,544
Customer Accounts Expenses	p34, (h)	\$458,237	\$474,952	\$16,715
Administrative & General Expenses	p34, (i)	\$2,998,719	\$3,230,409	\$231,690
Other (Please Specify)				
TOTAL OPERATION AND MAINT. EXPS.	p34, (j)	\$10,256,120	\$11,122,265	\$866,146
Depreciation Expense (403)		\$2,354,705	\$2,865,633	\$510,929
Amortization Expenses (406, 407)				
Taxes (408)		\$181,743	\$200,831	\$19,088
Taxes (409, 410, 411, 412)				
Other: Inventory Adjustment				
Total Operating Expenses		\$12,792,567	\$14,188,730	\$1,396,162
OPERATING INCOME		\$9,469,754	\$9,031,021	(\$438,732)
Interest Income			\$584,876	\$584,876
Gain (loss) on Refunding			\$228,078	\$228,078
Interest Expense	P25,L39(e)	\$144,767	(\$607,339)	(\$752,106)
Capital Contributions		\$5,094	\$5,153	\$59
Other				
Net Non-Operating Income (expense)		\$149,861	\$210,768	\$60,907
Interest on Customer Deposits (427.4)				
Interest - Other Income (427.5)				
Amortization of Debt Disc. and Expense (428)	P22,L19(e)			
Amortization of Premium on Debt (429)	P22,L19(f)			
Total Interest Charges				
Increase In Net Position		\$9,619,615	\$9,241,789	(\$499,639)
RETAINED EARNINGS Beginning Balance		\$156,134,522	\$159,008,315	\$2,873,793
Balance Transferred From Income (435)		\$9,619,615	\$9,241,789	(\$377,826)
Appropriations of Retained Earnings (436)				
Div. Declared - Pref. & Comm Stock (437, 438)				
Adjustments to Retained Earnings (439)				
RETAINED EARNINGS Ending Balance		\$165,754,137	\$168,250,104	\$2,495,967

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Kent County Water Authority		09/12/19	06/30/19
WATER OPERATING REVENUES SUMMARY			
Account Name and Number (a)	Revenues Prior Year (b)	Revenues Current Year (c)	Variance Cols. (c) - (b) (d)
Unmetered Water Revenues (460)			
Residential Sales (461.1)	\$15,284,533	\$16,151,990	\$867,457
Commercial Sales (461.2)			
Industrial Sales (461.3)	\$3,604,837	\$3,645,191	\$40,354
Other Metered Sales (461.5)			
Other Sales to Public Authorities (464)	\$742,554	\$809,945	\$67,391
Sales for Resale (466)	\$166,110	\$198,556	\$32,446
Misc Metered Sales not listed (467)			
Total Metered Water Revenues (from p7, Ln56)	\$19,798,034	\$20,805,683	\$1,007,649
Public Fire Protection Sales (462.1)	\$1,776,110	\$1,803,879	\$27,769
Private Fire Protection Sales (462.2)	\$208,119	\$194,305	(\$13,814)
Subtotal Fire Protection Sales (462)	\$1,984,229	\$1,998,184	\$13,955
TOTAL WATER SERVICE REVENUES	\$21,782,263	\$22,803,866	\$1,021,603
Forfeited Discounts/ Interest Charges (470)			
Miscellaneous Service Revenues (471)	\$480,058	\$415,885	(\$64,173)
Explain:			
Explain:			
Rents From Water Property (472)			
Other:			
TOTAL OTHER OPERATING INCOME	\$480,058	\$415,885	(\$64,173)
Other Water Revenues			
Misc. Metered not listed Service Charges			
Non Service Charges Other Water Revenues			
Utility Surcharge #1			
Utility Surcharge #2			
Other:			
TOTAL OTHER WATER REVENUES (474)			
TOTAL WATER INCOME	\$22,262,321	\$23,219,751	\$957,430
Gain (loss) from Disposition of Property (414)			
Nonoperating Rental Income (418)			
Interest and Dividend Income (419)			
Nonutility - Water Quality Protection Rev. (421.1)			
Nonutility Income - Other (421.2)			
Nonutility Income - Other (421.2)			
Nonutility Income (421)			
Miscellaneous Nonutility Expenses (426)			
Extraordinary Income (433) net of Cost (434)			
TOTAL NON OPERATING & OTHER INCOME			
TOTAL REVENUES	\$22,262,321	\$23,219,751	\$957,430

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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WATER UTILITY REVENUES BY CLASSIFICATION

Report in each classification sales grouped by community					Service Chgs. (Acct 474)
Account Name (a)	Revenues (b)	HCF (c)	No. Custs. (d)	No. Bills (e)	(e)
Residential Sales (Acct 461.1)					
West Warwick	\$4,907,833	722,504	7,834		
Coventry	\$4,324,920	621,871	7,965		
East Greenwich	\$2,945,428	439,018	3,666		
Warwick	\$3,098,772	488,798	4,028		
Other	\$875,038	124,534	1,644		
TOTAL (Forward p6, Ln7, Col(c))	\$16,151,991	2,396,723	25,137		
Commercial Sales (Acct 461.2)					
TOTAL (Forward p6, Ln8, Col(c))					
Industrial Sales (Acct 461.3)					
West Warwick	\$769,556	118,318	414		
Coventry	\$821,407	137,474	342		
East Greenwich	\$615,853	95,176	286		
Warwick	\$750,716	133,749	329		
Other	\$687,659	136,506	82		
TOTAL (Forward p6, Ln9, Col(c))	\$3,645,191	621,223	1,453		
Other Metered Sales (Acct 461.5)					
TOTAL (Forward p6, Ln10, Col(c))					
TOTAL METERED SALES (461)					
\$19,797,182 3,017,947 26,590					
Oth. Sales to Public Auth. (Acct 464)					
West Warwick	\$190,187	31,262	71		
Coventry	\$132,871	20,444	54		
East Greenwich	\$192,407	29,637	60		
Warwick	\$281,725	50,516	58		
Other	\$12,755	1,812	56		
TOTAL (Forward p6, Ln11, Col(c))					
\$809,945 133,672 299					
Sales for Resale (Acct 466)					
Warwick	\$198,556	146,985	1		
TOTAL (Forward p6, Ln12, Col(c))					
\$198,556 146,985 1					
Misc (Acct 467) (For p6, Ln13, Col(c))					
TOTAL ALL METERED REVENUES					
\$20,805,683 3,298,603 26,890					

Name of Respondent	This Report is:	Date of Report	Year of Report
Kent County Water Authority	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	09/12/19	06/30/19

STATEMENT OF CHANGES IN FINANCIAL POSITION		
RESOURCES PROVIDED		AMOUNT
It is intended that this statement be flexible enough in nature so that latitude can be given under the classification of "Other" to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.		
Resources Provided from Operations:		\$9,031,021
Net Income (From p5, Ln32, Col(d))		\$9,031,021
Principal Non-cash Charges (Credits) to Income:		
Depreciation		\$2,865,633
	TOTAL	\$2,865,633
Resources from Outside Sources:		
Resources Provided by Increase in Short-Term Debt:		
	TOTAL	
Resources Provided by Increase in Long - Term Debt:		
	TOTAL	
Resources Provided by Decreases in the following:		
Capital Contributions		\$5,152
	TOTAL	\$5,152
Resources Provided by Increases in the following:		
Interest Income		\$584,876
Unbilled Water Revenue		\$85,058
NPL Deferred Outflows		\$57,280
Net OPEB Liability		\$201,307
Deferred Inflows		\$208,623
	TOTAL	\$1,137,144
Contributions from Associated or Subsidiary Companies		
Total Resources Provided		\$13,038,951

