

**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, 2016

# STATE OF RHODE ISLAND

COUNTY OF .....Kent

We the undersigned..... Timothy J. Brown, P.E.  
and..... David L Simmons, P.E.  
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 30,2016

6 West Warwick, R.I. 02893

7

8

9

10 Date Utility was Originally Organized: 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 Timothy J. Brown Telephone: 821-9300

18 General Manager/Chief Engineer 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**

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

Name (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 Attended During Year (e)	Fees During Year (f)
				(includes special mtgs)	
Robert B. Boyer	Chairman	7/2007	7/2017	16	\$ 3,000
Peter O' Masterson	Vice Chairman	8/2009	7/2019	17	\$ 3,000
Joseph E. Gallucci	Treasurer	8/2005	8/2015	17	\$ 3,000
Frank Giorgio	Board Member	9/2008	7/2018	13	\$ 3,000
Edward S. Inman III	Secretary	7/2006	7/2016	15	\$ 3,000
Timothy J. Bown P.E.	General Manager/ Chief Engineer				
David L. Simmons P.E.	Water Project Engineer/Treatment Manager				
John R. Duchesneau	Director of Technical Services				



Name of Respondent	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report	
Kent County Water Authority		01/31/17	06/30/16	
<b>BALANCE SHEET - Assets and Other Debits</b>				
<u>ASSETS AND OTHER DEBITS</u>	Page #	Balance First of Year	Balance End of Year	Increase or (Decrease)
(a)	(b)	(c)	(d)	(e)
<u>UTILITY PLANT</u>				
Utility Plant (101-106)	P10,L14	\$161,575,801	\$171,453,056	\$9,877,255
Less: Accum Prov. for Deprec. and Amort. (108-110)	P10,L24	\$23,978,566	\$26,322,250	\$2,343,684
Net Utility Plant	P10,L26	\$137,597,235	\$145,130,806	\$7,533,572
Utility Plant Acquisition Adjustments (114-115)	P10,L42			
Other Utility Plant Adjustments (116)	P10,L44			
Total Net Utility Plant	P10,L47	\$137,597,235	\$145,130,806	\$7,533,572
<u>OTHER PROPERTY AND INVESTMENTS</u>				
Nonutility Property (Accts 121 and 122)	P17,L19			
Investments and Special Funds (Accts 123 - 127)	P17,L52			
Total Other Property and Investments				
<u>CURRENT AND ACCRUED ASSETS</u>				
Cash and Working Funds (131, 134)	P18,L15	\$177,685	\$240,605	\$62,920
Special Deposits & Other Special Deposits (132,133)	P18,L30	\$21,159,696	\$21,406,001	\$246,305
Temporary Cash Investments (135)	P18,L42			
Total Cash		\$21,337,381	\$21,646,606	\$309,225
Customer Accounts Receivable (141)	P19,L14	\$3,109,426	\$2,929,869	(\$179,556)
Other Accounts Receivable (142)	P19,L23	\$1,139,996	\$1,025,657	(\$114,339)
Accum. Prov. for Uncollectible Accounts-Cr. (143)	P19,L42	(\$182,721)	(\$160,268)	\$22,453
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 (161-163)	P20,L39(c)	\$382,278	\$489,416	\$107,138
Stores Expense (161)	P20,L52(c)			
Prepayments (162)	P21,L12(c)	\$249,165	\$253,307	\$4,142
Accrued Interest and Dividends Receivable (171)				
Accrued Utility Revenues (173)	P21,L46(d)			
Miscellaneous Current and Accrued Assets (174)	P21,L23(c)	\$243,570	\$84,158	(\$159,412)
Other				
Total Current and Accrued Assets		\$26,279,094	\$26,268,745	(\$10,349)
<u>DEFERRED DEBITS</u>				
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	\$68,485	\$74,332	\$5,847
NPL Investment experience		\$178,102	\$448,276	\$270,174
Deferred outflows of resources		\$246,587	\$522,608	\$276,021
Total Deferred Debits		\$246,587	\$522,608	\$276,021
<b>TOTAL ASSETS &amp; OTHER DEBITS</b>		<b>\$164,122,916</b>	<b>\$171,922,160</b>	<b>\$7,799,244</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report	
Kent County Water Authority		01/31/17	06/30/16	
<b>BALANCE SHEET - Capital, Long-Term Debt, Liabilities, Deferred Credits and Reserves</b>				
LIABILITIES & OTHER CREDITS (a)	Page # (b)	Balance First of Year (c)	Balance End of Year (d)	Increase or (Decrease) (e)
<b>CAPITAL ACCOUNTS</b>				
Common Stock Issued (201)		<b>2015</b>	<b>2016</b>	
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	\$141,278,996	\$148,665,517	\$7,386,521
Capital Stock Expense, Reacquired, Proprietary (213, 216, 218)				
Total Capital		\$141,278,996	\$148,665,517	\$7,386,521
<b>LONG-TERM DEBT</b>				
Long-Term Bonds In Rates (221.1) pg 11 audited f/s	P24,L39(f,h)	\$12,955,133	\$11,422,879	(\$1,532,254)
Accrued Arbitrage Rebate Liability	P25,L39(f,h)			
OPEB [pg 11 audited f/s]	P26,L39(f,h)	\$3,162,185	\$3,657,075	\$494,890
Net Pension Liability (pg 11 audited f/s New 2015/ 2014 restated)	P27,L39(f,h)	\$958,755	\$1,165,162	\$206,407
Total Long-Term Debt		\$17,076,073	\$16,245,116	(\$830,957)
<b>CURRENT &amp; ACCRUED LIABILITIES</b>				
Matured Long-Term Debt In Rates (239.1)	P24,L39(d,g)			
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)		\$1,509,359	\$2,944,337	\$1,434,978
Notes Payable (Short Term due within 1 year) (232)	P23,L49	\$1,485,000	\$1,540,000	\$55,000
Customer Deposits (235)				
Water Quality Charges Payable (pg 11 audited f/s)		\$126,112	\$50,649	(\$75,463)
Interest Accrued (237)	P28,L29	\$318,312	\$291,087	(\$27,225)
Miscellaneous Current & Accrued Liabilities (241)	P28,L50	\$222,418	\$216,656	(\$5,762)
Other (Please Specify):				
Total Current & Accrued Liabilities		\$3,661,201	\$5,042,729	\$1,381,528
<b>DEFERRED CREDITS</b>				
Deferred Inflows of resources - Gain on refunding	P22,L19	\$1,670,415	\$1,434,592	(\$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	\$187,080	\$280,898	\$93,818
Total Deferred Credits		\$1,857,495	\$1,715,490	(\$142,005)
<b>OPERATING RESERVES</b>				
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)	\$19,673,323	\$19,673,323	
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>\$183,547,088</b>	<b>\$191,342,175</b>	<b>\$7,795,087</b>



