BOARD OF DIRECTORS' MEETING

SEWERAGE & WATER BOARD OF NEW ORLEANS

WEDNESDAY, NOVEMBER 16, 2016

9:00 AM

625 ST. JOSEPH STREET

2ND FLOOR BOARD ROOM

ORDER OF BUSINESS

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1. **APPROVAL OF THE BOARD MINUTES (DATED: OCTOBER 19, 2016)**
2. **HONORS AND AWARDS** - YES
3. **REPORT OF EXECUTIVE DIRECTOR**
4. **COMMITTEE REPORTS**
   A. Audit Committee
   B. Strategy Committee
   C. Finance & Administration Committee
5. **CORRESPONDING RESOLUTIONS**
6. **UNFINISHED BUSINESS**
7. **NEW BUSINESS**
8. **EXECUTIVE SESSION**
   - Coventee Covington and Corey Barnes v. St. Paul Fire and Marine Insurance Company, et al, CDC
     No. 2012-03887, Div. J
9. **PRESENTATION ITEMS**
   D. Monthly Human Resources Activity Report for Period October 1 through October 31, 2016
   E. Executive Director's Approval of Contracts of $1,000,000.00 or less
10. **INFORMATION ITEMS**
    F. FEMA Status Report
    G. Report of the General Superintendent
    H. Report of the Special Counsel
    I. Financial Statements
11. **COMMUNICATION**
12. **RESPONSE TO QUESTIONS**
13. **ANY OTHER MATTERS**
14. **ADJOURNMENT**

BOARD OF DIRECTOR'S MEETING

OCTOBER 19, 2016

MEETING MINUTES

SEWERAGE AND WATER BOARD OF NEW ORLEANS

ROLL CALL

The Board of Directors of the Sewerage and Water Board met on Wednesday, October 19, 2016 at 9:00 AM in the Board Room at 625 St. Joseph Street. The Executive Director, Cedric S. Grant, called the roll and showed the following members present: Scott Jacobs, Dr. Tamika Duplessis, Alan Arnold, Robin Barnes, Eric Blue, Marion Bracy, Ralph Johnson, Kimberly Thomas, Kerri Kane, Joseph Peychaud, and Suchitra Satpathi.

Also present were: Geneva Coleman, The Hawthorne Agency; Pamela Burleigh, SOL Engineering Services, LLC; Brenda Thornton, Communirep, Inc.; Amer Tufail, Greenpoint Engineers.

Staff present were: Cedric S. Grant, Executive Director; Robert Miller, Deputy Director, CFO; Joseph Becker, General Superintendent; Bruce Adams, Deputy General Superintendent; Ronald Doucette, Deputy Director, Security; Sharon Judkins, Deputy Director, Administration; Valerie Rivers, Deputy Director, Logistics; Lisa Martin, Deputy Director, Communications; Kimberly Johnson, Deputy Director, Continuous Improvement; Nolan Lambert, Special Counsel; Harold Marchand, Yolanda Grinstead, Legal Department; Kathleen LaFrance, Jasmin Lawrence, Susan Higginbotham, Board Relations Staff; Jason Higginbotham, Emergency Management Department.

APPROVAL OF PREVIOUS REPORT

Joseph Peychaud moved to approve the minutes of the Regular Board Meeting held on September 21, 2016. Marion Bracy seconded the motion. The motion carried.

HONORS AND AWARDS

Sewerage and Water Board of New Orleans received the Association of Metropolitan Water Agencies (AMWA) 2016 Gold Award for Exceptional Utility Performance. The award was presented to Cedric S. Grant at the Executive Management Conference earlier this week in Scottsdale, Arizona.

REPORT OF THE EXECUTIVE DIRECTOR

Cedric S. Grant presented a slide presentation that focused on the following topics of discussion:

- AMWA 2016 Gold Award
- Rollout Joint DPW/S&WB Capital Program
- Customer Service Management Go-Live

Key Agenda Topics:

- **Audit Committee:** Wastewater Audit for the East and West Bank Plants and Review of overtime status.
- **Finance & Administration Committee:** Contracts recommended for award, Cooperative Endeavor Agreement for Joint DBE certification and financial results through August 2016.
- **Drainage Funding Strategy**
- **Executive Session**

COMMITTEE REPORTS

AUDIT COMMITTEE

Dr. Tamika Duplessis reported on the actions taken by the Audit Committee. Marion Bracy moved acceptance of the Audit Committee's report and the Audit Committee's recommendations, therein. Kimberly Thomas seconded the motion. The motion carried.

