



DATE: 03/13/2024

TIME: 9:00 a.m.

LOCATION: Executive Boardroom

COMMITTEE MEMBERS: Lynes R. Sloss, Chair | Janet Howard, Vice Chair | Alejandra Guzman |

| Chadrick Kennedy | Joseph Peychaud |

# Finance and Administration Committee Meeting Agenda

## I. Roll Call

## II. Presentation Item

- A. Financial Summary Update – Chief Financial Officer, E. Grey Lewis

## III. Action Items

- A. Resolution (R-065-2024) Louisiana Compliance Questionnaire

### General Superintendent Recommendations

#### Contract Awards/Renewals

- B. Resolution (R-053-2024) Second and Final Renewal of Contract 8168 – Repaving Open Cuts in Streets, Driveways, and Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities Between the Sewerage and Water Board of New Orleans and CMG Pipelines
- C. Resolution (R-036-2024) Award of Contract 8171 – Repaving Open Cuts in Streets, Driveways, and Sidewalks at Various Locations Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Fleming Construction Co, LLC
- D. Resolution (R-051-2024) First Renewal of Contract 2162 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Boh Bros. Construction Co., LLC
- E. Resolution (R-052-2024) First Renewal of Contract 2163 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Boh Bros. Construction Co., LLC

#### Contract Change Order By Ratification

- F. Resolution (R-037-2024) Ratification of Change Order No. 3 for Contract 1415 – West Power Complex Foundations and Underground Package Between the Sewerage and Water Board of New Orleans and M.R. Pittman Group, LLC
- G. Resolution (R-038-2024) Ratification of Change Order No. 06 for Contract 1417 – Static Frequency Converter Between the Sewerage and Water Board of New Orleans and Walter J. Barnes Electric Co., Inc



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- H.** Resolution (R-054-2024) Ratification of Change Order No. 1 for Requisition No 21006 – DPS No. 6 I Pump Repair and Installation Between the Sewerage and Water Board of New Orleans and Xylem Water Solutions U.S.A., Inc
- I.** Resolution (R-049-2024) Ratification of Change Order No. 06 for Contract 1418 – Carrollton Water Plant Utility Rack Between the Sewerage and Water Board of New Orleans and M.R. Pittman Group, LLC

#### **Contract Change Order By Approval**

- J.** Resolution (R-055-2024) Approval of Change Order No. 3 for Contract 1438 – Combustion Turbine Generator 7 Procurement between the Sewerage and Water Board of New Orleans and Solar Turbines, Inc.

#### **Final Acceptance**

- K.** Resolution (R-027-2024) Authorization of Final Acceptance of Contract 30245 – Carrollton Basin Sewer Rehabilitation No. 3 Between the Sewerage and Water Board of New Orleans and Palmisano Construction. LLC
- L.** Resolution (R-039-2024) Authorization of Final Acceptance of Contract 1447 – Boiler House Fan Modifications Between the Sewerage and Water Board of New Orleans and Walter J. Barnes Electric Co., Inc
- M.** Resolution (R-040-2024) Authorization of Final Acceptance of Contract 30237 – Restoration of Gravity Flow Sanitary Sewer Mains By Point Repair At Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Wallace C. Drennan, Inc.

## **IV. Information Items**

- A.** Report – FEMA (February 2024)
- B.** Report – EDBP (February 2024)

## **V. Public Comment**

## **VI. Adjournment**

## EXECUTIVE SUMMARY – January 2024

A summary analysis of the financial results and other performance goals follows for your further review.

<b>All Systems</b> (in millions)	January <u>MTD Actual</u>	January <u>MTD Budget</u>	Variance <u>MTD</u>	January <u>YTD Actual</u>	January <u>YTD Budget</u>	Variance <u>YTD</u>	<u>Annual Budget</u>
Operating Revenues	\$21.6	\$23.9	(\$2.2)	\$21.6	\$23.9	(\$2.2)	\$286.4
Drainage Taxes	\$0.0	\$1.4	(\$1.4)	\$0.0	\$1.4	(\$1.4)	\$70.4
Other Revenues	\$0.3	\$0.3	(\$0.0)	\$0.3	\$0.3	(\$0.0)	\$3.3
Operating Expenditures	\$23.8	\$33.5	\$9.7	\$23.8	\$33.5	\$9.7	\$370.6

### System Revenues Less Adjusted Expenses (January 2024):

Revenues	Actual (MTD)	Budget (MTD)	Prior Year Actual (MTD)	Actual (YTD)	Budget (YTD)	Prior Year Actual (YTD)	Actual YTD as % of Budget YTD
Water Service	9,371,398	10,596,449	9,424,346	9,371,398	10,596,449	9,424,346	88%
Sewer Service	11,749,399	13,173,233	11,813,016	11,749,399	13,173,233	11,813,016	89%
Non Operating Revenue	263,796	1,682,298	206,243	263,796	1,682,298	206,243	16%
Misc Revenues	498,945	95,694	291,901	498,946	95,694	291,901	521%
Total Revenues	21,883,539	25,547,674	21,735,506	21,883,540	25,547,674	21,735,506	86%
<b>Operating Expenses</b>							
Water Service	8,549,210	11,992,051	6,789,263	8,549,210	11,992,051	6,789,263	71%
Sewer Service	8,746,704	14,338,293	8,107,375	8,746,704	14,338,293	8,107,375	61%
Drainage Service	6,467,563	7,154,408	5,528,809	6,467,563	7,154,408	5,528,809	90%
Total Expenses	23,763,476	33,484,753	20,425,447	23,763,477	33,484,753	20,425,447	71%
Interest Expense	1,162,652	1,892,504	1,223,200	1,162,652	1,892,504	1,223,200	61%
Revenues less Expenses	(3,042,589)	(9,829,583)	86,858	(3,042,589)	(9,829,583)	86,859	31%
Non-Cash Expenses	7,144,812	9,792,186	9,464,781	7,144,812	7,144,812	9,464,781	100%
Revenues less Adjusted Expenses	4,102,223	(37,397)	9,551,639	4,102,223	(2,684,771)	9,551,640	-153%

## Cash Collections

### Monthly Cash Collected (Sewer & Water)

#### 2024:

**January \$21,800,451**

**February \$22,356,111**

#### 2023:

January	\$16,387,136
February	\$20,318,169
March	\$23,820,062
April	\$19,716,252
May	\$24,651,764
June	\$20,607,619
July	\$21,880,042
August	\$24,528,532
September	\$22,326,046
October	\$23,503,189
November	\$21,592,551
December	\$19,855,757

2023 - Monthly Average - \$21,598,927

2022 - Monthly Average - \$22,490,198

#### Total Receivables (January 31, 2024):

28,672,437	< 60 days
55,465,573	> 60 days
32,260,220	under investigation
15,236,235	closed accounts
<u>131,634,465</u>	
<u>(110,720,270)</u>	allowance for doubtful accounts
<u>20,914,194</u>	Customer Receivables, net of allowance

## Monthly Financial Dashboard

	January 31, 2024			January 31, 2023		
	Water	Sewer	Drainage	Water	Sewer	Drainage
1	Operating Revenues by class of service	\$9,371,398	\$11,749,399	\$9,424,346	\$11,813,016	
2	Revenues per Active account	\$67	\$84	\$68	\$85	
3	Cash Collections	\$9,408,161	\$12,392,290	\$9,363,060	\$7,024,075	
4	Drainage Tax & Other revenues		\$57,503			\$31,568
5	Operating & Maintenance (O&M) Expenses	\$8,549,210	\$8,746,704	\$6,789,263	\$8,107,375	\$5,528,809
6	O&M cost per Active account	\$61	\$62	\$49	\$59	\$40
7	Cash, Cash Equivalents and Funds on Deposit	\$58,692,515	\$73,602,392	\$35,228,054	\$54,674,112	\$22,015,267
Liquidity						
8	Current ratio (current assets/current liabilities)	1.4	2.7	1.5	3.5	1.9
9	Days cash on hand (>90 days required)	217	252	219 <sup>1</sup>	274 <sup>1</sup>	n/a
1 - as of last month						
Leverage						
10	Debt (bonds)	\$217,864,349	\$336,074,167	\$218,007,840	\$330,560,194	\$0
11	Budgeted Debt Service Coverage (>1.25 required)	1.90	1.98	2.54 <sup>2</sup>	2.59 <sup>2</sup>	n/a
12	Total Assets	\$968,894,446	\$1,373,244,259	\$884,773,177	\$1,326,772,353	\$1,693,913,445
13	Net Position	\$576,231,749	\$895,593,325	\$511,208,336	\$868,858,325	\$1,327,614,902
14	Leverage (total debt/ total assets)	22%	24%	25%	25%	0%
15	Debt/ net position	38%	38%	43%	38%	0%
16	Long term debt per Active Accounts	\$1,553	\$2,396	\$1,576	\$2,389	\$0
2 - as of 2022 ACFR						
Receivables		Water / Sewer		Water / Sewer		
17	Customer Receivables, net of allowance	\$20,914,194		\$26,089,614		
18	Active Customer Receivables past due > 60 Days	\$55,465,573		\$60,953,748		
19	Average Customer Balance past due >60 Days	\$2,129		\$2,519		
20	Uncollected Ratio (1-(cash collections/revenues)) - last 12 mos	2.4%		1.3%		
21	Total Number of Active Accounts	140,252		138,364		
22	Total Number of Delinquent Active Accounts	26,055		24,196		
23	Total Number of Accounts in Dispute	4,593		3,128		
24	Avg Days to Complete Investigation Requests	107		116		
25	Total Number of New Payment Plans	1,248		1,286		
26	Total Number of Disconnect Notices Sent	4,053		8,326		
27	Total Number of Disconnects	1,180		990		

**Debt Obligations**

As of January 31, 2024

	Water	Sewer	Drainage	Total
Debt Outstanding:				
Revenue Bonds*	\$ 209,165,000	\$ 258,065,000		\$ 467,230,000
Limited Tax Bonds			\$ 36,690,000	\$ 36,690,000
EPA WIFIA Bond*		\$ 1,053,179		\$ 1,053,179
DEQ SRF Loans*		\$ 17,671,971		\$ 17,671,971
GoZone Loan		\$ 31,331,362		\$ 31,331,362
Total Debt Outstanding	<u>\$ 209,165,000</u>	<u>\$ 308,121,512</u>	<u>\$ 36,690,000</u>	<u>\$ 553,976,512</u>
Southeast Louisiana Project liability				\$ 215,257,520
Available Borrowed Funds:				
Unspent Bond Proceeds <sup>(1)</sup>	\$ 8,884,495	\$ 14,209,490	\$ 37,798,817	\$ 60,892,802
Available Undrawn EPA WIFIA Bond		\$ 273,946,821		\$ 273,946,821
Available Undrawn DEQ SRF Loans		\$ 39,223,029		\$ 39,223,029
Total Available Borrowed Funds	<u>\$ 8,884,495</u>	<u>\$ 327,379,340</u>	<u>\$ 37,798,817</u>	<u>\$ 374,062,652</u>

(1) As reported by Board of Liquidation, City Debt

\* Included in Debt Service Coverage Tests

## MONTHLY FINANCIAL REPORT

### Capital Improvement Plan (CIP)

Capital Appropriations and Disbursements January 2024					
	Monthly Disbursements		Monthly Appropriations		Annual Capital Budget
Water	\$ 7,619,058		\$ -		\$ 65,480,123
Sewer	\$ 6,393,250		\$ 27,699,291		\$ 358,937,782
Drainage	\$ 10,383,532		\$ 1,250,000		\$ 80,526,373
<b>Total</b>	<b>\$ 24,395,840</b>		<b>\$ 28,949,291</b>		<b>\$ 504,944,278</b>
pending funding sources					\$ (28,163,757)
Total Capital Budget					<u>\$ 476,780,521</u>

### Federal Grant/Funding Status

FEDERAL GRANT/FUNDING STATUS (As of 1/31/2024)						Monthly Reimbursments
	Obligated	Expended	Reimbursed	Completion		
Hurricane PA Projects	\$ 618,699,740	\$ 576,564,396	\$ 558,759,773	87%		\$ 3,025,555
HMGP Projects	\$ 187,771,769	\$ 215,968,776	\$ 164,457,706	86%		\$ -
JIRR Projects	\$ 268,448,968	\$ 181,118,882	\$ 165,897,543	43%		\$ 795,405
<b>Total</b>	<b>\$ 1,074,920,477</b>	<b>\$ 973,652,054</b>	<b>\$ 889,115,022</b>			<b>\$ 3,820,960</b>

## MONTHLY FINANCIAL REPORT

March 2024 - Change Order / Awards Impact to CIP planning							
1	Capital Improvement Plan	2024 Budgeted CIP Project List	2025-2033 CIP Project List	Mar 2024 Packet - Change Order or New Contract Value \$	Res. #s	CY CIP Spending Plan Impacts	10 year CIP Notes, if impacts
2	Major CIP Projects						
3	Power Complex	\$ 52,550,000	\$ 553,000,000	Contract 1415 - \$1.4m foundations; Contract 1417 - \$201k; Contract 1418 - \$313k; Contract 1438 - \$115k	R-037; R-038; R-049; R-055	None	
4	Smart Metering	\$ 15,000,000	\$ 30,483,300				
5	Southeast Louisiana Urban Control Flood Program with US Army Corp of Engineers (SELA)	\$ 10,950,000	\$ 97,400,000				
6	Lead Service Line Replacements	\$ 5,000,000	\$ 338,082,232				
7	Waterline Replacement (JIRR w/ DPW)*	\$ 9,200,000	\$ 318,411,877				
8	Consent Decree - Sewer System Evaluation & Rehab (SSERP) and FEMA ESSA	\$ 188,934,774	\$ -				
9	Sewerline Replacement Program	\$ 94,500,864	\$ 75,485,115				
9	Water Hammer Hazard Mitigation Program (Phase I-3)	\$ 2,500,000	\$ -				
10	Replacement Projects						
11	Water System Facilities Replacement Projects	\$ 4,415,000	\$ 57,435,000				
12	Wastewater System Facilities Replacement Project	\$ 25,605,000	\$ 140,534,240				
13	Networks Replacements	\$ 24,350,000	\$ 160,200,000				
14	Drainage and Power Facilities Replacement Projects	\$ 3,200,000	\$ 307,245,000				
15	Repair Projects						
16	Water System Facilities Repairs	\$ 13,750,000	\$ 84,700,000				
17	Wastewater System Facilities Repairs	\$ 6,200,000	\$ 6,800,000				
18	Networks Repairs	\$ 6,100,000	\$ 14,500,000				
19	Drainage and Power Facilities Repairs	\$ 1,500,000	\$ 17,100,000				
20	Software and Technology Projects	\$ 11,708,633	\$ 44,834,150				
21	Vehicle and Equipment Purchases	\$ 7,018,000	\$ 103,812,000				
22	Green Infrastructure, Water Sampling, Facilities, support, etc	\$ 1,448,250	\$ 46,060,000				
23							
24	Total	\$ 483,930,521	\$ 2,396,082,914				



# MONTHLY FINANCIAL REPORT

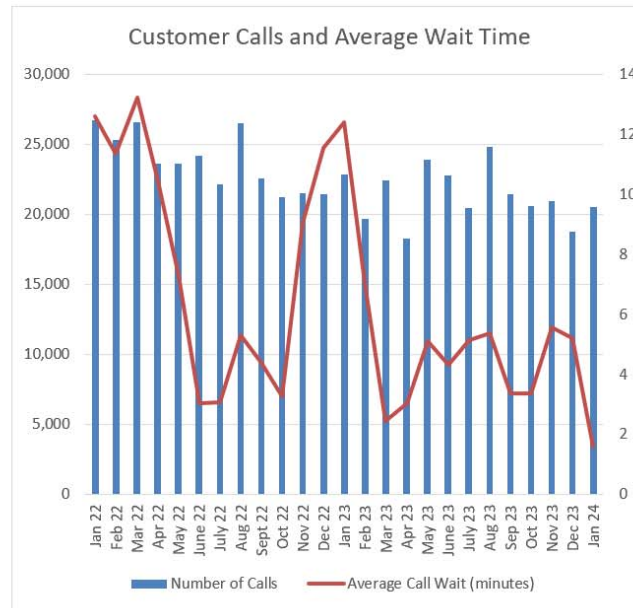
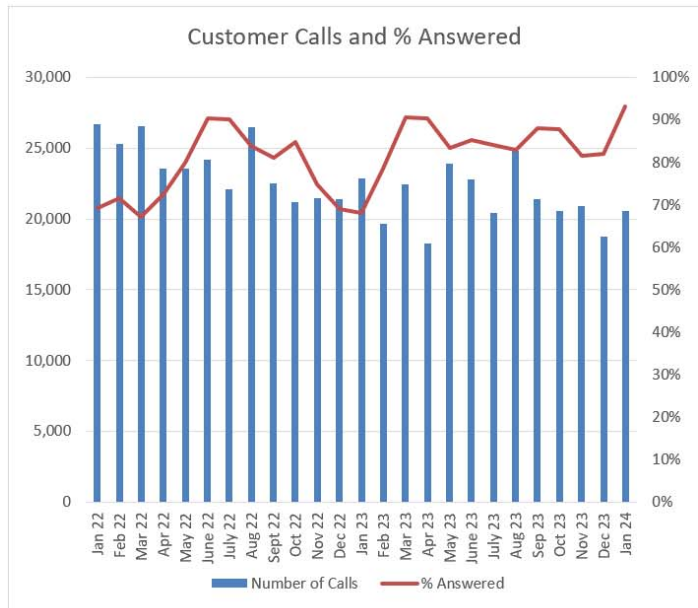
25	Capitalized Overhead	\$ 20,513,756	\$ 332,344,098				
26		\$ 504,444,277	\$ 2,728,427,012				
27	<b>Identified Funding Sources</b>	\$ 476,780,521					
28	<b>Projects Pending identified sources</b>	\$ 27,663,756					
	*CNO led discussion underway with FEMA on fully encumbered capped FEMA grant for waterline replacement - PW 21031 Katrina settlement						
	<b>Power Complex</b> is a transformational power modernization project to improve the reliability and redundancy of our power sources; Multiple funding sources include State Capital Outlay, FEMA, Federal HUD Grants/Earmark, CNO Funds, Fair Share Funds, Drainage Tax Bond, and PayGo Cash Financing						
	<b>Smart metering</b> is a total replacement of water meters over with new technology that eliminates manual reads and provides real time data to customers; Multiple funding sources identified to date include Refunding bond proceeds and refinancing savings, Fair Share, and PayGo Cash Financing (additional sources are being pursued for the final years of the project).						
	<b>SELA</b> is comprehensive urban control flood project led by the USACE; funding for our local match requirements and deferred long-term payback amount is through Drainage PayGo Cash financing.						
	<b>JIRR Waterline replacement</b> is joint program led by DPW to utilize FEMA Grant funding which was capped in a settlement of Hurricane Katrina public assistance claims.						
	<b>Sewer System Evaluation &amp; Rehabilitation (SSERP)</b> is mandated by the EPA Consent Decree and represents a major overhaul of the Sewer System with the final basin to be completed by October 2025; funding sources include FEMA ESSA, Sewer Bonds, LADEQ Bonds, EPA WIFIA loan and related FEMA water funds being used to meet local match requirements (WIFIA program).						
	<b>Water Hammer Program</b> (water towers and 2 major pumping station overhauls at Carrollton Water Plant) is funded fully by FEMA Hazard Mitigation Program with the final phase scheduled to be completed by late 2024						

## Customer Experience

These reports do not include actions and responses related to investigations. Customers served includes walk-ins, email, phone, and interactive voice response calls.