Page #	Name of Respondent	This Report is:		Date of Report	Year of Report	Page 5	
		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)			
	Kent County Water Authority			01/31/17	06/30/16		
1	<b>INCOME AND EXPENSE STATEMENT</b>						1
2			Revenues	Revenues	Variance	2	
3	Account Name	Page#	Prior Year	Current Year	Cols. (d) - (c)	3	
4	(a)	(b)	(c)	(d)	(e)	4	
5	<b>TOTAL OPERATING INCOME</b>	6	\$19,690,167	\$20,191,553	\$501,386	5	
6						6	
7	OPERATING EXPENSES - (from Matrix chart)					7	
8	Source of Supply Exp. - Operations	p34, (b)	\$4,999,638	\$4,954,207	(\$45,431)	8	
9	Source of Supply Exp. - Maintenance	p34, (c)				9	
10	Total Source of Supply Expenses		\$4,999,638	\$4,954,207	(\$45,431)	10	
11						11	
12	Water Treatment Exp. - Operations	p34, (d)	\$310,572	\$270,523	(\$40,049)	12	
13	Water Treatment Exp. - Maintenance	p34, (e)		\$4,832	\$4,832	13	
14	Total Water Treatment Expenses		\$310,572	\$275,355	(\$35,217)	14	
15						15	
16	Transmission & Distribution Exp. - Operations	p34, (f)	\$1,164,782	\$1,209,270	\$44,488	16	
17	Transmission & Distribution Exp. - Maintenance	p34, (g)	\$812,335	\$644,136	(\$168,199)	17	
18	Total Transmission & Distribution Expenses		\$1,977,117	\$1,853,406	(\$123,711)	18	
19						19	
20	Customer Accounts Expenses	p34, (h)	\$413,059	\$426,058	\$12,999	20	
21	Administrative & General Expenses	p34, (i)	\$3,140,852	\$3,097,133	(\$43,719)	21	
22	Other (Please Specify)					22	
23	<b>TOTAL OPERATION AND MAINT. EXPS.</b>	p34, (j)	\$10,841,238	\$10,606,159	(\$235,079)	23	
24						24	
25	Depreciation Expense (403)		\$2,159,019	\$2,330,514	\$171,495	25	
26	Amortization Expenses (406, 407)					26	
27	Taxes (408)		\$177,540	\$174,825	(\$2,715)	27	
28	Taxes (409, 410, 411, 412)					28	
29	Other: Inventory Adjustment					29	
30	Total Operating Expenses		\$13,177,797	\$13,111,498	(\$66,299)	30	
31						31	
32	<b>OPERATING INCOME</b>		\$6,512,370	\$7,080,055	\$567,685	32	
33						33	
34						34	
35						35	
36	Arbitrage Rebate Provision					36	
37	Gain (loss) on Refunding					37	
38	Interest Long-Term	P25,L39(e)				38	
39	Capital Contributions		(\$215,925)	(\$306,466)	(\$90,541)	39	
40	Other					40	
41	Net Non-Operating Income (expense)		(\$215,925)	(\$306,466)	(\$90,541)	41	
42						42	
43	Interest on Customer Deposits (427.4)					43	
44	Interest - Other Income (427.5)					44	
45	Amortization of Debt Disc. and Expense (428)	P22,L19(e)				45	
46	Amortization of Premium on Debt (429)	P22,L19(f)				46	
47	Total Interest Charges					47	
48						48	
49	<b>Increase In Net Position</b>		\$6,728,295	\$7,386,521	\$658,226	49	
50						50	
51	RETAINED EARNINGS Beginning Balance					51	
52	Balance Transferred From Income (435)					52	
53	Appropriations of Retained Earnings (436)					53	
54	Div. Declared - Pref. & Comm Stock (437, 438)					54	
55	Adjustments to Retained Earnings (439)					55	
56	RETAINED EARNINGS Ending Balance					56	

