SEWERAGE & WATER BOARD OF NEW ORLEANS

FINANCE & ADMINISTRATION COMMITTEE MEETING
MONDAY, SEPTEMBER 14, 2015
8:15 AM

Scott Jacobs, Chair • Joseph Peychaud, Vice Chair • Kimberly Thomas • Dr. Tamika Duplessis • Kerri Kane

FINAL AGENDA

ACTION ITEMS

1. General Superintendent's Recommendations
2. Change Order(s)
3. 2015 Independent Financial Auditing Services (Postlethwaite & Netterville) R-158-2015
4. Expansion of Cogsdale Software for Human Resources/Payroll Modules (R-163-2015)
5. EXECUTIVE SESSION
   - Rose Powell V. Sewerage & Water Board of New Orleans, et al, CDC No. 2012-03988, Div. "N", Sec. 8
   - Keisha Quinn Moore, et al v. Danial Smith, et al, CDC No. 2014-3581, Div. M

PRESENTATION ITEMS

6. Financial Results through July 2015
7. Organizing Committee Responsibilities

INFORMATION ITEMS

8. DBE Participation on Contracts
   - Bid Recommendations – DBE Participation - **NONE**
   - Construction Review Committee - **NONE**
   - Staff Contract Review Committee
   - Final Acceptance Contract with DBE Participation
   - Renewal Construction Contracts with DBE Participation
   - DBE Participation Report
9. Customer Service Results through July 2015
10. EEOC Activity Status Report
11. FEMA Project Worksheet Status
12. Any Other Matters

REFERENCE MATERIALS (In Binders)

D. Sewerage & Water Board By-Laws
E. 2015 Operating and Capital Budgets
F. 2011-2020 Strategic Plan
G. Commitments to the City Council
H. Bond Ratings Information

GENERAL SUPERINTENDENT RECOMMENDATIONS
FOR THE SEPTEMBER 16, 2015 MEETING

A. RENEWALS. A listing of contracts first and final renewal, during the month of August, requesting authorization to extend and renew services is included in the following report. A brief summary is attached for your review.

Item 1 - R-159-2015 - FIRST AND FINAL RENEWAL OF CONTRACT 8142 - REPAVING OPEN CUTS IN STREETS, DRIVEWAYS, SIDEWALKS RESULTING FROM THE REPAIR TO THE SEWERAGE AND WATER BOARD OF NEW ORLEANS UNDERGROUND

Item 2 - R-160-2015 - FIRST AND FINAL RENEWAL OF CONTRACT FOR FURNISHING BRASS WATER SERVICE FITTINGS - REQ. NO. YW140098

Item 3 - R-161-2015 - FIRST AND RENEWAL OF CONTRACT FOR FURNISHING & DELIVERING COMPLETE FLEET TIRE SERVICE TO SEWERAGE & WATER BOARD OF NEW ORLEANS REQ. NO. YG140003

GENERAL SUPERINTENDENT RECOMMENDATIONS
REPORT OF FINAL ACCEPTANCE TO BE
CONSIDERED BY THE FINANCE COMMITTEE AND
THE BOARD'S MEETING OF SEPTEMBER 16, 2015

During August 2015, request for authorization for first and final renewal of contracts are as follows:

1.

FIRST AND FINAL RENEWAL OF CONTRACT 8142
REPAVING OPEN CUTS IN STREETS, DRIVEWAYS,
SIDEWALKS RESULTING FROM THE REPAIR TO THE SEWERAGE
AND WATER BOARD OF NEW ORLEANS UNDERGROUND UTILITIES

PROPOSAL:

The contractor, **Fleming Construction Company, Inc.** has requested that the Board extend their current contract. The magnitude of the work requires extending the duration of the contract through August 31, 2016, to facilitate the continuity of the services described in the contract, with the total being **$2,471,050.00**.

EVALUATION:

The original contract for Repaving Open Cuts in Streets, Driveways, Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities was awarded to **Fleming Construction Company, Inc.**, by the Board at its meeting of December 17, 2014 in the total amount of **$2,471,050.00**. The DBE participation is 36%. Funds for this project are budgeted under the 2014 Capital Budget from Capital Project 880.

RECOMMENDATION:

It is recommended that the Board approve this extension to **Fleming Construction Company, Inc.** in the total amount of **$2,471,050.00**.

2.

FIRST AND FINAL RENEWAL OF CONTRACT FOR FURNISHING BRASS WATER SERVICE FITTINGS REQ. NO.YW140098

PROPOSAL:

The contractor, **A.Y. McDonald Mfg. Co.**, has requested that the Board renew their current contract effective December 1, 2015, as allowed under this contract with no increase in cost and with no change in terms and conditions of their original contract, with the total being **$539,902.75**.

The contractor, **La. Utilities Supply Company**, has requested that the Board renew their current contract effective December 1, 2015, as allowed under this contract with no increase in cost and with no change in terms and conditions of their original contract, with the total being **$39,772.50**.

EVALUATION:

The original contract for Furnishing Brass Water Service Fittings was awarded to **A.Y. McDonald Mfg. Co.**, by the Board at its meeting of November 19, 2014 in the total amount of **$539,902.75 (Sections I, II, III, IV and VI)**. If approved, this would be the first and final renewal as allowed under the terms of the contract. There is no DBE participation. Funds for this project are budgeted under Account Code 0850 (Warehouse & Grounds) and Object Code 4410 (Materials & Supplies).

The original contract for Furnishing Brass Water Service Fittings was awarded to **La. Utilities Supply Company**, by the Board at its meeting of November 19, 2014 in the total amount of **$39,772.50 (Section V)**. If approved, this would be the first and final renewal as allowed under the terms of the contract. There is no DBE participation. Funds for this project are budgeted under Account Code 0850 (Warehouse & Grounds) and Object Code 4410 (Materials & Supplies).

RECOMMENDATION:

It is recommended that the Board approve this first and final renewal to **A.Y. McDonald Mfg. Co.** in the total amount of **$539,902.75**.

It is recommended that the Board approve this first and final renewal to **La. Utilities Supply Company** in the total amount of **$39,772.50**.

3.

FIRST AND FINAL RENEWAL OF CONTRACT FOR FURNISHING AND DELIVERING COMPLETE FLEET TIRE SERVICE TO SEWERAGE AND WATER BOARD OF NEW ORLEANS
REQ. NO.YG140003

PROPOSAL:

The contractor, **Twin Commercial Tire Service** has requested that the Board extend its current contract effective July 1, 2015, as allowed under this contract with no increase in cost and with no change in terms and conditions of their original contract, with the total being **$344,199.80**.

EVALUATION:

The original contract for Furnishing and Delivering Complete Fleet Tire Service to Sewerage and Water Board of New Orleans was awarded to **Twin Commercial Tire Service**, by the Board at its meeting of June 18, 2014 in the total amount of **$344,199.80**. If approved, this would be the first extension as allowed under the terms of the contract. The DBE participation is 20%. Funds for this project are budgeted under Account Code 0840 (Support Service) and Object Code 3230 (Garage I & II).

RECOMMENDATION:

It is recommended that the Board approve this first one-year renewal to **Twin Commercial Tire Service** in the total amount of **$344,199.80**.

JRB/J
RSEP15.GSR

FIRST AND FINAL RENEWAL OF CONTRACT 8142 - REPAVING OPEN CUTS IN STREETS, DRIVEWAYS, SIDEWALKS RESULTING FROM THE REPAIR TO THE SEWERAGE AND WATER BOARD OF NEW ORLEANS UNDERGROUND UTILITIES

WHEREAS, under the provisions of the contract, the Board, with the contractor's concurrence, reserves the right to extend their contract; and

WHEREAS, the contractor, **Fleming Construction Company, Inc.**, desires to extend its contract facilitating the continuity of its services, in the amount of **$2,471,050.00** for Repaving Open Cuts in Streets, Driveways, Sidewalks Resulting from the Repair to the Sewerage and Water Board of New Orleans Underground Utilities.

NOW, THEREFORE, BE IT RESOLVED, that the request of **Fleming Construction Company, Inc.**, to extend its contract through **August 31, 2016**, is hereby approved.

I, Cedric S. Grant, 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 September 16, 2015.

CEDRIC S. GRANT
EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

R-160-2015

FIRST AND FINAL RENEWAL OF CONTRACT FOR FURNISHING BRASS WATER SERVICE FITTINGS - REQ. NO. YW140098

WHEREAS, under the provisions of the contract, the Board, with the contractor's concurrence, reserves the right to renew the contract with no increase in the cost of services and no change in terms and conditions; and

WHEREAS, the contractor, **A.Y. McDonald Mfg. Co.**, desires to exercise its renewal option as allowed under this contract with the total being **$539,902.75 (Sections I, II, III, IV and VI)** for Furnishing Brass Water Service Fittings.

WHEREAS, the contractor, **La. Utilities Supply Company**, desires to exercise its renewal option as allowed under this contract with the total being **$39,772.50 (Section V)** for Furnishing Brass Water Service Fittings.

NOW, THEREFORE, BE IT RESOLVED, that the request of **A.Y. McDonald Mfg. Co.**, for this first and only renewal, effective **December 1, 2015**, is hereby approved.

NOW, THEREFORE, BE IT RESOLVED, that the request of **La. Utilities Supply Company**, for this first and only renewal, effective **December 1, 2015**, is hereby approved.

I, Cedric S. Grant, 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 September 16, 2015.

CEDRIC S. GRANT
EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

R-161-2015

FIRST RENEWAL OF CONTRACT FOR FURNISHING AND DELIVERING COMPLETE FLEET TIRE SERVICE TO SEWERAGE AND WATER BOARD OF NEW ORLEANS - REQ. NO. YG140003

WHEREAS, under the provisions of the contract, the Board, with the contractor's concurrence, reserves the right to renew the contract with no increase in the cost of services and no change in terms and conditions; and

WHEREAS, the contractor, **Twin Commercial Tire Service,** desires to **exercise** its renewal option as allowed under this contract with the total being **$344,199.80** for Furnishing and Delivering Complete fleet Tire Service to Sewerage and Water Board of New Orleans.

NOW, *THEREFORE*, BE IT RESOLVED, that the request of **Twin Commercial Tire Service,** for this first and only renewal, effective **July 1, 2015,** is hereby approved.

I, Cedric S. Grant, 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 September 16, 2015.

CEDRIC S. GRANT
EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

R-164-2015

RATIFICATION OF CHANGE ORDER NO.1 FOR CONTRACT 8137 – PAVING OPEN CUTS IN STREETS, DRIVEWAYS AND SIDEWALKS FROM THE REPAIR TO THE S&WB OF NEW ORLEANS UNDERGROUND UTILITIES

WHEREAS, the Sewerage and Water Board of New Orleans entered into Contract 8137 with Fleming Construction Company for the amount of $5,588,000.00, and

WHEREAS, the contractor performed additional paving restorations throughout the City of New Orleans, and

WHEREAS, the Contractor will be granted additional Contract days to complete the work, and

WHEREAS, this Change Order, in the amount of $1,203,744.03, is 21.5% of the original Contract value.

NOW THEREFORE BE IT RESOLVED, the approval of Change Order No. 1 for Contract 8137 is ratified by the Sewerage and water Board of New Orleans.

I, Cedric S. Grant, 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 September 16, 2015.

CEDRIC S. GRANT, EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Inter-Office Memorandum

Date: August 29, 2015

From: Joseph Becker, P.E.
General Superintendent

To: Cedric Grant
Executive Director

Re: Contract 8137 – Paving Open Cuts in Streets, Driveways and Sidewalks from the repair of the S&WB of New Orleans Underground Utilities

Enclosed please find a recommendation from Networks Department for approval of Change Order No. 01 for the above contract.

These additional funds will be used to continue restoration while the replacement contract is being signed. This change order is in the amount of $1,203,744.03 and funds for this change order are available through Capital Programs 214 (70%) and 318 (30%). The DBE participation on this contract is 38%.

I would appreciate you forwarding this to the attention of the appropriate committees of the Board for their consideration and approval.

Joseph Becker

Joseph Becker, P.E.
General Superintendent

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Inter-Office Memorandum

Date: August 29, 2015

From: Rudy August
Chief of Networks

To: Joseph Becker, P.E.
General Superintendent

RE: Contract 8137- Paving Open Cuts in Streets, Driveways and Sidewalks from the repair of the S&WB of New Orleans Underground Utilities

CHANGE ORDER NO. 01

Description of Change Order:
This Change Order was necessary due to the procurement of a new Paving Contract taking longer than expected.

Original Contract Bid Price:	$5,588,000.00
DBE Participation	38%
This change order amount:	$1,203,744.03
Total Change Orders(% of Original Contract)	21.5%
Total Dollar Change Order Amount:	$1,203,744.03

Cc: Spooner, August, Cappel
Rosita Thomas, Dexter Joseph,
Tiffany Carter, Nolan Lambert

Joseph Becker

SCOPE OF CHANGES
CONTRACT 8137
(PLAN CHANGE NO. 1)

ADDITIONAL ITEMS TO BE ADDED TO CONTRACT

Item No. Detailed Description		Units	Unit Price	Quantity	Amount	Comments
	N/A					

Original Contract Amount:	$5,588,000.00	Original Contract Days:	365
Amount of previous Change Orders:	$0.00	Contract Days Previously Added:	0
Additional Dollar Amount THIS CHANGE ORDER:	$1,203,744.03	Contract Days THIS CHANGE ORDER:	912
REVISED contract amount:	$6,791,744.03	Revised Contract Days:	1,277

Percent of Original contract Amount THIS CHANGE ORDER: 21.5%
Percent of Original contract Amount PREVIOUS CUMULATIVE CHANGE ORDERS: 0%
Percent of Original Contract Amount ALL CUMULATIVE CHANGE ORDERS: 21.5%

DBE Participation for this Contract: 38%

It is mutually agreed to perform and accept the above revisions in accordance with the original contract and applicable specifications for the above price.

Proposed By:

Fleming Construction
Contractor

Contractor Representative

7-6-15
Date

Recommended By

S&WB Project Manager

7/2/15
Date

Approved By

Chief of Networks

7/2/15
Date

R-165-2015

CHANGE ORDER NO. 8 FOR CONTRACT 5221 - HURRICANE KATRINA RELATED REPAIRS TO PONTCHARTRAIN BOULEVARD DRAINAGE UNDERPASS PUMPING STATION

WHEREAS, the Sewerage and Water Board entered into Contract 5221 with Lou-Con Construction, Inc. in the amount of $330,595.00 for FEMA funded repairs to the Pontchartrain Boulevard Drainage Underpass Pumping Station, and

WHEREAS, the Contractor incurred additional insurance and sanitary services costs and had to make additional piping and equipment adjustments at a cost of $9,695.45, and

WHEREAS, the time associated with the performance of this work requires 75 days to be added to the contract period, and

WHEREAS, this Change Order, in the amount of $9,695.45 brings the accumulated Contract change order total to $448,621.32, or 135.7% of the original Contract value.

NOW THEREFORE BE IT RESOLVED, that approval of Change Order No. 8 for Contract 5221 is ratified by the Sewerage and Water Board of New Orleans.

I, Cedric Grant, 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 September 16, 2015.

CEDRIC GRANT, EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage & Water Board

Inter-Office Memorandum

Date: August 26, 2015

From: M. Ron Spooner, P.E.
Chief of Engineering

To: Joseph Becker, P.E.
General Superintendent

Re: Contract Number 5221 - Hurricane Katrina Related Repairs to Pontchartrain Blvd. Drainage Underpass Pumping Station

CHANGE ORDER NO. 8

Additional work to install pumps plus additional insurance and sanitary costs.

Original Contract Bid Price	$330,595.00
Previously Approved Change Orders	$438,925.87
This Change Order Amount	$9,695.45
Total Cumulative Change Orders (% of Original Contract)	135.7%
Total Cumulative Dollar Change Order Amount	$448,621.32
Contract DBE Participation	36.0 %
Forecasted DBE Participation	19.0%

The Engineering Department has reviewed this proposal and is recommending it for approval.

I concur: Joseph R. Becker

Joseph R. Becker
General Superintendent

cc: Reid Dennis, Network Engineering
Dexter Joseph, Budget
Bob Moeinian, Chief of Operations
Rosita Thomas, Finance
Jason Higginbotham, EM Director
Tiffany Carter, EDB Director

Sewerage & Water Board

Inter-Office Memorandum

Date: August 24, 2015

From: Joseph Becker, P.E.
General Superintendent

To: Cedric Grant
Executive Director

Re: Contract Number 5221 - Hurricane Katrina Related Repairs to Pontchartrain Blvd. Drainage Underpass Pumping Station

Enclosed please find a recommendation from the Chief of Engineering, Ron Spooner for approval of Change Order No. 8 for the above contract.

This additional work is to install pumps plus additional insurance and sanitary costs. This Change Order extends the length of the Contract by 75 days. The required DBE participation on this Contract is 36% and the current participation is 15.5%. The Contractor continues to have discussions with the EDBP Department since the final participation is less than the goal.

This Change Order is in the amount of $9,695.45 and brings the cumulative total Change Orders to $448,621.32 which is 145.9% of the original bid amount. This Change Order will not eligible for reimbursement from the revolving loan fund.

I would appreciate you forwarding this to the attention of the appropriate committees of the Board for consideration and approval.

Joseph Becker

Joseph Becker, P.E.
General Superintendent

cc: M. Ron Spooner, Chief of Engineering
Reid Dennis, FEMA Program Management Supervisor
Tiffany Carter, EDB Director
Jason Higginbotham, Director of Emergency Management
Susan Higginbotham

SCOPE OF CHANGES No. 8
DRAINAGE PROGRAM
CONTRACT 5221 - Pontchartrain Blvd. UPS
(Change Order No. 8)

ADDITIONAL ITEMS TO BE ADDED TO CONTRACT

Item #	FCO#	Detailed Description	Units	Unit Price	Quantity	Amount	Days	Comments
1	12	Contract Extension (Insurance, sanitary services)	Lump Sum	$ 5,397.89	1	$ 5,397.89	75	SWB funds
2	13	Elbow for Pump 3 and shims for all 3 pumps	Lump Sum	$ 4,297.56	1	$ 4,297.56	0	SWB funds

Contract DBE%	36.0%
Current DBE%	15.5%
Forecasted DBE%	19.0%

Original	$ 330,595.00
Amount of previous Change Orders	$ 438,925.87
Amount this Change Order	$ 9,695.45
Change Orders to date	$ 448,621.32
REVISED CONTRACT AMOUNT	$ 779,216.32

	BASE
Original Contract Days	100
Days Previously Added	729
Days this Change Order	75
Days Added to date	804
REVISED CONTRACT DAYS	904

% OF ORIGINAL CONTRACT AMOUNT

This Change Order	2.9%
Previous Change Order	132.8%
TOTAL TO DATE	135.7%

Work Order Date	10/24/2012
Work Completion Milestone	4/16/2015

It is mutually agreed to perform and accept the above revisions in accordance with the original contract and applicable specifications for the above price.

Proposed By:

Lou-Con, Inc.
Contractor Representative

8-20-15
Date

Recommended By:

Reid Dennis
S&WB Project Manager

8/24/15
Date

Approved By:

Melvin R. Spooner
Chief of Engineering

8/26/15
Date

R-166-2015

CHANGE ORDER NO. 6 FOR CONTRACT 5222 - HURRICANE KATRINA RELATED REPAIRS TO CANAL BOULEVARD DRAINAGE UNDERPASS PUMPING STATION

WHEREAS, the Sewerage and Water Board entered into Contract 5222 with Lou-Con Construction, Inc. in the amount of $427,975.00 for FEMA funded repairs to the Canal Boulevard Drainage Underpass Pumping Station, and

WHEREAS, pump installation adjustments, additional valves, additional repairs to motors and painting were made at a cost of $43,054.60, and

WHEREAS, the time associated with the performance of this work requires 97 days to be added to the contract period, and

WHEREAS, this Change Order, in the amount of $43,054.60, brings the accumulated Contract change order total to $631,136.48, or 147.5% of the original Contract value.

NOW THEREFORE BE IT RESOLVED, that approval of Change Order No. 6 for Contract 5222 is ratified by the Sewerage and Water Board of New Orleans.

I, Cedric Grant, 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 September 16, 2015.

CEDRIC GRANT, EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage & Water Board

Inter-Office Memorandum

Date: August 26, 2015

From: M. Ron Spooner, P.E.
Chief of Engineering

To: Joseph Becker, P.E.
General Superintendent

Re: Contract Number 5222 - Hurricane Katrina Related Repairs to Canal Blvd. Drainage Underpass Pumping Station

CHANGE ORDER NO. 6

Align motors with the pumps, install gate valves and check valve on Pump # 2, additional repairs to pump # 2 motor, and paint pump shaft, pipe and fittings.

Original Contract Bid Price	$427,975.00
Previously Approved Change Orders	$588,081.88
This Change Order Amount	$43,054.60
Total Cumulative Change Orders (% of Original Contract)	147.5%
Total Cumulative Dollar Change Order Amount	$631,136.48
Days Added This Change Order	97
Contract DBE Participation	36.0%
Current DBE Participation	19.0%

The Engineering Department has reviewed this proposal and is recommending it for approval.

I concur: Joseph R. Becker

Joseph R. Becker
General Superintendent

cc: Reid Dennis, Network Engineering
Bob Moeinian, Chief of Operations
Ethel Williams, Finance
Tiffany Carter, EDB Director
Jason Higginbotham, EM Director
Dexter Joseph, Budget
Nolan Lambert, Special Counsel

SCOPE OF CHANGES No. 6
DRAINAGE PROGRAM
CONTRACT 5222 - Canal Blvd. UPS
(Change Order No. 6)

ADDITIONAL ITEMS TO BE ADDED TO CONTRACT

Item #	FCO#	Detailed Description	Units	Unit Price	Quantity	Amount	Days	Comments
1	9	Align Motor with pumps, install gate and check valves for Pump # 2	Lump Sum	$ 32,987.64	1	$ 32,987.64	30	SWB funds
2	10	Additional repairs to Pump motor # 2, Paint pump shaft, piping & fittings	Lump Sum	$ 10,066.96	1	$ 10,066.96	67	SWB funds

Contract DBE%	36.0%
Current DBE%	19.0%
Forecasted DBE%	19.0%

Original	$ 427,975.00
Amount of previous Change Orders	$ 588,081.88
Amount this Change Order	$ 43,054.60
Change Orders to date	$ 631,136.48
REVISED CONTRACT AMOUNT	**$ 1,059,111.48**

	BASE
Original Contract Days	120
Days Previously Added	701
Days this Change Order	97
Days Added to date	798
REVISED CONTRACT DAYS	**918**

% OF ORIGINAL CONTRACT AMOUNT

This Change Order	10.1%
Previous Change Order	137.4%
TOTAL TO DATE	**147.5%**

Work Order Date	10/24/2012
Work Completion Milestone	4/30/2015

It is mutually agreed to perform and accept the above revisions in accordance with the original contract and applicable specifications for the above price.

Proposed By:

Lou-Con, Inc.
Contractor Representative

8-23-15
Date

Recommended By:

Reid Dennis
S&WB Project Manager

8/24/15
Date

Approved By:

Melvin R. Spooner 8/26/15
Melvin R. Spooner
Chief of Engineering

Date

R-167-2015

CHANGE ORDER NO. 6 FOR CONTRACT 5223 - HURRICANE KATRINA RELATED REPAIRS TO ST. BERNARD AVENUE DRAINAGE UNDERPASS PUMPING STATION

WHEREAS, the Sewerage and Water Board entered into Contract 5223 with Lou-Con Construction, Inc. in the amount of $255,814.00 for FEMA funded repairs to the St. Bernard Avenue Drainage Underpass Pumping Station, and

WHEREAS, The Contractor incurred additional insurance and by pass pumping costs and provided ring shim sets at a cost of $35,915.24 and

WHEREAS, the time associated with the performance of this work requires 52 days to be added to the contract period, and

WHEREAS, this Change Order, in the amount of $35,952.62, brings the accumulated Contract change order total to $573,915.24, or 224.3% of the original Contract value, and

NOW THEREFORE BE IT RESOLVED, that approval of Change Order No. 6 for Contract 5223 is ratified by the Sewerage and Water Board of New Orleans.

I, Cedric Grant, 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 September 16, 2015.

CEDRIC GRANT, EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage & Water Board

Inter-Office Memorandum

Date: August 26, 2015

From: Melvin R. Spooner
Chief of Engineering

To: Joseph Becker, P.E.
General Superintendent

Re: Contract Number 5223 - Hurricane Katrina Related Repairs to St. Bernard Ave. Drainage Underpass Pumping Station

CHANGE ORDER NO. 6

Additional insurance for added time, by pass pumping; procurement and installation of ring shim sets.

Original Contract Bid Price	$255,814.00
Previously Approved Change Order	$537,962.62
This Change Order Amount	$35,952.62
Total Cumulative Change Order % of Original Contract	224.3 %
Total Cumulative Dollar Change Order Amount	$573,915.24
Days Added This Change Order	52
Contract DBE Participation	36 %
Current DBE Participation	19.8 %

The Engineering Department has reviewed this proposal and is recommending it for approval.

I concur: Joseph R. Becker

Joseph R. Becker
General Superintendent

cc: Jason Higginbotham, EM Director
Tiffany Carter, EDB Director
Bob Moeinian, Chief of Operations
Rosita Thomas, Finance
Reid Dennis, Program Manager
Dexter Joseph, Budget
Nolan Lambert, Special Counsel

Sewerage & Water Board

Inter-Office Memorandum

Date: August 24, 2015

From: Joseph Becker, P.E.
General Superintendent

To: Cedric Grant
Executive Director

Re: Contract Number 5223 - Hurricane Katrina Related Repairs to St. Bernard Ave. Drainage Underpass Pumping Station

Change Order No. 6

Enclosed please find a recommendation from the Chief of Engineering, Ron Spooner for approval of Change Order No. 6 for the above contract.

This additional work is for additional insurance and by-pass pumping as well as procurement and installation of ring shims. This Change Order extends the length of the contract by 52 days. The required DBE participation on this Contract is 36% and the current participation is 19.8%. The Contractor has had and continues to have discussions with the EDBP Department since the final participation is less than the goal.

This Change Order is in the amount of $35,952.62 brings the cumulative total Change Orders to $573,915.24, which is 224.3% of the original bid amount. This Change Order will not be eligible for reimbursement from the revolving loan fund.

I would appreciate you forwarding this to the attention of the appropriate committees of the Board for consideration and approval.

Joseph Becker

Joseph Becker, P.E.
General Superintendent

cc: M. Ron Spooner, Chief of Engineering
Reid Dennis, FEMA Program Management Supervisor
Tiffany Carter, EDB Director
Jason Higginbotham, Director of Emergency Management
Susan Higginbotham
Mark Scally, Chester Engineers

SCOPE OF CHANGES No. 6
DRAINAGE PROGRAM
CONTRACT 5223 - St. Bernard UPS
(Change Order No. 6)

ADDITIONAL ITEMS TO BE ADDED TO CONTRACT

Item #	FCO#	Detailed Description	Units	Unit Price	Quantity	Amount	Days	Comments
1	13	Contract Extension (Insurance, by pass pumping)	Lump Sum	$ 34,883.79	1	$ 34,883.79	52	SWB funds
2	14	Ring shim sets	Lump Sum	$ 1,068.83	1	$ 1,068.83	0	SWB funds

Contract DBE%	36.0%
Current DBE%	19.8%
Forecasted DBE%	21.6%

Original	$ 255,814.00
Amount of previous Change Orders	$ 537,962.62
Amount this Change Order	$ 35,952.62
Change Orders to date	$ 573,915.24
REVISED CONTRACT AMOUNT	**$ 829,729.24**

	BASE
Original Contract Days	120
Days Previously Added	584
Days this Change Order	52
Days Added to date	636
REVISED CONTRACT DAYS	756

% OF ORIGINAL CONTRACT AMOUNT

This Change Order	14.1%
Previous Change Order	210.3%
TOTAL TO DATE	224.3%

Work Order Date	12/17/2012
Work Completion Milestone Date	1/12/2015

It is mutually agreed to perform and accept the above revisions in accordance with the original contract and applicable specifications for the above price.

Proposed By:

Lou-Con, Inc.
Contractor Representative

8-20-15
Date

Recommended By:

Reid Dennis
S&WB Project Manager

8/24/15
Date

Approved By:

Melvin R. Spooner
Chief of Engineering

8/26/15
Date

R-168-2015

CHANGE ORDER NO. 8 FOR CONTRACT 5226 - HURRICANE KATRINA RELATED REPAIRS TO FRANKLIN AVENUE DRAINAGE UNDERPASS PUMPING STATION

WHEREAS, the Sewerage and Water Board entered into Contract 5226 with Lou-Con Construction, Inc. in the amount of $328,152.00 for FEMA funded repairs to the Franklin Avenue Drainage Underpass Pumping Station, and

WHEREAS The Contractor incurred additional insurance and by-pass pumping costs at a cost of $45,648.53, and

WHEREAS, the time associated with the performance of this work requires 39 days to be added to the contract period, and

WHEREAS, this Change Order, in the amount of $45,648.53, brings the accumulated Contract change order total to $524,284.26, or 159.8% of the original Contract value.

NOW THEREFORE BE IT RESOLVED, that approval of Change Order No. 8 for Contract 5226 is ratified by the Sewerage and Water Board of New Orleans.

I, Cedric Grant, 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 September 16, 2015.

CEDRIC GRANT, EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage & Water Board

Inter-Office Memorandum

Date: August 24, 2015

From: Joseph Becker, P.E.
General Superintendent

To: Cedric Grant
Executive Director

Re: Contract Number 5226 - Hurricane Katrina Related Repairs to Franklin Ave. Drainage Underpass Pumping Station
Change Order No. 8

Enclosed please find a recommendation from Ron Spooner for approval of Change Order No. 8 for the above contract.

This cost is for additional insurance and by-pass pumping. This Change Order extends the length of the Contract by 39 days. The required DBE participation on this Contract is 36% and the current participation is 26.8%. The Contractor has had and continues to have discussions with the EDBP Department since the forecasted participation is less than the goal.

This Change Order is in the amount of $45,648.53 representing 13.9% of the original bid amount, and brings the cumulative total Change Orders to $524,284.26 which is 159.8% of the original bid amount. This Change Order will not eligible for reimbursement from the revolving loan fund.

I would appreciate you forwarding this to the attention of the appropriate committees of the Board for consideration and approval.