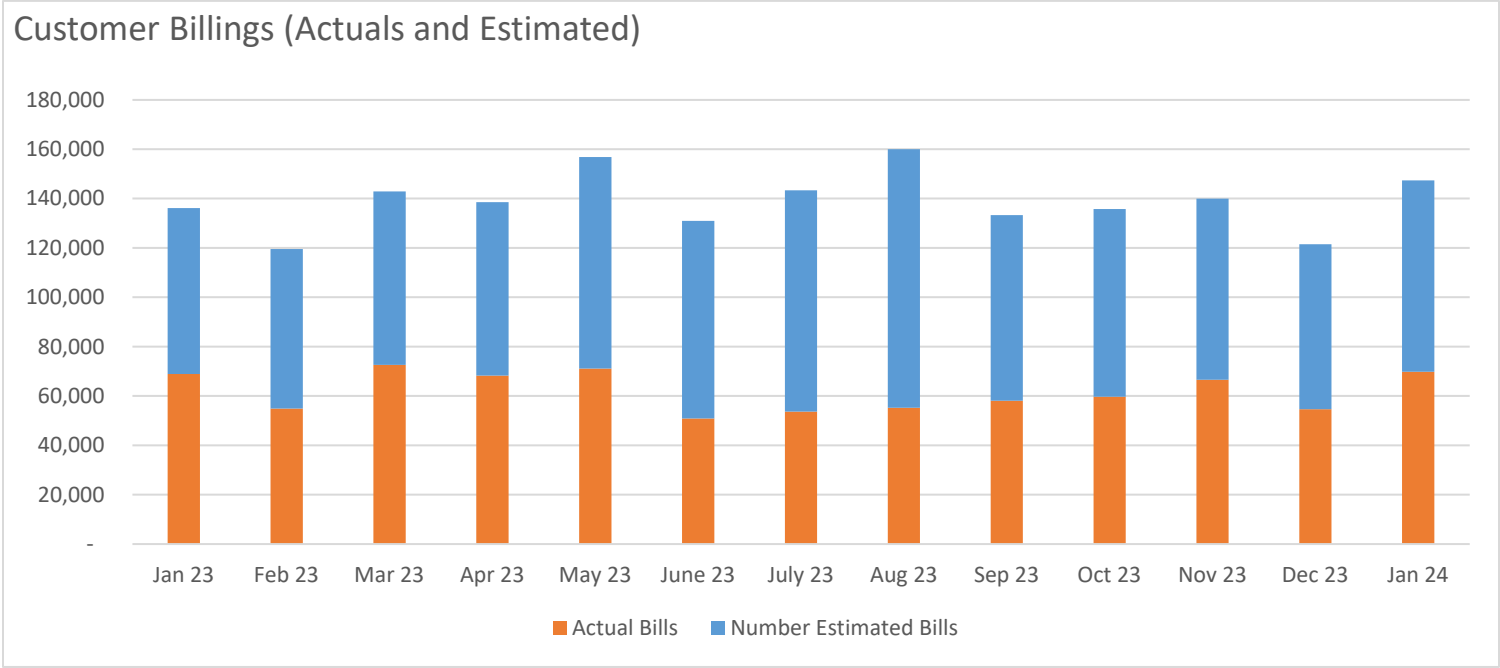
	Calls Received	Calls Answered	Calls Dropped	% Answered	Average Wait Time	IVR TOTALS	Walk-In Customers	E-mails Received	Total Customers Served
Jan-24	20,534	19,109	1,421	93.00%	1:58	22,109	2,819	2,859	46,896

	Calls Received	Calls Answered	Calls Dropped	% Answered	Average Wait Time	IVR TOTALS	Walk-In Customers	E-mails Received	Total Customers Served
29-Feb	23,116	20,870	2,242	90%	2:30	21,741	3,573	3,346	49,530



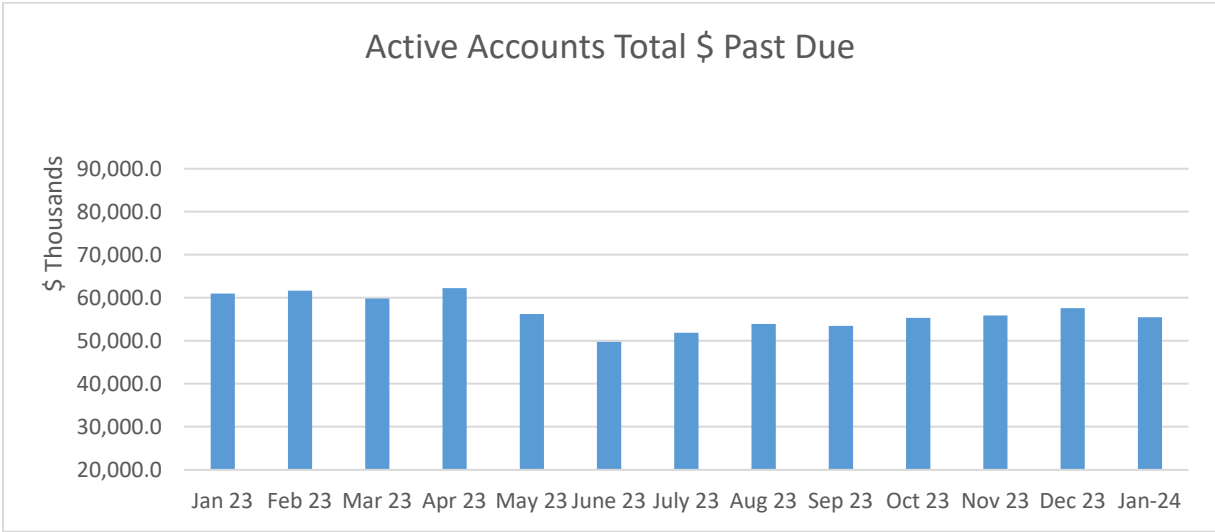
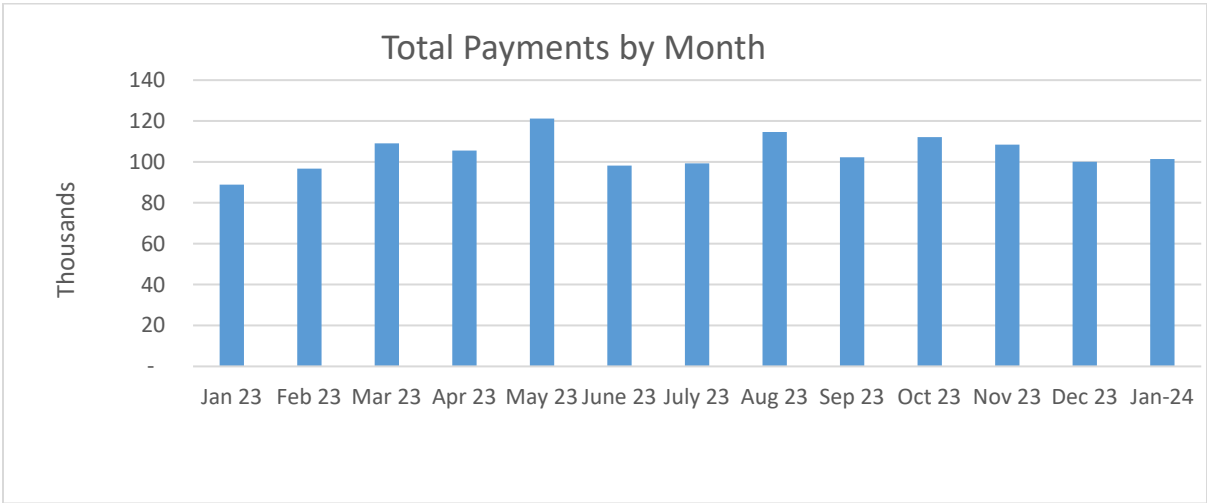
Billing Statistics

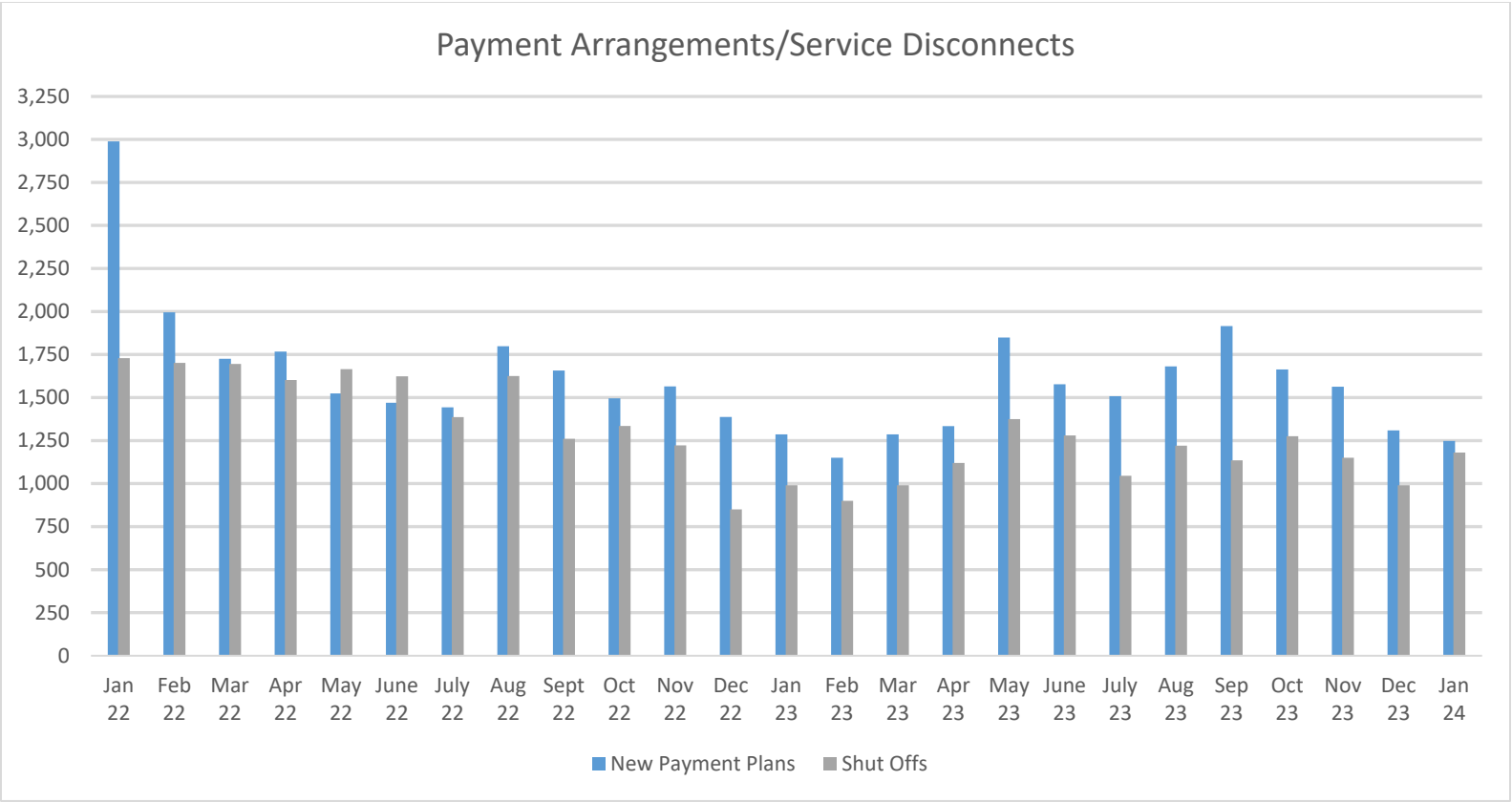
The following metrics help management measure and improve the bill accuracy, improve the customer response time, and implement best practice collection activity.



A total of **147,323** bills were issued in the Month higher than prior month total of 121,491.

A total of **101,371** payments were received in the month down up prior month total of 100,082.





## Customer Accounts

### CUSTOMER ACCOUNT AGING REPORT

January 31, 2024

	ACTIVE ACCOUNTS	ACCOUNTS IN DISPUTE	DELINQUENT ACTIVE ACCOUNTS	PAST DUE \$ AMOUNT (60+ DAYS)	\$ CHANGE FROM PRIOR MONTH	% CHANGE FROM PRIOR MONTH
Residential	122,584	3,962	23,659	38,467,072	1,094,997	3%
Multi-Family	4,527	212	656	3,931,908	(132,548)	-3%
Commercial	13,141	419	1,740	13,066,593	(806,497)	-6%
TOTALS	140,252	4,593	26,055	\$55,465,573	\$155,952	0%
		31-Jan	31-Dec	30-Nov	31-Oct	30-Sep
Avg Days to Complete Investigation Requests		107	95	99	108	121
Inactive Accounts >60 days:		12,399	11,732	13,758	16,911	19,226
Total Accounts in Dispute:		4,593	4,349	4,426	4,458	4,728

# MONTHLY FINANCIAL REPORT

				Buckets Based on size of Arrearage-->												
Accounts Receivable	All Greater than 60 Days			Greater than 60 Days >\$50 and <\$500			Greater than 60 Days >\$500 and <\$1,500			Greater than 60 Days >\$1,500 and <\$2,500			Greater than 60 Days >\$2,500			
	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	
	> 60 days \$	> 60 days \$	> 60 days \$	>\$50 and <\$500	>\$50 and <\$500	>\$50 and <\$500	> \$500 - <\$1,500	> \$500 - <\$1,500	> \$500 - <\$1,500	> \$1,500 < \$2,500	> \$1,500 < \$2,500	> \$1,500 < \$2,500	>\$2500	>\$2500	>\$2500	
RESIDENTIAL	\$ 38,392,615	\$ 38,467,072	\$ 38,537,152	\$ 2,263,489	\$ 2,404,178	\$ 2,383,574	\$ 5,247,828	\$ 5,549,818	\$ 5,536,588	\$ 5,065,164	\$ 5,192,140	\$ 5,069,125	\$ 25,816,134	\$ 25,320,936	\$ 25,547,866	
MULTI FAMILY	\$ 4,485,185	\$ 3,931,908	\$ 3,894,519	\$ 39,878	\$ 43,464	\$ 41,338	\$ 146,582	\$ 143,626	\$ 143,516	\$ 158,076	\$ 155,756	\$ 148,159	\$ 4,140,649	\$ 3,589,060	\$ 3,561,507	
SM COMMERCIAL	\$ 7,281,813	\$ 6,634,467	\$ 6,481,124	\$ 79,958	\$ 81,828	\$ 74,005	\$ 382,450	\$ 365,036	\$ 318,992	\$ 368,138	\$ 376,818	\$ 314,564	\$ 6,451,267	\$ 5,810,784	\$ 5,773,563	
COMMERCIAL	\$ 652,158	\$ 646,178	\$ 482,800	\$ 1,702	\$ 2,542	\$ 1,994	\$ 4,796	\$ 4,654	\$ 4,079	\$ 15,993	\$ 15,776	\$ 15,148	\$ 629,666	\$ 623,206	\$ 461,578	
LG COMMERCIAL	\$ 5,491,373	\$ 4,469,762	\$ 4,123,613	\$ 8,323	\$ 8,889	\$ 8,691	\$ 16,733	\$ 22,022	\$ 27,735	\$ 16,793	\$ 23,750	\$ 24,646	\$ 5,449,524	\$ 4,415,101	\$ 4,062,540	
HYDRANT	\$ 1,264,524	\$ 1,300,886	\$ 1,314,733	\$ 1,059	\$ 3,004	\$ 2,550	\$ 8,857	\$ 9,029	\$ 9,993	\$ 6,064	\$ 7,727	\$ 4,072	\$ 1,248,544	\$ 1,281,126	\$ 1,298,118	
INDUSTRIAL	\$ 11,674	\$ 15,300	\$ 15,430	\$ -	\$ -	\$ -	\$ 1,029	\$ 1,159	\$ 1,289	\$ 2,293	\$ -	\$ -	\$ 8,351	\$ 14,140	\$ 14,140	
	\$ 57,579,342	\$ 55,465,573	\$ 54,849,371	\$ 2,394,409	\$ 2,543,906	\$ 2,512,152	\$ 5,808,276	\$ 6,095,344	\$ 6,042,193	\$ 5,632,522	\$ 5,771,968	\$ 5,575,715	\$ 43,744,135	\$ 41,054,355	\$ 40,719,312	
	100%	100%	100%	4%	5%	5%	10%	11%	11%	10%	10%	10%	76%	74%	74%	
Meter Count																
	Greater than 60 Days			Greater than 60 Days >\$50 and <\$500			Greater than 60 Days >\$500 and <\$1,500			Greater than 60 Days >\$1,500 and <\$2,500			Greater than 60 Days >\$2,500			
	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	Dec-23	Jan-24	Feb-24	
	> 60 days \$	> 60 days \$	> 60 days \$	>\$50 and <\$500	>\$50 and <\$500	>\$50 and <\$500	> \$500 - <\$1,500	> \$500 - <\$1,500	> \$500 - <\$1,500	> \$1,500 < \$2,500	> \$1,500 < \$2,500	> \$1,500 < \$2,500	>\$2500	>\$2500	>\$2500	
RESIDENTIAL	22,558	23,659	23,326	9,926	10,626	10,310	5,745	6,136	6,145	2,596	2,669	2,607	4,291	4,228	4,264	
MULTI FAMILY	671	656	650	176	193	179	147	150	152	80	79	75	268	234	244	
SM COMMERCIAL	1,461	1,432	1,323	334	352	322	405	389	340	188	192	161	534	499	500	
COMMERCIAL	44	46	46	12	13	12	4	4	4	8	8	8	20	21	22	
LG COMMERCIAL	178	176	166	47	45	37	19	25	30	9	13	13	103	93	86	
HYDRANT	76	83	81	3	9	7	9	9	11	3	4	2	61	61	61	
INDUSTRIAL	3	3	3	-	-	-	1	1	1	1	-	-	1	2	2	
	24,991	26,055	25,595	10,498	11,238	10,867	6,330	6,714	6,683	2,885	2,965	2,866	5,278	5,138	5,179	
	100%	100%	100%	42%	43%	42%	25%	26%	26%	12%	11%	11%	21%	20%	20%	

## January 2024 Financial Statements (unaudited)

### Pages 14-29 as follows:

- 14. All System Funds Statements of Revenues and Expenses and Changes in Net Position with Prior year (PY)
- 15. All System Funds Statements of Revenues and Expenses and Changes in Net Position with Budget
- 16. Water Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 17. Water Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 18. Sewer Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 19. Sewer Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 20. Drainage Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 21. Drainage Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 22-23. All System Funds Statements of Net Position
- 24-25. Water Fund Statements of Net Position
- 26-27. Sewer Fund Statements of Net Position
- 28-29. Drainage Fund Statements of Net Position



## January 2024 Financial Statements (unaudited)

### Pages 15-30 as follows:

- 15. All System Funds Statements of Revenues and Expenses and Changes in Net Position with Prior year (PY)
- 16. All System Funds Statements of Revenues and Expenses and Changes in Net Position with Budget
- 17. Water Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 18. Water Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 19. Sewer Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 20. Sewer Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 21. Drainage Fund Statements of Revenues and Expenses and Changes in Net Position with PY
- 22. Drainage Fund Statements of Revenues and Expenses and Changes in Net Position with Budget
- 23-24. All System Funds Statements of Net Position
- 25-26. Water Fund Statements of Net Position
- 27-28. Sewer Fund Statements of Net Position
- 29-30. Drainage Fund Statements of Net Position

**LOUISIANA COMPLIANCE QUESTIONNAIRE**

**WHEREAS**, the Louisiana State Legislative Auditor has oversight authority over Louisiana governmental units and quasi-public corporations; and

**WHEREAS**, the Louisiana State Legislative auditor requires a completed Compliance Questionnaire as part of the financial and compliance audits of Louisiana governmental units and quasi-public corporations; and

**WHEREAS**, upon completion, the Louisiana Auditor requires the Compliance Questionnaire to be presented to and adopted by the governing body of the organization by means of a formal resolution in an open meeting; and

**NOW, THEREFORE, BE IT RESOLVED** that the Sewerage and Water Board of New Orleans does adopt this resolution, attesting to the completion of the 2023 Compliance Questionnaire.

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I, Ghassan Korban, Executive Director, Sewerage  
and Water Board of New Orleans, do hereby certify  
that the above and foregoing is a true and correct  
copy of a resolution adopted at the Regular  
Monthly Meeting of said Board, duly called and held,  
according to law  
on March 27, 2024

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**GHASSAN KORBAN**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**GENERAL SUPERINTENDENT RECOMMENDATIONS  
FOR THE MARCH 13, 2024  
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

A listing of the bids, change orders, amendments and final acceptances received during the month of February 2024 is included in the following report. A summary is attached for your review.

**CONTRACT AWARDS/RENEWALS (4)**

- |                    |  |
|--------------------|--|
| Page 03 R-053-2024 | Second and Final Renewal of Contract 8168 – Repaving Open Cuts in Streets, Driveways, and Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities Between the Sewerage and Water Board of New Orleans and CMG Pipelines |
| Page 07 R-036-2024 | Award of Contract 8171 – Repaving Open Cuts in Streets, Driveways, and Sidewalks at Various Locations Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Fleming Construction Co, LLC   |
| Page 10 R-051-2024 | First Renewal of Contract 2162 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Boh Bros. Construction Co., LLC          |
| Page 13 R-052-2024 | First Renewal of Contract 2163 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Boh Bros. Construction Co., LLC          |

**CONTRACT CHANGE ORDER BY RATIFICATION (4)**

- |                    |  |
|--------------------|--|
| Page 16 R-037-2024 | Ratification of Change Order No. 3 for Contract 1415 – West Power Complex Foundations and Underground Package Between the Sewerage and Water Board of New Orleans and M.R. Pittman Group, LLC    |
| Page 21 R-038-2024 | Ratification of Change Order No. 06 for Contract 1417 – Static Frequency Converter Between the Sewerage and Water Board of New Orleans and Walter J. Barnes Electric Co., Inc                    |
| Page 25 R-054-2024 | Ratification of Change Order No. 1 for Requisition No 21006 – DPS No. 6 I Pump Repair and Installation Between the Sewerage and Water Board of New Orleans and Xylem Water Solutions U.S.A., Inc |

Page 28 R-049-2024      Ratification of Change Order No. 06 for Contract 1418 – Carrollton Water Plant Utility Rack Between the Sewerage and Water Board of New Orleans and M.R. Pittman Group, LLC

**CONTRACT CHANGE ORDER BY APPROVAL (1)**

Page 33 R-055-2024      Approval of Change Order No. 3 for Contract 1438 – Combustion Turbine Generator 7 Procurement between the Sewerage and Water Board of New Orleans and Solar Turbines, Inc.

**FINAL ACCEPTANCES (3)**

Page 36 R-027-2024      Authorization of Final Acceptance of Contract 30245 – Carrollton Basin Sewer Rehabilitation No. 3 Between the Sewerage and Water Board of New Orleans and Palmisano Construction, LLC

Page 37 R-039-2024      Authorization of Final Acceptance of Contract 1447 – Boiler House Fan Modifications Between the Sewerage and Water Board of New Orleans and Walter J. Barnes Electric Co., Inc

Page 38 R-040-2024      Authorization of Final Acceptance of Contract 30237 – Restoration of Gravity Flow Sanitary Sewer Mains By Point Repair At Various Sites Throughout Orleans Parish Between the Sewerage and Water Board of New Orleans and Wallace C. Drennan, Inc.

**SECOND AND FINAL RENEWAL FOR CONTRACT 8168 – REPAVING OPEN CUTS  
IN STREETS, DRIVEWAYS, AND SIDEWALKS RESULTING FROM THE  
SEWERAGE AND WATER BOARD OF NEW ORLEANS UNDERGROUND UTILITY  
REPAIRS**

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**WHEREAS**, the Sewerage and Water Board of New Orleans (“Board”) entered into Contract No. 8168 on November 9, 2022 (R-110-2022) with CMG Pipelines, Inc. in the amount of \$1,596,000.00; and

**WHEREAS**, the “Board” approved the first renewal of Contract 8168 on March 15, 2023 (R-030-2023) with CMG Pipelines, Inc. in the amount of \$1,596,000.00; and

**WHEREAS**, the “Board” approved the first change order for Contract 8168 on June 21, 2023 (R-072-2023) with CMG Pipelines, Inc. in the amount of \$3,000,000.00; and

**WHEREAS**, the “Board” approved a second change order for Contract 8168 on November 17, 2023 (R-119-2023) with CMG Pipelines, Inc. in the amount of \$3,200,000.00; and

**WHEREAS**, Contract 8171 will replace contract 8168 for the purpose of repaving; and

**WHEREAS**, Contract 8171 will not be available to utilize until May of 2024; and

**WHEREAS**, the unit prices for restoration under contract 8168 are lower than the unit prices for contract 8171; and

**WHEREAS**, the number of unpaved service cuts have exceeded the capacity of the contract and have a negative impact of the quality of life for the New Orleans residents; and

**WHEREAS**, the “Board” staff requested the contractor to increase efforts to reduce the number of outstanding service cuts; and

**WHEREAS**, the contractor’s quantity of completed service cuts has resulted in the early completion of the base contract and first renewal; and

**WHEREAS**, the base contract was for one year plus two one-year renewal periods approved at the discretion of the “Board”; and

**WHEREAS**, the contractor, CMG Pipelines, desires to execute the second and final renewal for this contract facilitating the continuity of services for Contract 8168 – Repaving Open Cuts in Driveways and Sidewalks Resulting from the Sewerage and Water Board of New Orleans Underground Utility Repairs; and

**WHEREAS**, the DBE participation for this project is 36% and the participation through May 2023 is 41.39%; and

**WHEREAS**, this second and final renewal in the amount of \$1,596,000.00 will extend the contract completion date for an additional 365 days and bring the total contract amount to \$10,988,000.00 and funds for this project are included in the 2024 Operations and Maintenance Budget under ORGN code 6621 and ORGN code 6620;

**NOW, THEREFORE, BE IT RESOLVED**, that the request of CMG Pipelines, Inc. to execute the second and final renewal of Contract 8168 - Repaving Open Cuts in Driveways and Sidewalks Resulting from the Sewerage and Water Board Underground Utility Repairs is hereby approved.