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) 01/31/17	06/30/16
<b>WATER OPERATING REVENUES SUMMARY</b>			
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)	\$13,829,695	\$14,151,607	\$321,912
Commercial Sales (461.2)			
Industrial Sales (461.3)	\$3,243,072	\$3,343,050	\$99,978
Other Metered Sales (461.5)			
Other Sales to Public Authorities (464)	\$707,820	\$726,510	\$18,689
Sales for Resale (466)	\$177,195	\$189,044	\$11,848
Misc Metered Sales not listed (467)			
<b>Total Metered Water Revenues (from p7, Ln56)</b>	<b>\$17,957,783</b>	<b>\$18,410,210</b>	<b>\$452,427</b>
Public Fire Protection Sales (462.1)	\$1,309,184	\$1,334,022	\$24,837
Private Fire Protection Sales (462.2)	\$167,510	\$166,230	(\$1,279)
<b>Subtotal Fire Protection Sales (462)</b>	<b>\$1,476,694</b>	<b>\$1,500,252</b>	<b>\$23,558</b>
<b>TOTAL WATER SERVICE REVENUES</b>	<b>\$19,434,477</b>	<b>\$19,910,462</b>	<b>\$475,985</b>
Forfeited Discounts/ Interest Charges (470)			
Miscellaneous Service Revenues (471)	\$193,353	\$216,668	\$23,315
Explain:			
Explain:			
Rents From Water Property (472)			
Other:			
<b>TOTAL OTHER OPERATING INCOME</b>	<b>\$193,353</b>	<b>\$216,668</b>	<b>\$23,315</b>
<u>Other Water Revenues</u>			
Misc. Metered not listed Service Charges			
Non Service Charges Other Water Revenues			
Utility Surcharge #1			
Utility Surcharge #2			
Other:			
<b>TOTAL OTHER WATER REVENUES (474)</b>			
<b>TOTAL WATER INCOME</b>	<b>\$19,627,830</b>	<b>\$20,127,130</b>	<b>\$499,300</b>
Gain (loss) from Disposition of Property (414)			
Nonoperating Rental Income (418)			
Interest and Dividend Income (419)	\$25,826	\$19,113	(\$6,714)
Nonutility - Water Quality Protection Rev. (421.1)	\$46,106	\$48,644	\$2,538
Nonutility Income - Other (421.2)	(\$1,751)	(\$857)	\$895
Nonutility Income - Other (421.2)	\$17,982	\$16,636	(\$1,346)
Nonutility Income (421)	\$215,505	\$108,637	(\$106,869)
Miscellaneous Nonutility Expenses (426)			
Extraordinary Income (433) net of Cost (434)			
<b>TOTAL NON OPERATING &amp; OTHER INCOME</b>	<b>\$303,668</b>	<b>\$192,173</b>	<b>(\$111,495)</b>
<b>TOTAL REVENUES</b>	<b>\$19,931,498</b>	<b>\$20,319,303</b>	<b>\$387,805</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Kent County Water Authority		01/31/17	06/30/16

**WATER UTILITY REVENUES BY CLASSIFICATION**

Account Name (a)	Revenues (b)	HCF (c)	No. Custs. (d)	No. Bills (e)	Service Chgs. (Acct 474) (e)
<b>Residential Sales (Acct 461.1)</b>					
West Warwick	\$4,295,938	759,845	7,755		
Coventry	\$3,783,834	660,151	7,861		
East Greenwich	\$2,589,837	462,895	3,637		
Warwick	\$2,850,601	521,482	4,015		
Other	\$746,749	128,731	1,640		
<b>TOTAL (Forward p6, Ln7, Col(c))</b>	<b>\$14,266,958</b>	<b>2,533,103</b>	<b>24,908</b>		
<b>Commercial Sales (Acct 461.2)</b>					
<b>TOTAL (Forward p6, Ln8, Col(c))</b>					
<b>Industrial Sales (Acct 461.3)</b>					
West Warwick	\$730,669	135,471	417		
Coventry	\$674,577	133,795	337		
East Greenwich	\$517,059	94,769	286		
Warwick	\$779,819	146,179	330		
Other	\$635,029	148,141	70		
<b>TOTAL (Forward p6, Ln9, Col(c))</b>	<b>\$3,337,153</b>	<b>658,356</b>	<b>1,440</b>		
<b>Other Metered Sales (Acct 461.5)</b>					
<b>TOTAL (Forward p6, Ln10, Col(c))</b>					
<b>TOTAL METERED SALES (461)</b>					
	<b>\$17,604,111</b>	<b>3,191,459</b>	<b>26,348</b>		
<b>Oth. Sales to Public Auth. (Acct 464)</b>					
West Warwick	\$197,404	39,171	72		
Coventry	\$145,134	26,504	60		
East Greenwich	\$147,780	27,785	71		
Warwick	\$279,635	56,556	57		
Other	\$8,477	1,176	15		
<b>TOTAL (Forward p6, Ln11, Col(c))</b>	<b>\$778,429</b>	<b>151,192</b>	<b>275</b>		
<b>Sales for Resale (Acct 466)</b>					
Warwick	\$189,044	145,990	1		
<b>TOTAL (Forward p6, Ln12, Col(c))</b>	<b>\$189,044</b>	<b>145,990</b>	<b>1</b>		
<b>Misc (Acct 467) (For p6, Ln13, Col(c))</b>					
<b>TOTAL ALL METERED REVENUES</b>	<b>\$18,571,584</b>	<b>3,488,641</b>	<b>26,624</b>		

Name of Respondent	This Report is:	Date of Report	Year of Report
<b>Kent County Water Authority</b>	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	<b>01/31/17</b>	<b>06/30/16</b>

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.		
<b>Resources Provided from Operations:</b>		<b>\$7,386,521</b>
Net Income (From p5, Ln49, Col(d))		\$7,386,521
<b>Principal Non-cash Charges (Credits) to Income:</b>		
TOTAL		
<b>Resources from Outside Sources:</b>		
<b>Resources Provided by Increase in Short-Term Debt:</b>		
TOTAL		
<b>Resources Provided by increase in Long - Term Debt:</b>		
TOTAL		
<b>Resources Provided by Decreases in the following:</b>		
TOTAL		
<b>Resources Provided by Increases in the following:</b>		
TOTAL		
Contributions from Associated or Subsidiary Companies		
<b>Total Resources Provided</b>		<b>\$7,386,521</b>