FINANCE & ADMINISTRATION COMMITTEE

Scott Jacobs reported on the actions taken by Finance & Administration Committee.

Cedric S. Grant presented a slide overview on the Drainage Funding Strategy which focused on the goals as follows: 1) Set short and long term funding strategy for the drainage system, 2) Communicate sources and uses of funds to all stakeholders, 3) Develop planning and policy considerations for drainage capital investment, and 4) Develop plan for funding operations and maintenance and major critical assets. He also discussed the millage renewal which is on the Ballot for December 10, 2016.

Marion Bracy moved acceptance of the Finance & Administration Committee's report and the Finance & Administration Committee's recommendations with the exception of the Executive Session matter re: Arthur Harris v. Tom Brown of the Sewerage & Water Board of New Orleans, Civil District Court No. 2015-7977, Div. N be taken up separately. Kimberly Thomas seconded the motion. The motion carried.

CORRESPONDING RESOLUTIONS

The following resolutions were adopted in conjunction with approval of the Committee reports as follows:

R-142-2016 – Acceptance of the Report on Operations for 2015

R-143-2016 – Authority to enter into a Cooperative Endeavor Agreement with the City of New Orleans, Harrah's New Orleans, Housing Authority of New Orleans, New Orleans Aviation Board, Regional Transit Authority, Orleans Levee District, and the Sewerage & Water Board of New Orleans to Establish a Citywide Joint Certification Program for the State and Local Disadvantaged Business Enterprise Program

R-144-2016 – Change Order No. 9 for Contract #6247 – Hazard Mitigation Grant Project Retrofit of Generator #4 at the Carrollton Water Purification Plant/Power Complex

R-145-2016 – Ratification of Change Order No. 1 for Contract #8142 – Paving Open Cuts in Streets, Driveways and Sidewalks from the Repair to the Sewerage & Water Board of New Orleans Underground Utilities

R-146-2016 – Ratification of Change Order No. 5 for Contract #8132 – Katrina Related Repairs to Garage #1 and the Generator Building at Central Yard

R-147-2016 – Ratification of Change Order No. 1 for Contract #3695 – Restoration of Existing Gravity Sanitary Sewer Main Damaged by Hurricane for ESSA II Related Work

R-148-2016 – Ratification of Change Order No. 5 for Contract #3669 – 404 Hazard Mitigation Grant Program for #6 Sewage Pumping Station

R-149-2016 – Amendment to Agreement with Stanley Consultants, Inc. for Design and Engineering Services for the Water Hammer Hazard Mitigation Project

R-150-2016 – West Bank Wastewater Treatment Plant Municipal Water Pollution Prevention Environmental Audit

R-151-2016 – East Bank Wastewater Treatment Plant Municipal Water Pollution Prevention Environmental Audit

R-152-2016 – Contract #30203 – Restoration Gravity Flow Sanitary Sewers by Point Repair of Sewer Mains at various sites throughout the City of New Orleans

R-153-2016 – Contract #30204 – Restoration of Existing Gravity Flow Sanitary Sewers by Excavation and Replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole, CIPP Lining of Service Laterals and Point Repair at various sites throughout the City of New Orleans

R-154-2016 – Contract #30205 – New Orleans East Basin – Plum Orchard Sewer Rehabilitation

R-155-2016 – Final Acceptance and Close Out to Contract #3695 – Restoration of Existing Gravity Sewer Mains Damaged by Hurricane Katrina by Excavation and Replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole

R-156-2016 – Final Acceptance and Close Out to Contract #3794 – Rehabilitation of Bio-Reactor Train #1 at the East Bank Wastewater Treatment Plant

R-157-2016 – Ratification of Change Order No. 10 for Program Management Services Associated with Hurricane Related Water Restoration Projects

R-158-2016 – Contract #2125 – Waterline Replacements and Extensions at scattered locations throughout Orleans Parish

R-159-2016 – Adoption of Drainage Funding Strategy

EXECUTIVE SESSION

Suchitra Satpathi moved to go into Executive Session. Eric Blue seconded the motion. The motion carried. Dr. Tamika Duplessis moved to leave Executive Session and return to Regular Session. Kerri Kane seconded the motion. The motion carried. Suchitra Satpathi moved to accept staff's recommendations re: litigation on the matter of Arthur Harris v. Tom Brown of the Sewerage & Water Board of New Orleans, Civil District Court No. 2015-7977, Div. N. Kerri Kane seconded the motion. The motion carried.