Joseph Becker

Joseph Becker, P.E.
General Superintendent

cc: M. Ron Spooner, Chief of Engineering
Reid Dennis, FEMA Program Management Supervisor
Tiffany Carter, EDB Director
Jason Higginbotham, Director of Emergency Management
Susan Higginbotham

Sewerage & Water Board

Inter-Office Memorandum

Date: August 26, 2015

From: M. Ron Spooner, P.E.
Chief of Engineering

To: Joseph Becker, P.E.
General Superintendent

Re: Contract Number 5226 - Hurricane Katrina Related Repairs to Franklin Ave. Drainage Underpass Pumping Station

CHANGE ORDER NO. 8

Additional Insurance and by-pass pumping.

Original Contract Bid Price	$328,152.00
Previously Approved Change Orders	$478,635.73
This Change Order Amount	$45,648.53
Total Cumulative Change Orders (% of Original Contract)	159.8%
Total Cumulative Dollar Change Order Amount:	$524,284.26
Days Added This Change Order	39
Contract DBE Participation	36.0 %
Current DBE Participation	26.8%

The Engineering Department has reviewed this proposal and is recommending it for approval.

I concur: Joseph R. Becker

Joseph R. Becker
General Superintendent

cc: Reid Dennis, Network Engineering
Nolan Lambert, Special Counsel
Bob Moeinian, Chief of Operations
Rosita Thomas, Finance
Jason Higginbotham, EM Director
Tiffany Carter, EDB Director
Dexter Joseph, Budget

SCOPE OF CHANGES No. 8
DRAINAGE PROGRAM
CONTRACT 5226
(Change Order No. 8)

ADDITIONAL ITEMS TO BE ADDED TO CONTRACT

Item #	FCO#	Detailed Description	Units	Unit Price	Quantity	Amount	Days	Comments
1	13	Contract Extension (Insurance, by pass pumping)	Lump Sum	$ 45,648.53	1	$ 45,648.53	39	SWB funds

Contract DBE%	36.0%
Current DBE%	26.8%
Forecasted DBE%	28.4%

Original	$ 328,152.00
Amount of previous Change Orders	$ 478,635.73
Amount this Change Order	$ 45,648.53
Change Orders to date	$ 524,284.26
REVISED CONTRACT AMOUNT	**$ 852,436.26**

	BASE
Original Contract Days	93
Days Previously Added	624
Days this Change Order	39
Days Added to date	663
REVISED CONTRACT DAYS	**756**

% OF ORIGINAL CONTRACT AMOUNT

This Change Order	13.9%
Previous Change Order	145.9%
TOTAL TO DATE	**159.8%**

Work Order Date	12/17/2012
Work Completion Milestone	1/12/2015

It is mutually agreed to perform and accept the above revisions in accordance with the original contract and applicable specifications for the above price.

Proposed By:

Lou-Con, Inc.
Contractor Representative

8·20·15
Date

Recommended By:

Reid Dennis
S&WB Project Manager

8/24/15
Date

Approved By:

Melvin R. Spooner
Chief of Engineering

8/26/15
Date

Sewerage And Water Board
Inter-Office Memorandum

Date: August 21, 2015

To: Cedric S. Grant, Executive Director

From: Rosita P. Thomas, Interim Finance Administrator

Re: 2015 Independent Financial Auditing Services Resolution

Attn: Anita Simmons

Please find attached Resolution # R-158-2015 for the independent financial auditing services of Postlethwaite and Netterville (P&N) for the calendar year ending December 31, 2015.

P&N desires to exercise the execution of the 3rd year renewal option of four (4) one (1) year renewal options with Bruno and Tervalon as DBE/Joint venture with 50% participation.

The auditing fee amount for the calendar year 2015 is $87,500.00.

Should you have any questions, please contact me at ext. 2364.

Cc: Robert K. Miller

Attachment

R-158 -2015

2015 INDEPENDENT FINANCIAL AUDITING SERVICES CONTRACT

WHEREAS, the Sewerage and Water Board of New Orleans must produce and publish financial statements audited by an accounting firm with a favorable national reputation; and

WHEREAS, the Board's staff solicited public bids for independent financial auditing services for one year with four one year renewal options; and

WHEREAS, the independent auditors desire to exercise the execution of the third renewal option for independent financial auditing services for the calendar year 2015, at the terms and conditions set forth in the RFP response to the Board on August 24, 2012; and

WHEREAS, funds for this service are included in the 2015 Budget; and

WHEREAS, the fees shall be $87,500 for calendar year 2015 financial auditing services, as previously quoted and submitted in a separate sealed envelope to the Board on August 24, 2012; and

WHEREAS, staff recommends the approval and concurs with the engagement letter submitted by Postlethwaite & Netterville for its 3rd renewal option of four (4) one (1) year renewal options with Bruno and Tervalon as DBE/Joint venture of 50% participation, for independent financial auditing services; and

NOW, THEREFORE, BE IT RESOLVED by the Sewerage and Water Board of New Orleans the approval of the 3rd renewal option for independent financial auditing services with Postlethwaite & Netterville and Bruno and Tervalon for the year 2015 for a total amount of $87,500.

I, Cedric S. Grant, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is true and correct copy of a resolution adopted at the Regular Monthly Meeting of said Board, duly called and held, according to law, September 16, 2015

CEDRIC S. GRANT
EXECUTIVE DIRECTOR
SEWERAGE & WATER BOARD OF NEW ORLEANS

Sewerage and Water Board of New Orleans

September 8, 2015

Finance and Administration Committee
Sewerage and Water Board of New Orleans
New Orleans, Louisiana

Dear Directors:

Subject: Expansion of Cogsdale Software for Human Resources/Payroll Modules

Sewerage and Water Board is on a path to update or replace all of its major legacy software systems in the near future. We are currently working with Cogsdale to implement their Customer Service / Billing software and are scheduled to go live next year.

The second system which must be replaced is the Board's Human Resources / Payroll System. Scheduled retirements during 2016-2017 of Payroll, Personnel, and Information Systems staff knowledgeable of the system make the timing of the replacement critical. The current system, AMS GHRS (Government Human Resources System), is a COBOL-based system and has been in place since 1995. AMS was subsequently purchased by CGI in 2004.

Staff's original intention was to upgrade from the AMS software to CGI's cloud-based Human Resources / Payroll system. However, in order to ensure that the new software would be a good solution for the Board, staff required CGI to respond to a system requirements document, outline their project plan, their staffing requirements and pricing. Upon receipt of their submission, significant concerns surfaced about their requirements fit, pricing, length of project plan, staffing requirement of the Board and space requirements for CGI personnel.

Staff then had two additional options: (1) Issue a full RFP to find another payroll / Human Resources solution or (2) Evaluate software modules from Cogsdale already owned by the Board. Staff chose to issue the same request for information (requirements document, project plan outline, staffing requirements, and pricing) to Cogsdale. According to the analysis summarized below, Cogsdale surpassed CGI in all areas:

Criteria	CGI	Cogsdale
Price	$4,000,000	$1,500,000
Contract Effect	Upgrade	Contract Expansion
Software Location	Cloud Based (no customers currently in place for this option)	Hosted Onsite
Projected Go-Live Date	December 2016	April 2016
Hardware Costs	None (cloud based)	None (will run on billing system hardware already owned by the Board)

Board Staffing Required	13.5 FTE	4 FTE
Contractor Staff Housed Onsite	6-8 FTE	5 FTE
Software Fit without Modifications	87.2%	94.3%
Software Fit with Modifications	96.3%	99.9%
DBE Required	No (upgrade)	Yes 16.5% contract expansion

The Cogsdale software presents significantly less risk and cost to the Board in addition to being a better fit for the Board's current requirements. The project timing ensures that the new software will be up and running before retirements of critical personnel; the software will be on a tested platform instead of a new cloud-based platform for which CGI has yet to have a single customer. The Cogsdale software represents a savings over CGI of $2,500,000. In addition, since the current Cogsdale contract has a DBE requirement of 16.5%, that percentage would also be required of the expanded contract scope.

Staff recommends that the Board expand the existing contract with Cogsdale to include the Human Resources / Payroll modules and requests authority to negotiate a contract to activate these modules for an amount not to exceed $1,500,000 plus a maximum of ten percent for change orders.

Robert K. Miller
Deputy Director

R-163-2015

EXPANSION OF COGSDALE SOFTWARE CONTRACT TO INCLUDE HUMAN RESOURCES / PAYROLL MODULES

WHEREAS, Sewerage and Water Board is on a path to update or replace all of its major legacy software systems in the near future; and

WHEREAS, the next system to be replaced is the Board's Human Resources and Payroll System; and

WHEREAS, the Cogsdale system software acquired for the Customer Account Management System also includes modules not yet activated for Human Resources and Payroll; and

WHEREAS, an analysis of Cogsdale's software demonstrates a close match to the Board's requirements for software functionality, project length, and staffing;

NOW, THEREFORE BE IT RESOLVED, by the Sewerage and Water Board of New Orleans that the President or President Pro Tem is hereby authorized to expand the Board's current contract with Cogsdale Corporation, Inc. to include their Human Resources and Payroll modules for a cost not to exceed $1.5 million plus a maximum of 10% for change orders.

I, Cedric S. Grant, Executive Director, Sewerage and Water Board of New Orleans, do hereby certify that the above and foregoing is a true and correct copy of the resolution adopted at a Regular Monthly Meeting of said Board, duly called and held, according to law on September 16, 2015.

CEDRIC S. GRANT
EXECUTIVE DIRECTOR
SEWERAGE AND WATER BOARD OF NEW ORLEANS

Sewerage and Water Board of New Orleans
Summary of Financial Results
Through July 31, 2015

Prior Year Variances	Water	Sewer	Drainage
Revenues	4,720,137	5,619,017	(302,057)
Operating Expenses	3,320,478	4,691,284	3,355,114
Non-Operating Revenues and Expenses	1,213,350	1,366,798	2,896,666
Income before Capital Contributions	2,613,009	2,294,531	(760,505)

Budget Variances	Water	Sewer	Drainage
Revenues	(296,194)	175,683	274,482
Operating Expenses	(3,130,449)	(1,998,253)	(7,394,455)
Non-Operating Revenues and Expenses	321,149	1,554,141	1,073,792
Income before Capital Contributions	3,155,404	3,728,077	8,742,729

	Water	Sewer	Drainage
Days of Cash	154.2	188.9	381.5

	Water	Sewer	Drainage
Projected Debt Service Coverage Times	3.28	3.04	Not Applicable

SEWERAGE AND WATER BOARD OF NEW ORLEANS

September 14, 2015

Finance and Administration Committee
Sewerage and Water Board of New Orleans
New Orleans, Louisiana

Re: Financial Results through July 2015

Attached are *the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position* with budget and prior year comparisons for the water, sewer, drainage and total systems through July 2015. Significant variances to budget and prior year results are described below. The Variance Indicators for Financial Results through July 2015 and the *Statement of Cash Flows* are also attached.

Operating Revenues:

Water System Fund (pages 7 and 8, line 5) for July of $7,644,304 is $739,076 or 10.7% more than budgeted and $996,461 or 15.0% more than July 2014. July YTD operating revenues of $46,404,000 is $296,194 or 0.6% less than budgeted and $4,720,137 or 11.3% more than July YTD 2014. MTD and YTD budget variances are due to rate increase implemented January 1.

Sewer System Fund (pages 13 and 14, line 5) for July of $8,758,249 is $636,583 or 7.8% more than budgeted and $1,116,585 or 14.6% more than July 2014. July YTD operating revenues of $55,029,014 is $175,683 or 0.3% more than budgeted and $5,619,017 or 11.4% more than July YTD 2014. MTD and YTD budget variances are due to rate increase implemented January 1.

Drainage System Fund (pages 19 and 20, line 5) for July of $254,325 is $254,325 or 100.0% more than budgeted and $4,552 or 1.8% less than for July 2014. July YTD operating revenues of $274,482 is $274,482 or 100.0% more than budgeted and $302,057 or 52.4% less than July YTD 2014.

Total System Funds (pages 1 and 2, line 5) for July of $16,656,878 are $1,629,984 or 10.8% more than budgeted and $2,108,494 or 14.5% more than July 2014. July YTD operating revenues of $101,707,496 is $153,971 or 0.2% more than budgeted and $10,037,097 or 10.9% more than July YTD 2014.

Operating Expenses:

Water System Fund (pages 7 and 8, line 18) for July of $5,393,757 is $2,423,100 or 31.0% less than budgeted and $951,893 or 15.0% less than July 2014. July YTD operating expenses of $49,839,662 is $3,130,449 or 5.9% less than budgeted and $3,320,478 or 7.1% more than July YTD 2014. MTD and YTD budget variances are due to allocation of a portion of overhead from expense to capital.

Sewer System Fund (pages 13 and 14, line 18) for July of $4,788,064 is $1,294,229 or 21.3% less than budgeted and $437,654 or 10.1% more than July 2014. July YTD operating expenses of $39,322,220 is $1,998,253 or 4.8% less than budgeted and $4,691,284 or 13.5% more than July YTD 2014. MTD and YTD budget variances are due to allocation of a portion of overhead from expense to capital.

Drainage System Fund (pages 19 and 20, line 18) for July of $3,356,127 is $1,514,312 or 31.1% less than budgeted and $3,182 or 0.1% more than July 2014. July YTD operating expenses of $28,631,864 is $7,394,455 or 20.5% less than budgeted and $3,355,114 or 13.3% more than July YTD 2014. MTD and YTD budget variances are due to allocation of a portion of overhead from expense to capital.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Total System Funds (pages 1 and 2, line 18) for July of $13,537,948 are $5,231,642 or 27.9% less than budgeted and $511,057 or 3.6% less than July 2014. July YTD operating expenses of $117,793,746 is $12,523,157 or 9.6% less than budgeted and $11,366,876 is 10.7% more than July YTD 2014.

Net Non-Operating Revenues:

Water System Fund (pages 7 and 8, line 28) for July of -$105 is $11,096 or 101.0% less than budgeted and $957,715 or 100.0% more than July 2014. July YTD net non-operating revenues of $398,087 are $321,149 or 417.4% more than budgeted and $1,213,350 or 148.8% more than July YTD 2014.

Sewer System Fund (pages 13 and 14, line 28) for July of $2,352 is $181,237 or 101.3% more than budgeted and $1,230,792 or 100.2% more than July 2014. July YTD net non-operating revenues of $301,945 are $1,554,141 or 124.1% more than budgeted and $1,366,798 or 128.4% more than July YTD 2014.

Drainage System Fund (pages 19 and 20, line 28) for July of $280,663 is $243,451 or 654.2% more than budgeted and $543,030 or 65.9% less July 2014. July YTD net non-operating revenues of $48,556,632 are $1,073,792 or 2.3% more than budgeted and $2,896,666 are 6.3% more than July YTD 2014.

Total System Funds (pages 1 and 2, line 28) for July of $282,910 is $413,592 or 316.5% more than budgeted and $1,645,477 or 120.8% more than July 2014. July YTD net non-operating revenues of $49,256,664 are $2,949,082 or 6.4% more than budgeted and $5,476,814 or 12.5% more than July YTD 2014.

Income Before Contributions in Aid of Construction:

Water System Fund (pages 7 and 8, line 29) for July of $2,250,442 is $2,906,069 or 443.3% more than budgeted and $2,906,069 or 443.3% more than July 2014. July YTD income before capital contributions of -$3,037,575 is $3,155,404 or 57.0% more than budgeted and $2,613,009 or 46.2% more than July YTD 2014.

Sewer System Fund (pages 13 and 14, line 29) for July of $3,972,537 is $1,909,723 or 92.6% more than budgeted and $1,909,723 or 92.6% more than July 2014. July YTD income before capital contributions of $16,008,739 is $3,728,077 or 30.4% more than budgeted and $2,294,531 or 16.7% more than July YTD 2014.

Drainage System Fund (pages 19 and 20, line 29) for July of -$2,821,139 is $2,012,088 or 41.6% more than budgeted and $550,764 or 24.3% less than July 2014. July YTD income before capital contributions of $20,199,250 is $8,742,730 or 76.3% more than budgeted and $760,505 or 3.6% less than July YTD 2014.

Total System Funds (pages 1 and 2, line 29) for July of $3,401,840 is $7,275,218 or 187.8% more than budgeted and $4,265,028 or 494.1% more than July 2014. July YTD income before capital contributions of $33,170,414 is $15,626,211 or 89.1% more than budgeted and $4,147,035 or 14.3% more than July YTD 2014.

Sewerage and Water Board of New Orleans

The balances of funds from the Series 2014 bond proceeds available for capital construction as of June 30, 2015 are:

	Water	Sewer	Total
Original Balance	43,688,241.76	12,869,216.45	56,557,458.21
Less Disbursements	(1,000,000.00	(3,500,000.00)	(4,500,000.00)
Plus Reimbursements	593,976.97	833,712.93	1,427,689.90
Plus Income	35,298.72	8,155.04	43,453.76
Ending Balance	43,317,517.45	10,211,084.42	53,528,601.87

The days-of-cash at July 31, 2015 were 154.2 for the water system, 188.9 for the sewer system, and 381.5for the drainage system.

The projected coverage for the year ending December 31, 2015, based upon financial results through June 30, 2015, remains at the budgeted level of 3.28 times for the water system and 3.04 times for the sewer system.

Certification. In connection with the accompanying monthly financial report of the Sewerage and Water Board of New Orleans for the period ended July 31, 2015, I hereby certify that, to my knowledge, the information contained in the report fairly presents, in all material respects, the financial condition and results of the Board.

Robert K. Miller
Deputy Director

Sewerage and Water Board of New Orleans
Comparative Variance Indicators for Financial Results
Through July 2015

Statement of Revenues, Expenses, and Changes in Net Position with Prior Year Comparisons	Total	Water	Sewer	Drainage
Revenues				
Operating Expenses				
Non-Operating Revenues and Expenses				
Income before Capital Contributions				

Statement of Revenues, Expenses, and Changes in Net Position with Budget Comparisons	Total	Water	Sewer	Drainage
Revenues				
Operating Expenses				
Non-Operating Revenues and Expenses				
Income before Capital Contributions				

Statement of Net Position with Prior Year Comparisons	Total	Water	Sewer	Drainage
Plant, Property, and Equipment				
Restricted Current Assets				
Unrestricted Designated Current Assets				
Unrestricted Undesignated Current Assets				
Net Position				
Long-Term Liabilities				
Current Liabilities from Unrestricted Assets				
Current Liabilities from Restricted Assets				

Statement of Cash Flows with Prior Year Comparisons	Total	Water	Sewer	Drainage
Operating Activities				
Non-Capital Financing Activities				
Capital and Related Financing Activities				
Investing Activities				
Net Increase in Cash				

Green = Favorable Variance
Yellow = Unfavorable Variance / No Action Recommended
Red = Unfavorable Variance / Action Recommended

Sewerage and Water Board of New Orleans
Total System Unrestricted Cash and Cash Equivalents in Days of O&M Expenses at Month End

EUM Attribute: Financial Viability

Description: Establish and maintain an effective balance between long-term debt, assets values, operations and maintenance expenditures, and operating revenues.

Constituency: Suppliers and Bondholders

Objective: Provide adequate cash to pay invoices on a timely basis

Goal: Cash balance of at least 180 days of O&M expenses.

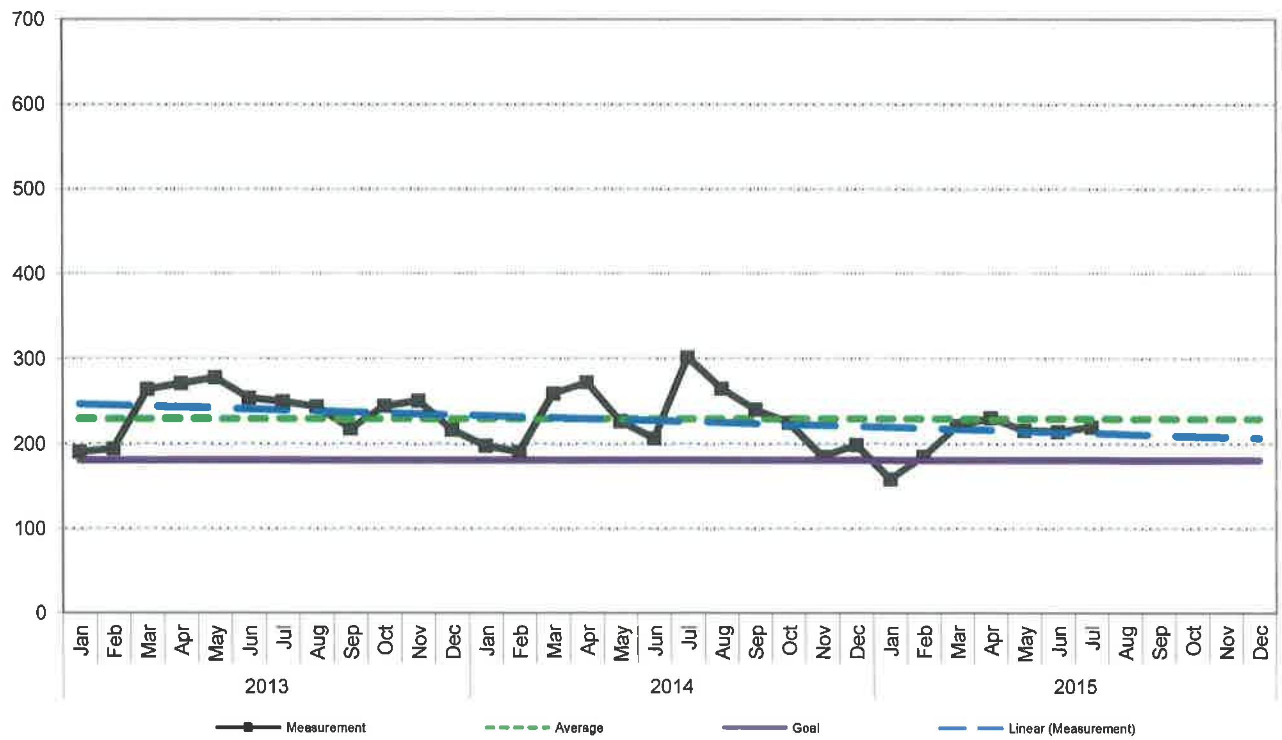
Currently Meeting Goal: Yes

Process Operating Within Control Limits: Yes

Trend: Favorable

Analysis
Monthly cash balances have remained stable except for repayment of previous inter-system loans. Note: Reclassification of certain currents assets from restricted to unrestricted in October 2013 resulted in higher unrestricted balances.

Plans for Improvement
Utilize revenues generated from operations to increase cash balances according to 2011-2020 Financial Plan.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	190.6	194.5	264.6	271.5	278.3	254.4	250.3	244.0	218.2	244.8	250.9	217.0
2014	197.8	190.6	259.3	272.6	226.7	206.7	301.8	265.2	240.8	225.2	185.2	199.1
2015	158.8	185.6	221.5	230.9	216.1	214.6	220.1					

Sewerage and Water Board of New Orleans
Water System Unrestricted Cash and Cash Equivalents in Days of O&M Expenses at Month End

EUM Attribute: **Financial Viability**

Description: Establish and maintain an effective balance between long-term debt, assets values, operations and maintenance expenditures, and operating revenues.

Constituency: Suppliers and Bondholders

Objective: Provide adequate cash to pay invoices on a timely basis

Goal: Cash balance of at least 180 days of O&M expenses.

Currently Meeting Goal: No

Process Operating Within Control Limits: Yes

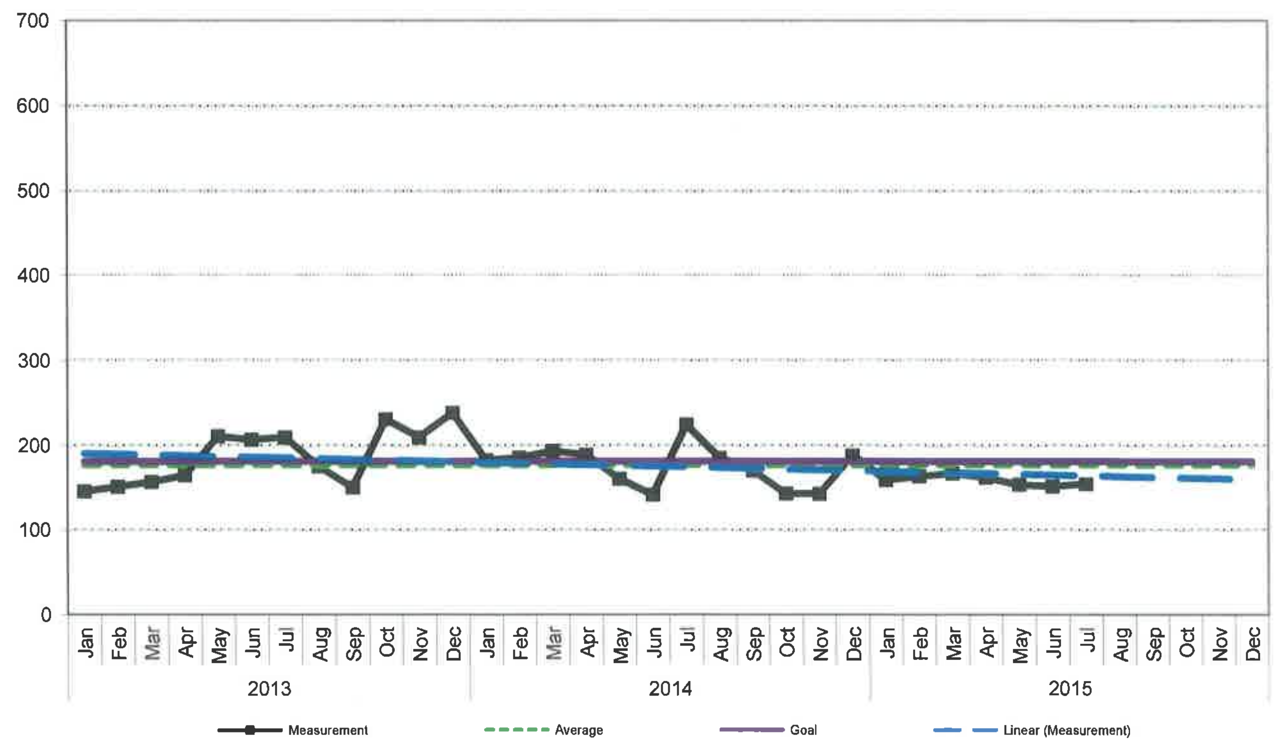
Trend: Unfavorable

Analysis

Monthly cash balances have remained stable except for repayment of previous inter-system loans. Note: Reclassification of certain currents assets from restricted to unrestricted in October 2013 resulted in higher unrestricted balances.

Plans for Improvement

Utilize revenues generated from operations to increase cash balances according to 2011-2020 Financial Plan.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	145.7	151.1	156.7	164.7	210.8	206.5	209.5	175.1	150.3	230.8	209.5	238.2
2014	182.5	185.4	193.5	189.0	160.4	141.3	224.6	185.3	170.4	143.0	142.9	188.1
2015	158.9	163.6	167.0	162.1	153.4	151.6	154.2					

Sewerage and Water Board of New Orleans
Sewer System Unrestricted Cash and Cash Equivalents in Days of O&M Expenses at Month End

EUM Attribute:
Financial Viability

Description: Establish and maintain an effective balance between long-term debt, assets values, operations and maintenance expenditures, and operating revenues.

Constituency: Suppliers and Bondholders

Objective: Provide adequate cash to pay invoices on a timely basis

Goal: Cash balance of at least 180 days of O&M expenses.

Currently Meeting Goal: Yes

Process Operating Within Control Limits: Yes

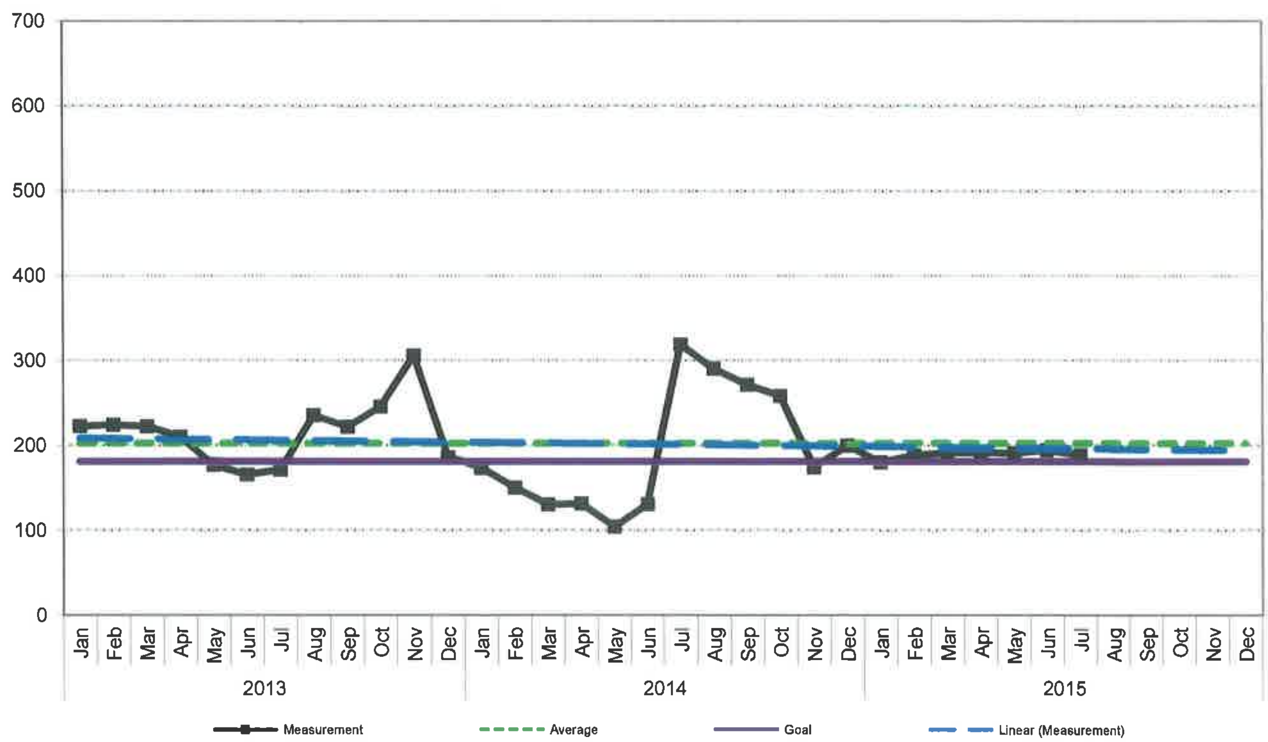
Trend: Favorable

Analysis

Monthly cash balances have remained stable except for repayment of previous inter-system loans. Note: Reclassification of certain currents assets from restricted to unrestricted in October 2013 resulted in higher unrestricted balances.