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Name of Respondent	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
STATEMENT OF CHANGES IN FINANCIAL POSITION			
It is intended that this statement be flexible enough in nature so that latitude can be given under the classification of "Other" to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.			
RESOURCES APPLIED			
<u>Resources Applied to Construction and Plant Expenditures (Incl. Land):</u>			AMOUNT
Gross Additions to Utility Plant			(\$2,116,306)
Other (Explain):			
Other (Explain):			
Other (Explain):			
Gross Additions to Nonutility Plant			
TOTAL		(\$2,116,306)	
<u>Resources Applied to Retirement Stock or Payment of Dividends:</u>			
Redemption of Capital Stock - Common or Preferred			
Dividends Common or Preferred Stock			
TOTAL			
<u>Resources Applied to Retirement of Securities & Debt:</u>			
Bond Principle			\$3,553,077
Bond Interest			\$379,261
TOTAL		\$3,932,338	
<u>Resources Applied to Retirement of Securities & Debt NOT covered in tariffs:</u>			
TOTAL			
<u>Resources Applied as results of Decreases in the following:</u>			
Accrued Interest			\$53,979
Net Pension Liability			\$240,904
Accounts Payable			\$52,420
Accrued Liabilities			\$6,300
TOTAL		\$353,603	
<u>Resources Applied as results of Increases in the following:</u>			
Accounts Receivable			\$92,711
Material & Inventory Supply			\$14,770
Special Deposits and Working Funds			\$10,761,835
TOTAL		\$10,869,316	
<u>Advances to Associated and Subsidiary Companies:</u>			
Total Resources Applied			\$13,038,951

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Name of Respondent		This Report is:	Date of Report	Year of Report
Kent County Water Authority		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 09/12/19	06/30/19
UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR				
Report plant in service and depreciation after allocation of common plant and reserves to utility departments.				
Plant accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retire/Transfer During Year (d)	Balance End of Year (e)
Utility Plant in Service (101) (from P11,L55)	\$178,049,561	\$31,722,473	\$34,594,476	\$175,177,558
Utility Plant Leased to Others (102)				
Property Held for Future Use (103)				
Utility Plant Purchased or Sold (104)				
Construction Work in Progress (105) (from P13,L16)	\$15,969,085	\$4,725,349	\$11,147,767	\$9,546,667
Completed Construction not Classified (106)				
Total Utility Plant (Forward to p3, line 6)	\$194,018,646	\$36,447,822	\$45,742,243	\$184,724,225
Acc Depreciation of Utility Plant in Service (108.1)	\$31,005,381	\$2,865,633	\$7,178,116	\$26,692,898
Acc Depreciation of Utility Plant Leased to Others (108.2)				
Acc Depreciation of Property Held for Future Use (108.3)				
Total Accumulated Depreciation	\$31,005,381	\$2,865,633	\$7,178,116	\$26,692,898
Acc Amortization of Utility Plant in Service (110.1)				
Acc Amortization of Utility Plant Leased to Others (110.2)				
Total Accumulated Amortization	\$0	\$0	\$0	\$0
Total Acc Dep & Amort (Forward to p3, line 7)	\$31,005,381	\$2,865,633	\$7,178,116	\$26,692,898
Net Utility Plant (Forward to p3, line 8)	\$163,013,265	\$33,582,189	\$38,564,127	\$158,031,326
Adjustments to Utility Plant:				
Utility Plant Acquisition Adjustments (114):				
Total Acquisition Adjustments	\$0	\$0	\$0	\$0
Acc Amortization of Utility Plant Acquisition Adjs. (115):				
Total Amortization of Acquisition Adjustments	\$0	\$0	\$0	\$0
Net Acquisition Adjs (Forward to p3, line 9)	\$0	\$0	\$0	\$0
Other Utility Plant Adjust. (116) (Forward to p3, line 10)				
Total Adjustments to Utility Plant	\$0	\$0	\$0	\$0
TOTAL NET UTILITY PLANT (Forward to p3, line 11)	\$163,013,265	\$33,582,189	\$38,564,127	\$158,031,326

Name of Respondent	This Report is:		Date of Report	Year of Report
Kent County Water Authority	(1) <input checked="" type="checkbox"/> An Original		09/12/19	06/30/19
	(2) <input type="checkbox"/> A Resubmission			
WATER UTILITY PLANT IN SERVICE (Acct 101)				
Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately preceding year should be recorded in column (c) or column (d), accordingly, as they are corrections of additions or retirements.				
Account	Balance First of Year (Acct. 101)	Additions During Year	Retirements During Year	Balance End of Year #101
(a)	(b)	(c)	(d)	(e)
INTANGIBLE PLANT				
Organization (301)				
Franchises and Consents (302)				
Other Plant & Miscellaneous Equipment (339)				
Total Intangible Plant				
SOURCE OF SUPPLY & PUMPING PLANT				
Source of Supply	\$1,836,045			\$1,836,045
Structures and Improvements (304)	\$6,412,577			\$6,412,577
Collecting & Impounding Reservoirs (305)				
Lake, River & Other Intakes (306)				
Wells & Springs (307)	\$492,000			\$492,000
Infiltration Galleries & Tunnels (308)				
Supply Mains (309)	\$244,365			\$244,365
Power Generation Equipment (310)				
Pumping Plant	\$9,161,194			\$9,161,194
Other Plant & Miscellaneous Equipment (339)	\$1,745			\$1,745
Total Source of Supply & Pumping Plant	\$18,147,926			\$18,147,926
WATER TREATMENT PLANT				
Mishnock Costs Prior to Construction of Plant	\$8,640,365			\$8,640,365
Mishnock Treatment Facility	\$13,415,284			\$13,415,284
Water Treatment Equipment (320)	\$141,257			\$141,257
Other Plant & Miscellaneous Equipment (339)				
Total Water Treatment Plant	\$22,196,906			\$22,196,906
TRANSMISSION & DISTRIBUTION PLANT				
Land and Land Rights (303)	\$243,749			\$243,749
Structures and Improvements (304)				
Distribution Reservoirs & Standpipes (330)	\$9,685,841			\$9,685,841
Transmission & Distribution Mains (331)	\$118,871,419	\$30,577,032	(\$34,594,476)	\$114,853,975
Services (333)	\$2,919,253			\$2,919,253
Meters & Meter Installations (334)	\$2,193			\$2,193
Hydrants (335)	\$1,362,339			\$1,362,339
Other Plant & Miscellaneous Equipment (339)				
Total Transmission & Distribution Plant	\$133,084,794	\$30,577,032	(\$34,594,476)	\$129,067,350
GENERAL PLANT				
Land and Land Rights (303)	\$12,516			\$12,516
Structures and Improvements (304)	\$1,685,493	\$12,750		\$1,698,243
Office Furniture & Equipment (340)	\$566,679			\$566,679
Transportation Equipment (341)	\$1,038,565	\$1,132,691		\$2,171,256
Stores Equipment (342)	\$7,081			\$7,081
Tools, Shop & Garage Equipment (343)	\$168,755			\$168,755
Laboratory Equipment (344)	\$11,313			\$11,313
Power Operated Equipment (345)	\$260,501			\$260,501
Communication Equipment (346)	\$101,322			\$101,322
Miscellaneous Equipment (347)	\$40,841			\$40,841
Other Tangible Plant (348)	\$726,158			\$726,158
Other (Please Specify)	\$710			\$710
Total General Plant	\$4,619,934	\$1,145,441		\$5,765,375
Total Above Plant Accounts (Forward to p10, line 7)	\$178,049,561	\$31,722,473	(\$34,594,476)	\$175,177,558

