

SEWERAGE & WATER BOARD OF NEW ORLEANS

FINANCE AND ADMINISTRATION COMMITTEE MEETING

MONDAY, NOVEMBER 14, 2016

2:00 PM

**6 2 5 S T . J O S E P H S T R E E T
2 ^N ^D F L O O R B O A R D R O O M**

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. Executive Session
 - Coventee Covington and Corey Barnes v. St. Paul Fire and Marine Insurance Company, et al, CDC No. 2012-03887, Div. J

PRESENTATION ITEMS

4. Customer Service Management System Implementation Status
5. 2016 – 2025 Financial Plan
6. Financial Results through September 2016

INFORMATION ITEMS

7. Executive Director's Approval of Contracts of \$1,000,000.00 or less
8. DBE Participation on Contracts
 - Bid Recommendations
 - Construction Review Committee
 - Staff Contract Review Committee
 - Renewal Construction Contracts with DBE Participation
 - Final Acceptance Contracts with DBE Participation
 - DBE Participation Report
9. Customer Service Results through October 2016
10. FEMA Project Worksheet Status
11. Any Other Matters

**GENERAL SUPERINTENDENT RECOMMENDATIONS
FOR THE NOVEMBER 16, 2016 MEETING**

- A. FINAL ACCEPTANCE.** A brief summary is attached for your review.

Item 1 - R-162-2016 - ME 11-0017 - SEWERAGE AND WATER BOARD
OF NEW ORLEANS PANOLA STREET PUMP
STATION EMERGENCY REPAIRS

GENERAL SUPERINTENDENT RECOMMENDATIONS
REPORT OF FINAL ACCEPTANCE TO BE
CONSIDERED BY THE FINANCE AND ADMINISTRATION COMMITTEE
AND THE BOARD'S MEETING OF NOVEMBER 16, 2016

1.

REPORT OF FINAL ACCEPTANCE

PROPOSAL:

Contract ME 11-0017 - Sewerage and Water Board of New Orleans Panola Street Pump Station Emergency Repairs be considered for acceptance.

EVALUATION:

ME 11-0017 - **Lou-Con Industrial Contractors, Inc.** - Sewerage and Water Board of New Orleans Panola Street Pump Station Emergency Repairs. Total Contract Bid: \$731,500.00. Total Contract Expenditure: \$2,117,310.52. Date Work Order Issued: January 17, 2012. Date Work Accepted: June 30, 2014. There is no DBE Participation.

RECOMMENDATION:

The above contract is recommended for acceptance.

JRB/J
RNOV16.GSR

**FINAL ACCEPTANCE AND CLOSE OUT TO CONTRACT ME 11-0017 - SEWERAGE
AND WATER BOARD OF NEW ORLEANS PANOLA STREET PUMP STATION
EMERGENCY REPAIRS**

**WHEREAS, ME 11-0017 - Sewerage and Water Board of New Orleans
Panola Street Pump Station Emergency Repairs** is ready for Final
Acceptance by the Sewerage & Water Board of New Orleans; and

WHEREAS, the General Superintendent in his report has
recommended that this contract receive final acceptance and be
closed out.

NOW, THEREFORE, BE IT RESOLVED, by the Sewerage and Water Board
of New Orleans that the recommendation of the General
Superintendent to authorize final acceptance and to close out
Contract by Lou-Con Industrial Contractors, Inc. for Contract
**ME 11-0017 - Sewerage and Water Board of New Orleans Panola
Street Pump Station Emergency Repairs,** 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 November 16, 2016.

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



SEWERAGE AND WATER BOARD OF NEW ORLEANS

November 14, 2016

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

Dear Directors:

Subject: Customer Service Management System Implementation

The new Customer Service Management system from Cogsdale based upon Microsoft Dynamics GP software went "live" on Monday October 24, 2016. This report documents the successes, challenges, and next steps related to this implementation.

Successes. From the perspective of software implementation, employee preparedness, and customer communications, and overall collaboration, there were several remarkable successes:

1. Software Setup

The software was successfully set up and tested and ready for use at go-live. This is a fundamental requirement for successful execution. Staff had worked with implementation consultants for more than two years on a project plan with 630 task steps in preparation for this accomplishment.

2. File Transfers

The files from the previous Customer Account Management system were successfully transferred to the new Customer Service Management system. All accounts and funds were precisely balanced. Also, delinquent sanitation charge balances more than sixty days past due totaling \$33,429,081.53 were transferred to the City of New Orleans and will no longer be the responsibility of Sewerage and Water Board for collection.

3. Training and Certification

The necessary number of employees were trained, tested, and certified as proficient in the use of the software necessary to perform their roles. There were 230 employees trained for 15 training areas of responsibility for 1,792 training sessions. The employees continued to "practice" after their certification was accomplished. There were several occasions of long hours and heroic efforts by employees to work through challenges to ensure that the billing and collection process continued without disruption.

4. Web Presentment Interface

We have been pleased with the products and services from SilverBlaze, the provider of the web presentment interface. The website is attractive and easy to use and has been received well by customers. Daily visits to the website increased by up to 400% and page views increased by up to 400%. From a SilverBlaze representative: *"I have never seen customers*

flock to a customer service portal like the folks in NOLA. I just logged in to your site to check things out and there are over 12,300 registered users. Whatever you are doing, keep it up. Impressive signup stats."

5. Communications

Customers received extensive information about the new system in advance of the go-live through a mailing to their homes and business and supplemented by extensive media coverage of a demonstration of website capabilities.

6. Overall Coordination and Collaboration

From Gary Thorson, President of TMG Consulting: *"It is my professional opinion that there is only one way to describe SWBNO's first day live on the new Customer Service System. It was an unqualified success. All critical business functions were executed successfully. While it is important to understand that some staff members may be slower than normal executing their jobs on the new system, one has to realize this is normal and their performance will improve each day. It appears that the media roll-out of the new system was a huge success which precipitated a high volume of calls and walk-in customers. SWBNO was able to successfully service all customer contacts that it received. The Project Team (combination of SWBNO staff and vendors) has done a very good job of identifying issues (non-critical, but all need to be addressed), developing a resolution plan for each, and executing those plans, even at this time. In my over 30 years in this industry and over 100 similar projects, I can rank this as one of the top 10 "go-lives" I have ever observed."*

Challenges. From the perspective of customer access and web payment fees, there were several significant challenges:

7. Call Busy Signals

The number of calls coming in increased by at least fifty percent as a result of an increase in the number of estimated bills this month, an increase in the number of actual readings this month following estimated bills last month, and questions about the new website. During the first two weeks after go-live, the number of calls entering into our Automated Call Distribution frequently exceeded the number of lines entering our Call Center and customers were troubled by an unacceptably high level of "busy" signals.

We responded to this by doubling the number of phone lines into the Call Center from 23 lines to 46 lines.

8. Call Wait Times and Abandonment Rates

Once the capacity for the number of calls into the system doubled, we sharply reduced the number of occasions when a customer reached a "busy" signal, but we also doubled the number of customers that can wait on hold. Those customers are willing to wait on hold for a while but, when they hang up, it increases our abandonment rate. The higher call volumes occurred at a time when the Call Center employees were still on the learning curve for the new system. The average call wait times increased from less than one minute to more than seven minutes for abandoned calls and more than fifteen minutes for answered calls. And, call abandonment rates increased from less than ten percent to more than fifty percent.

We have confidence that our employees will move from proficiency to mastery of the system soon. Meanwhile, we have extended the work hours for our Call Center employees and we intend to hire additional personnel shortly. Also, we have provided customers with the ability to leave their contact information for a call back from Sewerage and Water Board. We anticipate that call volumes, wait times, and abandonment rates will return to normal over the coming days and weeks.

9. Fees Charged for Online Payments

Many customers expressed strong objections against new fees charged by for online payments to our new website. These fees were adopted by the Board of Directors on August 15, 2016 to be effective with the implementation of our new Customer Service Management System on October 24, 2016:

- ✓ \$4.00 per one-time online or Interactive Voice Response credit card transaction
- ✓ \$0.50 per one-time online or Interactive Voice Response e-check payment

These fees were established to recover the cost of charges from the third-party company that processes these payments; we do not receive any additional revenue from these fees. Sewerage and Water Board did not previously charge for e-check payments and charged \$2.00 for credit card payments that we processed. However, we moved the processing of these payments to a nationally renowned company to better protect the financial information of our customers. Consequently, we do not store any customer bank account or credit card information on our computer system.

When establishing these new fees, we faced a straightforward question of fairness and equity for our customers: *“Should these costs be recovered through the water rates charged to all customers or should these costs be recovered directly from those customers whose actions cause these costs to be incurred?”* Many of our customers struggle with their financial circumstances and do not have checking accounts or computers. We determined that fairness and equity dictated that those customers should not bear the costs incurred by those customers who choose to use the convenience of online or IVR payments.

Public utilities around the country routinely charge these fees as a standard practice for the same fairness and equity issues noted above. At this point, staff does not recommend a change to these fees.

10. Hardware and Software Issues Unrelated to CSM Software

On the Monday prior to go-live, there was a failure of the air conditioning system that cools the Computer Center. In order to protect the extensive investment in hardware and software, all equipment in the Computer Center was shut down. Consequently, we lost one day of preparation for go-live, one day of preparing customer bills, and one day of handling customer concerns while the repairs to the air conditioning system were accomplished.

On the Tuesday after go-live, there was a failure of software that manages the virtualization of the CSM software. While this was not a failure of the CSM software, it resulted in the inability to access that software for the entire workday. The failure of the

virtualization software was unprecedented and unexpected. Similar to the failure of the air conditioning system, we lost another day of customer service processing.

When these two days were added to the shutdown of processing on the Friday before go-live for conversion of the customer data files, we lost three out of seven business days just as we were going live on the new system, creating a large tranche of customer concerns to be processed just as our employees were acclimating to new software and business processes.

11. Resolution of Routine Go-Live Issues

As of Friday, November 4, 2016, we have identified fifty-eight issues encountered with the hardware and software that supports the new system. Forty-four of those issues have been resolved while fourteen issues remain in progress. We anticipate that the issues that are in progress will be resolved in the following week.

Next Steps. As we work to address the issues and challenges that have arisen following go-live of the Customer Service Management system, we are also preparing to leverage the capabilities of the new system:

12. Interactive Voice Response System

The new Customer Service Management system is supported by extensive capabilities to identify customers based upon geographic information and to directly communicate to those customers via email, text, or IVR outbound call. This will be particularly important in support of the extensive construction program associated with the FEMA-funded reconstruction of the water distribution and sewer collection systems. We will work to roll out those capabilities once the new system and the related processes have been stabilized.

13. Additional Web Information

Nearly ten percent of our customers have signed up for user IDs on our new website in two weeks. After we work through our backlog of customer questions, we intend to focus on the customers' web experience as we believe that it will be a significant opportunity to continue to provide better service and communications.

14. Automated Meter Reading System

Staff will also kick-off the automated meter reading system project with a readiness assessment prior to year-end. We have received and are evaluating proposals for the first phase of this project: an automated metering readiness assessment. There are a number of elements in the scope of work that we need to have accomplished before we proceed with full implementation of the project:

- Document project goals and objectives.
- Identify and analyze alternatives for network technologies to collect the consumption information.
- Identify and assess alternatives for outsourcing and insourcing the ongoing operations and maintenance of automated metering technologies.
- Perform a comprehensive and detailed assessment of readiness to implement automated metering.

- Identify gaps between current capabilities and necessary requirements for alternatives and develop recommendations for resolving those gaps.
- Validate adequacy of current budget estimates and document business case.
- Identify recommended organization structure to support automated metering.
- Prepare a high-level implementation strategy.
- Identify and assess alternatives for interfacing Cogsdale Customer Service Management system.
- Develop communications plan for internal stakeholders.
- Develop communications plan for external stakeholders.
- Prepare final written report and communicate findings and recommendations to executive management and board of directors.

We are working with the City of New Orleans information technology management to determine the location and capability requirements of the network that we intend to design, construct, and use to backhaul the metering data as well as any other “smart” data from throughout the parish. Once these key tasks have been accomplished, we will be ready to move on with the remaining phases of the project:

Phase II – AMR Implementation RFP Development through Board Approval

Phase III – Negotiation Contract through Award of Contract

Phase IV – Project Management and Oversight through Go Live

Project V – Post Implementation Support

Our current published timeline for this project is for completion of Phase IV by December 2018. With that, deployment will occur beginning near the start of 2018. This schedule is subject to changes based upon the results of the Phase I: Readiness Assessment task.

All of these next steps are contingent upon successfully addressing the current backlog of customer concerns and providing timely responses through our Call Center.



Robert K. Miller
Deputy Director / Chief Financial Officer



SEWERAGE AND WATER BOARD OF NEW ORLEANS

November 14, 2016

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

Dear Directors:

Subject: 2016-2025 Financial Plan Draft

Attached is the draft 2016-2025 Financial Plan prepared by Black & Veatch that will be presented at the upcoming meeting of the Finance and Administration Committee in November 2016.

This draft report was prepared based upon the 2016-2025 Capital Improvement Program. An updated capital program is being developed for 2017-2026 to be considered in conjunction with the 2017 Operating Budget and 2017 Capital Budget.

Staff has identified significant increases to the revenue requirements for the operating and capital budgets and evaluating and prioritizing these funding requests. Upon completion of the updated draft budgets, staff will work with Black & Veatch to also update the ten-year financial plan for consideration by and recommendation to the Board of Directors in December 2016.

Robert K. Miller
Deputy Director / Chief Financial Officer

Sewerage and Water Board of New Orleans

Summary of Financial Results

Through September 30, 2016

Prior Year Variances
Revenues
Operating Expenses
Non-Operating Revenues and Expenses
Income before Capital Contributions

Water
 3,353,047
 3,114,902
 393,299
 631,444

Sewer
 6,365,410
 2,603,773
 310,204
 4,071,841

Drainage
 (2,876,594)
 49,233
 4,543,510
 1,617,683

Budget Variances
Revenues
Operating Expenses
Non-Operating Revenues and Expenses
Income before Capital Contributions

Water
 (1,990,598)
 (3,545,189)
 607,995
 2,162,586

Sewer
 (707,143)
 (5,171,838)
 290,440
 4,755,135

Drainage
 549,125
 (8,325,523)
 1,185,358
 10,060,006

Days of Cash

Water
 158.9

Sewer
 438.7

Drainage
 375.3

Projected Debt Service Coverage Times

Water
 1.51

Sewer
 2.13

Drainage
 Not Applicable



SEWERAGE AND WATER BOARD OF NEW ORLEANS

November 14, 2016

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

Dear Directors:

Subject: Financial Results through September 2016

Bond Ratings:

Fitch Ratings recently completed their review of the Sewerage and Water Board financial information and upgraded the ratings for the water system bonds to A- from BBB+, upgraded the sewer system bonds to A- from BBB+, and upgraded the drainage system bonds to A+ from A-. The ratings for the water and sewer systems have now been restored to the same level as before Hurricane Katrina while the ratings for the drainage system are now two to four grades higher than before Hurricane Katrina. In a recent policy determination, Fitch Ratings now rates the drainage system limited tax bonds at the same level as the City of New Orleans general obligation bonds.

Fees for Billing and Collecting Sanitation Charges:

With the implementation of the new Customer Service Management system, Sewerage and Water Board will now begin collecting a fee from the City of New Orleans for billing and collecting sanitation charges. This fee is based upon three percent of the total sanitation charges collected and will increase operating revenues effective immediately in the approximate amount of \$1,000,000 per year.

Financial Statements:

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 September 2016. The Variance Indicators for Financial Results through September 2016 and the *Statement of Cash Flows* are also attached.

Operating Revenues:

Water System Fund (pages 7 and 8, line 5) for September of \$7,267,062 is \$129,364 or 1.7% less than budgeted and \$171,483 or 2.3% less than September 2015. September YTD operating revenues of \$64,577,236 is \$1,990,598 or 3.0% less than budgeted and \$3,353,047 or 5.5% more than September YTD 2015.

Sewer System Fund (pages 13 and 14, line 5) for September of \$8,690,015 is \$122,313 or 1.4% less than budgeted and \$89,580 or 1.0% more than September 2015. September YTD operating revenues of \$78,603,809 is \$707,143 or 0.9% less than budgeted and \$6,365,410 or 8.8% more than September YTD 2015.

Drainage System Fund (pages 19 and 20, line 5) for September of \$509,229 is \$509,229 or 100.0% more than budgeted and \$437,892 or 613.8% more than for September 2015. September YTD operating revenue of \$549,125 is \$549,125 or 100.0% more than



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budgeted and \$2,876,594 or 84.0% less than for September YTD 2015.

Total System Funds (pages 1 and 2, line 5) for September of \$16,466,306 are \$257,552 or 1.6% more than budgeted and \$355,989 or 2.2% more than September 2015. September YTD operating revenues of \$143,730,170 is \$2,148,617 or 1.5% less than budgeted and \$6,841,863 or 5.0% more than September YTD 2015.

Operating Expenses:

Water System Fund (pages 7 and 8, line 18) for September of \$8,440,476 is \$247,935 or 3.0% more than budgeted and \$1,331,243 or 13.6% less than September 2015. September YTD operating expenses of \$70,187,680 is \$3,545,189 or 4.8% less than budgeted and \$3,114,902 or 4.6% more than September YTD 2015.

Sewer System Fund (pages 13 and 14, line 18) for September of \$6,480,220 is \$54,862 or 0.8% less than budgeted and \$384,752 or 6.3% more than September 2015. September YTD operating expenses of \$53,643,893 are \$5,171,838 or 8.8% less than budgeted and \$2,603,773 or 5.1% more than September YTD 2015.

Drainage System Fund (pages 19 and 20, line 18) for September of \$4,053,500 is \$949,389 or 19.0% less than budgeted and \$217,187 or 5.1% less than September 2015. September YTD operating expenses of \$36,700,475 is \$8,325,523 or 18.5% less than budgeted and \$49,233 or 0.1% more than September YTD 2015.

Total System Funds (pages 1 and 2, line 18) for September of \$18,974,195 are \$756,316 or 3.8% less than budgeted and \$1,163,678 or 5.8% less than September 2015. September YTD operating expenses of \$160,532,049 are \$17,042,551 or 9.6% less than budgeted and \$5,767,909 or 3.7% more than September YTD 2015.

Net Non-Operating Revenues:

Water System Fund (pages 7 and 8, line 28) for September of \$71,762 is \$38,387 or 115.0% more than budgeted and \$6,254 or 8.0% less than September 2015. September YTD net non-operating revenues of \$908,371 are \$607,995 or 202.4% more than budgeted and \$393,299 or 76.4% more than September YTD 2015.

Sewer System Fund (pages 13 and 14, line 28) for September of \$36,567 is \$1,938 or 5.0% less than budgeted and \$22,318 or 156.6% more than September 2015. September YTD net non-operating revenues of \$636,986 are \$290,440 or 83.8% more than budgeted and \$310,204 or 94.9% more than September YTD 2015.

Drainage System Fund (pages 19 and 20, line 28) for September of \$356,866 is \$1,343,643 or 79.0% less than budgeted and \$342,733 or 2425.1% more than September 2015. September YTD net non-operating revenues of \$53,732,003 are \$1,185,358 or 2.3% more than budgeted and \$4,543,510 or 9.2% more than September YTD 2015.

Total System Funds (pages 1 and 2, line 28) for September of \$465,196 is \$1,307,194 or 73.8% less than budgeted and \$358,798 or 337.2% more than September 2015. September YTD net non-operating revenues of \$55,277,361 are \$2,083,794 or 3.9% more than budgeted and \$5,247,014 or 10.5% more than September YTD 2015.



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Income Before Contributions in Aid of Construction:

Water System Fund (pages 7 and 8, line 29) for September of -\$1,101,651 is \$338,911 or 44.4% less than budgeted and \$1,153,506 or 51.1% more than September 2015. September YTD income before capital contributions of -\$4,702,074 is \$2,162,586 or 31.5% more than budgeted and \$631,443 or 11.8% more than September YTD 2015.

Sewer System Fund (pages 13 and 14, line 29) for September of \$2,246,363 is \$69,389 or 3.0% less than budgeted and \$272,854 or 10.8% less than September 2015. September YTD income before capital contributions of \$25,596,902 is \$4,755,135 or 22.8% more than budgeted and \$4,071,841 or 18.9% more than September YTD 2015.

Drainage System Fund (pages 19 and 20, line 29) for September of -\$3,187,405 is \$114,975 or 10.1% more than budgeted and \$997,813 or 23.8% more than September 2015. September YTD income before capital contributions of \$17,580,653 is \$1,617,683 or 10.1% more than budgeted and \$1,617,683 or 10.1% more than September YTD 2015.

Total System Funds (pages 1 and 2, line 29) for September of -\$2,042,693 is \$293,325 or 16.8% less than budgeted and \$1,878,465 or 47.9% more than September 2015. September YTD income before capital contributions of \$38,475,482 is \$16,977,727 or 79.0% more than budgeted and \$6,320,967 or 19.7% more than September YTD 2015.

Bond Fund Balances:

The balances of funds from the Series 2014 bond proceeds available for capital construction as of September 30, 2016 are:

	Water	Sewer	Total
Original Balance	\$2,605,194.27	-	\$2,605,194.27
Less Disbursements	(1,500,000.00)	-	(1,500,000.00)
Plus Reimbursements	707,628.31	-	707,628.31
Plus Income	2,156.90	-	2,156.90
Ending Balance	\$1,814,979.48	-	\$1,814,979.48

The balances of funds from the Series 2015 bond proceeds available for capital construction as of September 30, 2016 are:

	Water	Sewer	Total
Original Balance	\$104,496,727.09	63,345,433.02	\$167,842,160.11
Less Disbursements	-	(3,500,000.00)	(3,500,000.00)
Plus Reimbursements	-	925,670.99	925,670.99
Plus Income	64,239.79	31,198.70	95,438.49



SEWERAGE AND WATER BOARD OF NEW ORLEANS

Ending Balance	\$104,560,966.88	60,802,302.71	\$165,363,269.59
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Liquidity:

The days-of-cash at September 30, 2016 were 158.9 for the water system, 438.7 for the sewer system, and 375.3 for the drainage system. These results are well ahead of their minimum policy target of 180 days for the sewer and drainage systems and near the minimum policy target for the water system.

The projected coverage for the year ending December 31, 2016, based upon financial results through September 30, 2016, remains at the budgeted levels of 1.51 times for the water system and 2.13 times for the sewer system. These results are ahead of the policy targets of 1.50 times and the bond covenant minimum of 1.25 times coverage for both systems.