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I, Ghassan Korban, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the Regular Meeting of the said Board, duly called and held, according to law, on March 27, 2024.

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**Ghassan Korban,**  
Executive Director  
SEWERAGE AND WATERBOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**SECOND AND FINAL RENEWAL FOR CONTRACT 8168**

CONTRACT 8168 – REPAVING OPEN CUTS IN DRIVEWAYS AND SIDEWALKS RESULTING FROM THE REPAIR TO THE SEWERAGE AND WATER BOARD OF NEW ORLEANS UNDERGROUND UTILITIES.

Approval to modify contract 8168, between the Sewerage and Water Board and CMG Pipelines, Inc. in the amount of \$1,596,000.00.

**CONTRACTOR/SUB/VENDOR INFORMATION**

DBE PARTICIPATION GOAL: 36%			
PRIME	SUBS	TARGET	ACTUAL (as of 2/27/24)
CMG Pipelines, Inc.	C&M Construction Group, LLC	39.95%	41.39%
Total		39.95%	41.39%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$1,596,000.00
First Renewal Value (March 2023)	\$1,596,000.00
Previous Change Orders	\$6,200,000.00
% Change of Contract To Date	388.5%
Value of Requested Renewal	\$1,596,000.00
% For This Change Order	100.0%
Has a NTP been Issued	Yes
<b>Total Revised Contract Value</b>	<b>\$10,988,000.00</b>
% Total Change of Contract	588.5%
Original Contract Completion Date	11/17/2023
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	730
<b>Proposed Contract Completion Date</b>	<b>11/16/2025</b>

**Purpose and Scope of the Contract:**

*Repaving open cuts in driveways and sidewalks resulting from the repair to the Sewerage and Water Board of New Orleans Underground Utilities.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input type="checkbox"/>	Other <u>Renewal</u> <input checked="" type="checkbox"/>	

*The reason for change order is to obtain renewal #2 for contract 8168 and extend the contract's services for an additional year (365 days). This is required in order to continue repaving open cuts in driveways and sidewalks at various sites throughout New Orleans.*

**Spending to Date:**

Cumulative Contract Amount (as of 2/27/2024)	\$9,392,000.00
Cumulative Contract Expenditures (as of 2/27/2024)	\$8,000,064.30

**Contractor's Past Performance:**

*The contractor's performance has been satisfactory to date.*

**PROCUREMENT INFORMATION**

Contract Type	Fixed Unit Rate	Award Based On	Lowest Competitive Bid
Commodity	Construction Services	Contract Number	8168
Contractor Market	Open Market with DBE participation		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.) :	

**BUDGET INFORMATION**

Funding	O&M 6620/4409 and O&M 6621/4407	Department	Networks
System	Sewer	Project Manager	Britton Husby
Job Number	8168	Purchase Order #	6000032 PG2023

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System	62.66	\$1,000,000.00	
Water System	37.34	\$596,000.00	
Drainage System			
<b>TOTAL</b>		\$ 1,596,000.00	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

**Ashraf Abdelbaqi, P.E**  
**Interim Chief of Networks**



**CONTRACT 8171- Repaving Open Cuts in Streets, Driveways, and Sidewalks  
Resulting from the Repair to the Sewerage and Water Board of New Orleans  
Underground Utilities**

**WHEREAS**, the Sewerage and Water Board of New Orleans advertised, according to public bid law, a Request for Bids for Contract 8171 -Repaving Open Cuts in Streets, Driveways, and Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities; and,

**WHEREAS**, Five (5) bids were received on Monday, February 26, 2024.

**WHEREAS**, on February 26, 2024, the following bids were opened:

- |                                   |                |
|-----------------------------------|----------------|
| 1. Fleming Construction Co., LLC: | \$2,277,750.00 |
| 2. Wallace C Drennan, Inc.:       | \$2,294,900.00 |
| 3. CMG Pipelines, Inc.:           | \$2,345,000.00 |
| 4. Hardrock Construction, LLC:    | \$3,360,575.00 |
| 5. RamJ Construction:             | \$9,165,250.00 |

**WHEREAS**, the lowest responsive and responsible bid was determined to be from Fleming Construction Co., LLC, with a total base bid of \$2,277,750.00, and is recommended for award;

**NOW, THEREFORE BE IT RESOLVED**, that the responsible and responsive low bid is hereby accepted, and contract awarded therefore to Fleming Construction Co., LLC in the amount of \$2,277,750.00.

I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024.

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**Ghassan Korban,**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONSTRUCTION SERVICES CONTRACT AWARD**

**Contract 8171- Repaving Open Cuts in Streets, Driveways, and Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities.**

Approval to award contract 8171, between the Sewerage and Water Board and Fleming Construction Co.,LLC, in the amount of \$2,277,750.00

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>Fleming Construction Co.</i>	<i>Rue Contractors</i>	19.76%	N/A
<i>Fleming Construction Co.</i>	<i>Dieudonne Enterprises, Inc.</i>	17.56%	N/A
Total		37.32%	

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$2,277,750.00
Previous Change Orders	None
% Change of Contract To Date	0.0%
Value of Requested Change	\$0.00
% For This Change Order	0.0%
<i>Has a NTP been Issued</i>	<i>No</i>
<b>Total Revised Contract Value</b>	N/A
% Total Change of Contract	N/A
Original Contract Completion Date	N/A
Previously Approved Extensions (Days)	None
Time Extension Requested (Days)	Zero
<b>Proposed Contract Completion Date</b>	N/A

**Purpose and Scope of the Contract:**

*The purpose of this contract is for the repaving open cuts in streets, driveways and, sidewalks resulting from the repair to the Sewerage and Water Board of New Orleans underground utilities.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input type="checkbox"/>	Other _____ <input type="checkbox"/>	

N/A

**Pending to Date:**

None	\$0.00
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None	\$0.00
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**Contractor's Past Performance:**

N/A

**PROCUREMENT INFORMATION**

Contract Type	Base Bid	Award Based On	Lowest Competitive Bid
Commodity	Public Works Construction	Contract Number	8171
Contractor Market	Public Bid with DBE participation		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.) :	

**BUDGET INFORMATION**

Funding	O&M 6620/4409 and O&M 6621/4407	Department	Networks
System	Water and Sewer	Project Manager	Britton Husby
Job Number		Purchase Order #	Pending

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System	20	\$455,550.00	No
Water System	80	\$1,822,200.00	No
Drainage System		\$ -	
<b>TOTAL</b>	100	\$2,277,750.00	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

**Ashraf Abdelbaqi, P.E.**  
**Chief of Networks**  
**Networks**

**FIRST RENEWAL OF CONTRACT 2162 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites throughout Orleans Parish**

**WHEREAS**, the Sewerage and Water Board of New Orleans entered into Contract 2162 with Boh Bros. Construction Co., L.L.C on March 10, 2023, for the amount of \$1,179,175.00 with two (2) optional, one-year renewal (Resolution Number R-007-2023); and,

**WHEREAS**, Change Order No. 1 was approved on September 20, 2023 (R-083-2023) in the amount of one-million, ninety-one thousand, one-hundred sixty-three dollars and twenty-one cents (\$1,091,163.21) and zero days represents ninety-two and a half percent (92.5%) change in contract dollar amount, bringing the total contract amount to two-million, two-hundred seventy thousand, three-hundred thirty-eight dollars and twenty-one cents (\$2,270,338.21); and,

**WHEREAS**, this first renewal will extend the contract duration by three-hundred sixty-five calendar days, bringing the new expiration date to March 9, 2025; and,

**WHEREAS**, this first renewal is in the amount of \$1,179,175.00 and funds for this contract are budgeted under ORGN Code 6620 – Object Code 4406;

**NOW THEREFORE BE IT RESOLVED**, The President and/or President Pro Tem of the Board is hereby authorized to execute on behalf of the Board a renewal of the contract between the Board and Boh Bros Construction Co., LLC for the first renewal period, through March 9, 2025, on the same terms and conditions as provided in the original contract, at an additional cost not to exceed \$1,179,175.00.

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I, Ghassan Korban, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the Regular Meeting of the said Board, duly called and held, according to law, on March 27, 2024.

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**Ghassan Korban,**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONTRACT RENEWAL #1 FOR CONTRACT 2162**

**CONTRACT 2162: Water Point Repairs, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites throughout Orleans Parish**

Approval to renew Contract 2162, between the Sewerage and Water Board and Boh Bros. Construction L.L.C., in the amount of \$1,179,175.00

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>Boh Bros. Construction L.L.C.</i>	<i>Industry Junction</i>	22.46%	0.11%
	<i>TL &amp; Sons Trucking, LLC</i>	4.45%	6.68%
	<i>C&amp;M Construction Group, LLC</i>	9.65%	1.89%
	<i>Traffic Commander, LLC</i>	0.00%	0.93%
	<i>EFT Diversified, Inc.</i>	0.00%	25.72%
	<i>Landrieu Concrete</i>	0.00%	0.21%
	<i>Traffic Control Products Co., of LA</i>	0.00%	1.39%
	<i>Blue Flash</i>	0.00%	0.18%
	<i>Twin Shores</i>	0.00%	0.07%
	<i>Professional Traffic Services</i>	0.00%	0.16%
	<i>ITS Regional</i>	0.00%	0.18%
	<i>L&amp;M Bell Trucking</i>	0.00%	0.02%
	<i>J. Star Enterprises</i>	0.00%	0.36%
Total		36.56%	37.90%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$1,179,175.00
Previous Change Orders	\$1,091,163.21
% Change of Contract To Date	92.5%
Value of Requested Change	\$1,179,175.00
% For This Change Order	100.0%
<i>Has a NTP been Issued</i>	<i>Yes</i>
<b>Total Revised Contract Value</b>	<b>\$3,449,513.21</b>
% Total Change of Contract	192.5%
Original Contract Completion Date	3/10/2024
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	365
<b>Proposed Contract Completion Date</b>	<b>3/10/2025</b>

**Purpose and Scope of the Contract:**

*This contract is a maintenance contract required in order to water point repairs, water service connections, water valve and hydrant replacements throughout Orleans parish.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input type="checkbox"/>	Other <u>Renewal</u> <input checked="" type="checkbox"/>	

*The reason for this renewal to extend the contract's services for an additional three hundred and sixty five days (365 days). This renewal is required in order to continue to make water main line extensions and, replacements of valves and hydrants for the water systems throughout Orleans Parish. The repairs made are required to maintain a properly functioning water system throughout Orleans Parish.*

**Spending to Date:**

Cumulative Contract Amount (as of 03/01/2024)	\$2,270,338.21
Cumulative Contract Spending (as of 03/01/2024)	\$1,719,367.88

**Contractor's Past Performance:**

*The contractor's performance has been satisfactory to date.*

**PROCUREMENT INFORMATION**

<b>Contract Type</b>	Fixed Unit Rate	<b>Award Based On</b>	Lowest Competitive Bid
<b>Commodity</b>	Construction Services	<b>Contract Number</b>	2162
<b>Contractor Market</b>	Open Market with DBE participation		
<b>Compliance with Procurement Laws?</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>CMRC Date (if nec.) :</b>	

**BUDGET INFORMATION**

<b>Funding</b>	ORGN Code 6620 - Object Code 4406	<b>Department</b>	Networks
<b>System</b>	Water	<b>Project Manager</b>	Ashraf Abdelbaqi
<b>Job Number</b>	2162	<b>Purchase Order #</b>	6000030 PG2023

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System			
Water System	100%	\$1,179,175.00	No
Drainage System			
<b>TOTAL</b>		\$1,179,175.00	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

\_\_\_\_\_  
**Ashraf Abdelbaqi**  
**Chief of Networks**  
**Networks Department**

**FIRST RENEWAL OF CONTRACT 2163 – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites throughout Orleans Parish**

**WHEREAS**, the Sewerage and Water Board of New Orleans entered into Contract 2163 with Boh Bros. Construction Co., L.L.C on April 28, 2023, for the amount of \$3,446,750.00 with two (2) optional, one-year renewal (Resolution Number R-008-2023); and,

**WHEREAS**, this first renewal will extend the contract duration by three-hundred sixty-five (365) calendar days, bringing the new expiration date to April 27, 2025; and,

**WHEREAS**, this first renewal is in the amount of \$3,446,750.00 and funds for this contract are budgeted under ORGN Code 6620 – Object Code 4406;

**NOW THEREFORE BE IT RESOLVED**, The President and/or President Pro Tem of the Board is hereby authorized to execute on behalf of the Board a renewal of the contract between the Board and Boh Bros Construction Co., LLC for the first renewal period, through April 27, 2025, on the same terms and conditions as provided in the original contract, at an additional cost not to exceed \$3,446,750.00.

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I, Ghassan Korban, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the Regular Meeting of the said Board, duly called and held, according to law, on March 27, 2024.

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**Ghassan Korban,**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONTRACT RENEWAL #1 FOR CONTRACT 2163**

**CONTRACT 2163: Water Point Repairs, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites throughout Orleans Parish**

Approval to renew Contract 2163, between the Sewerage and Water Board and Boh Bros. Construction L.L.C., in the amount of \$3,446,750.00

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>Boh Bros. Construction L.L.C.</i>	<i>EFT Diversified, Inc.</i>	20.43%	3.60%
	<i>TL &amp; Sons Trucking, LLC</i>	4.68%	0.61%
	<i>C&amp;M Construction Group, LLC</i>	11.42%	5.10%
	<i>Traffic Commander, LLC</i>	0.00%	0.05%
	<i>Landrieu Concrete</i>	0.00%	0.30%
	<i>ITS Regional</i>	0.00%	0.31%
	<i>J. Star Enterprises</i>	0.00%	0.19%
	<i>Traffic Control Products Co., of LA</i>	0.00%	1.13%
	<i>Prince Dump Trucking Services</i>	0.00%	0.01%
	<i>Professional Traffic Services</i>	0.00%	0.08%
Total		36.53%	11.38%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$3,446,750.00
Previous Change Orders	\$0.00
% Change of Contract To Date	0.0%
Value of Requested Renewal	\$3,446,750.00
% For This Change Order	100.0%
<i>Has a NTP been Issued</i>	<i>Yes</i>
<b>Total Revised Contract Value</b>	<b>\$6,893,500.00</b>
% Total Change of Contract	100.0%
Original Contract Completion Date	4/28/2023
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	365
<b>Proposed Contract Completion Date</b>	<b>4/27/2024</b>

**Purpose and Scope of the Contract:**

*This contract is a maintenance contract required in order to water point repairs, water service connections, water valve and hydrant replacements throughout Orleans parish.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input type="checkbox"/>	Other <u>Renewal</u> <input checked="" type="checkbox"/>	

*The reason for the renewal to extend the contract's services for an additional three hundred and sixty five days (365 days). This is required in order to continue to make water main line extensions and, replacements of valves and hydrants for the water systems throughout Orleans Parish. The repairs made are required to maintain a properly functioning water system throughout Orleans Parish.*

**Spending to Date:**



Cumulative Contract Amount (as of 03/01/2024)	\$3,446,750.00
Cumulative Contract Spending (as of 03/01/2024)	\$1,440,908.87

**Contractor's Past Performance:**

*The contractor's performance has been satisfactory to date.*

**PROCUREMENT INFORMATION**

Contract Type	Fixed Unit Rate	Award Based On	Lowest Competitive Bid
Commodity	Construction Services	Contract Number	2163
Contractor Market	Open Market with DBE participation		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.):	

**BUDGET INFORMATION**

Funding	ORGN Code 6620 - Object Code 4406	Department	Networks
System	Water	Project Manager	Ashraf Abdelbaqi
Job Number	2163	Purchase Order #	6000042 PG2023

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System			
Water System	100%	\$3,446,750.00	No
Drainage System			
<b>TOTAL</b>		\$3,446,750.00	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

\_\_\_\_\_  
**Ashraf Abdelbaqi**  
**Chief of Networks**  
**Networks Department**

**RATIFICATION OF CHANGE ORDER NO. 3 FOR CONTRACT 1415 – WEST POWER COMPLEX FOUNDATIONS AND UNDERGROUND PACKAGE**

**WHEREAS**, on April 28, 2023, the Sewerage and Water Board (Board) entered into Contract 1415 with M.R. Pittman Group, LLC (MRPG) in the amount of \$33,622,255.00 for the construction of West Power Complex Foundations and Underground Package at the Carrollton Water Plant; and

**WHEREAS**, the Executive Director, by Executive Director's Approval of Change Order ED-025-2023, approved five Field Change Orders (FCO). FCO-001, FCO-002, FCO-003, and FCO-004 each resulted in a credit to the Contract by reducing dynamic pile testing requirements, extending tax exempt status to the Contractor for materials purchases, changing the materials of conduits, and removing the Special Inspection services required of the Contractor. FCO-005 required the Contractor to perform additional exploratory work. These Changes collectively reduced the Contract Amount by \$1,147,755.43, for a revised Contract Amount of \$32,474,499.57; and

**WHEREAS**, the Executive Director, by Executive Director's Approval of Change Order ED-003-2024, approved seven Field Change Orders (FCO-006 through FCO-012). These changes included additional cathodic protection for fuel oil piping, additional duct bank support piles, a relocation of a static test pile, a retest of a static test pile, additional restrikes for test piles, resolving underground obstructions, and a change to the retaining wall. These changes collectively increased the Contract Amount by \$557,188.12, for a revised contract Amount of \$33,065,066.88; and

**WHEREAS**, This Change Order 3 includes four FCOs: FCO-013, FCO-014, FCO-015, and FCO-016. To help achieve the goal of commissioning the new Power Complex by Hurricane Season of 2025, staff took steps to expedite the multiple construction projects. Notably, the equipment purchases were solicited as separate purchases ahead of the construction project. However, from a design standpoint, this method posed challenges, requiring the foundation package to be designed prior to the final equipment layouts being delivered by the equipment manufacturers. FCO-013 addresses some of the changes required to the foundations, including additional piles, manholes, piping and other items. FCO-014 modified a design to a siphon to accommodate existing conditions. FCO-015 modified the length of the piles for the Operations Center Building to align with the results of the test piles performed by Contract 1415. FCO-016 increased the size of the Generator Step-Up Transformer Foundation to align with the final equipment submittal. This Change Order increases the Contract Amount by \$1,923,192.27 for a revised Contract Amount of \$34,988,259.15, bringing the total Change Order amount to \$1,366,004.15, or 4% of the Original Contract Amount.

**NOW THEREFORE BE IT RESOLVED**, Change Order 3 for Contract 1415 is hereby ratified by the Sewerage and Water Board of New Orleans increasing the Contract Amount by \$1,923,192.27, bringing the Contract total to \$34,988,259.15.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024

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**Ghassan Korban**  
**EXECUTIVE DIRECTOR**  
**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONTRACT CHANGE ORDER 3**

**CONTRACT 1415 - WEST POWER COMPLEX FOUNDATION AND UNDERGROUND PACKAGE**

Approval to modify contract 1415, between the Sewerage and Water Board and M.R. Pittman Group, in the amount of \$1,374,861.28

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>M.R. Pittman Group, LLC</i>	<i>Bayou Concrete Pumping, LLC</i>	1.40%	0.00%
	<i>The Beta Group</i>	1.30%	0.00%
	<i>Gainey's</i>	0.70%	0.01%
	<i>Landrieu Concrete &amp; Cement</i>		
	<i>Industries</i>	5.20%	0.00%
	<i>SSE Steel Fabrication</i>	19.90%	3.10%
	<i>The Three C's Properties, Inc.</i>	7.60%	0.30%
Total		36.10%	3.41%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$33,622,255.00
Previous Change Orders	(\$557,188.12)
% Change of Contract To Date	-1.7%
Value of Requested Change	\$1,374,861.28
% For This Change Order	4.1%
Has a NTP been Issued	Yes
<b>Total Revised Contract Value</b>	<b>\$34,439,928.16</b>
% Total Change of Contract	2.4%
Original Contract Completion Date	5/30/2024
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	0
<b>Proposed Contract Completion Date</b>	<b>5/30/2024</b>

**Purpose and Scope of the Contract:**

*Contract 1415 consists of the piles, ductbanks, and foundations for Phase 1 of the Carrollton Water Treatment Plant's new Power Complex to accommodate the installation of the new CTG7, Static Frequency Changers, Operations Ceneter, and all auxilliary equipment.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input checked="" type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input checked="" type="checkbox"/>	Other <input type="checkbox"/>	

**FCO-013 - IFC Updates - \$1,358,237.03:** This change is from Instruction to Contractor No. 007 which issued to the contractor a package of Issued for Construction Drawings. The Issued for Construction Drawings implemented significant changes to the Issued for Bid Drawings and this Change Order does not include the electrical updates that were issued in this set of drawings. This Change Order includes the structural and mechanical updates that were issued in this set of drawings. Different equipment and layout configurations that were initially anticipated in the IFC drawings were a significant cause of the change to the IFC drawings. 5280 LF of 14 inch diameter steel pipe piles, a Static Test Pile, 4 S&WB Valve Manholes for Oily Drain Pipe, 28 LF of Oily Drain pipe, were all added to bid item quantities. An additional 148 CY yards of concrete, 31 corings, and various mechanical items were added in this change.

**FCO-014 - Siphon Design Update - \$16,624.25:** Existing conditions were discovered that required the original design of the siphon to be updated. In order to adjust the design to accommodate the existing conditions additional 4 CY of concrete was required and the material was changed from PVC to Ductile Cast Iron. Instruction to Contractor No. 013 was issued to the contractor with revised drawings to transmit these changes.

**FCO-015 - Add Length to Operations Building Piles - \$527,874.01:** As per Work Change Directive No. 008, the contractor was issued a package of revised IFC Drawings containing the new design lengths for the Operations Center Building foundation piles. This WCD directed to Contractor to incorporate the changes into the work which require additional material, labor and equipment. The additional material needed is for extending the lengths of the Operations Center Building foundation piles by 20 feet, increasing the design length from 120 feet to 140 feet. This requires additional labor and equipment to add these lengths to the existing piles. The pile's lengths were extended to increase their design capacity after static and dynamic tests on the original pile design lengths provided unsatisfactory results.

**FCO-016 - GSU Foundation Update - \$20,456.98:** The change is for updating the GSU XFMR Foundation design and the revised drawings were issued in Instruction to Contractor No. 016. The foundation size has been increased by 4 feet in length to accommodate the GSU XFMR equipment. Increasing the foundation size increases the amount of concrete that is needed and extends the length of the masonry wall that borders the foundation, therefore additional concrete and masonry are the reasons for the additional cost. The original foundation size was designed prior to having all the equipment information finalized. The updated size is the final design now that all of the equipment information has been finalized.