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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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**ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE
(Acct. 108)**

Primary Plant Accounts (a)	Balance First of Year (b)	S.L. Dpr. Rate % Used (c)	Straight Line Accruals (d)	Other Additions or (Deductions) (e)	Balance End Of Year (f)
<u>SOURCE OF SUPPLY & PUMPING PLANT</u>					
Land and Land Rights (303)					
Structures and Improvements (304)					
Collecting & Impounding Reservoirs (305)					
Lake, River & Other Intakes (306)					
Wells & Springs (307)					
Infiltration Galleries & Tunnels (308)					
Supply Mains (309)					
Power Generation Equipment (310)					
Pumping Equipment (311)					
Other Plant & Miscellaneous Equipment (339)					
Total Source of Supply & Pumping Plant					
<u>WATER TREATMENT PLANT</u>					
Land and Land Rights (303)					
Structures and Improvements (304)					
Water Treatment Equipment (320)					
Other Plant & Miscellaneous Equipment (339)					
Total Water Treatment Plant					
<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
Land and Land Rights (303)					
Structures and Improvements (304)					
Distribution Reservoirs & Standpipes (330)					
Transmission & Distribution Mains (331)					
Services (333)					
Meters & Meter Installations (334)					
Hydrants (335)					
Other Plant & Miscellaneous Equipment (339)					
Total Transmission & Distribution Plant					
<u>GENERAL PLANT</u>					
Land and Land Rights (303)					
Structures and Improvements (304)					
Office Furniture & Equipment (340)					
Transportation Equipment (341)					
Stores Equipment (342)					
Tools, Shop & Garage Equipment (343)					
Laboratory Equipment (344)					
Power Operated Equipment (345)					
Communication Equipment (346)					
Miscellaneous Equipment (347)					
Other Tangible Plant (348)					
Other (Please Specify)					
Total General Plant					
Totals (Forward to p10, line 16)	31,005,381	-	2,865,633	(7,178,116)	26,692,898

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/18	Year of Report 06/30/18
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CONSTRUCTION OVERHEADS - From Bonding Proceeds
 Report hereunder the total overheads and the total direct cost of construction for the year.
 Projects under \$10,000 should be grouped by utility department and function.

ANNUAL CHARGES					
Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Overhead Applied (From p16 Ln41 Column (b)) (e)	Total Additions (Forward to p14A Column (c)) (b)+(c)+(d)+(e) (f)
TOTALS					
% of Total Charges					

COMPLETED CONSTRUCTION CLEARED - From Bonding Proceeds
 Report hereunder the total cost of completed construction projects cleared from accounts 105.1 & 106.1 during the year.
 Projects under \$10,000 should be grouped by utility department and function.

Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Overhead Applied (From p16 Ln41 Column (d)) (e)	Completed CIP (Forward to p14A Column (d)) (b)+(c)+(d)+(e) (f)
TOTALS					
% of Total Charges					

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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CONSTRUCTION WORK IN PROGRESS - From Rate Revenue Proceeds (ACCT. 105.2)

Project Description (a)	(Acct 105.2) C.W.I.P. Beginning Balance (b)	Total Additions (From Line 41 Column (f)) (c)	Completed Construction (From Line 55 Column (f)) (d)	(Acct 105.2) C.W.I.P. Ending Balance (b)+(c)-(d) (e)	Estimated Cost of Total Project (f)
East Greenwich Well Refurb (250)	\$3,664,422	\$189,736	(\$3,854,158)		
2015A (283)	\$6,037,990	\$656,330	(\$6,694,320)		
2015B (284)	\$4,855,233	\$2,046,435		\$6,901,668	
Apponaug Circulator (289B)	\$1,120,429			\$1,120,429	
2016A (290)	\$120,585			\$120,585	
Demolition (293)	\$73,446	\$2,911		\$76,357	
2018A (296)	\$36,136	\$1,199,511		\$1,235,647	
Totals	\$15,908,241	\$4,094,922	(\$10,548,478)	\$9,454,685	

ANNUAL CHARGES - From Rate Revenues Proceeds

Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Overhead (From p16, Ln41 Column (c)) (e)	Total Additions Overheads (b)+(c)+(d)+(e) (f)
TOTALS					
% of Total Charges					

COMPLETED CONSTRUCTION CLEARED - From Rate Revenues Proceeds

Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Overhead (From p16, Ln41 Column (e)) (e)	Construction Cleared (b)+(c)+(d)+(e) (f)
TOTALS					
% of Total Charges					

Name of Respondent Kent County Water Authority	This Report is: <input type="checkbox"/> An Original <input checked="checked" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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NONUTILITY PROPERTY AND ACC. DEPREC. (Accts 121 and 122)

Report separately each item of property with a book cost of \$1,000 or more included in Account 121. Other items may be grouped by classes.

Description (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Balance End of Year (b) + (c) - (d) (e)
Total Nonutility Property				
Less Accumulated Depreciation of Nonutility Property (122)				
Net Nonutility Property (Forward to p3, line 14)				

INVESTMENTS AND SPECIAL FUNDS (Accts. 123-127)

1. Report, with separate subheadings for each account, the securities owned by the utility; include date of issue & maturity in description of security. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.

2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Name of Issuing Company Description of Security or Fund Name (a)	Balance Beginning of Year (b)	Receipts or Transfers (c)	Expenditures or Transfers (d)	Balance End of Year (b)+(c)-(d) (e)
Total Investments and Funds (Forward to p3, line 15)				

Name of Respondent Kent County Water Authority	This Report is: (1) <u> x </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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CASH AND WORKING FUNDS (Accts 131, 134)

Cash Account Classification (a)	CASH (Acct 131) (b)	Working Funds (Acct 134) (c)	Total (d)
Location of Working Funds			
Washington Trust - Deposit	\$263,389		\$263,389
Washington Trust - Checking	\$240,475		\$240,475
Petty Cash	\$300		\$300
Totals (Forward to p3, line 19)	\$504,164		\$504,164

SPECIAL DEPOSITS & OTHER SPECIAL DEPOSITS (Accts 132 & 133)

Minor items may be grouped by classes, showing number of such items.
Report Restricted Accounts under Other Special Deposits Acct 133

Description (a)	Other Special Deposits (Acct 133) (b)	Special Deposits (Acct 132) (c)	Total (d)
Bank of New York Mellon - Trustee	\$31,176,092		\$31,176,092
Total (Forward to p3, line 20)	\$31,176,092		\$31,176,092

TEMPORARY CASH INVESTMENTS (Acct. 135)

Show book cost of investment and value at year end and interest rates

Description (a)	Original Investment Value (b)	Rate Of Interest (c)	Balance End of Year (d)
Total (Forward to p3, line 21)			

Notes on Cash Accounts

Explain below any special notations and/or explaining actions taken on any cash account above.

