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, 2018

STATE OF RHODE ISLAND

COUNTY OFKENT

We the undersigned	same, and
by the return in respect to each and every matter and thing therein set forth, to the best knowledge, information and belief.	
Copies of this report has been provided to the governing board members and/or authorover this utility.	rity that has control
(Chief Officer)	
(Officer in charge of accounts)	** ******* ** ** **
Subscribed and sworn to before me this)

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Report of:	Kent Cou	nty Water Authority				
-		(REPORT THE EXACT NAME O	F UTILITY)			•
Located at:	1072 Ma	in Street	Year Ended:	June 30, 2	018	
	-	arwick, R.I. 02893	- Todi Elidou.	<u> </u>	010	
	-					
	1000		.			
		4040				
	Originally Organized:	1946	=			
Location of Offi	ce Where Accounts and Records	a ora Konti				
Location of Oil		in Street				
		arwick, R.I. 02893				•
	-					
Give the Name		Officer of the Utility to Whom Correspondence Should	be Addressed Con	cerning this Report:		
	Michael		Telephone:	821-9300		
		of Administration & Finance	Fax	: <u>823-4810</u>		
		in Street P.O. Box 192	7.			
2	vvest vva	arwick, R.I. 02893	-			
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List Companies	s Owned, Controlled, or Operated	and Form and Extent of Such Ownership, Control or C	Operation:			
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2 List Companies 3 4 <u>N</u> 5		and Form and Extent of Such Ownership, Control or Con				•
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List Companies N List names as o	lone	OFFICERS AND DIREC				•
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Robert B Peter O. Joseph E Frank Gi Scott Du Russell G	Name (a) B. Boyer Masterson E. Gallucci orgio ckworth Crossman	OFFICERS AND DIRECT of an asterisk (*) persons who are directors. Title of Officers or Occupation and Principal Business Address of Directors Who Are Not Officers (b) Chairman Vice Chairman Treasurer Member Secretary	Term Began (c) 7/2017 8/2009 8/2005 8/2008 7/2016	Term Expires (d) 7/2027 8/2019 8/2015 8/2018 7/2026	Meetings Attended During Year (e) (includes special 15 15 15 10 9	During Year (f) I mtgs) \$ 3,000 \$ 3,000 \$ 3,000 \$ 3,000 \$ 3,000 \$ 3,000 \$ 2,250
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Water Project Engineer/Treatment Manager
Director of Technical Services

48 David L. Simmons P.E.

49 John R. Duchesneau

Gent County Water Authority 20	ame of Respondent	This Report is:	Date of Report	Year of Report					
COMMON STOCKHOLDERS eport 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, any stock is held by a nominee, give known particulars as to the beneficiary. Number of Shares Common Stock (e) None PREFERRED STOCKHOLDERS eport below Information on the ten largest stockholders for each class of preferred stock at the date of the stockholders list nearest to year end. any stock is held by a nominee, give known particulars as to the beneficiary. Name and Address (e) Number of Shares of Preferred Stock (b)		(1) _X_ An Original	(Mo, Da, Yr)						
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Name and Address of Shares of Preferred Stock (a) (b)									
Preferred Stock (a) (b)				Number					
(a) (b)		Name and Address		of Shares of					
None		(a)		(b)					
Notice	lono								
	one								
				-					

P22,L57

45 NPL assumption of changes (pg 10 audited f/s)

TOTAL ASSETS & OTHER DEBITS

46 NPL investment experience

47 Deferred outflows of resources

Total Deferred Debits

49

\$231.092

\$155,569

\$386.661

\$195,088,523

\$190,773,337

(\$231.092)

(\$155,569)

(\$386,661)

\$4,315,186

ame of Respondent	This Report is:		Date of Report	Year of Report
Kont County Water Authority	(1) _X_ An Original		(Mo, Da, Yr)	
Kent County Water Authority BALANCE SHEET - Capita	(2) A Resubmissio		09/12/18	06/30/18
DALANGE SHEET - Capita	, cong-renni bebt	Balance First	Balance End	Increase or
LIABILITIES & OTHER CREDITS	Page #	of Year	of Year	(Decrease)
(a)	(b)	(c)	(d)	(e)
CAPITAL ACCOUNTS				
Common Stock Issued (201)				
Preferred Stock lesued (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	\$137,041,960	\$146,083,814	\$9,041,854
Capital Stock Expense, Reacquired, Proprietary (213, 216, 218)				
Total Capital		\$137,041,960	\$146,083,814	\$9,041,854
LONG-TERM DEBT				
ong-Term Bonds in Rates (221.1) pg 11 audited f/s	P24,L39(f,h)	\$20,160,625	\$16,835,624	(\$3,325,001)
Accrued Arbitrage Rebate Liability	P25,L39(f,h)			
PEB (pg 11 audited f/s)	P26,L39(f,h)	\$4,162,001	\$4,938,497	\$776,496
let Pension Liability (pg 11 audited f/s New 2015/ 2014 restated)	P27,L39(f,h)	\$971,316	\$1,186,356	\$215,040
Total Long-Term Debt		\$25,293,942	\$22,960,477	(\$2,333,465)
			-	
CURRENT & ACCRUED LIABILITIES				
Natured Long-Term Debt in Rates (239,1)	P24,L39(d,g)	\$3,270,000	\$3,332,746	\$62,746
flatured Long-Term Debt NOT in Rates (239.2)	P25,L39(d,g)			
flatured Other Long-Term Debt In Rates (239.3)	P26,L39(d,g)			
latured Adv. From Assoc Cos & Other (223)	P27,L39(d,g)			
lotes Payable to Assoc, Cos. & Entitles (Short Term) (233 & 234)	P28,L16			
Accounts Payable (231)		\$3,289,617	\$1,675,399	(\$1,614,218)
lotes Payable (Short Term due within 1 year) (232)	P23,L49			
Customer Deposits (235)				
Vater Quality Charges Payable (pg 11 audited f/s)		\$59,401		(\$59,401)
nterest Accrued (237)	P28,L29	\$320,724	\$322,468	\$1,744
Alscellaneous Current & Accrued Liabilities (241)	P28,L50	\$270,599	\$276,877	\$6,278
Other (Please Specify):				
Total Current & Accrued Liabilities		\$7,210,341	\$5,607,490	(\$1,602,850)
DEFERRED CREDITS				
Deferred inflows of resources - Gain on refunding	P22,L19	\$1,198,769	\$962,946	(\$235,823)
Customer Advances for Construction (252)				
Other Deferred Crs	P29,L24			
Other Deferred Crs Unearned Service Charges (253.2)	P29,L40			
IPL Liability (pg 11 audited f/s)	P29,L67	\$358,002	(\$196,528)	(\$554,530)
Total Deferred Credits		\$1,556,771	\$766,418	(\$790,353)
OPERATING RESERVES				
roperty Insurance Reserve (261)	P30,L26(b)			
njuries and Damages Reserve (262)	P30,L26(c)			
ensions and Benefits Reserve (263)	P30,L28(d)			
	P30,L26(e)			
isc - Maintenance & Expansion of Utility (265.2)	P30,L26(f)	1		
Total Operating Reserves	- 17			
let Contributions in Aid of Construction (271, 272)	P30,L49(c)	\$19,670,323	\$19,670,323	
		\$190,773,337	\$195,088,523	\$4,315,185