Name of Respondent	This Report is: (1) <u>X</u> An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 01/31/17	Year of Report 06/30/16
<b>Kent County Water Authority</b>			
<b>STATEMENT OF CHANGES IN FINANCIAL POSITION</b>			
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.			
<b>RESOURCES APPLIED</b>		<b>AMOUNT</b>	
<b>Resources Applied to Construction and Plant Expenditures (Incl. Land):</b>			
Gross Additions to Utility Plant		\$9,877,255	
Other (Explain):			
Other (Explain):			
Other (Explain):			
Gross Additions to Nonutility Plant			
<b>TOTAL</b>		<b>\$9,877,255</b>	
<b>Resources Applied to Retirement Stock or Payment of Dividends:</b>			
Redemption of Capital Stock - Common or Preferred			
Dividends Common or Preferred Stock			
<b>TOTAL</b>			
<b>Resources Applied to Retirement of Securities &amp; Debt:</b>			
2012 Refunding Bonds Series A Principal Payment 7/15/2015		\$1,485,000	
Interest 7/15/2015		\$347,250	
Interest 1/15/2016		\$317,550	
<b>TOTAL</b>		<b>\$2,149,800</b>	
<b>Resources Applied to Retirement of Securities &amp; Debt NOT covered in tariffs:</b>			
<b>TOTAL</b>			
<b>Resources Applied as results of Decreases in the following:</b>			
Accounts Receivable		\$179,556	
<b>TOTAL</b>		<b>\$179,556</b>	
<b>Resources Applied as results of Increases in the following:</b>			
<b>TOTAL</b>			
<b>Advances to Associated and Subsidiary Companies:</b>			
<b>TOTAL</b>			
<b>Total Resources Applied</b>		<b>\$12,206,612</b>	

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Name of Respondent		This Report Is:	Date of Report	Year of Report
<b>Kent County Water Authority</b>		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 01/31/17	06/30/16
<b>UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR</b>				
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)	\$145,776,121	\$12,311,103		\$158,087,224
Utility Plant Leased to Others (102)				\$0
Property Held for Future Use (103)				\$0
Utility Plant Purchased or Sold (104)				\$0
Construction Work In Progress (105) (from P13,L16)	\$15,799,682	\$9,197,614	(\$11,631,464)	\$13,365,832
Completed Construction not Classified (106)				\$0
				\$0
<b>Total Utility Plant (Forward to p3, line 6)</b>	<b>\$161,575,803</b>	<b>\$21,508,717</b>	<b>(\$11,631,464)</b>	<b>\$171,453,056</b>
				\$0
Acc Depreciation of Utility Plant in Service (108.1)	\$23,978,565	\$2,343,685		\$26,322,250
Acc Depreciation of Utility Plant Leased to Others (108.2)				\$0
Acc Depreciation of Property Held for Future Use (108.3)				\$0
<b>Total Accumulated Depreciation</b>	<b>\$23,978,565</b>	<b>\$2,343,685</b>	<b>\$0</b>	<b>\$26,322,250</b>
				\$0
Acc Amortization of Utility Plant in Service (110.1)				\$0
Acc Amortization of Utility Plant Leased to Others (110.2)				\$0
<b>Total Accumulated Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Acc Dep &amp; Amort (Forward to p3, line 7)</b>	<b>\$23,978,565</b>	<b>\$2,343,685</b>	<b>\$0</b>	<b>\$26,322,250</b>
				\$0
<b>Net Utility Plant (Forward to p3, line 8)</b>	<b>\$137,597,238</b>	<b>\$19,165,032</b>	<b>(\$11,631,464)</b>	<b>\$145,130,806</b>
<b>Adjustments to Utility Plant:</b>				
<b>Utility Plant Acquisition Adjustments (114):</b>				
Adjustment #1				\$0
Adjustment #2				\$0
Adjustment #3				\$0
Adjustment #4				\$0
<b>Total Acquisition Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Acc Amortization of Utility Plant Acquisition Adjs. (115):</b>				
Adjustment #1				\$0
Deferred On			\$0	\$0
Adjustment #3				\$0
Adjustment #4				\$0
<b>Total Amortization of Acquisition Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Acquisition Adjs (Forward to p3, line 9)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Utility Plant Adjust. (116) (Forward to p3, line 10)	\$0	\$0	\$0	\$0
<b>Total Adjustments to Utility Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL NET UTILITY PLANT (Forward to p3, line 11)</b>	<b>\$137,597,238</b>	<b>\$19,165,032</b>	<b>(\$11,631,464)</b>	<b>\$145,130,806</b>

Name of Respondent	This Report is:		Date of Report	Year of Report
Kent County Water Authority	(1) <input checked="" type="checkbox"/> An Original		01/31/17	06/30/16
	(2) <input type="checkbox"/> A Resubmission			
<b>WATER UTILITY PLANT IN SERVICE (Acct 101)</b>				
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)
<u>INTANGIBLE PLANT</u>				
Organization (301)				
Franchises and Consents (302)				
Other Plant & Miscellaneous Equipment (339)				
Total Intangible Plant				
<u>SOURCE OF SUPPLY &amp; PUMPING PLANT</u>				
Source of Supply	\$1,841,541			\$1,841,541
Structures and Improvements (304)	\$2,104,432			\$2,104,432
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	\$5,570,468	\$3,590,726		\$9,161,194
Other Plant & Miscellaneous Equipment (339)	\$1,745			\$1,745
Total Source of Supply & Pumping Plant	\$10,254,551	\$3,590,726		\$13,845,277
<u>WATER TREATMENT PLANT</u>				
Mishnock Costs Prior to Construction of Plant	\$8,640,365			\$8,640,365
Mishnock Treatment Facility	\$13,275,794			\$13,275,794
Water Treatment Equipment (320)	\$141,257			\$141,257
Other Plant & Miscellaneous Equipment (339)				
Total Water Treatment Plant	\$22,057,416			\$22,057,416
<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>				
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)	\$95,419,773	\$7,931,448		\$103,351,221
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	\$109,633,148	\$7,931,448		\$117,564,596
<u>GENERAL PLANT</u>				
Land and Land Rights (303)	\$12,516			\$12,516
Structures and Improvements (304)	\$896,564	\$788,929		\$1,685,493
Office Furniture & Equipment (340)	\$566,679			\$566,679
Transportation Equipment (341)	\$1,038,565			\$1,038,565
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	\$3,831,006	\$788,929		\$4,619,934
Total Above Plant Accounts (Forward to p10, line 7)	\$145,776,121	\$12,311,103		\$158,087,223