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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ACCOUNTS AND OTHER RECEIVABLES (Accts. 141-142)

Particulars (a)	Age List At Year Ending				Balance End of Year (f)
	0 - 30 days (b)	31-60 days (c)	61-90 days (d)	over 90 days (e)	
Customer Accounts Receivable (141):					
	\$2,439,599	\$418,722	\$131,936	\$72,921	\$3,063,177
Total (Forward to p3, line 24)	\$2,439,599	\$418,722	\$131,936	\$72,921	\$3,063,177
Other Accounts Receivable (142):					
Total (Forward to p3, line 25)					

Memo only: Prior Annual Report Totals

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR. (Acct. 143)

Particulars (a)	Balance First of Year (b)	Provision for Uncollectibles During Year (c)	Net Changes During Year		Other Items Dr. or (Cr.) (f)	Balance End of Year (b)+(c)-(d)+(e)+(f) (g)
			Accounts Written Off (d)	Collection of Accounts Written Off (Credit) (e)		
Utility Customers	(\$154,176)				(\$2,629)	(\$156,805)
Total	(\$154,176)				(\$2,629)	(\$156,805)
Totals (Forward to p3, line 26)						(\$156,805)

NOTES RECEIVABLE (Acct. 144)

Give particulars of any notes discounted or pledged. Minor items may be grouped by classes showing number of such items.

Name of Maker and Purpose for Which Received (a)	Date of Issue (b)	Date of Maturity (c)	Interest Rate (d)	Balance End of Year (e)
Total (Forward to p3, line 27)				

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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RECEIVABLES FROM ASSOCIATED COMPANIES & OTHER ENTITIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes rec.

Name of Company or Entity (a)	Amount at End of Year	
	Accts Receivable (Acct. 145)	Notes Receivable (Acct. 146)
	(b)	(c)
TOTAL (Forward to p3, lines 28 & 29)		

MATERIALS AND SUPPLIES AT END OF YEAR (Accts 151-153)

Particulars (a)	Amounts For Prior Year (b)	This Fiscal Year End Amounts (c)
Plant Materials and Supplies (154)	\$380,594	\$395,364
Total Plant Materials, Merch., & Other (Forward to p3, line 30)	\$380,594	\$395,364

STORES EXPENSE (Acct. 161)

Particulars (a)	Prior Year (b)	Current Year (c)
(Please Specify):		
Total (Forward to p3, line 31)		

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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PREPAYMENTS (Acct 162)			
Particulars (a)	Balance End Of Prior Year (b)	Balance End Of Current Year (c)	
Total Prepayments (Balance Forward to p3, line 32)			

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct 174)			
Minor items may be grouped by classes, showing number of such items.			
Description (a)	Balance End Of Prior Year (b)	Balance End Of Current Year (c)	
Total (Balance Forward to p3, line 35)			

ACCRUED UTILITY REVENUES (Acct 173)			
Group consumption by rate classification (ie, Residential, Commercial, Industrial, etc.) also list any fixed or service charges separately for each class.			
Classification (a)	Total Number of Ratepayers (b)	Total Consumption HCF (c)	Balance End of Year (d)
Totals (Forward to p3, line 34)			

CLEARING ACCOUNTS (Acct. 184)	
Description (a)	Year Ending Balance (b)
Total (Forward to p3, line 42)	

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Name of Respondent Kent County Water Authority	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181, 251)

3 Show in column (a) the method of amortization for each amount of debt discount and expense or premium.
 4 In column (b) show principle amount of debt on which the total discount and expense or premium, shown in column (c), was incurred.
 5 Explain any charges or credits in columns (e) and (f) other than amortization to acct. 428 or 429

Debt to Which Related (a)	Prin. Amt. of Debt to Which Disc. and Exp. Net Premiums Relate (b)	Total Discount and Expense or (Net Prem.) (c)	Balance First of Year (d)	Charges During Year (e)	Credits During Year (f)	Balance End of Year (d) + (e) - (f) (g)
UNAMORTIZED LOSS REFUNDING			\$962,946		\$235,823	\$727,123
Totals (Forward p3, In.40 /p4, In.36)			\$962,946		\$235,823	\$727,123

MISCELLANEOUS DEFERRED DEBITS (Acct. 186)

22 Show period of amortization for any item being amortized. Minor items may be grouped by classes, showing number of such items.
 23 Exclude items charged to and cleared from the account during the year.

Description of Items or Projects (a)	Balance First of Year (b)	Charges During Year (c)	Credits During Year		Balance End Of Year (b) + (c) - (e) (f)
			Account Number Charged (d)	Amount (e)	
Totals (Forward to p3, line 44)					

RESEARCH AND DEVELOPMENT EXPENDITURES (Acct. 187)

42 Explain below and show the cost incurred during the year for technological research and development projects including amounts paid to others during the year for jointly-sponsored projects & other payments made as a result of the company's membership in trade or technical associations & subscriptions or assessments for such projects. Items under \$2,000 incurred for similar projects may be grouped.
 45 For any R & D work carried on by the co. in which there is a sharing of costs with others, show separately the company's cost for the year and cost chargeable to others. Examples could be: Remote meter reading testing and development, joint billing trials, etc.

Description of Items or Projects (a)	Balance First of Year (b)	Charges During Year (c)	Credits During Year		Balance End Of Year (b) + (c) - (e) (f)
			Account Number Charged (d)	Amount (e)	
Totals (Forward to p3, line 45)					

Name of Respondent Kent County Water Authority	This Report is: (1) <u> </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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OTHER PAID-IN CAPITAL (Accts. 207-212)

Particulars (a)	Balance First of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
Premium on Capital Stock (207)			
Reduction in Par or Stated Value of Capital Stock (209)			
Gain on Resale or Cancellation of Reacquired Capital Stock (210)			
Other Paid-in Capital(211)			
Discount on Capital Stock (212)			
Total (Forward to p4, line 9)			

RETAINED EARNINGS (Accts. 214-215)

Particulars (a)	Appropriated Acct 214 (b)	Unappropriated Acct 215 (c)
Balance First of Year		\$139,337,992
Balance Transferred from Income (435)		\$9,241,789
Appropriations of Retained Earnings (436) detail below, or report on separate sheet		
Dividends Declared-Preferred Stock (437)		
Dividends Declared-Common Stock (438)		
Adjustments to Retained Earnings (439) please explain		
Other Changes During Year (Explain in detail):		
Balance End of Year (Forward to p4, line 10)		\$148,579,781

NOTES PAYABLE (short term) (Acct. 232)

Name of Payee & Purpose for Which Issued and Date of Note (a)	Date of Maturity (b)	Interest Rate (c)	Interest Paid Current Yr. (427.2) (d)	Balance End of Year (e)
Total (Forward to p4, line 27)				

Name of Respondent		This Report is:		Date of Report	Year of Report		
Kent County Water Authority		(1) <u>X</u> An Original (2) <u> </u> A Resubmission		09/12/19	06/30/19		
LONG-TERM BONDS IN RATES (Acct. 221.1)							
Report data called for and show total for each long-term debt account open at year end and any closed in the current year. Include only long-term debt that are covered under tariff revenues.							
Description of Debt 221.1 - Bonds Include Issue & Maturity Dates and Rate of Interest Explain use of Funds (a)	Original Balance of Long - Term Debt (b)	Beginning Balance (c)	Paid by Utility		Year Ending Balance (p4, Line 14) (Column (c)) (c) - (d) (f)	Principle Payment Due Next Yr. (p4, line 21) (Column (d)) (g)	Net Long Term Portion (p4, line 14) (Column (d)) (h)
			Principle (p4, Ln.21) (Column (c)) (d)	Interest (p5, Ln.38) (Column (d)) (e)			
Unamortized Discount		(\$31,630)	(\$7,746)		(\$23,884)	\$7,746	(\$31,630)
2017 Series "A" dated 4/2017 and sold at an overall rate of 2.03% and maturing in 2024	\$12,000,000	\$10,335,000	\$1,635,000	\$171,588	\$8,700,000	\$1,670,000	\$7,030,000
2012 Series "A" dated 7/2012 and sold at an overall rate of 4% to 5% and maturing in 2023	\$17,290,000	\$9,865,000	\$1,690,000	\$435,750	\$8,175,000	\$1,775,000	\$6,400,000
Totals		\$20,168,370	\$3,317,254	\$607,338	\$16,851,116	\$3,452,746	\$13,398,370