PRESENTATION ITEMS

Monthly Human Resources Activity Report for the Period September 1 through September 30, 2016

Sharon Judkins presented the Monthly Human Resources Activity Report for the month of September 2016 and she also gave a status update on Human Resources Activities, Drop Summary Report, and the progress of the Civil Service matters.

Executive Director's Approval of Contracts of $1,000,000.00 or less

The contracts approved by the Executive Director that were $1,000,000.00 or less are as follows:

1. Roedel, Parsons Koch Blache Balhoff & McCollister Law Corporation for legal representation and advice regarding construction, procurement and related matters.
2. AECOM Technical Services, Inc. for Project Controls and Scheduling Services of Engineering Programs.
3. Volkert, Inc. for Consulting Services for the demolitions of two (2) abandoned Carrollton Water Plant Clarifiers, conceptual design and project scoping, design, and construction administration services.
4. Eustis Engineering, LLC for Geotechnical Consulting Services necessary for the implementation of Board's Green Infrastructure Plan.
5. Morton Salt for furnishing Sodium Chloride used in the regeneration of industrial water softener used for pre-treatment of boiler water for steam production at Board's Power Plant.
6. Flemings Construction Company for the Installation of Emergency Discharge Connections at Horace, Holiday, Huntlee, and Eton Sewer Pumping Stations Contract #30103.

7. Lou-Con, Inc. for furnishing and installing Air Compressors and Associated Equipment at the MWPP.
8. Consolidated Pipe and Supply Company for furnishing Complete R.D. Wood Gate Valves Sizes 4", 6", 8" and 12".
9. All Star Forest Products, Inc. for furnishing Rough Pine and Oak Hardwood Lumber.
10. Machine Tools, Inc. for furnishing Vertical Machining Center for Facility Maintenance Machine Shop.
11. Twin Commercial Tires for furnishing Complete Tire Services.
12. Faust Auto Sales Items, Week's Auction Company, Calico Wreckers, Brian Alexis, Advanced Industrial, and Watkin Auto Sale for Sale of Junked Automobiles, Small Pickups, Medium Duty Trucks and other equipment.
13. Mainframe Information Systems for IBM z114 2818-M05 Mainframe

CSM Project Communications Status

Robert Miller presented the Customer Service Management Project Communications Status update on the new Billing System that will Go-Live on October 24, 2016.

INFORMATION ITEMS

The following items were submitted for informational purposes only:

- FEMA Status Report
- Report of the General Superintendent
- Report of the Special Counsel
- Financial Statements
- Commitments to City Council

ADJOURNMENT

There being no further business to come before the Board, Ralph Johnson moved to adjourn. Kerri Kane seconded. The meeting adjourned at approximately 10:36 AM.

R-160-2016

Commendation to Clarissa Houston and Vana Acker
For being Selected
Sewerage and Water Board
Employee Group of the Month for November 2016

Whereas, the Sewerage and Water Board recognizes that its employees are its most valuable resource, without which our mission to provide quality, reliable, and cost effective sewer, water, and drainage services to our customers, the people of the City of New Orleans, would not be possible; and

Whereas, while each and every one of our employees strives to excel in his or her capacity, we do on occasion honor an employee, or group of employees, whose actions are above and beyond the routine; and

Whereas, Clarissa Houston and Vana Acker are responsible for providing vital information to employees concerning emergency management issues and risk management application process for various accidental procedures according to Sewerage and Water Board guidelines. The following is a summary from Paula Arceneaux, Chairperson of the Sewerage and Water Board Recreation Club, outlining their performance:

> Clarissa Houston and Vana Acker worked together to facilitate a plan with the Sewerage and Water Board Recreation Club to raise money for Breast Cancer Research. They conducted a drive to get employees to participate in a T-shirt design contest to be used for the purpose of a unified T-Shirt for employees to help raise funds for the Breast Cancer Walk which was held on October 1, 2016 in Champion Square. Sewerage and Water Board employees who were not able to participate in the walk purchased T-Shirts to support the fundraiser event. This is an annual activity supported by the S&WB REC Club under charitable involvement in the city of New Orleans. Approximately one hundred forty (140) employees purchased T-Shirts. The Sewerage and Water Board employees raised $1,905.00 for the American Cancer Society. Clarissa Houston and Vana Acker volunteered their time and efforts to make this happen. Because of their willingness to help others, they deserve to be recognized as Outstanding Employees of the Month.