Name of Respondent		This Report Is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE (Acct. 108)</b>					
Primary Plant Accounts		Balance	S.L.	Other	Balance End
(a)		First of	Dpr.	Additions or	Of
		Year	Rate %	(Deductions)	Year
		(b)	Used	(e)	(f)
			(c)		
			(d)		
<b>SOURCE OF SUPPLY &amp; PUMPING PLANT</b>					
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					
<b>WATER TREATMENT PLANT</b>					
Land and Land Rights (303)					
Structures and Improvements (304)					
Water Treatment Equipment (320)					
Other Plant & Miscellaneous Equipment (339)					
Total Water Treatment Plant					
<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>					
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					
<b>GENERAL PLANT</b>					
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)		<b>23,978,565</b>	<b>-</b>	<b>2,343,685</b>	<b>26,322,250</b>



Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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**CONSTRUCTION WORK IN PROGRESS (ACCT. 105)**

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Particulars (a)	C.W.I.P. Beginning Balance (b)	Total Additions FROM Bonding & Rate Revenues (c)	Completed Construction FROM Bonding & Rate Revenues (d)	C.W.I.P. Ending Balance (b)+(c)-(d) (e)	Estimated Cost of Projects to Complete (f)
CWIP	\$15,799,682	\$9,197,614	(\$11,631,464)	\$13,365,832	
<b>TOTALS</b>	<b>\$15,799,682</b>	<b>\$9,197,614</b>	<b>(\$11,631,464)</b>	<b>\$13,365,832</b>	

**Comment below on individual projects and your on going construction program.**

SEE ATTACHED











Kent County Water Authority  
Cash Location Report- Page 18  
Fiscal Year Ended June 30, 2016

Payroll Account	50,000
Bank of America - Deposit	
Bank of America - Checking	92,050
Washington Trust - Deposit	48,882
Washington Trust - Checking	49,373
Petty Cash	<u>300</u>
Total	<u>\$ 240,605</u>

Bank New York Mellon - Trustee:	
Revenue Account	1,222,016
Infrastructure Fund	4,555,513
Operating Revenue Allowance	1,193,011
Operation & Maintenance Reserve	2,640,888
Operation & Maintenance Fund	
Renewal & Replacement Fund	70,695
Renewal & Replacement Reserve	1,377,334
Renewal & Replacement (PUC)	4,641,527
Renewal & Replacement (PUC)	1,044,901
Debt Service Savings 2004	449
Debt Service Reserve - 2004	
Debt Service Reserve 2012	1,800,966
Debt Service Fund 2012	1,859,515
Project Fund 2012 **	998,807
Debt Service Savings for CIP	<u>373</u>
Total Bank New York Mellon-Trustee	<u>\$ 21,405,996</u>
Total All Accounts	<u>\$ 21,646,601</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 01/31/17	Year of Report 06/30/16
<b>Kent County Water Authority</b>			

<b>CASH AND WORKING FUNDS (Accts 131, 134)</b>			
Cash Account Classification (a)	CASH (Acct 131) (b)	Working Funds (Acct 134) (c)	Total (d)
Location of Working Funds			
Payroll Account	\$50,000		\$50,000
Bank of America - Deposit			
Bank of America - Checking	\$92,050		\$92,050
Washington Trust - Deposit	\$48,882		\$48,882
Washington Trust - Checking	\$49,373		\$49,373
Petty Cash	\$300		\$300
Totals (Forward to p3, line 19)	\$240,605		\$240,605

<b>SPECIAL DEPOSITS &amp; OTHER SPECIAL DEPOSITS (Accts 132 &amp; 133)</b>			
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	\$21,405,996		\$21,405,996
Total (Forward to p3, line 20)	\$21,405,996		\$21,405,996

<b>TEMPORARY CASH INVESTMENTS (Acct. 135)</b>			
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 <b>Kent County Water Authority</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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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)	
<b>Customer Accounts Receivable (141):</b>					
	<b>\$2,241,195</b>	<b>\$304,343</b>	<b>\$108,838</b>	<b>\$275,493</b>	<b>\$2,929,869</b>
<b>Total (Forward to p3, line 24)</b>	<b>\$2,241,195</b>	<b>\$304,343</b>	<b>\$108,838</b>	<b>\$275,493</b>	<b>\$2,929,869</b>
<b>Other Accounts Receivable (142):</b>					
<b>Total (Forward to p3, line 25)</b>					

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	<b>\$182,721</b>				<b>(\$22,453)</b>	<b>\$160,268</b>
<b>Total</b>	<b>\$182,721</b>				<b>(\$22,453)</b>	<b>\$160,268</b>
<b>Totals (Forward to p3, line 26)</b>						<b>\$160,268</b>