Name of Respondent		Date of Report (Mo, Da, Yr)		Year of Report			
Kent County Water Authority		09/12/19		06/30/19			
<p>This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission</p>		LONG-TERM BONDS NOT IN RATES (Acct. 221.2)					
Report data called for and show total for each long-term debt account open at year end and any closed in the current year. Include long-term debt that is NOT covered under tariff revenues.							
Description of Debt 221.2 Long Term Bonds Not in Rates Include Issue & Maturity Dates and Rate of Interest Expalin use of Funds (a)	Original Balance of Long - Term Debt (b)	Beginning Balance (c)	Paid by Utility		Year Ending Balance (p4, Line 15) (Column (c)) (c) - (d) (f)	Principle Payment Due Next Yr. (p4, line 22) (Column (d)) (g)	Net Long Term Portion (p4, line 15) (Column (d)) (h)
			Principle (p4, Ln. 22) (Column (c)) (d)	Interest (p5, Ln. 39) (Column (d)) (e)			
Total							

Name of Respondent	This Report is:	Date of Report	Year of Report
Kent County Water Authority	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 09/12/19	06/30/19

OTHER LONG-TERM DEBT IN RATES (Acct. 224)

Report data called for and show total for each long-term debt account open at year end and any closed in the current year.
 Include only long-term debt that is covered under tariff revenues.

Description of Debt 224 Other Long Term Debt Include Issue & Maturity Dates and Rate of Interest Explain use of Funds (a)	Original Balance of Long - Term Debt (b)	Beginning Balance (c)	Paid by Utility		Year Ending Balance (p4, Line 16) (Column (c)) (c) - (d) (f)	Principle Payment Due Next Yr. (p4, line 23) (Column (d)) (g)	Net Long Term Portion (p4, line 16) (Column (d)) (h)
			Principle (p4, Ln. 23) (Column (c)) (d)	Interest (p5, Ln. 40) (Column (d)) (e)			
OPEB		\$4,938,497	\$201,307		\$5,139,804		
Total		\$4,938,497	\$201,307		\$5,139,804		

Name of Respondent	This Report is:			Date of Report	Year of Report		
Kent County Water Authority	(1) _x_ An Original			(Mo, Da, Yr)			
	(2) _A_ Resubmission			09/12/19	06/30/19		
ADVANCES FROM ASSOCIATED COMPANIES / OTHER ENTITIES (Acct 223)							
Report data called for and show total for each long-term debt account open at year end and any closed in the current year.							
Description of Debt 223 Advances Long Term Debt Include Issue & Maturity Dates and Rate of Interest Explain use of Funds (a)	Original Balance of Long - Term Debt (b)	Beginning Balance (c)	Paid by Utility		Year Ending Balance (p4, Line 17) (Column (c)) (c) - (d) (f)	Principle Payment Due Next Yr. (p4, line 24) (Column (d)) (g)	Net Long Term Portion (p4, line 17) (Column (d)) (h)
			Principle (p4, Ln. 24) (Column (c)) (d)	Interest (p5, Ln. 41) (Column (d)) (e)			
LT Net Pension Liability		\$1,186,356	(\$240,904)		\$945,452		
Total		\$1,186,356	(\$240,904)		\$945,452		

Name of Respondent Kent County Water Authority	This Report is: (2) A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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PAYABLES TO ASSOC. COMPANIES AND ENTITIES (Accts. 233-234)				
Include in column (a) description of any notes payable including date of issue, date of maturity.				
Name of Company or Entity (a)	Interest Rate (b)	Interest Pd Current Yr (Page 28 line 40) Acct 427.1 (c)	Amounts at End of Year	
			Accounts Payable To Assoc. Co. or Entities (p4, Ln 25, Col. (d)) (Short Term) Acct 233 (d)	Notes Payable To Assoc. Co. or Entities (p4, Ln 25, Col. (d)) (Short Term) Acct 234 (e)
Totals (add (d) +(e) Forward to p4, line 24)				

INTEREST ACCRUED (Acct. 237)		
Class of Debt - Account Number - Explanation (a)	Balance Beginning of Year (b)	Balance End of Year (c)
Bonds	\$322,468	\$268,489
Totals (Forward to p4, line 30)		\$322,468 \$268,489

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)		
Minor items (less than \$500) may be grouped by classes.		
Particulars (a)	Balance Beginning of Year (b)	Balance End of Year (c)
457b Payable		\$2,428
Accrued FICA Taxes		\$13,090
Accrued Sales Taxes		\$30,061
Accrued Payroll		\$223,441
Accrued Bank Charges		\$1,559
Totals (Forward to p4, line 31)		\$270,578

Name of Respondent Kent County Water Authority	This Report is: (1) <u> </u> _x_ An Original (2) <u> </u> _ A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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PROPERTY INSURANCE, INJURIES & DAMAGES, PENSIONS & BENEFITS, MISC., RESERVES (Accts. 261-265)					
Particulars (a)	Prop. Ins. (Acct 261) (b)	Inj. & Damages (Acct 262) (c)	Pen. & Benefits (Acct 263) (d)	Misc. (Acct 265.1) (e)	Maint & Expan (Acct 265.2) (f)
Balance First of Year					
Additions During Year:					
Total Additions					
Deductions During Year (Specify):					
Total Deductions					
Net Increase or (Decrease) During Year					
Bal. End of Year (Forward to p4, related lines)					
Explain nature of risks for which above reserves have been established and give actual or estimated liability for claims at					

CONTRIBUTIONS IN AID OF CONSTRUCTION (Accts. 271, 272)		
Particulars (a)	Account Charged (b)	Net C.I.A.O.C. (c)
CONTRIBUTIONS IN AID OF CONSTRUCTION		\$19,670,323
Balance End of Year (Forward to p4, line 51)		\$19,670,323

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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1 **EXTRAORDINARY ITEMS (Accts. 433 and 434)**

2 Report details of items included in accts. 433 and 434 showing the data for each account separately.

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10 **IMPORTANT CHANGES DURING THE YEAR**

11 Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each

12 inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given elsewhere in the report

13 which answers any inquiry, reference to such other schedule will be sufficient.

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- 15 1. Acquisition of other companies, reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the
- 16 transactions, and reference to Commission authorization.
- 17 2. Purchase or sale of operating units or systems such as generating plants, transmission lines, etc., specifying items, parties, dates, and also reference to Commission
- 18 authorization.
- 19 3. Important lesseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any,
- 20 and other conditions.
- 21 4. Important extensions of system, giving location, new territory covered by distribution system, and dates of beginning operations.
- 22 5. Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimates.
- 23 6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper
- 24 maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
- 25 7. Changes in articles of incorporation or amendments to charter.
- 26 8. List formal proceedings initiated by your company with this Commission that were completed during the year or are pending at the end of the year. Indicate the docket
- 27 number and the nature of the proceedings.
- 28 9. Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

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Name of Respondent
Kent County Water Authority