Plans for Improvement

Utilize revenues generated from operations to increase cash balances according to 2011-2020 Financial Plan.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	222.4	224.0	222.2	210.2	176.8	165.7	171.4	235.5	221.9	245.6	305.7	186.0
2014	173.5	150.4	130.5	131.7	104.5	130.8	319.0	290.3	271.4	258.1	174.1	199.8
2015	180.0	188.6	191.4	191.4	191.1	194.5	188.9					

Sewerage and Water Board of New Orleans
Drainage System Unrestricted Cash and Cash Equivalents in Days of O&M Expenses at Month End

EUM Attribute:
Financial Viability

Description: Establish and maintain an effective balance between long-term debt, assets values, operations and maintenance expenditures, and operating revenues.

Constituency:
Suppliers and Bondholders

Objective: Provide adequate cash to pay invoices on a timely basis

Goal: Cash balance of at least 180 days of O&M expenses.

Currently Meeting Goal: Yes

Process Operating Within Control Limits: Yes

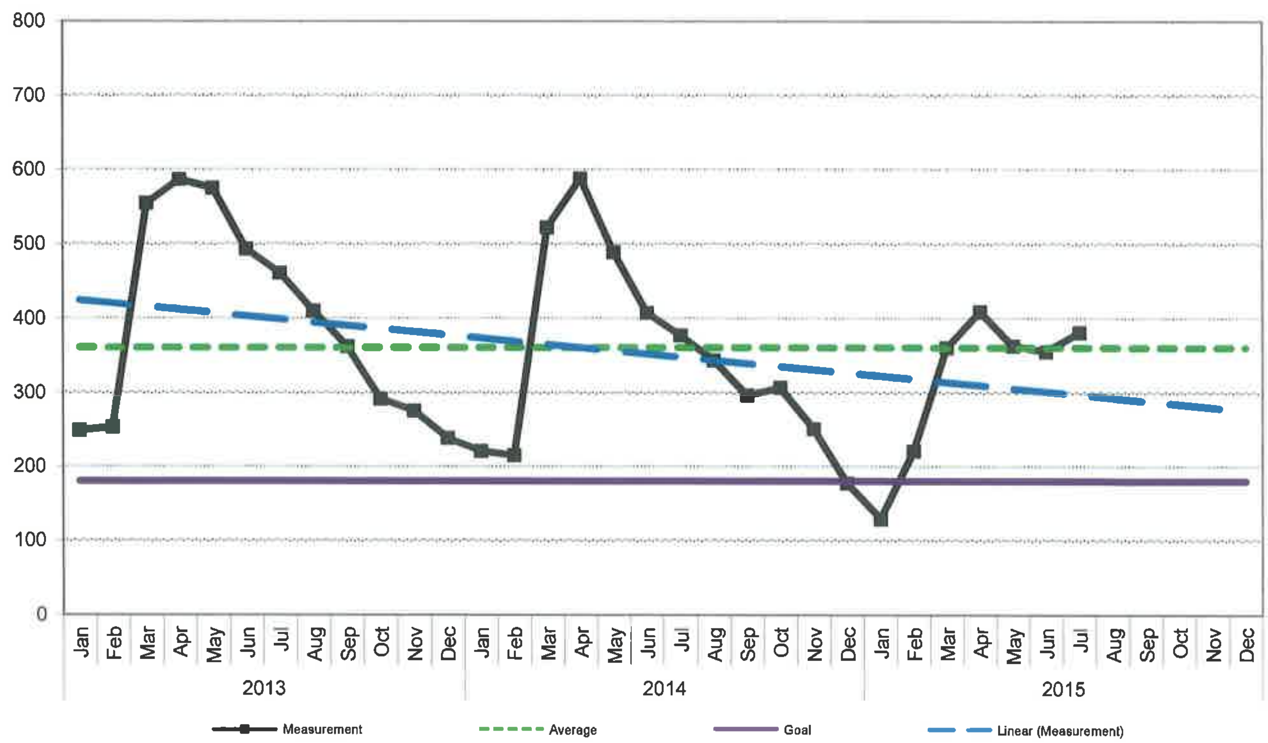
Trend: Favorable

Analysis

Monthly cash balances typically increase during the first quarter from property tax collections and then decrease for the remainder of the year. The long-term goal will not be met until a new revenue stream for the drainage system is created and implemented.

Plans for Improvement

Utilize revenues generated from operations to increase cash balances according to 2011-2020 Financial Plan.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	248.8	253.6	555.2	587.3	575.5	493.6	461.4	410.0	362.5	291.8	275.4	238.4
2014	220.7	215.0	522.7	588.7	489.2	407.8	377.6	343.8	296.8	306.8	251.0	177.3
2015	129.2	220.6	360.8	409.2	363.2	355.3	381.5					

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	7,302,229	6,325,465	976,764	15.4%	44,280,877	39,745,287	4,535,590	11.4%	1
2	Sewerage service charges and del fees	8,674,225	7,547,623	1,126,602	14.9%	54,636,417	48,872,744	5,763,673	11.8%	2
3	Plumbing inspection and license fees	55,770	63,160	(7,390)	-11.7%	359,568	407,786	(48,218)	-11.8%	3
4	Other revenues	624,654	612,136	12,518	2.0%	2,430,634	2,644,582	(213,948)	-8.1%	4
5	Total operating revenues	16,656,878	14,548,384	2,108,494	14.5%	101,707,496	91,670,399	10,037,097	10.9%	5
	Operating Expenses:									
6	Power and pumping	1,179,052	1,013,998	165,054	16.3%	7,009,588	7,146,631	(137,043)	-1.9%	6
7	Treatment	1,582,767	1,673,453	(90,686)	-5.4%	10,680,127	10,935,892	(255,765)	-2.3%	7
8	Transmission and distribution	2,462,330	2,246,508	215,822	9.6%	15,299,657	13,450,731	1,848,926	13.7%	8
9	Customer accounts	267,500	265,191	2,309	0.9%	2,037,110	1,997,830	39,280	2.0%	9
10	Customer service	245,195	330,560	(85,365)	-25.8%	2,179,037	2,122,909	56,128	2.6%	10
11	Administration and general	(2,821,731)	830,893	(3,652,624)	-439.6%	10,932,757	11,364,401	(431,644)	-3.8%	11
12	Payroll related	3,211,531	1,501,229	1,710,302	113.9%	20,523,307	20,453,670	69,637	0.3%	12
13	Maintenance of general plant	2,263,474	2,768,350	(504,876)	-18.2%	14,163,359	15,541,113	(1,377,754)	-8.9%	13
14	Depreciation	4,679,821	3,074,342	1,605,479	52.2%	32,758,747	21,520,394	11,238,353	52.2%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	185,403	165,235	20,168	12.2%	1,297,821	1,156,646	141,175	12.2%	16
17	Provision for claims	282,606	179,246	103,360	57.7%	912,236	736,653	175,583	23.8%	17
18	Total operating expenses	13,537,948	14,049,005	(511,057)	-3.6%	117,793,746	106,426,870	11,366,876	10.7%	18
19	Operating income (loss)	3,118,930	499,379	2,619,551	524.6%	(16,086,250)	(14,756,471)	(1,329,779)	9.0%	19
	Non-operating revenues (expense):									
20	Two-mill tax	117	-	117	0.0%	869	-	869	0.0%	20
21	Three-mill tax	137,043	231,173	(94,130)	-40.7%	13,820,306	12,938,270	882,036	6.8%	21
22	Six-mill tax	138,519	233,651	(95,132)	-40.7%	13,968,458	13,076,912	891,546	6.8%	22
23	Nine-mill tax	-	350,208	(350,208)	-100.0%	20,730,308	19,601,758	1,128,550	5.8%	23
24	Interest income	7,231	207,815	(200,584)	-96.5%	448,304	263,925	184,379	69.9%	24
25	Other Income	-	-	-	0.0%	288,285	283,796	4,489	1.6%	25
26	Interest expense	-	(2,385,511)	2,385,511	-100.0%	-	(2,385,511)	2,385,511	-100.0%	26
27	Operating and maintenance grants	-	97	(97)	-100.0%	134	700	(566)	-80.9%	27
28	Total non-operating revenues	282,910	(1,362,567)	1,645,477	-120.8%	49,256,664	43,779,850	5,476,814	12.5%	28
29	Income before capital contributions	3,401,840	(863,188)	4,265,028	-494.1%	33,170,414	29,023,379	4,147,035	14.3%	29
30	Capital contributions	14,650,006	6,337,222	8,312,784	131.2%	17,961,397	30,081,235	(12,119,838)	-40.3%	30
31	Change in net position	18,051,846	5,474,034	12,577,812	229.8%	51,131,811	59,104,614	(7,972,803)	-13.5%	31
32	Net position, beginning of year					1,968,799,361	1,816,132,598	152,666,763	8.4%	32
33	Net position, end of year					2,019,931,172	1,875,237,212	144,693,960	7.7%	33

Printed: 9/10/2015 6:04 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Budget	MTD Variance	%	YTD Actual	YTD Budget	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	7,302,229	6,609,060	693,169	10.5%	44,280,877	44,627,016	(346,139)	-0.8%	1
2	Sewerage service charges and del fees	8,674,225	8,070,794	603,431	7.5%	54,636,417	54,497,229	139,188	0.3%	2
3	Plumbing inspection and license fees	55,770	53,586	2,184	4.1%	359,568	375,103	(15,535)	-4.1%	3
4	Other revenues	624,654	293,454	331,200	112.9%	2,430,634	2,054,177	376,457	18.3%	4
5	Total operating revenues	16,656,878	15,026,894	1,629,984	10.8%	101,707,496	101,553,525	153,971	0.2%	5
	Operating Expenses:									
6	Power and pumping	1,179,052	1,121,475	57,578	5.1%	7,009,588	7,850,322	(840,734)	-10.7%	6
7	Treatment	1,582,767	1,727,477	(144,710)	-8.4%	10,680,127	12,092,341	(1,412,214)	-11.7%	7
8	Transmission and distribution	2,462,330	2,806,939	(344,609)	-12.3%	15,299,657	14,535,761	763,896	5.3%	8
9	Customer accounts	267,500	287,327	(19,827)	-6.9%	2,037,110	2,011,288	25,822	1.3%	9
10	Customer service	245,195	375,995	(130,800)	-34.8%	2,179,037	2,631,968	(452,931)	-17.2%	10
11	Administration and general	(2,821,731)	3,203,992	(6,025,723)	-188.1%	10,932,757	20,263,920	(9,331,163)	-46.0%	11
12	Payroll related	3,211,531	2,362,837	848,694	35.9%	20,523,307	16,539,858	3,983,449	24.1%	12
13	Maintenance of general plant	2,263,474	2,774,663	(511,189)	-18.4%	14,163,359	19,422,642	(5,259,283)	-27.1%	13
14	Depreciation	4,679,821	3,885,847	793,974	20.4%	32,758,747	32,758,747	-	0.0%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	185,403	-	185,403	0.0%	1,297,821	1,297,821	-	0.0%	16
17	Provision for claims	282,606	223,038	59,569	26.7%	912,236	912,236	-	0.0%	17
18	Total operating expenses	13,537,948	18,769,590	(5,231,642)	-27.9%	117,793,746	130,316,903	(12,523,157)	-9.6%	18
19	Operating income (loss)	3,118,930	(3,742,696)	6,861,626	-183.3%	(16,086,250)	(28,763,378)	12,677,128	-44.1%	19
	Non-operating revenues (expense):									
20	Two-mill tax	117	-	117	0.0%	869	-	869	0.0%	20
21	Three-mill tax	137,043	-	137,043	0.0%	13,820,306	13,357,609	462,697	3.5%	21
22	Six-mill tax	138,519	-	138,519	0.0%	13,968,458	13,500,746	467,712	3.5%	22
23	Nine-mill tax	-	-	-	0.0%	20,730,308	20,364,000	366,308	1.8%	23
24	Interest income	7,231	-	7,231	0.0%	448,304	-	448,304	0.0%	24
25	Other Income	-	131,095	(131,095)	-100.0%	288,285	917,665	(629,380)	-68.6%	25
26	Interest expense	-	(261,777)	261,777	-100.0%	-	(1,832,438)	1,832,438	-100.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	134	-	134	0.0%	27
28	Total non-operating revenues	282,910	(130,682)	413,592	-316.5%	49,256,664	46,307,582	2,949,082	6.4%	28
29	Income before capital contributions	3,401,840	(3,873,378)	7,275,218	-187.8%	33,170,414	17,544,203	15,626,211	89.1%	29
30	Capital contributions	14,650,006	-	14,650,006	0.0%	17,961,397	-	17,961,397	0.0%	30
31	Change in net position	18,051,846	(3,873,378)	21,925,224	-566.0%	51,131,811	17,544,203	33,587,608	191.4%	31
32	Net position, beginning of year					1,968,799,361	1,816,132,598	152,666,763	8.4%	32
33	Net position, end of year					2,019,931,172	1,827,589,118	192,342,054	10.5%	33

Printed: 9/10/2015 6:13 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	Assets	Prior			Current			Beginning of	
	Noncurrent assets:	Year	Variance	%	Year	Variance	%	Year	
1	Property, plant and equipment	2,945,390,061	246,650,030	8.4%	3,192,040,091	42,972,702	1.4%	3,149,067,389	1
2	Less: accumulated depreciation	805,102,950	56,723,903	7.0%	861,826,853	32,758,745	4.0%	829,068,108	2
3	Property, plant, and equipment, net	2,140,287,111	189,926,127	8.9%	2,330,213,238	10,213,957	0.4%	2,319,999,281	3
	Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	7,201,079	62,411,373	866.7%	69,612,452	(23,790,023)	-25.5%	93,402,475	4
5	Debt service reserve	32,568,219	21,241,743	65.2%	53,809,962	22,963,003	74.4%	30,846,959	6
6	Health insurance reserve	2,327,499	(350,000)	-15.0%	1,977,499	-	0.0%	1,977,499	7
7	Total restricted cash, cash equivalents, and investments	42,096,797	83,303,116	197.9%	125,399,913	(827,020)	-0.7%	126,226,933	8
	Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	139,965,487	(88,440,199)	-63.2%	51,525,288	29,275,631	131.6%	22,249,657	8
9	Customer deposits	10,556,747	491,235	4.7%	11,047,982	346,127	3.2%	10,701,855	9
10	Other	3,643,497	361,460	9.9%	4,004,957	5,686	0.1%	3,999,271	10
11	Total designated cash and cash equivalents, and investments	154,165,731	(87,587,504)	-56.8%	66,578,227	29,627,444	80.2%	36,950,783	11
	Current assets:								
	Unrestricted and undesignated								
12	Cash and cash equivalents	59,434,675	(24,951,534)	-42.0%	34,483,141	(4,395,055)	-11.3%	38,878,196	12
	Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	14,202,625	2,855,853	20.1%	17,058,478	707,197	4.3%	16,351,281	13
14	Taxes	7,998,106	(110,523)	-1.4%	7,887,583	(243,364)	-3.0%	8,130,947	14
15	Interest	115	(57)	-49.6%	58	58	0.0%	-	15
16	Grants	16,596,851	18,131,619	109.2%	34,728,470	(9,517,684)	-21.5%	44,246,154	16
17	Miscellaneous	1,798,541	688,547	38.3%	2,487,088	84,862	3.5%	2,402,226	17
18	Due from enterprise fund	-	-	0.0%	-	-	0.0%	-	18
19	Inventory of supplies	6,935,600	(1,468,499)	-21.2%	5,467,101	-	0.0%	5,467,101	19
20	Prepaid expenses	976,007	(73,290)	-7.5%	902,717	-	0.0%	902,717	20
21	Total unrestricted current assets	107,942,520	(4,927,884)	-4.6%	103,014,636	(13,363,986)	-11.5%	116,378,622	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	51,315	-	0.0%	51,315	-	0.0%	51,315	23
24	Total other assets	51,315	-	0.0%	51,315	-	0.0%	51,315	24
25	TOTAL ASSETS	2,444,543,474	180,713,855	7.4%	2,625,257,329	25,650,395	1.0%	2,599,606,934	25
	Deferred outflows or resources:								
26	Deferred charge on refunding	4,095,599	211,795	5.2%	4,307,394	-	0.0%	4,307,394	26
27	TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,095,599	211,795	5.2%	4,307,394	-	0.0%	4,307,394	27
28	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	2,448,639,073	180,925,650	12.6%	2,629,564,723	25,650,395	1.0%	2,603,914,328	28

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	NET ASSETS AND LIABILITIES	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	Net position								
1	Net investments in capital assets	1,853,231,433	200,406,376	10.8%	2,053,637,809	40,577,432	2.0%	2,013,060,377	1
2	Restricted for Debt Service	30,670,929	23,139,033	75.4%	53,809,962	22,963,003	74.4%	30,846,959	2
3	Unrestricted	(8,665,150)	(78,851,449)	910.0%	(87,516,599)	(12,408,619)	16.5%	(75,107,980)	3
4	Total net position	1,875,237,212	144,693,960	7.7%	2,019,931,172	51,131,816	2.6%	1,968,799,356	4
	Long-term liabilities								
5	Claims payable	1,913,608	680,546	35.6%	2,594,154	-	0.0%	2,594,154	5
6	Net pension obligation	17,942,428	3,104,172	17.3%	21,046,600	3,171,540	17.7%	17,875,060	6
7	Other postretirement benefits liability	58,690,401	5,683,077	9.7%	64,373,478	3,164,733	5.2%	61,208,745	7
8	Bonds payable (net of current maturities)	306,787,727	(13,107,823)	-4.3%	293,679,904	-	0.0%	293,679,904	8
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	9
10	Southeast Louisiana Project liability	29,391,071	37,264,905	126.8%	66,655,976	-	0.0%	66,655,976	10
11	Debt Service Assistance Fund Loan payable	65,879,035	(4,225,896)	-6.4%	61,653,139	-	0.0%	61,653,139	11
12	Total long-term liabilities	480,604,270	29,398,981	6.1%	510,003,251	6,336,273.00	1.3%	503,666,978	12
	Current liabilities (payable from current assets)								
13	Accounts payable and other liabilities	15,371,414	2,303,285	15.0%	17,674,699	(29,054,449)	-62.2%	46,729,148	13
14	Due to City of New Orleans	753,958	(429,452)	-57.0%	324,506	164,334	102.6%	160,172	14
15	Disaster Reimbursement Revolving Loan	17,233,390	(2,319,280)	-13.5%	14,914,110	(2,980,931)	-16.7%	17,895,041	15
16	Retainers and estimates payable	7,126,607	290,898	4.1%	7,417,505	(528,770)	-6.7%	7,946,275	16
17	Due to other fund	276,242	15,030	5.4%	291,272	(2,398)	-0.8%	293,670	17
18	Accrued salaries, vacation and sick pay	11,295,121	(2,375,298)	-21.0%	8,919,823	(2,259,960)	-20.2%	11,179,783	18
19	Claims payable	11,000,796	(780,757)	-7.1%	10,220,039	-	0.0%	10,220,039	19
20	Debt Service Assistance Fund Loan payable	4,038,501	187,391	4.6%	4,225,892	-	0.0%	4,225,892	20
21	Advances from federal government	10,887,732	(2,677,427)	-24.6%	8,210,305	2,052,756	33.3%	6,157,549	21
22	Other Liabilities	193,095	228,995	118.6%	422,090	347,881	468.8%	74,209	22
23	Total current liabilities (payable from current assets)	78,176,856	(5,556,615)	-7.1%	72,620,241	(32,261,537)	-30.8%	104,881,778	23
	Current liabilities (payable from restricted assets)								
24	Accrued interest	1,897,290	584,388	30.8%	2,481,678	-	0.0%	2,481,678	24
25	Bonds payable	1,905,000	11,354,000	596.0%	13,259,000	-	0.0%	13,259,000	25
26	Retainers and estimates payable	261,698	(40,299)	-15.4%	221,399	97,716	79.0%	123,683	26
27	Customer deposits	10,556,747	491,235	4.7%	11,047,982	346,127	3.2%	10,701,855	27
28	Total current liabilities (payable from restricted assets	14,620,735	12,389,324	84.7%	27,010,059	443,843	1.7%	26,566,216	28
29	Total current liabilities	92,797,591	6,832,709	7.4%	99,630,300	(31,817,694)	-24.2%	131,447,994	29
30	Total liabilities	573,401,861	2,606,813	0.5%	609,633,551	(25,481,421)	-4.0%	635,114,972	30
	Deferred inflows or resources:								
31	Unavailable revenue -refunding of bonds	-	-	0.0%	-	-	0.0%	-	31
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	0.0%	-	-	0.0%	-	32
33	Total Net Position, Liabilities and Deferred Inflows of Resources	2,448,639,073	147,300,773	6.0%	2,629,564,723	25,650,395	1.0%	2,603,914,328	33

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF CASH FLOWS
JULY 2015

		A	B	C	D	
		YTD	YTD	YTD		
		Current Year	Prior Year	Variance	%	
	Cash flows from operating activities					
1	Cash received from customers	97,428,568	88,247,198	9,181,370	10.4%	1
2	Cash payments to suppliers for goods and services	(77,186,883)	(63,752,889)	(13,433,994)	21.1%	2
3	Cash payments to employees for services	(35,188,284)	(39,787,341)	4,599,057	-11.6%	3
4	Other revenue	2,699,509	4,771,375	(2,071,866)	-43.4%	4
5	Net cash used in operating activities	(12,247,090)	(10,521,657)	(1,725,433)	16.4%	5
	Cash flows from noncapital financing activities					
6	Proceeds from property taxes	49,033,539	46,021,832	3,011,707	6.5%	6
7	Proceeds from federal operating and maintenance grants	-	4,189,318	(4,189,318)	-100.0%	7
8	Cash received paid to an other government	-	-	-	0.0%	8
9	Net cash provided by noncapital financing activities	49,033,539	50,211,150	(1,177,611)	-2.3%	9
	Cash flows from capital and related financing activities					
10	Acquisition and construction of capital assets	(39,703,331)	(11,542,449)	(28,160,882)	244.0%	10
11	Principal payments on bonds payable	-	(13,695,000)	13,695,000	-100.0%	11
12	Proceeds from bonds payable	-	284,063,460	(284,063,460)	-100.0%	12
13	Payments for bond issuance costs	-	-	-	0.0%	13
14	Payment to refunded bond ecrow agent	-	(154,451,191)	154,451,191	-100.0%	14
15	Interest paid on bonds payable	304,928	(3,195,336)	3,500,264	-109.5%	15
16	Proceeds from construction fund, net	(2,980,945)	5,540,047	(8,520,992)	-153.8%	16
17	Capital contributed by developers and federal grants	29,531,971	(16,366,650)	45,898,621	-280.4%	17
18	Net cash used in capital and related financing activities	(12,847,377)	90,352,881	(103,200,258)	-114.2%	18
	Cash flows from investing activities					
19	Payments for purchase of investments	-	-	-	0.0%	19
20	Proceeds from maturities of investments	(33,306,813)	(66,481,352)	33,174,539	-49.9%	20
21	Investment income	466,297	196,386	269,911	137.4%	21
22	Net cash provided by investing activities	(32,840,516)	(66,284,966)	33,444,450	-50.5%	22
23	Net increase in cash	(8,901,444)	63,757,408	(72,658,852)	-114.0%	23
24	Cash at the beginning of the year	185,414,816	119,451,442	65,963,374	55.2%	24
25	Cash at the end of the period	176,513,372	183,208,850	(6,695,478)	-3.7%	25
	Reconciliation of cash and restricted cash					
26	Current assets - cash	34,483,141	59,434,674	(24,951,533)	-42.0%	26
27	Current assets - designated	19,387,318	84,434,379	(65,047,061)	-77.0%	27
28	Restricted assets -cash	122,642,913	39,339,797	83,303,116	211.8%	28
29	Total cash	176,513,372	183,208,850	(6,695,478)	-3.7%	29

Printed: 9/9/2015 6:12 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Reconciliation of operating loss to net cash used in operating activities is as follows:					
1	Operating loss	(16,086,250)	(14,756,471)	(1,329,779)	9.0%	1
	Adjustments to reconcile net operating loss to net cash used in operating activities:					
2	Depreciation	32,758,747	21,520,394	11,238,353	52.2%	2
3	Provision for claims	912,236	736,653	175,583	23.8%	3
4	Provision for (revision) doubtful accounts	1,291,990	1,156,646	135,344	11.7%	4
5	Amortization	-	-	-	0.0%	5
	Change in operating assets and liabilities:	-	-			
6	(Increase) decrease in customer and other receivables	(1,653,061)	(964,670)	(688,391)	71.4%	6
7	Increase in inventory	-	-	-	0.0%	7
8	Increase (decrease) in prepaid expenses and other receivables	(84,861)	1,719,006	(1,803,867)	-104.9%	8
9	Decrease in net pension asset	-	-	-	0.0%	9
10	Increase (decrease) in accounts payable	(32,754,876)	(25,951,074)	(6,803,802)	26.2%	10
11	Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	(2,262,358)	(264,658)	(1,997,700)	754.8%	11
12	Increase in net other postretirement benefits liability	3,164,733	3,911,967	(747,234)	-19.1%	12
13	Increase (decrease) in net pension obligation	3,171,540	2,512,092	659,448	26.3%	13
14	Decrease in other liabilities	(704,930)	(141,542)	(563,388)	398.0%	14
15	Net cash used in operating activities	(12,247,090)	(10,521,657)	(1,725,433)	16.4%	15

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	7,302,229	6,325,465	976,764	15.4%	44,280,877	39,745,287	4,535,590	11.4%	1
2	Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3	Plumbing inspection and license fees	27,885	31,580	(3,695)	-11.7%	179,784	203,893	(24,109)	-11.8%	3
4	Other revenues	314,190	290,798	23,392	8.0%	1,943,339	1,734,683	208,656	12.0%	4
5	Total operating revenues	7,644,304	6,647,843	996,461	15.0%	46,404,000	41,683,863	4,720,137	11.3%	5
	Operating Expenses:									
6	Power and pumping	270,826	173,754	97,072	55.9%	1,500,759	1,601,615	(100,856)	-6.3%	6
7	Treatment	665,555	774,447	(108,892)	-14.1%	4,377,391	4,729,722	(352,331)	-7.4%	7
8	Transmission and distribution	746,480	1,410,562	(664,082)	-47.1%	7,983,261	8,800,729	(817,468)	-9.3%	8
9	Customer accounts	133,656	132,317	1,339	1.0%	1,017,176	996,869	20,307	2.0%	9
10	Customer service	120,329	158,358	(38,029)	-24.0%	1,048,472	1,022,576	25,896	2.5%	10
11	Administration and general	(1,046,026)	281,958	(1,327,984)	-471.0%	3,964,302	4,111,316	(147,014)	-3.6%	11
12	Payroll related	1,370,270	584,767	785,503	134.3%	8,692,069	8,756,529	(64,460)	-0.7%	12
13	Maintenance of general plant	1,207,652	1,603,950	(396,298)	-24.7%	8,070,530	8,048,149	22,381	0.3%	13
14	Depreciation	1,737,062	1,046,508	690,554	66.0%	12,159,434	7,325,556	4,833,878	66.0%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	95,834	117,022	(21,188)	-18.1%	670,838	819,155	(148,317)	-18.1%	16
17	Provision for claims	92,119	62,007	30,112	48.6%	355,430	306,968	48,462	15.8%	17
18	Total operating expenses	5,393,757	6,345,650	(951,893)	-15.0%	49,839,662	46,519,184	3,320,478	7.1%	18
19	**Operating income (loss)**	2,250,547	302,193	1,948,354	644.7%	(3,435,662)	(4,835,321)	1,399,659	-28.9%	19
	Non-operating revenues (expense):									
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	(105)	82,214	(82,319)	-100.1%	269,666	97,925	171,741	175.4%	24
25	Other Income	-	-	-	0.0%	128,287	126,289	1,998	1.6%	25
26	Interest expense	-	(1,040,131)	1,040,131	-100.0%	-	(1,040,131)	1,040,131	-100.0%	26
27	Operating and maintenance grants	-	97	(97)	-100.0%	134	654	(520)	-79.5%	27
28	Total non-operating revenues	(105)	(957,820)	957,715	-100.0%	398,087	(815,263)	1,213,350	-148.8%	28
29	**Income before capital contributions**	2,250,442	(655,627)	2,906,069	-443.3%	(3,037,575)	(5,650,584)	2,613,009	-46.2%	29
30	**Capital contributions**	5,120,625	774,036	4,346,589	561.5%	5,661,056	5,899,212	(238,156)	-4.0%	30
31	**Change in net position**	7,371,067	118,409	7,252,658	6125.1%	2,623,481	248,628	2,374,853	955.2%	31
32	**Net position, beginning of year**					317,835,814	313,268,717	4,567,097	1.5%	32
33	**Net position, end of year**					320,459,295	313,517,345	6,941,950	2.2%	33

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Budget	MTD Variance	%	YTD Actual	YTD Budget	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	7,302,229	6,609,060	693,169	10.5%	44,280,877	44,627,016	(346,139)	-0.8%	1
2	Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3	Plumbing inspection and license fees	27,885	26,793	1,092	4.1%	179,784	187,552	(7,768)	-4.1%	3
4	Other revenues	314,190	269,375	44,815	16.6%	1,943,339	1,885,627	57,712	3.1%	4
5	Total operating revenues	7,644,304	6,905,228	739,076	10.7%	46,404,000	46,700,194	(296,194)	-0.6%	5
	Operating Expenses:									
6	Power and pumping	270,826	252,605	18,221	7.2%	1,500,759	1,768,234	(267,475)	-15.1%	6
7	Treatment	665,555	749,153	(83,598)	-11.2%	4,377,391	5,244,071	(866,680)	-16.5%	7
8	Transmission and distribution	746,480	1,514,064	(767,584)	-50.7%	7,983,261	8,160,306	(177,045)	-2.2%	8
9	Customer accounts	133,656	143,362	(9,706)	-6.8%	1,017,176	1,003,532	13,644	1.4%	9
10	Customer service	120,329	182,539	(62,210)	-34.1%	1,048,472	1,277,774	(229,302)	-17.9%	10
11	Administration and general	(1,046,026)	1,112,068	(2,158,094)	-194.1%	3,964,302	6,702,463	(2,738,161)	-40.9%	11
12	Payroll related	1,370,270	1,105,844	264,427	23.9%	8,692,069	7,740,905	951,164	12.3%	12
13	Maintenance of general plant	1,207,652	1,126,732	80,920	7.2%	8,070,530	7,887,126	183,404	2.3%	13
14	Depreciation	1,737,062	1,537,917	199,145	12.9%	12,159,434	12,159,434	-	0.0%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	95,834	-	95,834	0.0%	670,838	670,838	-	0.0%	16
17	Provision for claims	92,119	92,574	(455)	-0.5%	355,430	355,430	-	0.0%	17
18	Total operating expenses	5,393,757	7,816,857	(2,423,100)	-31.0%	49,839,662	52,970,111	(3,130,449)	-5.9%	18
19	Operating income (loss)	2,250,547	(911,629)	3,162,176	-346.9%	(3,435,662)	(6,269,917)	2,834,255	-45.2%	19
	Non-operating revenues (expense):									
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	(105)	-	(105)	0.0%	269,666	-	269,666	0.0%	24
25	Other Income	-	33,375	(33,375)	-100.0%	128,287	233,626	(105,339)	-45.1%	25
26	Interest expense	-	(22,384)	22,384	-100.0%	-	(156,687)	156,687	-100.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	134	-	134	0.0%	27
28	Total non-operating revenues	(105)	10,991	(11,096)	-101.0%	398,087	76,938	321,149	417.4%	28
29	Income before capital contributions	2,250,442	(900,638)	3,151,080	-349.9%	(3,037,575)	(6,192,979)	3,155,404	-51.0%	29
30	Capital contributions	5,120,625	-	5,120,625	0.0%	5,661,056	-	5,661,056	0.0%	30
31	Change in net position	7,371,067	(900,638)	8,271,705	-918.4%	2,623,481				31
32	Net position, beginning of year					317,835,814	313,268,717	4,567,097	1.5%	32
33	Net position, end of year					320,459,295	313,268,717	7,190,578	2.3%	33