**FCO-017 - Electrical Manhole Supports - \$235,043.79:** The change is for adding supports for electrical manholes and was issued in Work Change Directive No. 009. Supports were needed for electrical manholes requiring 14" x 96' piles and pile caps. Seven (7) electrical manholes needed supports with each support requiring 3 piles and 1 pile cap, bringing the change to require 21 additional piles and 7 pile caps. 3 locations for piles required break out of concrete struts. A design development which is removing the BOP area underground duct bank caused 6 out of the 7 manhole supports and 18 out of the 21 piles to not be required. 18 of the 21 piles are already driven and 0 out of the 7 manhole supports have been installed but 1 will still be needed and remains on the COR. ☐

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#### Spending to Date:

Cumulative Contract Amount (as of 01/09/2023)	\$33,065,066.88
Cumulative Contract Spending (as of 2/6/2024)	\$13,659,723.90

#### Contractor's Past Performance:

Contractor performance has been satisfactory.

#### PROCUREMENT INFORMATION

Contract Type	Base Bid	Award Based On	Lowest Competitive Bid
Commodity	Public Works Construction	Contract Number	1415
Contractor Market	Public Bid with DBE participation		

Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	CMRC Date (if nec.) :	3/1/2024
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BUDGET INFORMATION

Funding	Drainage Tax Bonds	Department	Mechanical Engineering
System	CP 676-16	Project Manager	Chris Bergeron
Job Number	11415	Purchase Order #	PC2023 0001562

ESTIMATED FUND SOURCE

User	Share%	Dollar Amount	Reimbursable?
Sewer System	100%	\$ 1,374,861.28	
Water System			
Drainage System			
<b>TOTAL</b>		\$ 1,374,861.28	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

Chris Bergeron  
Engineering Division Manager  
Mechanical Engineering

**RATIFICATION OF CHANGE ORDER NO. 6 FOR CONTRACT 1417 – STATIC  
FREQUENCY CONVERTER PROCUREMENT PROJECT**

**WHEREAS**, on June 28, 2021, the Sewerage and Water Board of New Orleans (“Board”) entered into Contract 1417 with Walter J. Barnes Electric Co, Inc. (Barnes) in the amount of \$9,878,000.00 for one (1) static frequency converter; and

**WHEREAS**, the Board, by Resolution R-002-2022 ratified Change Order 1 in the amount of \$21,590,000.00 on February 16, 2022. Change Order 1 included the addition of SFC 2 and 3; and

**WHEREAS**, the Board, by Resolution R-043-2023 ratified Change Order 2 in the amount of \$696,001.68 on April 19, 2023. Change Order 2 included costs due to the delay in the NTP for SFC 2 and 3; and

**WHEREAS**, the Board, by Resolution R-085-2023 ratified Change Order 3 in the amount of \$164,305.01 on July 19, 2023. Change Order 3 included the costs for storage on SFC 1 transformers; and

**WHEREAS**, the Board, by Resolution R-101-2023 ratified Change Order 4 in the amount of \$27,876.00 on September 20, 2023. Change Order 4 included the additional factory acceptance tests not originally required in the contract; and

**WHEREAS**, the Board, by Resolution R-009-2024 ratified Change Order 5 in the amount of (\$1,118,247.74) on January 23, 2024. Change Order 5 accounted for the issuance of the tax exempt for the contractor to use for purchases related to The Contract; and

**WHEREAS**, This Change Order 6 includes two Field Change Orders (FCOs). FCO-006 is for additional storage of the 25Hz and 60Hz transformers from December 2023 to April 2024. FCO-007 is for the Arch Flash Exhaust ducting to redirect exhaust and debris resulting from a potential arch flash event away from any workspaces. Barnes was unaware of any workspaces near the exhaust at the time of bidding as the SFC foundations were still in the design phase. This Change Order increases the Contract Amount by \$201,497.23 for a revised Contract Amount of \$31,439,432.18, bringing the total Change Order amount to \$21,561,432.18, or 218.3% of the Original Contract Amount.

**NOW THEREFORE BE IT RESOLVED**, the approval of Change Order 6 for Contract 1417 is hereby ratified by the Sewerage and Water Board of New Orleans increasing the amount of the contract by \$201,497.23 bringing the Contract total to \$31,439,432.18.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS



Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET



**ACTION REQUESTED**

**CONTRACT CHANGE ORDER**  
**CONTRACT NUMBER 1417 - Static Frequency Converter**

Approval to modify contract 1417, between the Sewerage and Water Board and Walter J. Barnes Electric Co., Inc., in the amount of  
\$201,497.23

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
Walter J. Barnes Electric Co., Inc.		0.00%	0.00%
		0.00%	0.00%
		0.00%	0.00%
Total		0.00%	0.00%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$9,878,000.00
Previous Change Orders	\$21,359,934.95
% Change of Contract To Date	216.2%
Value of Requested Change	\$201,497.23
% For This Change Order	2.0%
Has a NTP been Issued	Yes
<b>Total Revised Contract Value</b>	<b>\$31,439,432.18</b>
% Total Change of Contract	218.3%
Original Contract Completion Date	1/24/2023
Previously Approved Extensions (Days)	359
Time Extension Requested (Days)	0
<b>Proposed Contract Completion Date</b>	<b>1/18/2024</b>

**Purpose and Scope of the Contract:**

*Brief description of original contract scope.*

*The SOW for Contract CP-1417 Static Frequency Converter Procurement Project includes design, procurement, assembly, testing, delivery, and commissioning of one (1) new Static Frequency Converter (SFC) and associated auxiliary equipment, which will provide for an interconnection between the existing 60-Hz Turbine 6 and critical 25-Hz loads throughout the system. Improvements in overall system reliability, safety, operations, and maintenance will be achieved. The Work will be completed in all respects within 561 calendar days from the date of the work order.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input checked="" type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input type="checkbox"/>	Other <input checked="" type="checkbox"/>	

FCO-006 - Additional Transformer Storage - \$47,039.95: Barnes submitted RFC-113 on 11/14/2023 for an increase of \$47,039.95 in response to the Owner's request (ITC-001 R1 issued 9/26/23) for additional storage of the 25Hz and 60Hz Niagara transformers from December 2023 to April 2024.

FCO-007 - Arc Flash Exhaust Add - \$154,457.28: Walter J. Barnes Electric Co., Inc. (WJBE) submitted RFC-111 on 11 August 2023 for additional vent ducting to redirect exhaust and debris resulting from a potential arc flash event up and over the roof of the switchgear enclosure. WJBE's original approach to satisfy safety requirements outlined in NFPA 70E, Standard for Electrical Safety in the Workplace, for venting arc flash exhaust was to provide a 10' x 10' restricted workspace in the vicinity of the proposed vent ducts; however, this approach was not feasible given the proximity of the walkways and work areas surrounding the enclosures. Since the proximity of walkways was not known to WJBE at the time of bidding, the additional "scorpion style" vent ducts were considered additional scope subject to additional cost. FCO-007, totaling \$154,457.28, hereby approves the addition of 9 vent ducts (3 ducts per 3 enclosures) to the subject contract. In addition to the scope outlined in RFC-111, WJBE and Point 8 Power (P8P) will provide an external support system meeting contract requirements including but not limited to those outlined in Section 01 61 00, Common Product Requirements, 01 88 15, Anchorage and Bracing, and 13 34 19, Metal Enclosure Systems, and others as appropriate. Shop drawings will be provided for review prior to fabrication. Vent ducting will be mounted to the enclosures by others in accordance with installation instructions to be provided by WJBE and P8P.

**Spending to Date:**

Cumulative Contract Amount (as of 06/27/2023)	\$31,237,934.95
Cumulative Contract Spending (as of 02/21/2024)	\$18,154,206.63

**Contractor's Past Performance:**

N/A

**PROCUREMENT INFORMATION**

Contract Type	Base Bid	Award Based On	Lowest Competitive Bid
Commodity	Public Works Construction	Contract Number	1417
Contractor Market	Public Bid with DBE participation		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.) :	

**BUDGET INFORMATION**

Funding	676-16	Department	7500
System	Drainage	Project Manager	Jamie Rowe, PE
Job Number	01417HMP	Purchase Order #	PG20216000145

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System	100%	\$201,497.23	
Water System			
Drainage System			
<b>TOTAL</b>		\$ 201,497.23	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

\_\_\_\_\_  
**Jamie Rowe, PE**  
**Civil Engineering**

**RATIFICATION OF CHANGE ORDER NO. 1 FOR REQ NUMBER ME210026 – DPS 6  
I PUMP REPAIR AND INSTALLATION**

**WHEREAS**, on August 29, 2022, the Sewerage and Water Board of New Orleans (“Board”) entered into Contract with Xylem Water Services U.S.A INC (Xylem) in the amount of \$783,005.40 for the Repair of DPS 6 I Pump; and

**WHEREAS**, the Board, by Field Change Order 1 in the amount of \$118,750.00 on June 9, 2023. Change Order 1 included the estimated install cost of DPS 6 I Pump

**WHEREAS**, This Change Order 2 includes one Field Change Orders (FCO). FCO-002 is for additional cost associated with installing I pump at DPS 6. The actual labor and time increased to four weeks to complete the installation of the pump and returning it to service. This Change Order increases the Contract Amount by \$120,366.25 for a revised Contract Amount of \$901,755.40, bringing the total Change Order amount to \$1,022,121.65, or 30.5% of the Original Contract Amount.

**NOW THEREFORE BE IT RESOLVED**, the approval of Change Order 2 for the Contract is hereby ratified by the Sewerage and Water Board of New Orleans increasing the amount of the contract by \$120,366.25 bringing the Contract total to \$1,022,121.65.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONTRACT CHANGE ORDER  
CONTRACT NUMBER ME 210026**

Approval to modify PO PC20210001990, between the Sewerage and Water Board and Xylem in the amount of \$120,366.25 to pay for services rendered to install DPS 6 I Pump

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
XYLEM WATER SERVICE U.S.A INC		0.00%	0.00%
		0.00%	0.00%
		0.00%	0.00%
Total		0.00%	0.00%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$783,005.40
Previous Change Orders	\$118,750.00
% Change of Contract To Date	15.2%
Value of Requested Change	\$120,366.25
% For This Change Order	15.4%
Has a NTP been Issued	Yes
<b>Total Revised Contract Value</b>	<b>\$1,022,121.65</b>
% Total Change of Contract	30.5%
Original Contract Completion Date	5/31/2023
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	35
<b>Proposed Contract Completion Date</b>	<b>7/5/2023</b>

**Purpose and Scope of the Contract:**

*Brief description of original contract scope.*

*The SOW for ME 200026 was for Xylem to take DPS 6 I pump to their shop and replace and repair I pump as required and then return I pump to DPS 6 and install the Pump*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input checked="" type="checkbox"/>	Other <input type="checkbox"/>	

This change is to add the OEM installation of I pump to ensure final installment of I pump will be done exactly per OEM specifications and standards. This change is to adjust the estimated cost to install I pump from the 2 week estimate to the actual 4 weeks it took to install I pump and get it back in service

**Spending to Date:**

Cumulative Contract Amount (as of 02/21/20024)	\$901,755.40
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Cumulative Contract Spending (as of 02/21/2024)

\$783,005.40

**Contractor's Past Performance:**

Xylem is OEM manufacturer who has performed through repair and replacement of damaged parts to DPS 6 I-pump to return I-pump to OEM specifications

**PROCUREMENT INFORMATION**

Contract Type	Base Bid	Award Based On	OEM Manufacturer
Commodity	Public Works Construction	Contract Number	ME 20026
Contractor Market	Sole Source		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.) :	

**BUDGET INFORMATION**

Funding	O&M	Department	7100
System	Drainage	Project Manager	Joseph Watkins
Job Number		Purchase Order #	PC20210001990

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System	100%	\$120,366.25	No
Water System			
Drainage System			
<b>TOTAL</b>		\$ 120,366.25	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

\_\_\_\_\_  
**Joseph Watkins, PE**  
**Senior Principal Engineer**  
**7010 SCADA /7100 Mechanical Engineering**

**RATIFICATION OF CHANGE ORDER NO. 6 FOR CONTRACT 1418 –  
CARROLLTON WATER PLANT UTILITY RACK**

**WHEREAS**, on January 3, 2023, the Sewerage and Water Board (Board) entered into Contract 1418 with M.R. Pittman Group, LLC (MRPG) in the amount of \$32,215,000.00 for the construction of The Utility Rack at the Carrollton Water Plant; and

**WHEREAS**, the Executive Director, by Executive Director's Approval of Change Order ED-008-2023, approving two Field Change Orders (FCO). FCO-001 and FCO-002 authorized the purchase of The Construction Management Office (CMO) office space and modifications to the mudline line stop, respectively, with Change Order 1 in the amount of \$361,839.03 on April 20, 2023; and

**WHEREAS**, The Board, by Resolution R-084-2023, approved Change Order 2 on July 17, 2023, increasing the contract by \$148,962.91. Change Order 2 included FCO-003, the cutting and splicing of piles to reduce the pick weights and fall radius of the piles as they were being set by the crane; and

**WHEREAS**, The Board, by Resolution R-102-2023, approved Change Order 3 on September 20, 2023, decreasing the contract by \$523,135.87. Change Order 3 included two FCOs. FCO-004 accounted for the clearing of underground interferences MRPG encountered while in Segment C. FCO-005 accounted for the instruction to MRPG to provide a value for the state and local taxes that were yet to be paid as SWBNO issued Louisiana Department of Revenue Form R-1020, designating MRPG as its agent for the purpose of making sales tax exempt from purchases; and

**WHEREAS**, The Board, by Resolution R-108-2023, approved Change Order 4 on November 17, 2023, increasing the contract by \$115,579.37. Change Order 4 included three FCOs. FCO-006 was a change to the East Transition Structure to address discrepancy between design pile cut-off elevation and the actual ground elevations at the pile locations. FCO-007 was a partial credit back to SWB for FCO-003, based on a revised proposal from MRPG that accounts for cost savings to MRPG. FCO-008 was for modifications to Table Tops 31 and 32, due to conflicts encountered during the potholing process, leading to modifications in the locations of piles #44, #46, and #50; and

**WHEREAS**, The Board, by Resolution R-010-2024, approved Change Order 5 on January 23, 2024, increasing the contract by \$460,816.11. Change Order 5 included two FCOs. FCO-009 was for various underground interferences MRPG encountered while in Segment D. FCO-010 was for slab demolition that was not accounted for on the original contract drawings under Piles 20N and 21; and

**WHEREAS**, This Change Order 6 includes four FCOs; one of which, FCO-011, is being issued unilaterally with approved costs as determined by the CMO with the opportunity for MRPG to present further justification to substantiate additional claims. FCO-011 is for water management and coring in Segment B. FCO-012 is for cable tray revisions in the West Transition Structure that changed due to ongoing coordination with equipment vendors and design of Contract 1415. FCO-013 is for a design change to the restoration of the existing sidewalk at the West Pull Box Structure. FCO-014 accounts for the change from one fixed in on each span to both ends having sliding pin

shoes which removed any restrictions on welding in specific temperature ranges. This Change Order increases the Contract Amount by \$313,247.24 for a revised Contract Amount of \$33,092,308.79, bringing the total Change Order amount to \$877,308.79, or 2.72% of the Original Contract Amount.

**NOW THEREFORE BE IT RESOLVED**, Change Order 5 for Contract 1418 is hereby ratified by the Sewerage and Water Board of New Orleans increasing the Contract Amount by \$460,816.11, bringing the Contract total to \$32,779,061.55.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024.

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET**



**ACTION REQUESTED**

**CONTRACT CHANGE ORDER  
CONTRACT NUMBER 1418 - Utility Rack**

Approval to modify contract 1418, between the Sewerage and Water Board and M.R. Pittman Group, LLC, in the amount of  
\$313,247.24

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>M.R. Pittman Group, LLC</i>	<i>SSE Steel Fabrication</i>	20.00%	21.37%
	<i>The Beta Group</i>	0.10%	0.03%
	<i>Bayou Concrete</i>	0.10%	0.01%
Total		20.20%	21.41%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$32,215,000.00
Previous Change Orders	\$564,061.55
% Change of Contract To Date	1.8%
Value of Requested Change	\$313,513.35
% For This Change Order	1.0%
<i>Has a NTP been Issued</i>	<i>Yes</i>
<b>Total Revised Contract Value</b>	<b>\$33,092,574.90</b>
% Total Change of Contract	2.7%
Original Contract Completion Date	1/3/2024
Previously Approved Extensions (Days)	0
Time Extension Requested (Days)	0
<b>Proposed Contract Completion Date</b>	<b>1/3/2024</b>

**Purpose and Scope of the Contract:**

*Brief description of original contract scope.*

*The SOW for Contract CP-1418 Utility Rack includes supply, fabrication, and installation of approximately 1,700 linear feet of galvanized structural steel utility rack, including forty-nine electrical conduits and one 8-inch natural gas pipeline which will connect the new power generating equipment at the WPC within the C7 basin to the existing power infrastructure located on the east side of the SWBNO property at Central Control and Turbine 6.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input checked="" type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input checked="" type="checkbox"/>	Other <input type="checkbox"/>	

***FCO-011 - Water Management and Segment B Coring - \$186,760.90:** WCD-003, Water Management and Coring was issued on 16 February 2023 in response to Contractor's Change Order Request (COR) for managing water within the utility corridor / trench within the Segment B of th Utility Rack. Per Contract, Contractor was required to install a 42" casing at each pile location and core a concrete*



slab approximately 10-12 feet below grade prior to installation of 36" pipe piles. Upon initiating this effort, it became apparent that water entering the utility trench creating difficult working conditions. To address this issue, S&WB agreed to compensation for additional water management via two (2) 6-inch hydraulic pumps and an alternate method of coring (as compared to Contractor's initial plan) consisting of a track mounted core rig with custom 36" core barrels. Contractor's original COR for the activities associated with water management and coring totalled \$648,364.03. Of this amount, \$186,760.90 was determined to be substantiated based on the information provided. The discrepancy between these costs was due to unsubstantiated equipment standby time, unsubstantiated equipment and labor hours, and inadequate credits for original Contract Work.

FCO-012 - West Transition Structure Cable Tray Revisions - \$13,986.34: During review of SN-094, WTS Cable Tray, it was communicated that the alignment of the duct banks entering the WTS from the West Power Complex (WPC) had changed from the Issued For Construction (IFC) Drawings due to ongoing coordination with equipment vendors and design of Contract 1415. Following coordination on this new alignment, revisions to the cable tray materials and routing were required due to geometric limitations of certain cables. Contractor submitted COR-005, West Transition Structure (WTS) Cable Tray Revisions on 9 February 2024 in the amount of \$13,986.34. The subject COR provides for additional compensation related to alternate materials and associated installation labor compared to the original alignment. The pricing reflects a change in cable tray sizes and quantities as well as credits for cable tray sizes and quantities no longer necessary.

FCO-013 - West Pullbox Sidewalk Transition - \$10,000.00: Restoration of existing sidewalk was required per Contract; however, additional work was required due to the addition of 7" steps on each side of the WPB, thickening the concrete, and extending the sidewalk over the top of the WPB.

FCO-014 - Fixed Pin Shoe Modifications - \$102,766.11: In order to eliminate limitations on steel erection temperature range as the means of installing at the required dimensions, the Engineer developed a revised approach, as described in WCD-009, that provides the Contractor the ability to conduct the final welds of the bridge spans at any temperature. This approach benefited the project by allowing the bridge spans to be erected and welded at any temperature. It also reduced the work required by eliminating the fillet welds between the pin shoes and beams at 44 locations.

**Spending to Date:**

Cumulative Contract Amount (as of 2/27/2024)	\$32,779,061.55
Cumulative Contract Spending (as of 2/27/2024)	\$29,798,234.13

**Contractor's Past Performance:**

**PROCUREMENT INFORMATION**

Contract Type	Base Bid	Award Based On	Lowest Competitive Bid
Commodity	Public Works Construction	Contract Number	1418
Contractor Market	Public Bid with DBE participation		
Compliance with Procurement Laws?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	CMRC Date (if nec.) :	

**BUDGET INFORMATION**

Funding	676-16	Department	Civil Engineering, 7500
System	Drainage	Project Manager	Jamie Rowe, PE
Job Number	01418XXX	Purchase Order #	PG20226000113

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
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Sewer System			
Water System			
Drainage System	100%	\$313,513.35	Fair Share
<b>TOTAL</b>		\$313,513.35	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

\_\_\_\_\_  
**Jamie Rowe, PE**  
**Civil Engineering**

**APPROVAL OF CHANGE ORDER NO. 3 FOR CONTRACT 1438 – COMBUSTION  
TURBINE GENERATOR 7 PROCUREMENT**

**WHEREAS**, on July 7, 2022, the Sewerage and Water Board (“SWB”) entered into Contract 1438 with Solar Turbines, Inc. (“Solar”) in the amount of \$15,965,000.00 for the procurement of Combustion Turbine Generator 7 (“CTG 7”); and

**WHEREAS**, the Executive Director, by Executive Director’s Approval of Change Order ED-023-2022, approved Change Order No. 1 in the amount of \$40,748.00 on November 11, 2022, to adjust the fuel gas compressor to be compatible with a reduced supply inlet pressure of 160 psi; and

**WHEREAS**, the SWB, by Resolution R-106-2023, approved Change Order No. 2 in the amount of \$640,564.00, to extend the storage and maintenance of the equipment during the construction of Contract 1415; and

**WHEREAS**, the challenge of funding the installation of all Power Complex equipment further delayed the date that SWB could accept the CTG 7 equipment beyond the approved length in Change Order No. 2. This Change Order shifts the delivery date to the SWB site to September 1, 2024; and

**WHEREAS**, this Change Order, in the amount of \$114,818.00, brings the accumulated Contract Change order total to \$796,130.00, or 5% of the original Contract value.