Certification:

In connection with the accompanying monthly financial report of the Sewerage and Water Board of New Orleans for the period ended September 30, 2016, 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 / Chief Financial Officer

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G	H
	MTD	MTD	MTD		YTD	YTD	YTD	
	Actual	Prior Year	Variance	%	Actual	Prior Year	Variance	%
Operating revenues:								
1 Sales of water and delinquent fees	6,972,140	7,081,971	(109,831)	-1.6%	61,948,297	58,473,274	3,475,023	5.9%
2 Sewerage service charges and del fees	8,667,978	8,485,553	182,425	2.1%	77,957,764	71,638,238	6,319,526	8.8%
3 Plumbing inspection and license fees	39,680	52,540	(12,860)	-24.5%	492,160	452,178	39,982	8.8%
4 Other revenues	786,508	490,253	296,255	60.4%	3,331,948	6,324,617	(2,992,669)	-47.3%
5 Total operating revenues	16,466,306	16,110,317	355,989	2.2%	143,730,170	136,888,307	6,841,863	5.0%
Operating Expenses:								
6 Executive Director	(25,220)	134,124	(159,344)	-118.8%	937,693	945,124	(7,431)	-0.8%
7 Special Counsel	108,659	183,299	(74,641)	-40.7%	1,051,554	1,373,697	(322,143)	-23.5%
8 Security	1,130,648	413,855	716,793	173.2%	6,364,839	4,397,885	1,966,953	44.7%
9 Operations	9,051,136	10,034,510	(983,374)	-9.8%	73,961,956	71,621,470	2,340,486	3.3%
10 Engineering	427,310	417,186	10,124	2.4%	4,268,638	3,924,686	343,952	8.8%
11 Logistics	846,925	1,204,225	(357,300)	-29.7%	8,242,420	9,574,872	(1,332,451)	-13.9%
12 Communications	46,581	70,393	(23,812)	-33.8%	582,184	593,504	(11,320)	-1.9%
13 Administration	1,286,899	1,298,390	(11,491)	-0.9%	11,126,261	4,923,782	6,202,479	126.0%
14 Chief Financial Officer	1,833,875	1,529,156	304,719	19.9%	13,697,417	13,082,907	614,510	4.7%
15 Continuous Improvement	46,374	-	46,374	0.0%	46,386	-	46,386	0.0%
16 Allocation for Overhead	(1,299,098)	(918,278)	(380,821)	41.5%	(9,284,753)	(7,515,084)	(1,769,669)	23.5%
17 Non-Cash Operating Expenses	5,520,106	5,771,012	(250,906)	-4.3%	49,537,455	51,841,296	(2,303,841)	-4.4%
18 Total operating expenses	18,974,195	20,137,873	(1,163,678)	-5.8%	160,532,049	154,764,140	5,767,909	3.7%
19 Operating income (loss)	(2,507,889)	(4,027,556)	1,519,668	-37.7%	(16,801,879)	(17,875,833)	1,073,954	-6.0%
Non-operating revenues (expense):								
20 Two-mill tax	181	-	181	0.0%	7,477	930	6,547	704.0%
21 Three-mill tax	97,001	-	97,001	0.0%	15,206,743	13,934,276	1,272,467	9.1%
22 Six-mill tax	98,031	-	98,031	0.0%	15,369,785	14,083,687	1,286,098	9.1%
23 Nine-mill tax	146,945	-	146,945	0.0%	23,038,622	21,110,632	1,927,990	9.1%
24 Interest income	123,038	100,372	22,666	22.6%	1,362,109	606,106	756,003	124.7%
25 Other Income	-	-	-	0.0%	267,886	288,285	(20,399)	-7.1%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	6,026	(6,026)	-100.0%	24,738	6,431	18,307	284.7%
28 Total non-operating revenues	465,196	106,398	358,798	337.2%	55,277,361	50,030,347	5,247,014	10.5%
29 Income before capital contributions	(2,042,693)	(3,921,158)	1,878,465	-47.9%	38,475,482	32,154,514	6,320,967	19.7%
30 Capital contributions	4,056,659	5,502,609	(1,445,950)	-26.3%	23,180,185	26,587,241	(3,407,056)	-12.8%
31 Change in net position	2,013,966	1,581,451	432,515	27.3%	61,655,666	58,741,755	2,913,911	5.0%
32 Net position, beginning of year					2,082,688,315	1,968,799,361	113,888,954	5.8%
33 Net position, end of year					2,144,343,981	2,027,541,116	116,802,865	5.8%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
September 2016

	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	6,972,140	7,108,525	(136,385)	-1.9%	61,948,297	63,976,727	(2,028,429)	-3.2%
2 Sewerage service charges and del fees	8,667,978	8,735,378	(67,400)	-0.8%	77,957,764	78,618,401	(660,637)	-0.8%
3 Plumbing inspection and license fees	39,680	52,151	(12,471)	-23.9%	492,160	469,358	22,803	4.9%
4 Other revenues	786,508	312,700	473,808	151.5%	3,331,948	2,814,302	517,647	18.4%
5 Total operating revenues	16,466,306	16,208,754	257,552	1.6%	143,730,170	145,878,787	(2,148,617)	-1.5%
Operating Expenses:								
6 Executive Director	(25,220)	116,758	(141,978)	-121.6%	937,693	1,050,820	(113,127)	-10.8%
7 Special Counsel	108,659	183,298	(74,639)	-40.7%	1,051,554	1,649,679	(598,125)	-36.3%
8 Security	1,130,648	911,577	219,071	24.0%	6,364,839	8,204,192	(1,839,353)	-22.4%
9 Operations	9,051,136	9,340,503	(289,367)	-3.1%	73,961,956	84,064,528	(10,102,572)	-12.0%
10 Engineering	427,310	626,632	(199,321)	-31.8%	4,268,638	5,639,684	(1,371,046)	-24.3%
11 Logistics	846,925	1,191,098	(344,173)	-28.9%	8,242,420	10,719,880	(2,477,460)	-23.1%
12 Communications	46,581	124,355	(77,773)	-62.5%	582,184	1,119,192	(537,008)	-48.0%
13 Administration	1,286,899	806,882	480,017	59.5%	11,126,261	7,261,942	3,864,319	53.2%
14 Chief Financial Officer	1,833,875	2,035,115	(201,240)	-9.9%	13,697,417	18,316,035	(4,618,618)	-25.2%
15 Continuous Improvement	46,374	15,717	30,657	195.0%	46,386	141,456	(95,070)	-67.2%
16 Allocation for Overhead	(1,299,098)	(897,501)	(401,597)	44.7%	(9,284,753)	(8,077,508)	(1,207,245)	14.9%
17 Non-Cash Operating Expenses	5,520,106	5,276,078	244,029	4.6%	49,537,455	47,484,700	2,052,756	4.3%
18 Total operating expenses	18,974,195	19,730,511	(756,316)	-3.8%	160,532,049	177,574,600	(17,042,551)	-9.6%
19 Operating income (loss)	(2,507,889)	(3,521,757)	1,013,868	-28.8%	(16,801,879)	(31,695,813)	14,893,934	-47.0%
Non-operating revenues (expense):								
20 Two-mill tax	181	68	113	166.2%	7,477	2,181	5,296	242.9%
21 Three-mill tax	97,001	457,839	(360,838)	-78.8%	15,206,743	14,682,980	523,763	3.6%
22 Six-mill tax	98,031	462,752	(364,721)	-78.8%	15,369,785	14,840,524	529,261	3.6%
23 Nine-mill tax	146,945	693,636	(546,691)	-78.8%	23,038,622	22,245,031	793,591	3.6%
24 Interest income	123,038	5,650	117,388	2077.6%	1,362,109	50,852	1,311,258	2578.6%
25 Other Income	-	152,444	(152,444)	-100.0%	267,886	1,372,000	(1,104,114)	-80.5%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	24,738	-	24,738	0.0%
28 Total non-operating revenues	465,196	1,772,389	(1,307,194)	-73.8%	55,277,361	53,193,567	2,083,794	3.9%
29 Income before capital contributions	(2,042,693)	(1,749,368)	(293,325)	16.8%	38,475,482	21,497,754	16,977,727	79.0%
30 Capital contributions	4,056,659	-	4,056,659	0.0%	23,180,185	-	23,180,185	0.0%
31 Change in net position	2,013,966	(1,749,368)	3,763,333	-215.1%	61,655,666	21,497,754	40,157,912	186.8%
32 Net position, beginning of year					2,082,688,315	1,968,799,361	113,888,954	5.8%
33 Net position, end of year					2,144,343,981	1,976,320,008	168,023,973	8.5%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
September 2016

		A	B	C	D	E	F	G
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
Assets								
Noncurrent assets:								
1	Property, plant and equipment	3,208,348,443	262,414,309	8.2%	3,470,762,752	66,905,105	2.0%	3,403,857,647
2	Less: accumulated depreciation	871,186,495	45,652,552	5.2%	916,839,047	39,862,605	4.5%	876,976,442
3	Property, plant, and equipment, net	2,337,161,948	216,761,757	9.3%	2,553,923,705	27,042,500	1.1%	2,526,881,205
Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	61,171,198	123,266,940	201.5%	184,438,138	(51,282,107)	-21.8%	235,720,245
5	Debt service reserve	60,775,581	17,289,368	28.4%	78,064,949	31,865,290	69.0%	46,199,659
6	Health insurance reserve	1,977,499	(110,001)	-5.6%	1,867,498	(2)	0.0%	1,867,500
7	Total restricted cash, cash equivalents, and investments	123,924,278	140,446,307	113.3%	264,370,585	(19,416,819)	-6.8%	283,787,404
Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	56,716,811	36,739,949	64.8%	93,456,760	24,530,424	35.6%	68,926,336
9	Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704
10	Other	4,007,848	121,203	3.0%	4,129,051	8,313	0.2%	4,120,738
11	Total designated cash and cash equivalents, and investments	71,794,485	37,256,149	51.9%	109,050,634	24,824,856	29.5%	84,225,778
Current assets:								
Unrestricted and undesignated								
12	Cash and cash equivalents	35,995,329	(542,424)	-1.5%	35,452,905	10,763,201	43.6%	24,689,704
Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	17,743,052	2,641,458	14.9%	20,384,510	2,016,920	11.0%	18,367,590
14	Taxes	7,885,917	158,351	2.0%	8,044,268	-	0.0%	8,044,268
15	Interest	58	-	0.0%	58	58	0.0%	-
16	Grants	37,045,352	13,421,484	36.2%	50,466,836	(2,341,592)	-4.4%	52,808,428
17	Miscellaneous	2,253,739	2,577,040	114.3%	4,830,779	1,414,784	41.4%	3,415,995
18	Due from enterprise fund	-	(482,785)	0.0%	(482,785)	(482,785)	0.0%	-
19	Inventory of supplies	5,467,101	(163,356)	-3.0%	5,303,745	-	0.0%	5,303,745
20	Prepaid expenses	902,717	476,448	52.8%	1,379,165	-	0.0%	1,379,165
21	Total unrestricted current assets	107,293,265	18,086,216	16.9%	125,379,481	11,370,586	10.0%	114,008,895
Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-
23	Deposits	51,315	-	0.0%	51,315	-	0.0%	51,315
24	Total other assets	51,315	-	0.0%	51,315	-	0.0%	51,315
25	TOTAL ASSETS	2,640,225,291	412,550,429	15.6%	3,052,775,720	43,821,123	1.5%	3,008,954,597
Deferred outflows or resources:								
26	Deferred amounts related to net pension liability	-	19,080,030	0.0%	19,080,030	-	0.0%	19,080,030
27	Deferred loss on bond refunding	4,307,394	(352,525)	-8.2%	3,954,869	-	0.0%	3,954,869
28	TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,307,394	18,727,505	434.8%	23,034,899	-	0.0%	23,034,899
29	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	2,644,532,685	431,277,934	450.4%	3,075,810,619	43,821,123	1.5%	3,031,989,496

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
NET ASSETS AND LIABILITIES							
Net position							
1 Net investments in capital assets	2,073,417,745	(36,392,282)	-1.8%	2,037,025,463	27,702,891	1.4%	2,009,322,572
2 Restricted for Debt Service	60,775,581	17,289,368	28.4%	78,064,949	31,865,290	69.0%	46,199,659
3 Unrestricted	(106,652,210)	135,905,779	-127.4%	29,253,569	2,087,485	7.7%	27,166,084
4 Total net position	2,027,541,116	116,802,865	5.8%	2,144,343,981	61,655,666	3.0%	2,082,688,315
Long-term liabilities							
5 Claims payable	2,594,154	(103,586)	-4.0%	2,490,568	-	0.0%	2,490,568
6 Net pension obligation	21,952,753	59,092,814	269.2%	81,045,567	4,078,003	5.3%	76,967,564
7 Other postretirement benefits liability	65,277,687	6,370,284	9.8%	71,647,971	4,068,955	6.0%	67,579,016
8 Bonds payable (net of current maturities)	293,679,904	209,051,729	71.2%	502,731,633	-	0.0%	502,731,633
9 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-
10 Southeast Louisiana Project liability	66,655,976	49,047,612	73.6%	115,703,588	-	0.0%	115,703,588
11 Debt Service Assistance Fund Loan payable	61,653,139	(4,422,414)	-7.2%	57,230,725	-	0.0%	57,230,725
12 Total long-term liabilities	511,813,613	319,036,439	62.3%	830,850,052	8,146,958.00	1.0%	822,703,094
Current liabilities (payable from current assets)							
13 Accounts payable and other liabilities	22,306,374	(10,692,454)	-47.9%	11,613,920	(27,325,104)	-70.2%	38,939,024
14 Due to City of New Orleans	(121,904)	248,396	-203.8%	126,492	(28,268)	-18.3%	154,760
15 Disaster Reimbursement Revolving Loan	14,614,396	(3,293,865)	-22.5%	11,320,531	(2,773,641)	-19.7%	14,094,172
16 Retainers and estimates payable	7,985,687	1,647,836	20.6%	9,633,523	1,313,270	15.8%	8,320,253
17 Due to other fund	291,272	(160,738)	-55.2%	130,534	(2,398)	-1.8%	132,932
18 Accrued salaries, vacation and sick pay	9,435,261	1,593,938	16.9%	11,029,199	957,175	9.5%	10,072,024
19 Claims payable	10,220,039	461,974	4.5%	10,682,013	1	0.0%	10,682,012
20 Debt Service Assistance Fund Loan payable	4,225,892	196,522	4.7%	4,422,414	-	0.0%	4,422,414
21 Advances from federal government	8,226,666	(628,623)	-7.6%	7,598,043	36,510	0.5%	7,561,533
22 Other Liabilities	969,201	435,182	44.9%	1,404,383	1,250,592	813.2%	153,791
23 Total current liabilities (payable from current assets)	78,152,884	(10,191,832)	-13.0%	67,961,052	(26,571,863)	-28.1%	94,532,915
Current liabilities (payable from restricted assets)							
24 Accrued interest	2,481,678	287,150	11.6%	2,768,828	-	0.0%	2,768,828
25 Bonds payable	13,259,000	1,568,000	11.8%	14,827,000	-	0.0%	14,827,000
26 Retainers and estimates payable	214,568	455,417	212.2%	669,985	304,243	83.2%	365,742
27 Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704
28 Total current liabilities (payable from restricted assets)	27,025,072	2,705,564	10.0%	29,730,636	590,362	2.0%	29,140,274
29 Total current liabilities	105,177,956	(7,486,268)	-7.1%	97,691,688	(25,981,501)	-21.0%	123,673,189
30 Total liabilities	616,991,569	(11,908,682)	-1.9%	928,541,740	(17,834,543)	-1.9%	946,376,283
Deferred inflows or resources:							
31 Unavailable revenue -refunding of bonds	-	2,924,898	0.0%	2,924,898.00	-	0.0%	2,924,898
32 TOTAL DEFERRED INFLOWS OF RESOURCES	-	2,924,898	0.0%	2,924,898	-	0.0%	2,924,898
33 Total Net Position, Liabilities and Deferred Inflows of Resources	2,644,532,685	104,894,184	4.0%	3,075,810,619	43,821,123	1.4%	3,031,989,496

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
Cash flows from operating activities				
1 Cash received from customers	136,485,861	127,144,506	9,341,354	7.3%
2 Cash payments to suppliers for goods and services	(87,592,676)	(90,035,191)	2,442,515	-2.7%
3 Cash payments to employees for services	(52,797,238)	(42,615,707)	(10,181,531)	23.9%
4 Other revenue	2,409,265	6,917,785	(4,508,520)	-65.2%
5 Net cash used in operating activities	(1,494,769)	1,411,394	(2,906,163)	-205.9%
Cash flows from noncapital financing activities				
6 Proceeds from property taxes	53,890,512	49,662,840	4,227,672	8.5%
7 Proceeds from federal operating and maintenance grants	-	-	-	0.0%
8 Cash received from or paid to an other government	-	-	-	0.0%
9 Net cash provided by noncapital financing activities	53,890,512	49,662,840	4,227,672	8.5%
Cash flows from capital and related financing activities				
10 Acquisition and construction of capital assets	(61,587,163)	(55,450,332)	(6,136,831)	11.1%
11 Principal payments on bonds payable	-	-	-	0.0%
12 Proceeds from bonds payable	-	-	-	0.0%
13 Payments for bond issuance costs	-	-	-	0.0%
14 Payment to refunded bond crow agent	1,192,767	845,299	347,468	41.1%
15 Interest paid on bonds payable	(2,775,225)	(3,280,659)	505,434	-15.4%
16 Proceeds from construction fund, net	25,583,023	35,863,591	(10,280,568)	-28.7%
17 Capital contributed by developers and federal grants	(37,586,598)	(22,022,101)	(15,564,497)	70.7%
18 Net cash used in capital and related financing activities				
Cash flows from investing activities				
19 Payments for purchase of investments	-	-	-	0.0%
20 Proceeds from maturities of investments	-	-	-	0.0%
21 Investment income	1,362,110	606,048	756,062	124.8%
22 Net cash provided by investing activities	1,362,110	606,048	756,062	124.8%
23 Net increase in cash	16,171,255	29,658,181	(13,486,925)	-45.5%
24 Cash at the beginning of the year	386,695,888	196,048,912	190,646,976	97.2%
25 Cash at the end of the period	402,867,143	225,707,093	177,160,051	78.5%
Reconciliation of cash and restricted cash				
26 Current assets - cash	35,452,924	35,995,329	(542,405)	-1.5%
27 Current assets - designated	105,800,634	68,544,485	37,256,149	54.4%
28 Restricted assets -cash	261,613,585	121,167,278	140,446,307	115.9%
29 Total cash	402,867,143	225,707,092	177,160,051	78.5%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
Reconciliation of operating loss to net cash used in operating activities is as follows:				
1 Operating loss	(16,801,877)	(17,875,833)	1,073,956	-6.0%
Adjustments to reconcile net operating loss to net cash used in operating activities:				
2 Depreciation	39,862,604	42,118,389	(2,255,785)	-5.4%
3 Provision for claims	1,349,618	1,267,047	82,571	6.5%
4 Provision for (revision) doubtful accounts	1,661,130	1,661,130	0	0.0%
5 Amortization	-	-	-	0.0%
Change in operating assets and liabilities:				
6 (Increase) decrease in customer and other receivables	(3,391,931)	(2,684,930)	(707,001)	26.3%
7 Increase in inventory	-	-	-	0.0%
8 Increase (decrease) in deferred outflows of resources related to net pension liability	-	-	-	0.0%
9 Increase (decrease) in prepaid expenses and other receivables	(932,056)	148,487	(1,080,543)	-727.7%
10 Decrease in net pension asset	-	-	-	0.0%
11 Increase (decrease) in accounts payable	(31,025,528)	(28,123,201)	(2,902,327)	10.3%
12 Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	956,360	(1,746,920)	2,703,280	-154.7%
13 Increase in net other postretirement benefits liability	4,068,955	4,068,942	13	0.0%
14 Increase (decrease) in net pension obligation	4,078,003	4,077,693	310	0.0%
15 Decrease in other liabilities	(1,320,047)	(1,499,410)	179,363	-12.0%
16 Increase (decrease) in deferred inflows of resources related to net pension liability	-	-	-	0.0%
17 Net cash used in operating activities	(1,494,769)	1,411,394	(2,906,163)	-205.9%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G	H
	MTD	MTD	MTD	%	YTD	YTD	YTD	%
	Actual	Prior Year	Variance		Actual	Prior Year	Variance	
Operating revenues:								
1 Sales of water and delinquent fees	6,972,140	7,081,971	(109,831)	-1.6%	61,948,297	58,473,274	3,475,023	5.9%
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%
3 Plumbing inspection and license fees	21,250	26,270	(5,020)	-19.1%	246,080	226,089	19,991	8.8%
4 Other revenues ¹	273,672	330,304	(56,632)	-17.1%	2,382,858	2,524,826	(141,968)	-5.6%
5 Total operating revenues	7,267,062	7,438,545	(171,483)	-2.3%	64,577,236	61,224,189	3,353,047	5.5%
Operating Expenses:								
6 Executive Director	(5,385)	47,081	(52,466)	-111.4%	335,466	332,851	2,615	0.8%
7 Special Counsel	34,825	91,257	(56,432)	-61.8%	348,484	454,511	(106,026)	-23.3%
8 Security	394,589	167,644	226,945	135.4%	2,359,262	1,662,736	696,526	41.9%
9 Operations	4,628,458	5,824,521	(1,196,063)	-20.5%	36,644,628	35,556,971	1,087,657	3.1%
10 Engineering	136,061	142,090	(6,028)	-4.2%	1,470,166	1,300,473	169,693	13.0%
11 Logistics	280,862	427,692	(146,830)	-34.3%	2,738,368	3,257,426	(519,058)	-15.9%
12 Communications	15,527	23,464	(7,937)	-33.8%	194,061	218,668	(24,607)	-11.3%
13 Administration	582,137	605,634	(23,497)	-3.9%	5,152,455	2,300,058	2,852,397	124.0%
14 Chief Financial Officer	767,223	648,118	119,105	18.4%	5,951,272	5,662,402	288,871	5.1%
15 Continuous Improvement	15,458	-	15,458	0.0%	15,462	-	15,462	0.0%
16 Allocation for Overhead	(452,786)	(340,757)	(112,029)	32.9%	(3,364,400)	(2,800,069)	(564,330)	20.2%
17 Non-Cash Operating Expenses	2,043,507	2,134,975	(91,469)	-4.3%	18,342,454	19,126,752	(784,298)	-4.1%
18 Total operating expenses	8,440,476	9,771,719	(1,331,243)	-13.6%	70,187,680	67,072,778	3,114,902	4.6%
19 Operating income (loss)	(1,173,413)	(2,333,174)	1,159,760	-49.7%	(5,610,445)	(5,848,589)	238,144	-4.1%
Non-operating revenues (expense):								
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%
24 Interest income	71,762	71,990	(228)	-0.3%	764,424	380,354	384,070	101.0%
25 Other Income	-	-	-	0.0%	119,209	128,287	(9,078)	-7.1%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	6,026	(6,026)	-100.0%	24,738	6,431	18,307	284.7%
28 Total non-operating revenues	71,762	78,016	(6,254)	-8.0%	908,371	515,072	393,299	76.4%
29 Income before capital contributions	(1,101,651)	(2,255,158)	1,153,506	-51.1%	(4,702,074)	(5,333,517)	631,443	-11.8%
30 Capital contributions	1,632,382	1,401,057	231,325	16.5%	9,376,722	8,907,048	469,674	5.3%
31 Change in net position	530,731	(854,101)	1,384,832	-162.1%	4,674,648	3,573,531	1,101,117	30.8%
32 Net position, beginning of year					318,792,375	317,835,814	956,561	0.3%
33 Net position, end of year					323,467,023	321,409,345	2,057,678	0.6%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
September 2016