- 1	Name of Respondent	This Report		Date of Report	Year of Report
	Kant County Water Authority	(1) _x_ An C		(Mo, Da, Yr)	06/20/40
	Kent County Water Authority	(2) A Res	XPENSE STATEMENT	09/12/18	06/30/18
1	INCO	JIVIL AND L	Revenues	Revenues	Verience
2	Account Name	Dogo#	Prior Year		Variance
		Page#		Current Year	Cols. (d) - (c)
4	(a) TOTAL OPERATING INCOME	(b)	(c) \$21,185,542	(d)	(e)
5 6	TOTAL OPERATING INCOME	6	\$21,105,542	\$22,262,324	\$1,076,782
7	OPERATING EXPENSES - (from Matrix chart)				
8	Source of Supply Exp Operations	p34, (b)	\$4,642,200	\$4,580,739	(\$61,461)
9	Source of Supply Exp Maintenance	p34, (c)	ψ 4 ,042,200	Ψ4,000,7 39	(401,401)
0	Total Source of Supply Expenses	po+, (c)	\$4,642,200	\$4,580,739	(\$61,461)
11	Total Coulos of Cuppi, Exponess			44,000,100	
12	Water Treatment Exp Operations	p34, (d)	\$292,135	\$409,100	\$116,965
13	Water Treatment Exp Maintenance	p34, (e)	\$672	\$18,699	\$18,027
14	Total Water Treatment Expenses	pe in to	\$292,808	\$427,799	\$134,992
15					
16	Transmission & Distribution Exp Operations	p34, (f)	\$337,047	\$289,858	(\$47,189)
17	Transmission & Distribution Exp Maintenance	p34, (g)	\$1,446,781	\$1,500,768	\$53,987
18	Total Transmission & Distribution Expenses	, ,,,,,,	\$1,783,828	\$1,790,625	\$6,798
19			The first concern.		
20	Customer Accounts Expenses	p34, (h)	\$451,605	\$458,237	\$6,632
21	Administrative & General Expenses	p34, (i)	\$3,397,323	\$2,998,719	(\$398,604)
22	Other (Please Specify)				, , , , ,
23	TOTAL OPERATION AND MAINT. EXPS.	p34, (j)	\$10,567,763	\$10,256,120	(\$311,643)
24					
25	Depreciation Expense (403)		\$2,349,326	\$2,354,705	\$5,379
26	Amortization Expenses (406, 407)				
27	Taxes (408)		\$155,370	\$181,743	\$26,374
28	Taxes (409, 410, 411, 412)				
29	Other: Inventory Adjustment				
30	Total Operating Expenses		\$13,072,459	\$12,792,567	(\$279,891)
31					
32	OPERATING INCOME		\$8,113,083	\$9,469,757	\$1,356,673
33					
34					
35					
36	Arbitrage Rebate Provision				
37	Gain (loss) on Refunding		\$235,823		(\$235,823)
38	Interest Long-Term	P25,L39(e)		\$144,767	\$470,297
39	Capital Contributions		\$23,389	\$5,093	(\$18,295)
40	Other		7,7,7,7,7,7,7,7,7,7,7, 2,2,2,3 ,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2	000000000000000000000000000000000000000	(Martin Control of the Control of th
41	Net Non-Operating Income (expense)		(\$66,318)	\$149,860	\$216,179
42					
43	Interest on Customer Deposits (427.4)	-			
44	Interest - Other Income (427.5)		L		
45	Amortization of Debt Disc. and Expense (428)	P22,L19(e)			
46	Amortization of Premium on Debt (429)	P22,L19(f)	320000000000000000000000000000000000000	500000000000000000000000000000000000000	
17	Total Interest Charges				
48	financia la Nat B. 30	-	200000000000000000000000000000000000000		
19	Increase In Net Position	-	\$8,179,402	\$9,619,617	\$1,140,494
50	BEE-11/12	-			
51	RETAINED EARNINGS Beginning Balance	-			
52	Balance Transferred From Income (435)				
53	Appropriations of Retained Earnings (436)				
54	Div. Declared - Pref. & Comm Stock (437, 438)				
55	Adjustments to Retained Earnings (439)				680000000000000000000000000000000000000
56	RETAINED EARNINGS Ending Balance				

Name of Respondent Page 6 This Report is: Date of Report Year of Report Page 6 (1) _x_ An Original (Mo, Da, Yr) **Kent County Water Authority** 09/12/18 06/30/18 (2) __ A Resubmission **WATER OPERATING REVENUES SUMMARY** 2 Revenues Revenues Variance 3 **Account Name and Number** Prior Year **Current Year** Cols. (c) - (b) (b) (c) (d) **Unmetered Water Revenues (460)** 5 6 7 Residential Sales (461.1) \$14,282,599 \$15,284,533 \$1,001,933 Commercial Sales (461.2) 8 Industrial Sales (461.3) \$3,614,379 \$3,604,837 (\$9,542)Other Metered Sales (461.5) 10 10 Other Sales to Public Authorities (464) \$732,250 \$742,554 \$10,304 11 11 Sales for Resale (466) \$165,776 \$166,110 \$335 12 12 13 Misc Metered Sales not listed (467) 13 Total Metered Water Revenues (from p7, Ln56) \$18,795,004 \$19,798,034 \$1,003,031 14 14 15 15 \$1,612,517 \$1,776,110 \$163,593 16 Public Fire Protection Sales (462.1) 16 Private Fire Protection Sales (462.2) \$267,114 \$208,119 (\$58,996)17 17 \$1,879,632 \$1,984,229 \$104,597 18 Subtotal Fire Protection Sales (462) 18 19 19 20 **TOTAL WATER SERVICE REVENUES** \$20,674,635 \$21,782,263 \$1,107,628 20 21 21 Forfeited Discounts/ Interest Charges (470) 22 \$398,701 23 Miscellaneous Service Revenues (471) \$335,533 (\$63,169)23 24 Explain: 24 Explain: 25 Rents From Water Property (472) 26 26 27 27 TOTAL OTHER OPERATING INCOME 28 \$398,701 \$335,533 (\$63,169)28 29 29 30 Other Water Revenues 30 31 Misc. Metered not listed Service Charges 31 Non Service Charges Other Water Revenues 32 32 33 Utility Surcharge #1 33 34 **Utility Surcharge #2** 34 Other: 35 36 **TOTAL OTHER WATER REVENUES (474)** 36 37 37 **TOTAL WATER INCOME** \$21,073,337 \$22,117,796 \$1,044,459 38 39 39 40 Gain (loss) from Disposition of Property (414) 40 Nonoperating Rental Income (418) 41 42 Interest and Dividend Income (419) \$17,199 \$278,294 \$261,096 42 \$20,462 Nonutility - Water Quality Protection Rev. (421.1) \$23,389 43 \$43,851 43 Nonutility Income - Other (421.2) \$61,682 \$93,005 \$31,323 44 \$47,224 45 Nonutility Income - Other (421.2) (\$42,131)\$5,093 45 Nonutility Income (421) \$3,300 \$7,670 \$4,370 46 46 Miscellaneous Nonutility Expenses (426) 47 48 Extraordinary Income (433) net of Cost (434) 48 **TOTAL NON OPERATING & OTHER INCOME** \$152,793 \$427,914 \$275,120 49 49 50 50 **TOTAL REVENUES** \$21,226,130 \$22,545,709 \$1,319,579 51

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Page 7 Name of Respondent This Report is: Date of Report Year of Report (1) _x_ An Original (Mo, Da, Yr) Kent County Water Authority 09/12/18 (2) __ A Resubmission 06/30/18 WATER UTILITY REVENUES BY CLASSIFICATION Report in each classification sales grouped by community Service Chgs. 3 **Account Name** No. Custs. Revenues HCF No. Bills (Acct 474) (b) (c) (d) (e) (e) Residential Sales (Acct 461.1) West Warwick \$4,712,001 709,469 7,806 Coventry \$4,100,887 606,167 7,950 East Greenwich \$2,706,840 412,724 3,658 Warwick \$2,986,178 464,789 4,029 10 Other \$876,534 1,644 129,067 TOTAL (Forward p6, Ln7, Col(c)) 11 \$15,382,440 2,322,216 25,087 Commercial Sales (Acct 461.2) 12 13 14 15 16 17 18 TOTAL (Forward p6, Ln8, Col(c)) 19 Industrial Sales (Acct 461.3 20 West Warwick \$748,540 118,061 434 Coventry \$733,463 128,123 21 337 **East Greenwich** \$584,535 92,766 22 284 Warwick 23 \$839,981 135,422 340 Other \$723,108 24 148,682 89 TOTAL (Forward p6, Ln9, Col(c)) 25 \$3,629,627 623,054 1,484 Other Metered Sales (Acct 461.5) 26 27 28 TOTAL (Forward p6, Ln10, Col(c)) 29 30 **TOTAL METERED SALES (461)** \$19,012,067 2,945,270 26,571 31 Oth. Sales to Public Auth. (Acct 464) 32 West Warwick 33 \$168,949 28,225 74 Coventry \$153,027 24,106 54 East Greenwich \$147,225 23,490 61 Warwick \$271,993 36 47,632 57 37 Other \$8,780 1,205 13 38 39 40 41 TOTAL (Forward p6, Ln11, Col(c)) \$749,974 124,658 42 259 Sales for Resale (Acct 466) 43 Warwick \$164,568 44 121,825 1 45 46 47 48 49 50 51 TOTAL (Forward p6, Ln12, Col(c)) 52 \$164,568 121,825 1 53 Misc (Acct 467) (For p6, Ln13, Col(c)) 54 55