**NOW THEREFORE BE IT RESOLVED**, the approval of Change Order No. 3 for Contract 1438 is hereby approved by the Sewerage and Water Board of New Orleans increasing the amount of the contract by \$114,818.00, bringing the Contract total to \$16,761,130.00.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a resolution adopted  
at the Regular Meeting of said Board,  
duly called and held, according to law, on  
March 27, 2024

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage and Water Board of New Orleans  
BOARD OF DIRECTORS CONTRACTOR FACT SHEET



**ACTION REQUESTED**

**CONTRACT CHANGE ORDER**  
**1438 CTG-7 Equipment Procurement**

Approval to modify contract 1438, between the Sewerage and Water Board and CONTRACTOR, in the amount of \$114,818.00

**CONTRACTOR/SUB/VENDOR INFORMATION**

		DBE PARTICIPATION	
PRIME	SUBS	TARGET	ACTUAL
<i>Solar Turbines, Inc.</i>			
Total		0.00%	0.00%

**DESCRIPTION AND PURPOSE**

Original Contract Value	\$15,965,000.00
Previous Change Orders	\$681,312.00
% Change of Contract To Date	4.3%
Value of Requested Change	\$114,818.00
% For This Change Order	0.7%
<i>Has a NTP been Issued</i>	<i>Yes</i>
<b>Total Revised Contract Value</b>	<b>\$16,761,130.00</b>
% Total Change of Contract	5.0%
Original Contract Completion Date	2/28/2024
Previously Approved Extensions (Days)	314
Time Extension Requested (Days)	0
<b>Proposed Contract Completion Date</b>	<b>1/7/2025</b>

**Purpose and Scope of the Contract:**

*Procurement, assembly, testing, delivery, and commissioning support of one Combustion Turbine Generator (CTG), one Fuel Gas Compressor (FGC), and associated auxiliary equipment (transformers, switchgears), which will provide a minimum of 18 MW net output of 60-Hz generation capacity.*

**Reason for Change:**

Error/Omission <input type="checkbox"/>	Differing Site Condition <input type="checkbox"/>	Regulatory Requirement <input type="checkbox"/>
Design Change <input checked="" type="checkbox"/>	Other <input checked="" type="checkbox"/>	Adjusted Delivery Schedule Part 2

S&WB required adjusted dates for delivery of equipment as originally defined in ITC-001, R0, Adjusted Delivery Dates. The contractual delivery date shifted from 7/15/23 to a mutually agreed date no later than 2/29/24 to align with completions of foundations through Contract 1415 and bidding of Contract 1420. In response, Contractor prepared COR#3 for storage of all equipment through 2/29/24. Contractor's proposal included shipping to Gulf Freight Management in Houston, TX, off-loading, preparation for storage, storage, and periodic preventative maintenance as well as loading and delivery of equipment to the Owner's site. FCO-002 (i.e., S&WB CO#2) was fully executed in the amount of \$640,564.00 on or about 11/7/23.

Since equipment was not ready to be received on 3/1/24, S&WB has requested that storage of equipment be extended to 9/1/24. Also, S&WB has requested that batteries associated with the T250GS unit and the EER building be shipped to a 3rd party to provide storage and maintenance. Contractor provided COR#4 to extend storage of previously delivered equipment to 9/1/24 and to provide battery storage / maintenance and for a total of \$114,818.00. Note that the Fuel Gas Compressor (FGC) and EER building were in storage for fewer months than was anticipated by CO#3; credits for these months of storage was applied to offset the added costs of an arc flash exhaust plenum / duct to the switchgear within the EER building .

**Spending to Date:**

Cumulative Contract Amount (as of 03/05/24)	\$16,646,312.00
Cumulative Contract Spending (as of 03/05/24)	\$14,389,602.20

**Contractor's Past Performance:**

Contractor has completed fabrication of the major equipment (CTG and FGC) and is proceeding through the required Factory Acceptance Tests (FATs). To date, CONTRACTOR has met the required milestones of the contract and is progressing through the next steps in the fabrication, testing process and towards readiness to ship (RTS).

**PROCUREMENT INFORMATION**

<b>Contract Type</b>	Base Bid	<b>Award Based On</b>	Lowest Competitive Bid
<b>Commodity</b>	Public Works Construction	<b>Contract Number</b>	1438
<b>Contractor Market</b>	Public Bid with DBE participation		
<b>Compliance with Procurement Laws?</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<b>CMRC Date (if nec.):</b>	3/7/2024

**BUDGET INFORMATION**

<b>Funding</b>	677-05	<b>Department</b>	Mechanical Engineering
<b>System</b>	Drainage/CDBG Funding	<b>Project Manager</b>	Chris Bergeron
<b>Job Number</b>	01438	<b>Purchase Order #</b>	PG20226000074

**ESTIMATED FUND SOURCE**

User	Share%	Dollar Amount	Reimbursable?
Sewer System	100%		No
Water System			
Drainage System		\$ 114,818.00	
<b>TOTAL</b>		\$ 114,818.00	

I certify that this contract action complies with all Sewerage and Water Board procurement policies and guidance, ethics rules and meets necessary regulatory requirements, including compliance with financing sources.

**Chris Bergeron**  
**Engineering Division Manager**  
**Mechanical Engineering**

**FINAL ACCEPTANCE OF CONTRACT 30245– CARROLLTON BASIN SEWER REHABILITATION NO. 3**

**WHEREAS,** the Sewerage and Water Board of New Orleans awarded Contract 30245 to Palmisano Construction, LLC on April 20, 2022, for the amount \$10,812,281.00; and,

**WHEREAS,** Palmisano Construction, LLC 's contract increased in value by \$1,342,275.81, bringing the cumulative value of the contract to \$12,154,556.81; and,

**WHEREAS,** the DBE participation for this project is 36% and the participation achieved on this contract is 42.43%; and,

**WHEREAS,** the General Superintendent in his report has recommended that the contract receive final acceptance;

**NOW, THEREFORE, BE IT RESOLVED,** by the Sewerage and Water Board of New Orleans, that the recommendation of the General Superintendent to reconcile and authorize final acceptance of Contract 30245 is hereby approved.

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I, Ghassan Korban, Executive Director  
of the Sewerage and Water Board of New Orleans,  
do hereby certify that the above and foregoing  
is a true and correct copy of a Resolution  
adopted at the Regular Monthly meeting of said Board,  
duly called and held, according to law,  
on March 27, 2024.

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**FINAL ACCEPTANCE OF CONTRACT 1447 – BOILER HOUSE FAN MODIFICATIONS**

**WHEREAS**, on March 15, 2023, by Resolution R-027-2023, the Sewerage and Water Board of New Orleans awarded Contract 1447 to Walter J. Barnes Electric Co., in the amount of \$1,127,000 for the rewinding and repowering of the Induced Draft (ID) and Forced Draft (FD) fan motors; ID3, FD3, and FD4, and associated 208V 25Hz electrical power supply auxiliaries in The Boiler House; and

**WHEREAS**, the Contract increased in value by \$56,431.88, 5.0% of the original Contract Value, as authorized through two prior Executive Director Approvals, bringing the cumulative value of the contract to \$1,183,431.88; and

**WHEREAS**, the General Superintendent in his report has deemed the Contract substantially complete on January 19, 2024, and recommended that the contract receive Final Acceptance;

**NOW THEREFORE BE IT RESOLVED**, by the Sewerage and Water Board of New Orleans, that the recommendation of the General Superintendent to reconcile and authorize final acceptance of Contract 1447 is hereby approved.

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I, Ghassan Korban, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is a true and a correct copy of a Resolution adopted at the Regular Monthly Meeting of said Board, duly called and held, according to law, on  
March 27, 2024.

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**Ghassan Korban**  
EXECUTIVE DIRECTOR  
SEWERAGE AND WATER BOARD OF NEW ORLEANS

**RECONCILIATION AND FINAL ACCEPTANCE OF CONTRACT 30237-  
RESTORATION OF GRAVITY FLOW SANITARY SEWER MAINS BY POINT  
REPAIR AT VARIOUS SITES THROUGHOUT ORLEANS PARISH**

**WHEREAS**, the Sewerage and Water Board of New Orleans entered into Contract 30237 with Wallace C. Drennan Inc. on July 21, 2021 for the amount of \$4,877,137.00, and,

**WHEREAS**, Wallace C. Drennan was awarded one one (1) year contract renewal, bringing the total contract dollar value amount to \$9,754,274.00

**WHEREAS**, the DBE participation for this project is 36% and the participation achieved through December 31, 2023 is 20.46%; and,

**WHEREAS**, the final dollar amount of work performed decreased the value of the Contract by \$678,702.08 and extended the duration by zero (0) days; and,

**WHEREAS**, the General Superintendent in his report has recommended that this contract receive final acceptance;

**NOW, THEREFORE, BE IT RESOLVED**, by the Sewerage and Water Board of New Orleans, that the recommendations of the General Superintendent to reconcile and authorize final acceptance of Contract 30237 is hereby approved.

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I, Ghassan Korban, Executive Director,  
Sewerage and Water Board of New Orleans, do  
hereby certify that the above and foregoing is a true  
and a correct copy of a Resolution adopted at the  
Regular Monthly Meeting of said Board, duly called  
and held, according to law, on March 27, 2024.

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**Ghassan Korban**  
Executive Director  
SEWERAGE AND WATERBOARD OF NEW ORLEANS



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**ALL SYSTEM FUNDS**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	9,371,398	9,424,346	(52,948)	-0.6%	9,371,398	9,424,346	(52,948)	-0.6%	1
2 Sewerage service charges and del fees	11,749,399	11,813,016	(63,617)	-0.5%	11,749,399	11,813,016	(63,617)	-0.5%	2
3 Plumbing inspection and license fees	155,925	52,300	103,625	198.1%	155,925	52,300	103,625	198.1%	3
4 Other revenues	343,020	239,601	103,420	43.2%	343,021	239,601	103,420	43.2%	4
5 Total operating revenues	21,619,743	21,529,263	90,480	0.4%	21,619,743	21,529,263	90,480	0.4%	5
<b>Operating Expenses:</b>									
6 Power and pumping	929,501	870,430	59,071	6.8%	929,501	870,430	59,071	6.8%	6
7 Treatment	1,997,783	210,010	1,787,773	851.3%	1,997,783	210,010	1,787,773	851.3%	7
8 Transmission and distribution	2,831,872	2,227,279	604,593	27.1%	2,831,872	2,227,279	604,593	27.1%	8
9 Customer accounts	420,926	397,374	23,552	5.9%	420,926	397,374	23,552	5.9%	9
10 Customer service	348,089	1,641,220	(1,293,131)	-78.8%	348,089	1,641,220	(1,293,131)	-78.8%	10
11 Administration and general	3,324,590	(295,622)	3,620,212	-1224.6%	3,324,590	(295,622)	3,620,212	-1224.6%	11
12 Payroll related	4,845,158	4,237,018	608,140	14.4%	4,845,158	4,237,018	608,140	14.4%	12
13 Maintenance of general plant	1,920,746	1,672,957	247,788	14.8%	1,920,746	1,672,957	247,788	14.8%	13
14 Depreciation	6,937,121	6,937,121	0	0.0%	6,937,121	6,937,121	0	0.0%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	2,123,000	(2,123,000)	-100.0%	-	2,123,000	(2,123,000)	-100.0%	16
17 Provision for claims	207,691	404,660	(196,969)	-48.7%	207,691	404,660	(196,969)	-48.7%	17
18 Total operating expenses	23,763,476	20,425,447	3,338,029	16.3%	23,763,477	20,425,447	3,338,029	16.3%	18
19 Operating income (loss)	(2,143,733)	1,103,816	(3,247,549)	-294.2%	(2,143,733)	1,103,816	(3,247,549)	-294.2%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	34	311	(276)	-89.0%	34	311	(276)	-89.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	263,762	205,113	58,649	28.6%	263,762	205,113	58,649	28.6%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	-	-	0.0%	-	-	-	0.0%	26
27 Bond Issuance Costs	-	-	-	0.0%	-	-	-	0.0%	27
28 Interest expense	(1,162,652)	(1,223,200)	60,548	-5.0%	(1,162,652)	(1,223,200)	60,548	-5.0%	28
29 Operating and maintenance grants	-	819	(819)	-100.0%	-	819	(819)	-100.0%	29
30 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	30
31 Total non-operating revenues	(898,855)	(1,016,957)	118,102	-11.6%	(898,855)	(1,016,957)	118,102	-11.6%	31
32 Income before capital contributions	(3,042,589)	86,858	(3,129,447)	-3602.9%	(3,042,589)	86,859	(3,129,447)	-3602.9%	32
33 Capital contributions	6,096,585	-	6,096,585	0.0%	6,096,585	-	6,096,585	0.0%	33
34 Change in net position	3,053,997	86,858	2,967,138	3416.1%	3,053,997	86,859	2,967,138	3416.1%	34
35 Transfer of Debt Service Assistance Fund loan payable						-			35
36 Net position, beginning of year					2,881,783,188	2,707,594,705	174,188,483	6.4%	36
37 Net position, end of year					2,884,837,184	2,707,681,564	177,155,621	6.5%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**ALL SYSTEM FUNDS**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH BUDGET COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	9,371,398	10,596,449	(1,225,051)	-11.6%	9,371,398	127,157,387	(117,785,989)	-92.6%	1
2 Sewerage service charges and del fees	11,749,399	13,173,233	(1,423,833)	-10.8%	11,749,399	158,078,794	(146,329,395)	-92.6%	2
3 Plumbing inspection and license fees	155,925	46,659	109,266	234.2%	155,925	559,907	(403,982)	-72.2%	3
4 Other revenues	343,020	49,035	293,985	599.5%	343,021	588,418	(245,397)	-41.7%	4
5 Total operating revenues	21,619,743	23,865,376	(2,245,632)	-9.4%	21,619,743	286,384,506	(264,764,763)	-92.5%	5
<b>Operating Expenses:</b>									
6 Power and pumping	929,501	1,978,159	(1,048,658)	-53.0%	929,501	23,737,904	(22,808,403)	-96.1%	6
7 Treatment	1,997,783	3,253,468	(1,255,685)	-38.6%	1,997,783	39,041,616	(37,043,833)	-94.9%	7
8 Transmission and distribution	2,831,872	3,523,394	(691,522)	-19.6%	2,831,872	42,280,724	(39,448,852)	-93.3%	8
9 Customer accounts	420,926	581,625	(160,698)	-27.6%	420,926	6,979,496	(6,558,570)	-94.0%	9
10 Customer service	348,089	731,506	(383,416)	-52.4%	348,089	8,778,068	(8,429,979)	-96.0%	10
11 Administration and general	3,324,590	5,837,393	(2,512,803)	-43.0%	3,324,590	70,048,712	(66,724,122)	-95.3%	11
12 Payroll related	4,845,158	5,204,677	(359,519)	-6.9%	4,845,158	62,456,119	(57,610,961)	-92.2%	12
13 Maintenance of general plant	1,920,746	2,582,347	(661,601)	-25.6%	1,920,746	30,988,161	(29,067,415)	-93.8%	13
14 Depreciation	6,937,121	8,487,686	(1,550,565)	-18.3%	6,937,121	101,852,236	(94,915,115)	-93.2%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	895,833	(895,833)	-100.0%	-	10,750,000	(10,750,000)	-100.0%	16
17 Provision for claims	207,691	408,667	(200,976)	-49.2%	207,691	4,904,000	(4,696,309)	-95.8%	17
18 Total operating expenses	23,763,476	33,484,753	(9,721,277)	-29.0%	23,763,477	401,817,036	(378,053,559)	-94.1%	18
19 Operating income (loss)	(2,143,733)	(9,619,377)	7,475,644	-77.7%	(2,143,733)	(115,432,530)	113,288,797	-98.1%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	34	-	34	0.0%	34	-	34	0.0%	20
21 Three-mill tax	-	387,121	(387,121)	-100.0%	-	19,356,070	(19,356,070)	-100.0%	21
22 Six-mill tax	-	408,821	(408,821)	-100.0%	-	20,441,052	(20,441,052)	-100.0%	22
23 Nine-mill tax	-	612,798	(612,798)	-100.0%	-	30,639,878	(30,639,878)	-100.0%	23
24 Interest income	263,762	67,283	196,479	292.0%	263,762	807,400	(543,638)	-67.3%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	206,275	(206,275)	-100.0%	-	2,475,300	(2,475,300)	-100.0%	26
27 Interest expense	(1,162,652)	(1,892,504)	729,852	-38.6%	(1,162,652)	(22,710,047)	21,547,395	-94.9%	27
28 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	28
29 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Total non-operating revenues	(898,855)	(210,206)	(688,650)	327.6%	(898,855)	51,009,653	(51,908,508)	-101.8%	30
31 Income before capital contributions	(3,042,589)	(9,829,583)	6,786,994	-69.0%	(3,042,589)	(64,422,877)	61,380,288	-95.3%	31
32 Capital contributions	6,096,585	-	6,096,585	0.0%	6,096,585	-	6,096,585	0.0%	32
33 Change in net position	3,053,997	(9,829,583)	12,883,580	-131.1%	3,053,997	(64,422,877)	67,476,874	-104.7%	33
35 Audit Adjustment									35
36 Net position, beginning of year					2,881,783,188	2,707,594,705	174,188,483	6.4%	36
37 Net position, end of year					2,884,837,185	2,643,171,828	241,665,357	9.1%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**WATER SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Prior Year	Variance	%	Actual	Prior Year	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	9,371,398	9,424,346	(52,948)	-0.6%	9,371,398	9,424,346	(52,948)	-0.6%	1
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3 Plumbing inspection and license fees	155,925	26,150	129,775	496.3%	155,925	26,150	129,775	496.3%	3
4 Other revenues	301,230	185,378	115,852	62.5%	301,230	185,378	115,852	62.5%	4
5 Total operating revenues	9,828,553	9,635,874	192,680	2.0%	9,828,553	9,635,874	192,680	2.0%	5
	-				-				
<b>Operating Expenses:</b>									
6 Power and pumping	135,596	118,957	16,639	14.0%	135,596	118,957	16,639	14.0%	6
7 Treatment	1,983,674	190,633	1,793,041	940.6%	1,983,674	190,633	1,793,041	940.6%	7
8 Transmission and distribution	1,067,296	934,949	132,347	14.2%	1,067,296	934,949	132,347	14.2%	8
9 Customer accounts	209,337	197,606	11,730	5.9%	209,337	197,606	11,730	5.9%	9
10 Customer service	170,155	818,365	(648,210)	-79.2%	170,155	818,365	(648,210)	-79.2%	10
11 Administration and general	1,101,162	45,126	1,056,036	2340.2%	1,101,162	45,126	1,056,036	2340.2%	11
12 Payroll related	1,793,212	1,554,178	239,035	15.4%	1,793,212	1,554,178	239,035	15.4%	12
13 Maintenance of general plant	730,475	550,359	180,116	32.7%	730,475	550,359	180,116	32.7%	13
14 Depreciation	1,275,225	1,275,225	0	0.0%	1,275,225	1,275,225	0	0.0%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	942,000	(942,000)	-100.0%	-	942,000	(942,000)	-100.0%	16
17 Provision for claims	83,076	161,864	(78,788)	-48.7%	83,076	161,864	(78,788)	-48.7%	17
18 Total operating expenses	8,549,210	6,789,263	1,759,947	25.9%	8,549,210	6,789,263	1,759,947	25.9%	18
	-				-				
19 Operating income (loss)	1,279,344	2,846,611	(1,567,267)	-55.1%	1,279,344	2,846,611	(1,567,267)	-55.1%	19
	-				-				
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	89,714	69,858	19,856	28.4%	89,714	69,858	19,856	28.4%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	-	-	0.0%	-	-	-	0.0%	26
27 Bond Issuance Costs	-	-	-	0.0%	-	-	-	0.0%	27
28 Interest expense	(467,504)	(486,749)	19,245	-4.0%	(467,504)	(486,749)	19,245	-4.0%	28
29 Operating and maintenance grants	-	819	(819)	-100.0%	-	819	(819)	-100.0%	29
30 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	30
31 Total non-operating revenues	(377,790)	(416,072)	38,282	-9.2%	(377,790)	(416,072)	38,282	-9.2%	31
	-				-				
32 Income before capital contributions	901,554	2,430,538	(1,528,985)	-62.9%	901,554	2,430,538	(1,528,985)	-62.9%	32
33 Capital contributions	-	-	-	0.0%	-	-	-	0.0%	33
34 Change in net position	901,554	2,430,538	(1,528,985)	-62.9%	901,553	2,430,537	(1,528,985)	-62.9%	34
	-				-				
35 Transfer of Debt Service Assistance Fund loan payable									35
36 Net position, beginning of year					575,330,196	508,777,798	66,552,398	13.1%	36
37 Net position, end of year					576,231,749	511,208,335	65,023,413	12.7%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**WATER SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH BUDGET COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	9,371,398	10,596,449	(1,225,051)	-11.6%	9,371,398	127,157,387	(117,785,989)	-92.6%	1
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3 Plumbing inspection and license fees	155,925	23,397	132,528	566.4%	155,925	280,765	(124,840)	-44.5%	3
4 Other revenues	301,230	21,821	279,409	1280.5%	301,230	261,846	39,384	15.0%	4
5 Total operating revenues	9,828,553	10,641,667	(813,113)	-7.6%	9,828,553	127,699,998	(117,871,445)	-92.3%	5
<b>Operating Expenses:</b>									
6 Power and pumping	135,596	288,627	(153,031)	-53.0%	135,596	3,463,519	(3,327,923)	-96.1%	6
7 Treatment	1,983,674	1,552,601	431,074	27.8%	1,983,674	18,631,208	(16,647,534)	-89.4%	7
8 Transmission and distribution	1,067,296	1,412,457	(345,161)	-24.4%	1,067,296	16,949,481	(15,882,185)	-93.7%	8
9 Customer accounts	209,337	289,573	(80,237)	-27.7%	209,337	3,474,882	(3,265,545)	-94.0%	9
10 Customer service	170,155	361,455	(191,300)	-52.9%	170,155	4,337,462	(4,167,307)	-96.1%	10
11 Administration and general	1,101,162	1,970,596	(869,434)	-44.1%	1,101,162	23,647,153	(22,545,990)	-95.3%	11
12 Payroll related	1,793,212	1,981,821	(188,608)	-9.5%	1,793,212	23,781,848	(21,988,635)	-92.5%	12
13 Maintenance of general plant	730,475	1,267,642	(537,167)	-42.4%	730,475	15,211,703	(14,481,228)	-95.2%	13
14 Depreciation	1,275,225	2,271,680	(996,455)	-43.9%	1,275,225	27,260,159	(25,984,934)	-95.3%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	437,500	(437,500)	-100.0%	-	5,250,000	(5,250,000)	-100.0%	16
17 Provision for claims	83,076	158,100	(75,024)	-47.5%	83,076	1,897,200	(1,814,124)	-95.6%	17
18 Total operating expenses	8,549,210	11,992,051	(3,442,842)	-28.7%	8,549,210	143,904,615	(135,355,405)	-94.1%	18
19 Operating income (loss)	1,279,344	(1,350,385)	2,629,728	-194.7%	1,279,344	(16,204,617)	17,483,960	-107.9%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	89,714	21,425	68,289	318.7%	89,714	257,100	(167,386)	-65.1%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	149,975	(149,975)	-100.0%	-	1,799,700	(1,799,700)	-100.0%	26
27 Interest expense	(467,504)	(467,504)	0	0.0%	(467,504)	(5,610,045)	5,142,541	-91.7%	27
28 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	28
29 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Total non-operating revenues	(377,790)	(296,104)	(81,686)	27.6%	(377,790)	(3,553,245)	3,175,455	-89.4%	30
31 Income before capital contributions	901,554	(1,646,488)	2,548,042	-154.8%	901,554	(19,757,862)	20,659,416	-104.6%	31
32 Capital contributions	-	-	-	0.0%	-	-	-	0.0%	32
33 Change in net position	901,554	(1,646,488)	2,548,042	-154.8%	901,554	(19,757,862)	20,659,416	-104.6%	33
35 Audit Adjustment	-	-	-	-	-	-	-	-	35
36 Net position, beginning of year	575,330,196	508,777,798	66,552,398	13.1%	575,330,196	508,777,798	66,552,398	13.1%	36
37 Net position, end of year	576,231,750	489,019,936	87,211,814	17.8%	576,231,750	489,019,936	87,211,814	17.8%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SEWER SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Prior Year	Variance	%	Actual	Prior Year	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2 Sewerage service charges and del fees	11,749,399	11,813,016	(63,617)	-0.5%	11,749,399	11,813,016	(63,617)	-0.5%	2
3 Plumbing inspection and license fees	-	26,150	(26,150)	-100.0%	-	26,150	(26,150)	-100.0%	3
4 Other revenues	37,695	52,975	(15,279)	-28.8%	37,695	52,975	(15,279)	-28.8%	4
5 Total operating revenues	11,787,095	11,892,141	(105,046)	-0.9%	11,787,095	11,892,141	(105,046)	-0.9%	5
<b>Operating Expenses:</b>									
6 Power and pumping	217,190	249,485	(32,295)	-12.9%	217,190	249,485	(32,295)	-12.9%	6
7 Treatment	14,109	19,377	(5,268)	-27.2%	14,109	19,377	(5,268)	-27.2%	7
8 Transmission and distribution	1,213,762	879,638	334,124	38.0%	1,213,762	879,638	334,124	38.0%	8
9 Customer accounts	209,336	197,606	11,730	5.9%	209,336	197,606	11,730	5.9%	9
10 Customer service	170,155	818,365	(648,210)	-79.2%	170,155	818,365	(648,210)	-79.2%	10
11 Administration and general	1,506,839	(308,946)	1,815,785	-587.7%	1,506,839	(308,946)	1,815,785	-587.7%	11
12 Payroll related	1,834,379	1,604,708	229,671	14.3%	1,834,379	1,604,708	229,671	14.3%	12
13 Maintenance of general plant	796,879	603,300	193,579	32.1%	796,879	603,300	193,579	32.1%	13
14 Depreciation	2,700,979	2,700,979	0	0.0%	2,700,979	2,700,979	-	0.0%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	1,181,000	(1,181,000)	-100.0%	-	1,181,000	(1,181,000)	-100.0%	16
17 Provision for claims	83,076	161,864	(78,788)	-48.7%	83,076	161,864	(78,788)	-48.7%	17
18 Total operating expenses	8,746,704	8,107,375	639,329	7.9%	8,746,704	8,107,375	639,329	7.9%	18
19 Operating income (loss)	3,040,390	3,784,766	(744,375)	-19.7%	3,040,390	3,784,766	(744,375)	-19.7%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	116,579	103,998	12,581	12.1%	116,579	103,998	12,581	12.1%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	-	-	0.0%	-	-	-	0.0%	26
27 Bond Issuance Costs	-	-	-	0.0%	-	-	-	0.0%	27
28 Interest expense	(695,148)	(736,451)	41,303	-5.6%	(695,148)	(736,451)	41,303	-5.6%	28
29 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	30
31 Total non-operating revenues	(578,569)	(632,453)	53,884	-8.5%	(578,569)	(632,453)	53,884	-8.5%	31
32 Income before capital contributions	2,461,821	3,152,313	(690,492)	-21.9%	2,461,821	3,152,313	(690,491)	-21.9%	32
33 Capital contributions	-	-	-	0.0%	-	-	-	0.0%	33
34 Change in net position	2,461,821	3,152,313	(690,492)	-21.9%	2,461,821	3,152,313	(690,491)	-21.9%	34
35 Transfer of Debt Service Assistance Fund loan payable									35
36 Net position, beginning of year					893,131,504	865,706,012	27,425,492	3.2%	36
37 Net position, end of year					895,593,325	868,858,325	26,735,001	3.1%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SEWER SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH BUDGET COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2 Sewerage service charges and del fees	11,749,399	13,173,233	(1,423,833)	-10.8%	11,749,399	158,078,794	(146,329,395)	-92.6%	2
3 Plumbing inspection and license fees	-	23,262	(23,262)	-100.0%	-	279,142	(279,142)	-100.0%	3
4 Other revenues	37,695	27,214	10,481	38.5%	37,695	326,572	(288,877)	-88.5%	4
5 Total operating revenues	11,787,095	13,223,709	(1,436,614)	-10.9%	11,787,095	158,684,508	(146,897,413)	-92.6%	5
<b>Operating Expenses:</b>									
6 Power and pumping	217,190	466,017	(248,827)	-53.4%	217,190	5,592,199	(5,375,010)	-96.1%	6
7 Treatment	14,109	1,700,867	(1,686,759)	-99.2%	14,109	20,410,408	(20,396,299)	-99.9%	7
8 Transmission and distribution	1,213,762	1,656,442	(442,680)	-26.7%	1,213,762	19,877,305	(18,663,542)	-93.9%	8
9 Customer accounts	209,336	289,573	(80,237)	-27.7%	209,336	3,474,882	(3,265,546)	-94.0%	9
10 Customer service	170,155	361,455	(191,300)	-52.9%	170,155	4,337,462	(4,167,308)	-96.1%	10
11 Administration and general	1,506,839	2,606,269	(1,099,430)	-42.2%	1,506,839	31,275,223	(29,768,384)	-95.2%	11
12 Payroll related	1,834,379	1,981,971	(147,591)	-7.4%	1,834,379	23,783,648	(21,949,268)	-92.3%	12
13 Maintenance of general plant	796,879	854,576	(57,698)	-6.8%	796,879	10,254,918	(9,458,039)	-92.2%	13
14 Depreciation	2,700,979	3,804,356	(1,103,377)	-29.0%	2,700,979	45,652,276	(42,951,297)	-94.1%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	458,333	(458,333)	-100.0%	-	5,500,000	(5,500,000)	-100.0%	16
17 Provision for claims	83,076	158,433	(75,357)	-47.6%	83,076	1,901,200	(1,818,124)	-95.6%	17
18 Total operating expenses	8,746,704	14,338,293	(5,591,589)	-39.0%	8,746,704	172,059,520	(163,312,816)	-94.9%	18
19 Operating income (loss)	3,040,390	(1,114,584)	4,154,975	-372.8%	3,040,390	(13,375,012)	16,415,403	-122.7%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	116,579	12,275	104,304	849.7%	116,579	147,300	(30,721)	-20.9%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	54,142	(54,142)	-100.0%	-	649,700	(649,700)	-100.0%	26
27 Interest expense	(695,148)	(1,011,991)	316,843	-31.3%	(695,148)	(12,143,894)	11,448,746	-94.3%	27
28 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	28
29 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Total non-operating revenues	(578,569)	(945,575)	367,005	-38.8%	(578,569)	(11,346,894)	10,768,325	-94.9%	30
31 Income before capital contributions	2,461,821	(2,060,159)	4,521,980	-219.5%	2,461,821	(24,721,906)	27,183,728	-110.0%	31
32 Capital contributions	-	-	-	0.0%	-	-	-	0.0%	32
33 Change in net position	2,461,821	(2,060,159)	4,521,980	-219.5%	2,461,821	(24,721,906)	27,183,728	-110.0%	33
35 Audit Adjustment					-				35
36 Net position, beginning of year					893,131,504	865,706,012	27,425,492	3.2%	36
37 Net position, end of year					895,593,325	840,984,106	54,609,220	6.5%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DRAINAGE SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Prior Year	Variance	%	Actual	Prior Year	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3 Plumbing inspection and license fees	-	-	-	0.0%	-	-	-	0.0%	3
4 Other revenues	4,095	1,248	2,847	228.1%	4,095	1,249	2,847	228.0%	4
5 Total operating revenues	4,095	1,248	2,847	228.1%	4,095	1,249	2,846	228.0%	5
<b>Operating Expenses:</b>									
6 Power and pumping	576,715	501,988	74,727	14.9%	576,715	501,988	74,727	14.9%	6
7 Treatment	-	-	-	0.0%	-	-	-	0.0%	7
8 Transmission and distribution	550,813	412,691	138,122	33.5%	550,813	412,691	138,122	33.5%	8
9 Customer accounts	2,253	2,162	91	4.2%	2,253	2,162	91	4.2%	9
10 Customer service	7,779	4,490	3,289	73.3%	7,779	4,490	3,289	73.3%	10
11 Administration and general	716,589	(31,802)	748,391	-2353.3%	716,589	(31,802)	748,391	-2353.3%	11
12 Payroll related	1,217,566	1,078,132	139,434	12.9%	1,217,566	1,078,132	139,434	12.9%	12
13 Maintenance of general plant	393,392	519,299	(125,907)	-24.2%	393,392	519,299	(125,907)	-24.2%	13
14 Depreciation	2,960,917	2,960,917	(0)	0.0%	2,960,917	2,960,917	-	0.0%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	-	-	0.0%	-	-	-	0.0%	16
17 Provision for claims	41,538	80,932	(39,394)	-48.7%	41,538	80,932	(39,394)	-48.7%	17
18 Total operating expenses	6,467,563	5,528,809	938,754	17.0%	6,467,563	5,528,809	938,754	17.0%	18
19 Operating income (loss)	(6,463,468)	(5,527,561)	(935,907)	16.9%	(6,463,468)	(5,527,560)	(935,907)	16.9%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	34	311	(276)	-89.0%	34	311	(276)	-89.0%	20
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24 Interest income	57,469	31,257	26,212	83.9%	57,469	31,257	26,212	83.9%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	-	-	0.0%	-	-	-	0.0%	26
27 Bond Issuance Costs	-	-	-	0.0%	-	-	-	0.0%	27
28 Interest expense	-	-	-	0.0%	-	-	-	0.0%	28
29 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Provision for claims	-	-	-	0.0%	-	-	-	0.0%	30
31 Total non-operating revenues	57,503	31,568	25,936	82.2%	57,503	31,568	25,936	82.2%	31
32 Income before capital contributions	(6,405,964)	(5,495,993)	(909,971)	16.6%	(6,405,964)	(5,495,993)	(909,972)	16.6%	32
33 Capital contributions	6,096,585	-	6,096,585	0.0%	6,096,585	-	6,096,585	0.0%	33
34 Change in net position	(309,379)	(5,495,993)	5,186,614	-94.4%	(309,378)	(5,495,992)	5,186,614	-94.4%	34
35 Transfer of Debt Service Assistance Fund loan payable									35
36 Net position, beginning of year					1,413,321,488	1,333,110,895	80,210,593	6.0%	36
37 Net position, end of year					1,413,012,110	1,327,614,903	85,397,207	6.4%	37