Printed: 9/10/2015 6:04 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	Assets	Prior			Current			Beginning of	
	Noncurrent assets:	Year	Variance	%	Year	Variance	%	Year	
1	Property, plant and equipment	$ 687,302,037	44,554,940	6.5%	731,856,977	13,811,214	1.9%	718,045,763	1
2	Less: accumulated depreciation	311,661,903	21,729,244	7.0%	333,391,147	12,159,433	3.8%	321,231,714	2
3	Property, plant, and equipment, net	375,640,134	22,825,696	6.1%	398,465,830	1,651,781	0.4%	396,814,049	3
	Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	2,584,823	46,933,994	1815.8%	49,518,817	(8,907,951)	-15.2%	58,426,768	4
5	Debt service reserve	11,480,250	2,833,068	24.7%	14,313,318	4,091,219	40.0%	10,222,099	5
6	Health insurance reserve	775,833	(116,666)	-15.0%	659,167	-	0.0%	659,167	6
7	Total restricted cash, cash equivalents, and investments	14,840,906	49,650,396	334.6%	64,491,302	(4,816,732)	-6.9%	69,308,034	7
	Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	69,731,352	(62,146,973)	-89.1%	7,584,379	(331,873)	-4.2%	7,916,252	8
9	Customer deposits	10,556,747	491,235	4.7%	11,047,982	346,127	3.2%	10,701,855	9
10	Other	1,556,872	121,077	7.8%	1,677,949	2,189	0.1%	1,675,760	10
11	Total designated cash and cash equivalents, and investments	81,844,971	(61,534,661)	-75.2%	20,310,310	16,443	0.1%	20,293,867	11
	Current assets:								
	Unrestricted and undesignated								
12	Cash and cash equivalents	22,445,668	(12,466,240)	-55.5%	9,979,428	(2,224,179)	-22.3%	12,203,607	12
	Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	7,360,946	1,753,923	23.8%	9,114,869	481,300	5.3%	8,633,569	13
14	Taxes	-	-	0.0%	-	-	0.0%	-	14
15	Interest	-	-	0.0%	-	-	0.0%	-	15
16	Grants	6,573,596	8,766,319	133.4%	15,339,915	(2,414,829)	-13.6%	17,754,744	16
17	Miscellaneous	781,419	(54,013)	-6.9%	727,406	54,096	8.0%	673,310	17
18	Due from enterprise fund	(9,859,628)	1,332,886	-13.5%	(8,526,742)	(215,072)	2.6%	(8,311,670)	18
19	Inventory of supplies	4,528,425	(838,553)	-18.5%	3,689,872	-	0.0%	3,689,872	19
20	Prepaid expenses	505,681	(24,430)	-4.8%	481,251	-	0.0%	481,251	20
21	Total unrestricted current assets	32,336,107	(1,530,108)	-4.7%	30,805,999	(4,318,684)	-12.3%	35,124,683	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	22,950	-	0.0%	22,950	-	0.0%	22,950	23
24	Total other assets	22,950	-	0.0%	22,950	-	0.0%	22,950	24
25	TOTAL ASSETS	504,685,068	9,411,323	1.9%	514,096,391	(7,467,192)	-1.4%	521,563,583	25
	Deferred outflows or resources:								
26	Deferred charge on refunding	34,901	(2,182)	-6.3%	32,719	-	0.0%	32,719	26
27	TOTAL DEFERRED OUTFLOWS OF RESOURCES	34,901	(2,182)	-6.3%	32,719	-	0.0%	32,719	27
28	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	504,719,969	9,409,141	-4.4%	514,129,110	(7,467,192)	-1.4%	521,596,302	28

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	NET ASSETS AND LIABILITIES	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	Net position								
1	Net investments in capital assets	271,737,742	27,091,875	10.0%	298,829,617	13,239,751	4.6%	285,589,866	1
2	Restricted for Debt Service	11,289,109	3,024,209	26.8%	14,313,318	4,091,219	40.0%	10,222,099	2
3	Unrestricted	30,490,494	(23,174,134)	-76.0%	7,316,360	(14,707,480)	-66.8%	22,023,840	3
4	Total net position	313,517,345	6,941,950	2.2%	320,459,295	2,623,490	0.8%	317,835,805	4
	Long-term liabilities								
5	Claims payable	637,869	226,849	35.6%	864,718	-	0.0%	864,718	5
6	Net pension obligation	5,885,652	1,034,724	17.6%	6,920,376	1,057,180	18.0%	5,863,196	6
7	Other postretirement benefits liability	22,004,633	1,894,359	8.6%	23,898,992	1,054,911	4.6%	22,844,081	7
8	Bonds payable (net of current maturities)	111,228,048	(3,865)	0.0%	111,224,183	-	0.0%	111,224,183	8
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	9
10	Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-	10
11	Debt Service Assistance Fund Loan payable	5,788,945	(371,342)	-6.4%	5,417,603	-	0.0%	5,417,603	11
12	Total long-term liabilities	145,545,147	2,780,725	1.9%	148,325,872	2,112,091	1.4%	146,213,781	12
	Current liabilities (payable from current assets)								
13	Accounts payable and other liabilities	6,801,278	1,513,350	22.3%	8,314,628	(10,499,570)	-55.8%	18,814,198	13
14	Due to City of New Orleans	753,958	(429,452)	-57.0%	324,506	164,334	102.6%	160,172	14
15	Disaster Reimbursement Revolving Loan	6,778,343	261,459	3.9%	7,039,802	(1,302,368)	-15.6%	8,342,170	15
16	Retainers and estimates payable	2,318,888	407,342	17.6%	2,726,230	(265,464)	-8.9%	2,991,694	16
17	Due to other fund	135,358	7,365	5.4%	142,723	(815)	-0.6%	143,538	17
18	Accrued salaries, vacation and sick pay	5,320,010	(1,037,679)	-19.5%	4,282,331	(1,024,381)	-19.3%	5,306,712	18
19	Claims payable	3,982,895	(131,892)	-3.3%	3,851,003	-	0.0%	3,851,003	19
20	Debt Service Assistance Fund Loan payable	354,869	16,469	4.6%	371,338	-	0.0%	371,338	20
21	Advances from federal government	8,182,774	(1,866,537)	-22.8%	6,316,237	158,688	2.6%	6,157,549	21
22	Other Liabilities	199,007	94,299	47.4%	293,306	220,676	303.8%	72,630	22
23	Total current liabilities (payable from current assets)	34,827,380	(1,165,276)	-3.3%	33,662,104	(12,548,900)	-27.2%	46,211,004	23
	Current liabilities (payable from restricted assets)								
24	Accrued interest	191,142	363,307	190.1%	554,449	-	0.0%	554,449	24
25	Bonds payable	-	-	0.0%	-	-	0.0%	-	25
26	Retainers and estimates payable	82,208	(2,800)	-3.4%	79,408	-	0.0%	79,408	26
27	Customer deoposits	10,556,747	491,235	4.7%	11,047,982	346,127	3.2%	10,701,855	27
28	Total current liabilities (payable from restricted assets)	10,830,097	851,742	7.9%	11,681,839	346,127	3.1%	11,335,712	28
29	TOTAL CURRENT LIABILITIES	45,657,477	(313,534)	-0.7%	45,343,943	(12,202,773)	-21.2%	57,546,716	29
30	TOTAL LIABILITIES	191,202,624	2,467,191	1.3%	193,669,815	(10,090,682)	-5.0%	203,760,497	30
	Deferred inflows or resources:								
31	Unavailable revenue -refunding of bonds	-	-	0.0%	-	-	0.0%	-	31
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	0.0%	-	-	0.0%	-	32
33	Total Net Position, Liabilities and Deferred Inflows of Resources	504,719,969	9,409,141	1.9%	514,129,110	(7,467,192)	-1.4%	521,596,302	33

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Cash flows from operating activities					
1	Cash received from customers	43,639,200	39,958,545	3,680,655	9.2%	1
2	Cash payments to suppliers for goods and services	(29,725,722)	(26,571,573)	(3,154,149)	11.9%	2
3	Cash payments to employees for services	(17,207,846)	(19,696,114)	2,488,269	-12.6%	3
4	Other revenue	2,069,027	1,999,534	69,493	3.5%	4
5	Net cash used in operating activities	(1,225,340)	(4,309,608)	3,084,268	-71.6%	5
	Cash flows from noncapital financing activities					
6	Proceeds from property taxes	128,287	126,289	1,998	1.6%	6
7	Proceeds from federal operating and maintenance grants	-	3,770,115	(3,770,115)	-100.0%	7
8	Cash received paid to an other government	-	-	-	0.0%	8
9	Net cash provided by noncapital financing activities	128,287	3,896,404	(3,768,117)	-96.7%	9
	Cash flows from capital and related financing activities					
10	Acquisition and construction of capital assets	(13,350,087)	(15,047,719)	1,697,632	-11.3%	10
11	Principal payments on bonds payable	-	-	-	0.0%	11
12	Proceeds from bonds payable	-	111,224,183	(111,224,183)	-100.0%	12
13	Payments for bond issuance costs	-	-	-	0.0%	13
14	Payment to refunded bond escrow agent	-	(27,884,012)	27,884,012	-100.0%	14
15	Interest paid on bonds payable	220,676	(858,730)	1,079,406	-125.7%	15
16	Proceeds from construction fund, net	(1,302,377)	4,383,126	(5,685,503)	-129.7%	16
17	Capital contributed by developers and federal grants	8,234,707	(2,047,907)	10,282,614	-502.1%	17
18	Net cash used in capital and related financing activities	(6,197,081)	69,768,941	(75,966,022)	-108.9%	18
	Cash flows from investing activities					
19	Payments for purchase of investments	-	-	-	0.0%	19
20	Proceeds from maturities of investments	-	(66,481,352)	66,481,352	-100.0%	20
21	Investment income	269,666	84,609	185,057	218.7%	21
22	Net cash provided by investing activities	269,666	(66,396,743)	66,666,409	-100.4%	22
23	Net increase in cash	(7,024,468)	2,958,994	(9,983,462)	-337.4%	23
24	Cash at the beginning of the year	95,855,508	43,741,197	52,114,311	119.1%	24
25	Cash at the end of the period	88,831,040	46,700,191	42,130,849	90.2%	25
	Reconciliation of cash and restricted cash					
26	Current assets - cash	9,979,428	22,445,666	(12,466,238)	-55.5%	26
27	Current assets - designated	17,060,310	12,113,619	4,946,691	40.8%	27
28	Restricted assets -cash	61,791,302	12,140,906	49,650,396	409.0%	28
29	Total cash	88,831,040	46,700,191	42,130,849	90.2%	29

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Reconciliation of operating loss to net cash used in					
	Operating activities is as follows:					
1	Operating loss	(3,435,662)	(4,835,321)	1,399,659	-28.9%	1
	Adjustments to reconcile net operating loss to net cash					
	used in operating activities:					
2	Depreciation	12,159,434	7,325,556	4,833,878	66.0%	2
3	Provision for claims	355,430	306,968	48,462	15.8%	3
4	Provision for (revision) doubtful accounts	670,838	819,155	(148,317)	-18.1%	4
5	Amortization	-	-	-	0.0%	5
	Change in operating assets and liabilities:					
6	(Increase) decrease in customer and other receivables	(806,011)	(380,578)	(425,433)	111.8%	6
7	Increase in inventory	-	-	-	0.0%	7
	Increase (decrease) in prepaid expenses					
8	and other receivables	160,976	306,279	(145,303)	-47.4%	8
9	Decrease in net pension asset	-	-	-	0.0%	9
10	Increase (decrease) in accounts payable	(11,226,162)	(10,157,483)	(1,068,679)	10.5%	10
	Increase (decrease) in accrued salaries, due to					
11	pension and accrued vacation and sick pay	(1,025,196)	(122,405)	(902,791)	737.5%	11
12	Increase in net other postretirement benefits liability	1,054,911	1,303,989	(249,078)	-19.1%	12
13	Increase (decrease) in net pension obligation	1,057,180	837,364	219,816	26.3%	13
14	Decrease in other liabilities	(191,078)	286,868	(477,946)	-166.6%	14
15	Net cash used in operating activities	(1,225,340)	(4,309,608)	3,084,268	-71.6%	15

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2	Sewerage service charges and del fees	8,674,225	7,547,623	1,126,602	14.9%	54,636,417	48,872,744	5,763,673	11.8%	2
3	Plumbing inspection and license fees	27,885	31,580	(3,695)	-11.7%	179,784	203,893	(24,109)	-11.8%	3
4	Other revenues	56,139	62,461	(6,322)	-10.1%	212,813	333,360	(120,547)	-36.2%	4
5	Total operating revenues	8,758,249	7,641,664	1,116,585	14.6%	55,029,014	49,409,997	5,619,017	11.4%	5
	Operating Expenses:									
6	Power and pumping	246,513	247,057	(544)	-0.2%	1,509,508	1,572,567	(63,059)	-4.0%	6
7	Treatment	905,512	890,267	15,245	1.7%	6,247,519	6,148,993	98,526	1.6%	7
8	Transmission and distribution	1,654,782	771,622	883,160	114.5%	6,727,235	4,239,173	2,488,062	58.7%	8
9	Customer accounts	133,656	132,316	1,340	1.0%	1,017,174	996,866	20,308	2.0%	9
10	Customer service	121,645	159,839	(38,194)	-23.9%	1,059,704	1,035,146	24,558	2.4%	10
11	Administration and general	(1,058,756)	255,953	(1,314,709)	-513.7%	3,707,869	3,869,163	(161,294)	-4.2%	11
12	Payroll related	1,018,699	508,392	510,307	100.4%	6,613,916	6,503,344	110,572	1.7%	12
13	Maintenance of general plant	222,786	283,377	(60,591)	-21.4%	1,667,353	2,650,573	(983,220)	-37.1%	13
14	Depreciation	1,417,143	1,011,382	405,761	40.1%	9,920,001	7,079,674	2,840,327	40.1%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	88,736	48,213	40,523	84.0%	621,152	337,491	283,661	84.0%	16
17	Provision for claims	37,348	41,992	(4,644)	-11.1%	230,789	197,946	32,843	16.6%	17
18	Total operating expenses	4,788,064	4,350,410	437,654	10.1%	39,322,220	34,630,936	4,691,284	13.5%	18
19	Operating income (loss)	3,970,185	3,291,254	678,931	20.6%	15,706,794	14,779,061	927,733	6.3%	19
	Non-operating revenues (expense):									
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	2,352	116,940	(114,588)	-98.0%	141,947	122,997	18,950	15.4%	24
25	Other Income	-	-	-	0.0%	159,998	157,507	2,491	1.6%	25
26	Interest expense	-	(1,345,380)	1,345,380	-100.0%	-	(1,345,380)	1,345,380	-100.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	-	23	(23)	-100.0%	27
28	Total non-operating revenues	2,352	(1,228,440)	1,230,792	-100.2%	301,945	(1,064,853)	1,366,798	-128.4%	28
29	Income before capital contributions	3,972,537	2,062,814	1,909,723	92.6%	16,008,739	13,714,208	2,294,531	16.7%	29
30	Capital contributions	5,045,001	8,626,275	(3,581,274)	-41.5%	7,811,617	16,707,322	(8,895,705)	-53.2%	30
31	Change in net position	9,017,538	10,689,089	(1,671,551)	-15.6%	23,820,356	30,421,530	(6,601,174)	-21.7%	31
32	Net position, beginning of year					732,566,915	666,666,891	65,900,024	9.9%	32
33	Net position, end of year					756,387,271	697,088,421	59,298,850	8.5%	33

Printed: 9/10/2015 6:04 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Budget	MTD Variance	%	YTD Actual	YTD Budget	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2	Sewerage service charges and del fees	8,674,225	8,070,794	603,431	7.5%	54,636,417	54,497,229	139,188	0.3%	2
3	Plumbing inspection and license fees	27,885	26,793	1,092	4.1%	179,784	187,552	(7,768)	-4.1%	3
4	Other revenues	56,139	24,079	32,060	133.1%	212,813	168,551	44,262	26.3%	4
5	Total operating revenues	8,758,249	8,121,666	636,583	7.8%	55,029,014	54,853,331	175,683	0.3%	5
	Operating Expenses:									
6	Power and pumping	246,513	214,284	32,229	15.0%	1,509,508	1,499,991	9,517	0.6%	6
7	Treatment	905,512	964,066	(58,554)	-6.1%	6,247,519	6,748,463	(500,944)	-7.4%	7
8	Transmission and distribution	1,654,782	1,231,476	423,306	34.4%	6,727,235	5,945,660	781,575	13.1%	8
9	Customer accounts	133,656	143,362	(9,706)	-6.8%	1,017,174	1,003,532	13,642	1.4%	9
10	Customer service	121,645	184,088	(62,443)	-33.9%	1,059,704	1,288,618	(228,914)	-17.8%	10
11	Administration and general	(1,058,756)	1,180,864	(2,239,620)	-189.7%	3,707,869	7,184,040	(3,476,171)	-48.4%	11
12	Payroll related	1,018,699	726,300	292,399	40.3%	6,613,916	5,084,099	1,529,817	30.1%	12
13	Maintenance of general plant	222,786	256,304	(33,518)	-13.1%	1,667,353	1,794,128	(126,775)	-7.1%	13
14	Depreciation	1,417,143	1,121,055	296,088	26.4%	9,920,001	9,920,001	-	0.0%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	88,736	-	88,736	0.0%	621,152	621,152	-	0.0%	16
17	Provision for claims	37,348	60,493	(23,145)	-38.3%	230,789	230,789	-	0.0%	17
18	Total operating expenses	4,788,064	6,082,293	(1,294,229)	-21.3%	39,322,220	41,320,473	(1,998,253)	-4.8%	18
19	Operating income (loss)	3,970,185	2,039,372	1,930,813	94.7%	15,706,794	13,532,858	2,173,936	16.1%	19
	Non-operating revenues (expense):									
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	2,352	-	2,352	0.0%	141,947	-	141,947	0.0%	24
25	Other Income	-	39,245	(39,245)	-100.0%	159,998	274,717	(114,719)	-41.8%	25
26	Interest expense	-	(218,131)	218,131	-100.0%	-	(1,526,914)	1,526,914	-100.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	27
28	Total non-operating revenues	2,352	(178,885)	181,237	-101.3%	301,945	(1,252,196)	1,554,141	-124.1%	28
29	Income before capital contributions	3,972,537	1,860,487	2,112,050	113.5%	16,008,739	12,280,662	3,728,077	30.4%	29
30	Capital contributions	5,045,001	-	5,045,001	0.0%	7,811,617	-	7,811,617	0.0%	30
31	Change in net position	9,017,538	1,860,487	7,157,051	384.7%	23,820,356				31
32	Net position, beginning of year					732,566,915	666,666,891	65,900,024	9.9%	32
33	Net position, end of year					756,387,271	666,666,891	89,720,380	13.5%	33

Printed: 9/10/2015 6:04 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	Assets								
	Noncurrent assets:	**Prior Year**	**Variance**	**%**	**Current Year**	**Variance**	**%**	**Beginning of Year**	
1	Property, plant and equipment	1,098,442,359	57,981,103	5.3%	1,156,423,462	18,895,528	1.7%	1,137,527,934	1
2	Less: accumulated depreciation	221,301,932	15,138,268	6.8%	236,440,200	9,920,001	4.4%	226,520,199	2
3	Property, plant, and equipment, net	877,140,427	42,842,835	4.9%	919,983,262	8,975,527	1.0%	911,007,735	3
	Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	173,556	15,333,073	8834.7%	15,506,629	(15,021,324)	-49.2%	30,527,953	4
5	Debt service reserve	19,054,848	17,868,325	93.8%	36,923,173	16,455,367	80.4%	20,467,806	5
6	Health insurance reserve	775,833	(116,667)	-15.0%	659,166	-	0.0%	659,166	6
7	Total restricted cash, cash equivalents, and investments	20,004,237	33,084,731	165.4%	53,088,968	1,434,043	2.8%	51,654,925	7
			-						
	Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	42,465,672	(30,757,993)	-72.4%	11,707,679	8,008,370	216.5%	3,699,309	8
9	Customer deposits	-	-	0.0%	-	-	0.0%	-	9
10	Other	1,063,872	120,193	11.3%	1,184,065	1,749	0.1%	1,182,316	10
11	Total designated cash and cash equivalents, and investments	43,529,544	(30,637,800)	-70.4%	12,891,744	8,010,119	164.1%	4,881,625	11
	Current assets:								
	Unrestricted and undesignated								
12	Cash and cash equivalents	32,851,014	(16,835,955)	-51.2%	16,015,059	(5,840,012)	-26.7%	21,855,071	12
	Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	6,841,679	1,101,930	16.1%	7,943,609	225,897	2.9%	7,717,712	13
14	Taxes	-	-	0.0%	-	-	0.0%	-	14
15	Interest	115	(57)	-49.6%	58	58	0.0%	-	15
16	Grants	2,183,323	13,837,854	633.8%	16,021,177	(3,522,517)	-18.0%	19,543,694	16
17	Miscellaneous	658,329	721,620	109.6%	1,379,949	1,028,459	292.6%	351,490	17
18	Due from enterprise fund	1,071,412	10,467,338	977.0%	11,538,750	474,826	4.3%	11,063,924	18
19	Inventory of supplies	1,507,642	(336,841)	-22.3%	1,170,801	-	0.0%	1,170,801	19
20	Prepaid expenses	351,099	(24,430)	-7.0%	326,669	-	0.0%	326,669	20
21	Total unrestricted current assets	45,464,613	8,931,459	19.6%	54,396,072	(7,633,289)	-12.3%	62,029,361	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	17,965	-	0.0%	17,965	-	0.0%	17,965	23
24	Total other assets	17,965	-	0.0%	17,965	-	0.0%	17,965	24
25	TOTAL ASSETS	986,156,786	54,221,225	5.5%	1,040,378,011	10,786,400	1.0%	1,029,591,611	25
	Deferred outflows or resources:								
26	Deferred charge on refunding	4,060,698	(129,096)	-3.2%	3,931,602	-	0.0%	3,931,602	26
27	TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,060,698	(129,096)	-3.2%	3,931,602	-	0.0%	3,931,602	27
28	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	990,217,484	54,092,129	2.3%	1,044,309,613	10,786,400	1.0%	1,033,523,213	28

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	NET ASSETS AND LIABILITIES	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	Net position								
1	Net investments in capital assets	703,076,978	44,155,289	6.3%	747,232,267	17,069,211	2.3%	730,163,056	1
2	Restricted for Debt Service	17,492,930	19,430,243	111.1%	36,923,173	16,455,367	80.4%	20,467,806	2
3	Unrestricted	(23,481,487)	(4,286,682)	18.3%	(27,768,169)	(9,704,224)	53.7%	(18,063,945)	3
4	Total net position	697,088,421	59,298,850	8.5%	756,387,271	23,820,354	3.3%	732,566,917	4
	Long-term liabilities								
5	Claims payable	637,869	226,849	35.6%	864,718	-	0.0%	864,718	5
6	Net pension obligation	6,015,598	1,034,724	17.2%	7,050,322	1,057,180	17.6%	5,993,142	6
7	Other postretirement benefits liability	19,026,285	1,894,359	10.0%	20,920,644	1,054,911	5.3%	19,865,733	7
8	Bonds payable (net of current maturities)	180,844,679	(11,644,000)	-6.4%	169,200,679	-	0.0%	169,200,679	8
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	9
10	Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-	10
11	Debt Service Assistance Fund Loan payable	56,403,364	(3,618,064)	-6.4%	52,785,300	-	0.0%	52,785,300	11
12	Total long-term liabilities	262,927,795	(12,106,132)	-4.6%	250,821,663	2,112,091	0.8%	248,709,572	12
	Current liabilities (payable from current assets)								
13	Accounts payable and other liabilities	8,465,004	(1,168,525)	-13.8%	7,296,479	(14,563,836)	-66.6%	21,860,315	13
14	Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-	14
15	Disaster Reimbursement Revolving Loan	2,644,277	(1,754,688)	-66.4%	889,589	(1,679,834)	-65.4%	2,569,423	15
16	Retainers and estimates payable	4,353,990	(114,754)	-2.6%	4,239,236	(263,654)	-5.9%	4,502,890	16
17	Due to other fund	63,536	3,457	5.4%	66,993	(312)	-0.5%	67,305	17
18	Accrued salaries, vacation and sick pay	3,362,368	(724,051)	-21.5%	2,638,317	(714,445)	-21.3%	3,352,762	18
19	Claims payable	3,004,311	(233,539)	-7.8%	2,770,772	-	0.0%	2,770,772	19
20	Debt Service Assistance Fund Loan payable	3,457,629	160,435	4.6%	3,618,064	-	0.0%	3,618,064	20
21	Advances from federal government	2,704,958	(810,890)	-30.0%	1,894,068	1,894,068	0.0%	-	21
22	Other Liabilities	(7,186)	92,991	-1294.1%	85,805	84,252	5425.1%	1,553	22
23	Total current liabilities (payable from current assets)	28,048,887	(4,549,564)	-16.2%	23,499,323	(15,243,761)	-39.3%	38,743,084	23
	Current liabilities (payable from restricted assets)								
24	Accrued interest	1,561,918	253,447	16.2%	1,815,365	-	0.0%	1,815,365	24
25	Bonds payable	415,000	11,229,000	2705.8%	11,644,000	-	0.0%	11,644,000	25
26	Retainers and estimates payable	175,463	(33,472)	-19.1%	141,991	(97,716)	-220.7%	44,275	26
27	Customer deposits	-	-	0.0%	-	-	0.0%	-	27
28	Total current liabilities (payable from restricted assets	2,152,381	11,448,975	531.9%	13,601,356	97,716	0.7%	13,503,640	28
29	TOTAL CURRENT LIABILITIES	30,201,268	6,899,411	22.8%	37,100,679	(15,146,045)	-29.0%	52,246,724	29
30	TOTAL LIABILITIES	293,129,063	(5,206,721)	-1.8%	287,922,342	(13,033,954)	-4.3%	300,956,296	30
	Deferred inflows or resources:								
31	Unavailable revenue -refunding of bonds	-	-	0.0%	-	-	0.0%	-	31
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	0.0%	-	-	0.0%	-	32
33	Total Net Position, Liabilities and Deferred Inflows of Resources	990,217,484	54,092,129	5.5%	1,044,309,613	10,786,400	1.0%	1,033,523,213	33

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Cash flows from operating activities					
1	Cash received from customers	53,789,368	48,288,653	5,500,715	11.4%	1
2	Cash payments to suppliers for goods and services	(33,714,631)	(23,970,025)	(9,744,606)	40.7%	2
3	Cash payments to employees for services	(11,249,869)	(12,502,338)	1,252,469	-10.0%	3
4	Other revenue	(635,862)	485,727	(1,121,589)	-230.9%	4
5	Net cash used in operating activities	8,189,006	12,302,017	(4,113,011)	-33.4%	5
	Cash flows from noncapital financing activities					
6	Proceeds from property taxes	141,947	157,507	(15,560)	-9.9%	6
7	Proceeds from federal operating and maintenance grants	-	419,203	(419,203)	-100.0%	7
8	Cash received paid to an other government	-	-	-	0.0%	8
9	Net cash provided by noncapital financing activities	141,947	576,710	(434,763)	-75.4%	9
	Cash flows from capital and related financing activities					
10	Acquisition and construction of capital assets	(16,519,361)	(17,176,393)	657,032	-3.8%	10
11	Principal payments on bonds payable	-	(13,695,000)	13,695,000	-100.0%	11
12	Proceeds from bonds payable	-	172,839,277	(172,839,277)	-100.0%	12
13	Payments for bond issuance costs	-	-	-	0.0%	13
14	Payment to refunded bond escrow agent	-	(126,567,179)	126,567,179	-100.0%	14
15	Interest paid on bonds payable	84,252	(1,363,068)	1,447,320	-106.2%	15
16	Proceeds from construction fund, net	(1,679,836)	623,866	(2,303,702)	-369.3%	16
17	Capital contributed by developers and federal grants	13,228,202	16,273,062	(3,044,860)	-18.7%	17
18	Net cash used in capital and related financing activities	(4,886,743)	30,934,565	(35,821,308)	-115.8%	18
	Cash flows from investing activities					
19	Payments for purchase of investments	-	-	-	0.0%	19
20	Proceeds from maturities of investments	(11,707,679)	-	(11,707,679)	0.0%	20
21	Investment income	159,940	68,774	91,166	132.6%	21
22	Net cash provided by investing activities	(11,547,739)	68,774	(11,616,513)	-16890.8%	22
23	Net increase in cash	(8,103,529)	43,882,066	(51,985,595)	-118.5%	23
24	Cash at the beginning of the year	78,334,621	52,445,731	25,888,890	49.4%	24
25	Cash at the end of the period	70,231,092	96,327,797	(26,096,705)	-27.1%	25
	Reconciliation of cash and restricted cash					
26	Current assets - cash	16,015,059	32,851,016	(16,835,957)	-51.2%	26
27	Current assets - designated	1,184,065	43,529,544	(42,345,479)	-97.3%	27
28	Restricted assets -cash	53,031,968	19,947,237	33,084,731	165.9%	28
29	Total cash	70,231,092	96,327,797	(26,096,705)	-27.1%	29