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
09/12/19

Year of Report
06/30/19

NOTES TO THE FINANCIAL STATEMENTS - page 2

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Last Name	First Name	Date of Hire	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19
Angiolilli	Alan	02/01/1988	1	1	1	1	1	1	1	1	1	1	1	1
Bate	Elizabeth	07/17/2006	1	1	1	1	1	1	1	1	1	1	1	1
Bosco	Nicholas	06/07/1999	1	1	1	1	1	1	1	1	1	1	1	1
Brown	Timothy	09/14/1988	1	1	1	1	1	1	1	1	1	1	1	1
Burney	Thomas	09/05/2017	1	1	1	1	1	1	1	1	1	1	1	1
Burns	Richard	10/15/1985	1	1	1	1	1	1	1	1	1	1	1	1
Campanile	Nicholas	02/19/2018	1	1	1	1	1	1	1	1	1	1	1	1
Correia	Elso	09/02/2003	1	1	1	1	1	1	1	1	1	1	1	1
Correia	Stephen	09/27/2010	1	1	1	1	1	1	1	1	1	1	1	1
Coyle	David	09/02/2002	1	1	1	1	1	1	1	1	1	1	1	1
Desserf	Joseph	10/30/2000	1	1	1	1	1	1	1	1	1	1	1	1
DiSaia	Ernest	05/05/2014	1	1	1	1	1	1	1	1	1	1	1	1
Duchesneau	John	07/20/1998	1	1	1	1	1	1	1	1	1	1	1	1
Duff	Keith	05/20/1996	1	1	1	1	1	1	1	1	1	1	1	1
Fiske	Ryan	05/05/2014	1	1	1	1	1	1	1	1	1	1	1	1
Foss	Steven	03/26/1998	1	1	1	1	1	1	1	1	1	1	1	1
Galenski	Brian	11/12/2013	1	1	1	1	1	1	1	1	1	1	1	1
Glenn	Gary G	05/28/1996	1	1	1	1	1	1	1	1	1	1	1	1
Heard	Cindy	10/02/1975	1	1	1	1	1	1	1	1	1	1	1	1
Jacques	Nicole	05/06/2008	1	1	1	1	1	1	1	1	1	1	1	1
Jenison	Brian	08/07/2017	1	1	1	1	1	1	1	1	1	1	1	1
Lanfredi	Michael	03/06/2017	1	1	1	1	1	1	1	1	1	1	1	1
Larkin	Stephen	06/14/1999	1	1	1	1	1	1	1	1	1	1	1	1
Lesniak	Tad	09/20/1993	1	1	1	1	1	1	1	1	1	1	1	1
Lindstrom	Michael	10/09/2018	1	1	1	1	1	1	1	1	1	1	1	1
Lukowicz	Ronald	03/09/1998	1	1	1	1	1	1	1	1	1	1	1	1
McGrath	Shane	01/28/2019	1	1	1	1	1	1	1	1	1	1	1	1
Murphy	William	02/04/2019	1	1	1	1	1	1	1	1	1	1	1	1
Oliveira	Nicole	9/25/2017	1	1	1	1	1	1	1	1	1	1	1	1
Perry	Scott	11/03/2008	1	1	1	1	1	1	1	1	1	1	1	1
Richardson	Jeff	09/08/2015	1	1	1	1	1	1	1	1	1	1	1	1
Silva	Thomas	02/29/1988	1	1	1	1	1	1	1	1	1	1	1	1
Simmons	David	12/10/2012	1	1	1	1	1	1	1	1	1	1	1	1
Skorski	Timothy	11/09/1987	1	1	1	1	1	1	1	1	1	1	1	1
Southworth	Shelby	08/03/2015	1	1	1	1	1	1	1	1	1	1	1	1
Steinle	Gilbert	8/13/2013	1	1	1	1	1	1	1	1	1	1	1	1
Stocklosa	Michael	2/12/2018	1	1	1	1	1	1	1	1	1	1	1	1
Tift	Eric	01/31/2005	1	1	1	1	1	1	1	1	1	1	1	1
			35	35	35	36	35	35	36	35	35	34	34	34
														34

Name of Respondent Kent County Water Authority	This Report is: (1) <u> </u> X An Original (2) <u> </u> A Resub	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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DISTRIBUTION OF SALARIES AND WAGES

	Direct Payroll Prior Year	Direct Payroll Current Year	Variance (Cols. (e) - (d))
Source of Supply - Operations	\$105,078	\$117,478	\$12,400
Source of Supply - Maintenance	\$88,328	\$97,095	\$8,767
Source of Supply - Overtime	\$52,069	\$57,882	\$5,813
Total Wages Source of Supply	\$245,476	\$272,456	\$26,980
Water Treatment - Operations	\$171,382	\$157,318	(\$14,064)
Water Treatment - Maintenance			\$0
Water Treatment - Overtime	\$13,818	\$16,743	\$2,925
Total Wages Water Treatment	\$185,200	\$174,061	(\$11,139)
Transmission & Distribution - Op.	\$235,056	\$237,631	\$2,575
Transmission & Distrib. - Maint.	\$453,182	\$530,049	\$76,867
Transmission & Distrib. - Overtime	\$26,678	\$21,048	(\$5,629)
Total Wages Trans. & Dist.	\$714,915	\$788,728	\$73,813
Customer Accounts - Wages	\$214,694	\$233,445	\$18,751
Customer Accounts - Overtime	\$10,968	\$15,983	\$5,015
Administrative and General - Wages	\$472,532	\$460,047	(\$12,485)
Admin. and General - Overtime	\$4,521	\$7,831	\$3,310
Total Cust. Accts & Adm. Wages	\$702,715	\$717,306	\$14,590
Total of All Utility Depts.	\$1,848,306	\$1,952,551	\$104,245
Total Merch. and Jobbing Payroll			\$0
Total Utility Plant Const. Payroll			\$0
Total Utility Plant Retire. Payroll			\$0
Total All Other Accounts Payroll			\$0
Related Overtime for accts. above			\$0
Paid Time Off	\$337,593	\$404,294	\$66,701
			\$0
TOTAL SALARIES & WAGES	\$2,185,899	\$2,356,844	\$170,946

For the current fiscal year, record the number of personnel employed as of the last payroll week for each month.

Month	Injured	Permanent	Part - Time	Temporary	Total
July		35			35
August		35			35
September		35			35
October		36			36
November		35			35
December		35			35
January		36			36
February		35			35
March		35			35
April		34			34
May		34			34
June		34			34
Totals					

Kent County Water Authority

WATER UTILITY EXPENSE ACCOUNTS / MATRIX

		This Report is: (1) _x_ An Original (2) _A_ Resubmission	Date of Report (Mo, Da, Yr)	Year of Report					
			09/12/19	06/30/19					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Account Name	Source of Supply and Expenses - Operations (p5, Ln8)	Source of Supply and Expenses - Maintenance (p5, Ln9)	Water Treatment Expenses - Operations (p5, Ln12)	Water Treatment Expenses - Maintenance (p5, Ln13)	Transmission & Distribution Expenses - Operations (p5, Ln16)	Transmission & Distribution Expenses - Maintenance (p5, Ln17)	Customer Accounts Expense (p5, Ln20)	Administrative and General Expense (p5, Ln21)	Total Expenses (p5, Ln23)
11 PURCHASED WATER AND WELL MAINT	\$4,677,939		\$461,908	\$9,888					\$4,677,939
12 TREATMENT					\$309,044				\$471,796
13 TRANSMISSION AND DISTRIBUTION - OP						\$1,958,126			\$309,044
14 TRANSMISSION AND DISTRIBUTION - MAINT							\$474,952		\$1,958,126
15 CUSTOMER ACCOUNTS								\$3,230,408	\$474,952
16 ADMINISTRATIVE AND GENERAL									\$3,230,408
17									
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Total Matrix Water Utility Expense									\$11,122,265

Name of Respondent: **Kent County Water Auth** This Report is: **(1) X, An Original** Date of Report (Mo, Da, Yr): **09/12/19** Year of Report: **06/30/19**
(2) A Resubmission

REGULATORY EXPENSE AND RATE CASE COSTS

1. Please provide detail for rate case and regulatory expense for prior 5 years.
 2. If there are any open cases before the Commission or Division, they should be noted as such and total costs estimated.
 3. Use explanation page to expand description or special circumstances.