Now, Therefore, Be It Resolved that upon the recommendation of Paula Arceneaux, Chairperson of the Sewerage and Water Board Recreation Club, that Clarissa Houston, Sr. Office Support Specialist and Vana Acker, Administrative Support Supervisor I be recognized as "Employee Group of the Month" for November, 2016.

Be It Further Resolved, that a copy of this recommendation be transmitted to all of the subject employees and throughout the various departments of the Sewerage and Water Board of New Orleans.

I, Cedric S. Grant, Executive Director,
Sewerage and Water Board of New Orleans, do
hereby certify that the above and foregoing is a true
and correct copy of a resolution adopted at the
Regular Meeting of 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

"RE-BUILDING THE CITY'S WATER SYSTEMS FOR THE 21ST CENTURY"

Sewerage & Water Board OF NEW ORLEANS

MITCHELL J. LANDRIEU, President
SCOTT JACOBS, President Pro-Tem

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NEW ORLEANS, LA 70165 • 504-529-2837 OR 52W-ATER
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November 14, 2016

The Audit Committee met on Monday, November 14, 2016 in the 2nd Floor Board Room, 625 St. Joseph Street, New Orleans, LA. The meeting convened at approximately 10:30 A.M.

PRESENT:

Dr. Tamika Duplessis, Chair
Marion Bracy, Vice-Chair
Eric Blue
Scott Jacobs

ABSENT:

Robin Barnes

OTHER COMMITTEE/BOARD MEMBERS PRESENT:

Ralph Johnson

ACTION ITEMS:

Marion Bracy moved to accept the 2016 Independent Financial Auditing Services Contract as described in R-161-2016. Scott Jacobs seconded the motion. The motion carried.

PRESENTATION ITEMS:

Kimberly Johnson presented the Overtime and Standby Time Overview for Payroll Ending November 6, 2016.

INFORMATION ITEMS:

There were no information item(s) to come before the Audit Committee.

ADJOURNMENT:

There being no further business to come before the Audit Committee, the meeting adjourned at approximately 10:54 A.M.

Also in attendance were Cedric S. Grant, Executive Director; Robert Miller, Deputy Director, CFO; Joseph Becker, General Superintendent; Bruce Adams, Deputy General Superintendent; Sharon Judkins, Deputy Director, Administration; Kimberly Johnson, Deputy Director, Continuous Improvement; Nolan Lambert, Special Counsel; Harold Marchand, Yolanda Grinstead, Legal Department; Rosita Thomas, Finance Department; Raymond Gable, Greg Lampard, Courtney Wilson-Renthrope, Chante Powell-Pierre, Mark Hambrick, Internal Audit Department; Kathleen LaFrance, Jasmin Lawrence, Board Relations Staff.

Respectfully submitted,

Dr. Tamika Duplessis, Chair

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November 14, 2016

The Strategy Committee met on Monday, November 14, 2016 in the 2nd Floor Board Room, 625 St. Joseph Street, New Orleans, LA. The meeting convened at approximately 11:30 A.M.

PRESENT:

Marion Bracy, Chair
Dr. Tamika Duplessis
Kerri Kane

ABSENT:

Robin Barnes
Kimberly Thomas

OTHER COMMITTEE/BOARD MEMBERS PRESENT:

Scott Jacobs
Eric Blue
Ralph Johnson

ACTION ITEMS:

There were no action items to come before the Strategy Committee.

PRESENTATION ITEMS:

James Brittain, Vice-President of Management Advisory Group International, Inc., and Dottie Reese, Principal with DMM & Associates, presented the Classification, Compensation and Organization Analysis Study.

Sharon Judkins presented the Monthly Human Resources Activity Report for the Period October 1 through October 31, 2016. Ms. Judkins also gave an overview of the Human Resources Activities.

Cedric S. Grant presented the Executive Director's contract(s) for $1,000,000.00 or less.

Robert Miller presented the 2016-2025 Financial Plan prepared by Black & Veatch.

INFORMATION ITEMS:

There were no information items to come before the Strategy Committee.

ANY OTHER MATTERS:

There being no further business to come before the Strategy Committee, the meeting adjourned at approximately 12:28 P.M.