\$19,926,609

3,191,753

26,831

TOTAL ALL METERED REVENUES

ge s	Name of Respondent This Report	is: D	ate of Repo	Year of Report	Pa
	(1) _X_ An O	Original (N	lo, Da, Yr)		
	Kent County Water Authority (2) A Resu		09/12/18	06/30/18	
1	STATEMENT OF CHANGES				
	It is intended that this statement be flexible enough in nature so tha				
3	for disclosure of all significant changes and transactions, whether the	they are within	or without t	he current asset and liability groups.	
4	RESOURCES APPLIED			AMOUNT	
5	Resources Applied to Construction and Plant Expenditures (In-	icl. Land):		9	
6	Gross Additions to Utility Plant			\$10,433,596	
7	Other (Explain):				
8	Other (Explain):				
9	Other (Explain):		Ī		
0	Gross Additions to Nonutility Plant				
1		TOTAL	-	\$10,433,596	
	Resources Applied to Retirement Stock or Payment of Dividence	ids:			
	Redemption of Capital Stock - Common or Preferred				
- 1	Dividends Common or Preferred Stock				
5		TOTAL			
6					
	Resources Applied to Retirement of Securities & Debt:				
	2012 Refunding Bonds Series A Principal Payment 7/15/2017			\$1,605,000	
9	Interest 7/15/2017			\$286,750	
0	Interest 1/15/2018			\$246,625	
1					
	2017 Refunding Bonds Series A Principal Payment 1/15/2018			\$1,665,000	
3	Interest 1/15/2018			\$185,185	
4				******	
5		TOTAL		\$3,988,560	
	Resources Applied to Retirement of Securities & Debt NOT cov	vered in tariff	s:		
7					
8					
9					
0		TOTAL			
	Resources Applied as results of Decreases in the following:				
	Accounts Receivable			\$259,434	
3					
4			5		
5					
6					
7		TOTAL			
8	Denouvees Applied as results of to to the full of	TOTAL		\$259,434	
- 6.5	Resources Applied as results of Increases in the following:				
0 4			1		
1					
2					
3					
4					
5					
6		TOTAL			
7					
20	Advances to Associated and Subsidiary Companies:				
19	Total Resources Applied			\$44 mg/ Poo	
20	i viai Nosvai ces Mphilea			\$14,681,589	

\$0

\$0

\$163.013.265

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(\$19,217,476)

Page 10 Name of Respondent This Report is: Date of Report Year of Report (1) _X_ An Original (Mo, Da, Yr) **Kent County Water Authority** 09/12/18 06/30/18 A Resubmission UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR 2 Report plant in service and depreciation after allocation of common plant and reserves to utility departments. Plant accounts Balance First of Additions Retire/Transfer Balance End (a) Year **During Year During Year** of Year (b) (c) (d) (e) \$19,612,702 \$158,457,758 (\$20,899)\$178,049,561 7 Utility Plant in Service (101) (from P11,L55) 8 Utility Plant Leased to Others (102) \$0 \$0 9 Property Held for Future Use (103) 10 Utility Plant Purchased or Sold (104) \$0 \$25,127,292 Construction Work in Progress (105) (from P13,L16) \$10.059.269 (\$19,217,476) \$15,969,085 Completed Construction not Classified (106) \$0 \$0 13 \$183,585,050 \$29,671,971 (\$19,238,375) \$194.018.646 14 Total Utility Plant (Forward to p3, line 6) \$0 15 \$2,354,704 \$28,671,576 (\$20,899)\$31,005,381 Acc Depreciation of Utility Plant in Service (108.1) Acc Depreciation of Utility Plant Leased to Others (108.2) \$0 17 \$0 18 Acc Depreciation of Property Held for Future Use (108.3) \$28,671,576 \$2,354,704 (\$20.899) \$31,005,381 19 **Total Accumulated Depreciation** 20 \$0 \$0 21 Acc Amortization of Utility Plant in Service (110.1) \$0 22 Acc Amortization of Utility Plant Leased to Others (110.2) \$0 23 **Total Accumulated Amortization** \$0 \$0 \$0 \$28,671,576 \$2,354,704 (\$20,899)\$31,005,381 24 Total Acc Dep & Amort (Forward to p3, line 7) \$0 28 (\$19,217,476) \$154,913,474 \$27,317,267 26 Net Utility Plant (Forward to p3, line 8) \$163,013,265 27 28 Adjustments to Utility Plant: \$0 29 Utility Plant Acquisition Adjustments (114): Adjustment #1 \$0 30 31 \$0 Adjustment #2 \$0 32 Adjustment #3 \$0 33 Adjustment #4 \$0 34 **Total Acquisition Adjustments** \$0 \$0 \$0 35 36 Acc Amortization of Utility Plant Acquisition Adjs. (115): \$0 37 Adjustment #1 38 Deferred On \$0 \$0 39 Adjustment #3 \$0 40 Adjustment #4 \$0 \$0 \$0 \$0 41 Total Amortization of Acquisition Adjustments \$0 \$0 \$0 \$0 42 Net Acquisition Adjs (Forward to p3, line 9)

\$0

\$154,913,474

\$0

\$27,317,267

44 Other Utility Plant Adjust. (116) (Forward to p3, line 10)

47 TOTAL NET UTILITY PLANT (Forward to p3, line 11)

45 Total Adjustments to Utility Plant

1	Name of Respondent	This Report is: (1) _X_ An Original		Date of Report (Mo, Da, Yr)	Year of Report
	Kent County Water Authority	(2) A Resubmission		09/12/18	06/30/1
1		ER UTILITY PLANT IN S	ERVICE (Acct 101)	03/12/10	00/30/1
2	Include in column (e) entries reclassifying property from one ad	count or utility service to anoth	er, etc. Corrections of en	tries of the current or	
4	immediately preceding year should be recorded in column (c) of Account	Balance First of	Additions	Retirements	Balance End
5	Coodil	Year (Acct, 101)	During Year	During Year	of Year #101
6	(a)	(b)	(c)	(d)	(e)
7	INTANGIBLE PLANT			,,,	
8	Organization (301)				
	Franchises and Consents (302)				
	Other Plant & Miscellaneous Equipment (339)				
11	Total Intangible Plant	555000000000000000000000000000000000000	HANGARAN SANGARAN		
12		***************************************			101400000000000000000000000000000000000
		\$4 926 04E			£4.000.04
	Source of Supply	\$1,836,045	04.000.445		\$1,836,04
	Structures and Improvements (304)	\$2,104,432	\$4,308,145		\$6,412,57
15	Collecting & Impounding Reservoirs (305)				
16	Lake, River & Other Intakes (306)				
17	Wells & Springs (307)	\$492,000			\$492,00
18	Infiltration Galleries & Tunnels (308)				
19	Supply Mains (309)	\$244,365			\$244,36
20	Power Generation Equipment (310)				
21	Pumping Plant	\$9,161,194			\$9,161,19
22	Other Plant & Miscellaneous Equipment (339)	\$1,745			\$1,74
23	Total Source of Supply & Pumping Plant	\$13,839,781	\$4,308,145		\$18,147,92
24	WATER TREATMENT PLANT				11.1.1.1.4.1Q3·1777.3Q4
	Mishnock Costs Prior to Construction of Plant	\$8,640,365			\$0.040.20
	M*		¢20 707	(#00.000)	\$8,640,36
	Mishnock Treatment Facility	\$13,399,656	\$36,527	(\$20,899)	\$13,415,28
	Water Treatment Equipment (320)	\$141,257			\$141,25
28	Other Plant & Miscellaneous Equipment (339)				
29	Total Water Treatment Plant	\$22,181,278	\$36,527	(\$20,899)	\$22,196,90
30	TRANSMISSION & DISTRIBUTION PLANT				
31	Land and Land Rights (303)	\$243,749	_		\$243,74
32	Structures and Improvements (304)				
33	Distribution Reservoirs & Standpipes (330)	\$9,685,841			\$9,685,84
34	Transmission & Distribution Mains (331)	\$103,603,389	\$15,268,030		\$118,871,41
35	Services (333)	\$2,919,253			\$2,919,25
36	Meters & Meter Installations (334)	\$2,193			\$2,19
	Hydrants (335)	\$1,362,339			\$1,362,33
	Other Plant & Miscellaneous Equipment (339)	Ψ1,002,000			ψ1,302,33
		\$117,816,764	C4E 200 020	1996-1997-1997-1997	6430 ANA 3A
39	Total Transmission & Distribution Plant	31117010,704	\$15,268,030		\$133,084,79
40	GENERAL PLANT				
41	Land and Land Rights (303)	\$12,516			\$12,51
42	Structures and Improvements (304)	\$1,685,493			\$1,685,49
43	Office Furniture & Equipment (340)	\$566,679			\$566,67
44	Transportation Equipment (341)	\$1,038,565			\$1,038,56
45	Stores Equipment (342)	\$7,081			\$7,08
46	Tools, Shop & Garage Equipment (343)	\$168,755			\$168,75
47	Laboratory Equipment (344)	\$11,313			\$11,31
48	Power Operated Equipment (345)	\$260,501			\$260,50
49	Communication Equipment (346)	\$101,322			\$101,32
	Miscellaneous Equipment (347)	\$40,841			
					\$40,84
	Other Tangible Plant (348)	\$726,158			\$726,15
52	Other (Please Specify)	\$710	\$2,65,656,656,71,655,755,755		\$71
53 54	Total General Plant	\$4,619,934			\$4,619,93
55	Total Above Plant Accounts (Forward to p10, line 7)	\$158,457,758	\$19,612,702	(\$20,899)	\$178,049,5