Effective Date FYE	Source of Cost Matrix					Allocation and Distribution		
	Accounting Fees	Counsel Fees	Outside Consultant	Other	Total Cost	Expensed To Cost Centers	Commission Allowed In Rates	Reserve Bal. if Any Col (j) - (k)
2010	49,643							
2011	45,874		600	3,769	50,243			50,243
2012	53,179		1,800	698	55,677			55,677
2013	64,890	22,920	17,000	2,960	107,770			107,770
2014	Annual Assessment 97,253	Robert Watson, Esq Petrarca & McGair 44,511	Christopher Woodcock, Rate Consultant 53,328	DPUC Fees 908	196,000			196,000
2015	Annual Assessment 84,080	Robert Watson, Esq 16,110	Christopher Woodcock, Rate Consultant 36,273	DPUC Fees 457	136,920			136,920
2016	Annual Assessment 80,389	Mary B. Shekarchi, Esq 4,100	Christopher Woodcock, Rate Consultant 30,057	RIDPUC-C&E Eng-Cathedral 7,393	121,939			121,939
2017	Annual Assessment 84,169	Mary B. Shekarchi, Esq 20,406	Christopher Woodcock, Rate Consultant 72,610	RIDPUC-C&E Eng-A1 47,016	224,201			224,201
2018	Annual Assessment 100,935	Mary B. Shekarchi, Esq 6,047	Christopher Woodcock, Rate Consultant 4,050	RIDPUC-C&E Eng-A1 623	111,654			111,654
2019	Annual Assessment 103,379	Mary B. Shekarchi, Esq 3,138		RIDPUC-C&E Eng-A1 33,006	139,523			139,523
Totals	763,791	117,232	215,718	96,829	1,143,927			1,143,927

Name of Respondent Kent County Water Authority	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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WATER UTILITY REVENUES BY TARIFF

Account Name (a)	Revenues (b)	HCF (c)	Equivalent Meters (d)	Various (e)
<u>Service Charges</u>				No. Bills
	\$1,897,906			108,763
TOTAL RETAIL SERVICE CHARGES	\$1,897,906			108,763
<u>Metered Sales</u>				Rate per HCF
Small (5/8-2" Meters)	\$17,568,254	2,852,332		\$6.161
Medium (3" to 4" Meters)	\$231,870	47,195		\$4.913
Large (6" Meters and up)	\$1,130,214	252,561		\$4.475
TOTAL RETAIL METERED SALES	\$18,930,338	3,152,088		
TOTAL OUTSIDE METERED SALES				
<u>Bulk Sales to Public Authorities for Resale</u> <u>Tariff Schedule E</u>			Equivalent Meters	No. Bills
	\$198,556	138,865		4
TOTAL BULK SALES FOR RESALE	\$198,556	138,865		4
<u>Public Fire Protection</u>			No. Hydrants	Rate per Hydrant
	\$1,804,317		2,379	\$189.69
TOTAL PUBLIC FIRE PROTECTION	\$1,804,317			
<u>Private Fire Protection</u>			Equivalent Meters	No. Bills
	\$92,380			452
	\$113,546			483
TOTAL PRIVATE FIRE PROTECTION	\$205,926			935
TOTAL RATE TARIFF REVENUES	23,037,043	3,290,953		109,702
<u>Miscellaneous Charges under Terms & Conditions</u>				
TOTAL REVENUES Tariff Schedule K				
INTEREST CHARGES				
Variance Proof Tie-in results of rounding				
TOTAL REVENUE	\$23,037,043	3,290,953		109,702

Name of Respondent Kent County Water Authority	This Report is: (1) <u> </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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WATER UTILITY REVENUES BY TARIFF
ACTUAL RESULTS FOR THE FISCAL YEAR ENDING
June 30, 1993

Account Name (a)	Revenues (b)	HCF (c)	Equivalent Meters (d)	Various (e)
<u>Service Charges</u>				No. Bills
TOTAL RETAIL SERVICE CHARGES				
<u>Metered Sales</u>				Rate per HCF
Small (5/8-2" Meters)				
Medium (3" to 4" Meters)				
Large (6" Meters and up)				
TOTAL RETAIL METERED SALES				
TOTAL OUTSIDE PROVIDENCE METERED SALES				
<u>Bulk Sales to Public Authorities for Resale</u>				
<u>Tariff Schedule E</u>			Equivalent Meters	No. Bills
TOTAL BULK SALES FOR RESALE				
<u>Public Fire Protection</u>			No. Hydrants	Rate per Hydrant
TOTAL PUBLIC FIRE PROTECTION				
<u>Private Fire Protection</u>			Equivalent Meters	No. Bills
TOTAL PRIVATE FIRE PROTECTION				
TOTAL RATE TARIFF REVENUES				
<u>Miscellaneous Charges under Terms & Conditions</u>				
TOTAL REVENUES Tariff Schedule K				
INTEREST CHARGES				
Variance Proof Tie-in results of rounding				
TOTAL REVENUE TARIFFS				

Name of Respondent	This Report is: (1) <u> </u> x_ An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Kent County Water Authority		09/12/19	06/30/19
REGULATORY BASIS - Water Operating Revenues Summary			
Account Name and Number (a)	Revenues Current Year (b)	Non-Regulatory Items Adjusted Out (c)	Regulatory Basis Cols. (b) - (c) (d)
Unmetered Water Revenues (460)			
Residential Sales (461.1)	\$16,151,990		\$16,151,990
Commercial Sales (461.2)	\$3,645,191		\$3,645,191
Industrial Sales (461.3)			
Other Metered Sales (461.5)			
Other Sales to Public Authorities (464)	\$809,945		\$809,945
Sales for Resale (466)	\$198,556		\$198,556
Misc Metered Sales not listed (467)			
Total Metered Water Revenues	\$20,805,683		\$20,805,683
Public Fire Protection Sales (462.1)	\$1,803,879		\$1,803,879
Private Fire Protection Sales (462.2)	\$194,305		\$194,305
Subtotal Fire Protection Sales (462)	\$1,998,184		\$1,998,184
TOTAL WATER SERVICE REVENUES	\$22,803,866		\$22,803,866
Forfeited Discounts/ Interest Charges (470)			
Miscellaneous Service Revenues (471)	\$275,338		\$275,338
Misc-Inspections	\$81,855		\$81,855
Misc-Samples	\$13,650		\$13,650
Misc-6.9% WP Admin	\$45,043		\$45,043
Other:			
TOTAL OTHER OPERATING INCOME	\$415,885		\$415,885
<u>Other Water Revenues</u>			
Misc. Metered not listed Service Charges			
Non Service Charges Other Water Revenues			
Utility Surcharge #1			
Utility Surcharge #2 Docket			
Other:			
TOTAL OTHER WATER REVENUES (474)			
TOTAL WATER INCOME	\$23,219,751		\$23,219,751
Gain (loss) from DisP. of Utility Property (414)			
Nonoperating Rental Income (418)			
Interest and Dividend Income (419)			
Nonutility Inc.-Water Quality Protection Rev. (421.1)			
Nonutility Income - Other (421.2)			
Nonutility Income (421)			
Miscellaneous Nonutility Expenses (426)			
Extraordinary Income (433) net of Cost (434)			
TOTAL NON OPERATION & OTHER INCOME			
TOTAL REVENUES (Forward to	\$23,219,751		\$23,219,751