**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)
<b>Total (Forward to p3, line 27)</b>				



Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/24/17</b>	Year of Report <b>06/30/16</b>
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**PREPAYMENTS (Acct 162)**

Particulars (a)	Balance End Of Prior Year (b)	Balance End Of Current Year (c)
WORKERS' COMP & LIABILITY INSURANCE	<b>\$249,165</b>	<b>\$253,307</b>
<b>Total Prepayments (Balance Forward to p3, line 32)</b>	<b>\$249,165</b>	<b>\$253,307</b>

**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)
<b>Total (Balance Forward to p3, line 35)</b>		

**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)
<b>Totals (Forward to p3, line 34)</b>			

**CLEARING ACCOUNTS (Acct. 184)**

Description (a)	Year Ending Balance (b)
<b>Total (Forward to p3, line 42)</b>	

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Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <u>x</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/24/17</b>	Year of Report <b>06/30/16</b>
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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)
Premium			\$54,868		\$7,746	\$47,122
Loss			\$1,670,415		\$235,823	\$1,434,592
Totals (Forward p3, In.40 /p4, In.36)			\$1,725,283		\$243,569	\$1,481,714

**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 <b>Kent County Water Authority</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/26/16</b>	Year of Report <b>06/30/15</b>
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**OTHER DEFERRED CRS. - Water Quality Protection Fund (Acct. 253.1)**

1. Disbursements from this fund not less than 55% for acquisition of land or rights or physical improvements required to protect the quality of raw water of the water supply system.
2. Any remaining funds may be used for expenditures as defined in 46-15.3-4

Description of Items (a)	Balance Beginning of Year (b)	Inflow Credits During Year (c)	Charges During Year		Balance End of Year (f)
			Transfer Out To Other Agencies (d)	Direct Utility Use (e)	
<b>Water Protection</b>					<b>\$50,649</b>
<b>Total (Forward to p4, line 38)</b>					

**OTHER DEFERRED CRS. - Unearned Service Charges - (Acct. 253.2)**

List by Rate Classifications (Residential, Comm. Industrial, etc.) Or as listed in tariff (a)	Balance Beginning of Year (b)	Credits During Year (c)	Charges During Year		Balance End of Year (f)
			Account Number (d)	Amount (e)	
<b>Total (Forward to p4, line 39)</b>					

**ACC DEFERRED INVESTMENT & INCOME TAX CREDITS (Accts. 255, 281, 282, and 283)**

Account number and Title with Explanation (a)	Balance First of Year (b)	Charges During Year (c)	Balance End Of Year (d)
<b>Total (Forward to p4, line 40)</b>			



Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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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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9 **IMPORTANT CHANGES DURING THE YEAR**

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

11 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

12 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 <b>Kent County Water Authority</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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**NOTES TO THE FINANCIAL STATEMENTS - page 2**

**None**

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Last Name	First Name	Date of Hire	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
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
Burns	Richard	10/15/1985	1	1	1	1	1	1	1	1	1	1	1	1
Cabana	Joseph		0	0	0	1	1	1	1	1	0	0	0	0
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
Dessert	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
Gershkoff	Jo-Ann	10/14/2008	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
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
Lukowicz	Ronald	03/09/1998	1	1	1	1	1	1	1	1	1	1	1	1
Martinez	Yadira	4/7/2014	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		0	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		0	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
Tift	Eric	01/31/2005	1	1	1	1	1	1	1	1	1	1	1	1
Winton	Matthew	11/05/2007	1	1	1	1	1	1	1	1	1	1	1	1
			30	32	32	33	33	33	33	33	32	32	32	32



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 Resub	01/31/17	06/30/16

**DISTRIBUTION OF SALARIES AND WAGES**

	Direct Payroll Prior Year	Direct Payroll Current Year	Variance (Cols. (e) - (d))
Source of Supply - Operations	\$50,621	\$49,124	(\$1,497)
Source of Supply - Maintenance	\$72,528	\$43,904	(\$28,624)
Source of Supply - Overtime	\$28,244	\$25,659	(\$2,585)
<b>Total Wages Source of Supply</b>	<b>\$151,393</b>	<b>\$118,687</b>	<b>(\$32,706)</b>
Water Treatment - Operations	\$167,436	\$162,783	(\$4,653)
Water Treatment - Maintenance			\$0
Water Treatment - Overtime	\$10,502	\$12,621	\$2,119
<b>Total Wages Water Treatment</b>	<b>\$177,938</b>	<b>\$175,404</b>	<b>(\$2,534)</b>
Transmission & Distribution - Op.	\$72,543	\$72,941	\$398
Transmission & Distrib. - Maint.	\$489,758	\$468,263	(\$21,495)
Transmission & Distrib. - Overtime	\$21,307	\$26,848	\$5,541
<b>Total Wages Trans. &amp; Dist.</b>	<b>\$583,608</b>	<b>\$568,052</b>	<b>(\$15,556)</b>
Customer Accounts - Wages	\$291,958	\$308,392	\$16,434
Customer Accounts - Overtime	\$5,559	\$8,154	\$2,595
Administrative and General - Wages	\$845,392	\$872,123	\$26,731
Admin. and General - Overtime	\$23,406	\$30,965	\$7,559
<b>Total Cust. Accts &amp; Adm. Wages</b>	<b>\$1,166,315</b>	<b>\$1,219,634</b>	<b>\$53,319</b>
<b>Total of All Utility Depts.</b>	<b>\$2,079,254</b>	<b>\$2,081,777</b>	<b>\$2,523</b>
Total Merch. and Jobbing Payroll	\$0	\$0	\$0
Total Utility Plant Const. Payroll	\$0	\$0	\$0
Total Utility Plant Retire. Payroll			\$0
Total All Other Accounts Payroll			\$0
Related Overtime for accts. above			\$0
Other			\$0
Other			\$0
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$2,079,254</b>	<b>\$2,081,777</b>	<b>\$2,523</b>