ľ	Name of Respondent		This Report is: (1) _X_ An Origi	nal	Date of Report (Mo, Da, Yr)	Year of Report
1			(2) A Resubn		09/12/18	06/30/18
Ì	ACCUMULATED PROV	ISION FOR DEPRE				
l			cct. 108)			
1			S.L.			T
5		Balance	Dpr.	Straight	Other	Balance End
в	Primary Plant Accounts	First of	Rate %	Line	Additions or	Of
,		Year	Used	Accruals	(Deductions)	Year
в	(a)	(b)	(c)	(d)	(e)	(f)
٠L		<u></u>	<u> </u>	, , ,	``	\''
٥	SOURCE OF SUPPLY & PUMPING PLANT					
լի	and and Land Rights (303)					
2 8	Structures and Improvements (304)					
3	Collecting & Impounding Reservoirs (305)					
4 1	ake, River & Other Intakes (306)					
5 V	Nells & Springs (307)					
В	nfiltration Galleries & Tunnels (308)					
7	Supply Mains (309)					
B	Power Generation Equipment (310)					
9	Pumping Equipment (311)					
þ	Other Plant & Miscellaneous Equipment (339)					
1	Total Source of Supply & Pumping Plant		MIIIIII			
2						
3	WATER TREATMENT PLANT					
ı lı	and and Land Rights (303)					
5 8	Structures and Improvements (304)					
5 1	Nater Treatment Equipment (320)					
7	Other Plant & Miscellaneous Equipment (339)					
3	Total Water Treatment Plant					
•						
1	TRANSMISSION & DISTRIBUTION PLANT		l			
ľ	and and Land Rights (303)					
2 5	Structures and Improvements (304)					
	Distribution Reservoirs & Standpipes (330)					
- 1	Fransmission & Distribution Mains (331)					
- 15	Services (333)					
ш.	Meters & Meter Installations (334)					
-11	lydrants (335)					
	Other Plant & Miscellaneous Equipment (339)					
1	Total Transmission & Distribution Plant	5.7.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.				
1	Ogran resourt Forms ones					
1	GENERAL PLANT					
	and and Land Rights (303)					
-15	Structures and Improvements (304)					
	Office Furniture & Equipment (340)					
	Fransportation Equipment (341)					
- 1	Stores Equipment (342) .					
	Tools, Shop & Garage Equipment (343)			-		
- 1	aboratory Equipment (344)					
н.	Power Operated Equipment (345)					
- 1	Communication Equipment (346)					
-	Aiscellaneous Equipment (347)					
	Other Tangible Plant (348)					
- 1	Other (Please Specify)					
1						
5		227,141,100,241,241,24	mmm	******	***********	
1	Total General Plant	24.7.1.1.1.1.2.1.1.4.				
1						

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19	Comment below on individual projects and your on going construction program.
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\$2,937,569

\$1,420,782

(\$4,297,507)

\$60,844

58 59

Totals (Forward to p13 Ln 13)

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		(1) _X_ Ali Originai		(IVIO, Da, Yr)	17
Kent County Water Authority		(2) A Resubmission		09/12/18	06/30/18
CONSTRUCTIO	N WORK IN PROGR	ESS - From Rate	Revenue Proceeds	s (ACCT. 105.2)	
	(Acct 105.2)	Total	Completed	(Acct 105.2)	Estimated
3	C.W.I.P.	Additions	Construction	C.W.I.P.	Cost of
Project Description	Beginning	(From Line 41	(From Line 55	Ending Balance	Total
5	Balance	Column (f))	Column (f))	(b)+(c)-(d)	Project
(a)	(b)	(c)	(d)	(e)	(f)
East Greenwich Well Refurbishment	\$2,513,148	\$1,151,274		\$3,664,422	
2010B	\$787		(\$787)		
2014A	\$6,465,630	\$354,203	(\$6,819,833)		
2014B	\$6,273,057	\$1,816,441	(\$8,089,498)		
2015A	\$4,400,683	\$1,637,308		\$6,037,990	
2015B	\$1,173,025	\$3,682,208		\$4,855,233	
Apponaug Circulator	\$1,119,883	\$547		\$1,120,429	
2016A	\$170,065		(\$49,481)	\$120,585	
Demolition	\$73,446			\$73,446	
2018A		\$36,136		\$36,136	
)					
1					
Totals	\$22,189,724	\$8,678,115	(\$14,959,598)	\$15,908,241	

23							
4	ANNUAL CHARGES - From Rate Revenues Proceeds						
26					Overhead	Total Additions	
7		Company	Company	Contractor	(From p16, Ln41	Overheads	
8	Project Description	Labor	Materials	Payments	Column (c))	(b)+(c)+(d)+(e)	
9	(a)	(b)	(c)	(d)	(e)	(f)	
0							
1							
2							
3							
4							
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3							
7							
3							
0							
1	TOTALS						
2	% of Total Charges						

44	COMP	COMPLETED CONSTRUCTION CLEARED - From Rate Revenues Proceeds					
45					Overhead	Construction	
46		Company	Company	Contractor	(From p16, Ln41	Cleared	
47	Project Description	Labor	Materials	Payments	Column (e))	(b)+(c)+(d)+(e)	
48	(a)	(b)	(c)	(d)	(e)	(f)	
49							
50							
51							
2							
53							
54							
55	TOTALS						
56	% of Total Charges						