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Reconciliation of operating loss to net cash used in operating activities is as follows:					
1	Operating loss	15,706,794	14,779,061	927,733	6.3%	1
	Adjustments to reconcile net operating loss to net cash used in operating activities:					
2	Depreciation	9,920,001	7,079,674	2,840,327	40.1%	2
3	Provision for claims	230,789	197,946	32,843	16.6%	3
4	Provision for (revision) doubtful accounts	621,152	337,491	283,661	84.0%	4
5	Amortization	-	-	-	0.0%	5
	Change in operating assets and liabilities:					
6	(Increase) decrease in customer and other receivables	(847,049)	(584,092)	(262,957)	45.0%	6
7	Increase in inventory	-	-	-	0.0%	7
8	Increase (decrease) in prepaid expenses and other receivables	(1,503,285)	(553,467)	(949,818)	171.6%	8
9	Decrease in net pension asset	-	-	-	0.0%	9
10	Increase (decrease) in accounts payable	(17,105,941)	(10,802,861)	(6,303,080)	58.3%	10
11	Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	(714,757)	(95,142)	(619,615)	651.3%	11
12	Increase in net other postretirement benefits liability	1,054,911	1,303,989	(249,078)	-19.1%	12
13	Increase (decrease) in net pension obligation	1,057,180	837,364	219,816	26.3%	13
14	Decrease in other liabilities	(230,789)	(197,946)	(32,843)	16.6%	14
15	Net cash used in operating activities	8,189,006	12,302,017	(4,113,011)	-33.4%	15

Printed 9/9/2015 6:12 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
	Operating revenues:									
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	254,325	258,877	(4,552)	-1.8%	274,482	576,539	(302,057)	-52.4%	4
5	Total operating revenues	254,325	258,877	(4,552)	-1.8%	274,482	576,539	(302,057)	-52.4%	5
	Operating Expenses:									
6	Power and pumping	661,713	593,187	68,526	11.6%	3,999,321	3,972,449	26,872	0.7%	6
7	Treatment	11,700	8,739	2,961	33.9%	55,217	57,177	(1,960)	-3.4%	7
8	Transmission and distribution	61,068	64,324	(3,256)	-5.1%	589,161	410,829	178,332	43.4%	8
9	Customer accounts	188	558	(370)	-66.3%	2,760	4,095	(1,335)	-32.6%	9
10	Customer service	3,221	12,363	(9,142)	-73.9%	70,861	65,187	5,674	8.7%	10
11	Administration and general	(716,949)	292,982	(1,009,931)	-344.7%	3,260,586	3,383,922	(123,336)	-3.6%	11
12	Payroll related	822,562	408,070	414,492	101.6%	5,217,322	5,193,797	23,525	0.5%	12
13	Maintenance of general plant	833,036	881,023	(47,987)	-5.4%	4,425,476	4,842,391	(416,915)	-8.6%	13
14	Depreciation	1,525,616	1,016,452	509,164	50.1%	10,679,312	7,115,164	3,564,148	50.1%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	833	-	833	0.0%	5,831	-	5,831	0.0%	16
17	Provision for claims	153,139	75,247	77,892	103.5%	326,017	231,739	94,278	40.7%	17
18	Total operating expenses	3,356,127	3,352,945	3,182	0.1%	28,631,864	25,276,750	3,355,114	13.3%	18
19	Operating income (loss)	(3,101,802)	(3,094,068)	(7,734)	0.2%	(28,357,382)	(24,700,211)	(3,657,171)	14.8%	19
	Non-operating revenues (expense):									
20	Two-mill tax	117	-	117	0.0%	869	-	869	0.0%	20
21	Three-mill tax	137,043	231,173	(94,130)	-40.7%	13,820,306	12,938,270	882,036	6.8%	21
22	Six-mill tax	138,519	233,651	(95,132)	-40.7%	13,968,458	13,076,912	891,546	6.8%	22
23	Nine-mill tax	-	350,208	(350,208)	-100.0%	20,730,308	19,601,758	1,128,550	5.8%	23
24	Interest income	4,984	8,661	(3,677)	-42.5%	36,691	43,003	(6,312)	-14.7%	24
25	Other Income	-	-	-	0.0%	-	-	-	0.0%	25
26	Interest expense	-	-	-	0.0%	-	-	-	0.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	-	23	(23)	-100.0%	27
28	Total non-operating revenues	280,663	823,693	(543,030)	-65.9%	48,556,632	45,659,966	2,896,666	6.3%	28
29	Income before capital contributions	(2,821,139)	(2,270,375)	(550,764)	24.3%	20,199,250	20,959,755	(760,505)	-3.6%	29
30	Capital contributions	4,484,380	(3,063,089)	7,547,469	-246.4%	4,488,724	7,474,701	(2,985,977)	-39.9%	30
31	Change in net position	1,663,241	(5,333,464)	6,996,705	-131.2%	24,687,974	28,434,456	(3,746,482)	-13.2%	31
32	Net position, beginning of year					918,396,632	836,196,990	82,199,642	9.8%	32
33	Net position, end of year					943,084,606	864,631,446	78,453,160	9.1%	33

Printed: 9/10/2015 6:04 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	H	
		MTD Actual	MTD Budget	MTD Variance	%	YTD Actual	YTD Budget	YTD Variance	%	
	Operating revenues:									
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	254,325	-	254,325	0.0%	274,482	-	274,482	0.0%	4
5	Total operating revenues	254,325	-	254,325	0.0%	274,482	-	274,482	0.0%	5
	Operating Expenses:									
6	Power and pumping	661,713	654,585	7,128	1.1%	3,999,321	4,582,097	(582,776)	-12.7%	6
7	Treatment	11,700	14,258	(2,558)	-17.9%	55,217	99,807	(44,590)	-44.7%	7
8	Transmission and distribution	61,068	61,399	(331)	-0.5%	589,161	429,795	159,366	37.1%	8
9	Customer accounts	188	604	(416)	-68.9%	2,760	4,225	(1,465)	-34.7%	9
10	Customer service	3,221	9,368	(6,147)	-65.6%	70,861	65,576	5,285	8.1%	10
11	Administration and general	(716,949)	911,060	(1,628,009)	-178.7%	3,260,586	6,377,417	(3,116,831)	-48.9%	11
12	Payroll related	822,562	530,694	291,869	55.0%	5,217,322	3,714,855	1,502,468	40.4%	12
13	Maintenance of general plant	833,036	1,391,627	(558,591)	-40.1%	4,425,476	9,741,388	(5,315,912)	-54.6%	13
14	Depreciation	1,525,616	1,226,875	298,741	24.3%	10,679,312	10,679,312	-	0.0%	14
15	Amortization	-	-	-	0.0%	-	-	-	0.0%	15
16	Provision for doubtful accounts	833	-	833	0.0%	5,831	5,831	-	0.0%	16
17	Provision for claims	153,139	69,970	83,169	118.9%	326,017	326,017	-	0.0%	17
18	Total operating expenses	3,356,127	4,870,439	(1,514,312)	-31.1%	28,631,864	36,026,319	(7,394,455)	-20.5%	18
19	Operating income (loss)	(3,101,802)	(4,870,439)	1,768,637	-36.3%	(28,357,382)	(36,026,319)	7,668,937	-21.3%	19
	Non-operating revenues (expense):									
20	Two-mill tax	117	-	117	0.0%	869	-	869	0.0%	20
21	Three-mill tax	137,043	-	137,043	0.0%	13,820,306	13,357,609	462,697	3.5%	21
22	Six-mill tax	138,519	-	138,519	0.0%	13,968,458	13,500,746	467,712	3.5%	22
23	Nine-mill tax	-	-	-	0.0%	20,730,308	20,364,000	366,308	1.8%	23
24	Interest income	4,984	-	4,984	0.0%	36,691	-	36,691	0.0%	24
25	Other Income	-	58,475	(58,475)	-100.0%	-	409,322	(409,322)	-100.0%	25
26	Interest expense	-	(21,263)	21,263	-100.0%	-	(148,838)	148,838	-100.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	27
28	Total non-operating revenues	280,663	37,212	243,451	654.2%	48,556,632	47,482,840	1,073,792	2.3%	28
29	Income before capital contributions	(2,821,139)	(4,833,227)	2,012,088	-41.6%	20,199,250	11,456,520	8,742,730	76.3%	29
30	Capital contributions	4,484,380	-	4,484,380	0.0%	4,488,724	-	4,488,724	0.0%	30
31	Change in net position	1,663,241	(4,833,227)	6,496,468	-134.4%	24,687,974	11,456,520	13,231,454	115.5%	31
32	Net position, beginning of year					918,396,632	836,196,990	82,199,642	9.8%	32
33	Net position, end of year					943,084,606	847,653,510	95,431,096	11.3%	33

Printed: 9/10/2015 6:13 PM

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	Assets	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	Noncurrent assets:								
1	Property, plant and equipment	1,159,645,665	144,113,987	12.4%	1,303,759,652	10,265,960	0.8%	1,293,493,692	1
2	Less: accumulated depreciation	272,139,115	19,856,391	7.3%	291,995,506	10,679,311	3.8%	281,316,195	2
3	Property, plant, and equipment, net	887,506,550	124,257,596	14.0%	1,011,764,146	(413,351)	0.0%	1,012,177,497	3
	Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	4,442,700	144,306	0.0%	4,587,006	139,252	3.1%	4,447,754	4
5	Debt service reserve	2,033,121	540,350	26.6%	2,573,471	2,416,417	1538.6%	157,054	5
6	Health insurance reserve	775,833	(116,667)	-15.0%	659,166	-	0.0%	659,166	6
7	Total restricted cash, cash equivalents, and investments	7,251,654	567,989	7.8%	7,819,643	2,555,669	48.6%	5,263,974	7
	Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	27,768,463	4,464,767	16.1%	32,233,230	21,599,134	203.1%	10,634,096	8
9	Customer deposits	-	-	0.0%	-	-	0.0%	-	9
10	Other	1,022,753	120,190	11.8%	1,142,943	1,748	0.2%	1,141,195	10
11	Total designated cash and cash equivalents, and investments	28,791,216	4,584,957	15.9%	33,376,173	21,600,882	1892.8%	11,775,291	11
	Current assets:								
	Unrestricted and undesignated								
12	Cash and cash equivalents	4,137,993	4,350,661	105.1%	8,488,654	3,669,136	76.1%	4,819,518	12
	Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	-	-	0.0%	-	-	0.0%	-	13
14	Taxes	7,998,106	(110,523)	-1.4%	7,887,583	(243,364)	-3.0%	8,130,947	14
15	Interest	-	-	0.0%	-	-	0.0%	-	15
16	Grants	7,839,932	(4,472,554)	-57.0%	3,367,378	(3,580,338)	-51.5%	6,947,716	16
17	Miscellaneous	358,793	20,940	5.8%	379,733	(997,693)	-72.4%	1,377,426	17
18	Due from enterprise fund	8,788,216	(11,800,224)	-134.3%	(3,012,008)	(259,754)	9.4%	(2,752,254)	18
19	Inventory of supplies	899,533	(293,105)	-32.6%	606,428	-	0.0%	606,428	19
20	Prepaid expenses	119,227	(24,430)	-20.5%	94,797	-	0.0%	94,797	20
21	Total unrestricted current assets	30,141,800	(12,329,235)	-40.9%	17,812,565	(1,412,013)	-7.3%	19,224,578	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	10,400	-	0.0%	10,400	-	0.0%	10,400	23
24	Total other assets	10,400	-	0.0%	10,400	-	0.0%	10,400	24
25	TOTAL ASSETS	953,701,620	117,081,307	12.3%	1,070,782,927	22,331,187	2.1%	1,048,451,740	25
	Deferred outflows or resources:								
26	Deferred charge on refunding	-	343,073	0.0%	343,073	-	0.0%	343,073	26
27	TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	343,073	0.0%	343,073	-	0.0%	343,073	27
28	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	953,701,620	117,424,380	12.3%	1,071,126,000	22,331,187	2.1%	1,048,794,813	28

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
JULY 2015

		A	B	C	D	E	F	G	
	NET ASSETS AND LIABILITIES	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	Net position								
1	Net investments in capital assets	878,416,713	129,159,212	14.7%	1,007,575,925	10,268,470	1.0%	997,307,455	1
2	Restricted for Debt Service	1,888,890	684,581	36.2%	2,573,471	2,416,417	1538.6%	157,054	2
3	Unrestricted	(15,674,157)	(51,390,633)	327.9%	(67,064,790)	12,003,085	-15.2%	(79,067,875)	3
4	Total net position	864,631,446	78,453,160	9.1%	943,084,606	24,687,972	2.7%	918,396,634	4
	Long-term liabilities								
5	Claims payable	637,870	226,848	35.6%	864,718	-	0.0%	864,718	5
6	Net pension obligation	6,041,178	1,034,724	17.1%	7,075,902	1,057,180	17.6%	6,018,722	6
7	Other postretirement benefits liability	17,659,483	1,894,359	10.7%	19,553,842	1,054,911	5.7%	18,498,931	7
8	Bonds payable (net of current maturities)	14,715,000	(1,459,958)	-9.9%	13,255,042	-	0.0%	13,255,042	8
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	9
10	Southeast Louisiana Project liability	29,391,071	37,264,905	126.8%	66,655,976	-	0.0%	66,655,976	10
11	Debt Service Assistance Fund Loan payable	3,686,726	(236,490)	-6.4%	3,450,236	-	0.0%	3,450,236	11
12	Total long-term liabilities	72,131,328	38,724,388	53.7%	110,855,716	2,112,091	1.9%	108,743,625	12
	Current liabilities (payable from current assets)								
13	Accounts payable and other liabilities	105,132	1,958,460	1862.9%	2,063,592	(3,991,043)	-65.9%	6,054,635	13
14	Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-	14
15	Disaster Reimbursement Revolving Loan	7,810,770	(826,051)	-10.6%	6,984,719	1,271	0.0%	6,983,448	15
16	Retainers and estimates payable	453,729	(1,690)	-0.4%	452,039	348	0.1%	451,691	16
17	Due to other fund	77,348	4,208	5.4%	81,556	(1,271)	-1.5%	82,827	17
18	Accrued salaries, vacation and sick pay	2,612,743	(613,568)	-23.5%	1,999,175	(521,134)	-20.7%	2,520,309	18
19	Claims payable	4,013,590	(415,326)	-10.3%	3,598,264	-	0.0%	3,598,264	19
20	Debt Service Assistance Fund Loan payable	226,003	10,487	4.6%	236,490	-	0.0%	236,490	20
21	Advances from federal government	-	-	0.0%	-	-	0.0%	-	21
22	Other Liabilities	1,274	41,705	3273.5%	42,979	42,953	165203.8%	26	22
23	Total current liabilities (payable from current assets)	15,300,589	158,225	1.0%	15,458,814	(4,468,876)	-22.4%	19,927,690	23
	Current liabilities (payable from restricted assets)								
24	Accrued interest	144,230	(32,366)	-22.4%	111,864	-	0.0%	111,864	24
25	Bonds payable	1,490,000	125,000	8.4%	1,615,000	-	0.0%	1,615,000	25
26	Retainers and estimates payable	4,027	(4,027)	-100.0%	-	-	0.0%	-	26
27	Customer deposits	-	-	0.0%	-	-	0.0%	-	27
28	Total current liabilities (payable from restricted assets	1,638,257	88,607	5.4%	1,726,864	-	0.0%	1,726,864	28
29	Total current liabilities	16,938,846	246,832	1.5%	17,185,678	(4,468,876)	-20.6%	21,654,554	29
30	Total liabilities	89,070,174	38,971,220	43.8%	128,041,394	(2,356,785)	-1.8%	130,398,179	30
	Deferred inflows or resources:								
31	Unavailable revenue -refunding of bonds	-	-	0.0%	-	-	0.0%	-	31
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	0.0%	-	-	0.0%	-	32
33	Total Net Position, Liabilities and Deferred Inflows of Resources	953,701,620	117,424,380	12.3%	1,071,126,000	22,331,187	2.1%	1,048,794,813	33

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Cash flows from operating activities					
1	Cash received from customers	-	-	-	0.0%	1
2	Cash payments to suppliers for goods and services	(13,746,530)	(13,211,291)	(535,239)	4.1%	2
3	Cash payments to employees for services	(6,730,570)	(7,588,889)	858,319	-11.3%	3
4	Other revenue	1,266,344	2,286,114	(1,019,770)	-44.6%	4
5	Net cash used in operating activities	(19,210,756)	(18,514,066)	(696,690)	3.8%	5
	Cash flows from noncapital financing activities					
6	Proceeds from property taxes	48,763,305	45,738,036	3,025,269	6.6%	6
7	Proceeds from federal operating and maintenance grants	-	-	-	0.0%	7
8	Cash received paid to an other government	-	-	-	0.0%	8
9	Net cash provided by noncapital financing activities	48,763,305	45,738,036	3,025,269	6.6%	9
	Cash flows from capital and related financing activities					
10	Acquisition and construction of capital assets	(9,833,883)	20,681,663	(30,515,546)	-147.5%	10
11	Principal payments on bonds payable	-	-	-	0.0%	11
12	Proceeds from bonds payable	-	-	-	0.0%	12
13	Payments for bond issuance costs	-	-	-	0.0%	13
14	Payment to refunded bond escrow agent	-	-	-	0.0%	14
15	Interest paid on bonds payable	-	(973,538)	973,538	-100.0%	15
16	Proceeds from construction fund, net	1,268	533,055	(531,787)	-99.8%	16
17	Capital contributed by developers and federal grants	8,069,062	(30,591,805)	38,660,867	-126.4%	17
18	Net cash used in capital and related financing activities	(1,763,553)	(10,350,625)	8,587,072	-83.0%	18
	Cash flows from investing activities					
19	Payments for purchase of investments	-	-	-	0.0%	19
20	Proceeds from maturities of investments	(21,599,134)	-	(21,599,134)	0.0%	20
21	Investment income	36,691	43,003	(6,312)	-14.7%	21
22	Net cash provided by investing activities	(21,562,443)	43,003	(21,605,446)	-50241.7%	22
23	Net increase (decrease) in cash	6,226,553	16,916,348	(10,689,795)	-63.2%	23
24	Cash at the beginning of the year	11,224,687	23,264,514	(12,039,827)	-51.8%	24
25	Cash at the end of the period	17,451,240	40,180,862	(22,729,622)	-56.6%	25
	Reconciliation of cash and restricted cash					
26	Current assets - cash	8,488,654	4,137,992	4,350,662	105.1%	26
27	Current assets - designated	1,142,943	28,791,216	(27,648,273)	-96.0%	27
28	Restricted assets -cash	7,819,643	7,251,654	567,989	7.8%	28
29	Total cash	17,451,240	40,180,862	(22,729,622)	-56.6%	29

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF CASH FLOWS
JULY 2015

		A YTD Current Year	B YTD Prior Year	C YTD Variance	D %	
	Reconciliation of operating loss to net cash used in operating activities is as follows:					
1	Operating loss	(28,357,382)	(24,700,211)	(3,657,171)	14.8%	1
	Adjustments to reconcile net operating loss to net cash used in operating activities:					
2	Depreciation	10,679,312	7,115,164	3,564,148	50.1%	2
3	Provision for claims	326,017	231,739	94,278	40.7%	3
4	Provision for (revision) doubtful accounts	-	-	-	0.0%	4
5	Amortization	-	-	-	0.0%	5
	Change in operating assets and liabilities:					
6	(Increase) decrease in customer and other receivables	-	-	-	0.0%	6
7	Increase in inventory	-	-	-	0.0%	7
8	Increase (decrease) in prepaid expenses and other receivables	1,257,448	1,966,195	(708,747)	-36.0%	8
9	Decrease in net pension asset	-	-	-	0.0%	9
10	Increase (decrease) in accounts payable	(4,422,773)	(4,990,730)	567,957	-11.4%	10
11	Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	(522,405)	(47,111)	(475,294)	1008.9%	11
12	Increase in net other postretirement benefits liability	1,054,911	1,303,989	(249,078)	-19.1%	12
13	Increase (decrease) in net pension obligation	1,057,180	837,364	219,816	26.3%	13
14	Decrease in other liabilities	(283,064)	(230,465)	(52,599)	22.8%	14
15	Net cash used in operating activities	(19,210,756)	(18,514,066)	(696,690)	3.8%	15

SEWERAGE AND WATER BOARD OF NEW ORLEANS

September 14, 2015

Board of Directors
Sewerage and Water Board of New Orleans
New Orleans, Louisiana

Subject: Planning for Committee Meetings and Agendas

Attached is a crosswalk of responsibilities from the previous committees to the new committees of the Board of Directors. This document was prepared to support planning for the committee meetings and agendas.

It appears that there are three key items to be considered as the committees meet for the first time in September 2015:

- What topics will each committee monitor, advise, and recommend action?
- How frequently will regular meetings be held?
- On what date and time will those meetings be held?

Staff looks forward to discussing these and other topics at upcoming Committee meetings.

Cedric S. Grant

Cedric S. Grant
Executive Director

Sewerage and Water Board of New Orleans
Crosswalk of Changes to Responsibilities of the Committees of the Board of Directors
August 19, 2015

Legend

- **W** Responsible for work of making decision
- **C** Must be consulted before a decision is made or action taken
- **N** Must be kept informed of decision
- **X** No Action
- **A** Must approve decision
- **D** Decides in case of conflict on issues submitted for resolution

		Previous Committee Structure								New Committee Structure							
		Operations Committee	Finance Committee	Infrastructure Committee	Pension Committee	Plumbing Committee	Executive Committee	Pension Board of Trustees	Board of Directors	Audit Committee	Governance Committee	Finance and Administration Committee	Pension Committee	Plumbing Committee	Strategy Committee	Pension Board of Trustees	Board of Directors
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	New Strategic Governance Responsibilities																
1	Approve Executive Director Annual Work Plan																W
2	Establish Policy and Administrative Constraints for Executive Director																W
3	Evaluate Board of Directors Performance																W
4	Review Compliance with Regulations									W							A
5	Evaluate Effectiveness of Internal Control Framework									W							A
6	Evaluate Effectiveness of Risk Management Framework									W							A
7	Adopt Long-Range Facilities Plan														W		A
8	Adopt Long-Range Staffing Plan														W		A
9	Adopt Long-Range Information Technology Plan														W		A
	Existing Governance Responsibilities																
10	Establish DBE Participation on Contracts	W							A			N					N
11	Review Customer Service Results	N							N			N					N
12	Adopt Service Rules and Regulations	W							A		W	C					A
13	Award Contracts less than $1,000,000		W						A			N					N
14	Award Contracts more than $1,000,000		W						A			W					A
15	Establish Cooperative Endeavor Agreements less than $1,000,000		W						A		W	C			C		N

Legend

- **W** Responsible for work of making decision
- **C** Must be consulted before a decision is made or action taken
- **N** Must be kept informed of decision
- **X** No Action
- **A** Must approve decision
- **D** Decides in case of conflict on issues submitted for resolution

#	Item	Previous Committee Structure								New Committee Structure							
		Operations Committee	Finance Committee	Infrastructure Committee	Pension Committee	Plumbing Committee	Executive Committee	Pension Board of Trustees	Board of Directors	Audit Committee	Governance Committee	Finance and Administration Committee	Pension Committee	Plumbing Committee	Strategy Committee	Pension Board of Trustees	Board of Directors
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
16	Establish Cooperative Endeavor Agreements more than $1,000,000		W						A		W	C			C		A
17	Authorize Settlement of Lawsuits less than $1,000,000		W						A		W	C					N
18	Authorize Settlement of Lawsuits more than $1,000,000		W						A		W	C					A
19	Authorize Issuance of Debt		W						A			W					A
20	Approve Capital Budget			W					A			W					A
21	Approve Operating Budget		W						A			W					A
22	Approve Changes in Water and Sewer Rates		W						A			W					A
23	Approve Changes in Drainage Millages		W						A			W					A
24	Review Monthly Financial Results		W						N			W					N
25	Review Annual Financial Audit		W						N	W							N
26	Review Comprehensive Annual Financial Report		W						N	W							N
27	Review Consulting Engineer Annual Report on Operations		W						N	W		N					N
28	Establish Levels of Insurance		W						A			W					A
29	Review Condition of Infrastructure			W					N			W					N
30	Selection Pension Investment Consultant				W			A					W			A	
31	Adopt Pension Investment Policy Statement				W			A					W			A	
32	Change Pension Rules				W			A					W			A	
33	Review Pension Investment Results				W				N				W				N
34	Review Annual Pension Actuarial Valutation Report		W		N				N			W	N				N
35	Change Pension Investment Managers				W			A					W			A	
36	Establish Employer Pension Contribution Rates		W		N				A			W	N				A

Legend

- **W** Responsible for work of making decision
- **C** Must be consulted before a decision is made or action taken
- **N** Must be kept informed of decision
- **X** No Action
- **A** Must approve decision
- **D** Decides in case of conflict on issues submitted for resolution

		Previous Committee Structure									New Committee Structure							
		Operations Committee	Finance Committee	Infrastructure Committee	Pension Committee	Plumbing Committee	Executive Committee	Pension Board of Trustees	Board of Directors		Audit Committee	Governance Committee	Finance and Administration Committee	Pension Committee	Plumbing Committee	Strategy Committee	Pension Board of Trustees	Board of Directors
		A	B	C	D	E	F	G	H		I	J	K	L	M	N	O	P
37	Establish Employee Pension Contribution Rates		N		W			A					N	W			A	
38	Establish Pension Investment Strategy		N		W			A					C	W		C	A	
39	Adopt Plumbing Code					W			A						W			A
40	Establish Legislative and Regulatory Lobbying Objectives						W		A			W				C		A
41	Monitor Commitments to City Council						W		N							W		N
42	Adopt Strategic Plan	N	N	N	N		W		A		N	N	N	N		W		A
43	Monitor Labor Relations Activities						W		N				N					N
44	Change Bylaws	N	N	N	N		W		A		N	W	N	N		N		A
45	Evaluate Executive Director Performance																	W
46	Approve Changes to Compensation Program		W						A				C			W		A
47	Approve Changes to Benefits Program		W						A				C			W		A
48	Monitor Operational Performance Metrics	W							N				W					N
49	Evaluate Business Development Opportunities		W						A				C			W		A
50	Adopt Long-Range Financial Plan		W						A				W			C		A

SEWERAGE AND WATER BOARD
Inter-Office Memorandum

Date: September 9, 2015

To: Robert K. Miller, Deputy Director

From: Tiffany Carter, Director, Economically Disadvantaged Business Program (EDBP)

Re: EDBP Contract Summary – August 2015

The following contract submission(s) were approved for EDBP Bid Recommendations with DBE Participation:

There were no bids reviewed for recommendations.

The Contract Review Committee recommended the following Open Market Contracts:

There were no bids submitted for review to the Construction Review Committee.

The Staff Contract Review Committee recommended the following Open Market and Renewal Contract(s):

Third of Five Renewal Options, 35% SLDBE Participation

- Furnishing Auditing Services for the year ending 12/31/2015

Final Acceptance Contract(s) with SLDBE Participation

- Contract 30008 – Restoration of Existing Gravity Sewer Main by Excavation and Replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole and Point Repairs at Various Sites Throughout Orleans Parish

  The Prime Contractor is Wallace C. Drennan, Inc. The SLDBE participation goal is 36% and 31% was achieved with approval of a documented Good-Faith Effort.

Renewal of Construction Contract with SLDBE Participation

- Contract 8142 – Repaving Open Cuts in Streets, Driveways, Sidewalks Resulting from the Repair to the Sewerage & Water Board of New Orleans' Underground Utilities

  The Prime Contractor is Fleming Construction Co, LLC. The SLDBE participation goal is 36% and 65% was achieved.

Staff Contract Review Committee Recommendations

The Staff Contract Review Committee met on August 18, 2015, and made the following recommendations:

Renewal Contracts

Pursuant to the Operations Committee request for SLDBE compliance on contracts involving renewals, please find subject information.

Third Renewal of Five Renewal Options, 35% SLDBE Participation.

1. Furnishing Auditing Services for the year ending December 31, 2015

Renewal Cost:	$87,500.00
Prime Contractor:	Postlethwaite & Netterville
SLDBE Subcontractor:	Bruno & Tervalon
	Funding Source: S&WB Operating and Maintenance Budget.

The DBE participation goal is 35.00%. The DBE participation achieved is 43.56%.

Final Acceptance Contracts with SLDBE Participation

Contract #30008 – Restoration of Existing Gravity Sewer and Replacement from Manhole-to-Manhole, CIPP Lining from Manhole-to-Manhole, and Point Repairs at Various Sites throughout Orleans Parish

The Prime Contractor is Wallace C. Drennan, Inc.,

The SLDBE participation goal is 36%. The SLDBE participation achieved is 31%.

Based upon supporting statements and documentation provided by the prime contractor and review by Sewerage & Water Board of New Orleans' project manager, the Economically Disadvantaged Business Program finds that the prime contractor made a Good Faith Effort to meet the SLDBE participation goal and recommends that the participation on subject contract be approved for final acceptance.

Renewal of Construction Contract with SLDBE Participation

Contract #8142 – Re-paving Open Cuts in Streets, Driveways, Sidewalks Resulting from the Repair to the Sewerage & Water Board of New Orleans' Underground Utilities

The Prime Contractor is Fleming Construction Co., LLC

The SLDBE participation goal is 36%. The SLDBE participation achieved is 65%.

The Economically Disadvantaged Business Program recommends that the participation on subject contract be approved for renewal.