**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		30			30
August		32			32
September		32			32
October		33			33
November		33			33
December		33			33
January		33			33
February		33			33
March		32			32
April		32			32
May		32			32

52	June		32			32
53	Totals	0	0	0	0	0

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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) 01/31/17	06/30/16
<b>WATER UTILITY REVENUES BY TARIFF</b>				
-				
-				
<b>Account Name</b>	<b>Revenues</b>	<b>HCF</b>	<b>Equivalent Meters</b>	<b>Various</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
<u><b>Service Charges</b></u>				<b>No. Bills</b>
	<b>\$1,246,724</b>			<b>107,849</b>
<b>TOTAL RETAIL SERVICE CHARGES</b>	<b>\$1,246,724</b>			<b>107,849</b>
<u><b>Metered Sales</b></u>				<b>Rate per HCF</b>
Small (5/8-2" Meters)	<b>\$15,848,702</b>	<b>3,016,502</b>		<b>\$5.254</b>
Medium (3" to 4" Meters)	<b>\$281,970</b>	<b>63,708</b>		<b>\$4.476</b>
Large (6" Meters and up)	<b>\$1,001,477</b>	<b>262,442</b>		<b>\$3.816</b>
<b>TOTAL RETAIL METERED SALES</b>	<b>\$17,132,148</b>	<b>3,342,651</b>		
<b>TOTAL OUTSIDE METERED SALES</b>				
<u><b>Bulk Sales to Public Authorities for Resale</b></u>			<b>Equivalent Meters</b>	<b>No. Bills</b>
<u><b>Tariff Schedule E</b></u>				
	<b>\$189,044</b>	<b>145,990</b>		<b>4</b>
<b>TOTAL BULK SALES FOR RESALE</b>	<b>\$189,044</b>	<b>145,990</b>		<b>4</b>
<u><b>Public Fire Protection</b></u>			<b>No. Hydrants</b>	<b>Rate per Hydrant</b>
	<b>\$1,334,022</b>	<b>1,368,394</b>	<b>2,352</b>	<b>\$139.33</b>
<b>TOTAL PUBLIC FIRE PROTECTION</b>	<b>\$1,334,022</b>			
<u><b>Private Fire Protection</b></u>			<b>Equivalent Meters</b>	<b>No. Bills</b>
	<b>\$76,396</b>			<b>509</b>
	<b>\$89,834</b>			<b>516</b>
<b>TOTAL PRIVATE FIRE PROTECTION</b>	<b>\$166,230</b>			<b>1,025</b>
<b>TOTAL RATE TARIFF REVENUES</b>	<b>20,068,168</b>	<b>3,488,641</b>		<b>108,878</b>
<u><b>Miscellaneous Charges under Terms &amp; Conditions</b></u>				
<b>TOTAL REVENUES Tariff Schedule K</b>				
<b>INTEREST CHARGES</b>				
Variance Proof Tie-in results of rounding				
<b>TOTAL REVENUE</b>	<b>\$20,068,168</b>	<b>3,488,641</b>		<b>108,878</b>

Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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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)
<b><u>Service Charges</u></b>				No. Bills
<b>TOTAL RETAIL SERVICE CHARGES</b>				
<b><u>Metered Sales</u></b>				Rate per HCF
Small (5/8-2" Meters)				
Medium (3" to 4" Meters)				
Large (6" Meters and up)				
<b>TOTAL RETAIL METERED SALES</b>				
<b>TOTAL OUTSIDE PROVIDENCE METERED SALES</b>				
<b><u>Bulk Sales to Public Authorities for Resale Tariff Schedule E</u></b>			Equivalent Meters	No. Bills
<b>TOTAL BULK SALES FOR RESALE</b>				
<b><u>Public Fire Protection</u></b>			No. Hydrants	Rate per Hydrant
<b>TOTAL PUBLIC FIRE PROTECTION</b>				
<b><u>Private Fire Protection</u></b>			Equivalent Meters	No. Bills
<b>TOTAL PRIVATE FIRE PROTECTION</b>				
<b>TOTAL RATE TARIFF REVENUES</b>				
<b><u>Miscellaneous Charges under Terms &amp; Conditions</u></b>				
<b>TOTAL REVENUES Tariff Schedule K</b>				
<b>INTEREST CHARGES</b>				
Variance Proof Tie-in results of rounding				
<b>TOTAL REVENUE TARIFFS</b>				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 01/31/17	Year of Report 06/30/16
<b>Kent County Water Authority</b>			
<b>REGULATORY BASIS - Water Operating Revenues Summary</b>			
Account Name and Number (a)	Revenues Current Year (b)	Non-Regulatory Items Adjusted Out (c)	Regulatory Basis Cols. (b) - (c) (d)
<b>Unmetered Water Revenues (460)</b>			
Residential Sales (461.1)			
Commercial Sales (461.2)			
Industrial Sales (461.3)			
Other Metered Sales (461.5)			
Other Sales to Public Authorities (464)			
Sales for Resale (466)			
Misc Metered Sales not listed (467)			
<b>Total Metered Water Revenues</b>			
Public Fire Protection Sales (462.1)			
Private Fire Protection Sales (462.2)			
<b>Subtotal Fire Protection Sales (462)</b>			
<b>TOTAL WATER SERVICE REVENUES</b>			
Forfeited Discounts/ Interest Charges (470)			
Miscellaneous Service Revenues (471)			
Explain:			
Explain:			
Rents From Water Property (472)			
Other:			
<b>TOTAL OTHER OPERATING INCOME</b>			
<b>Other Water Revenues</b>			
Misc. Metered not listed Service Charges			
Non Service Charges Other Water Revenues			
Utility Surcharge #1			
Utility Surcharge #2 Docket			
Other:			
<b>TOTAL OTHER WATER REVENUES (474)</b>			
<b>TOTAL WATER INCOME</b>			
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)			
<b>TOTAL NON OPERATION &amp; OTHER INCOME</b>			
<b>TOTAL REVENUES (Forward to</b>			