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DRAINAGE SYSTEM FUND**  
**STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION**  
**WITH BUDGET COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	H	
	MTD	MTD	MTD		YTD	YTD	YTD		
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	
<b>Operating revenues:</b>									
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3 Plumbing inspection and license fees	-	-	-	0.0%	-	-	-	0.0%	3
4 Other revenues	4,095	-	4,095	100.0%	4,095	-	4,095	100.0%	4
5 Total operating revenues	4,095	-	4,095	100.0%	4,095	-	4,095	100.0%	5
<b>Operating Expenses:</b>									
6 Power and pumping	576,715	1,223,515	(646,800)	-52.9%	576,715	14,682,186	(14,105,470)	-96.1%	6
7 Treatment	-	-	-	0.0%	-	-	-	0.0%	7
8 Transmission and distribution	550,813	454,495	96,318	21.2%	550,813	5,453,938	(4,903,125)	-89.9%	8
9 Customer accounts	2,253	2,478	(224)	-9.1%	2,253	29,732	(27,479)	-92.4%	9
10 Customer service	7,779	8,595	(816)	-9.5%	7,779	103,143	(95,364)	-92.5%	10
11 Administration and general	716,589	1,260,528	(543,939)	-43.2%	716,589	15,126,336	(14,409,748)	-95.3%	11
12 Payroll related	1,217,566	1,240,885	(23,319)	-1.9%	1,217,566	14,890,624	(13,673,058)	-91.8%	12
13 Maintenance of general plant	393,392	460,128	(66,737)	-14.5%	393,392	5,521,540	(5,128,148)	-92.9%	13
14 Depreciation	2,960,917	2,411,650	549,267	22.8%	2,960,917	28,939,801	(25,978,884)	-89.8%	14
15 Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16 Provision for doubtful accounts	-	-	-	0.0%	-	-	-	0.0%	16
17 Provision for claims	41,538	92,133	(50,595)	-54.9%	41,538	1,105,600	(1,064,062)	-96.2%	17
18 Total operating expenses	6,467,563	7,154,408	(686,846)	-9.6%	6,467,563	85,852,901	(79,385,338)	-92.5%	18
19 Operating income (loss)	(6,463,468)	(7,154,408)	690,941	-9.7%	(6,463,467)	(85,852,901)	79,389,434	-92.5%	19
<b>Non-operating revenues (expense):</b>									
20 Two-mill tax	34	-	34	0.0%	34	-	34	0.0%	20
21 Three-mill tax	-	387,121	(387,121)	-100.0%	-	19,356,070	(19,356,070)	-100.0%	21
22 Six-mill tax	-	408,821	(408,821)	-100.0%	-	20,441,052	(20,441,052)	-100.0%	22
23 Nine-mill tax	-	612,798	(612,798)	-100.0%	-	30,639,878	(30,639,878)	-100.0%	23
24 Interest income	57,469	33,583	23,886	71.1%	57,469	403,000	(345,531)	-85.7%	24
25 Other Taxes	-	-	-	0.0%	-	-	-	0.0%	25
26 Other Income	-	2,158	(2,158)	-100.0%	-	25,900	(25,900)	-100.0%	26
27 Interest expense	-	(413,009)	413,009	-100.0%	-	(4,956,108)	4,956,108	-100.0%	27
28 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	28
29 Provision for grants	-	-	-	0.0%	-	-	-	0.0%	29
30 Total non-operating revenues	57,503	1,031,473	(973,969)	-94.4%	57,503	65,909,792	(65,852,289)	-99.9%	30
31 Income before capital contributions	(6,405,964)	(6,122,936)	(283,028)	4.6%	(6,405,964)	(19,943,109)	13,537,145	-67.9%	31
32 Capital contributions	6,096,585	-	6,096,585	0.0%	6,096,585	-	6,096,585	0.0%	32
33 Change in net position	(309,379)	(6,122,936)	5,813,557	-94.9%	(309,378)	(19,943,109)	19,633,730	-98.4%	33
35 Audit Adjustment					-				35
36 Net position, beginning of year					1,413,321,488	1,333,110,895	80,210,593	6.0%	36
37 Net position, end of year					1,413,012,110	1,313,167,786	99,844,323	7.6%	37



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**ALL SYSTEM FUNDS**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS**  
**January 2024 Financials**

Assets		A	B	C	D	E	F	G	
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
Noncurrent assets:									
1	Property, plant and equipment	4,967,086,038	322,715,775	6.5%	5,289,801,813	252,469,895	5.0%	5,037,331,918	1
2	Less: accumulated depreciation	1,361,470,452	114,396,086	8.4%	1,475,866,538	213,350,394	16.9%	1,262,516,144	2
3	Property, plant, and equipment, net	6,328,556,490	(2,514,621,215)	-39.7%	3,813,935,275	39,119,501	1.0%	3,774,815,774	3
Restricted cash, cash equivalents, and investments									
4	Cash and cash equivalents restricted for capital projects	82,922,251	(1,160,190)	-1.4%	81,762,061	(82,053,619)	-50.1%	163,815,680	4
5	Debt service	14,095,283	36,174,927	256.6%	50,270,210	37,908,356	306.7%	12,361,854	5
6	Debt service reserve	12,722,535	274,819	2.2%	12,997,354	-	0.0%	12,997,354	6
7	Health insurance reserve	2,400,000	488,000	20.3%	2,888,000	-	0.0%	2,888,000	7
8	Total restricted cash, cash equivalents, and investments	112,140,069	35,777,555	31.9%	147,917,624	(44,145,264)	-23.0%	192,062,888	8
Current assets:									
Unrestricted and undesignated									
9	Cash and cash equivalents	97,185,585	43,216,563	44.5%	140,402,148	20,973,669	17.6%	119,428,479	9
Accounts receivable:									
10	Customers (net of allowance for doubtful accounts)	26,089,614	(5,175,419)	-19.8%	20,914,194	(3,469,480)	-14.2%	24,383,675	10
11	Taxes	3,562,208	(463,277)	-13.0%	3,098,931	(520,867)	-14.4%	3,619,797	11
12	Interest	60	-	0.0%	60	-	0.0%	60	12
13	Grants	36,901,123	2,194,882	5.9%	39,096,005	(19,682,774)	-33.5%	58,778,779	13
14	Miscellaneous	1,290,406	(333,624)	-25.9%	956,783	(949,173)	-49.8%	1,905,956	14
15	Due from (to) other internal departments	1,034,280	(1,460,497)	-141.2%	(426,217)	(426,217)	0.0%	0	15
16	Inventory of supplies	5,965,984	89,067	1.5%	6,055,051	-	0.0%	6,055,051	16
17	Prepaid expenses	942,212	532,012	56.5%	1,474,224	532,012	56.5%	942,212	17
18	Total unrestricted current assets	172,971,472	38,599,706	22.3%	211,571,179	(3,542,831)	-1.6%	215,114,009	18
Other assets:									
19	Funds from/for customer deposits	14,680,532	21,940	0.1%	14,702,472	56,167	0.4%	14,646,305	19
20	Deposits	51,315	-	0.0%	51,315	-	0.0%	51,315	20
21	Total other assets	14,731,847	21,940	0.1%	14,753,787	56,167	0.4%	14,697,620	21
22	TOTAL ASSETS	6,628,399,878	(2,440,222,014)	14.6%	4,188,177,865	(8,512,427)	-23.2%	4,196,690,291	22
Deferred outflows or resources:									
23	Deferred amounts related to net pension liability	35,318,673	25,777,506	73.0%	61,096,178	(7,705,107)	-12.6%	68,801,285	23
24	Deferred amounts related to OPEB	31,165,117	(32,399,674)	-104.0%	(1,234,557)	(15,378,090)	-108.7%	14,143,533	24
25	Deferred loss on bond refunding	423,050	(82,910)	-19.6%	340,139	-	0.0%	340,139	25
26	TOTAL DEFERRED OUTFLOWS OF RESOURCES	66,906,839	(6,705,078)	-10.0%	60,201,761	(23,083,196)	-27.7%	83,284,957	26
27	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	6,695,306,718	(2,446,927,092)	4.6%	4,248,379,626	(31,595,623)	-50.9%	4,279,975,249	27

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
ALL SYSTEM FUNDS  
STATEMENTS OF NET POSITION  
WITH PRIOR YEAR COMPARISONS  
January 2024 Financials

	A	B	C	D	E	F	G	
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
<b>NET ASSETS AND LIABILITIES</b>								
<b>Net position</b>								
1 Net investments in capital assets	3,988,637,843	246,091,130	6.2%	4,234,728,973	154,360,192	3.8%	4,080,368,781	1
2 Restricted for Debt Service	26,817,818	36,449,746	135.9%	63,267,564	37,908,356	149.5%	25,359,208	2
3 Unrestricted	(1,307,774,098)	(105,385,255)	8.1%	(1,413,159,353)	(189,214,552)	15.5%	(1,223,944,800)	3
4 Total net position	2,707,681,563	177,155,621	6.5%	2,884,837,184	3,053,995	0.1%	2,881,783,189	4
<b>Long-term liabilities</b>								
5 Claims payable	42,773,093	877,559	2.1%	43,650,652	-	0.0%	43,650,652	5
6 Accrued vacation and sick pay	10,847,180	1,019,493	9.4%	11,866,673	1,049,275	9.7%	10,817,398	6
7 Net pension obligation	62,029,884	55,569,021	89.6%	117,598,905	(16,016,817)	-12.0%	133,615,722	7
8 Other postretirement benefits liability	250,807,896	(55,483,804)	-22.1%	195,324,092	6,900,219	3.7%	188,423,873	8
9 Bonds payable (net of current maturities)	491,062,246	45,996,482	9.4%	537,058,728	4,828,808	0.9%	532,229,920	9
10 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	10
11 Southeast Louisiana Project liability	204,789,827	10,467,693	5.1%	215,257,520	(1,971,460)	-0.9%	217,228,980	11
12 Debt Service Assistance Fund Loan payable	37,265,290	(5,939,680)	-15.9%	31,325,610	-	0.0%	31,325,610	12
13 Customer deposits	14,680,532	21,940	0.1%	14,702,472	56,167	0.4%	14,646,305	13
14 Total long-term liabilities	1,114,255,948	52,506,764	4.7%	1,166,784,652	(5,153,808)	-0.4%	1,171,938,460	14
<b>Current liabilities (payable from current assets)</b>								
15 Accounts payable and other liabilities	49,117,307	23,814,450	48.5%	72,931,756	(40,242,376)	-35.6%	113,174,133	15
16 Due to City of New Orleans	5,452,245	2,493,913	45.7%	7,946,157	3,210,563	67.8%	4,735,594	16
17 Disaster Reimbursement Revolving Loan	-	-	0.0%	-	-	0.0%	-	17
18 Retainers and estimates payable	12,385,073	2,506,261	20.2%	14,891,334	2,347,935	18.7%	12,543,398	18
19 Due to other fund	376,997	33,807	9.0%	410,804	33,807	9.0%	376,997	19
20 Accrued salaries	(366,807)	3,064,012	-835.3%	2,697,205	387,936	16.8%	2,309,268	20
21 Claims payable	4,600,341	(154,663)	-3.4%	4,445,677	-	0.0%	4,445,677	21
22 Total OPEB liability, due within one year	7,857,190	1,035,770	13.2%	8,892,960	1,104,196	14.2%	7,788,764	22
23 Debt Service Assistance Fund Loan payable	(2,902,502)	5,939,679	-204.6%	3,037,178	-	0.0%	3,037,178	23
24 Advances from federal government	4,734,010	(4,734,010)	-100.0%	-	-	0.0%	-	24
25 Other Liabilities	2,095,041	267,951	12.8%	2,362,992	291,481	14.1%	2,071,511	25
26 Total current liabilities (payable from current assets)	83,348,894	34,267,169	41.1%	117,616,062	(32,866,458)	105.0%	150,482,520	26
<b>Current liabilities (payable from restricted assets)</b>								
27 Accrued interest	1,591,593	59,646	3.7%	1,651,239	-	0.0%	1,651,239	27
28 Bonds payable	23,143,000	4,374,000	18.9%	27,517,000	-	0.0%	27,517,000	28
29 Retainers and estimates payable	-	-	0.0%	-	-	0.0%	-	29
30 Total current liabilities (payable from restricted assets)	24,734,593	4,433,646	17.9%	29,168,239	-	0.0%	29,168,239	30
31 Total current liabilities	108,083,487	38,700,815	35.8%	146,784,301	(32,866,458)	-18.3%	179,650,759	31
32 Total liabilities	1,222,339,435	32,761,135	2.7%	1,313,568,953	(38,020,266)	-2.8%	1,351,589,219	32
<b>Deferred inflows or resources:</b>								
33 Amounts related to net pension liability	31,208,524	(25,965,321)	-83.2%	5,243,203	2,648,647	102.1%	2,594,556	33
34 Amounts related to total OPEB liability	11,136,293	33,593,993	301.7%	44,730,285	721,999	1.6%	44,008,286	34
35 TOTAL DEFERRED INFLOWS OF RESOURCES	42,344,816	(25,965,321)	-61.3%	49,973,488	3,370,646	7.2%	46,602,842	35
36 Total Net Position, Liabilities and Deferred Inflows of Resources	3,972,365,814	209,916,756	5.3%	4,248,379,625	(31,595,625)	-0.7%	4,279,975,250	36