	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	6,972,140	7,108,525	(136,385)	-1.9%	61,948,297	63,976,727	(2,028,429)	-3.2%
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%
3 Plumbing inspection and license fees	21,250	24,977	(3,727)	-14.9%	246,080	224,797	21,283	9.5%
4 Other revenues	273,672	262,923	10,749	4.1%	2,382,858	2,366,311	16,548	0.7%
5 Total operating revenues	7,267,062	7,396,426	(129,364)	-1.7%	64,577,236	66,567,834	(1,990,598)	-3.0%
Operating Expenses:								
6 Executive Director	(5,385)	42,213	(47,599)	-112.8%	335,466	379,921	(44,455)	-11.7%
7 Special Counsel	34,825	55,196	(20,372)	-36.9%	348,484	496,768	(148,284)	-29.8%
8 Security	394,589	337,559	57,029	16.9%	2,359,262	3,038,035	(678,773)	-22.3%
9 Operations	4,628,458	4,233,452	395,006	9.3%	36,644,628	38,101,066	(1,456,438)	-3.8%
10 Engineering	136,061	214,613	(78,551)	-36.6%	1,470,166	1,931,515	(461,349)	-23.9%
11 Logistics	280,862	391,053	(110,191)	-28.2%	2,738,368	3,519,473	(781,105)	-22.2%
12 Communications	15,527	44,785	(29,258)	-65.3%	194,061	403,064	(209,003)	-51.9%
13 Administration	582,137	373,540	208,598	55.8%	5,152,455	3,361,856	1,790,599	53.3%
14 Chief Financial Officer	767,223	857,336	(90,112)	-10.5%	5,951,272	7,716,021	(1,764,748)	-22.9%
15 Continuous Improvement	15,458	5,239	10,219	195.0%	15,462	47,152	(31,690)	-67.2%
16 Allocation for Overhead	(452,786)	(289,250)	(163,536)	56.5%	(3,364,400)	(2,603,250)	(761,150)	29.2%
17 Non-Cash Operating Expenses	2,043,507	1,926,806	116,701	6.1%	18,342,454	17,341,250	1,001,204	5.8%
18 Total operating expenses	8,440,476	8,192,541	247,935	3.0%	70,187,680	73,732,870	(3,545,189)	-4.8%
19 Operating income (loss)	(1,173,413)	(796,115)	(377,298)	47.4%	(5,610,445)	(7,165,036)	1,554,591	-21.7%
Non-operating revenues (expense):								
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%
24 Interest income	71,762	-	71,762	0.0%	764,424	-	764,424	0.0%
25 Other Income	-	33,375	(33,375)	-100.0%	119,209	300,376	(181,167)	-60.3%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	24,738	-	24,738	0.0%
28 Total non-operating revenues	71,762	33,375	38,387	115.0%	908,371	300,376	607,995	202.4%
29 Income before capital contributions	(1,101,651)	(762,740)	(338,911)	44.4%	(4,702,074)	(6,864,660)	2,162,586	-31.5%
30 Capital contributions	1,632,382	-	1,632,382	0.0%	9,376,722	-	9,376,722	0.0%
31 Change in net position	530,731	(762,740)	1,293,471	-169.6%	4,674,648	-	-	-
32 Net position, beginning of year	-	-	-	-	318,792,375	317,835,814	956,561	0.3%
33 Net position, end of year	-	-	-	-	323,467,023	317,835,814	5,631,209	1.8%

September 2016

Assets		A	B	C	D	E	F	G
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
Noncurrent assets:								
1	Property, plant and equipment	738,154,814	44,573,746	6.0%	782,728,560	22,044,311	2.9%	760,684,249
2	Less: accumulated depreciation	336,865,271	8,103,567	2.4%	344,968,838	14,810,081	4.5%	330,158,757
3	Property, plant, and equipment, net	401,289,543	36,470,179	9.1%	437,759,722	7,234,230	1.7%	430,525,492
Restricted cash, cash equivalents, and investments								
4	Cash and cash equivalents restricted for capital projects	46,290,192	65,629,368	141.8%	111,919,560	(12,104,595)	-9.8%	124,024,155
5	Debt service reserve	15,348,304	8,991,150	58.6%	24,339,454	7,991,675	48.9%	16,347,779
6	Health insurance reserve	659,167	(51,382)	-7.8%	607,785	-	0.0%	607,785
7	Total restricted cash, cash equivalents, and investments	62,297,663	74,569,136	119.7%	136,866,799	(4,112,920)	-2.9%	140,979,719
Designated cash, cash equivalents, and investments								
8	Cash and cash equivalents designated for capital projects	9,069,906	(2,644,002)	-29.2%	6,425,904	(13,525,167)	-67.8%	19,951,071
9	Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704
10	Other	1,679,062	55,804	3.3%	1,734,866	3,311	0.2%	1,731,555
11	Total designated cash and cash equivalents, and investments	21,818,794	(2,193,201)	-10.1%	19,625,593	(13,235,737)	-40.3%	32,861,330
Current assets:								
Unrestricted and undesignated								
12	Cash and cash equivalents	9,836,040	2,885,215	29.3%	12,721,255	6,352,230	49.9%	6,369,025
Accounts receivable:								
13	Customers (net of allowance for doubtful accounts)	9,495,169	1,534,986	16.2%	11,030,155	1,119,723	10.2%	9,910,432
14	Taxes	-	-	0.0%	-	-	0.0%	-
15	Interest	-	-	0.0%	-	-	0.0%	-
16	Grants	16,897,548	8,646,805	51.2%	25,544,353	3,300,639	14.8%	22,243,714
17	Miscellaneous	701,758	(144,917)	-20.7%	556,841	(632,351)	-53.2%	1,189,192
18	Due from enterprise fund	(8,304,863)	5,099,942	-61.4%	(3,204,921)	(443,144)	16.0%	(2,761,777)
19	Inventory of supplies	3,689,872	(153,685)	-4.2%	3,536,187	-	0.0%	3,536,187
20	Prepaid expenses	481,251	158,816	33.0%	640,067	-	0.0%	640,067
21	Total unrestricted current assets	32,796,775	18,027,162	55.0%	50,823,937	9,697,097	23.6%	41,126,840
Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-
23	Deposits	22,950	-	0.0%	22,950	-	0.0%	22,950
24	Total other assets	22,950	-	0.0%	22,950	-	0.0%	22,950
25	TOTAL ASSETS	518,225,725	126,873,276	24.5%	645,099,001	(417,330)	-0.1%	645,516,331
Deferred outflows or resources:								
26	Deferred amounts related to net pension liability	-	6,360,010	0.0%	6,360,010	-	0.0%	6,360,010
27	Deferred loss on bond refunding	32,719	(4,363)	-13.3%	28,356	-	0.0%	28,356
28	TOTAL DEFERRED OUTFLOWS OF RESOURCES	32,719	6,355,647	19424.9%	6,388,366	-	0.0%	6,388,366
29	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	518,258,444	133,228,923	19449.4%	651,487,367	(417,330)	-0.1%	651,904,697

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
NET ASSETS AND LIABILITIES							
Net position							
1 Net investments in capital assets	306,409,093	(92,029,975)	-30.0%	214,379,118	7,329,940	3.5%	207,049,178
2 Restricted for Debt Service	15,348,304	8,991,150	58.6%	24,339,454	7,991,675	48.9%	16,347,779
3 Unrestricted	(348,052)	85,096,503	-24449.4%	84,748,451	(10,646,967)	-11.2%	95,395,418
4 Total net position	321,409,345	2,057,678	0.6%	323,467,023	4,674,648	1.5%	318,792,375
Long-term liabilities							
5 Claims payable	864,718	(34,529)	-4.0%	830,189	-	0.0%	830,189
6 Net pension obligation	7,222,427	19,792,762	274.0%	27,015,189	1,359,334	5.3%	25,655,855
7 Other postretirement benefits liability	24,200,395	2,123,427	8.8%	26,323,822	1,356,318	5.4%	24,967,504
8 Bonds payable (net of current maturities)	111,224,183	111,927,131	100.6%	223,151,314	-	0.0%	223,151,314
9 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-
10 Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-
11 Debt Service Assistance Fund Loan payable	5,417,603	(388,691)	-7.2%	5,028,912	-	0.0%	5,028,912
12 Total long-term liabilities	148,929,326	133,420,100	89.6%	282,349,426	2,715,652	1.0%	279,633,774
Current liabilities (payable from current assets)							
13 Accounts payable and other liabilities	10,546,180	(5,623,103)	-53.3%	4,923,077	(9,598,346)	-66.1%	14,521,423
14 Due to City of New Orleans	(121,904)	248,396	-203.8%	126,492	(28,268)	-18.3%	154,760
15 Disaster Reimbursement Revolving Loan	7,009,782	(736,645)	-10.5%	6,273,137	(711,856)	-10.2%	6,984,993
16 Retainers and estimates payable	2,912,144	1,688,027	58.0%	4,600,171	672,543	17.1%	3,927,628
17 Due to other fund	142,723	(78,761)	-55.2%	63,962	(815)	-1.3%	64,777
18 Accrued salaries, vacation and sick pay	4,546,144	587,418	12.9%	5,133,562	411,427	8.7%	4,722,135
19 Claims payable	3,851,003	(57,748)	-1.5%	3,793,255	-	0.0%	3,793,255
20 Debt Service Assistance Fund Loan payable	371,338	17,353	4.7%	388,691	-	0.0%	388,691
21 Advances from federal government	6,316,237	(694,499)	-11.0%	5,621,738	36,510	0.7%	5,585,228
22 Other Liabilities	720,253	387,695	53.8%	1,107,948	1,022,090	1190.4%	85,858
23 Total current liabilities (payable from current assets)	36,293,900	(4,261,867)	-11.7%	32,032,033	(8,196,715)	-20.4%	40,228,748
Current liabilities (payable from restricted assets)							
24 Accrued interest	554,449	188,851	34.1%	743,300	-	0.0%	743,300
25 Bonds payable	-	325,000	0.0%	325,000	-	0.0%	325,000
26 Retainers and estimates payable	1,598	129,198	8085.0%	130,796	102,966	370.0%	27,830
27 Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704
28 Total current liabilities (payable from restricted assets)	11,625,873	1,038,046	8.9%	12,663,919	389,085	3.2%	12,274,834
29 TOTAL CURRENT LIABILITIES	47,919,773	(3,223,821)	-6.7%	44,695,952	(7,807,630)	-14.9%	52,503,582
30 TOTAL LIABILITIES	196,849,099	130,196,279	66.1%	327,045,378	(5,091,978)	-1.5%	332,137,356
Deferred inflows or resources:							
31 Deferred amounts related to net pension liability	-	974,966	0.0%	974,966	-	0.0%	974,966
32 TOTAL DEFERRED INFLOWS OF RESOURCES	-	974,966	0.0%	974,966	-	0.0%	974,966
33 Total Net Position, Liabilities and Deferred Inflows of Resources	518,258,444	132,253,957	25.5%	651,487,367	(417,330)	-0.1%	651,904,697

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
Cash flows from operating activities				
1 Cash received from customers	60,223,918	56,835,063	3,388,855	6.0%
2 Cash payments to suppliers for goods and services	(36,774,990)	(35,817,266)	(957,724)	2.7%
3 Cash payments to employees for services	(24,495,631)	(21,806,685)	(2,688,946)	12.3%
4 Other revenue	3,261,289	2,722,467	538,822	19.8%
5 Net cash used in operating activities	2,214,604	1,933,579	281,025	14.5%
Cash flows from noncapital financing activities				
6 Proceeds from property taxes	119,209	128,287	(9,078)	-7.1%
7 Proceeds from federal operating and maintenance grants	-	-	-	0.0%
8 Cash received from or paid to an other government	-	-	-	0.0%
9 Net cash provided by noncapital financing activities	119,209	128,287	(9,078)	-7.1%
Cash flows from capital and related financing activities				
10 Acquisition and construction of capital assets	(20,542,209)	(19,539,820)	(1,002,389)	5.1%
11 Principal payments on bonds payable	-	-	-	0.0%
12 Proceeds from bonds payable	-	-	-	0.0%
13 Payments for bond issuance costs	-	-	-	0.0%
14 Payment to refunded bond escrow agent	-	-	-	0.0%
15 Interest paid on bonds payable	1,022,090	647,623	374,467	57.8%
16 Proceeds from construction fund, net	(711,857)	(1,332,397)	620,540	-46.6%
17 Capital contributed by developers and federal grants	6,137,331	9,929,363	(3,792,032)	-38.2%
18 Net cash used in capital and related financing activities	(14,094,645)	(10,295,231)	(3,799,414)	36.9%
Cash flows from investing activities				
19 Payments for purchase of investments	-	-	-	0.0%
20 Proceeds from maturities of investments	-	-	-	0.0%
21 Investment income	764,424	380,354	384,070	101.0%
22 Net cash provided by investing activities	764,424	380,354	384,070	101.0%
23 Net increase in cash	(10,996,409)	(7,853,011)	(3,143,398)	40.0%
24 Cash at the beginning of the year	174,260,074	95,855,508	78,404,566	81.8%
25 Cash at the end of the period	163,263,665	88,002,497	75,261,168	85.5%
Reconciliation of cash and restricted cash				
26 Current assets - cash	12,721,273	9,836,040	2,885,233	29.3%
27 Current assets - designated	16,375,593	18,568,794	(2,193,201)	-11.8%
28 Restricted assets - cash	134,166,799	59,597,663	74,569,136	125.1%
29 Total cash	163,263,665	88,002,497	75,261,168	85.5%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
WATER SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
Reconciliation of operating loss to net cash used in				
Operating activities is as follows:				
1 Operating loss	(5,610,445)	(5,848,589)	238,144	-4.1%
Adjustments to reconcile net operating loss to net cash				
used in operating activities:				
2 Depreciation	14,810,080	15,633,558	(823,478)	-5.3%
3 Provision for claims	614,291	537,751	76,540	14.2%
4 Provision for (revision) doubtful accounts	862,506	862,506	0	0.0%
5 Amortization	-	-	-	0.0%
Change in operating assets and liabilities:				
6 (Increase) decrease in customer and other receivables	(1,696,110)	(1,356,135)	(339,975)	25.1%
7 Increase in inventory	-	-	-	0.0%
8 Increase (decrease) in deferred outflows of resources related to net pension liability	-	-	-	
9 Increase (decrease) in prepaid expenses and other receivables	1,075,496	(35,255)	1,110,751	-3150.6%
10 Decrease in net pension asset	-	-	-	0.0%
11 Increase (decrease) in accounts payable	(10,324,936)	(8,994,610)	(1,330,326)	14.8%
12 Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	410,612	(761,383)	1,171,995	-153.9%
13 Increase in net other postretirement benefits liability	1,356,318	1,356,314	4	0.0%
14 Increase (decrease) in net pension obligation	1,359,334	1,359,231	103	0.0%
15 Decrease in other liabilities	(642,543)	(819,809)	177,266	-21.6%
16 Increase (decrease) in deferred inflows of resources related to net pension liability	-	-	-	0.0%
17 Net cash used in operating activities	2,214,604	1,933,579	281,024	14.5%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G	H
	MTD	MTD	MTD	%	YTD	YTD	YTD	%
	Actual	Prior Year	Variance		Actual	Prior Year	Variance	
Operating revenues:								
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%
2 Sewerage service charges and del fees	8,667,978	8,485,553	182,425	2.1%	77,957,764	71,638,238	6,319,526	8.8%
3 Plumbing inspection and license fees	18,430	26,270	(7,840)	-29.8%	246,080	226,089	19,991	8.8%
4 Other revenues	3,607	88,612	(85,005)	-95.9%	399,965	374,072	25,893	6.9%
5 Total operating revenues	8,690,015	8,600,435	89,580	1.0%	78,603,809	72,238,399	6,365,410	8.8%
Operating Expenses:								
6 Executive Director	(8,661)	44,508	(53,169)	-119.5%	310,634	313,541	(2,907)	-0.9%
7 Special Counsel	34,825	35,960	(1,135)	-3.2%	347,384	387,547	(40,163)	-10.4%
8 Security	374,206	138,014	236,192	171.1%	2,083,535	1,445,364	638,171	44.2%
9 Operations	3,201,390	2,795,989	405,401	14.5%	25,088,882	23,640,859	1,448,022	6.1%
10 Engineering	161,564	151,515	10,049	6.6%	1,552,810	1,372,698	180,112	13.1%
11 Logistics	277,502	423,220	(145,718)	-34.4%	2,702,433	3,218,367	(515,935)	-16.0%
12 Communications	15,527	23,464	(7,937)	-33.8%	194,061	218,668	(24,607)	-11.3%
13 Administration	387,949	386,460	1,490	0.4%	3,322,061	1,464,465	1,857,596	126.8%
14 Chief Financial Officer	740,307	618,419	121,888	19.7%	5,694,608	5,394,246	300,362	5.6%
15 Continuous Improvement	15,458	-	15,458	0.0%	15,462	-	15,462	0.0%
16 Allocation for Overhead	(459,762)	(329,934)	(129,828)	39.3%	(3,279,505)	(2,679,843)	(599,662)	22.4%
17 Non-Cash Operating Expenses	1,739,914	1,807,832	(67,938)	-3.8%	15,611,529	16,264,207	(652,678)	-4.0%
18 Total operating expenses	6,480,220	6,095,467	384,752	6.3%	53,643,893	51,040,120	2,603,773	5.1%
19 Operating income (loss)	2,209,796	2,504,968	(295,172)	-11.8%	24,959,916	21,198,279	3,761,637	17.7%
Non-operating revenues (expense):								
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%
24 Interest income	36,567	14,249	22,318	156.6%	488,310	166,784	321,526	192.8%
25 Other Income	-	-	-	0.0%	148,677	159,998	(11,321)	-7.1%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%
28 Total non-operating revenues	36,567	14,249	22,318	156.6%	636,986	326,782	310,204	94.9%
29 Income before capital contributions	2,246,363	2,519,217	(272,854)	-10.8%	25,596,902	21,525,061	4,071,841	18.9%
30 Capital contributions	1,283,859	3,262,641	(1,978,782)	-60.6%	6,784,770	12,044,164	(5,259,394)	-43.7%
31 Change in net position	3,530,221	5,781,858	(2,251,636)	-38.9%	32,381,672	33,569,225	(1,187,553)	-3.5%
32 Net position, beginning of year					763,119,641	732,566,915	30,552,726	4.2%
33 Net position, end of year					795,501,313	766,136,140	29,365,173	3.8%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
September 2016

	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%
2 Sewerage service charges and del fees	8,667,978	8,735,378	(67,400)	-0.8%	77,957,764	78,618,401	(660,637)	-0.8%
3 Plumbing inspection and license fees	18,430	27,173	(8,743)	-32.2%	246,080	244,561	1,519	0.6%
4 Other revenues	3,607	49,777	(46,170)	-92.8%	399,965	447,991	(48,026)	-10.7%
5 Total operating revenues	8,690,015	8,812,328	(122,313)	-1.4%	78,603,809	79,310,953	(707,143)	-0.9%
Operating Expenses:								
6 Executive Director	(8,661)	38,642	(47,303)	-122.4%	310,634	347,777	(37,143)	-10.7%
7 Special Counsel	34,825	55,196	(20,372)	-36.9%	347,384	496,768	(149,384)	-30.1%
8 Security	374,206	297,884	76,322	25.6%	2,083,535	2,680,955	(597,419)	-22.3%
9 Operations	3,201,390	3,088,275	113,115	3.7%	25,088,882	27,794,476	(2,705,594)	-9.7%
10 Engineering	161,564	233,071	(71,506)	-30.7%	1,552,810	2,097,635	(544,825)	-26.0%
11 Logistics	277,502	387,019	(109,517)	-28.3%	2,702,433	3,483,167	(780,734)	-22.4%
12 Communications	15,527	44,785	(29,258)	-65.3%	194,061	403,064	(209,002)	-51.9%
13 Administration	387,949	240,992	146,957	61.0%	3,322,061	2,168,932	1,153,129	53.2%
14 Chief Financial Officer	740,307	830,364	(90,057)	-10.8%	5,694,608	7,473,275	(1,778,667)	-23.8%
15 Continuous Improvement	15,458	5,239	10,219	195.0%	15,462	47,152	(31,690)	-67.2%
16 Allocation for Overhead	(459,762)	(325,751)	(134,011)	41.1%	(3,279,505)	(2,931,758)	(347,748)	11.9%
17 Non-Cash Operating Expenses	1,739,914	1,639,365	100,549	6.1%	15,611,529	14,754,289	857,240	5.8%
18 Total operating expenses	6,480,220	6,535,081	(54,862)	-0.8%	53,643,893	58,815,732	(5,171,838)	-8.8%
19 Operating income (loss)	2,209,796	2,277,247	(67,451)	-3.0%	24,959,916	20,495,221	4,464,695	21.8%
Non-operating revenues (expense):								
20 Two-mill tax	-	-	-	0.0%	-	-	-	0.0%
21 Three-mill tax	-	-	-	0.0%	-	-	-	0.0%
22 Six-mill tax	-	-	-	0.0%	-	-	-	0.0%
23 Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%
24 Interest income	36,567	-	36,567	0.0%	488,310	-	488,310	0.0%
25 Other Income	-	38,505	(38,505)	-100.0%	148,677	346,546	(197,869)	-57.1%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%
28 Total non-operating revenues	36,567	38,505	(1,938)	-5.0%	636,986	346,546	290,440	83.8%
29 Income before capital contributions	2,246,363	2,315,752	(69,389)	-3.0%	25,596,902	20,841,767	4,755,135	22.8%
30 Capital contributions	1,283,859	-	1,283,859	0.0%	6,784,770	-	6,784,770	0.0%
31 Change in net position	3,530,221	2,315,752	1,214,470	52.4%	32,381,672	-	-	-
32 Net position, beginning of year					763,119,641	732,566,915	30,552,726	4.2%
33 Net position, end of year					795,501,313	732,566,915	62,934,398	8.6%

**SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND**

**STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
September 2016**

Assets											
Noncurrent assets:				Prior		Current		Beginning of			
				Year	Variance	%	Year	Variance	%	Year	
1	Property, plant and equipment	1,167,021,393	49,705,140		4.3%		1,216,726,533	22,811,519	1.9%	1,193,915,014	
2	Less: accumulated depreciation	239,274,486	18,232,321		7.6%		257,506,807	12,141,631	4.9%	245,365,176	
3	Property, plant, and equipment, net	927,746,907	31,472,819		3.4%		959,219,726	10,669,888	1.1%	948,549,838	
Restricted cash, cash equivalents, and investments											
4	Cash and cash equivalents restricted for capital projects	10,042,248	57,920,602		576.8%		67,962,850	(39,271,563)	-36.6%	107,234,413	
5	Debt service reserve	42,853,806	8,372,781		19.5%		51,226,587	21,476,540	72.2%	29,750,047	
6	Health insurance reserve	659,166	(32,725)		-5.0%		626,441	(1)	0.0%	626,442	
7	Total restricted cash, cash equivalents, and investments	53,555,220	66,260,658		123.7%		119,815,878	(17,795,024)	-12.9%	137,610,902	
Designated cash, cash equivalents, and investments											
8	Cash and cash equivalents designated for capital projects	21,213,664	35,009,876		165.0%		56,223,540	24,893,853	79.5%	31,329,687	
9	Customer deposits	-	-		0.0%		-	-	0.0%	-	
10	Other	1,184,954	36,261		3.1%		1,221,215	2,646	0.2%	1,218,569	
11	Total designated cash and cash equivalents, and investments	22,398,618	35,046,137		156.5%		57,444,755	24,896,499	76.5%	32,548,256	
Current assets:											
Unrestricted and undesignated											
12	Cash and cash equivalents	10,310,874	2,873,235		27.9%		13,184,109	5,482,528	71.2%	7,701,581	
Accounts receivable:											
13	Customers (net of allowance for doubtful accounts)	8,247,883	1,106,472		13.4%		9,354,355	897,197	10.6%	8,457,158	
14	Taxes	-	-		0.0%		-	-	0.0%	-	
15	Interest	58	-		0.0%		58	58	0.0%	-	
16	Grants	16,606,308	2,913,427		17.5%		19,519,735	(5,486,377)	-21.9%	25,006,062	
17	Miscellaneous	1,418,442	2,214,710		156.1%		3,633,152	2,608,509	254.6%	1,024,643	
18	Due from enterprise fund	11,444,760	(7,087,117)		-61.9%		4,357,643	99,799	2.3%	4,257,844	
19	Inventory of supplies	1,170,801	2,297		0.2%		1,173,098	-	0.0%	1,173,098	
20	Prepaid expenses	326,669	158,816		48.6%		485,485	-	0.0%	485,485	
21	Total unrestricted current assets	49,525,795	2,181,840		4.4%		51,707,635	3,601,764	7.5%	48,105,871	
Other assets:											
22	Bond issue costs	-	-		0.0%		-	-	0.0%	-	
23	Deposits	17,965	-		0.0%		17,965	-	0.0%	17,965	
24	Total other assets	17,965	-		0.0%		17,965	-	0.0%	17,965	
25	TOTAL ASSETS	1,053,244,505	134,961,454		12.8%		1,188,205,959	21,373,127	1.8%	1,166,832,832	
Deferred outflows or resources:											
26	Deferred amounts related to net pension liability	-	-		0.0%		6,360,010	-	0.0%	6,360,010	
27	Deferred loss on bond refunding	3,931,602	(294,644)		-7.5%		3,636,958	-	0.0%	3,636,958	
28	TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,931,602	6,065,366		154.3%		9,996,968	-	0.0%	9,996,968	
29	TOTAL ASSETS AND TOTAL DEFERRED OUTFLOWS	1,057,176,107	141,026,820		167.1%		1,198,202,927	21,373,127	1.8%	1,176,829,800	

**SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND**

**STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016**

	A	B	C	D	E	F	G
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
NET ASSETS AND LIABILITIES							
Net position							
1 Net investments in capital assets	760,020,082	(81,200,399)	-10.7%	678,819,683	11,220,492	1.7%	667,599,191
2 Restricted for Debt Service	42,853,806	8,372,781	19.5%	51,226,587	21,476,540	72.2%	29,750,047
3 Unrestricted	(36,737,748)	102,192,791	-278.2%	65,455,043	(315,360)	-0.5%	65,770,403
4 Total net position	766,136,140	29,365,173	3.8%	795,501,313	32,381,672	4.2%	763,119,641
Long-term liabilities							
5 Claims payable	864,718	(34,529)	-4.0%	830,189	-	0.0%	830,189
6 Net pension obligation	7,352,373	19,662,816	267.4%	27,015,189	1,359,334	5.3%	25,655,855
7 Other postretirement benefits liability	21,222,047	2,123,429	10.0%	23,345,476	1,356,319	6.2%	21,989,157
8 Bonds payable (net of current maturities)	169,200,679	98,897,968	58.5%	268,098,647	-	0.0%	268,098,647
9 Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-
10 Southeast Louisiana Project liability	-	-	0.0%	-	-	0.0%	-
11 Debt Service Assistance Fund Loan payable	52,785,300	(3,786,093)	-7.2%	48,999,207	-	0.0%	48,999,207
12 Total long-term liabilities	251,425,117	116,863,591	46.5%	368,288,708	2,715,653	0.7%	365,573,055
Current liabilities (payable from current assets)							
13 Accounts payable and other liabilities	9,469,027	(5,162,238)	-54.5%	4,306,789	(13,213,173)	-75.4%	17,519,962
14 Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-
15 Disaster Reimbursement Revolving Loan	619,895	(2,061,648)	-332.6%	(1,441,753)	(1,568,978)	-1233.2%	127,225
16 Retainers and estimates payable	4,464,736	(1,195,864)	-26.8%	3,268,872	388,523	13.5%	2,880,349
17 Due to other fund	66,993	(36,970)	-55.2%	30,023	(312)	-1.0%	30,335
18 Accrued salaries, vacation and sick pay	2,823,370	503,111	17.8%	3,326,481	297,787	9.8%	3,028,694
19 Claims payable	2,770,772	(126,165)	-4.6%	2,644,607	-	0.0%	2,644,607
20 Debt Service Assistance Fund Loan payable	3,618,064	168,029	4.6%	3,786,093	-	0.0%	3,786,093
21 Advances from federal government	1,910,429	65,876	3.4%	1,976,305	-	0.0%	1,976,305
22 Other Liabilities	199,229	31,273	15.7%	230,502	170,678	285.3%	59,824
23 Total current liabilities (payable from current assets)	25,942,515	(7,814,596)	-30.1%	18,127,919	(13,925,475)	-43.4%	32,053,394
Current liabilities (payable from restricted assets)							
24 Accrued interest	1,815,365	103,467	5.7%	1,918,832	-	0.0%	1,918,832
25 Bonds payable	11,644,000	1,208,000	10.4%	12,852,000	-	0.0%	12,852,000
26 Retainers and estimates payable	212,970	326,219	153.2%	539,189	(201,277)	-59.6%	337,912
27 Customer deposits	-	-	0.0%	-	-	0.0%	-
28 Total current liabilities (payable from restricted assets)	13,672,335	1,637,686	12.0%	15,310,021	201,277	1.3%	15,108,744
29 TOTAL CURRENT LIABILITIES	39,614,850	(6,176,910)	-15.6%	33,437,940	(13,724,198)	-29.1%	47,162,138
30 TOTAL LIABILITIES	291,039,967	110,686,681	38.0%	401,726,648	(11,008,545)	-2.7%	412,735,193
Deferred inflows or resources:							
31 Deferred amounts related to net pension liability	-	974,966	0.0%	974,966	-	0.0%	974,966
32 TOTAL DEFERRED INFLOWS OF RESOURCES	-	974,966	0.0%	974,966	-	0.0%	974,966
33 Total Net Position, Liabilities and Deferred Inflows of Resources	1,057,176,107	140,051,854	13.2%	1,198,202,927	21,373,127	1.8%	1,176,829,800

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
Cash flows from operating activities				
1 Cash received from customers	76,261,943	70,309,443	5,952,500	8.5%
2 Cash payments to suppliers for goods and services	(37,445,444)	(36,803,701)	(641,743)	1.7%
3 Cash payments to employees for services	(16,099,830)	(13,811,896)	(2,287,934)	16.6%
4 Other revenue	(1,962,523)	(466,791)	(1,495,732)	320.4%
5 Net cash used in operating activities	20,754,145	19,227,055	1,527,090	7.9%
Cash flows from noncapital financing activities				
6 Proceeds from property taxes	148,677	159,998	(11,321)	-7.1%
7 Proceeds from federal operating and maintenance grants	-	-	-	0.0%
8 Cash received from or paid to an other government	-	-	-	0.0%
9 Net cash provided by noncapital financing activities	148,677	159,998	(11,321)	-7.1%
Cash flows from capital and related financing activities				
10 Acquisition and construction of capital assets	(19,679,613)	(26,820,813)	7,141,200	-26.6%
11 Principal payments on bonds payable	-	-	-	0.0%
12 Proceeds from bonds payable	-	-	-	0.0%
13 Payments for bond issuance costs	-	-	-	0.0%
14 Payment to refunded bond escrow agent	-	-	-	0.0%
15 Interest paid on bonds payable	170,678	197,676	(26,998)	-13.7%
16 Proceeds from construction fund, net	(1,569,290)	(1,949,530)	380,240	-19.5%
17 Capital contributed by developers and federal grants	12,271,096	16,891,979	(4,620,883)	-27.4%
18 Net cash used in capital and related financing activities	(8,807,129)	(11,680,688)	2,873,559	-24.6%
Cash flows from investing activities				
19 Payments for purchase of investments	-	-	-	0.0%
20 Proceeds from maturities of investments	-	-	-	0.0%
21 Investment income	488,310	166,726	321,584	192.9%
22 Net cash provided by investing activities	488,310	166,726	321,584	192.9%
23 Net increase in cash	12,584,003	7,873,091	4,710,912	59.8%
24 Cash at the beginning of the year	177,803,739	78,334,621	99,469,118	127.0%
25 Cash at the end of the period	190,387,742	86,207,712	104,180,030	120.8%
Reconciliation of cash and restricted cash				
26 Current assets - cash	13,184,109	10,310,874	2,873,235	27.9%
27 Current assets - designated	57,444,755	22,398,618	35,046,137	156.5%
28 Restricted assets - cash	119,758,878	53,498,220	66,260,658	123.9%
29 Total cash	190,387,742	86,207,712	104,180,030	120.8%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
SEWER SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	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	24,959,916	21,198,279	3,761,637	17.7%
Adjustments to reconcile net operating loss to net cash used in operating activities:				
2 Depreciation	12,141,631	12,754,287	(612,656)	-4.8%
3 Provision for claims	390,183	311,919	78,264	25.1%
4 Provision for (revision) doubtful accounts	798,624	798,624	-	0.0%
5 Amortization	-	-	-	0.0%
Change in operating assets and liabilities:				
6 (Increase) decrease in customer and other receivables	(1,695,821)	(1,328,795)	(367,026)	27.6%
7 Increase in inventory	-	-	-	0.0%
Increase (decrease) in deferred outflows of resources related to net pension liability	-	-	-	-
8 Increase (decrease) in prepaid expenses and other receivables	(2,708,367)	(1,447,788)	(1,260,579)	87.1%
9 Decrease in net pension asset	-	-	-	0.0%
10 Increase (decrease) in accounts payable	(15,755,277)	(14,933,393)	(821,884)	5.5%
11 Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	297,787	(529,704)	827,491	-156.2%
12 Increase in net other postretirement benefits liability	1,356,319	1,356,314	5	0.0%
13 Increase (decrease) in net pension obligation	1,359,334	1,359,231	103	0.0%
14 Decrease in other liabilities	(390,184)	(311,919)	(78,265)	25.1%
15 Increase (decrease) in deferred inflows of resources related to net pension liability	-	-	-	0.0%
16				
17 Net cash used in operating activities	20,754,145	19,227,055	1,527,090	7.9%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

	A	B	C	D	E	F	G	H
	MTD	MTD	MTD	%	YTD	YTD	YTD	%
	Actual	Prior Year	Variance		Actual	Prior Year	Variance	
Operating revenues:								
1 Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%
3 Plumbing inspection and license fees	-	-	-	0.0%	-	-	-	0.0%
4 Other revenues	509,229	71,337	437,892	613.8%	549,125	3,425,719	(2,876,594)	-84.0%
5 Total operating revenues	509,229	71,337	437,892	613.8%	549,125	3,425,719	(2,876,594)	-84.0%
Operating Expenses:								
6 Executive Director	(11,173)	42,535	(53,709)	-126.3%	291,592	298,732	(7,140)	-2.4%
7 Special Counsel	39,009	56,083	(17,074)	-30.4%	355,685	531,640	(175,954)	-33.1%
8 Security	361,854	108,197	253,656	234.4%	1,922,041	1,289,785	632,257	49.0%
9 Operations	1,221,288	1,414,000	(192,712)	-13.6%	12,228,446	12,423,640	(195,194)	-1.6%
10 Engineering	129,685	123,581	6,103	4.9%	1,245,662	1,251,516	(5,854)	-0.5%
11 Logistics	288,561	353,313	(64,751)	-18.3%	2,801,619	3,099,078	(297,458)	-9.6%
12 Communications	15,527	23,464	(7,937)	-33.8%	194,061	156,168	37,893	24.3%
13 Administration	316,812	306,296	10,516	3.4%	2,651,745	1,159,259	1,492,486	128.7%
14 Chief Financial Officer	326,345	262,619	63,726	24.3%	2,051,537	2,026,259	25,277	1.2%
15 Continuous Improvement	15,458	-	15,458	0.0%	15,462	-	15,462	0.0%
16 Allocation for Overhead	(386,551)	(247,586)	(138,965)	56.1%	(2,640,848)	(2,035,172)	(605,676)	29.8%
17 Non-Cash Operating Expenses	1,736,685	1,828,184	(91,499)	-5.0%	15,583,472	16,450,337	(866,865)	-5.3%
18 Total operating expenses	4,053,500	4,270,687	(217,187)	-5.1%	36,700,475	36,651,242	49,233	0.1%
19 Operating income (loss)	(3,544,271)	(4,199,350)	655,079	-15.6%	(36,151,350)	(33,225,523)	(2,925,827)	8.8%
Non-operating revenues (expense):								
20 Two-mill tax	181	-	181	0.0%	7,477	930	6,547	704.0%
21 Three-mill tax	97,001	-	97,001	0.0%	15,206,743	13,934,276	1,272,467	9.1%
22 Six-mill tax	98,031	-	98,031	0.0%	15,369,785	14,083,687	1,286,098	9.1%
23 Nine-mill tax	146,945	-	146,945	0.0%	23,038,622	21,110,632	1,927,990	9.1%
24 Interest income	14,708	14,133	575	4.1%	109,376	58,968	50,408	85.5%
25 Other Income	-	-	-	0.0%	-	-	-	0.0%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%
28 Total non-operating revenues	356,866	14,133	342,733	2425.1%	53,732,003	49,188,493	4,543,510	9.2%
29 Income before capital contributions	(3,187,405)	(4,185,217)	997,813	-23.8%	17,580,653	15,962,970	1,617,683	10.1%
30 Capital contributions	1,140,418	838,911	301,507	35.9%	7,018,693	5,636,029	1,382,664	24.5%
31 Change in net position	(2,046,987)	(3,346,306)	1,299,320	-38.8%	24,599,346	21,598,999	3,000,347	13.9%
32 Net position, beginning of year					1,000,776,299	918,396,632	82,379,667	9.0%
33 Net position, end of year					1,025,375,645	939,995,631	85,380,014	9.1%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENT OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
WITH BUDGET COMPARISONS
September 2016

	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%
2 Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%
3 Plumbing inspection and license fees	-	-	-	0.0%	-	-	-	0.0%
4 Other revenues	509,229	-	509,229	0.0%	549,125	-	549,125	0.0%
5 Total operating revenues	509,229	-	509,229	0.0%	549,125	-	549,125	0.0%
Operating Expenses:								
6 Executive Director	(11,173)	35,902	(47,076)	-131.1%	291,592	323,122	(31,530)	-9.8%
7 Special Counsel	39,009	72,905	(33,896)	-46.5%	355,685	656,143	(300,458)	-45.8%
8 Security	361,854	276,134	85,720	31.0%	1,922,041	2,485,202	(563,161)	-22.7%
9 Operations	1,221,288	2,018,776	(797,488)	-39.5%	12,228,446	18,168,987	(5,940,541)	-32.7%
10 Engineering	129,685	178,948	(49,264)	-27.5%	1,245,662	1,610,535	(364,873)	-22.7%
11 Logistics	288,561	413,027	(124,465)	-30.1%	2,801,619	3,717,240	(915,621)	-24.6%
12 Communications	15,527	34,785	(19,258)	-55.4%	194,061	313,064	(119,003)	-38.0%
13 Administration	316,812	192,350	124,462	64.7%	2,651,745	1,731,154	920,591	53.2%
14 Chief Financial Officer	326,345	347,415	(21,071)	-6.1%	2,051,537	3,126,739	(1,075,202)	-34.4%
15 Continuous Improvement	15,458	5,239	10,219	195.0%	15,462	47,152	(31,690)	-67.2%
16 Allocation for Overhead	(386,551)	(282,500)	(104,051)	36.8%	(2,640,848)	(2,542,500)	(98,348)	3.9%
17 Non-Cash Operating Expenses	1,736,685	1,709,907	26,779	1.6%	15,583,472	15,389,161	194,312	1.3%
18 Total operating expenses	4,053,500	5,002,889	(949,389)	-19.0%	36,700,475	45,025,998	(8,325,523)	-18.5%
19 Operating income (loss)	(3,544,271)	(5,002,889)	1,458,618	-29.2%	(36,151,350)	(45,025,998)	8,874,648	-19.7%
Non-operating revenues (expense):								
20 Two-mill tax	181	68	113	166.2%	7,477	2,181	5,296	242.9%
21 Three-mill tax	97,001	457,839	(360,838)	-78.8%	15,206,743	14,682,980	523,763	3.6%
22 Six-mill tax	98,031	462,752	(364,721)	-78.8%	15,369,785	14,840,524	529,261	3.6%
23 Nine-mill tax	146,945	693,636	(546,691)	-78.8%	23,038,622	22,245,031	793,591	3.6%
24 Interest income	14,708	5,650	9,058	160.3%	109,376	50,852	58,524	115.1%
25 Other Income	-	80,564	(80,564)	-100.0%	-	725,078	(725,078)	-100.0%
26 Interest expense	-	-	-	0.0%	-	-	-	0.0%
27 Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%
28 Total non-operating revenues	356,866	1,700,509	(1,343,643)	-79.0%	53,732,003	52,546,645	1,185,358	2.3%
29 Income before capital contributions	(3,187,405)	(3,302,380)	114,975	-3.5%	17,580,653	7,520,647	10,060,006	133.8%
30 Capital contributions	1,140,418	-	1,140,418	0.0%	7,018,693	-	7,018,693	0.0%
31 Change in net position	(2,046,987)	(3,302,380)	1,255,393	-38.0%	24,599,346	7,520,647	17,078,699	227.1%
32 Net position, beginning of year					1,000,776,299	918,396,632	82,379,667	9.0%
33 Net position, end of year					1,025,375,645	925,917,279	99,458,366	10.7%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR AND BEGINNING OF YEAR COMPARISONS
September 2016

	Assets							
	A	B	C	D	E	F	G	
	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
Noncurrent assets:								
1 Property, plant and equipment	1,303,172,236	168,135,423	12.9%	1,471,307,659	22,049,275	1.5%	1,449,258,384	1
2 Less: accumulated depreciation	295,046,738	19,316,664	6.5%	314,363,402	12,910,893	4.3%	301,452,509	2
3 Property, plant, and equipment, net	1,008,125,498	148,818,759	14.8%	1,156,944,257	9,138,382	0.8%	1,147,805,875	3
Restricted cash, cash equivalents, and investments								
4 Cash and cash equivalents restricted for capital projects	4,838,758	(283,030)	0.0%	4,555,728	94,051	2.1%	4,461,677	4
5 Debt service reserve	2,573,471	(74,563)	-2.9%	2,498,908	2,397,075	2353.9%	101,833	5
6 Health insurance reserve	659,166	(25,894)	-3.9%	633,272	(1)	0.0%	633,273	6
7 Total restricted cash, cash equivalents, and investments	8,071,395	(383,487)	-4.8%	7,687,908	2,491,125	47.9%	5,196,783	7
Designated cash, cash equivalents, and investments								
8 Cash and cash equivalents designated for capital projects	26,433,241	4,374,075	16.5%	30,807,316	13,161,738	74.6%	17,645,578	8
9 Customer deposits	-	-	0.0%	-	-	0.0%	-	9
10 Other	1,143,832	29,138	2.5%	1,172,970	2,356	0.2%	1,170,614	10
11 Total designated cash and cash equivalents, and investments	27,577,073	4,403,213	16.0%	31,980,286	13,164,094	1124.5%	18,816,192	11
Current assets:								
Unrestricted and undesignated								
12 Cash and cash equivalents	15,848,415	(6,300,874)	-39.8%	9,547,541	(1,071,557)	-10.1%	10,619,098	12
Accounts receivable:								
13 Customers (net of allowance for doubtful accounts)	-	-	0.0%	-	-	0.0%	-	13
14 Taxes	7,885,917	158,351	2.0%	8,044,268	-	0.0%	8,044,268	14
15 Interest	-	-	0.0%	-	-	0.0%	-	15
16 Grants	3,541,496	1,861,252	52.6%	5,402,748	(155,904)	-2.8%	5,558,652	16
17 Miscellaneous	133,539	507,247	379.8%	640,786	(561,374)	-46.7%	1,202,160	17
18 Due from enterprise fund	(3,139,897)	1,504,390	-47.9%	(1,635,507)	(139,440)	9.3%	(1,496,067)	18
19 Inventory of supplies	606,428	(11,968)	-2.0%	594,460	-	0.0%	594,460	19
20 Prepaid expenses	94,797	158,816	167.5%	253,613	-	0.0%	253,613	20
21 Total unrestricted current assets	24,970,695	(2,122,786)	-8.5%	22,847,909	(1,928,275)	-7.8%	24,776,184	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	1,068,755,061	150,715,699	14.1%	1,219,470,760	22,865,326	1.9%	1,196,605,434	25
Deferred outflows or resources:								
26 Deferred amounts related to net pension liability	-	-	0.0%	6,360,010	-	0.0%	6,360,010	26
27 Deferred loss on bond refunding	343,073	(53,518)	-15.6%	289,555	-	0.0%	289,555	27
28 TOTAL DEFERRED OUTFLOWS OF RESOURCES	343,073	6,306,492	1838.2%	6,649,565	-	0.0%	6,649,565	28

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF NET POSITION
WITH PRIOR YEAR COMPARISONS
September 2016