Name of Respondent	This Report is:	Date of Report	Year of Report
Kent County Water Authority	(1) <u>_x_</u> An Original (2) <u>_</u> A Resubmissi	(Mo, Da, Yr) 09/12/19	06/30/19
REGULATORY BASIS - Income and Expense Statement			
Account Name and Number (a)	Current Year (b)	Non-Regulatory Items And Adjustments (c)	Regulatory Basis Cols. (d) - (c) (e)
TOTAL OPERATING INCOME	\$23,219,751		\$23,219,751
OPERATING EXPENSES - (from Matrix chart)			
Source of Supply Exp. - Operations	\$4,677,939		\$4,677,939
Source of Supply Exp. - Maintenance			
Water Treatment Exp. - Operations	\$461,908		\$461,908
Water Treatment Exp. - Maintenance	\$9,888		\$9,888
Transmission & Distribution Exp. - Operations	\$309,044		\$309,044
Transmission & Distribution Exp. - Maintenance	\$1,958,126		\$1,958,126
Customer Accounts Expenses	\$474,952		\$474,952
Administrative & General Expenses	\$3,230,409		\$3,230,409
Other (Please Specify)			
TOTAL OPERATION AND MAINT. EXPS.	\$11,122,266		\$11,122,266
Depreciation Expense (403)	\$2,865,633		\$2,865,633
Amortization Expenses (406, 407)			
Taxes Other Than Income (408)	\$200,831		\$200,831
Taxes (409, 410, 411, 412)			
Other: Inventory Adjustment			
Total Operating Expenses	\$3,066,464		\$3,066,464
OPERATING INCOME	\$9,031,021		\$9,031,021
Interest Income	\$584,876		\$584,876
Gain (Loss) on Refunding	\$228,077		\$228,077
Interest Expense	(\$607,338)		(\$607,338)
Capital Contributions	\$5,153		\$5,153
Interest on Long - Term Debt (427.3)	\$210,768		\$210,768
Total Transfers and Interest			
INCOME (Loss)	\$9,241,789		\$9,241,789
Add Back:			
Excess Bad Debt Expense over Dkt			
Water Quality Expenses			
Subtract:			
Principle Payments			
Capital Purchases net of Contributed Capital			
REGULATORY INCOME / (LOSS)	\$9,241,789		\$9,241,789

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Name of Respondent Kent County Water Authority	This Report is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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OUTSIDE PROFESSIONAL SERVICES

Report the information specified below concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal arrangements of any kind over \$5,000

Company Name and Address Explain Services Supplied (a)	Contract Date (b)	Contract Amount (c)	Bid Process Yes or No (d)	Amount Paid Current Year (e)
Patrick Sullivan 4572 Legal				\$56,698
Amtec 0866 Rebate Calculations				\$1,200
Summit Financial 3200 Pension Consultant				\$10,000
Hague, Sahady & Co. 0195 Audit				\$27,000
James J. Geremia 2035 Engineering				\$14,203
Underwater Solutions 2500 Tanks Cleaning				\$29,960
				\$139,060

Name of Respondent Kent County Water Authority	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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CHARITABLE CONTRIBUTIONS			
Organization's Name and Address Describe charitable mission (a)	Amount Paid Prior Year (b)	Amount Paid Current Year (c)	
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Totals			

TRAVEL AND ENTERTAINMENT			
Particulars - Attendees, Location, etc. (a)	Amount Paid Prior Year (b)	Amount Paid Current Year (c)	
			17
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Totals			

ADVERTISEMENT			
Company Name Short Summary of Promotion (a)	Amount Paid Prior Year (b)	Amount Paid Current Year (c)	
			40
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Totals			

Name of Respondent Kent County Water Authority	This Report is: (1) <u>x</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) 09/12/19	Year of Report 06/30/19
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WATER STATISTICS
Report the details as requested for the current and prior 2 years.

Particlurs (a)	HCF Amount 2 Yrs Prior (b)	HCF Amount Prior Year (c)	HCF Amount Current Year (d)
<u>SOURCE OF WATER</u>			
Total Utility Water	127,033	290,562	420,430
Total Purchased Water	3,644,451	3,432,921	3,322,166
Total Source of Water	3,771,484	3,723,483	3,742,596
<u>DISPOSITION OF WATER</u>			
<u>Water Revenues by Classifications</u> (From Page 7, Line 56, Column (c))	3,328,843	3,191,753	3,298,603
<u>Unmetered Water Revenues (460)</u>	245,556	143,503	83,088
<u>Other Revenue Areas Not Listed</u>			
1)			
2)			
<u>Reverse Out Prior Year's Accrual</u> (From Last Year's Page 21, Line 46, Column (c))			
<u>Add in This Year's Accrual</u> (From This Year's Page 21, Line 46, Column (c))			
Total Disposition of Water	3,574,399	3,335,256	3,381,691
UNACCOUNTED FOR WATER	197,085	388,227	360,905
Percentage	5%	10%	10%

43 Explain below the unaccounted for water and steps to reduce this loss as outlined in the Water
 44 Management Plan, and/or any other report and study undertaken by the utility.
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Name of Respondent	This Report is:	Date of Report	Year of Report
Kent County Water Authority	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 09/12/19	06/30/19

EMPLOYEE FRINGE BENEFITS & ORGANIZATION CHART

- Please describe each benefit received by union and non-union personnel. Include costs for individual and family plans, when eligible, termination policy, and any additional information that can provide an understanding of costs incurred.
- Please supply an organization chart showing staffing count, areas of responsibilities and reporting levels.

Kent County Water Authority
Employee Benefits-Actual
Fiscal Year Ended June 30, 2019

MEDICAL-BCBS VANTAGE BLUE	\$	662,367
Less 10% Contribution	\$	(66,237)
	\$	596,130
DENTAL-BLUE CROSS DENTAL	\$	40,467
GROUP PLAN-65 RETIREES:	\$	72,219
LIFE INSURANCE - MUTUAL OF OMAHA:	\$	6,271
AD&D/LONG TERM DISABILITY - MUTUAL OF OMAHA:	\$	11,270
COASTLINE EMPLOYEE ASSISTANCE PROGRAM	\$	-
EDUCATION/NEWWA/EXAMS/UNEMPLOYMENT	\$	8,038
PENSION CONTRIBUTION - NATIONWIDE	\$	262,152
XMAS BONUS:	\$	5,250
TOTAL	\$	1,001,797

Employee Pays 10%

MONTHLY PREMIUM:	MEDICAL INS.	DENTAL INS.	RETIREES(12) - PLAN 65
EMPLOYEE ONLY	\$826.24	\$36.35	\$501.52
EMPLOYEE & SPOUSE	\$1,652.48	\$72.70	
EMPLOYEE & CHILD(REN)	\$1,487.23	\$87.25	
FAMILY	\$2,313.48	\$135.96	

LIFE INSURANCE - MUTUAL OF OMAHA:	RATE BASIS	CURRENT RATE
LIFE	per \$1000	\$0.32
AD&D	per \$1000	\$0.03
LTD	per \$100	\$0.54

Medical, dental, life and long term disability first of the month following hire. Benefits terminate at the end of the month in which the employee terms employment.

Name of Respondent
Kent County Water Authority

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
09/12/19

Year of Report
06/30/19

EMPLOYEE FRINGE BENEFITS & ORGANIZATION CHART

Page 2

Organizational Chart Attached

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