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Name of Respondent	This Report is: (1) <u>x</u> An Original (2) <u>  </u> A Resubmissi	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
<b>REGULATORY BASIS - Income and Expense Statement</b>			
Account Name and Number  (a)	Current Year (b)	Non-Regulatory Items And Adjustments (c)	Regulatory Basis Cols. (d) - (c) (e)
<b>TOTAL OPERATING INCOME</b>			
<b>OPERATING EXPENSES - (from Matrix chart)</b>			
Source of Supply Exp. - Operations			
Source of Supply Exp. - Maintenance			
Water Treatment Exp. - Operations			
Water Treatment Exp. - Maintenance			
Transmission & Distribution Exp. - Operations			
Transmission & Distribution Exp. - Maintenance			
Customer Accounts Expenses			
Administrative & General Expenses			
Other (Please Specify)			
<b>TOTAL OPERATION AND MAINT. EXPS.</b>			
Depreciation Expense (403)			
Amortization Expenses (406, 407)			
Taxes Other Than Income (408)			
Taxes (409, 410, 411, 412)			
Other: Inventory Adjustment			
Total Operating Expenses			
<b><u>OPERATING INCOME</u></b>			
Restricted Accounts Funding			
Transfers - IFR			
- R & R Fund			
Interest on Long - Term Debt (427.3)			
Total Transfers and Interest			
<b><u>INCOME (Loss)</u></b>			
<u>Add Back:</u>			
Excess Bad Debt Expense over Dkt			
Water Quality Expenses			
<u>Subtract:</u>			
Principle Payments			
Capital Purchases net of Contributed Capital			
<b>REGULATORY INCOME / (LOSS)</b>			













Kent County Water Authority  
Employee Benefits-Actual  
Fiscal Year Ended June 30, 2016

<u>MEDICAL - BLUE CROSS:</u>	
	\$ 569,978
Less 10% Contribution	\$ (58,015)
	<u>\$ 511,963</u>
 <u>DELTA DENTAL</u>	
	\$ 46,280
 <u>GROUP Plan -65 RETIREES:</u>	
	\$ 68,554
 <u>LIFE INSURANCE - MUTUAL OF OMAHA:</u>	
	\$ 6,220
 <u>LONG TERM DISABILITY - MUTUAL OF OMAHA:</u>	
	\$ 9,629
 <u>COASTLINE EMPLOYEE ASSISTANCE PROGRAM</u>	
	\$ 1,500
 <u>EDUCATION/NEWWA/EXAMS/UNEMPLOYMENT</u>	
	\$ 8,457
<u>PENSION CONTRIBUTION - NATIONWIDE</u>	\$ 270,942
<u>PENSION AUDITOR ACCRUAL</u>	\$ (27,781)
 <u>XMAS BONUS:</u>	
	\$ 4,950
 TOTAL	 <u><u>\$ 900,714</u></u>

Name of Respondent	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 01/31/17	Year of Report 06/30/16
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**EMPLOYEE FRINGE BENEFITS & ORGANIZATION CHART**

1. 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.
2. 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, 2016

<u>MEDICAL - BLUE CROSS:</u>			
		\$	569,978
Less 10% Contribution		\$	<u>(58,015)</u>
		\$	511,963
<u>DELTA DENTAL</u>			
		\$	46,280
<u>GROUP Plan -65 RETIREES:</u>			
		\$	68,554
<u>LIFE INSURANCE - MUTUAL OF OMAHA:</u>			
		\$	6,220
<u>LONG TERM DISABILITY - MUTUAL OF OMAHA:</u>			
		\$	9,629
<u>COASTLINE EMPLOYEE ASSISTANCE PROGRAM</u>			
		\$	1,500
<u>EDUCATION/NEWWA/EXAMS/UNEMPLOYMENT</u>			
		\$	8,457
<u>PENSION CONTRIBUTION - NATIONWIDE</u>		\$	270,942
<u>PENSION AUDITOR ACCRUAL</u>		\$	<u>(27,781)</u>
<u>XMAS BONUS:</u>			
		\$	4,950
<b>TOTAL</b>		<b>\$</b>	<b><u>900,714</u></b>

	Employee Pays 10%		
<b>MONTHLY PREMIUM:</b>	<u>MEDICAL INS.</u>	<u>DENTAL INS.</u>	<u>RETIREES(12) - PLAN 65</u>
EMPLOYEE ONLY	\$752.41	\$39.30	\$511.68
EMPLOYEE & SPOUSE	\$1,504.81	\$78.60	
EMPLOYEE & CHILD(REN)	\$1,354.33	\$93.66	
FAMILY	\$2,106.73	\$146.02	
<b>LIFE INSURANCE - MUTUAL OF OMAHA:</b>	<u>RATE BASIS</u>	<u>CURRENT RATE</u>	
LIFE	per \$1000	\$0.32	
AD&D	per \$1000	\$0.03	
LTD	per \$100	\$0.48	

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

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60



Name of Respondent <b>Kent County Water Authority</b>	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>01/31/17</b>	Year of Report <b>06/30/16</b>
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**EMPLOYEE FRINGE BENEFITS & ORGANIZATION CHART**

**Page 2**

**Organizational Chart Attached**

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