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**WATER SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS**  
**January 2024 Financials**

		A	B	C	D	E	F	G	
Assets									
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
Noncurrent assets:									
1	Property, plant and equipment	1,228,809,602	111,344,437	9.1%	1,340,154,039	96,650,632	7.8%	1,243,503,407	1
2	Less: accumulated depreciation	465,135,020	37,132,892	8.0%	502,267,912	103,645,811	26.0%	398,622,101	2
3	Property, plant, and equipment, net	763,674,582	74,211,545	9.7%	837,886,127	(6,995,179)	-0.8%	844,881,306	3
Restricted cash, cash equivalents, and investments									
4	Cash and cash equivalents restricted for capital projects	31,258,077	(12,649,212)	-40.5%	18,608,865	361,986	2.0%	18,246,879	4
5	Debt service	3,937,759	8,021,129	203.7%	11,958,888	(8,575,004)	-71.7%	3,383,884	5
6	Debt service reserve	5,599,000	-	0.0%	5,599,000	-	0.0%	5,599,000	6
7	Health insurance reserve	843,313	195,200	23.1%	1,038,513	-	0.0%	1,038,513	7
8	Total restricted cash, cash equivalents, and investments	41,638,149	(4,432,883)	-10.6%	37,205,266	8,936,990	31.6%	28,268,276	8
Current assets:									
Unrestricted and undesignated									
9	Cash and cash equivalents	20,524,572	23,442,521	114.2%	43,967,093	12,451,910	28.3%	31,515,183	9
Accounts receivable:		-							
10	Customers (net of allowance for doubtful accounts)	14,839,466	(1,174,133)	-7.9%	13,665,333	(245,817)	-1.8%	13,911,150	10
11	Taxes	-	-	0.0%	-	-	0.0%	-	11
12	Interest	-	-	0.0%	-	-	0.0%	-	12
13	Grants	18,709,251	(1,562,055)	-8.3%	17,147,196	(19,199,928)	-52.8%	36,347,124	13
14	Miscellaneous	255,133	(131,870)	-51.7%	123,263	66,202	116.0%	57,060	14
15	Due from (to) other internal departments	7,412,039	(6,671,111)	-90.0%	740,927	(6,155,003)	-89.3%	6,895,930	15
16	Inventory of supplies	2,583,028	204,511	7.9%	2,787,539	-	0.0%	2,787,539	16
17	Prepaid expenses	433,475	212,805	49.1%	646,280	212,805	49.1%	433,475	17
18	Total unrestricted current assets	64,756,964	14,320,667	22.1%	79,077,631	(12,869,831)	-14.0%	91,947,461	18
Other assets:									
19	Funds from/for customer deposits	14,680,532	21,940	0.1%	14,702,472	56,167	0.4%	14,646,305	19
20	Deposits	22,950	-	0.0%	22,950	-	0.0%	22,950	20
21	Total other assets	14,703,482	21,940	0.1%	14,725,422	56,167	0.4%	14,669,255	21
22	TOTAL ASSETS	884,773,177	84,121,269	21.3%	968,894,446	(10,871,853)	17.2%	979,766,298	22
Deferred outflows or resources:									
23	Deferred amounts related to net pension liability	20,252,559	8,239,182	40.7%	28,491,742	(2,568,369)	-8.3%	31,060,111	23
24	Deferred amounts related to OPEB	10,388,372	(10,799,891)	-104.0%	(411,519)	(5,126,030)	-108.7%	4,714,511	24
25	Deferred loss on bond refunding	-	-	0.0%	-	-	0.0%	-	25
26	TOTAL DEFERRED OUTFLOWS OF RESOURCES	30,640,932	(2,560,709)	-8.4%	28,080,223	(7,694,399)	-21.5%	35,774,622	26
27	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	915,414,109	81,560,560	13.0%	996,974,669	(18,566,252)	-4.3%	1,015,540,920	27

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**WATER SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
<b>NET ASSETS AND LIABILITIES</b>								
<b>Net position</b>								
1 Net investments in capital assets	637,713,474	87,985,052	13.8%	725,698,526	80,590,164	12.5%	645,108,362	1
2 Restricted for Debt Service	9,536,759	8,021,129	84.1%	17,557,888	8,575,004	95.5%	8,982,884	2
3 Unrestricted	(136,041,897)	(30,982,768)	22.8%	(167,024,665)	(88,263,615)	112.1%	(78,761,050)	3
4 Total net position	511,208,336	65,023,413	12.7%	576,231,749	901,553	0.2%	575,330,196	4
<b>Long-term liabilities</b>								
5 Claims payable	4,221,184	(332,387)	-7.9%	3,888,797	-	0.0%	3,888,797	5
6 Accrued vacation and sick pay	4,205,845	127,922	3.0%	4,333,767	127,922	3.0%	4,205,845	6
7 Net pension obligation	20,676,628	18,523,007	89.6%	39,199,635	(5,338,939)	-12.0%	44,538,574	7
8 Other postretirement benefits liability	83,602,632	(18,494,601)	-22.1%	65,108,031	2,300,072	3.7%	62,807,958	8
9 Bonds payable (net of current maturities)	211,312,840	(348,491)	-0.2%	210,964,349	(155,474)	-0.1%	211,119,823	9
10 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	10
11 Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-	11
12 Debt Service Assistance Fund Loan payable	-	-	0.0%	-	-	0.0%	-	12
13 Customer deposits	14,680,532	21,940	0.1%	14,702,472	56,167	0.4%	14,646,305	13
14 Total long-term liabilities	338,699,661	(524,550)	-0.2%	338,197,051	(3,010,252)	-0.9%	341,207,302	14
<b>Current liabilities (payable from current assets)</b>								
15 Accounts payable and other liabilities	22,152,282	12,726,434	57.4%	34,878,715	(21,796,054)	-38.5%	56,674,769	15
16 Due to City of New Orleans	5,452,245	2,493,913	45.7%	7,946,157	3,210,563	67.8%	4,735,594	16
17 Disaster Reimbursement Revolving Loan	-	-	0.0%	-	-	0.0%	-	17
18 Retainers and estimates payable	8,159,890	570,601	7.0%	8,730,491	470,362	5.7%	8,260,129	18
19 Due to other fund	176,413	7,708	4.4%	184,121	7,708	4.4%	176,413	19
20 Accrued salaries	(236,896)	742,728	-313.5%	505,832	(74,890)	-12.9%	580,722	20
21 Claims payable	1,594,093	(36,354)	-2.3%	1,557,739	-	0.0%	1,557,739	21
22 Other postretirement benefits liability	2,619,063	345,257	13.2%	2,964,320	368,065	14.2%	2,596,255	22
23 Debt Service Assistance Fund Loan payable	-	-	0.0%	-	-	0.0%	-	23
24 Advances from federal government	2,757,705	(2,757,705)	-100.0%	-	-	0.0%	-	24
25 Other Liabilities	1,517,902	216,012	14.2%	1,733,914	233,142	15.5%	1,500,772	25
26 Total current liabilities (payable from current assets)	44,192,698	14,308,594	32.4%	58,501,291	(17,581,103)	-23.1%	76,082,394	26
<b>Current liabilities (payable from restricted assets)</b>								
27 Accrued interest	503,476	(16,727)	-3.3%	486,749	-	0.0%	486,749	27
28 Bonds payable	6,695,000	205,000	3.1%	6,900,000	-	0.0%	6,900,000	28
29 Retainers and estimates payable	-	-	0.0%	-	-	0.0%	-	29
30 Total current liabilities (payable from restricted assets)	7,198,476	188,273	2.6%	7,386,749	-	0.0%	7,386,749	30
31 TOTAL CURRENT LIABILITIES	51,391,174	14,496,867	28.2%	65,888,040	(17,581,103)	-21.1%	83,469,143	31
32 TOTAL LIABILITIES	390,090,834	13,972,316	3.6%	404,085,091	(20,591,355)	-4.8%	424,676,445	32
<b>Deferred inflows or resources:</b>								
33 Amounts related to net pension liability	10,402,841	(8,655,107)	-83.2%	1,747,734	1,868,773	216.1%	864,852	33
34 Amounts related to total OPEB liability	3,712,097	11,197,998	301.7%	14,910,095	4,015,877	27.4%	14,669,428	34
35 TOTAL DEFERRED INFLOWS OF RESOURCES	14,114,938	2,542,891	18.0%	16,657,829	5,884,650	37.9%	15,534,280	35
36 Total Net Position, Liabilities and Deferred Inflows of Resources	915,414,109	78,995,729	8.6%	996,974,669	(18,566,252)	-1.8%	1,015,540,921	36

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SEWER SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS**  
**January 2024 Financials**

Assets		A	B	C	D	E	F	G	
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
<b>Noncurrent assets:</b>									
1	Property, plant and equipment	1,595,891,024	86,157,540	5.4%	1,682,048,564	84,897,881	5.3%	1,597,150,683	1
2	Less: accumulated depreciation	438,801,852	22,772,993	5.2%	461,574,845	57,037,416	14.1%	404,537,429	2
3	Property, plant, and equipment, net	1,157,089,172	63,384,547	5.5%	1,220,473,719	27,860,465	2.3%	1,192,613,254	3
<b>Restricted cash, cash equivalents, and investments</b>									
4	Cash and cash equivalents restricted for capital projects	77,822,384	(57,304,117)	-73.6%	20,518,267	(60,188,431)	-74.6%	80,706,697	4
5	Debt service	10,112,524	18,081,097	178.8%	28,193,621	19,244,502	215.0%	8,949,119	5
6	Debt service reserve	7,123,535	274,819	3.9%	7,398,354	-	0.0%	7,398,354	6
7	Health insurance reserve	809,055	195,200	24.1%	1,004,255	-	0.0%	1,004,255	7
8	Total restricted cash, cash equivalents, and investments	95,867,498	(38,753,001)	-40.4%	57,114,497	(40,943,929)	-41.8%	98,058,425	8
<b>Current assets:</b>									
<b>Unrestricted and undesignated</b>									
9	Cash and cash equivalents	54,656,147	18,928,280	34.6%	73,584,427	13,308,900	22.1%	60,275,526	9
<b>Accounts receivable:</b>									
10	Customers (net of allowance for doubtful accounts)	11,250,148	(4,001,286)	-35.6%	7,248,862	(3,223,663)	-30.8%	10,472,525	10
11	Taxes	-	-	0.0%	-	-	0.0%	-	11
12	Interest	60	-	0.0%	60	-	0.0%	60	12
13	Grants	7,117,400	1,203,806	16.9%	8,321,206	7,658	0.1%	8,313,548	13
14	Miscellaneous	564,144	(479,243)	-85.0%	84,901	(315,319)	-78.8%	400,220	14
15	Due from (to) other internal departments	(2,122,667)	6,052,961	-285.2%	3,930,294	6,382,668	-260.3%	(2,452,374)	15
16	Inventory of supplies	2,053,592	(76,962)	-3.7%	1,976,630	-	0.0%	1,976,630	16
17	Prepaid expenses	278,894	212,805	76.3%	491,698	212,805	76.3%	278,894	17
18	Total unrestricted current assets	73,797,718	21,840,361	29.6%	95,638,078	16,373,049	20.7%	79,265,029	18
<b>Other assets:</b>									
19	Funds from/for customer deposits	-	-	0.0%	-	-	0.0%	-	19
20	Deposits	17,965	-	0.0%	17,965	-	0.0%	17,965	20
21	Total other assets	17,965	-	0.0%	17,965	-	0.0%	17,965	21
22	<b>TOTAL ASSETS</b>	<b>1,326,772,353</b>	<b>46,471,906</b>	<b>-5.4%</b>	<b>1,373,244,259</b>	<b>3,289,586</b>	<b>-18.8%</b>	<b>1,369,954,674</b>	<b>22</b>
<b>Deferred outflows or resources:</b>									
23	Deferred amounts related to net pension liability	14,527,704	8,477,718	58.4%	23,005,422	(2,568,369)	-11.2%	25,573,791	23
24	Deferred amounts related to OPEB	10,388,371	(10,799,891)	-104.0%	(411,520)	(5,126,030)	-108.7%	4,714,510	24
25	Deferred loss on bond refunding	392,468	(52,329)	-13.3%	340,139	-	0.0%	340,139	25
26	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>25,308,543</b>	<b>(2,374,502)</b>	<b>-9.4%</b>	<b>22,934,041</b>	<b>(7,694,399)</b>	<b>-25.1%</b>	<b>30,628,440</b>	<b>26</b>
27	<b>TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS</b>	<b>1,352,080,896</b>	<b>44,097,404</b>	<b>-14.7%</b>	<b>1,396,178,300</b>	<b>(4,404,813)</b>	<b>-43.9%</b>	<b>1,400,583,114</b>	<b>27</b>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SEWER SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
<b>NET ASSETS AND LIABILITIES</b>								
<b>Net position</b>								
1 Net investments in capital assets	963,150,426	(1,945,131)	-0.2%	961,205,296	(15,387,558)	-1.6%	976,592,854	1
2 Restricted for Debt Service	17,236,059	18,355,916	106.5%	35,591,975	19,244,502	117.7%	16,347,473	2
3 Unrestricted	(111,528,160)	10,324,215	-9.3%	(101,203,945)	(1,395,124)	1.4%	(99,808,822)	3
4 Total net position	868,858,325	26,735,000	3.1%	895,593,325	2,461,820	0.3%	893,131,505	4
<b>Long-term liabilities</b>								
5 Claims payable	5,106,112	(517,409)	-10.1%	4,588,703	-	0.0%	4,588,703	5
6 Accrued vacation and sick pay	4,364,531	828,122	19.0%	5,192,653	828,122	19.0%	4,364,531	6
7 Net pension obligation	20,676,628	18,523,007	89.6%	39,199,635	(5,338,939)	-12.0%	44,538,574	7
8 Other postretirement benefits liability	83,602,631	(18,494,602)	-22.1%	65,108,030	2,300,073	3.7%	62,807,956	8
9 Bonds payable (net of current maturities)	281,749,406	7,654,973	2.7%	289,404,379	4,984,282	1.8%	284,420,097	9
10 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	10
11 Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-	11
12 Debt Service Assistance Fund Loan payable	37,265,290	(5,939,680)	-15.9%	31,325,610	-	0.0%	31,325,610	12
13 Customer deposits	-	-	0.0%	-	-	0.0%	-	13
14 Total long-term liabilities	432,764,598	2,054,411	0.5%	434,819,010	2,773,538	0.6%	432,045,471	14
<b>Current liabilities (payable from current assets)</b>								
15 Accounts payable and other liabilities	15,371,769	8,758,713	57.0%	24,130,482	(11,823,803)	-32.9%	35,954,286	15
16 Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-	16
17 Disaster Reimbursement Revolving Loan	-	-	0.0%	-	-	0.0%	-	17
18 Retainers and estimates payable	2,182,311	362,627	16.6%	2,544,938	471,864	22.8%	2,073,074	18
19 Due to other fund	89,891	10,323	11.5%	100,214	10,323	11.5%	89,891	19
20 Accrued salaries	(647,130)	1,489,049	-230.1%	841,919	151,492	21.9%	690,427	20
21 Claims payable	1,559,836	(36,355)	-2.3%	1,523,481	-	0.0%	1,523,481	21
22 Other postretirement benefits liability	2,619,063	345,257	13.2%	2,964,320	368,065	14.2%	2,596,255	22
23 Debt Service Assistance Fund Loan payable	(2,902,502)	5,939,679	-204.6%	3,037,178	-	0.0%	3,037,178	23
24 Advances from federal government	1,976,305	(1,976,305)	-100.0%	-	-	0.0%	-	24
25 Other Liabilities	561,123	51,938	9.3%	613,062	58,338	10.5%	554,723	25
26 Total current liabilities (payable from current assets)	20,810,667	14,944,926	71.8%	35,755,594	(10,763,721)	-23.1%	46,519,314	26
<b>Current liabilities (payable from restricted assets)</b>								
27 Accrued interest	1,084,367	(38,825)	-3.6%	1,045,542	-	0.0%	1,045,542	27
28 Bonds payable	14,448,000	(2,141,000)	-14.8%	12,307,000	-	0.0%	12,307,000	28
29 Retainers and estimates payable	-	-	0.0%	-	-	0.0%	-	29
30 Total current liabilities (payable from restricted assets)	15,532,367	(2,179,825)	-14.0%	13,352,542	-	0.0%	13,352,542	30
31 TOTAL CURRENT LIABILITIES	36,343,034	12,765,101	35.1%	49,108,136	(10,763,721)	-18.0%	59,871,856	31
32 TOTAL LIABILITIES	469,107,633	14,819,512	3.2%	483,927,145	(7,990,183)	-1.6%	491,917,328	32
<b>Deferred inflows or resources:</b>								
33 Amounts related to net pension liability	10,402,841	(8,655,107)	-83.2%	1,747,734	882,882	102.1%	864,852	33
34 Amounts related to total OPEB liability	3,712,097	11,197,998	301.7%	14,910,096	240,666	1.6%	14,669,429	34
35 TOTAL DEFERRED INFLOWS OF RESOURCES	14,114,939	2,542,891	18.0%	16,657,830	1,123,549	7.2%	15,534,281	35
36 Total Net Position, Liabilities and Deferred Inflows of Resources	1,352,080,896	41,554,512	3.1%	1,396,178,300	(4,404,814)	-0.3%	1,400,583,114	36

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DRAINAGE SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS**  
**January 2024 Financials**

		A	B	C	D	E	F	G	
Assets									
Noncurrent assets:		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
1	Property, plant and equipment	2,142,385,412	125,213,798	5.8%	2,267,599,210	70,921,382	3.2%	2,196,677,828	1
2	Less: accumulated depreciation	457,533,580	54,490,201	11.9%	512,023,781	52,667,167	11.5%	459,356,614	2
3	Property, plant, and equipment, net	1,684,851,832	70,723,597	4.2%	1,755,575,429	18,254,215	1.1%	1,737,321,214	3
Restricted cash, cash equivalents, and investments									
4	Cash and cash equivalents restricted for capital projects	(26,158,210)	68,793,139	0.0%	42,634,929	(22,227,175)	-34.3%	64,862,104	4
5	Debt service	45,000	10,072,701	22383.8%	10,117,701	10,088,850	34968.8%	28,851	5
6	Debt service reserve	-	-	0.0%	-	-	0.0%	-	6
7	Health insurance reserve	747,632	97,600	13.1%	845,232	-	0.0%	845,232	7
8	Total restricted cash, cash equivalents, and investments	(25,365,578)	78,963,440	-311.3%	53,597,862	(12,138,325)	-18.5%	65,736,187	8
Current assets:									
Unrestricted and undesignated									
9	Cash and cash equivalents	22,004,867	845,762	3.8%	22,850,629	(4,787,141)	-17.3%	27,637,770	9
Accounts receivable:		-							
10	Customers (net of allowance for doubtful accounts)	-	-	0.0%	-	-	0.0%	-	10
11	Taxes	3,562,208	(463,277)	-13.0%	3,098,931	(520,867)	-14.4%	3,619,797	11
12	Interest	-	-	0.0%	-	-	0.0%	-	12
13	Grants	11,074,472	2,553,130	23.1%	13,627,602	(490,505)	-3.5%	14,118,107	13
14	Miscellaneous	471,129	277,490	58.9%	748,619	(700,057)	-48.3%	1,448,676	14
15	Due from (to) other internal departments	(4,255,092)	(842,347)	19.8%	(5,097,439)	(653,882)	14.7%	(4,443,557)	15
16	Inventory of supplies	1,329,364	(38,481)	-2.9%	1,290,882	-	0.0%	1,290,882	16
17	Prepaid expenses	229,843	106,402	46.3%	336,245	106,402	46.3%	229,843	17
18	Total unrestricted current assets	34,416,791	2,438,679	7.1%	36,855,469	(7,046,049)	-16.0%	43,901,519	18
Other assets:									
19	Funds from/for customer deposits	-	-	0.0%	-	-	0.0%	-	19
20	Deposits	10,400	-	0.0%	10,400	-	0.0%	10,400	20
21	Total other assets	10,400	-	0.0%	10,400	-	0.0%	10,400	21
22	TOTAL ASSETS	1,693,913,445	152,125,715	-300.0%	1,846,039,160	(930,159)	-33.5%	1,846,969,319	22
Deferred outflows or resources:									
23	Deferred amounts related to net pension liability	538,410	9,060,605	1682.8%	9,599,015	(2,568,369)	-21.1%	12,167,384	23
24	Deferred amounts related to OPEB	10,388,373	(10,799,892)	-104.0%	(411,519)	(5,126,030)	-108.7%	4,714,511	24
25	Deferred loss on bond refunding	30,581	(30,581)	-100.0%	-	-	0.0%	-	25
26	TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,957,364	(1,769,868)	-16.2%	9,187,497	(7,694,399)	-45.6%	16,881,895	26
27	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	1,704,870,809	150,355,847	-316.2%	1,855,226,657	(8,624,558)	-79.0%	1,863,851,215	27

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DRAINAGE SYSTEM FUND**  
**STATEMENTS OF NET POSITION**  
**WITH PRIOR YEAR COMPARISONS**  
**January 2024 Financials**