Sewerage & Water Board Contracts with SLDBE Participation January - August 2015

Category	Category Dollar Amount	SLDBE Dollar Value
Goods and Services Contracts	$ 1,450,130	$ 446,415
Construction Contracts	$ 26,051,014	$ 8,794,190
Professional Services Contracts	$ 30,564,830	$ 5,137,012
Grand Total	**$ 58,065,973**	**$ 14,377,617**

Sewerage & Water Board Contracts with SLDBE Participation January - August 2015

Goods & Services Contracts

Contract Description	Contract Dollar Amount	Prime Contractor	SLDBE Subcontractor	SLDBE %		Awarded SLDBE Dollar Value	Award Date
YW15-0003 Furnishing Limestone	$ 148,778	SAV Trucking Services, LLC	Blue Ribbon Resources	35%		$ 52,072	2/18/15
ME15-0001 Furnishing Janitorial Services for the Carrollton Water Plant	$ 76,120	KSM Janitorial & Cleaning Service, LLC	Richard's Paper & Chemical Company	30%		$ 22,836	3/19/15
RX-SA15-0001 Furnishing Janitorial Services for the Central Yard Complex	$ 44,368	Crescent Building Services, Inc.	West bank Paper & Janitorial Supplies	30%		$ 13,310	3/19/15
SU15-0003 Furnishing Janitorial Services for St. Joseph St., Julia St., and Behrman Place	$ 120,000	KSM Janitorial & Cleaning Service, LLC	West bank Paper & Janitorial Supplies	30%		$ 36,000	6/18/15
YW15-0007 Furnishing Hand Tools, Hardware Supplies, Paint and Paint Supplies	$ 360,282	Assorted Products, LLC	West bank Paper & Janitorial Supplies	30%		$ 108,084	6/18/15
YW15-0009 Furnishing Safety Supplies	$ 138,766	Southeast Safety Supply	Assorted Products, LLC	30%		$ 44,400	6/18/15
YW15-0012 Furnishing Aerosol, Janitorial and Industrial Chemicals	$ 286,024	Assorted Products	West Bank Paper and Janitorial Supplies	30%		$ 85,807	
YW15-0010 Furnishing River Sand, Mason Sand and Washed Gravel to the Sewerage & Water Board of New Orleans	$ 225,350	Qualified Transportation	SAV Trucking Service	30%		$ 67,605	
YW15-0014 Furnishing Paper Products and Janitorial Sanitary Supplies	$ 50,441	Economical Janitorial and Paper Supplies, LLC	Mule-Durel	30%		$ 16,300	
Total Goods & Services Contracts	**$ 1,450,130**					**$ 446,415**	

Sewerage & Water Board Contracts with SLDBE Participation January - August 2015

Construction Contracts

Contract Description	Contract Dollar Amount	Prime Contractor	SLDBE Sub-Contractor	Awarded SLSLDBE %		Awarded SLDBE Dollar Value	Award Date
#8143 - Katrina Related Repairs to Garage #2 at Central Yard	$ 798,424	Hamp's Construction, LLC	Boines Construction	12.42%	$99,180		
			Paint Pro Depot	26.91%	$214,850		
			Total	39.33%		$ 314,030	1/21/15
#2106 - Installation of New Water, Sewer, and Drain Connections at Various Sites throughout Orleans	$ 2,336,550	Fleming Construction Co., LLC	Cooper Contracting Group	25.04%	$585,000		
			Hebert's Trucking and Equipment Service	11.13%	$260,000		
			Total	36.16%		$ 845,000	4/6/15
and Extensions at Scattered Locations throughout Orleans	$ 998,150	Wallace C. Drennan, Inc.	C & M Construction Group	31.65%	$315,950		
			Choice Supply Solutions, LLC	1.00%	$10,000		4/6/15
			Total	32.66%		$ 325,950	
Service Connection, Water Valve, and Fire Hydrant Replacement at Various Sites throughout Orleans	$ 3,197,190	Wallace C. Drennan, Inc.	C & M Construction Group	17.55%	$561,150		
			Choice Supply Solutions, LLC	10.63%	$340,000		
			Prince Dump Truck Service	7.87%	$251,700		4/6/15
			Total	36.06%		$ 1,152,850	
#3795 - Modification to the Return Activated Sludge PS and Pipeline at the East Bank Sewer Treatment Plant	$ 1,677,000	Industrial & Mechanical Contractors	EFT Diversified	5.96%	100,000		
			Total	5.96%		$ 100,000	4/6/15
#1369 - HMGP Emergency Fuel Storage Retrofit Power Plant at the MWPP Power Complex	$7,486,250	Lou-Con, Inc.	Morgan Electric, LLC	16.81%	$1,258,355		
			RLH Investments	14.53%	$1,087,832		
			Choice Supply Solutions	3.73%	$279,500		
			The Beta Group	1.03%	$77,000		5/20/15
			Total	36.10%		$2,702,687	
#1382- Replacement of the Media of Filters 1A, 1B, 5A, and 5B at the Claiborne Filter Gallery at the MWPP	$1,079,544	Lou-Con, Inc	EFT Diversified	37.05%	400,000		
			Total	37.05%		$ 400,000	5/20/15
#1371- HMGP Structural General Contract	$2,220,000	Alfred Conhagen Inc. of LA	Pro Placement USA, LLC	23.42%	520,000		
			Kenall, Inc.	0.45%	10,000		
			EFT Diversified	13.51%	300,000		
			Metro Service Group, Inc.	0.90%	20,000		

Sewerage & Water Board Contracts with SLDBE Participation January - August 2015

Construction Contracts

Contract Description	Contract Dollar Amount	Prime Contractor	SLDBE Sub-Contractor	Awarded SLSLDBE %		Awarded SLDBE Dollar Value	Award Date
			Total	**38.29%**		$ 850,000	7/15/15
#3737 - Carrollton Area Sewer Rehabilitation Mistletoe 18" Sewer Line Replacement	$797,625	Wallace C. Drennan, Inc.	C&M Construction Group, Inc.	3.85%	30,700		
			Choice Supply Solutions, LLC	7.86%	62,718		
			Prince Dump Truck Service	4.48%	35,730		
			Total	**16.19%**		$ 129,148	7/15/15
#30016 - Restoration of Existing Gravity Flow Sanitary Sewer Mains by Excavation and Replacement from Manhole-to-Manhole, CIPP Lining of Service Laterals and Point Repair at Various Sites throughout the City of New Orleans	$4,277,481	Wallace C. Drennan, Inc.	C&M Construction Group, Inc.	8.80%	376,385		
			Prince Dump Truck Service	27.29%	1,167,400		
			Total	**36.09%**		$ 1,543,785	7/15/15
#30014- Cleaning and CCTV Inspection of Sanitary Sewer Mains at Scattered Sites within Orleans Parish	$716,850	Compliance EnviroSystems, LLC	Blue Flash Drain & Sewer Service	40.00%	286,740		
			Total	**40.00%**		$ 286,740	7/15/15
#1387 - Painting and Repairs of Four Million Gallon Water Storage Tanks at the Main Water Purification Plant	$465,950.00	Crom Engineering and Construction Services, LLC	Paint Pro Depot	29.01%	144,000		8/3/15
			Total	**29.01%**		$ 144,000	
Total Construction Contracts	**$ 26,051,014**		**Total**			**$ 8,794,190**	

Sewerage & Water Board Contracts with SLDBE Participation from January - August 2015

Professional Service Contracts

Contract Description	Contract Dollar Amount	Prime Contractor	SLDBE Sub-Contractor	SLDBE %		Awarded SLDBE Value	Award Date
Construction Management Services for Capital Projects	Fixed Hourly Rates (upon request)	Meyer Engineers	Infinity Engineers	**35%**		N/A	1/21/2015
Design and Engineering Services for the Carrollton Water Treatment Plant Sludge Line to the River	$ 555,564	CDM Smith	MSMM Engineering, LLC	**35%**		$ 194,447	1/25/2015
ARC Flash Assessment for Analysis for the Carrollton Water Treatment Plant	$ 259,884	URS Corporation	Infinity Engineers	**35%**		$ 90,959	1/25/2015
Design and Engineering Services for the East Bank Wastewater Treatment Plan Effluent Pump Station	$ 299,737	AECOM Technical Services, Inc.	Bonton Associates GreenPoint Engineering Trigon Associates, LLC	**35%**		$ 104,908	2/18/2015
Provide Design and Engineering Services for HVAC System Improvements at the St. Joseph Street Building	$ 41,000	Infinity Engineers	WDG Architects Engineers	**35%**		$ 14,350	2/18/2015
Design and Engineering Services for Kansas Street and Jourdan Road Sewer Force Mains	$ 659,110	Royal Engineers & Consultants, LLC.	Circular Consulting GreenPoint Engineering MSMM Engineering, LLC.	**35%**		$ 230,689	2/18/2015

			Balthazar Electriks				
			Three C's Properties				
HMGP Retrofit Distribution Network (Design-Build)	$ 27,798,386	Grady Crawford Construction Company Inc.	Baker Ready Mix	**15%**		$ 4,168,757	4/15/2015
Provide Design and Engineering Services for Broad Street Drainage Underpass Station	$ 57,700	G.E.C., Inc.	Infinity Engineering Consultants, Inc.	**35%**		$ 20,195	5/20/2015
			Infinity Engineering Consultants, Inc.				
			Trigon Associates, LLC				
Provide Design and Engineering Services for South Carrollton Bulk Storage and Chemical Feed Facility	$ 60,786	Stanley Consultants, Inc.	The Beta Group	**35%**		$ 21,275	5/20/2015
Provide Design and Engineering Services for Broad Street Drainage Underpass Station	$ 21,208	Burk-Kleinpeter, Inc.	Infinity Engineering Consultants, Inc.	**35%**		$ 7,423	5/20/2015
Provide ARC Flash Analysis, Assessment of Storage Tank Mixing and Launder Trough Replacement	$ 811,455	HNTB Corporation	Infinity Engineering Consultants, Inc.	**35%**		$ 284,009	5/20/2015
			ILSI Engineering				
Total Professional Service Contracts	**$ 30,564,830**					**$ 5,137,012**	

Sewerage and Water Board of New Orleans
Customer Service Report
Indicators of Metric Results
July 2015

	Goal	Goal Met		Within Control Limits		Trend
Billing Accuracy / Reasonable						
	Meters Read					
	Estimated Bills					
	High Bill Complaints					
	Adjusted Bills					
Problem Resolution	Customer Contacts					
	Call Wait Time					
	Abandoned Calls					
	Emergency Abandoned Calls					
	Low Water Pressure					
	Water System Leaks					
	Sewer System Leaks					
Collections Effectiveness	Accounts Off for Non-Payment					
	Receivables 30 to 120 Days Old					
	Receivables 120 Days and Older					

Green = Favorable Variance
Yellow = Minimal Variance / No Action Recommended
Red = Unfavorable Variance / Action Recommended

Sewerage and Water Board of New Orleans
Meters Read as a Percentage of Total Meters

Constituency: Customer Ratepayers

Objective: Provide Accurate Bills

Goal: Read 98% or more of meters each month

Currently Meeting Goal: Yes

Process Operating Within Control Limits: Yes

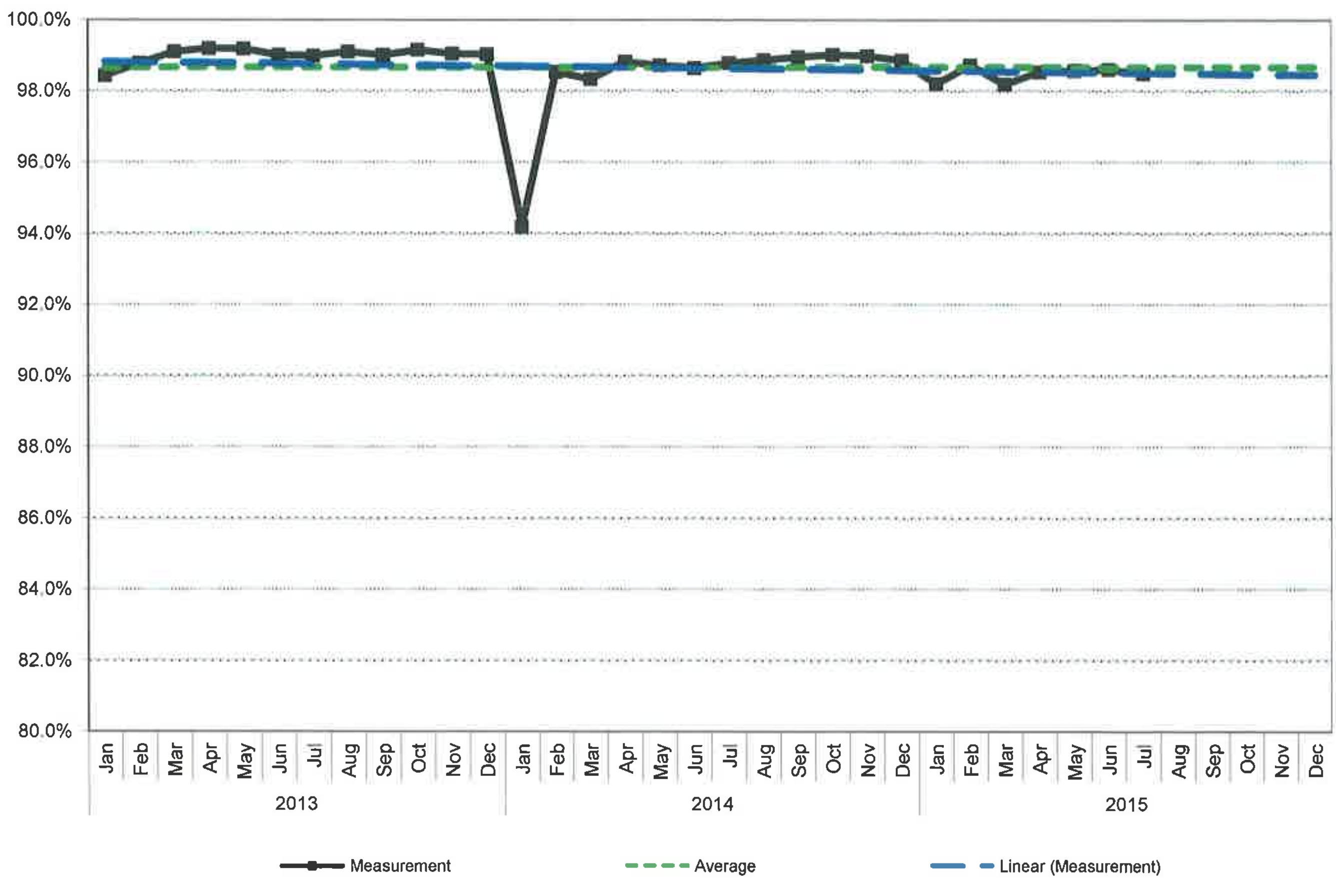
Trend: Level

Analysis

The purpose of the customer billing and collection processes is to collect revenues from customer accounts that are billed according to the service rules and are based upon accurate metered consumption. Obtaining an accurate reading is the first step in that process. Staff has maintained a reading rate near or above the goal since since April 2010 except for two months affected by Hurricane Isaac in 2012 and a winter freeze in January 2014.

Plans for Improvement

Staff is working to reduce the number of estimated and erroneous readings. Also, the Automated Meter Reading pilot project is also intended to reduce the number of estimated and erroneous readings, as well as to reduce the cost of obtaining a validated reading.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	98.4%	98.8%	99.1%	99.2%	99.2%	99.0%	99.0%	99.1%	99.0%	99.2%	99.1%	99.0%
2014	94.2%	98.5%	98.3%	98.8%	98.7%	98.6%	98.8%	98.9%	99.0%	99.0%	99.0%	98.9%
2015	98.2%	98.7%	98.2%	98.5%	98.6%	98.6%	98.5%					

Sewerage and Water Board of New Orleans
Bills Estimated as a Percentage of Total Bills

EUM Attribute:
Customer Satisfaction

Description: Provides reliable, responsive, and affordable services in line with explicit, customer-accepted service levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.

Constituency:
Customer Ratepayers

Objective: Provide Accurate Bills

Goal: Bill Accounts With Less Than 2% Estimated

Currently Meeting Goal: Close

Process Operating Within Control Limits:
Yes

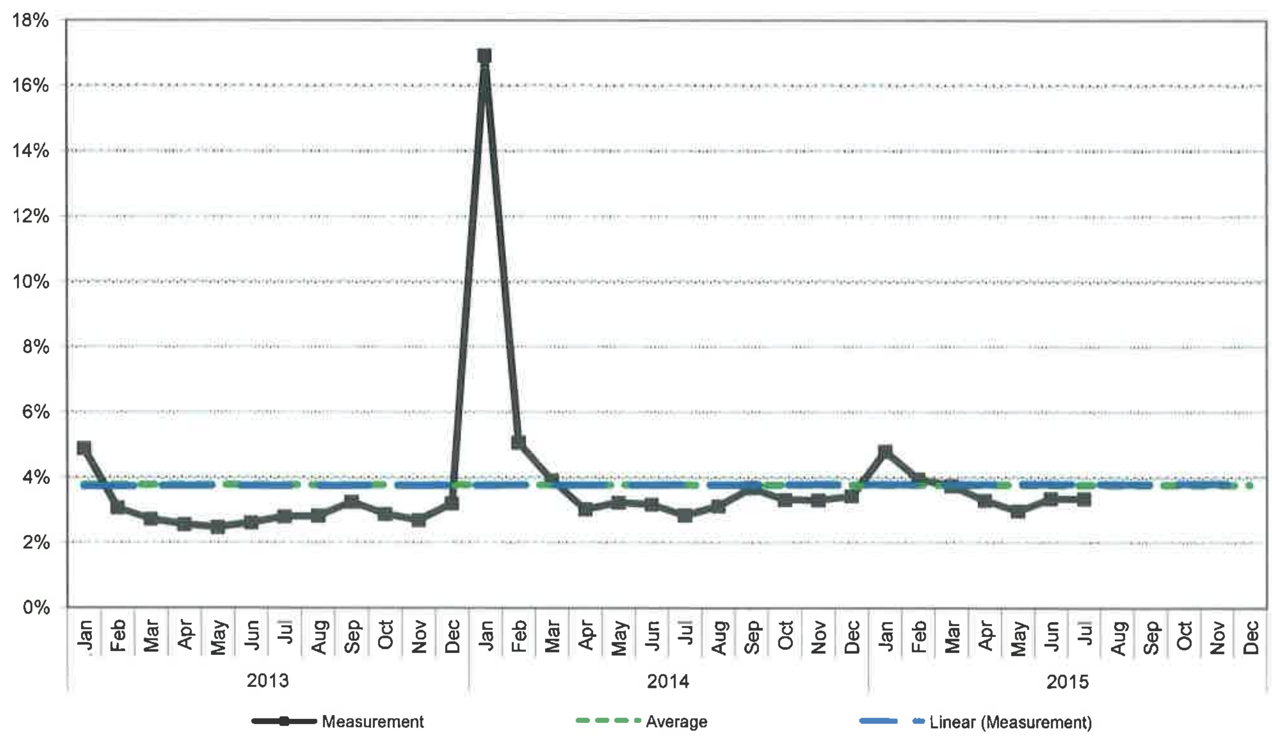
Trend: Level

Analysis

A bill is estimated if the meter is not read by the designated billing date. Bills are also estimated when a meter is read and the reliability of the reading is doubtful and the account is placed on an exception report. If the reading is not verified by the billing date, the bill will be estimated. Spikes in estimated bills usually occur when the Meter Reading department is unable to read a large section of meters during extreme weather.

Plans for Improvement

Current plans are focused on obtaining readings for accounts each month and verifying the reliability of each reading. Future plans will focus on advanced matering infrastructure that allows for readings to be obtained automatically several times daily.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	4.9%	3.1%	2.7%	2.6%	2.5%	2.6%	2.8%	2.8%	3.3%	2.9%	2.7%	3.2%
2014	16.9%	5.1%	3.9%	3.0%	3.2%	3.2%	2.8%	3.1%	3.7%	3.3%	3.3%	3.4%
2015	4.8%	4.0%	3.7%	3.3%	3.0%	3.4%	3.4%					

Sewerage and Water Board of New Orleans Investigations from High Bill Complaints as a Percentage of Total Bills

Constituency: **Customer Ratepayers**

Objective: Provide Accurate Bills

Goal: Reduce percentage over time

Currently Meeting Goal: No

Process Operating Within Control Limits: No

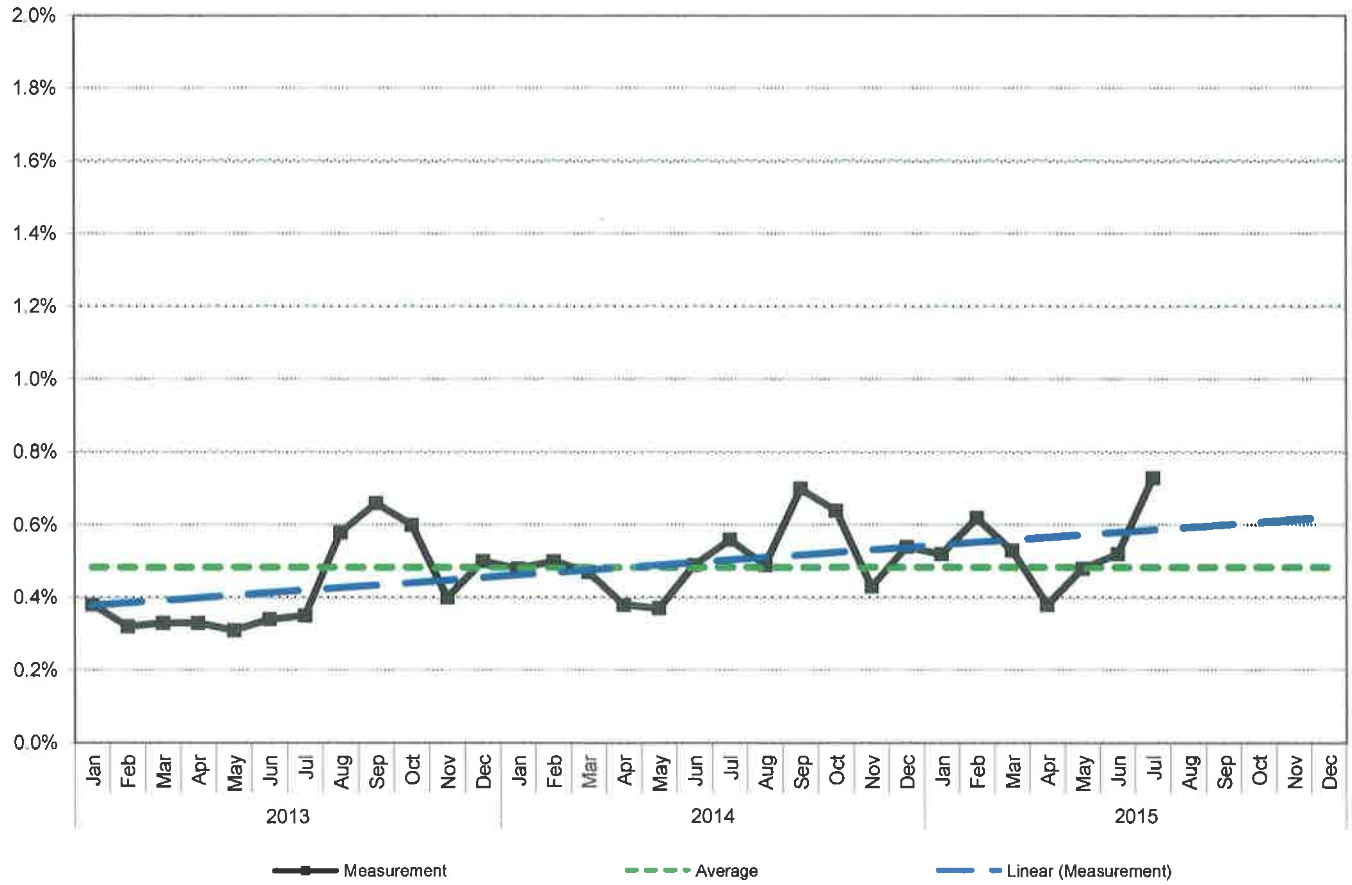
Trend: Unfavorable

Analysis

Customers request an investigation about their usage when the bill is higher than normal amounts. The higher billed amount may be due to: a leak; one or more estimated readings followed by an actual reading; an erroneous meter reading; or increased water, sewer, or sanitation rates. Before an adjustment can be made, an inspection of the meter and service line must be performed.

Plans for Improvement

Staff is working to reduce the number of estimated and erroneous readings. Also, the Automated Meter Reading pilot project is also intended to reduce the number of estimated and erroneous readings, as well as to reduce the cost of obtaining a validated reading.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.6%	0.7%	0.6%	0.4%	0.5%
2014	0.5%	0.5%	0.5%	0.4%	0.4%	0.5%	0.6%	0.5%	0.7%	0.6%	0.4%	0.5%
2015	0.5%	0.6%	0.5%	0.4%	0.5%	0.5%	0.7%					

Sewerage and Water Board of New Orleans Investigations from High Bill Complaints as a Percentage of Total Bills

Constituency: Customer Ratepayers

Objective: Provide Accurate Bills

Goal: Reduce percentage over time

Currently Meeting Goal: No

Process Operating Within Control Limits: Yes

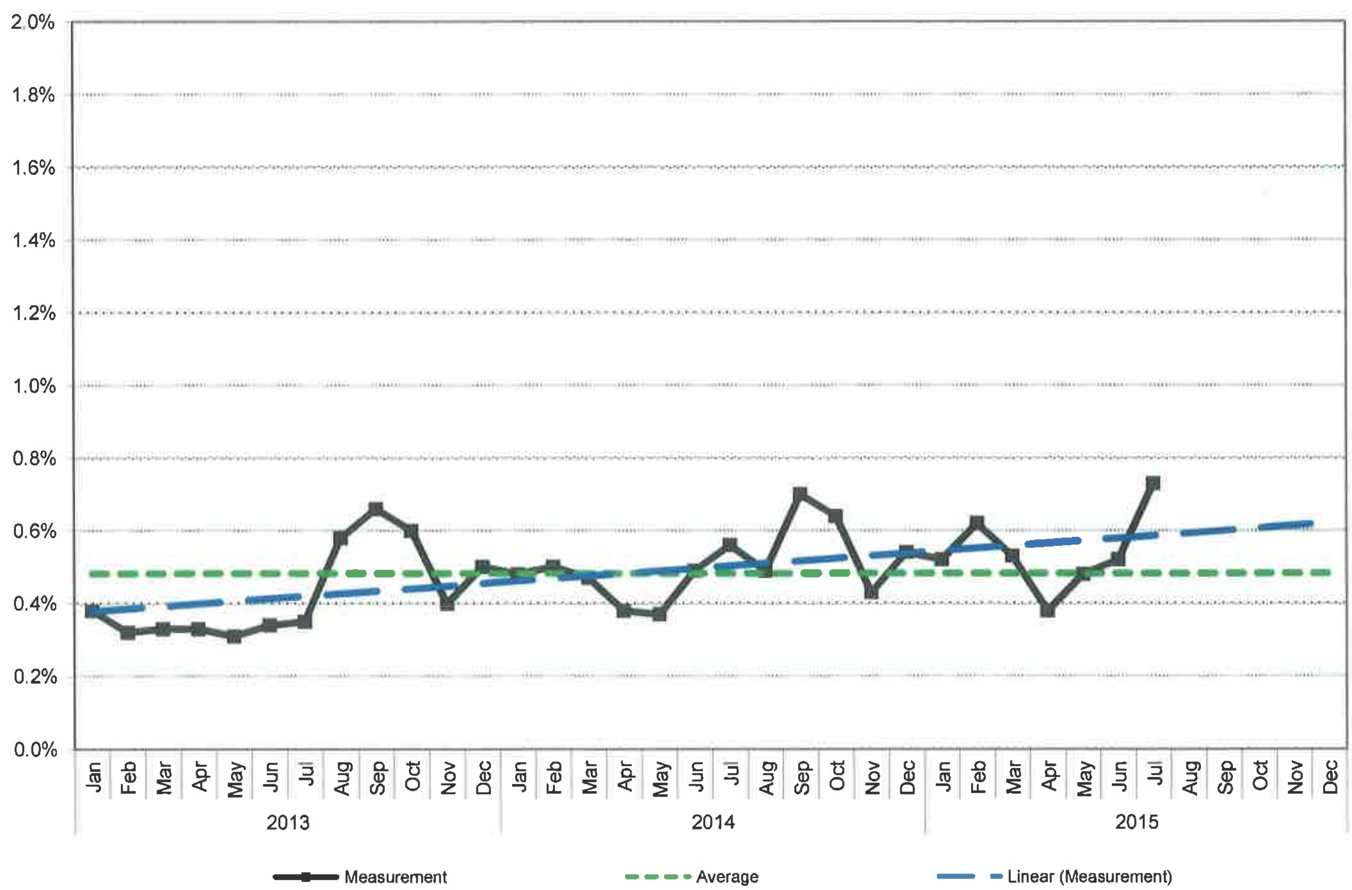
Trend: Unfavorable

Analysis

Customers request an investigation about their usage when the bill is higher than normal amounts. The higher billed amount may be due to: a leak; one or more estimated readings followed by an actual reading; an erroneous meter reading; or increased water, sewer, or sanitation rates. Before an adjustment can be made, an inspection of the meter and service line must be performed.