Name of Respondent		This Report is:		Date of Report	Year of Report
W 4 O A Market - A		(1) _x_ An Original		(Mo, Da, Yr)	
Kent County Water Authority		(2) A Resubmission		09/12/18	06/30/18
CONSTR	UCTION WORK IN PR	OGRESS - Over	head Applied De	tail	
45-7					
1)The records supporting the entries for overhead c		· ·			
overhead for each year, the nature and amount of each		cnarged to each con	struction work orde	r	
and to each utility plant account, and the basis of di at time of retirement, both direct and overhead can		at accounte			
at time of remaining both amout and overfload curi	be deducted from the plan	it accounts.			
	ANNUAL	CHARGES	COMPLETED	CONSTRUCTION	
	Overhead	Overhead	Overhead	Overhead	TOTAL
	From	From	From	From	OVERHEAD
	Bonds	Revenues	Bonds	Revenues	APPLIED
Charges	(p14B, Ln35	(p15, Ln 41	(p14B, Ln59	(p15, Ln 55	
	Column (e))	Column (e))	Column (e))	Column (e))	(b+c+d+e)
(a)	(b)	(c)	(d)	(e)	(f)
Devesti Tayon (all inclusion)					
Payroll Taxes (all inclusive)	-				
(FUTA, FICA, STATE,etc.)					
Pension A					
Pension A Pension B					
rension b					
Health Plan A					
Health Plan B					
Health Plan C	•				
Health Plan D	-				
Dental	-				
Vision Care					
Wellness Program					
_					
Group Life Insurance					
Death Benefits					
Prepaid Legal Fees					
A APPROXICE HER CONTRACTOR AND ADDRESS AND					201100000000000000000000000000000000000
Other Allocated Overhead:					
1)					
2) 3)					
4) 5)	-				
TOTALS	40000000000000000		tion of the second	dan	
	In the second se	123			455555
Describe below the process of recording	"Construction in Pro	roce" costs in th	e accounting ev	retem	
become bolon the process of recording	Oonstruction in 1 for	0033 00313 111 11	e accounting sy	Stelli.	

Name of Respondent	This Report is:		Date of Report	Year of Report
	(1) _x_ An Original		(Mo, Da, Yr)	
Kent County Water Authority	(2) A Resubmission		09/12/18	06/30/1
NONUTILITY PROP	ERTY AND ACC. DE	PREC. (Accts 12		
Report separately each item of property with a book cost of \$				lasses.
	Balance	T		Balance
	Beginning			End of Year
Description	of Year	Additions	Retirements	
(a)	1			(b) + (c) - (d)
(α)	(p)	(c)	(d)	(e)
			-	
		-	 	
Total Name With Dana and				
Total Nonutility Property	202020000000000000000000000000000000000			
Less Accumulated Depreciation of Nonutility Property (122)	***************************************			
Net Nonutility Property (Forward to p3, line 14)				
INVESTMENT 1. Report, with separate subheadings for each account, the se Designate any securities pledged and explain purpose of pl 2. Report separately each fund account showing nature of ass	edge in footnote. Minor in	ty; include date of issu vestments included in	e & maturity in description Acct. 124 may be groupe	
Report, with separate subheadings for each account, the se Designate any securities pledged and explain purpose of pl	ecurities owned by the utili	ty; include date of issu vestments included in	e & maturity in description Acct. 124 may be groupe	
Report, with separate subheadings for each account, the se Designate any securities pledged and explain purpose of pl Report separately each fund account showing nature of ass	ecurities owned by the utili	ty; include date of issu vestments included in	e & maturity in description Acct. 124 may be groupe	
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of pledged. Report separately each fund account showing nature of ass Name of Issuing Company	ecurities owned by the utilitied edge in footnote. Minor in sets included therein and literally actions are sets included therein and literally actions.	ty; include date of issu vestments included in	e & maturity in description Acct. 124 may be groupe	d by classes.
Report, with separate subheadings for each account, the se Designate any securities pledged and explain purpose of pl Report separately each fund account showing nature of ass	ecurities owned by the utilification in footnote. Minor in sets included therein and li	ty; include date of issu vestments included in st any securities includ	e & maturity in description Acct. 124 may be groupe led in fund accounts.	d by classes.
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of pledged. Report separately each fund account showing nature of ass Name of Issuing Company	ecurities owned by the utilitiedge in footnote. Minor in sets included therein and li Balance Beginning	ty; include date of issu vestments included in st any securities included Receipts or	e & maturity in description Acct. 124 may be groupe led in fund accounts. Expenditures or	d by classes. Balance End of Year
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
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Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
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Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities are sets included therein and lities are sets included the sets includ	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)
Report, with separate subheadings for each account, the separate any securities pledged and explain purpose of please. Report separately each fund account showing nature of ass	ecurities owned by the utilitiedge in footnote. Minor in the sets included therein and lities and the sets included therein and lities and the sets included therein and lities and the sets included the sets inc	ty; include date of issu vestments included in st any securities include Receipts or Transfers	e & maturity in description Acct. 124 may be groupe ded in fund accounts. Expenditures or Transfers	Balance End of Year (b)+(c)-(d)

Total Investments and Funds (Forward to p3, line 15)

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Total (Forward to p3, line 27)

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Name of Respondent	This Report is:	Date of Report	Year of Report			
Kont County Motor Auth	(1) _x_ An Original	(Mo, Da, Yr)	00/20/40			
Kent County Water Auth	ority (2) A Resubmission ES FROM ASSOCIATED COMPANIES 8	09/12/18 COTHER ENTITIES (Accts 1	06/30/18			
	dged or discounted. Show in column (a) date of iss					
3						
1		Amount at	End of Year			
6	Name of Company or Entity	Accts Receivable	Notes Receivable			
7		(Acct. 145)	(Acct. 146)			
	(a)	(b)	(c)			
3						
1						
5		:				
,						
3						
TOTAL (Forward to p3, lines 2	B & 29)					
l 2						
	MATERIALS AND SUPPLIES AT END O	F YEAR (Accts 151-153)				
		Amounts	This Fiscal			
	Particulars	For	Year End			
3		Prior Year	Amounts			
Plant Materials and Supp	(a)	(b) \$366,036	(c) \$380,594			
	(10-1)	4000,000	4000,004			
1						
1						
5	œ					
,						
8						
Total Plant Materials, Merch.,	& Other (Forward to p3, line 30)	\$366,036	\$380,594			
) I						
2	STORES EXPENSE (Ac	ct. 161)				
3		Prior	Current			
4	Particulars	Year	Year			
5	(a)	(b)	(c)			
(Please Specify):						
7 B						
II						
0						
0 1						

Total (Forward to p3, line 42)

09/12/18

06/30/18

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cent County Water Authority	(2) A Resubmission	09/12/18	
UNAMORTIZED DEBT DISCOUNT AND	EXPENSE AND UNAMORTIZED PREMIUM ON	DEBT (Accts. 18	1, 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.

Explain any charges or credits in columns (e) and (f) other then amortization to acct. 428 or 429

7	Prin. Amt. of	Total				
8	Debt to Which	Discount	Balance	Charges	Credits	Balance End of
9	Disc. and Exp.	and	First of	During	During	Year
Debt to Which Related	Net Premiums	Expense or	Year	Year	Year	
1	Relate	(Net Prem.				(d) + (e) - (f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
3						
4 UNAMORTIZED LOSS REFUNDING			\$1,198,769		\$235,823	\$962,946
5						
6						
7						
8						
9 Totals (Forward p3, In.40 /p4, In.36)			\$1,198,769		\$235.823	\$962.946

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.

Exclude items charged to and cleared from the account during the year.

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25	4			Credits D	uring Year	Balance End
26		Balance	Charges	Account		Of
27	Description of Items or Projects	First of	During	Number	Amount	Year
28		Year	Year	Charged		(b) + (c) - (e)
29	(a)	(b)	(c)	(d)	(e)	(f)
30						
31						
32						
33						
34						
35						
36						
37						
38						
39	Totals (Forward to p3, line 44)					

RESEARCH AND DEVELOPMENT EXPENDITURES (Acct. 187)

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.

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.