NET ASSETS AND LIABILITIES		A	B	C	D	E	F	G
		Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year
Net position								
1	Net investments in capital assets	1,006,988,570	136,838,092	13.6%	1,143,826,662	9,152,459	0.8%	1,134,674,203
2	Restricted for Debt Service	2,573,471	(74,563)	-2.9%	2,498,908	2,397,075	2353.9%	101,833
3	Unrestricted	(69,566,410)	(51,383,515)	73.9%	(120,949,925)	13,049,812	-9.7%	(133,999,737)
4	Total net position	939,995,631	85,380,014	9.1%	1,025,375,645	24,599,346	2.5%	1,000,776,299
Long-term liabilities								
5	Claims payable	864,718	(34,528)	-4.0%	830,190	-	0.0%	830,190
6	Net pension obligation	7,377,953	19,637,236	266.2%	27,015,189	1,359,335	5.3%	25,655,854
7	Other postretirement benefits liability	19,855,245	2,123,428	10.7%	21,978,673	1,356,318	6.6%	20,622,355
8	Bonds payable (net of current maturities)	13,255,042	(1,773,370)	-13.4%	11,481,672	-	0.0%	11,481,672
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-
10	Southeast Louisiana Project liability	66,655,976	49,047,612	73.6%	115,703,588	-	0.0%	115,703,588
11	Debt Service Assistance Fund Loan payable	3,450,236	(247,630)	-7.2%	3,202,606	-	0.0%	3,202,606
12	Total long-term liabilities	111,459,170	68,752,748	61.7%	180,211,918	2,715,653	1.5%	177,496,265
Current liabilities (payable from current assets)								
13	Accounts payable and other liabilities	2,291,167	92,887	4.1%	2,384,054	(4,513,585)	-65.4%	6,897,639
14	Due to City of New Orleans	-	-	0.0%	-	-	0.0%	-
15	Disaster Reimbursement Revolving Loan	6,984,719	(495,572)	-7.1%	6,489,147	(492,807)	-7.1%	6,981,954
16	Retainers and estimates payable	608,807	1,155,673	189.8%	1,764,480	252,204	16.7%	1,512,276
17	Due to other fund	81,556	(45,007)	-55.2%	36,549	(1,271)	-3.4%	37,820
18	Accrued salaries, vacation and sick pay	2,065,747	503,409	24.4%	2,569,156	247,961	10.7%	2,321,195
19	Claims payable	3,598,264	645,887	17.9%	4,244,151	1	0.0%	4,244,150
20	Debt Service Assistance Fund Loan payable	236,490	11,140	4.7%	247,630	-	0.0%	247,630
21	Advances from federal government	-	-	0.0%	-	-	0.0%	-
22	Other Liabilities	49,719	16,214	32.6%	65,933	57,824	713.1%	8,109
23	Total current liabilities (payable from current assets)	15,916,469	1,884,631	11.8%	17,801,100	(4,449,673)	-20.0%	22,250,773
Current liabilities (payable from restricted assets)								
24	Accrued interest	111,864	(5,168)	-4.6%	106,696	-	0.0%	106,696
25	Bonds payable	1,615,000	35,000	2.2%	1,650,000	-	0.0%	1,650,000
26	Retainers and estimates payable	-	-	0.0%	-	-	0.0%	-
27	Customer deposits	-	-	0.0%	-	-	0.0%	-
28	Total current liabilities (payable from restricted assets)	1,726,864	29,832	1.7%	1,756,696	-	0.0%	1,756,696
29	Total current liabilities	17,643,333	1,914,463	10.9%	19,557,796	(4,449,673)	-18.5%	24,007,469
30	Total liabilities	129,102,503	70,667,211	54.7%	199,769,714	(1,734,020)	-0.9%	201,503,734
Deferred inflows or resources:								
31	Deferred amounts related to net pension liability	-	974,966	0.0%	974,966	-	0.0%	974,966
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	974,966	0.0%	974,966	-	0.0%	974,966
33	Total Net Position, Liabilities and Deferred Inflows of Resources	1,069,098,134	156,047,225	14.6%	1,226,120,325	22,865,326	1.9%	1,203,254,999

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	A YTD Current Year	B YTD Prior Year	C YTD Variance	D %
Cash flows from operating activities				
1 Cash received from customers	-	-	-	0.0%
2 Cash payments to suppliers for goods and services	(13,372,241)	(17,414,224)	4,041,983	-23.2%
3 Cash payments to employees for services	(12,201,777)	(6,997,126)	(5,204,651)	74.4%
4 Other revenue	1,110,499	4,662,109	(3,551,610)	-76.2%
5 Net cash used in operating activities	(24,463,518)	(19,749,242)	(4,714,276)	23.9%
Cash flows from noncapital financing activities				
6 Proceeds from property taxes	53,622,626	49,374,555	4,248,071	8.6%
7 Proceeds from federal operating and maintenance grants	-	-	-	0.0%
8 Cash received from or paid to an other government	-	-	-	0.0%
9 Net cash provided by noncapital financing activities	53,622,626	49,374,555	4,248,071	8.6%
Cash flows from capital and related financing activities				
10 Acquisition and construction of capital assets	(21,365,340)	(9,089,699)	(12,275,641)	135.1%
11 Principal payments on bonds payable	-	-	-	0.0%
12 Proceeds from bonds payable	-	-	-	0.0%
13 Payments for bond issuance costs	-	-	-	0.0%
14 Payment to refunded bond escrow agent	(1)	-	(1)	0.0%
15 Interest paid on bonds payable	(494,078)	1,268	(495,346)	-39065.1%
16 Proceeds from construction fund, net	7,174,596	9,042,249	(1,867,653)	-20.7%
17 Capital contributed by developers and federal grants	(14,684,823)	(46,182)	(14,638,641)	31697.7%
18 Net cash used in capital and related financing activities				
Cash flows from investing activities				
19 Payments for purchase of investments	-	-	-	0.0%
20 Proceeds from maturities of investments	-	-	-	0.0%
21 Investment income	109,376	58,968	50,408	85.5%
22 Net cash provided by investing activities	109,376	58,968	50,408	85.5%
23 Net increase (decrease) in cash	14,583,661	29,638,099	(15,054,438)	-50.8%
24 Cash at the beginning of the year	34,632,075	21,858,783	12,773,292	58.4%
25 Cash at the end of the period	49,215,736	51,496,882	(2,281,146)	-4.4%
Reconciliation of cash and restricted cash				
26 Current assets - cash	9,547,542	15,848,415	(6,300,873)	-39.8%
27 Current assets - designated	31,980,286	27,577,073	4,403,213	16.0%
28 Restricted assets -cash	7,687,908	8,071,395	(383,487)	-4.8%
29 Total cash	49,215,736	51,496,883	(2,281,147)	-4.4%

SEWERAGE AND WATER BOARD OF NEW ORLEANS
DRAINAGE SYSTEM FUND
STATEMENTS OF CASH FLOWS
September 2016

	A	B	C	D
	YTD	YTD	YTD	%
	Current Year	Prior Year	Variance	
1 Reconciliation of operating loss to net cash used in operating activities is as follows:				
2 Operating loss	(36,151,348)	(33,225,523)	(2,925,825)	8.8%
3 Adjustments to reconcile net operating loss to net cash used in operating activities:				
4 Depreciation	12,910,892	13,730,544	(819,652)	-6.0%
5 Provision for claims	345,144	417,377	(72,233)	-17.3%
6 Provision for (revision) doubtful accounts	-	-	-	0.0%
7 Amortization	-	-	-	0.0%
8 Change in operating assets and liabilities:				
9 (Increase) decrease in customer and other receivables	-	-	-	0.0%
10 Increase in inventory	-	-	-	0.0%
11 Increase (decrease) in deferred outflows of resources related to net pension liability	-	-	-	
12 Increase (decrease) in prepaid expenses and other receivables	700,815	1,631,531	(930,716)	-57.0%
13 Decrease in net pension asset	-	-	-	0.0%
14 Increase (decrease) in accounts payable	(4,945,315)	(4,195,198)	(750,117)	17.9%
15 Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	247,961	(455,833)	703,794	-154.4%
16 Increase in net other postretirement benefits liability	1,356,318	1,356,314	4	0.0%
17 Increase (decrease) in net pension obligation	1,359,335	1,359,231	104	0.0%
18 Decrease in other liabilities	(287,320)	(367,684)	80,364	-21.9%
19 Increase (decrease) in deferred inflows of resources related to net pension liability	-	-	-	0.0%
20 Net cash used in operating activities	(24,463,518)	(19,749,241)	(4,714,277)	23.9%



SEWERAGE AND WATER BOARD

Inter-Office Memorandum

Date: November 1, 2016

From: Willie Mingo, Purchasing Agent
Purchasing Department

Thru: Vicki Rivers, Deputy Director
Sewerage and Water Board New Orleans - Logistics

To: Sharon Judkins, Deputy Director
Sewerage and Water Board New Orleans- Administration

Re: **Executive Director's Approval of Contracts of \$1,000,000.00 or less**

1. Gordan, Arata, McCillam, Dupantis and Egan LLP
201 St. Charles Ave., 40th Floor, New Orleans, LA 70170
 - Legal representation in a form of litigation & appellate support to lead counsel
 - Start date: 10/19/16 one (1) year with two (2) 1-year renewal options
 - \$100,000 annually, inclusive of services & reimbursements for cost at approved hourly rate \$175.00 for attorneys & \$60.00 for paraprofessionals
2. Management Advisory Group International.
13580 Group Drive, Suite 200, Woodbridge, VA 22192
 - Provide classification, compensation & organizational analysis study
 - Start date: 10/12/16 one (1) year
 - Not to exceed \$159,000.00
3. Unimin Lime LLC dba Southern Lime
2035 Hwy 25 West, Calera, AL 35040
 - Furnishing Lime to Algiers Water Plant
 - Start date : 12/1/16 one (1) year with one (1) year renewal option
 - \$242,580.00 annually

4. Louisiana Utilities Supply Co.
901 LaBarre Rd., Metairie, LA 70001

- Furnishing Sewer Repair Couplings
- 1ST and Final Renewal
- \$47,794.00 annually

5. Cimsco, Inc.
1840 L&A Road, Metairie, LA 70001

- Furnishing Sewer Repair Couplings
- 1ST and Final Renewal
- \$23,000.00 annually

6. Louisiana Utilities Supply Co.
901 LaBarre Road, Metairie, LA 70001

- Furnishing full circle stainless steel repair & tap clamps; bronze service saddles & transitional couplings for cast iron, ductile iron & transite pipe
- 1st and Final Renewal
- \$208,199.20 annually

7. Barriere Construction
P.O. Box 1576, Boutte, LA 70039

- Furnish Hot Mix Asphalt
- 1st and Final Renewal
- \$301,250.00

8. Siemens Industry, Inc.
P. O. Box 2134, Carol Stream, IL 60132

- Furnishing HVAC Mechanical Services
- 1st and Final Renewal
- \$50,750.00

- Upon request, complete contract available for review in Procurement office.

Cc: Kathleen LaFrance



SEWERAGE AND WATER BOARD

Inter-Office Memorandum

Date: November 1, 2016

To: Deputy Judkins, Administration
Deputy Rivers, Logistics

cc: Kathleen LaFrance, Board Relations
Camille Hazeur, EDBP Interim Director

From: Veronica Johnson-Christmas, EDBP

Re: EDBP Contract Summary - October 2016

BID RECOMMENDATIONS - DBE PARTICIPATION

There were no bids submitted with State and Local DBE participation for the month of October 2016.

CONSTRUCTION REVIEW COMMITTEE RECOMMENDATIONS

The Construction Review Committee met on October 12, 2016 and made the following recommendation for one contract:

Open Market Contract

One year contract, with no renewal option

1. Contract #1384

Estimated Cost:	Replacement of Filter Backwash Equipment at the Main Water Purification Plant
EDBP Suggested Goal:	\$4,025,000.00
Areas of Participation:	23%
	Demolition; Structural – Concrete, Guardrails;
	Earthwork – Piles; Electrical Equipment; Painting;
	Exterior Improvements – Fencing

STAFF CONTRACT REVIEW COMMITTEE RECOMMENDATIONS

The Staff Contract Review Committee met on October 12, 2016 and made the following recommendations for four (4) Open Market and three (3) Renewal contracts:

Open Market Contracts

Open Market, 36% SLDBE Participation, one (1) year with a one (1) one-year renewal option

1. Portland Cement/Concrete Pouring for Sewerage and Water Board at Various Locations throughout New Orleans

Estimated Cost:	\$100,000.00
Area of Participation:	Cement Truck delivery of product

Open Market, 35% SLDBE Participation, one (1) year with four (4) one-year renewal options

2. RFQ for Program Development, Document Scanning and Records Management

Estimated Cost:	\$500,000.00
Area of Participation:	Installation of mainframe and software, scanning, categorizing and storage of documents.

Open Market, 30% SLDBE Participation, one (1) year with a one (1), one-year renewal option

3. Furnishing Rubber (PVC) Hip Boots and Knee Boots

Budget Amount:	\$200,000.00
Area of Participation	Supply and delivery of product

Open Market, 0% SLDBE Participation, one (1) year with a one (1), one-year renewal option

4. Furnishing and Delivering Lubricant Petroleum Products to Sewerage & Water Board of New Orleans

Budget Amount:	\$125,000.00
Percentage Goal Justification:	Does not lend itself to SLDBE participation because there is no vendor currently certified in the area of manufacturing or delivery of this product in the 55-gallon drum as dictated by the specifications.

Renewal Contracts

Fourth and Final renewal, 50% SLDBE Participation

5. Furnishing Independent Financial Auditing Services

Renewal Cost:	\$90,000.00
Prime Contractor:	Postlethwaite & Netterville, APAC
SLDBE Subcontractor:	Bruno & Tervalon, LLP
Area of Participation	Financial Auditing Services

First and Final renewal, 0% SLDBE Participation

6. Furnishing and Delivering Gasoline and Diesel Fuels to Sewerage & Water Board of New Orleans

Renewal Cost:	\$1,063,629.52
Prime Contractor:	Petroleum Traders Corporation
Percentage Goal Justification:	Does not lend itself to SLDBE participation because there is no vendor currently certified to furnish or deliver gasoline.

7. Furnishing and Installing Automotive Remanufactured Engines and Related Parts to Sewerage & Water Board of New Orleans

Renewal Cost:	\$322,425.00
Prime Contractor:	Crescent Ford Truck Sales, Inc.
Percentage Goal Justification:	Does not lend itself to SLDBE participation because of warranty requirements.

Renewal Construction Contracts with DBE Participation

There were no Renewal Construction Contracts with DBE participation for the month of October.

Final Acceptance Contracts with SLDBE Participation for the month of October

There were no Final Acceptance Contracts with SLDBE Participation for the month of October.

DBE Participation Report

**Sewerage & Water Board of New Orleans contracts with State and Local DBE
Participation Summary for January through October 2016**

Sewerage & Water Board Contracts with DBE Participation January 2016 - October 2016

Category	Category Dollar Amount	DBE Dollar Value
Goods and Services Contracts	\$ 437,039	\$ 135,800
Construction Contracts	90,988,675	11,535,172
Professional Services Contracts	<u>3,500,000</u>	<u>1,225,000</u>
Grand Total	\$ 94,925,714	\$ 12,895,972

Sewerage & Water Board of New Orleans Contracts with DBE Participation January 2016 - October 2016						
Goods & Services Contracts						
Contract Description	Contract Dollar Amount	Prime Contractor	DBE Subcontractor	DBE %	DBE Dollar Value	Award Date
Furnishing Reclaimed Asphaltic Pavement	229,500	Hamp's Construction Enterprises, LLC	Boines Construction Equipment Company	32%	73,500	February-16
Furnishing Limestone	207,539		Trucking Innovations, LLC	30%	62,300	August-16
Total Goods & Services Contracts	437,039				135,800	

sewerage & Water Board Contracts with DBE Participation January 2016 - October 2016

Construction Contracts				
Contract Description	Contract Dollar Amount	Prime Contractor	DBE Sub-Contractor	Awarded DBE %
#2123 - Water Line Replacements & Extensions at Scattered Locations throughout Orleans Parish	1,777,140	Wallace Drennan, Inc.	C & M Construction	29.94%
			Prince Dump Truck Service	6.21%
			Total	36.15%
#6254 -Katrina RelatedRepairs of Main Power Room Garage #2 Electrical at Central Yard	1,114,000	Walter J. Barnes Electric Co., Inc.	Asa Electric, LLC	36.38%
			APC Construction	2.75%
			Disposal Services	0.02%
#1364 - Elevated Storage Tanks for the Water Hammer Hazard Mitigation Project	35,238,000	Cajun Contractors, LLC	Palmisano Trucking, Inc.	0.55%
			Garden Doctors	0.11%
			Strategic Planning	0.13%
			Baker Ready Mix	0.31%
			Three C's Properties	1.28%
			Total	5.16%
#30100 - Electrical Modifications to Effluent Pump Stations at the East Bank WWTP	4,810,000	Gootee Construction, Inc	C. Watson Group, LLC	31.19%
			Commander Corporation	20.00%
#8151 - Labor for Maintenance Services	1,813,000	ETI, Inc.		
#5225 - Hurricane Katrina Related Repairs to N. Broad St Drainage Underpass Pumping Station	1,002,703	Industrial & Mechanical Contractors, Inc.	EFT Diversified, Inc	25.05%
			K-Belle Consultants, LLC	1.55%
			Choice Supply Solutions	4.98%
#1395 - Elevated Storage Tanks for the Water Hammer Hazard Mitigation Project	33,570,152	B&K Construction Co., LLC	The Beta Group Engineering & Construction Services	0.62%
			Total	7.15%
			Prince Dump Truck Service	4.79%
#2125 - Water Line Replacements & Extensions at Scattered Locations throughout Orleans Parish	1,696,960	Wallace C. Drennan, Inc.	C&M Construction Group, Inc.	31.37%
			Total	36.16%

Sewerage & Water Board Contracts with DBE Participation January 2016 - October 2016

Construction Contracts				
Contract Description	Contract Dollar Amount	Prime Contractor	DBE Sub-Contractor	Awarded DBE %
#30206 - New Orleans East Basin - West Lake Forest, Read Blvd. West - Sewer Rehabilitation			F. P. Richard Construction, LLC	27.02%
#1381 - Furnish and Installation of Air Compressors and Associated Equipment at the MWPP			Hebert's Trucking & Equipment Services	7.50%
#30103 - Installation of Emergency Discharge Connections at Horace, Holiday, Huntlee, and Eton Sewage Pumping Station	3,331,281	Fleming Construction Co., LLC	Blue Flash Sewer Service, Inc.	1.50%
	375,000	Lou-Con, Inc.	Total	36.02%
			Choice Supply Solutions	10.00%
			J. Star Enterprises	10.13%
			Total	20.13%
			Hebert's Trucking & Equipment Services	7.54%
			Choice Supply Solutions	28.51%
	338,225	Fleming Construction Co., LLC	Total	36.05%
#30203 - Restoration of Gravity Flow Sanitary Sewers by Point Repair of Sewer Mains at Various Sites throughout the City of New Orleans			Prince Dump Truck Service	8.20%
			Choice Supply Solutions, LLC	4.36%
			C&M Construction Group, Inc.	24.03%
	1,933,496	Wallace C. Drennan, Inc.	Total	36.59%
#30204 - Restoration of Existing Gravity Flow Sanitary Sewer Mains by Excavation and Replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole, CIPP Lining of Service Laterals and Point Repairs at Various Sites throughout the City of New Orleans			Prince Dump Truck Service	14.39%
			Choice Supply Solutions, LLC	5.09%
			C&M Construction Group, Inc.	16.17%
	3,988,738	Wallace C. Drennan, Inc.	Blue Flash Sewer Service, Inc.	0.39%
			Total	36.04%
Total Construction Contracts	90,988,675			

Sewerage & Water Board Contracts with DBE Participation from January 2016 - October 2016						
Professional Service Contracts						
Contract Description	Contract Dollar Amount	Prime Contractor	DBE Sub-Contractor	DBE %	DBE Dollar Value	Award Date
Armed Security Guard Services	3,500,000	Professional Security Corp.	Elliott Security Solutions, LLC	35%	1,225,000	May-16
Total Professional Service Contracts	\$ 3,500,000				\$ 1,225,000	

**Sewerage and Water Board of New Orleans
Customer Service Report
Indicators of Metric Results
October 2016**

	Goal	Goal Met		Within Control Limits	Trend
Billing Accuracy / Reasonable					
	Meters Read	Red		Red	Red
	Estimated Bills			Green	
	High Bill Complaints	Green			Green
	Adjusted Bills				
Problem Resolution					
	Customer Contacts	Red		Red	Red
	Call Wait Time Answered				
	Call Wait Time Abandoned				
	Abandoned Calls				
	Emergency Abandoned Calls				
	Low Water Pressure	Green		Green	Green
	Water System Leaks	Red			Red
	Sewer System Leaks	Green		Green	Green
Collections Effectiveness					
	Accounts Off for Non-Payment			Red	
	Receivables 30 to 120 Days Old			Green	Green
	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: No

Process Operating
Within Control Limits:
No

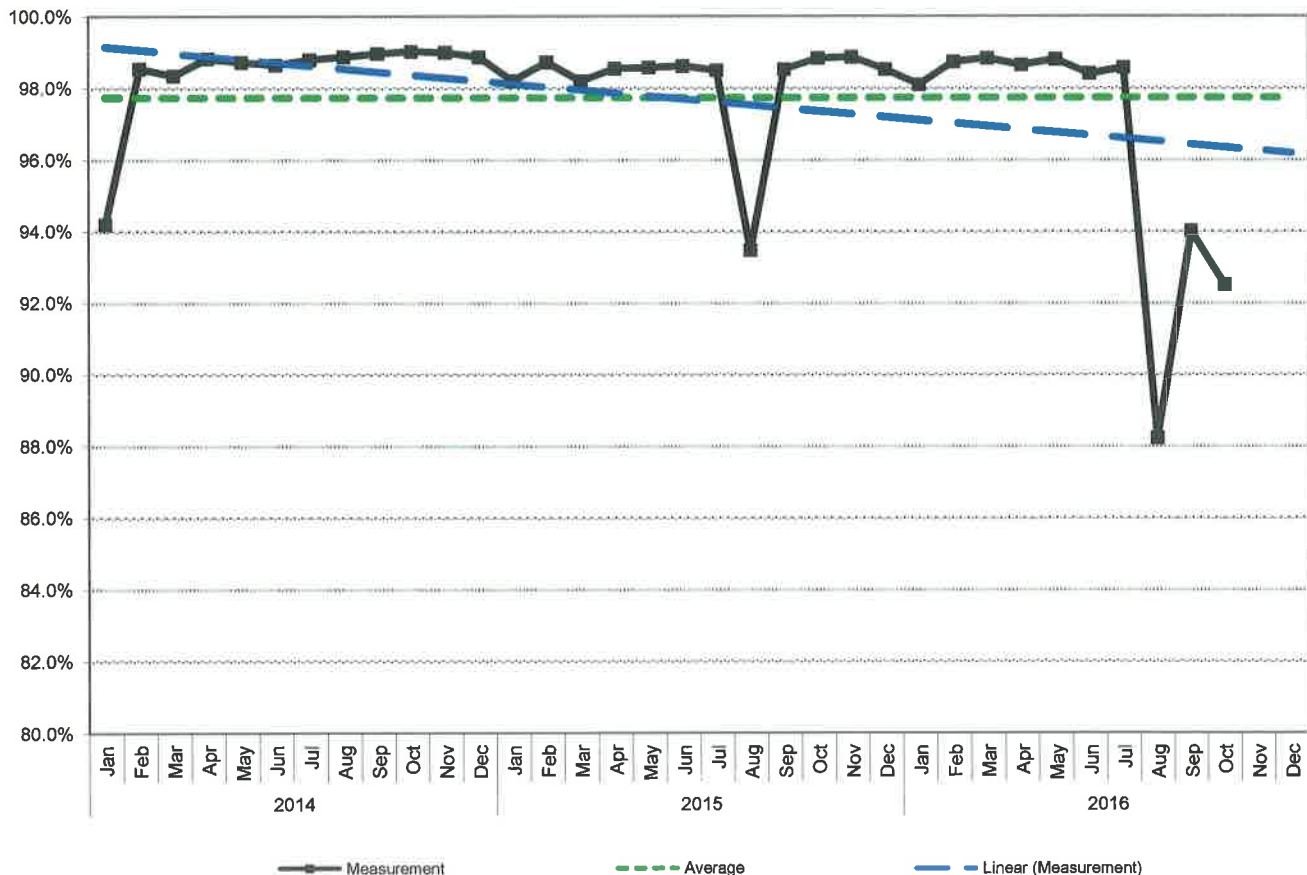
Trend: Unfavorable

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 April 2010 except for three months affected by weather events. Recent reductions in overtime have resulted in an increased number of occasions when entire routes are estimated.