Plans for Improvement

Staff is working to reduce the number of estimated and erroneous readings. Also, the Automated Meter Reading pilot project is also intended to reduce the number of estimated and erroneous readings, as well as to reduce the cost of obtaining a validated reading.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.6%	0.7%	0.6%	0.4%	0.5%
2014	0.5%	0.5%	0.5%	0.4%	0.4%	0.5%	0.6%	0.5%	0.7%	0.6%	0.4%	0.5%
2015	0.5%	0.6%	0.5%	0.4%	0.5%	0.5%	0.7%					

Sewerage and Water Board of New Orleans
Bills Adjusted as a Percentage of Total Bills Computed

Constituency: **Customer Ratepayers**

Objective: Provide Accurate Bills

Goal: Reduce percentage over time

Currently Meeting Goal: **Yes**

Process Operating Within Control Limits: **Yes**

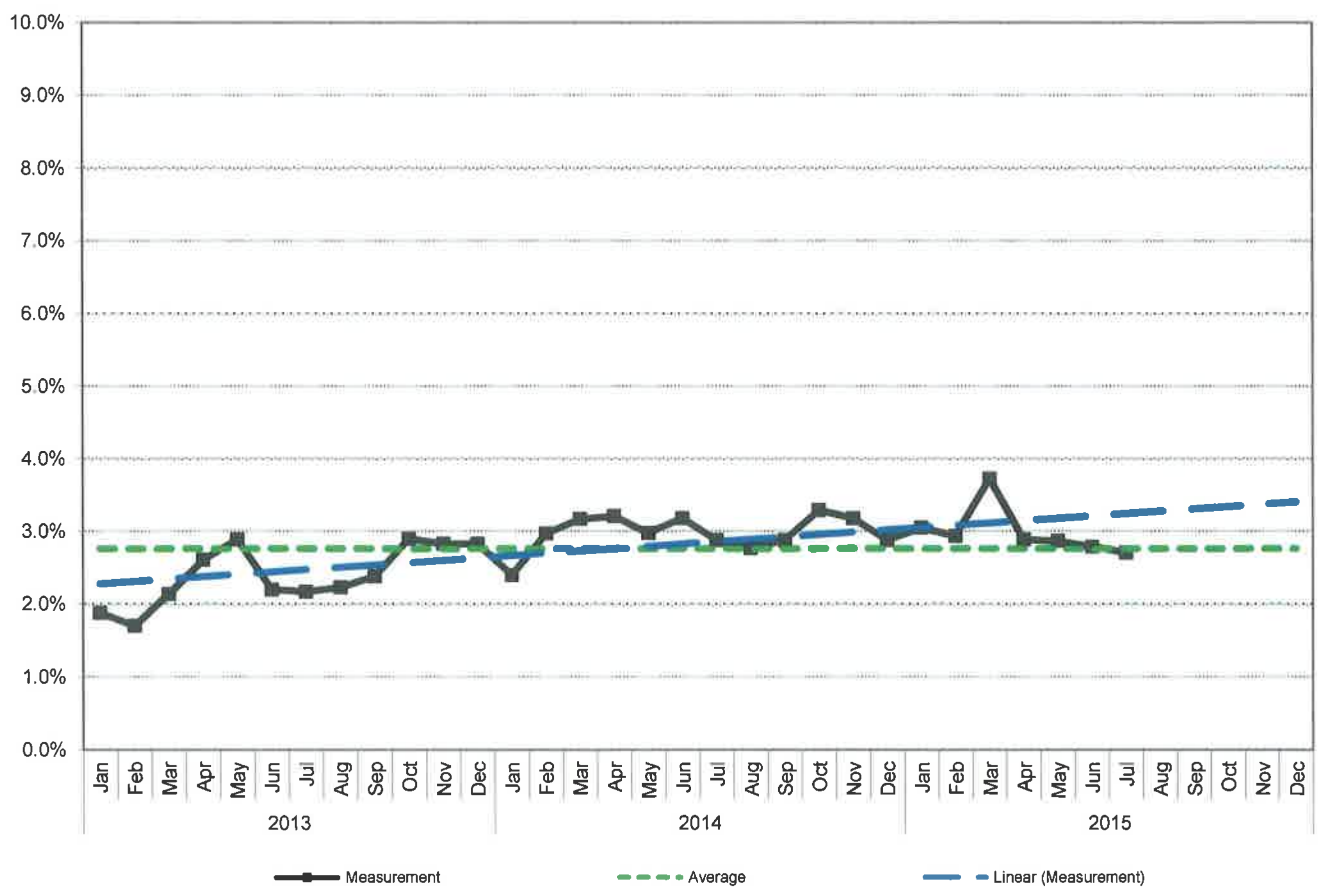
Trend: Unfavorable

Analysis

Customers request adjustments to their bill due to higher than normal amounts. The higher billed amount may be due to: a leak; one or more estimated readings followed by an actual reading; an erroneous meter reading; or increased water, sewer, or sanitation rates. Before an adjustment can be made, an inspection of the meter and service line must be performed.

Plans for Improvement

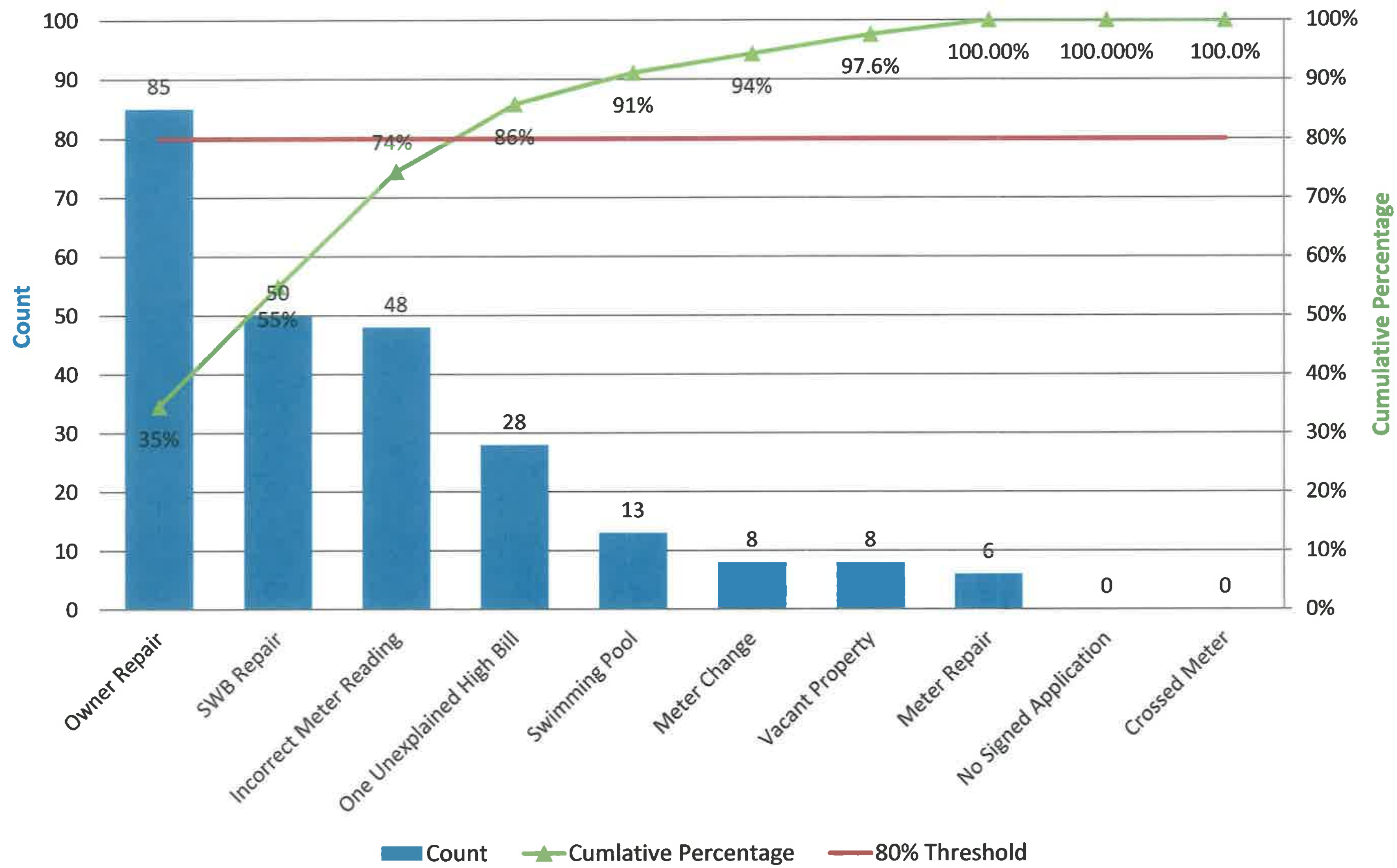
Staff is working to reduce the number of estimated and erroneous readings. Also, the Automated Meter Reading pilot project is also intended to reduce the number of estimated and erroneous readings, as well as to reduce the cost of obtaining a validated reading.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	1.9%	1.7%	2.1%	2.6%	2.9%	2.2%	2.2%	2.2%	2.4%	2.9%	2.8%	2.8%
2014	2.4%	3.0%	3.2%	3.2%	3.0%	3.2%	2.9%	2.8%	2.9%	3.3%	3.2%	2.9%
2015	3.1%	2.9%	3.7%	2.9%	2.9%	2.8%						

Sewerage and Water Board of New Orleans
Chart of Reasons for Adjustments
May 2015



Sewerage and Water Board of New Orleans
Total Inbound Customer Contacts

Constituency: **Customer Ratepayers**

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Reduce Triggers of Customer Calls

Currently Meeting Goal: No

Process Operating Within Control Limits: No

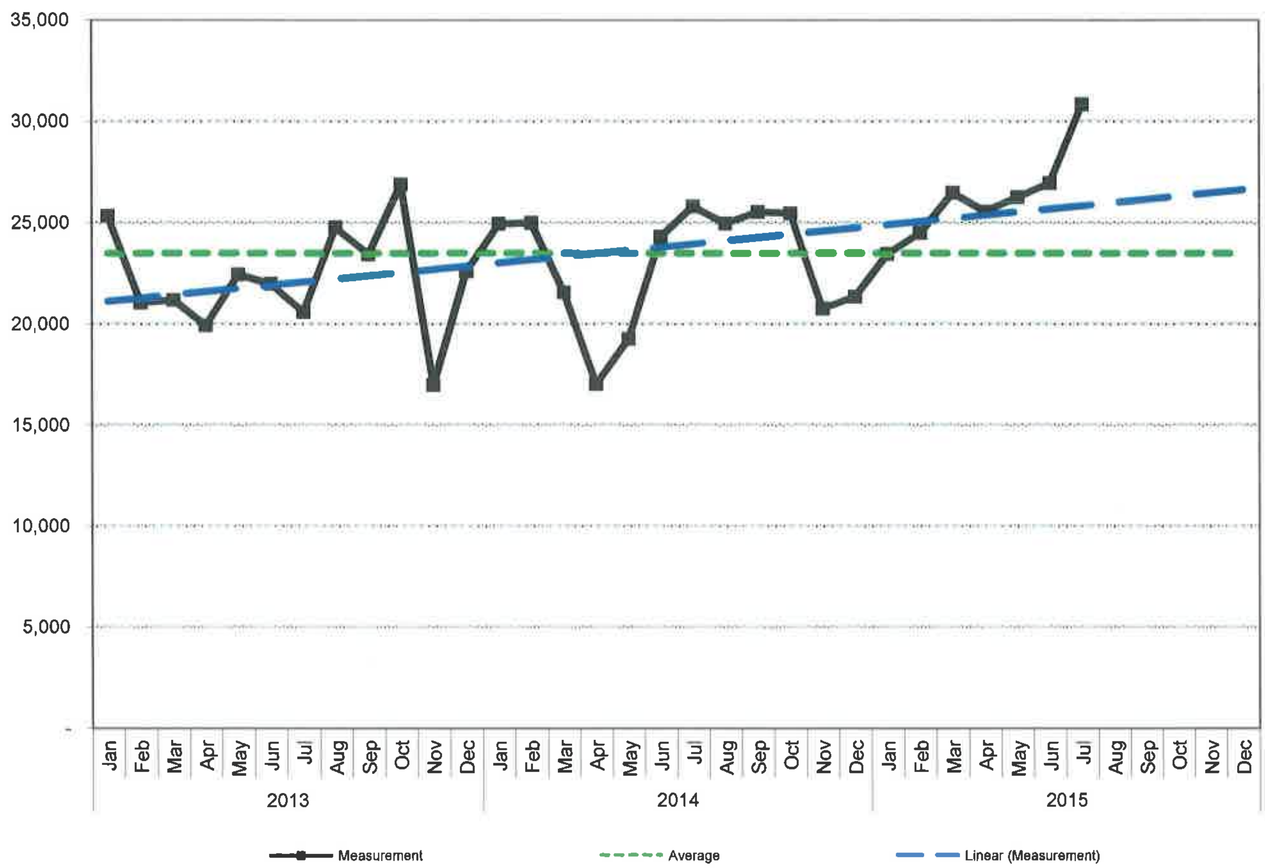
Trend: Unfavorable

Analysis

Customers contact the Sewerage and Water Board to start or end service; to request information about their bill; to report concerns about their water service, sewer connection, street flooding, or solid waste sanitation service; and other matters. The Call Center for emergency repairs is operated continously, while the Call Center for billing and non-emergency issues is operated from 7 AM to 7 PM. Call volumes can vary significantly month to month.

Plans for Improvement

Staff is analyzing the events that trigger calls in order to determine methods to reduce the volume. Short term plans for improvement will focus on creating more efficient "scripts" for handling routine call matters. Longer term plans will focus on reducing the overall call volumes with interactive voice response capabilities.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	25,331	21,051	21,194	19,937	22,446	21,994	20,602	24,764	23,439	26,892	16,980	22,610
2014	24,945	24,992	21,579	17,032	19,276	24,315	25,800	24,967	25,532	25,467	20,775	21,366
2015	23,470	24,496	26,486	25,565	26,261	26,963	30,836					

Sewerage and Water Board of New Orleans
Average Call Wait Time

Constituency: Customer Ratepayers

Objective: Provide Accurate Bills

Goal: Reduce over time

Currently Meeting Goal: No

Process Operating Within Control Limits: No

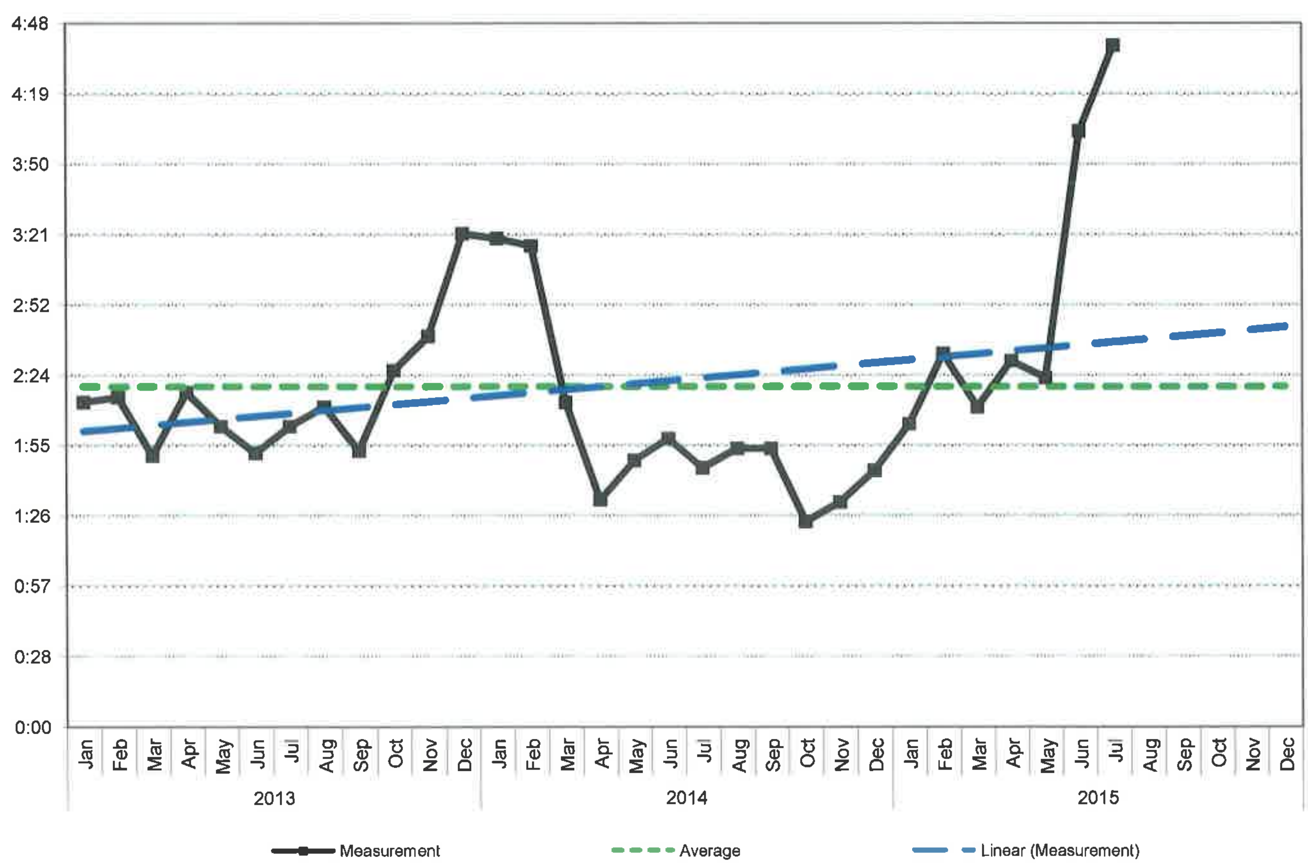
Trend: Unfavorable

Analysis

Customers contact the Sewerage and Water Board to start or end service; to request information about their bill; to report concerns about their water service, sewer connection, street flooding, or solid waste sanitation service; and other matters. The Call Center for emergency repairs is operated continously, while the Call Center for billing and non-emergency issues is operated from 7 AM to 7 PM. Call volumes can vary significantly month to month.

Plans for Improvement

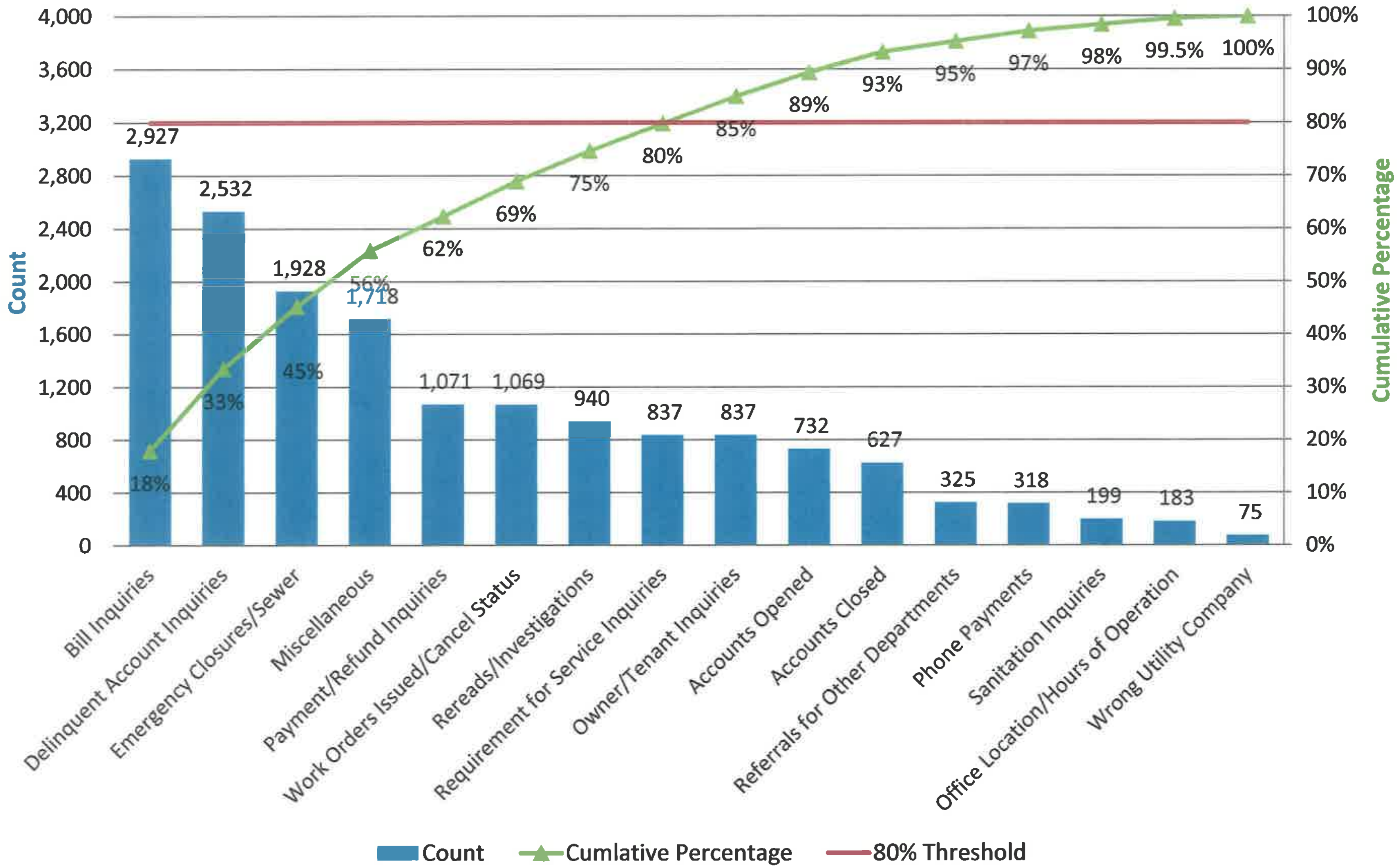
Staff is analyzing the events that trigger calls in order to determine methods to reduce the volume. Short term plans for improvement will focus on creating more efficient "scripts" for handling routine call matters. Longer term plans will focus on reducing the overall call volumes with interactive voice response capabilities.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	2:13	2:15	1:51	2:17	2:03	1:52	2:03	2:11	1:53	2:26	2:40	3:22
2014	3:20	3:17	2:13	1:33	1:49	1:58	1:46	1:54	1:54	1:24	1:32	1:45
2015	2:04	2:33	2:11	2:30	2:23	4:04	4:39					

Sewerage and Water Board of New Orleans
Chart of Types of Customer Calls
May 2015



Sewerage and Water Board of New Orleans
Calls Abandoned by Customers as a Percentage of Total

Constituency:
Customer Ratepayers

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Respond to calls with less than 10% abandoned

Currently Meeting Goal: No

Process Operating Within Control Limits: No

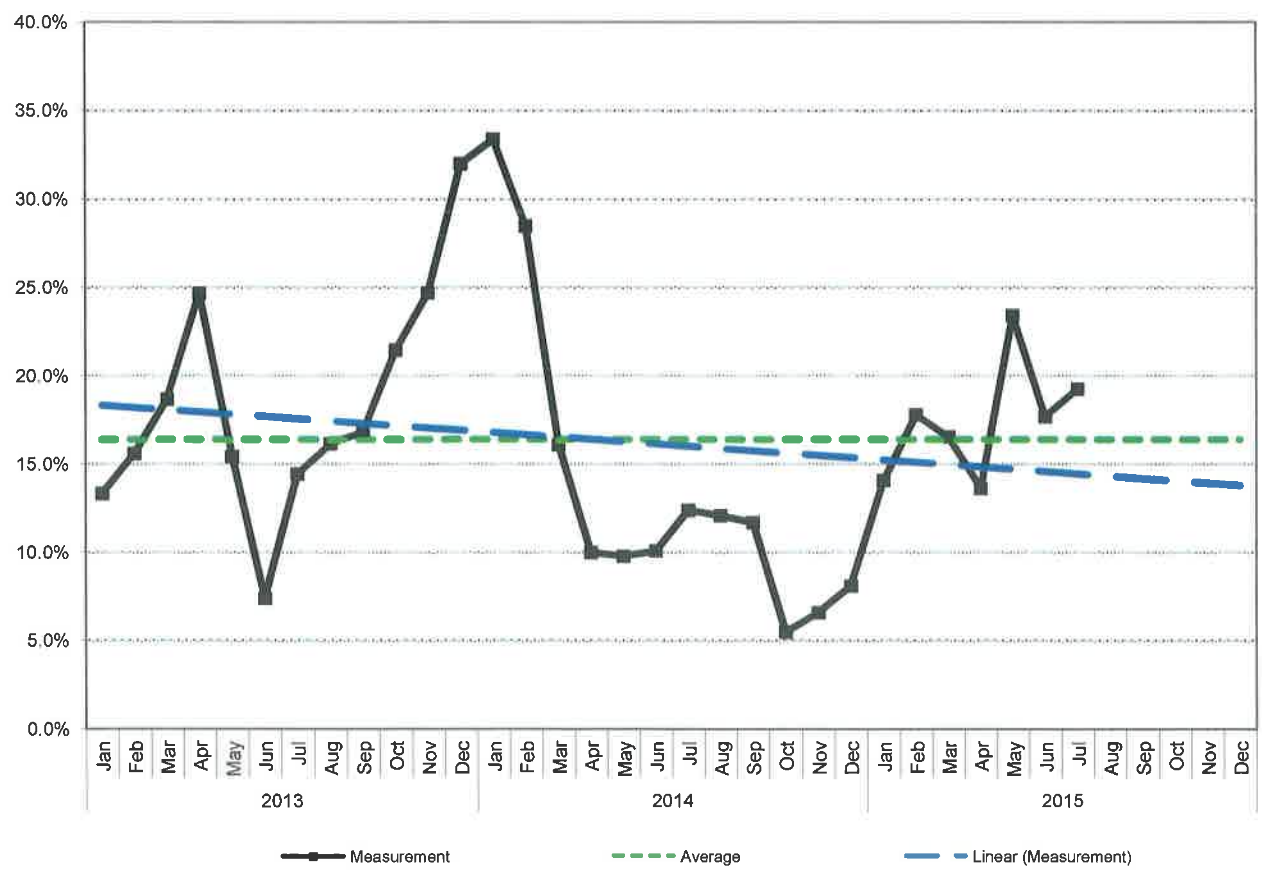
Trend: Favorable

Analysis

Customers abandon their call after waiting for an amount of time considered inconvenient, which varies from customer to customer. Some portion of the volume of abandoned calls is from customers calling and hanging up on multiple occasions.

Plans for Improvement

In order to resolve the significant increase in abandoned calls, additional employees have been hired and are being trained. Call rollover time has been reduced from 3 minutes to 20 seconds. Medium term plans for improvement will focus on creating more efficient "scripts" for handling routine call matters. Longer term plans will focus on reducing the overall call volumes with interactive voice response capabilities.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	13.3%	15.6%	18.7%	24.7%	15.4%	7.4%	14.5%	16.2%	16.8%	21.5%	24.7%	32.0%
2014	33.4%	28.5%	16.1%	10.0%	9.8%	10.1%	12.4%	12.1%	11.7%	5.5%	6.6%	8.1%
2015	14.1%	17.8%	16.6%	13.7%	23.4%	17.7%	19.3%					

Sewerage and Water Board of New Orleans

Emergency Calls Abandoned by Customers as a Percentage of Total Emergency Calls

Constituency:
Customer Ratepayers

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Respond to calls with less than 10% abandoned

Currently Meeting Goal: No

Process Operating Within Control Limits: No

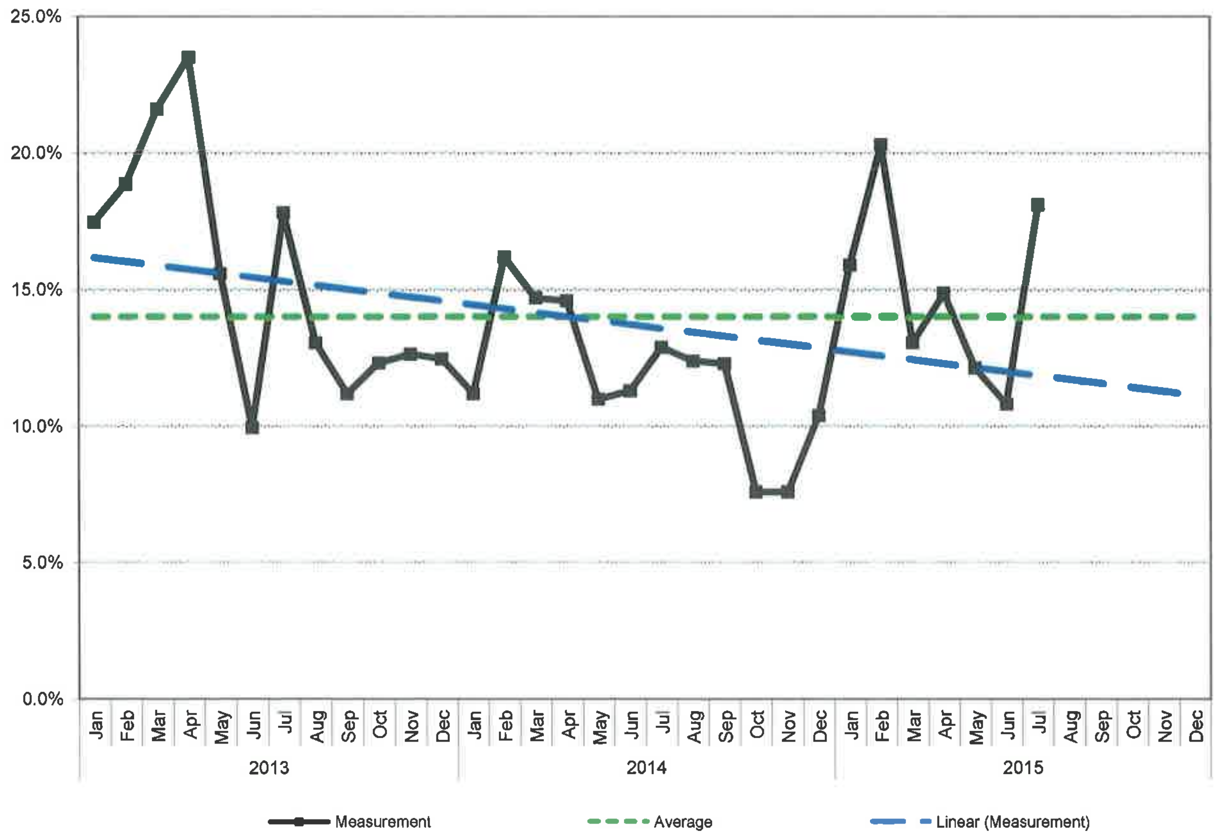
Trend: Favorable

Analysis

Customers abandon their call after waiting for an amount of time considered inconvenient, which varies from customer to customer. Some portion of the volume of abandoned calls is from customers calling and hanging up on multiple occasions. Staff is addressing this issue as a top priority. The telephone system was recently upgraded.