47				Credits D	uring Year	Balance End
48		Balance	Charges	Account		Of
49	Description of Items or Projects	First	During	Number	Amount	Year
50		of Year	Year	Charged		(b) + (c) - (e)
51	(a)	(b)	(c)	(d)	(e)	(f)
52						
53						
54						
55						
56					CARLES TOWNS TO AND THE	
57	Totals (Forward to p3, line 45)					

06/30/18

Cent County Water Authority	(2) A Resubmission	09/12/18
	OTHER PAID-IN CAPITAL (Acets 207-24	12)

1	OTHER PAID-IN CAPITAL (Accts. 207-212)						
2		Balance	Balance	Increase			
3	Particulars	First of	End of	or			
4	-	Year	Year	(Decrease)			
5	(a)	(b)	(c)	(d)			
6	Premium on Capital Stock (207)						
7	Reduction in Par or Stated Value of Capital Stock (209)						
8	Gain on Resale or Cancellation of Reacquired Capital Stock (210)						
9	Other Paid-in Capital(211)						
10	Discount on Capital Stock (212)						
11							
12	,						
13							
14	Total (Forward to p4, line 9)						

15		
16 RETAINED EARNINGS (Accts. 214	-215)	
17 18 Particulars	Appropriated	Unappropriated
	Acct 214	Acct 215
19 (a) 20 Balance First of Year	(b)	(c)
21 Balance Transferred from Income (435)		
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):		
27		
18		
9		
0		
1 NET POSITION BEGINNING OF YEAR		\$156,134,520
INCREASE IN NET POSITION		\$9,619,617
3		
4		
15		
36		
37		
Balance End of Year (Forward to p4, line 10)		\$165,754,137

40	NOTES P	AYABLE (sho	rt term) (Acct. 2:	32)	
41		Date		Interest	Balance
42	Name of Payee & Purpose for Which Issued	of	Interest	Paid Current Yr.	End of
43	and Date of Note	Maturity	Rate	(427.2)	Year
44	(a)	(b)	(c)	(d)	(e)
45					
46					
47					
48					
49	Total (Forward to p4, line 27)				

Kent County Water Authority							
				(1) _x_ An Original (2) A Resubmission		(Mo, Da, Yr) 09/12/18	06/30/18
		LONG-TERM BO	LONG-TERM BONDS IN RATES (Acct. 221.1)	set. 221.1)			
2) 3) Report data called for and show total for each long-term debt account open at year end and any closed in the current year. 4) Include only long-term debt that are covered under tariff revenues.	al for each long-term covered under tariff	debt account open revenues.	at year end and a	ny closed in the	current year.		
Description of Debt			Paid by Utility	Allity	Year Ending	Principle	Net
221.1 - Bonds	Original	Beginning			Balance	Payment	Long Term
Include Issue & Maturity Dates	Balance of	Balance	Principle	Interest	(p4, Line 14)	Due Next Yr.	Portion
and Rate of Interest	Long - Term		(p4, Ln.21)	(p5, Ln.38)	(Column (c))	(p4, line 21)	(p4, line 14)
Explain use of Funds	Debt		(Column (c))	(Column (d))	(p) - (a)	(Column (d))	(Column (d))
(a)	(9)	(2)	(p)	(e)	((6)	Œ)
Unamortized Discount		(\$39,376)	(\$7,746)		(\$31,630)	\$7,746	(\$39,376)
²⁶ 27 2017 Series "A" dated <i>4</i>/2017							
28 and sold at an overall rate of			1				1
29 2.03% and maturing in 2024	\$12,000,000	\$12,000,000	\$1,665,000		\$10,335,000	\$1,635,000	\$8,700,000
34 2012 Series "A" dated 7/2012	\$17,290,000	\$11,470,000	\$1,605,000	\$144,767	\$9,865,000	\$1,690,000	\$8,175,000
35 and sold at an overall rate of							

Name of Respondent				This Report is:		Date of Report	Year of Report	Page 25
				(1)_x_An Original		(Mo, Da, Yr)		
Kent County Water Authority				(2) A Resubmission		09/12/18	06/30/18	
.	_	LONG-TERM BONDS NOT IN RATES (Acct. 221.2)	S NOT IN RATE	S (Acct. 221.2)				-
2 3 Report data called for and show total for each long-term debt	ո for each long-term	debt account oper	at year end an	ıd any closed in	t account open at year end and any closed in the current year.			м
Include long-term debt that is NOT covered under tariff revenues	overed under tariff	evenues.						4
			Paidb	Paid by Utility	Year Ending	Principle	Net	ĸ
72	Original	Beginning			Balance	Payment	Long Term	9
7 Include Issue & Maturity Dates	Balance of	Balance	Principle	Interest	(p4, Line 15)	Due Next Yr.	Portion	7
8 and Rate of Interest	Long - Term		(p4, Ln. 22)	(p5, Ln. 39)	(Column (c))	(p4, line 22)	(p4, line 15)	∞
9 Expalin use of Funds	Debt		(Column (c))	(Column (d))	(p) - (a)	(Column (d))	(Column (d))	თ
(a) (a)	(q)	(၁)	(q)	(e)	(£)	(6)	(h)	\$ F
12								12
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4								14
10								15
9								16
2								17
8								18
G)								19
01								20
Σ.								2
2	5							22
8								23
7								24
52								25
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80								78
0								29
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Σ-								સ
8								32
2								33
4								34
N.								35
9								36
11								37
								38
Total								39

90 0000	Dans 26 Name of Recoondent				This Donot in		Part of Day		
)))					The reporties.		=	real of Report	raye 20
	Kent County Water Authority				(1) _x_ An Ongmal (2) _ A Resubmission		(Mo, D4, Y7) 09/12/18	06/30/18	
			OTHER LONG-TERM DEBT IN RATES (Acct. 224)	M DEBT IN RATI	=S (Acct. 224)				-
64									2
w 4	3 Report data called for and show total for each long-term debt acc 4 Include only long-term debt that is covered under tariff revenues.	al for each long-tern covered under tariff	n debt account oper revenues.	n at year end an	d any closed in	account open at year end and any closed in the current year. ies.			დ 4
IO.	Description of Debt			Paid b	Paid by Utility	Year Ending	Principle	Net	w
9	224 Other Long Term Debt	Original	Beginning			Balance	Payment	Long Term	9
7	Include Issue & Maturity Dates	Balance of	Balance	Principle	Interest	(p4, Line 16)	Due Next Yr.	Portion	7
60	and Rate of Interest	Long - Term		(p4, Ln. 23)	(p5, Ln. 40)	(Column (c))	(p4, line 23)	(p4, line 16)	60
6	Explain use of Funds	Debt		(Column (c))	(Column (d))	(p) - (a)	(Column (d))	(Column (d))	6
10	(a)	(q)	(c)	(q)	(e)	(j)	(B)	(h)	6
12									. 21
13	13 OPEB		\$4,162,001	\$776,496		\$4,938,497			13
4	W ::								14
45									15
16									16
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32									32
33									33
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35									35
36									36
37									37
38				3					38
39	Total		\$4,162,001	\$776,496		54,938,497			39

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Totals (Forward to p4, line 31)

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\$276,877

\$270,599

Total (Forward to p4, line 40)

(\$28,659)

(\$167,869)

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(\$196,528)

Kent County Water Authority

(1) _x_ An Original (2) __ A Resubmission (Mo,Da, Yr) 09/12/18

06/30/18

PROPERTY INSURANCE, IN		GES, PENSIC s. 261-265)	NS & BENEF	ITS, MISC., RE	SERVES
3	Prop. Ins.	Inj. & Damages	Pen. & Benefits	Misc.	Maint & Expan
4 Particulars	(Acct 261)	(Acct 262)	(Acct 263)	(Accl 265.1)	(Acct 265.2)
5 (a)	(b)	(c)	(d)	(e)	(f)
Balance First of Year					
7 Additions During Year:					
8					
9					
0				Parted printed a Committee of the Architecture	
Total Additions					
2					
Deductions During Year (Specify):					
4					
5					
6					
7					
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0					
1					
2					
3 4 Total Deductions	62277000000000000	saaraaaaaaaaa			000000000000000000000000000000000000000
Net Increase or (Decrease) During Year					
6 Bal. End of Year (Forward to p4, related lines)	0.0000000000000000000000000000000000000				
Explain nature of risks for which above r	ecervos bayo bas	n octobliched	and give active	Lor optimated 1	ability for alaims a
B	cscives nave bee	ii establisileti	and give actua	ai oi estiiliated l	ability for claims a
9					
0					
1					
	IONS IN AID OF	CONSTRUCT	ION (Acets 2	71 272)	
3	Olio III AID OI			, 2. 2)	
4				Account	Net
mil .	rticulars			Charged	C.I.A.O.C.
6	(a)			(b)	(c)