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.



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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%	93.5%	98.5%	98.8%	98.9%	98.5%
2016	98.1%	98.7%	98.8%	98.6%	98.8%	98.4%	98.6%	88.2%	94.0%	92.5%		

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: No

Process Operating Within Control Limits:
Yes

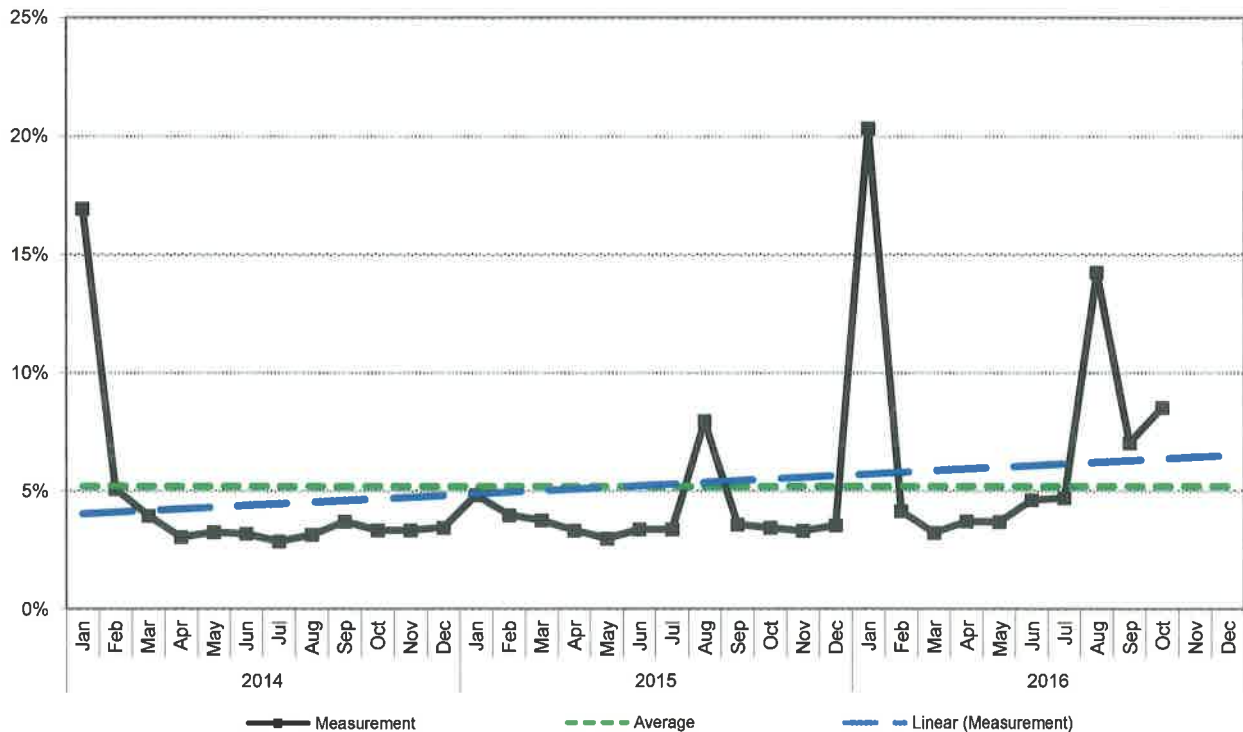
Trend: Unfavorable

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. Recent increases in estimated bills are the result of a sharp reduction in overtime used to obtain readings. Future plans will focus on advanced metering infrastructure that allows for readings to be obtained automatically several times daily.



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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%	7.9%	3.6%	3.4%	3.3%	3.5%
2016	20.3%	4.1%	3.2%	3.7%	3.7%	4.6%	4.7%	14.2%	7.0%	8.5%		

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: Close

Process Operating
Within Control Limits:
Yes

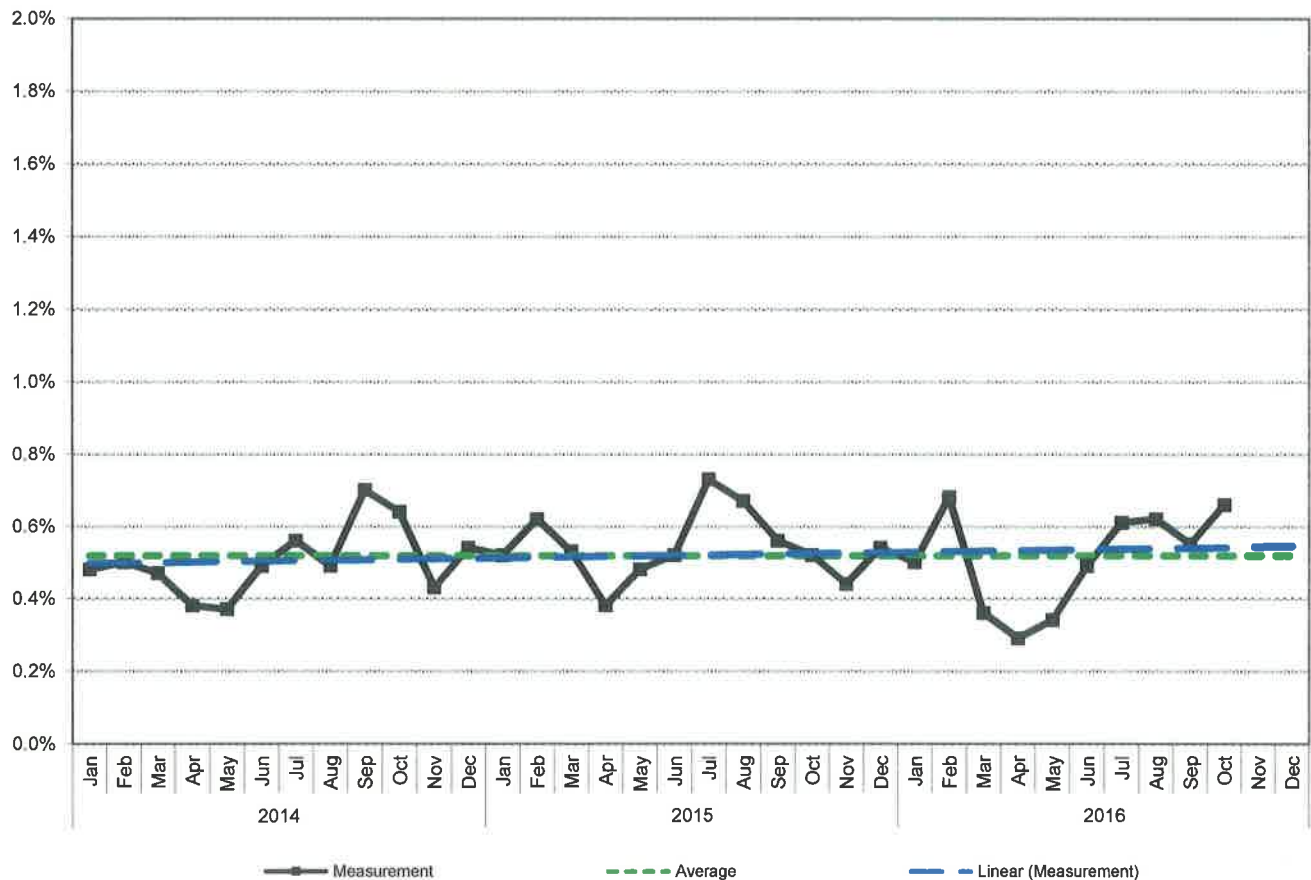
Trend: Level

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
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%	0.7%	0.6%	0.5%	0.4%	0.5%
2016	0.5%	0.7%	0.4%	0.3%	0.3%	0.5%	0.6%	0.6%	0.6%	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

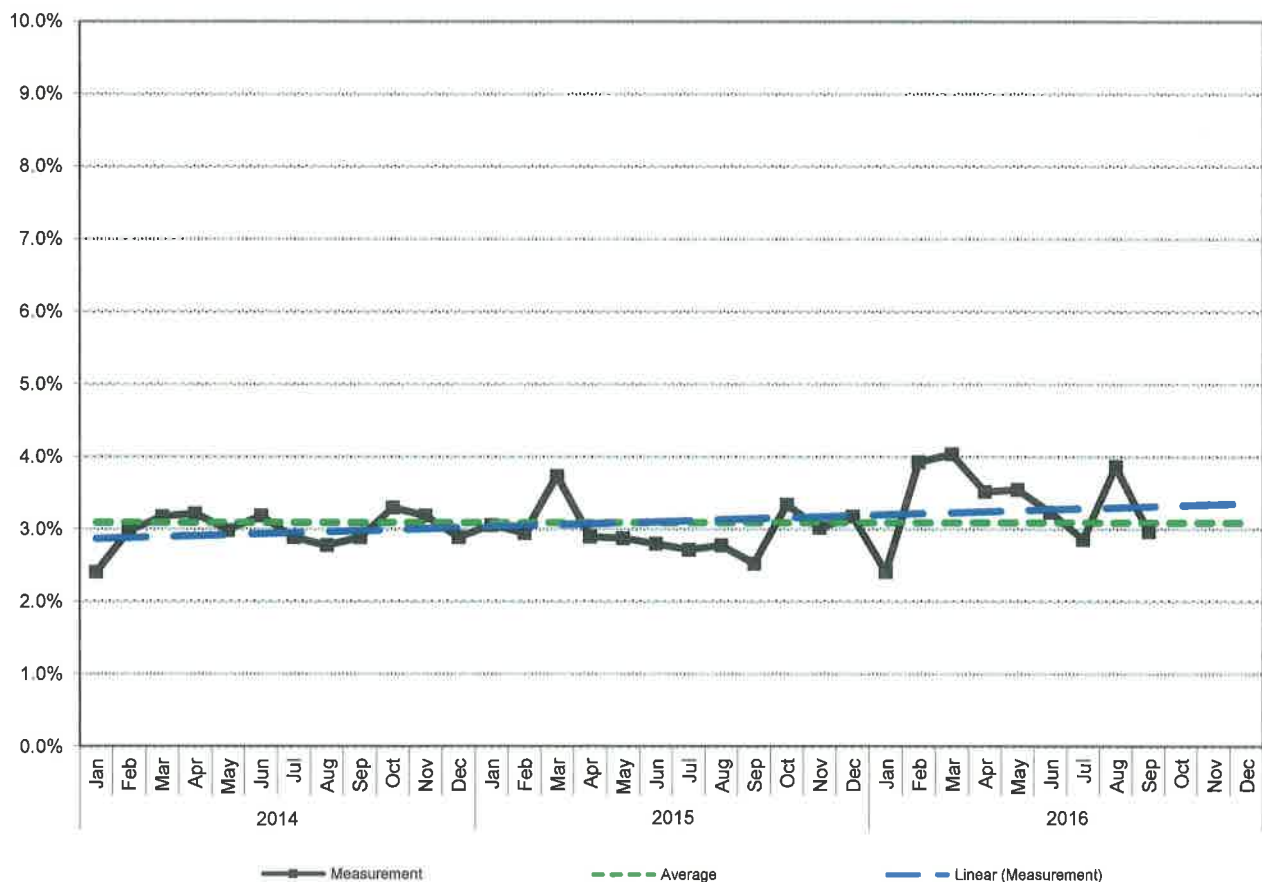
Trend: Level

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.



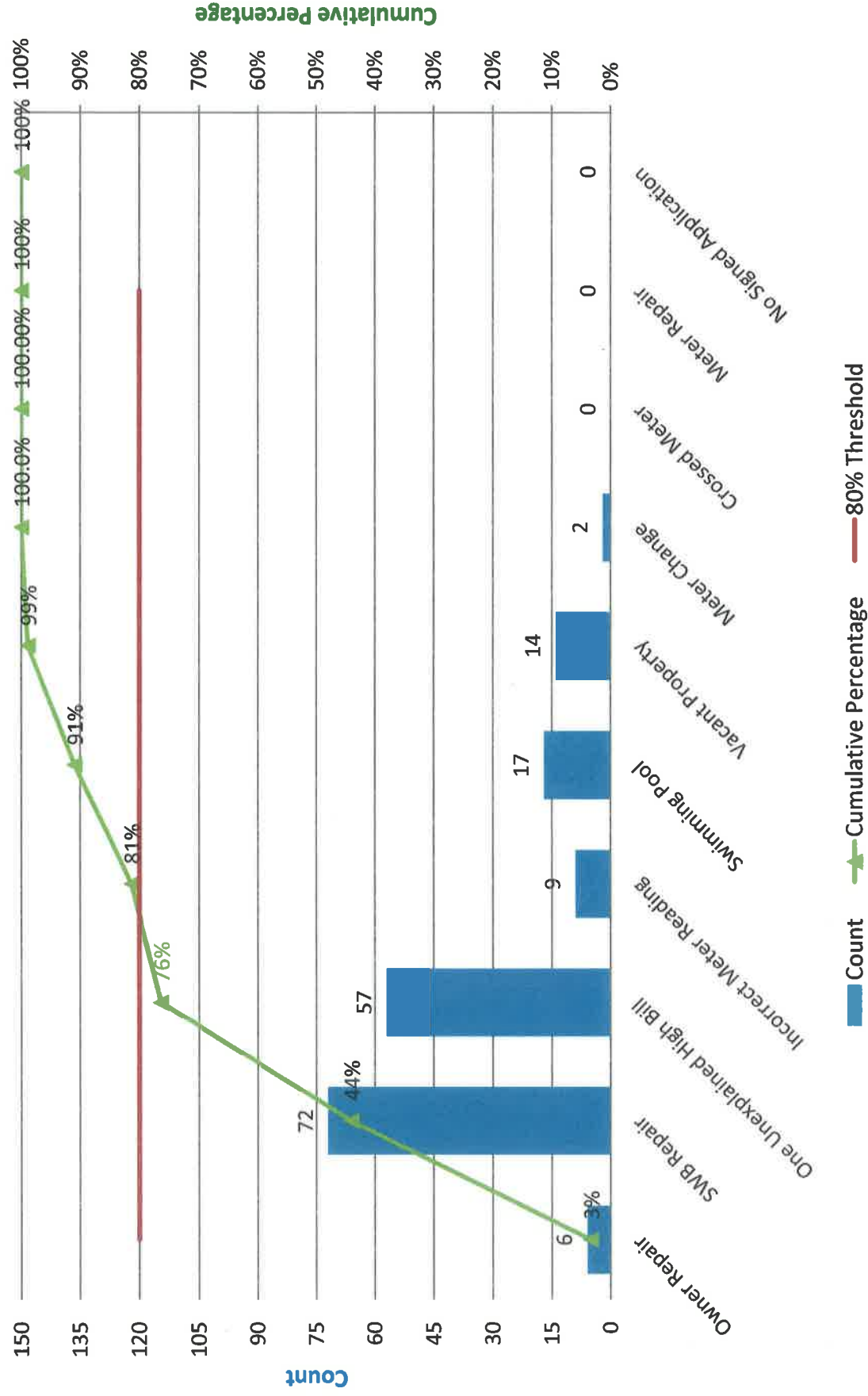
Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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%	2.7%	2.8%	2.5%	3.3%	3.0%	3.2%
2016	2.4%	3.9%	4.0%	3.5%	3.5%	3.2%	2.9%	3.9%	3.0%			

Sewerage and Water Board of New Orleans

Reasons for Adjustments

October 2016



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**

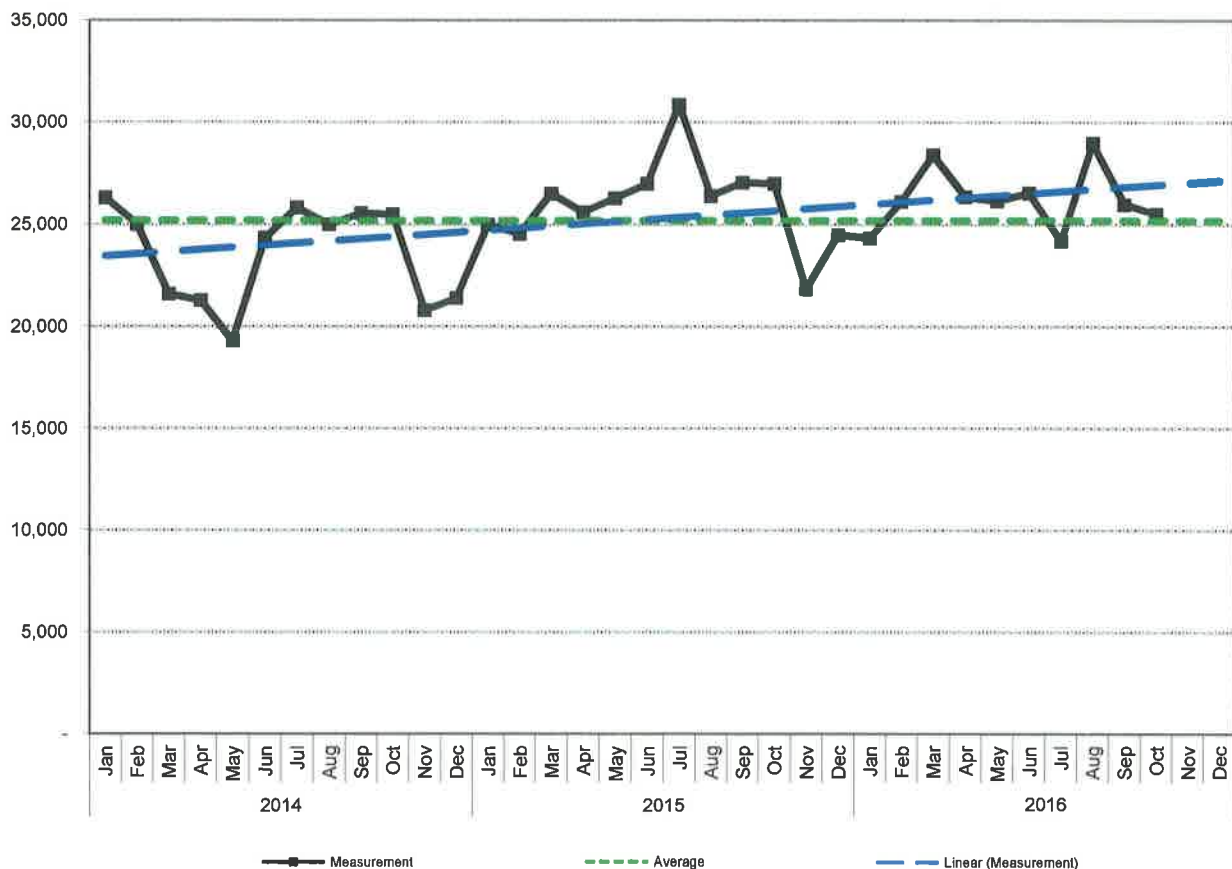
Trend: **Unfavorable**

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 continuously, 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

Interactive voice response capabilities were implemented in October 2016 with the intent to reduce the volume of calls requiring Call Center assistance. We have provided customers with the opportunity to leave their contact information at a link on our website so that we can call them back during non-peak times. We anticipate that call volumes will still be excessive in November.