Plans for Improvement

In order to resolve the significant increase in abandoned calls, additional employees have been hired and are being trained. Call rollover time has been reduced from 3 minutes to 20 seconds. Scripts were created for more efficient handling of routine call matters. Longer term plans will focus on reducing the overall call volumes with interactive voice response capabilities.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	17.5%	18.9%	21.6%	23.5%	15.6%	10.0%	17.8%	13.1%	11.2%	12.3%	12.7%	12.5%
2014	11.2%	16.2%	14.7%	14.6%	11.0%	11.3%	12.9%	12.4%	12.3%	7.6%	7.6%	10.4%
2015	15.9%	20.3%	13.1%	14.9%	12.2%	10.8%	18.1%					

Sewerage and Water Board of New Orleans
Total Service Requests about Low Water Pressure

Constituency:
Customer Ratepayers

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Reduce Number of Service Requests

Currently Meeting Goal: Close

Process Operating Within Control Limits: Yes

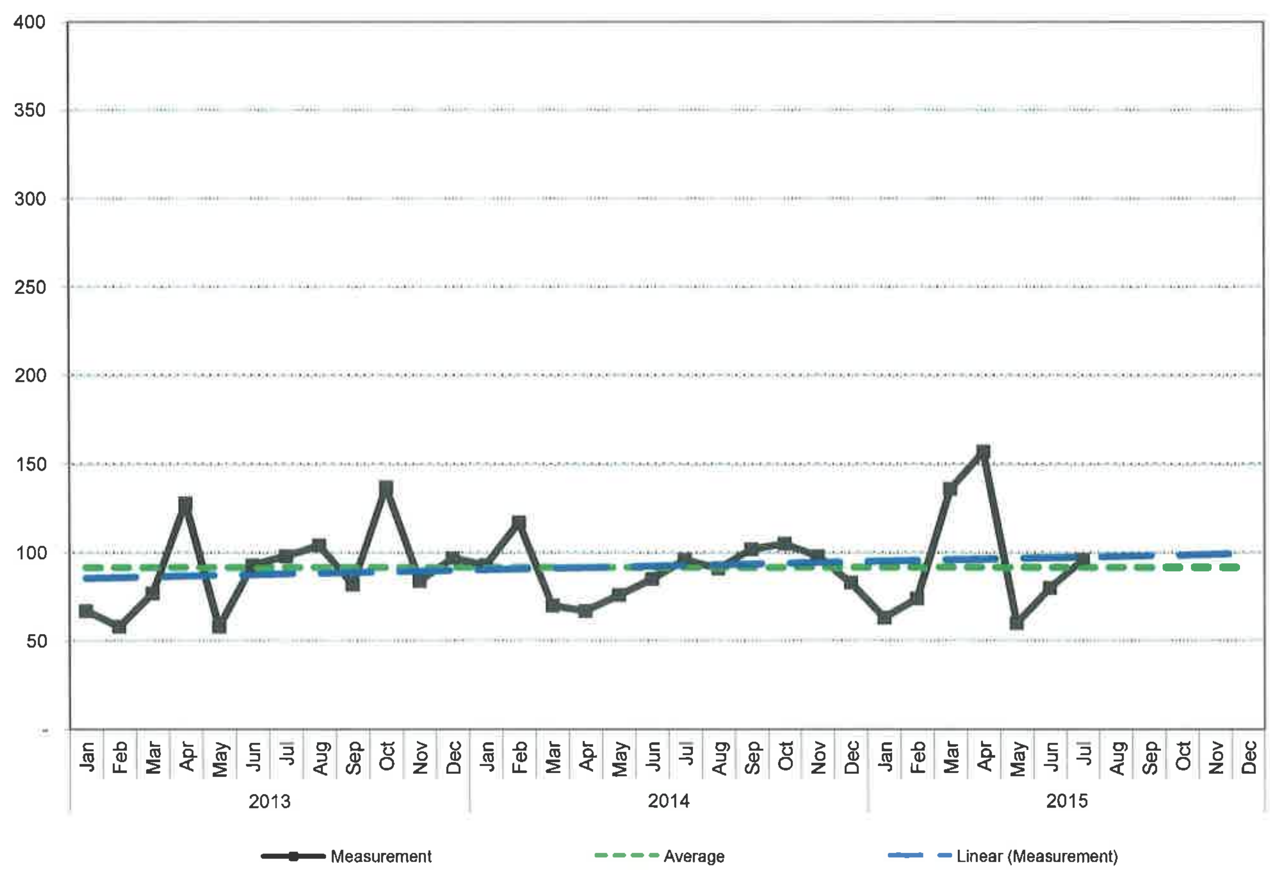
Trend: Level

Analysis

Customers contact the Sewerage and Water Board to request resolution to low water pressure. System pressure can be impaired by power failures at the treatment plants, by water main breaks, and by certain types of repair activities.

Plans for Improvement

Staff continues to make repairs to the water system to reduce the number of occasions of low pressure.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	67	58	77	128	58	93	98	104	82	137	84	97
2014	93	117	70	67	76	85	96	91	102	105	98	83
2015	63	74	136	157	60	80	96					

Sewerage and Water Board of New Orleans
Total Service Requests for Water System Leaks

Constituency: Customer Ratepayers

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Reduce Number of Service Requests

Currently Meeting Goal: Close

Process Operating Within Control Limits: Yes

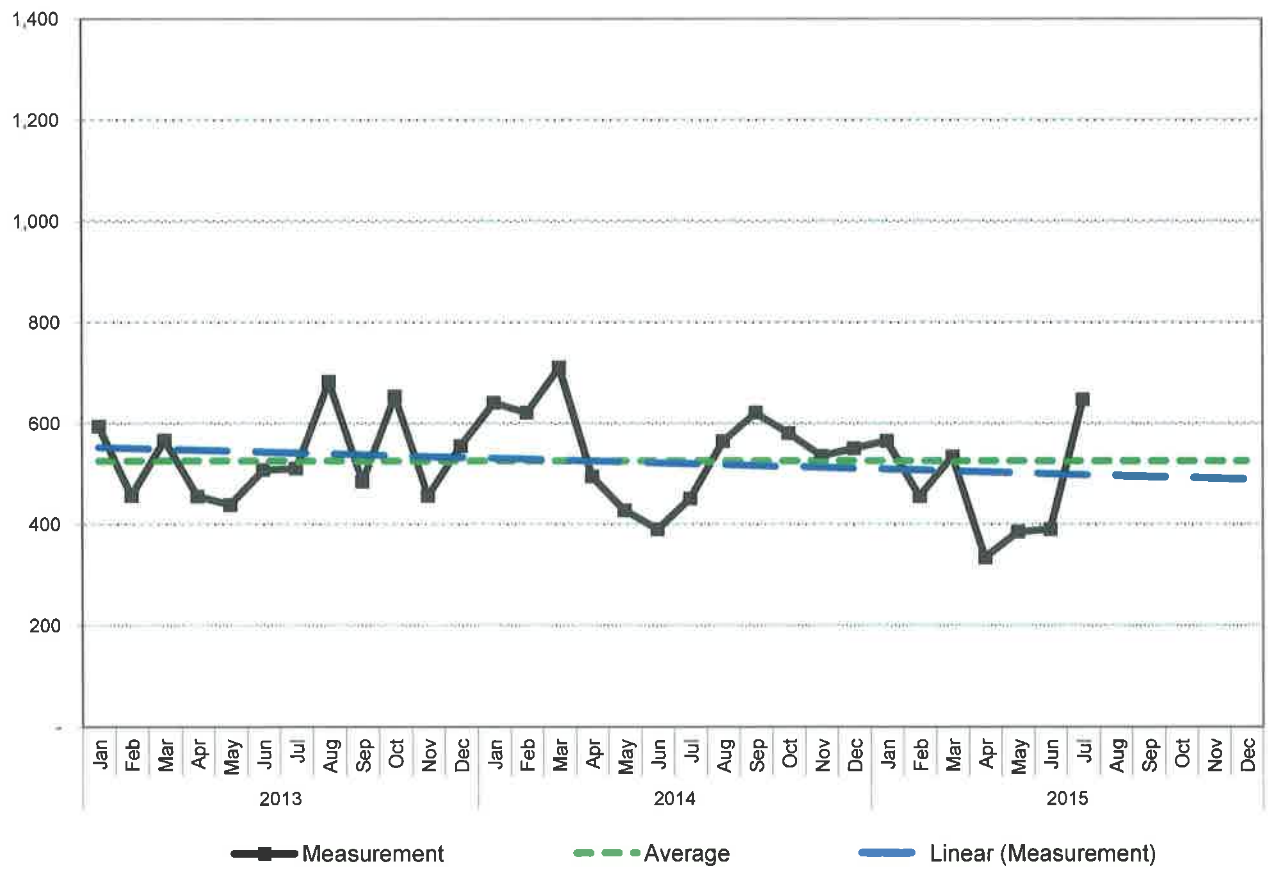
Trend: Favorable

Analysis

Customers contact the Sewerage and Water Board to request repairs to leaking mains, services and fire hydrants.

Plans for Improvement

Staff is working with FEMA to expand beyond point repairs to line replacements for water mains with high frequency of failure.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	594	457	567	456	439	508	511	683	485	654	457	556
2014	641	621	711	495	428	390	451	565	621	581	536	551
2015	566	456	535	335	385	390	647					

Sewerage and Water Board of New Orleans
Total Service Requests for Sewer System Leaks

Constituency:
Customer Ratepayers

Objective: Provide Timely Information and Respond Promptly to Requests

Goal: Reduce Number of Service Requests

Currently Meeting Goal: Yes

Process Operating Within Control Limits: Yes

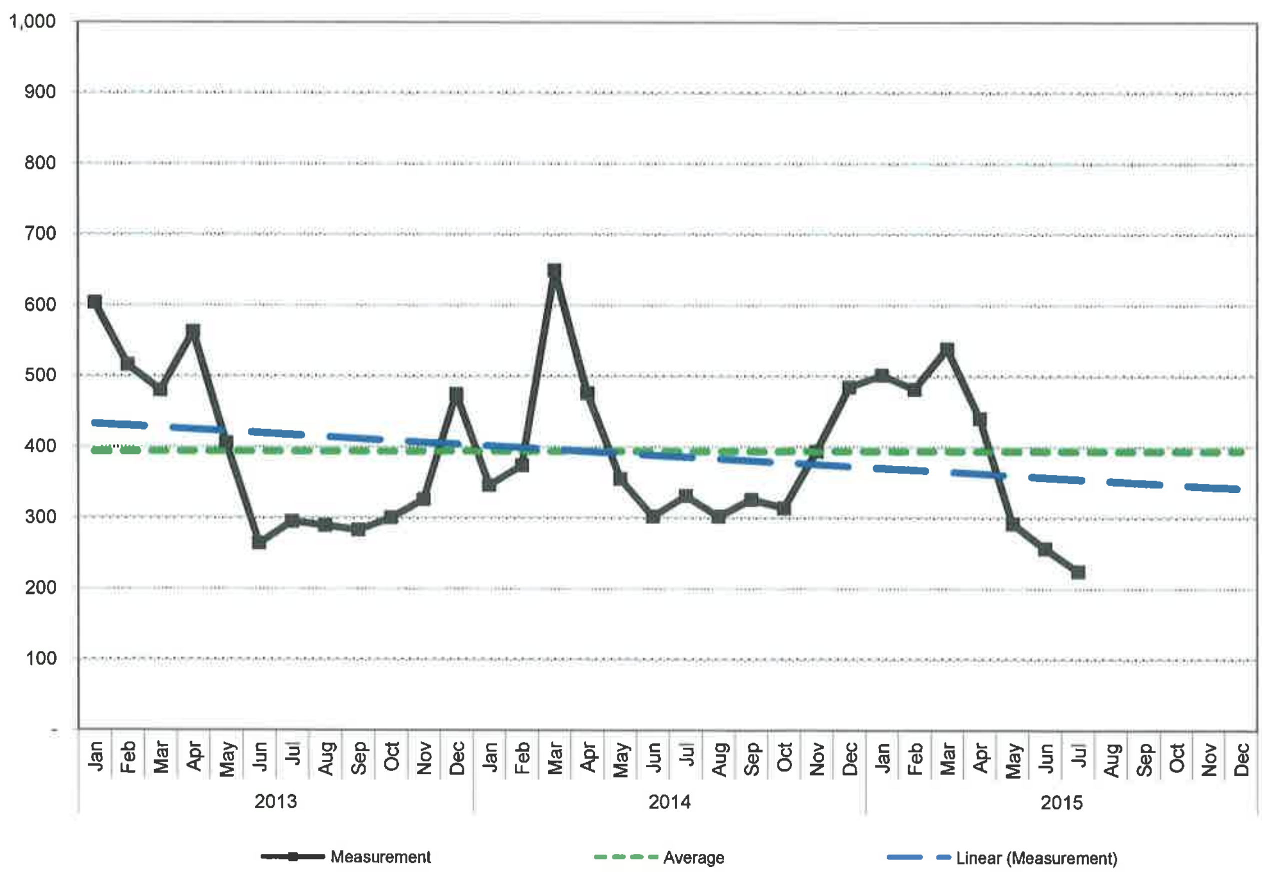
Trend: Favorable

Analysis

Customers contact the Sewerage and Water Board to request repairs to leaking sewer collection mains and service lines.

Plans for Improvement

Staff has recently expanded the use of Networks Department field staff focused on sewer system repairs.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	604	516	480	563	406	264	295	289	283	300	326	475
2014	346	374	650	476	355	302	331	302	326	314	394	485
2015	502	482	539	441	292	257	225					

Sewerage and Water Board of New Orleans
Total Accounts Turned Off for Non-Payment

Constituency: Customer Ratepayers

Objective: Ensure Collection of Payments for Services Provided

Goal: None Established

Currently Meeting Goal: Not Applicable

Process Operating Within Control Limits: No

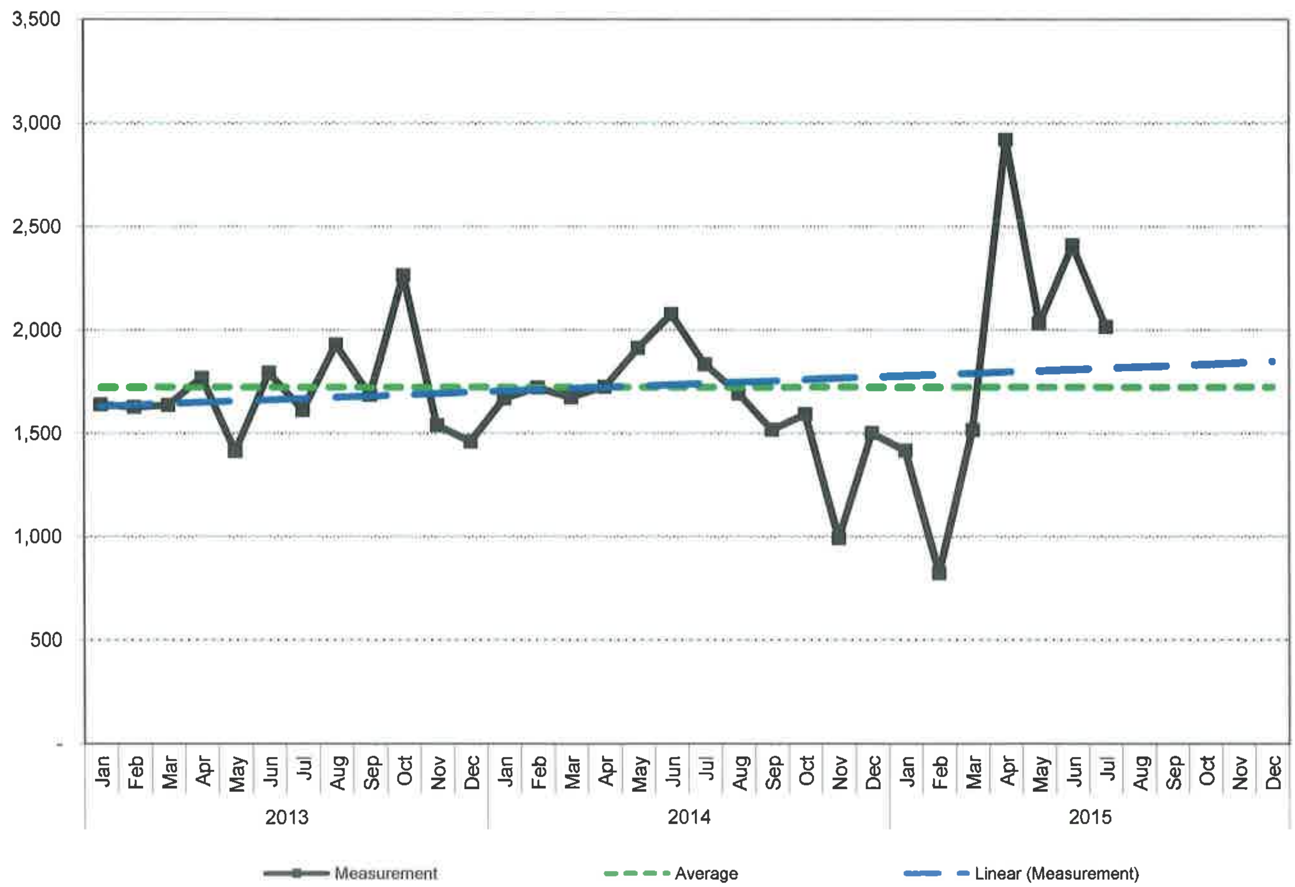
Trend: Slightly Unfavorable

Analysis

Customers accounts are turned-off for non-payment for balances more than $50 and over sixty days past due.

Plans for Improvement

Staff is monitoring the number of accounts turned-off for non-payment to determine trend directions. No actions are contemplated at this time.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	1,641	1,628	1,638	1,770	1,415	1,795	1,613	1,932	1,687	2,265	1,540	1,461
2014	1,670	1,723	1,675	1,727	1,915	2,077	1,836	1,694	1,518	1,594	993	1,502
2015	1,417	823	1,517	2,920	2,033	2,411	2,016					

Sewerage and Water Board of New Orleans
Water and Sewer Receivables 30 to 120 Days Old

EUM Attribute: Financial Viability

Description: Establishes and maintains an effective balance between long-term debt, asset values, operations and maintenance expenditures, and operating revenues

Constituency: Customer Ratepayers

Objective: Efficient use of resources in providing services

Goal: None established

Currently Meeting Goal: Not Applicable

Process Operating Within Control Limits: Yes

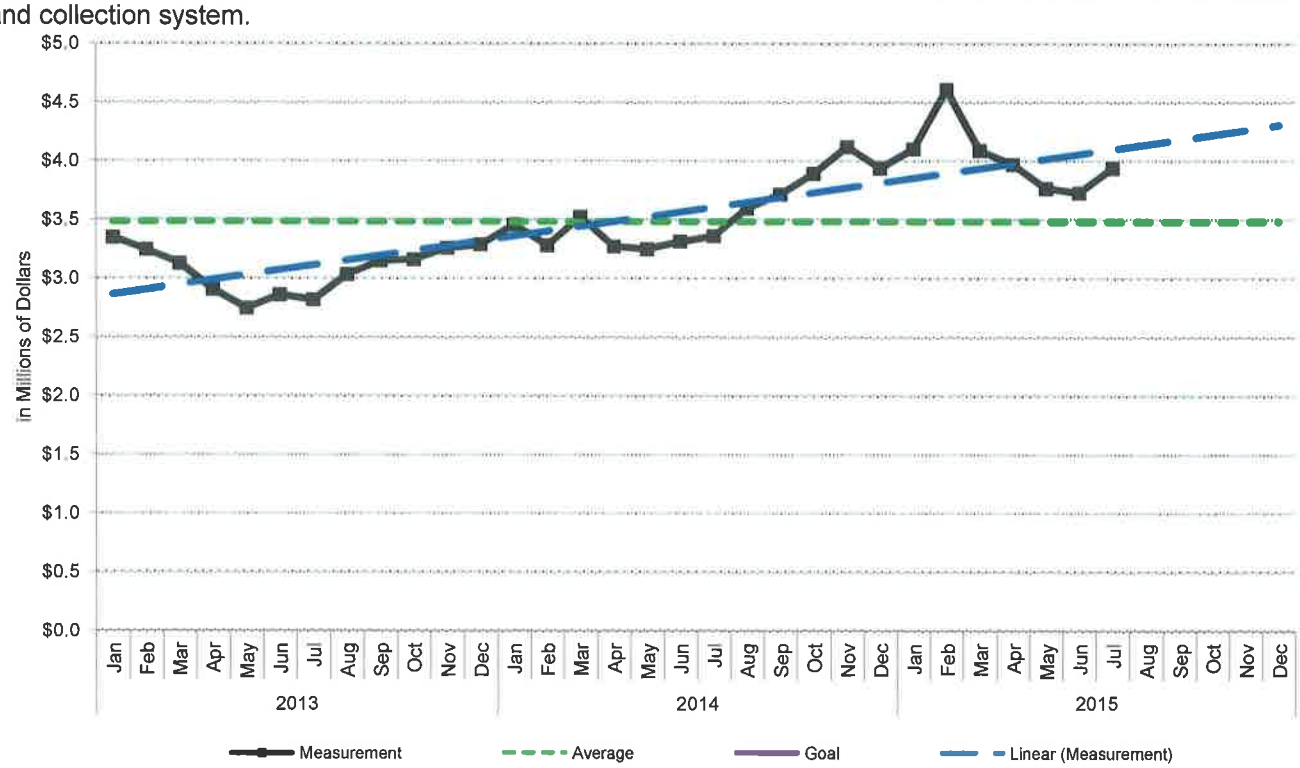
Trend: Level, when adjusted for rate increases.

Analysis

Water and sewer accounts receivable that are 30 to 120 days old are handled by internal staff using service disconnection. When those accounts are turned-off and final bills sent, the remaining balances after 30 days are sent to a collection agency. The uncollectable balances for 2007 and 2008 were higher than normal due to accounts that remained open for vacated facilities and were written off in 2011 and 2012, .

Plans for Improvement

It appears that the higher post-Katrina accounts receivable balances have been resolved through standard collection practices and that annual collection rates now exceed 98% of annual billings. Staff intends to use standard process improvement methods to continue collection practices pending implementation of new billing and collection system.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	$3.348	$3.243	$3.127	$2.907	$2.748	$2.860	$2.819	$3.031	$3.149	$3.161	$3.258	$3.287
2014	$3.458	$3.280	$3.524	$3.271	$3.249	$3.314	$3.361	$3.598	$3.715	$3.893	$4.122	$3.941
2015	$4.104	$4.612	$4.091	$3.971	$3.769	$3.732	$3.941					

Sewerage and Water Board of New Orleans
Water and Sewer Receivables 120 Days and Older

EUM Attribute:
Financial Viability

Description: Establishes and maintains an effective balance between long-term debt, asset values, operations and maintenance expenditures, and operating revenues

Constituency:
Customer Ratepayers

Objective: Efficient use of resources in providing services

Goal: None established

Currently Meeting Goal: Not Applicable

Process Operating Within Control Limits: Yes

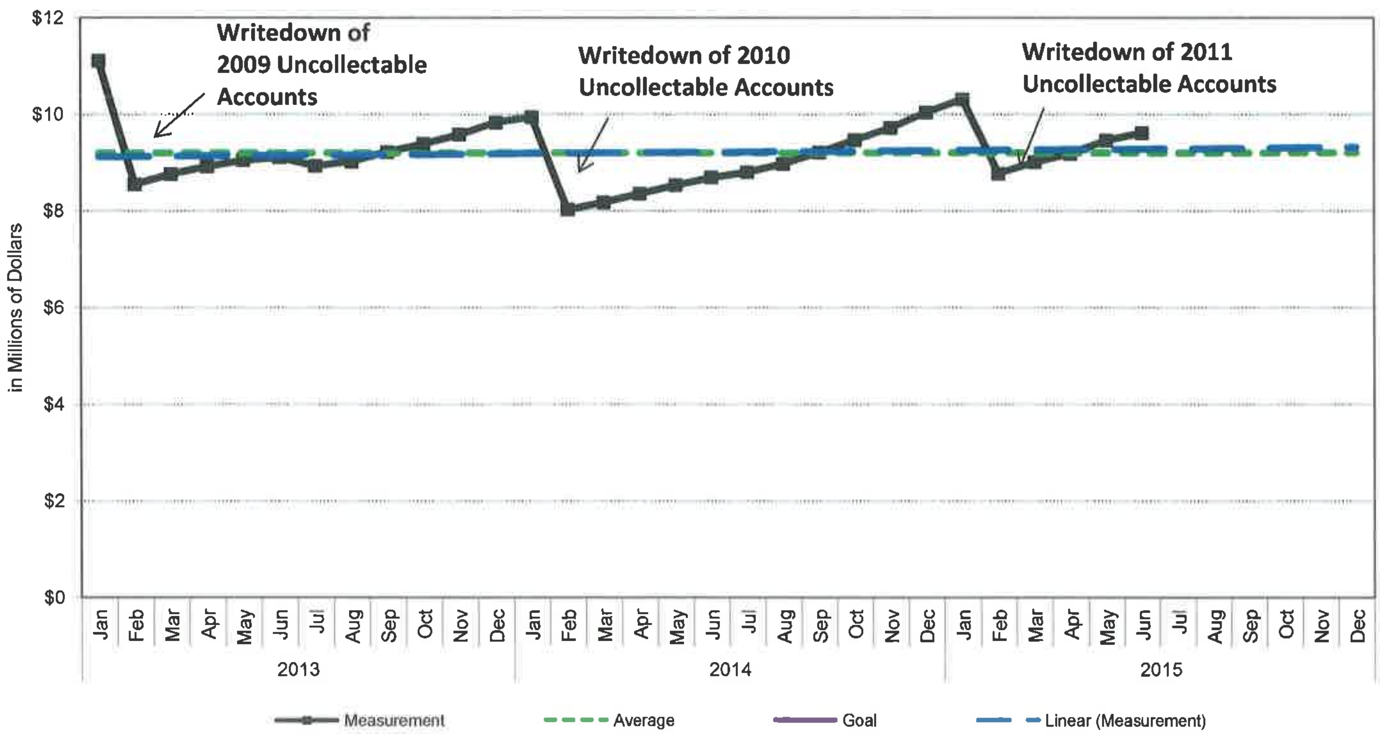
Trend: Level

Analysis

Water and sewer accounts receivable that are 120 days and older are handled by a collection agency. When those accounts remain uncollected after three years, the balances are written off as part of an annual process. The uncollectable balances for 2007 and 2008, which were written off early in 2011 and 2012, were higher than normal due to accounts that remained open post-Katrina for residences and businesses but were not occupied.

Plans for Improvement

It appears that the higher post-Katrina accounts receivable balances have been resolved through standard collection practices and that annual collection rates now exceed 98% of annual billings. Staff intends to use standard process improvement methods to continue collection practices pending implementation of new billing and collection system.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	$11.104	$ 8.552	$ 8.766	$ 8.928	$ 9.055	$ 9.113	$ 8.939	$ 9.029	$ 9.224	$ 9.398	$ 9.585	$ 9.839
2014	$ 9.946	$ 8.032	$ 8.185	$ 8.360	$ 8.536	$ 8.694	$ 8.807	$ 8.977	$ 9.218	$ 9.478	$ 9.728	$10.046
2015	$10.317	$ 8.781	$ 9.012	$ 9.188	$ 9.471	$ 9.625						

SEWERAGE AND WATER BOARD OF NEW ORLEANS

September 14, 2015

Finance and Administration Committee
Sewerage and Water Board of New Orleans
New Orleans, Louisiana

Dear Directors:

Subject: Equal Employment Opportunity Activity Status Report for August 2015

Federal Equal Employment Activity

There have been no new cases filed in 2015.

There are 3 pending EEOC complaints filed prior to 2015 that have not yet been resolved. These complaints are awaiting further action by the EEOC.

Grievances Filed according to General Grievance Policy #26, Equal Employment Opportunity Policy #86 and the Workplace Harassment Policy #87

There has been no new grievances filed in August and 12 grievances total in 2015. All prior grievances filed under these policies have been resolved.

Office Visits

Office conferences for counseling of employment issues can be made by appointment or as a walk-in. There were 36 consultations held with 36 separate employees during the month of August.

Grievance Committee Hearings

There are no Grievance Committee Hearing cases pending.

Office Activity

During the month of August, the department has continued to participate in the new employee intake process. In this program, the department has and will continue to provide new employees with training related to harassment and sexual harassment. The EEO office has assisted the training department in the distribution of information regarding GED training courses, in which employees can take after hours. This opportunity is being highlighted by the office as a proactive step toward the betterment of Board employees and the removal of barriers in the employee's promotional opportunity. The department is finalizing its efforts to submit the Sewerage and Water Board's Federal EEO-04 report which is due next month. Mr. Lopez has continued to meet with employees whom have filed grievances in the past and has evaluated concerns as well as practices pertaining to the grievance process. At present a proposal is being developed to update the Board's formal grievance process.

Robert K. Miller
Deputy Director

Sewerage and Water Board
Department of Emergency Management
"Preparedness, Mitigation, Response, and Recovery"

FEMA Project Update as of **8-26-15**

This data was colleted from E.M. Data and Louisianapa.com on the above reference date

Prepared by: Jason Higginbotham, CEM,LEM-P
Director of Emergency Management

Hurricane Katrina

Estimated Project Cost	**$**	**848,326,858.73**
Obligated Amount	**$**	**681,539,007.68**
Not Eligible PW [1]	$	10,896,751.08
Not Eligible Loan PW[2]	$	72,607,253.53
Insurance Deduction[3]	$	2,747,339.04
Insurance Settlement [4]	$	2,303,000.00
Version Request[5]	$	66,849,799.93
Appeal Amount [6]	$	
Close Out Reconciliation[7]	$	
Submitted Project Cost	$	710,261,350.26
Awaiting Obligation[8]	$	11,383,707.47
Total Invoices in Progress at State	$	11,796,929.06
Total Paid by State (LAPA Data)	$	386,927,958.98
SPS HMGP Grant	$	20,082,538.00
Power Plant HMGP GRANT	$	141,175,000.00
Power Plant HMGP Amendment 1	$	9,620,389.00

[1] Represents the amount that will not result in payments by FEMA on non-100 Million Dollar P.W.'s.
[2] Represents the amount that will not result in payments by FEMA on 100 Million Dollar P.W.'s.
[3] National Flood Insurance deductions.
[4] Insurance Settlement
[5] Amount that FEMA is reviewing documentation to adjust scope of work or cost adjustments
[6] Amount that is currently under appeal or arbitration.
[7] Amount that will be reconciled when Project Worksheet's are closed out.
[8] Amount pending obligation in FEMA Million Dollar Queue or Funding Review Queue.

Hurricane Gustav

This data was colleted from E.M. Data and Louisianapa.com

Original ESTIMATED PROJECT COST	$ 755,354.17
PROJECT SUBMITTED AMOUNT	$ 755,354.17
NFIP Reduction	$ -
OBLIGATED Amount	$ 755,354.17
Amount Paid by State	$ 518,864.38

Hurricane Isaac

This data was colleted from E.M. Data and Louisianapa.com

Site	Estimated	Insurance Claim	FEMA Claim	PW Amount
CAT B Emergency Labor/Equipment	$ 1,217,743.75	$ -	$ 1,398,010.67	$ 1,398,010.67
East Bank Waste Water Treatment Plant	$ 873,596.00	$ 367,636.00	$ 505,960.00	$ 224,987.37
West Bank Waste Water Treatment Plant	$ 118,755.00	$ 38,887.00	$ 79,868.00	$ 28,053.10
East Bank Water Plant	$ 184,556.00	$ 36,850.00	$ 174,706.00	$ 74,678.91
West bank Water Plant	$ 2,269.74	$ -	$ 2,269.74	$ 2,269.74
Sewer Pumping Stations/DPS	$ 94,063.80	$ -	$ 94,377.90	$ 80,711.15
Central Yard Roof Repairs	$ 6,053.60	$ -	$ 6,053.60	$ 6,053.60
Central Yard Fence	$ 18,836.61		$ 18,836.61	$ 18,836.61
Total	**$ 2,515,874.50**	**$ 443,373.00**	**$ 2,280,082.52**	**$ 1,833,601.15**