32	CONTRIBUTIONS IN AID OF CONSTRU	JCTION (Accts. 271, 272)	
34	D # 1	Account	Net
35	Particulars	Charged	C.I.A.O.C.
36	(a)	(b)	(c)
37			
38			
39 CONTRIBU	TIONS IN AID OF CONSTRUCTION		\$19,670,323
40			
41			
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43			
44			
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48			
49 Balance En	d of Year (Forward to p4, line 51)		\$19,670,323

Kent County Water Auth		This Report is: (1) _x_ An Original	Date of Report (Mo, Da, Yr)	Year of Report
	ority	(2) _ A Resubmission	09/12/18	06/30/18
1		AORDINARY ITEMS (Accts. 43		
2 Report details of items include		showing the data for each account s		
3				
4				
5				
6				
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9				
0	IMPO	ORTANT CHANGES DURING 1	HE YEAR	
51 1 1.		below. Make the statements explicit and p		cordance with the inquiries. Each
inquiry must be answered. Howe	ver, if the word "none" stat	es the fact it may be used in answering an	y inquiry, or if information is g	iven elsewhere in the report
which answers any inquiry, refere				
4				
5 1. Acquisition of other companies	, reorganization, merger, or	consolidation with other companies: give	e names of companies involve	d, particulars concerning the
6 transactions, and reference to C				
	nits or systems such as ge	nerating plants, transmission lines, etc., s	pecifying items, parties, dates,	and also reference to Commission
8 authorization.	given seeigned exercised	layed ghilag offoething dates to the office		annulanian audhaub -4t 15
and other conditions.	given, assigned of Surrend	ered, giving effective dates, lengths of ten	ms, names or parties, rents, Co	ommission authorization, if any,
171	ı, giving location, new territ	ory covered by distribution system, and d	ates of beginning operations	
		important rate changes, giving basis of es		
		or for the performance by another of any a		ling ordinary commercial paper
30		fissue, and giving Commission authorizat		
7. Changes in articles of incorpora	ation or amendments to cha	arter.		
6 8. List formal proceedings initiate	d by your company with thi	s Commission that were completed during	the year or are pending at the	end of the year. Indicate the docket
7 number and the πature of the pre				
	Isewhere provided for) whi	ch the respondent may desire to include la	n Its report.	
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32 Name of Respondent	This Report is:	Date of Report Year of Repo	ort
L	(1) _x_ An Original	(Mo, Da, Yr)	
Kent County Water Authority	(2) A Resubmission TES TO THE FINANCIAL STATEME	09/12/18	06/30/18
2	TES TO THE FINANCIAL STATEME	MTS - page 2	
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April

May

June

Totals

ge 34 Name of Respondent										
						This Report is:		Date of Report	Year of Report	Page 34
Kent County Water Authority						(2) A Resubmission		09/12/18	06/30/18	
1		WATE	WATER UTILITY EXPENSE ACCOUNTS / MATRIX	NSE ACCOUNT	S/MATRIX					- 8
2	Source of	Source of	Water	Water	Transmission &	Transmission &				က
4	Supply and	Supply and	Treatment	Treatment	Distribution	Distribution	Customer	Administrative		4
S Account Name	Expenses -	Expenses -	Expenses -	Expenses -	Expenses -	Expenses -	Accounts	and General	Total	ĸ
to to	Operations	Maintenance	Operations	Maintenance	Operations	Maintenance	Expense	Expense	Expenses	ø
	(ps, Ln8)	(p5, Ln9)	(p5, Ln12)	(p5, Ln13)	(p5, Ln16)	(p5, L17)	(p5, Ln20)	(p5, Ln21)	(p5, Ln23)	7
(2)	(9)	ව	(D)	(e)	£	(B)	Ē	€	6	ဆ တ
10										. 6
11 PURCHASED WATER AND WELL MAINT	\$4,580,739								\$4,580,739	7
12 TREATMENT			\$409,100	\$18,699					\$427,799	12
13 TRANMISSION AND DISTRIBUTION - OP					\$289,858				\$289,858	5
THE MAINTENANT OF THE PROPERTY						\$1.500.768			\$1,500,768	14
15 CHSTOMER ACCOUNTS							\$458.237		\$458.237	. .
AS ADMINISTRATIVE AND GENERAL								\$2.998.719	\$2,998,719	÷ ÷
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99										46
						- 100				47
48 Total Matrix Water Utility Expense	54,580,739		6409,100	559 STA	\$288,858 \$1,500,768	27.6	5458,237	\$2,898,718	\$458,237 \$2,998,719 \$10,256,120	84

		REGULATORY EX	REGULATORY EXPENSE AND RATE CASE COSTS	COSTS				
Please provide detail for n f there are any open case	Please provide detail for rate case and regulatory expense for prior 5 years. If there are any open cases before the Commission or Division, they should	Please provide detail for rate case and regulatory expense for prior 5 years. If there are any open cases before the Commission or Division, they should be noted as such and total costs estimated.	such and total costs estimated.	Í				
Jse explanation page to e	Use explanation page to expand description or special circumstances.	al circumstances.	Source of Cost Matrix			Allo	Allocation and Distribution	pirtion
Effective	Accounting	Counsel	Outside	Other	Total	Expensed	Commission	Reserve
Date	Fees	Fees	Consultant		Cost	To Cost	Allowed in	Bal. if Any
2010	49.643					Centers	Rates	(k) - (k)
2011	45.874		009	3.769	50.243			50.243
2012	53,179		1.800	869	55.677			55.67
2013	64,890	22,920	17,000	2,960	107,770			167,770
	Annual Assessment	Robert Watson, Esq Petrarca & McGair	Christopher Woodcock, Rate Consultant	DPUC Fees				
2014	97,253	44,511	53,328	806	196,000			196,000
	Annual Assessment	Robert Watson, Esq	Christopher Woodcock, Rate Consultant	DPUC				
2015	84,080	16,110	36,273	457	136,920			136,920
	Annual Assessment	Mary B. Shekarchi, Esq	Christopher Woodcock, Rate Consultant	RIDPUC- C&E Eng- Cathedral				
2016	80,389	4,100	30,057	7,393	121,939			121 939
	Annual Assessment	Mary B. Shekarchi, Esq	Christopher Woodcock, Rate Consultant	RIDPUC- C&E Eng- A1				
2017	84,169	20,406	72,610	47,016	224,201			224,201
	Annual	Mary B. Shekarchi, Esq	Christopher Woodcock, Rate Consultant	RIDPUC- C&E Eng-				
2018	100,935	6,047	4,050	623				
							ret.	
					REAL PROPERTY.			