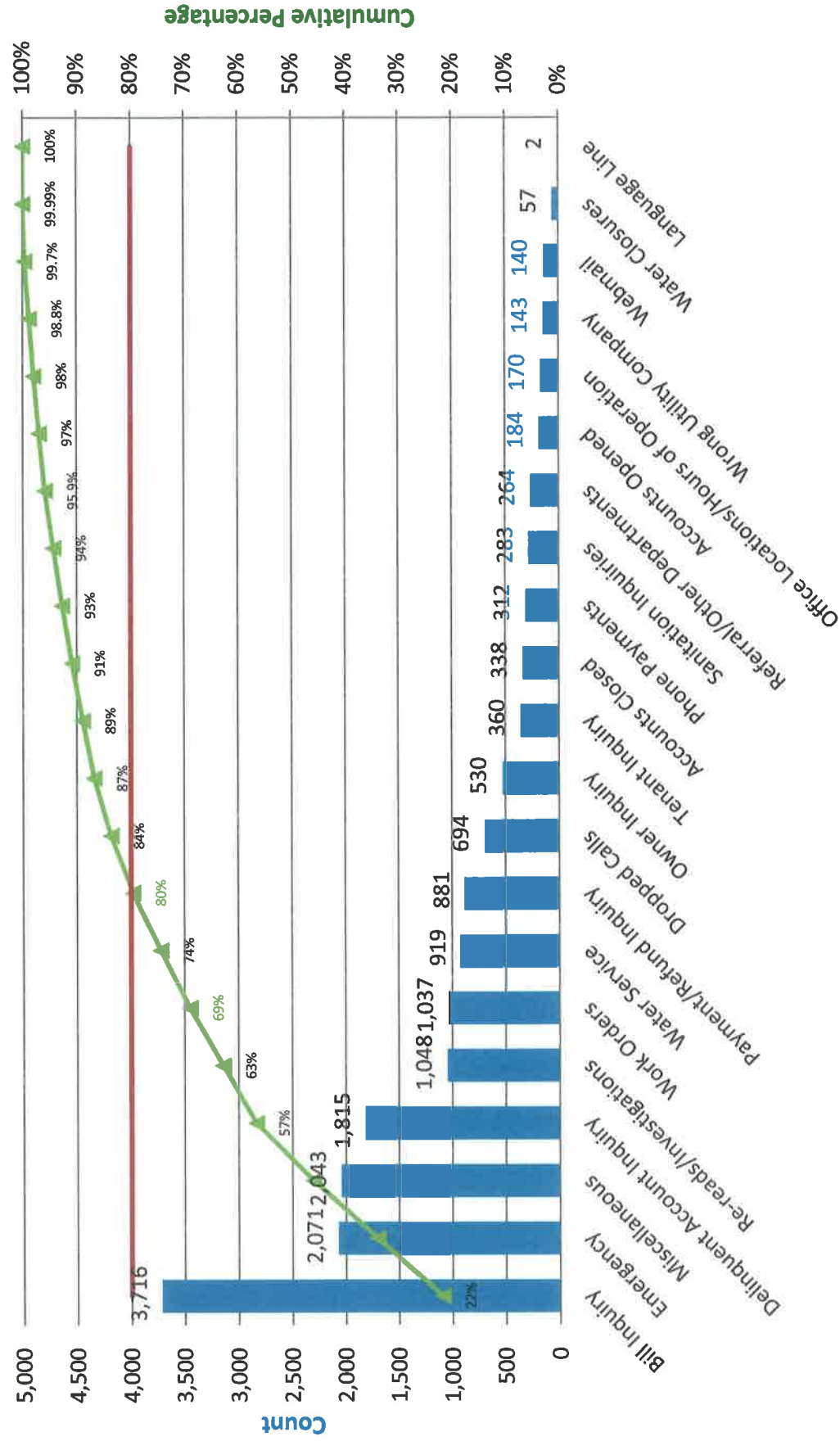
Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	26,282	24,992	21,579	21,262	19,276	24,315	25,800	24,967	25,532	25,467	20,775	21,366
2015	24,967	24,496	26,486	25,565	26,261	26,963	30,836	26,368	27,019	26,973	21,816	24,469
2016	24,311	26,089	28,365	26,333	26,121	26,515	24,149	28,942	25,958	25,483		

Sewerage and Water Board of New Orleans

Types of Customer Calls

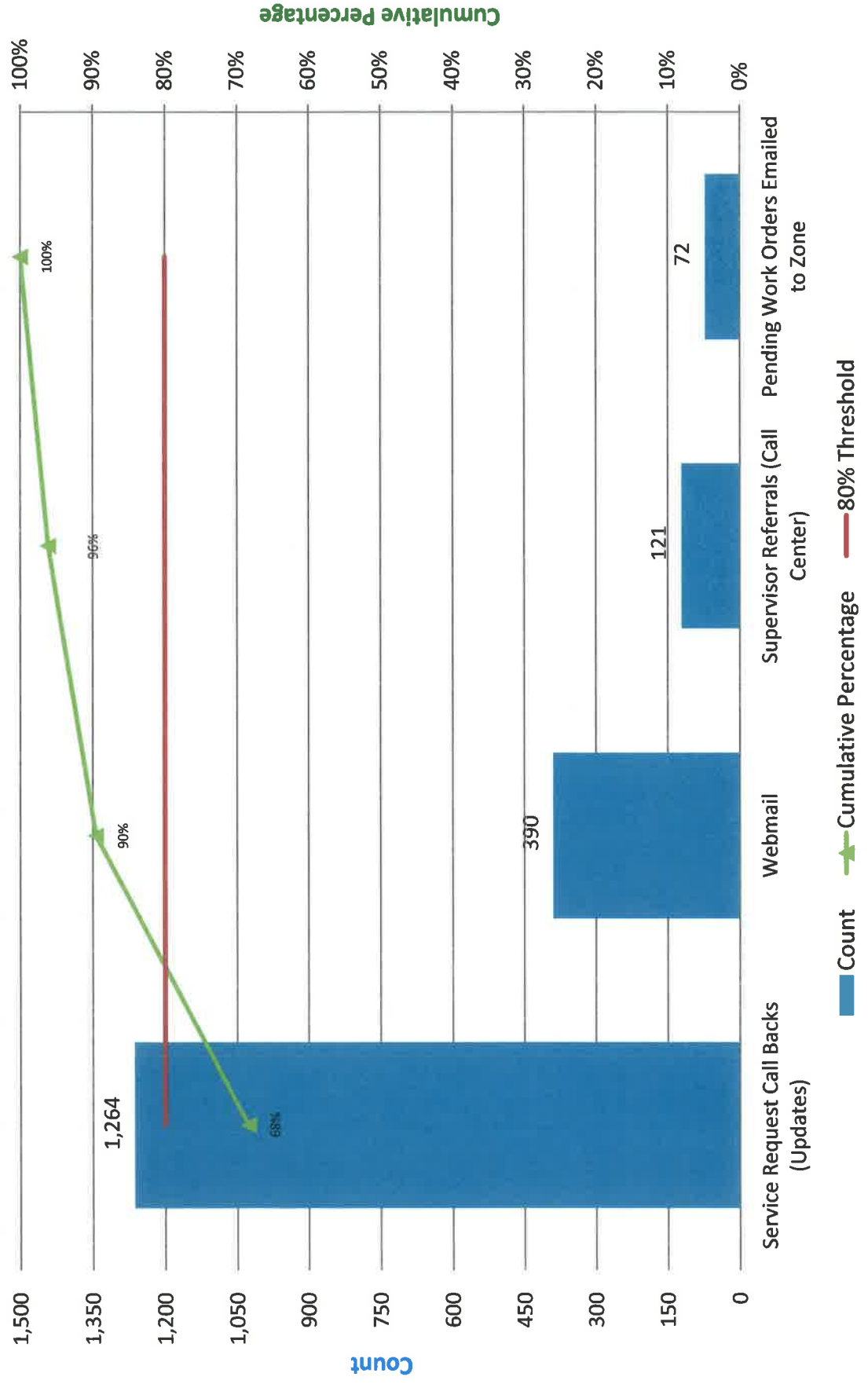
October 2016



Sewerage and Water Board of New Orleans

Types of Service Request Contact Center Calls

October 2016



Sewerage and Water Board of New Orleans

Average Call Wait Time for Calls Answered

Constituency:
Customer Ratepayers

Objective: Provide
Accurate Bills

Goal: Reduce over
time

Currently Meeting
Goal: No

Process Operating
Within Control Limits:
No

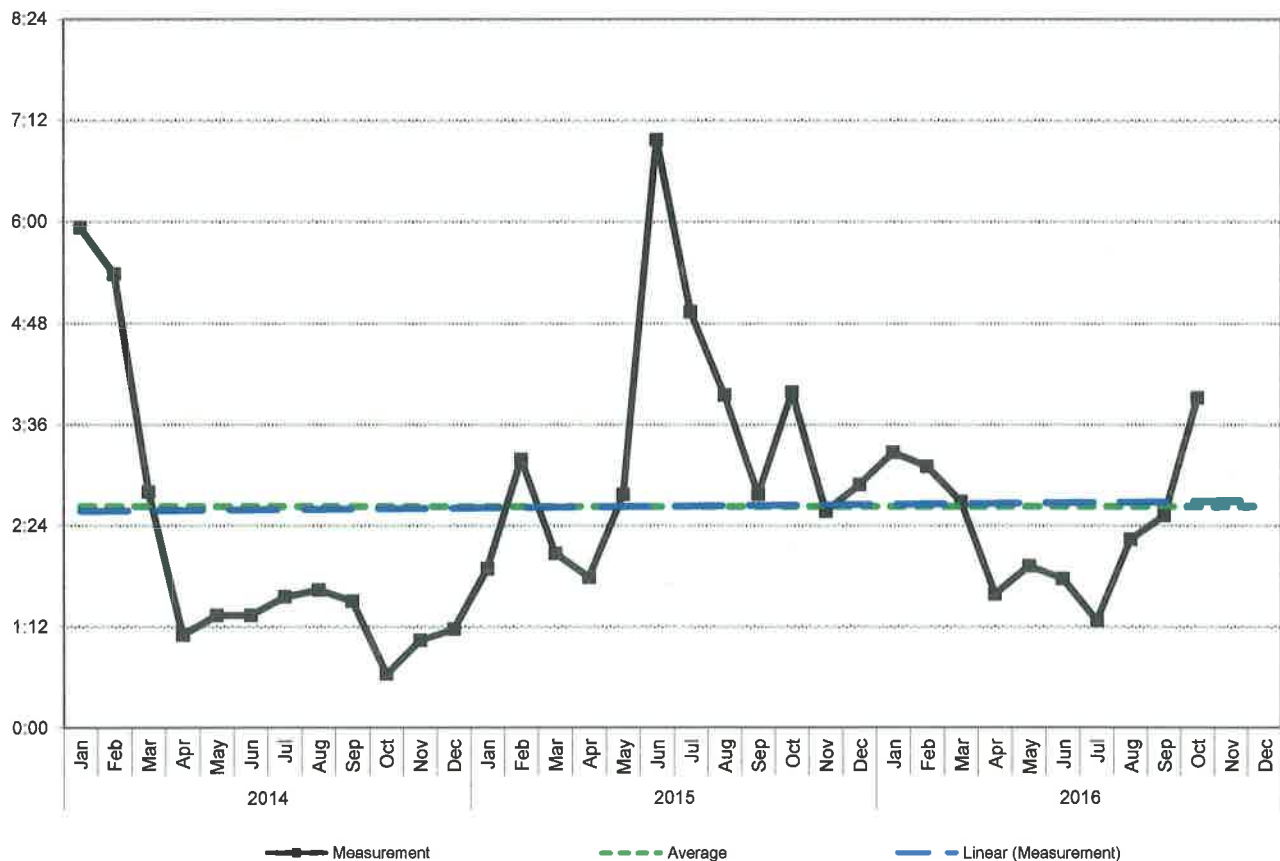
Trend: Unfavorable

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 continuously, 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. Call wait times have increased sharply while training and implementation for the new billing system

Plans for Improvement

Interactive voice response capabilities were implemented in October 2016 with the intent to reduce the volume of calls requiring Call Center assistance. We have provided customers with the opportunity to leave their contact information at a link on our website so that we can call them back during non-peak times. We anticipate that call wait times will still be excessive in November.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	5:56	5:23	2:48	1:06	1:20	1:20	1:33	1:38	1:30	0:38	1:02	1:10
2015	1:53	3:11	2:04	1:47	2:46	6:58	4:56	3:57	2:46	3:59	2:34	2:53
2016	3:16	3:06	2:41	1:35	1:55	1:46	1:16	2:14	2:31	3:55		

Sewerage and Water Board of New Orleans

Average Call Wait Time for Calls Abandoned

Constituency:
Customer Ratepayers

Objective: Provide
Accurate Bills

Goal: Reduce over
time

Currently Meeting
Goal: No

Process Operating
Within Control Limits:
No

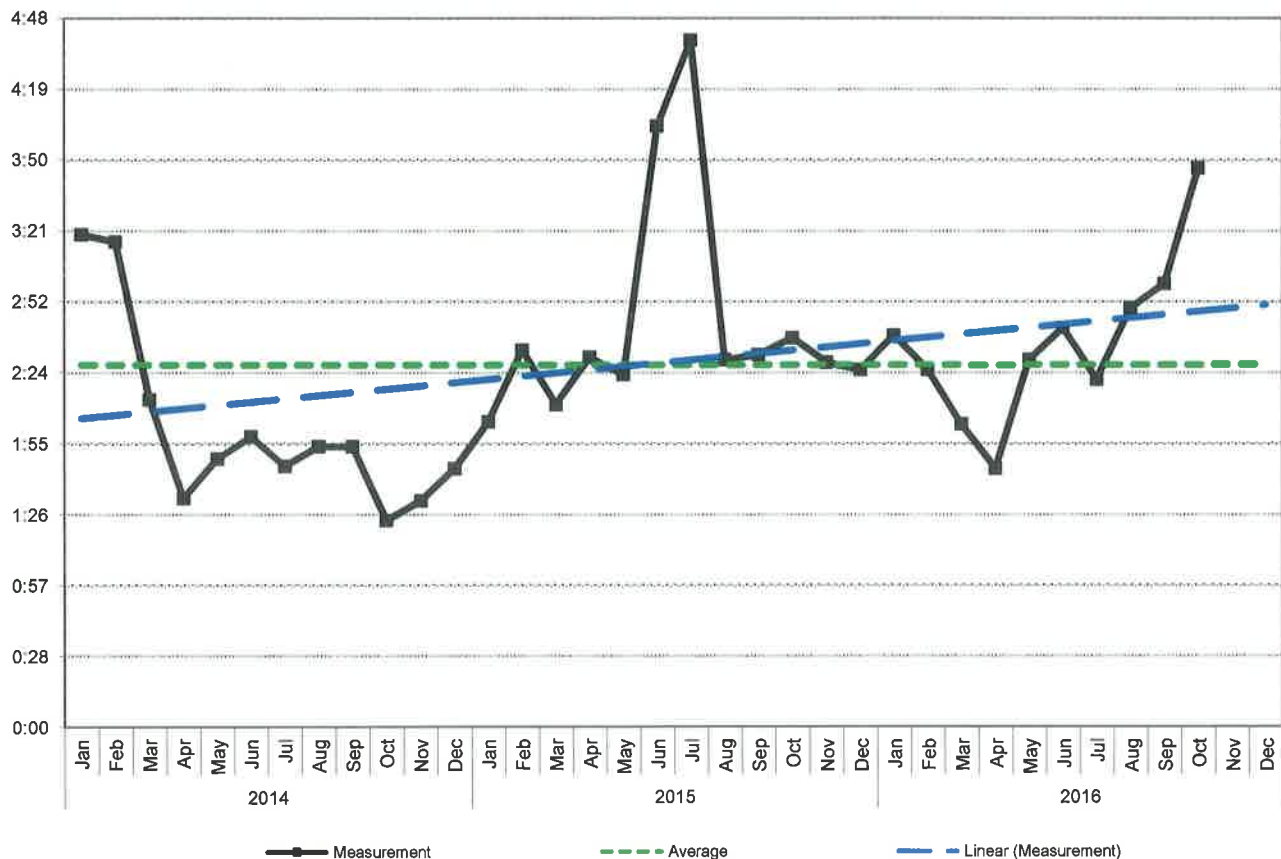
Trend: Unfavorable

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 continuously, 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. Call wait times have increased sharply while training and implementation for the new billing system

Plans for Improvement

Interactive voice response capabilities were implemented in October 2016 with the intent to reduce the volume of calls requiring Call Center assistance. We have provided customers with the opportunity to leave their contact information at a link on our website so that we can call them back during non-peak times. We anticipate that call wait times will still be excessive in November.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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	2:29	2:31	2:38	2:28	2:25
2016	2:39	2:25	2:03	1:45	2:29	2:42	2:21	2:50	3:00	3:47		

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

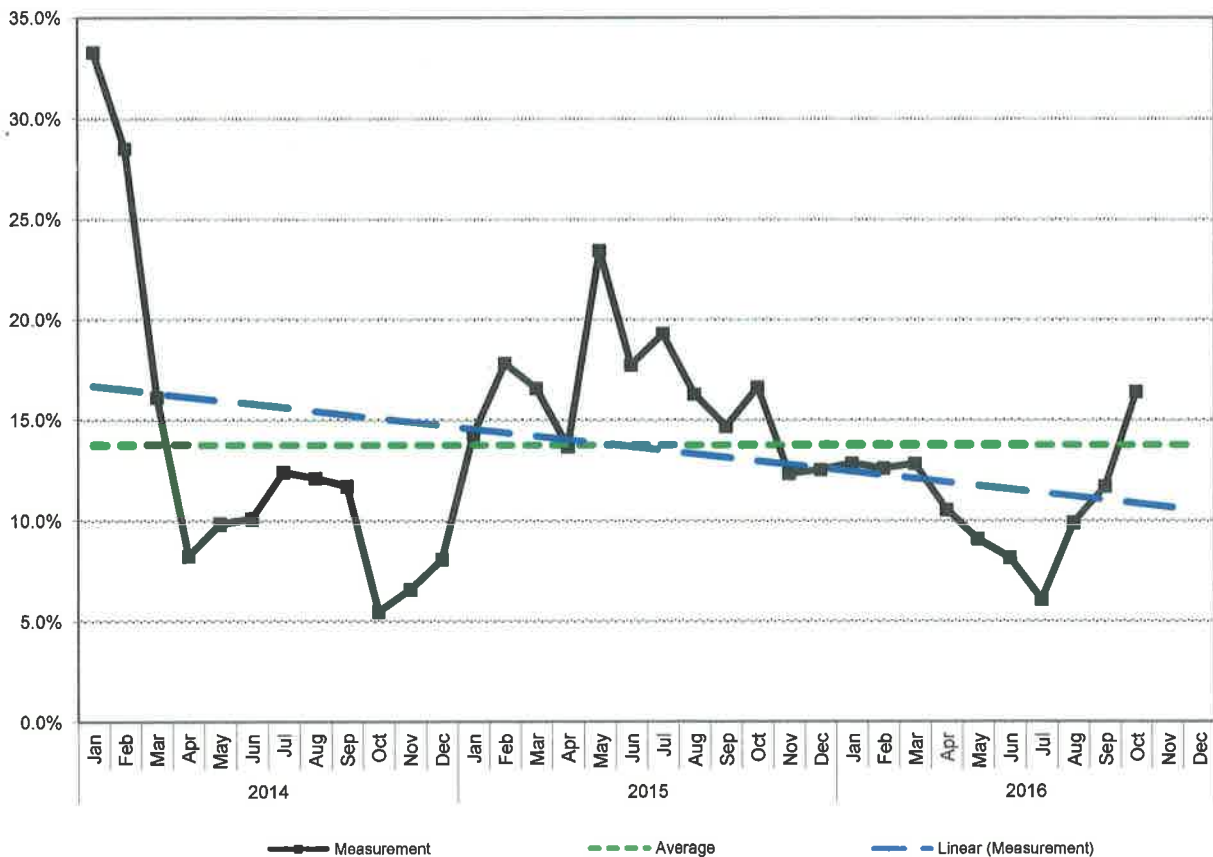
Trend: Unfavorable

Analysis

Customers abandon their calls 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

Interactive voice response capabilities were implemented in October 2016 with the intent to reduce the volume of calls requiring Call Center assistance. We have provided customers with the opportunity to leave their contact information at a link on our website so that we can call them back during non-peak times. We anticipate that call abandonment rates will still be excessive in November.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	33.3%	28.5%	16.1%	8.3%	9.8%	10.1%	12.4%	12.1%	11.7%	5.5%	6.6%	8.1%
2015	14.3%	17.8%	16.6%	13.7%	23.4%	17.7%	19.3%	16.3%	14.7%	16.6%	12.3%	12.5%
2016	12.8%	12.6%	12.8%	10.5%	9.1%	8.2%	6.1%	9.9%	11.7%	16.4%		

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

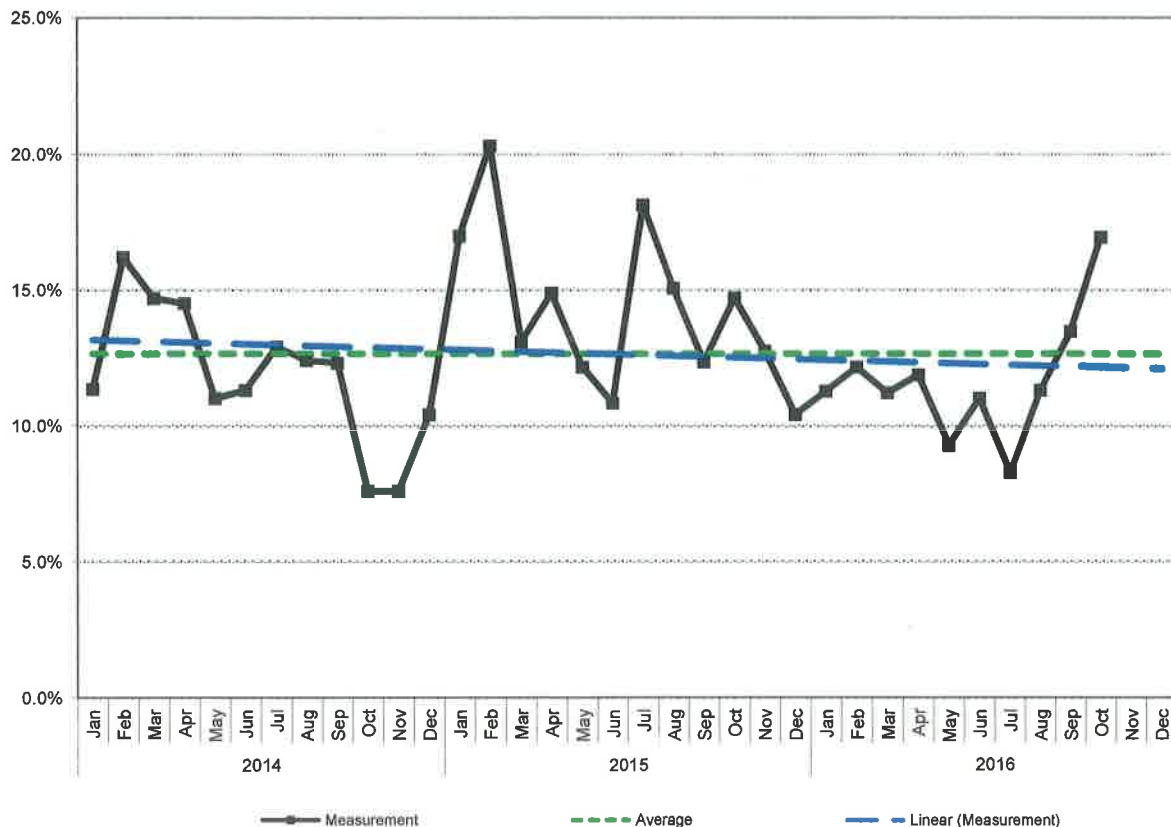
Trend: **Unfavorable**

Analysis

Customers abandon their calls 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

Call abandonment for emergency calls have increased following implementation of the new Customer Service Management system as overall call volumes increased and processing times lengthened. We are shifting staff from customer calls to emergency calls to address this.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	11.3%	16.2%	14.7%	14.5%	11.0%	11.3%	12.9%	12.4%	12.3%	7.6%	7.6%	10.4%
2015	17.0%	20.3%	13.1%	14.9%	12.2%	10.8%	18.1%	15.1%	12.3%	14.7%	12.7%	10.4%
2016	11.3%	12.1%	11.2%	11.9%	9.3%	11.0%	8.3%	11.3%	13.5%	16.9%		