	A	B	C	D	E	F	G	
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
<b>NET ASSETS AND LIABILITIES</b>								
<b>Net position</b>								
1 Net investments in capital assets	2,387,773,943	160,051,209	6.7%	2,547,825,152	89,157,586	3.6%	2,458,667,566	1
2 Restricted for Debt Service	45,000	10,072,701	22383.8%	10,117,701	10,088,850	34968.8%	28,851	2
3 Unrestricted	(1,060,204,041)	(84,726,702)	8.0%	(1,144,930,743)	(99,555,814)	9.5%	(1,045,374,929)	3
4 Total net position	1,327,614,902	85,397,208	6.4%	1,413,012,110	(309,378)	0.0%	1,413,321,488	4
<b>Long-term liabilities</b>								
5 Claims payable	33,445,797	1,727,355	5.2%	35,173,152	-	0.0%	35,173,152	5
6 Accrued vacation and sick pay	2,276,804	63,449	2.8%	2,340,253	93,231	4.1%	2,247,022	6
7 Net pension obligation	20,676,628	18,523,007	89.6%	39,199,635	(5,338,939)	-12.0%	44,538,574	7
8 Other postretirement benefits liability	83,602,632	(18,494,601)	-22.1%	65,108,032	2,300,073	3.7%	62,807,958	8
9 Bonds payable (net of current maturities)	(2,000,000)	38,690,000	-1934.5%	36,690,000	-	0.0%	36,690,000	9
10 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	10
11 Southeast Louisiana Project liability	204,789,827	10,467,693	5.1%	215,257,520	(1,971,460)	-0.9%	217,228,980	11
12 Debt Service Assistance Fund Loan payable	-	-	0.0%	-	-	0.0%	-	12
13 Customer deposits	-	-	0.0%	-	-	0.0%	-	13
14 Total long-term liabilities	342,791,689	50,976,903	14.9%	393,768,592	(4,917,095)	-1.2%	398,685,686	14
<b>Current liabilities (payable from current assets)</b>								
15 Accounts payable and other liabilities	11,593,255	2,329,303	20.1%	13,922,558	(6,622,519)	-32.2%	20,545,077	15
16 Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-	16
17 Disaster Reimbursement Revolving Loan	-	-	0.0%	-	-	0.0%	-	17
18 Retainers and estimates payable	2,042,872	1,573,033	77.0%	3,615,904	1,405,709	63.6%	2,210,195	18
19 Due to other fund	110,693	15,776	14.3%	126,469	15,776	14.3%	110,693	19
20 Accrued salaries	517,218	832,235	160.9%	1,349,453	311,334	30.0%	1,038,119	20
21 Claims payable	1,446,412	(81,954)	-5.7%	1,364,457	-	0.0%	1,364,457	21
22 Total OPEB liability, due within one year	2,619,063	345,257	13.2%	2,964,320	368,065	14.2%	2,596,255	22
23 Debt Service Assistance Fund Loan payable	-	-	0.0%	-	-	0.0%	-	23
24 Advances from federal government	-	-	0.0%	-	-	0.0%	-	24
25 Other Liabilities	16,016	-	0.0%	16,016	-	0.0%	16,016	25
26 Total current liabilities (payable from current assets)	18,345,529	5,013,649	27.3%	23,359,178	(4,521,634)	-16.2%	27,880,812	26
<b>Current liabilities (payable from restricted assets)</b>								
27 Accrued interest	3,750	115,198	3071.9%	118,948	-	0.0%	118,948	27
28 Bonds payable	2,000,000	6,310,000	315.5%	8,310,000	-	0.0%	8,310,000	28
29 Retainers and estimates payable	-	-	0.0%	-	-	0.0%	-	29
30 Total current liabilities (payable from restricted assets)	2,003,750	6,425,198	320.7%	8,428,948	-	0.0%	8,428,948	30
31 TOTAL CURRENT LIABILITIES	20,349,279	11,438,847	56.2%	31,788,126	(4,521,634)	-12.5%	36,309,760	31
32 TOTAL LIABILITIES	363,140,967	62,415,750	17.2%	425,556,718	(9,438,729)	-2.2%	434,995,447	32
<b>Deferred inflows or resources:</b>								
33 Amounts related to net pension liability	10,402,841	(8,655,107)	-83.2%	1,747,734	882,882	102.1%	864,852	33
34 Amounts related to total OPEB liability	3,712,098	-	0.0%	14,910,095	-	0.0%	14,669,428	34
35 TOTAL DEFERRED INFLOWS OF RESOURCES	14,114,940	2,542,889	18.0%	16,657,829	1,123,549	7.2%	15,534,280	35
36 Total Net Position, Liabilities and Deferred Inflows of Resources	1,704,870,809	147,812,958	8.7%	1,855,226,657	(8,624,558)	-0.5%	1,863,851,215	36



Project Delivery Unit  
February 2024 Closeout Snapshot

FEMA Public Assistance	# of Project Worksheets	FEMA Obligated	FEMA Revenue Received per LAPA	FEMA Obligation Balance	% Financially Complete	# of Projects Submitted for Closeout	OBLIGATED Value of Projects Submitted for Closeout	POTENTIAL Value of Projects Submitted to Closeout	# of Projects Officially Closed	OBLIGATED Value of Projects Officially Closed	% Submitted	% Closed	# of Projects Submitted but Not Officially Closed	OBLIGATED Value of Projects Submitted but Not Officially Closed
Hurricane Katrina - St. Joseph Headquarters	20	\$ 6,448,845.49	\$ 5,986,349.52	\$ 462,495.97	93%	19	\$ 2,236,513.15	\$ 2,236,513.15	19	\$ 2,236,513.15	95%	95%	0	\$ -
Hurricane Katrina - Central Yard	42	\$ 28,077,335.85	\$ 28,003,484.16	\$ 73,851.69	100%	42	\$ 28,077,335.85	\$ 27,796,562.49	39	\$ 25,299,020.60	100%	93%	3	\$ 2,778,315.25
Hurricane Katrina - Wastewater Treatment Plant	128	\$ 89,218,231.87	\$ 89,120,442.29	\$ 97,789.58	100%	128	\$ 89,218,231.87	\$ 88,326,049.55	124	\$ 80,042,777.25	100%	97%	4	\$ 9,175,454.62
Hurricane Katrina - Carrollton Water Plant	55	\$ 76,019,829.37	\$ 67,948,636.11	\$ 8,071,193.26	89%	54	\$ 64,304,777.65	\$ 63,661,729.87	53	\$ 14,447,710.77	98%	96%	1	\$ 49,857,066.88
Hurricane Katrina - Distribution Network	27	\$ 251,398,798.15	\$ 224,634,476.23	\$ 26,764,321.92	89%	25	\$ 119,001,330.25	\$ 117,811,316.95	22	\$ 36,996,805.90	93%	81%	3	\$ 82,004,524.35
Hurricane Katrina - Pump Stations	166	\$ 83,784,330.48	\$ 77,979,760.73	\$ 5,804,569.75	93%	166	\$ 83,784,330.48	\$ 82,946,487.18	149	\$ 69,756,891.31	100%	90%	17	\$ 14,027,439.17
Hurricane Gustav	9	\$ 667,553.90	\$ 667,553.90	\$ -	100%	9	\$ 667,553.90	\$ 660,878.36	8	\$ 665,778.64	100%	89%	1	\$ 1,775.26
Hurricane Isaac	8	\$ 1,366,275.11	\$ 1,086,830.12	\$ 279,444.99	80%	8	\$ 1,366,275.11	\$ 1,352,612.36	6	\$ 1,044,149.16	100%	75%	2	\$ 322,125.95
Tropical Storm Nate	2	\$ 367,501.26	\$ 367,501.26	\$ -	100%	2	\$ 367,501.26	\$ 363,826.25	2	\$ 367,501.26	100%	100%	0	\$ -
Hurricane Barry	2	\$ 947,134.10	\$ 876,848.48	\$ 70,285.62	93%	1	\$ 887,938.21	\$ 879,058.83	0	\$ -	50%	0%	1	\$ 887,938.21
Hurricane Sally	2	\$ 18,723.43	\$ 18,723.43	\$ -	100%	2	\$ 18,723.43	\$ 18,723.43	2	\$ 18,723.43	100%	100%	0	\$ -
Hurricane Zeta	7	\$ 892,098.12	\$ 219,728.55	\$ 672,369.57	25%	0		\$ -	0			0%		
Disaster Winter Storm	2	\$ 85,982.86	\$ 85,982.86	\$ -	100%	0		\$ -						
LA COVID-19	2	\$ 2,186,399.50	\$ 1,685,927.99	\$ 500,471.51	77%	0								
Hurricane Ida	15	\$ 10,771,282.38	\$ 1,336,167.23	\$ 9,435,115.15	12%	0								
Total	487	\$ 552,250,321.87	\$ 500,018,412.86	\$ 42,296,322.35	91%	456	\$ 389,930,511.16	\$ 386,053,758.41	424	\$ 230,875,871.47	94%	87%	32	\$ 159,054,639.69

FEMA Joint Infrastructure	# of Project Worksheets	FEMA Obligated	FEMA Revenue Received per LAPA	FEMA Obligation Balance	% Financially Complete	# of Projects Submitted for Closeout	OBLIGATED Value of Projects Submitted for Closeout	POTENTIAL Value of Projects Submitted to Closeout	# of Projects Officially Closed	OBLIGATED Value of Projects Officially Closed	% Submitted	% Closed	# of Projects Submitted but Not Officially Closed	OBLIGATED Value of Projects Submitted but Not Officially Closed
Hurricane Katrina - JIRR settlement	2	\$ 268,448,968.15	\$ 165,273,948.88	\$ 103,175,019.27	62%	0	\$ -	\$ -	0	\$ -	0%	0%	0	\$ -
Hurricane Katrina - JIRR Donors	53	\$ 66,449,418.20	\$ 56,503,665.48	\$ 9,945,752.72	85%	46	\$ 49,170,688.99	\$ 48,678,982.10	33	\$ 6,663,635.87	87%	62%	13	\$ 42,507,053.12
Total	55	\$ 334,898,386.35	\$ 221,777,614.36	\$ 113,120,771.99	66%	46	\$ 49,170,688.99	\$ 48,678,982.10	33	\$ 6,663,635.87	84%	60%	13	\$ 42,507,053.12

FEMA Hazard Mitigation Grant Program	# of Contracts	FEMA Obligated	FEMA Revenue Received per LAHM	FEMA Obligation Balance	% Financially Complete	# of Contracts Completed	OBLIGATED Value of Projects Submitted for Closeout	POTENTIAL Value of Projects Submitted to Closeout	# of Projects Officially Closed	OBLIGATED Value of Projects Officially Closed	% Submitted	% Closed	# of Projects Submitted but Not Officially Closed	OBLIGATED Value of Projects Submitted but Not Officially Closed
Hurricane Katrina - Retrofit of Power House	18	\$ 166,795,389.00	\$ 143,630,854.29	\$ 23,164,534.71	86%	14	\$ -	\$ -	0	\$ -	0%	0%	0	\$ -
Hurricane Katrina - Flood Mitigation of 9 SPS	9	\$ 19,987,722.00	\$ 19,987,722.00	\$ -	100%	9	\$ -	\$ -	0	\$ -	0%	0%	0	\$ -
Hurricane Ike - Five Underpass Generators	1	\$ 988,658.00	\$ 839,129.23	\$ 149,528.77	85%	1	\$ -	\$ -	0	\$ -	100%	0%	1	\$ 985,079.09
Total	28	\$ 187,771,769.00	\$ 164,457,705.52	\$ 23,314,063.48	88%	24	\$ -	\$ -	0	\$ -	86%	0%	1	\$ 985,079.09

TOTALS as of 3.01.24	FEMA Obligated	FEMA Revenue Received	FEMA Obligation Balance
	\$ 1,074,920,477.22	\$ 886,253,732.74	\$ 178,731,157.82




# SEWERAGE AND WATER BOARD

## Inter-Office Memorandum

**Date:** March 8, 2024

**To:** Ghassan Korban, Executive Director

**From:** Irma Plummer, EDBP Director 

**Re:** EDBP Department Summary – February 2024

### SLDBE CERTIFICATION ACTIVITY

#### Applications received (February 2024)

New	0
Recertifications	0

#### Applications processed

New	3
Recertifications	26

Applications approved	3
Applications denied	0
Applications renewed	26
Applications decertified	0

### ANALYSES CONDUCTED BY EDBP

For the month of February 2024, there was one Goods and Services bid with DBE participation to review.

### SOLID WASTE DISPOSAL SERVICES– REQ NO. 2023-SWB-14

On Wednesday, February 7, 2024, two (2) bids were received for subject contract. The bid total is as follows:

<b>Waste Management of Louisiana, LLC</b>	<b>\$ 106,440.76</b>
<b>Waste Pro of Louisiana, Inc.</b>	<b>\$ 104,416.00</b>

Fifteen percent (15%) DBE participation was requested on this contract.

**Waste Pro of Louisiana**, the apparent lowest bidder, submitted Geaux Stars, LLC (eligible, certified LaUCP) to provide laborer(s) for washing trucks, equipment, containers, etc. Signed correspondence from the DBE on company letterhead, reaffirming negotiated terms was provided.

*Total Eligible DBE Participation: \$ 15,662.40 – 15%*

**Waste Management of Louisiana, LLC**, the apparent second lowest bidder, submitted the following subcontractors:

Jani-King of New Orleans (eligible, *non-certified* subcontractor) to provide commercial cleaning and janitorial services. No signed correspondence was provided.

*Total Participation: \$12,772.89 -12%*

*Total for credit: 0%*

Lionel Boudreaux Trucking, LLC (eligible, certified LA-UCP) to provide commercial trucking, comprehensive waste services, and cleaning. Signed correspondence from Lionel Boudreaux Trucking, LLC on company letterhead, reaffirming intent to participate as DBE was provided.

*Total Participation: \$15,966.11 – 15%*

*Total Eligible DBE Participation: \$ 15,966.11 – 15%*

Based upon analysis of SLDBE participation, the Economically Disadvantaged Business Program recommends the SLDBE participation submitted by **Waste Management of Louisiana, LLC** and **Waste Pro of Louisiana, Inc.** be accepted as responsive to meeting EDBP bid requirements.

For the month of February 2024, there were no Professional Services proposals with DBE participation to review.

For the month of February 2024, there was one Construction bid to review and a correction for previously presented Contract #30260.

**Contract #8171 – Repaving Open Cuts in Driveways and Sidewalks**

On Tuesday, February 26, 2024, five (5) bids were received for subject contract. The bid totals are as follows:

<b>Fleming Construction Co., LLC</b>	<b>\$2,277,750.00</b>
<b>Wallace C. Drennan, Inc.</b>	<b>\$2,294,900.00</b>
<b>CMG Pipelines, Inc.</b>	<b>\$2,345,000.00</b>
<b>Hard Rock Construction, LLC</b>	<b>\$3,360,575.00</b>
<b>RamJ Construction, LLC</b>	<b>\$9,165,250.00</b>

Thirty-six percent (36%) DBE participation was established for this project.

The apparent lowest bidder **Fleming Construction Co., LLC**, submitted the following subcontractors:

Rue Contractors. (eligible certified SLDBE) to perform asphalt and concrete pavement restoration  
\$450,000.00 – 19.76%

Dieudonne Enterprises, Inc. (eligible certified SLDBE) to perform asphalt and concrete pavement restoration  
\$400,000.00 – 17.56%

Total Participation: **\$875,000.00 — 37.32%**

Signed correspondence from DBEs on their letterhead reaffirming negotiated terms was provided. The apparent second lowest bidder, **Wallace C. Drennan, Inc.**, submitted C&M Construction Group. (eligible certified SLDBE) to perform Municipal & Public Works Construction, Concrete & Asphalt; \$875,000.00 – 38.13%. Signed correspondence from DBE on their letterhead was provided.

Based upon analysis of DBE participation, the Economically Disadvantaged Business Program recommends that the DBE participation submitted by **Fleming Construction Co., LLC**, and **Wallace C. Drennan, Inc.**, be considered as responsive to meeting EDBP bid requirements.

**Contract #30260 – Carrollton Basin; #19 Sewer Rehabilitation (CORRECTED)**

On Wednesday, January 24, 2024, one (1) bid was received for subject contract. The bid total is as follows:

<b>Hard Rock Construction, LLC</b>	<b>\$5,042,385.00</b>
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Thirty-six percent (36%) DBE participation was established for this project.

The sole bidder, **Hard Rock Construction, LLC**, submitted the following subcontractors:

EFT Diversified, Inc. (eligible certified SLDBE) to provide sewer repairs and installation  
\$1,649,000.00 – 32.70%

Mitchell Contracting, Inc. (eligible certified LA-UCP) to scope pipe liner CIPP; Sewer  
Video; Sewer Cleaning  
\$194,635.00 – 3.86%

Total Participation: \$1,843,635.00 — 36.56%

Signed correspondence from DBEs on their letterhead reaffirming negotiated terms was provided.

Based upon analysis of DBE participation, the Economically Disadvantaged Business Program recommends that the DBE participation submitted by **Hard Rock Construction, LLC** be considered as responsive to meeting EDBP bid requirements.

**CONSTRUCTION REVIEW COMMITTEE RECOMMENDATIONS**

There were no new construction projects presented to EDBP, therefore the CRC did not convene for the month of February 2024.

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## **STAFF CONTRACT REVIEW COMMITTEE RECOMMENDATIONS**

The Staff Contract Review Committee convened on Thursday, February 8, 2024 and February 29, 2024 and made the following recommendation:

### **FEBRUARY 8, 2024**

#### **OPEN MARKET CONTRACTS**

##### **1. REQUEST FOR FURNISHING ACOUSTIC SURVEYING, LEAK CORRELATION AND FIRE FLOW TESTING**

Budget Amount:	\$ 500,000.00
Renewal Option(s):	Initial one year, with two (2) one-year renewal options
Recommended DBE Goal:	30%

#### **RENEWALS**

##### **2. REQUEST FOR FURNISHING SKILLED AND UNSKILLED LABOR FOR MAINTENANCE - CONTRACT #8164**

Budget Amount:	\$ 2,770,000
Renewal Option(s):	Third and Final Renewal
Recommended DBE Goal:	30%
Prime Contractor:	JEI Solutions, Inc.

### **FEBRUARY 29, 2024**

#### **OPEN MARKET CONTRACTS**

##### **1. REQUEST FOR FURNISHING PORTABLE GENERATORS FOR SEWERAGE PUMPING STATIONS**

Budget Amount:	\$ 3,325,000
Renewal Option(s):	N/A
Recommended DBE Goal:	0%
Justification:	Does not lend itself to DBE Participation

##### **2. REQUEST FOR FURNISHING DPS 15, REPLACEMENT DISCHARGE PIPING**

Budget Amount:	\$ 400,000
Renewal Option(s):	N/A
Recommended DBE Goal:	8%

#### **RENEWALS**

##### **3. REQUEST FOR FURNISHING RUBBER PVC HIP BOOTS & KNEE BOOTS**

Budget Amount	\$ 350,000
Renewal Option(s):	Initial one (1) year, with one-year renewal option
Recommended DBE Goal:	30%
Prime Contractor:	EHS Corp

**4. REQUEST FOR FURNISHING LIQUID SODIUM HYPOCHLORITE TO THE ALGIERS AND CARROLLTON WATER PLANTS**

Budget Amount:	\$ 4,553,400
Renewal Option(s):	First (1 <sup>st</sup> ) and Final
Recommended DBE Goal:	0%
Justification:	Does not lend itself to DBE participation
Prime Contractor:	PVS DX, Inc.

For the month of February 2024, there was one construction project with DBE participation offered for final acceptance.

❖ **Contract #30237 – Restoration of Gravity Flow Sanitary Sewer Mains by Point Repair at Various Sites throughout Orleans Parish**

DBE Goal:	36.00%
DBE Participation Achieved:	17.88%
Prime Contractor:	Wallace C. Drennan, Inc.
Closeout Date:	February 2024

The prime contractor did not meet the 36% Goal established for this project. In a submitted Documented Good Faith Effort, the prime contractor states that scope changes requested by SWBNO to perform Emergency Work increased the cost of the project while consequently reducing DBE subcontracting opportunities, affecting the overall DBE participation percentage. This claim is supported by staff project management.

EDBP accepts the DBE participation and recommends approval for Final Acceptance.

**Sewerage & Water Board of New Orleans projects with DBE Participation - January-February 2024**

See attached spreadsheet

**Sewerage & Water Board New Orleans Awarded Projects with DBE Participation January - February 2024**

<b>Category</b>	<b>Category Dollar Amount</b>	<b>SLDBE Dollar Value</b>
<b>Goods &amp; Services Projects</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Professional Services Projects</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Construction Projects</b>	<b>\$ 28,546,045</b>	<b>\$ 10,299,610</b>
<b>Grand Total</b>	<b>\$ 28,546,045</b>	<b>\$ 10,299,610</b>

**Sewerage & Water Board of New Orleans Open Market Bids with DBE Participation January - February 2024**

### Goods & Services Projects

<b>Contract No./Description</b>	<b>%DBE Goal</b>	<b>Contract \$</b>	<b>Prime</b>	<b>Sub(s)</b>	<b>% DBE Part (Prime)</b>	<b>\$ Sub Award</b>
<b>Total Goods &amp; Services Projects</b>						
		<b>\$0.00</b>				<b>\$0.00</b>



**Sewerage & Water Board of New Orleans Open Market Bids with DBE Participation January - February 2024**

**Professional Services Projects**

Contract No./Description	%DBE Goal	Contract \$	Prime	Sub(s)	% DBE Part (Prime)	\$ Sub Award	Award date
<b>Total Professional Services Projects</b>		<b>\$0.00</b>				<b>\$0.00</b>	

**Sewerage & Water Board of New Orleans Open Market Bids with DBE Participation January - February 2024**

**Construction Projects**

<b>Contract No./Description</b>	<b>%DBE Goal</b>	<b>Contract \$</b>	<b>Prime</b>	<b>Sub(s)</b>	<b>% DBE Part (Prime)</b>	<b>\$ Sub Award</b>	<b>Award date</b>
Cont #30258; Carrollton Basin #17 Sewer Rehabilitation	36%	\$ 5,388,534.00	Wallace C. Drennan, Inc.	C&M Construction Group, Inc.	24.16%	\$ 1,302,000.00	1/23/2024
				Prince Dump Truck Services, LLC	7.43%	\$ 400,300.00	
				Choice Supply Solutions, LLC	3.03%	\$ 163,500.00	
				Blue Flash Sewer Service, Inc.	1.56%	\$ 84,000.00	
				<b>Total</b>	<b>36.18%</b>	<b>\$ 1,949,800.00</b>	
Cont #30232; Carrollton Basin: #3 Sewer Rehabilitation	36%	\$ 8,254,058.00	BLD Services, LLC	C&M Construction Group, Inc.	31.24%	\$ 2,578,500.00	1/23/2024
				Choice Supply Solutions, LLC	4.78%	\$ 394,250.00	
				<b>Total</b>	<b>36.02%</b>	<b>\$ 2,972,750.00</b>	
Cont #30259; Carrollton Basin: #18 Sewer Rehabilitation	36%	\$ 14,903,453.00	Hard Rock Construction, LLC	EFT Diversified, Inc.	19.41%	\$ 2,893,060.00	1/23/2024
				Mitchell Contracting, Inc.	16.67%	\$ 2,484,000.00	
				<b>Total</b>	<b>36.08%</b>	<b>\$ 5,377,060.00</b>	
<b>Total Construction Projects</b>		<b>\$ 28,546,045.00</b>			<b>36.08%</b>	<b>\$10,299,610.00</b>	