e 36	Name of Respondent	This Report Is:		Date of Report	Year of Report
		(1) _x_ An Original		(Mo, Da, Yr)	
	Kent County Water Authority	(2) A Resubmission		09/12/18	06/30/18
1	WATER L	ITILITY REVENUES B	Y TARIFF		
2					
3		1	-		
4 5	Account Name	Revenues	uor.	Equivalent	
6	(a)		HCF	Meters	Various
7	Service Charges	(b)	(c)	(d)	(e)
8	Gervice Charges	\$1,849,410			No. Bills 108,551
9		Ψ1,043,410			100,001
10	TOTAL RETAIL SERVICE CHARGES	\$1,849,410		222202222222222	108,551
11	TOTAL NETALL SERVICE STIARGES	ψ1,043,410			100,031
12	Metered Sales				Data was LIGH
	Small (5/8-2" Meters)	\$16,673,230	2,789,302		Rate per HCF \$6.161
	Medium (3" to 4" Meters)	\$212,612	47,232		
	Large (6" Meters and up)	\$1,026,789	233,397		\$4.913 \$4.475
	TOTAL RETAIL METERED SALES	\$17,912,631	3,069,931		94.475
16 17	TOTAL RETAIL METERED SALES	4.17.ja.12.ja.1).	3,009,30 l		
18 19					1
20					
21	TOTAL OUTSIDE METERED SALES	878195135335353535555555555555555555555555			
22	TOTAL OUTSIDE METERED SALES	200400000000000000000000000000000000000			
23	Bulk Sales to Public Authorities for Resale			Fantantant	
24	Tariff Schedule E	i i		Equivalent	No.
25	Tann Scheddle L			Meters	Bills
26		\$164,568	121,825		4
27		\$104,500	121,025		4
28					
29					
30				-	
31					
32					
33					
34	TOTAL BULK SALES FOR RESALE	\$164,568	121,825		33.33.33.33.33.33.33.33.33.33.33.33.33.
	TOTAL BOLK SALES FOR RESALE	Ψ.Ι.ΟΨ,ΟΟΟ	121,023		
35	Public Fire Protection				
36 37	Tubilo File Filotection			No.	Rate
				Hydrants	per Hydrant
38		\$1,776,110		2,370	\$189.69
39 40	TOTAL PUBLIC FIRE PROTECTION	\$1,776,110		2,310	\$103.03
	TOTAL PUBLIC FIRE PROTECTION	23.24.454.7. 4 57.1. 4 5.			
41	Private Fire Protection				
42	Private Fire Protection			Equivalent	No.
43		\$98,167		Meters	Bills 487
44 45		\$112,524		1	481
45	TOTAL PRIVATE FIRE PROTECTION	\$210,691		1010000000000000	968
46	TOTAL FRIVATE FIRE PROTECTION	MANAGE PARTIES IN		000000000000000000000000000000000000000	568
47	TOTAL RATE TARIFF REVENUES	21,913,410	3,191,756		CONTRACTOR
48	IOTAL RATE TARIFF REVENUES	41,513,410	2,121,130		109,523
49					
60	Miscellaneous Charges under Terms & Conditions				
51	TOTAL REVENUES Tariff Schedule K				X/////////////////////////////////////
52	INTEREST CHARGES				
63	Variance Proof Tie-in results of rounding				10000000000000000000000000000000000000
54	TOTAL REVENUE	\$21,913,410	3,191,756		109,523

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Nonutility Income (421)

Miscellaneous Nonutility Expenses (426)

Extraordinary Income (433) net of Cost (434)

TOTAL NON OPERATION & OTHER INCOME

TOTAL REVENUES (Forward to

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REGULATORY INCOME / (LOSS)

Name of Respondent	This Report is: (1) _x_ An Original	Date of Report (Mo, Da, Yr)	Year of Report
Kent County Water Authority	(2) A Resubmissi	54650	06/30/18
REGULATORY	BASIS - Income and	Expense Statement	
Explanation	on of Non-Regulatory	Adjustments	
			Non-Regulatory
Account Name and Detailed	Explanations	Detail Items	Items
			And Adjustments
(a)		(b)	(c)
		-	
		-	
TOTAL REGULATORY ADJUSTM	ENTS		
NET INCOME OR (LOSS)			
REGULATORY BASIS			

lame of Respondent	This Report Is: (1) _x_ An Original		Date of Report (Mo, Da, Yr)	Year of Report
Cent County Water Authority	(2) A Resubmissio	n	09/12/18	06/30/18
	IDE PROFESSIONAL			*
Report the information specified below conce	rning rate, manager	nent, construct	tion, engineering	g, research,
inancial, valuation, legal, accounting, purcha				
professional services rendered the responder	nt under written or v	erbal arrangem	ents of any kind	over \$5,000
Company Name and Address	Contract	Contract	Bid Process	Amount
Explain Services Supplied	Date	Amount	Yes or No	Paid Current Year
(a) Patrick Sullivan 4572	(b)	(c)	(d)	(e)
				\$55,379
_egal				
Voodcock & Associates 0889				¢4.050
Rate Consultant				\$4,050
Nate Consultant	-			
Amtec 0866				\$1,200
Rebate Calculations				φ1,200
TODALO GAIGAIALIONO				
Summit Financial 3200	-		-	\$10,000
Pension Consultant	-		_	\$10,000
Mary Sekarchi Esq. 0230				\$6,047
-egal				40,011
lague, Sahady & Co. 0195	-			\$27,000
Audit				
C & E Engineering 3001				\$146,159
Engineering				
James J. Geremia 2035				\$595,887
Engineering				
			_	
	-			-
	-			
	-		-	
	-			
	l l			<u> </u>

\$845,721

P. 41B Name of Respondent This Report is: Date of Report Year of Report P. 41B (1) _x_ An Original (Mo, Da, Yr) Kent County Water Authority 09/12/18 06/30/18 (2) __ A Resubmission **OUTSIDE PROFESSIONAL SERVICES - Page 2 Company Name and Address** Contract Contract **Bid Process** Amount **Explain Services Supplied** Date **Paid Current Year Amount** Yes or No (a) (b) (c) (d) (e) 43 44 45 46 47 48 49

Totals

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- 1	Name of Respondent	This Report is:	Date of Report	Year of Report
1	Kent County Water Authority	(1) _x_ An Original	(Mo, Da, Yr)	00/20/40
	Kent County Water Authority	WATER STATISTICS	09/12/18	06/30/18
2	Report the details as requested for the d			
3 4 5	Particlurs	HCF Amount 2 Yrs Prior	HCF Amount Prior Year	HCF Amount Current Year
7	(a)	(b)	(c)	(d)
8 9 10				
11 12 13 14	Total Utility Water			
~	Total Purchased Water			
17 18 19	Total Source of Water			
21	DISPOSITION OF WATER			
- 1	Water Revenues by Classifications			
23	(From Page 7, Line 56, Column (c))			
24 25 26	Unmetered Water Revenues (460)			
	Other Revenue Areas Not Listed			
28 29 30	•			
31	Reverse Out Prior Year's Accrual			
32 33	(From Last Year's Page 21, Line 46, Column (c))			
35	Add in This Year's Accrual (From This Year's Page 21, Line 46, Column (c))			
36 37 38	Total Disposition of Wate	er Estate		
39 40	UNACCOUNTED FOR WATER			
41	Percentage			

Page 44 Name of Respondent This Report is: Date of Report Year of Report Page 44 (1) _x_ An Original (Mo, Da, Yr) Kent County Water Authority (2) __ A Resubmission 09/12/18 06/30/18 **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, 2018 MEDICAL - BLUE CROSS: 11 12 \$ 607,059 13 Less 10% Contribution (60,706)14 546,353 15 16 DELTA DENTAL 17 \$ 39,478 18 19 GROUP Plan -65 RETIREES: 20 \$ 78,350 21 22 23 LIFE INSURANCE - MUTUAL OF OMAHA: 23 \$ 24 5,902 24 25 LONG TERM DISABILITY ~ MUTUAL OF OMAHA: 26 \$ 10,404 27 28 COASTLINE EMPLOYEE ASSISTANCE PROGRAM 29 30 \$ 1,500 30 31 31 32 EDUCATION/NEWWA/EXAMS/UNEMPLOYMENT 32 7,470 33 34 35 PENSION CONTRIBUTION - NATIONWIDE 222,207 35 36 35 37 XMAS BONUS: 4,950 38 39 40 40 TOTAL 41 \$ 916,614 41 42 42 43 43 44 Employee Pays 10% 44 45 MONTHLY PREMIUM: MEDICAL INS. DENTAL INS. RETIREES(12) - PLAN 65 46 EMPLOYEE ONLY \$770.84 \$39.68 \$544.10 47 48 EMPLOYEE & SPOUSE \$79.35 \$1,541.68 48 49 EMPLOYEE & CHILD(REN) \$1,387.51 \$71.42 49 50 FAMILY \$2,158.35 \$111.09 50 51 52 LIFE INSURANCE - MUTUAL OF OMAHA: RATE BASIS **CURRENT RATE** 52 53 LIFE per \$1000 \$0.32 53 54 AD&D per \$1000 \$0.03 64 55 LTD per \$100 \$0.54 55 ss Medical, dental, life and long term disability first of the month following hire. Benefits terminate at the end of the month 56 57 in which the employee terms employment. 57

Page 45	Name of Respondent	This Report is:	Date of Report	Year of Report
	L	(1) _x_ An Original	(Mo, Da, Yr)	
	Kent County Water Authority	(2) _ A Resubmission	09/12/18	06/30/18
1	EMP	LOYEE FRINGE BENEFITS & ORGANIZ	ATION CHART	
3	Organizational Chart Attached	Page 2		
4	organizational Chart Attached			
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