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

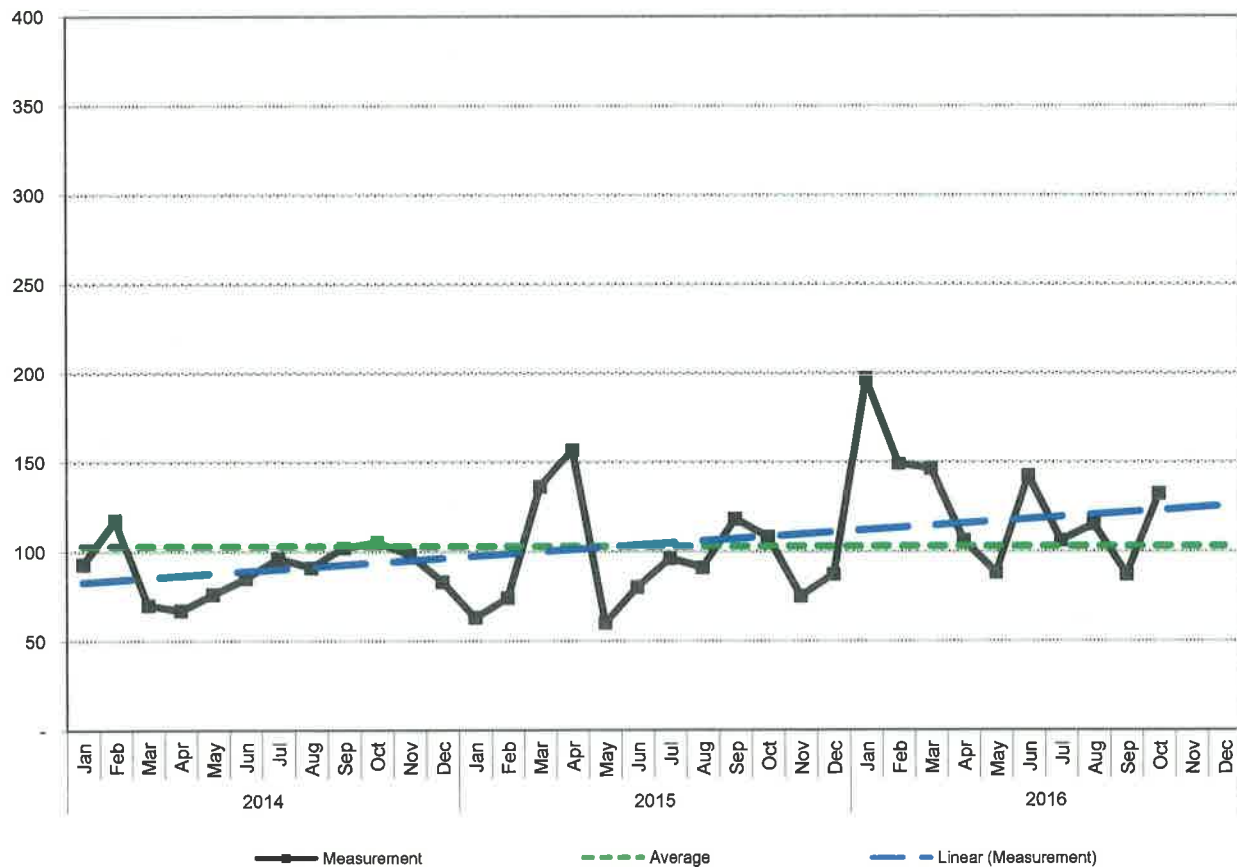
Trend: Level

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
2014	93	117	70	67	76	85	96	91	102	105	98	83
2015	63	74	136	157	60	80	96	91	118	108	75	87
2016	197	149	146	106	88	142	106	115	87	132		

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: **No**

Process Operating
Within Control
Limits: **Yes**

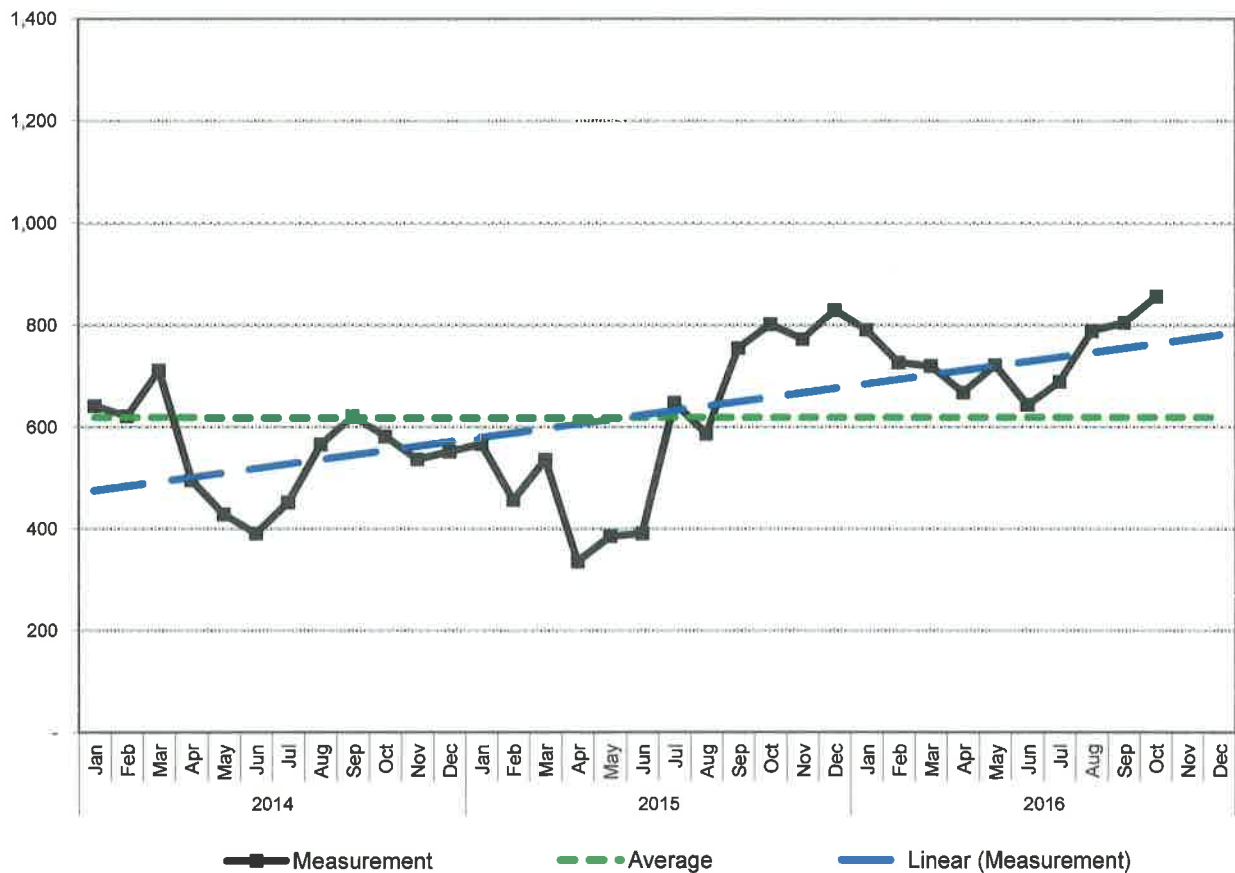
Trend: **Unfavorable**

Analysis

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

Plans for Improvement

Water mains with high frequency of failure are replaced as part of FEMA settlement.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	641	621	711	495	428	390	451	565	621	581	536	551
2015	566	456	535	335	385	390	647	586	754	801	772	829
2016	790	726	719	667	721	643	688	788	804	856		

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**

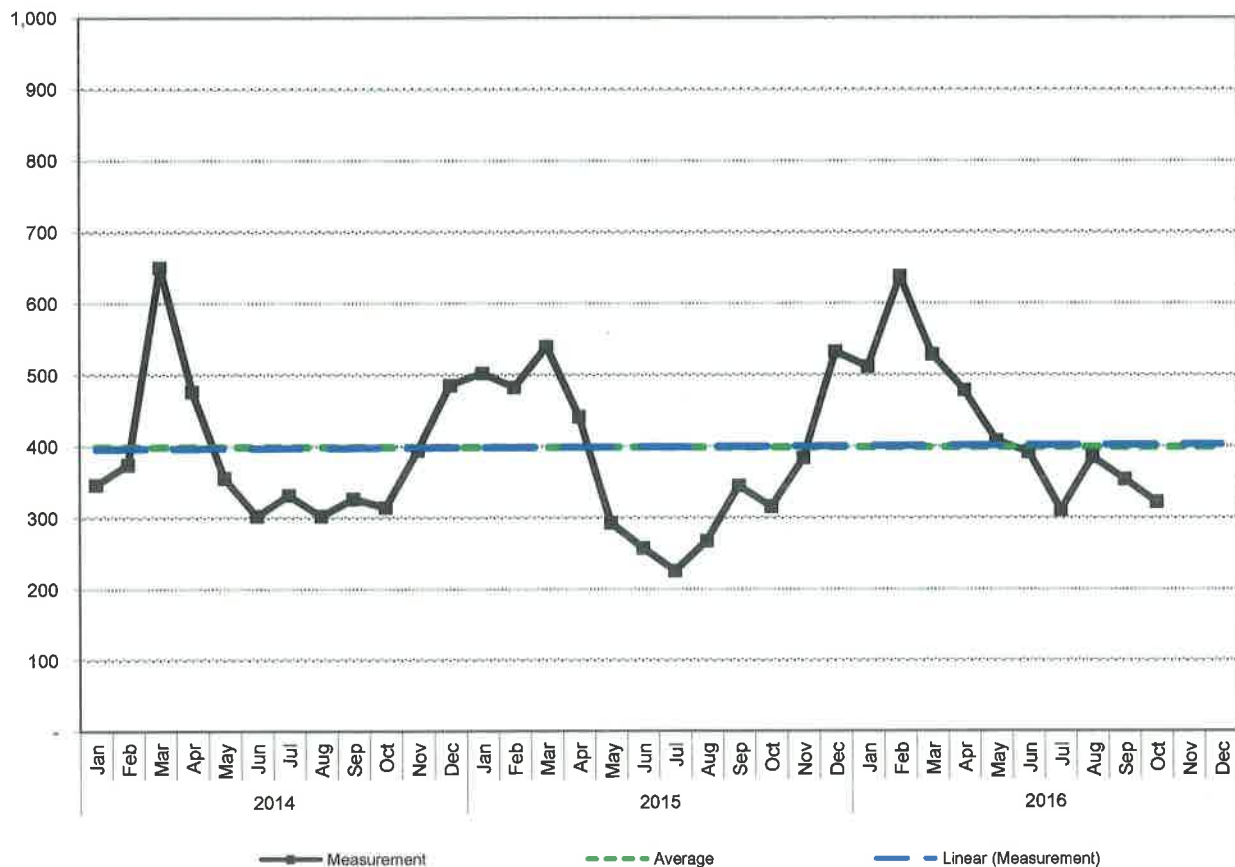
Trend: **Level**

Analysis

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

Plans for Improvement

Staff performs repairs as part of routine maintenance of the sewage collection system.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	346	374	650	476	355	302	331	302	326	314	394	485
2015	502	482	539	441	292	257	225	267	344	315	383	532
2016	511	637	528	478	407	391	310	384	353	321		

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

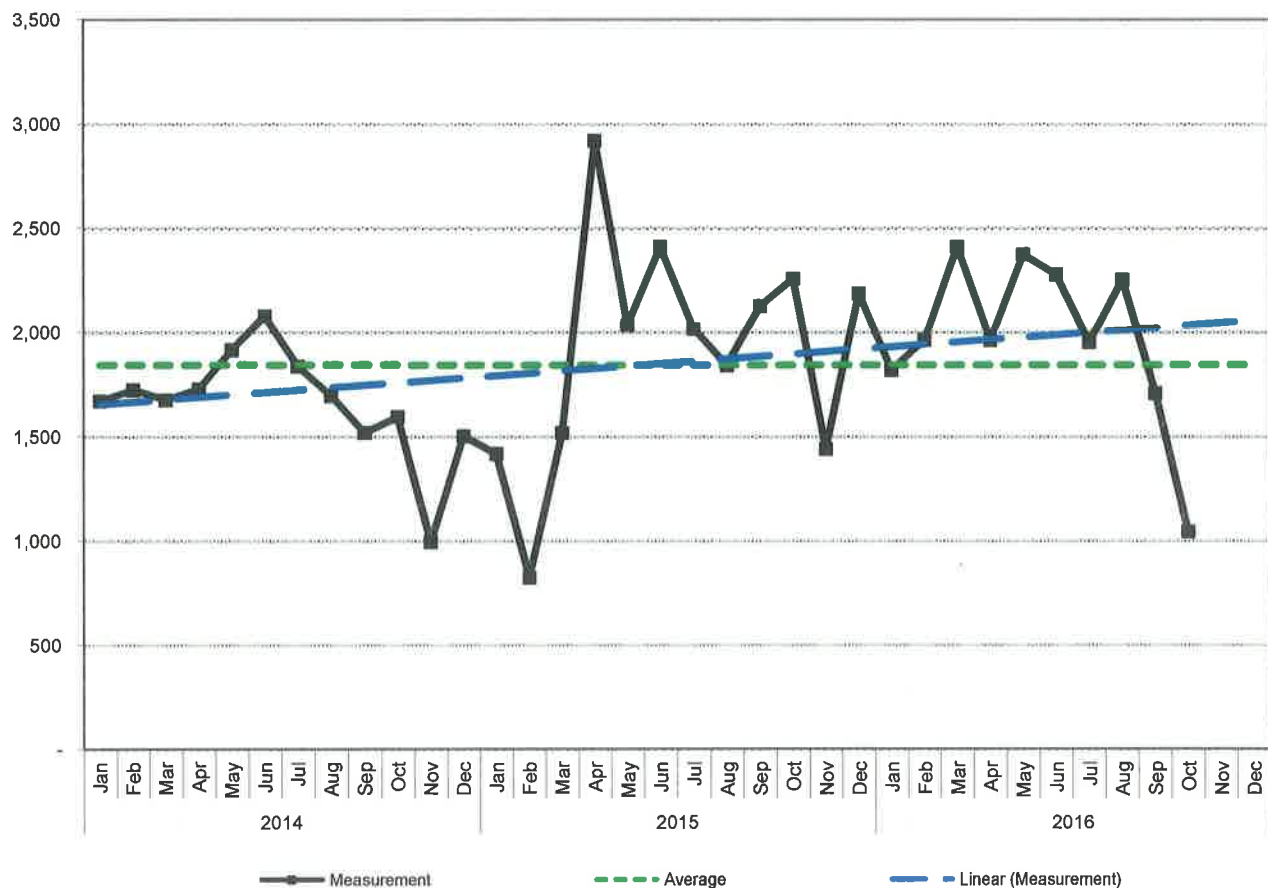
Trend: Level

Analysis

Customers accounts are turned-off for non-payment for balances more than \$50 and over sixty days past due. Customer turn-offs were limited during week before and after go-live on the new Customer Service Management system.

Plans for Improvement

Staff will resume normal turn-off processing in November.



Data Table

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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	1,840	2,126	2,258	1,439	2,187
2016	1,816	1,962	2,412	1,960	2,375	2,278	1,950	2,254	1,706	1,043		

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

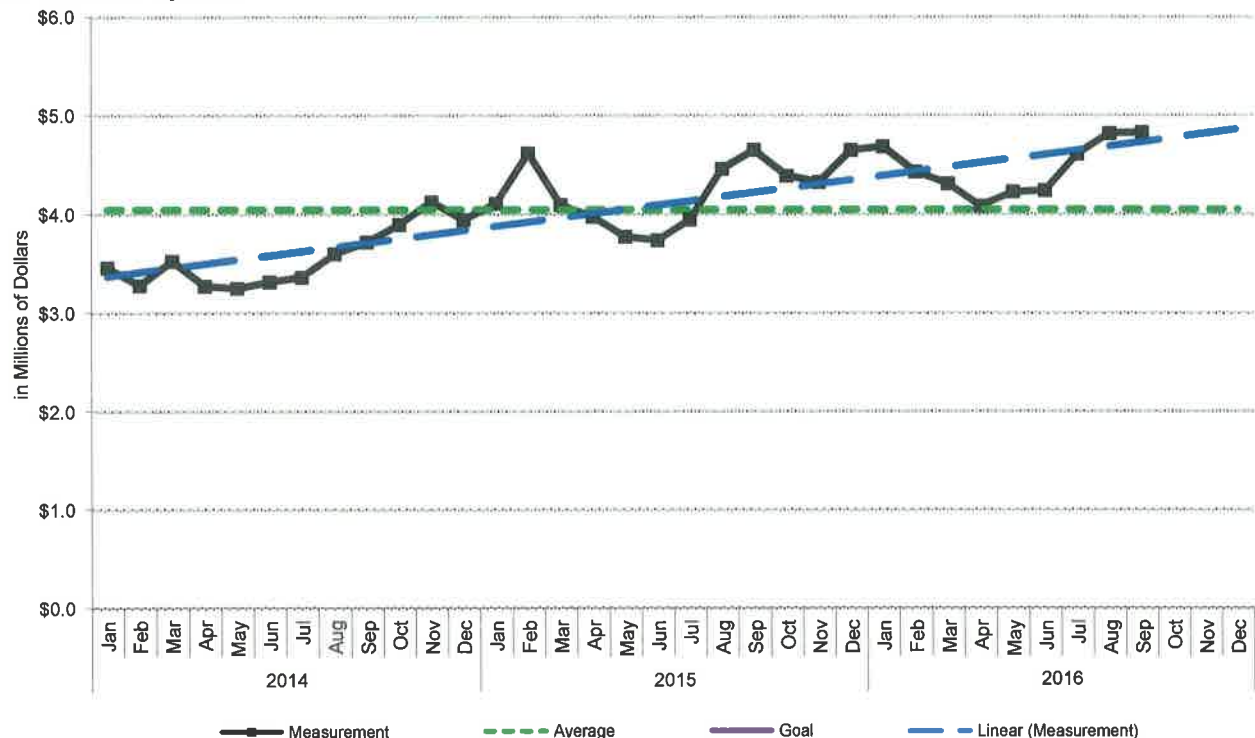
Trend: Level, when adjusted for rate increases.

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.

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
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	\$4.451	\$4.643	\$4.383	\$4.319	\$4.640
2016	\$4.678	\$4.422	\$4.302	\$4.077	\$4.219	\$4.235	\$4.601	\$4.812	\$4.819			

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

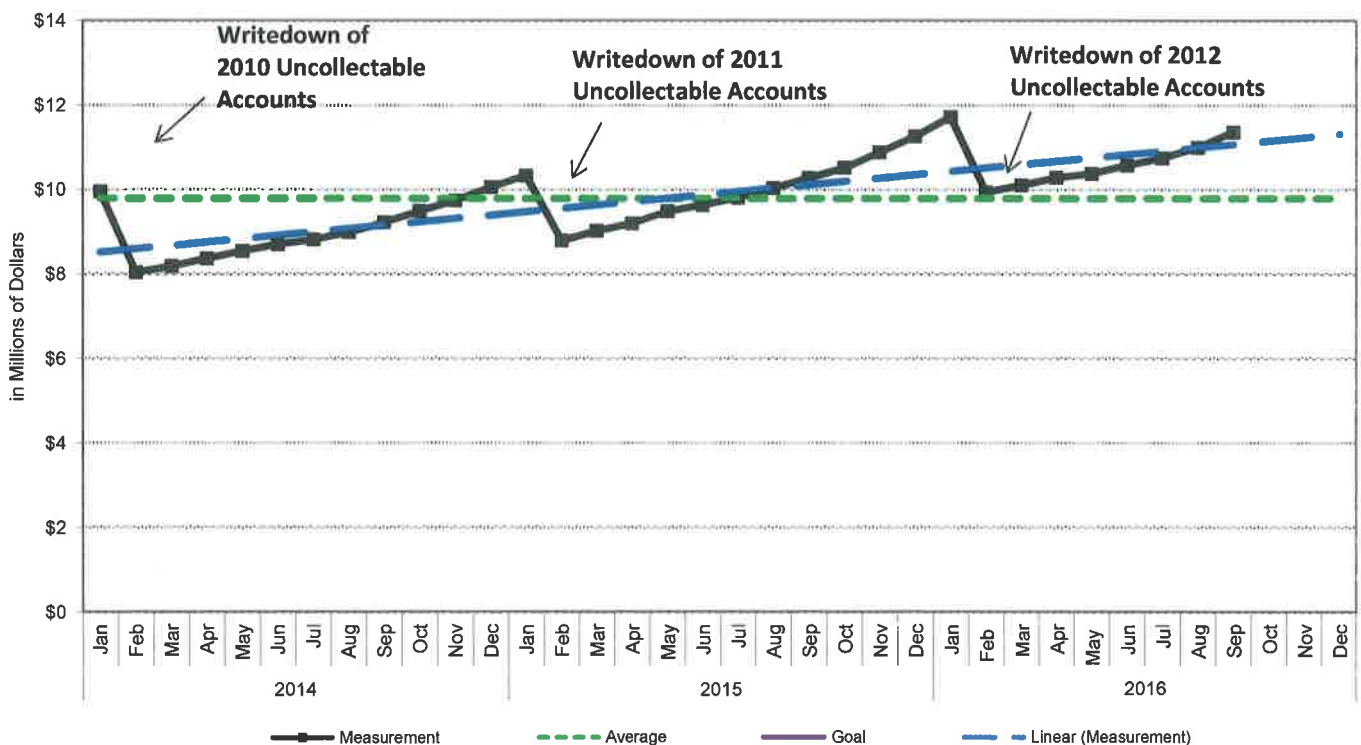
Trend: Level, when adjusted for rate increases.

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.

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
2014	\$ 9.95	\$ 8.03	\$ 8.18	\$ 8.36	\$ 8.54	\$ 8.69	\$ 8.81	\$ 8.98	\$ 9.22	\$ 9.48	\$ 9.73	\$ 10.05
2015	\$ 10.32	\$ 8.78	\$ 9.01	\$ 9.19	\$ 9.47	\$ 9.62	\$ 9.80	\$ 10.02	\$ 10.26	\$ 10.51	\$ 10.87	\$ 11.25
2016	\$ 11.71	\$ 9.92	\$ 10.09	\$ 10.27	\$ 10.37	\$ 10.56	\$ 10.74	\$ 10.99	\$ 11.35			

Sewerage and Water Board of New Orleans
Department of Emergency Management
“Preparedness, Mitigation, Response, and Recovery”

FEMA Project Update as of **11-4-16**

This data was collected from E.M. Data and Louisiana.com on the above referenced date.

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

Hurricane Katrina

Estimated Project Cost	\$ 943,551,123.84
Obligated Amount	\$ 801,389,576.94
Not Eligible PW ¹	\$ 10,896,751.08
Not Eligible Loan PW ²	\$ 71,678,262.59
Insurance Deduction ³	\$ 2,747,339.04
Insurance Settlement ⁴	\$ 2,303,000.00
Version Request ⁵	\$ 29,415,489.68
Appeal Amount ⁶	\$ 0
Close Out Reconciliation ⁷	\$ 0
Submitted Project Cost	\$ 838,261,350.26
Awaiting Obligation ⁸	\$ 3,673,041.52
Total Invoices in Progress at State	\$ 31,009,111.15
Total Paid by State (LAPA Data)	\$ 401,764,889.43
SPS HMGP Grant	\$ 20,082,538.00
Power Plant HMGP GRANT	\$ 141,175,000.00
Power Plant HMGP Amendment 1	\$ 9,620,389.00
Settlement Amount	\$ 128,986,034.00

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 Worksheets are closed out.

⁸ Amount pending obligation in FEMA Million Dollar Queue or Funding Review Queue.

Hurricane Gustav

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

Original ESTIMATED PROJECT COST	\$ 751,215.28
PROJECT SUBMITTED AMOUNT	\$ 751,215.28
NFIP Reduction	\$ -
OBLIGATED Amount	\$ 751,215.28
Amount Paid by State	\$ 647,093.76

Hurricane Isaac

This data was collected 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