Also in attendance were Cedric S. Grant, Executive Director; Robert Miller, Deputy Director, CFO; Joseph Becker, General Superintendent; Bruce Adams, Deputy General Superintendent; Nolan Lambert, Special Counsel; Harold Marchand, Deputy Special Counsel; Yolanda Grinstead, Legal Department; Sharon Judkins, Deputy Director, Administration; Lawrence Anderson, Personnel Department; Kathleen Lafrance, Jasmin Lawrence, Board Relations Staff; Stephen Stuart, BGR; James Brittain, Management Advisory Group International, Inc.; Dottie Reese, DMM & Associates.

Respectfully Submitted,

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Marion Bracy, Chair

"RE-BUILDING THE CITY'S WATER SYSTEMS FOR THE 21ST CENTURY"

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SCOTT JACOBS, President Pro-Tem

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November 14, 2016

The Finance and Administration Committee met on Monday, November 14, 2016 in the Board Room, 625 St. Joseph Street, New Orleans, LA. The meeting convened at 2:00 P.M.

Present:

Scott Jacobs, Chair
Kimberly Thomas
Kerri Kane

Absent:

Dr. Tamika Duplessis
Joseph Peychaud

Other Committee/Board Members Present:

Eric Blue
Ralph Johnson
Alan Arnold

ACTION ITEMS:

Item 1 General Superintendent's Recommendation

Contract Final Acceptance:

- R-162-2016 – ME 11-0017 – Sewerage and Water Board of New Orleans Panola Street Pump Station Emergency Repairs

  Kerri Kane moved to accept Item #1 under the General Superintendent's Recommendation listed above. Kimberly Thomas seconded the motion. The motion carried.

Item 2 Change Order(s)

There were no Change Order(s) to come before the Finance & Administration Committee for the month of November.

Item 3 **Executive Session**

Kerri Kane moved to go into Executive Session to discuss litigation matters. Kimberly Thomas seconded the motion. The motion carried. Kimberly Thomas moved to return to regular session. Kerri Kane seconded the motion. The motion carried. Kimberly Thomas moved to accept staff's recommendations re: Coventee Covington ad Corey Barnes v. St. Paul Fire and Marine Insurance Company, et al, CDC No. 2012-03887, Div. J. Kerri Kane seconded the motion. The motion carried.

PRESENTATION ITEMS:

Item 4 **Customer Service Management System Implementation**

Robert Miller presented the CSM System Implementation Update.

Item 5 **2016-2025 Financial Plan**

Anna White of Black & Veatch presented a slide overview on the 2016-2025 Financial Plan of the Sewerage & Water Board of New Orleans.

Kerri Kane left the meeting at approximately 3:00 p.m. The meeting lost a quorum.

Item 6 **Financial Results through September 2016**

Robert Miller presented the financial results through September 2016.

INFORMATION ITEMS:

Information item(s) 7, 8, 9 and 10 were received.

ADJOURNMENT:

There being no further business to come before the Finance & Administration Committee, the remaining parties departed at approximately 3:30 P.M.

Also in attendance were Cedric S. Grant, Executive Director; Robert Miller, Deputy Director, CFO; Joseph Becker, General Superintendent; Bruce Adams, Deputy General Superintendent; Nolan Lambert, Special Counsel; Harold Marchand, Yolanda Grinstead, Legal Department; Willie Mingo, Purchasing Department; Lisa Martin, Deputy Director, Communications; Brenda Thornton, Communirep, Inc.; Doug Evans, BKI.

Respectfully submitted,

Scott Jacobs, Chair

R-161-2016

2016 INDEPENDENT FINANCIAL AUDITING SERVICES CONTRACT

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

WHEREAS, the Board's staff solicited public bids for independent financial auditing services for one (1) year with four (4) one-year renewal options; and

WHEREAS, the independent auditors desire to exercise the execution of the third renewal option for independent financial auditing services for the calendar year 2016 at the terms and conditions set forth in the RFP response to the Board on August 24, 2012; and

WHEREAS, funds for this service are included in the 2016 Budget; and

WHEREAS, the fees shall be $90,000.00 for calendar year 2016 financial auditing services, as previously quoted and submitted in a separate sealed envelope to the Board on August 24, 2012; and

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

NOW, THEREFORE, BE IT RESOLVED by the Sewerage and Water Board of New Orleans the approval of the 4th and final renewal option for independent financial auditing services with Postlethwaite & Netterville and Bruno and Tervalon for the year 2016 for a total amount of $90,000.00.

I, Cedric S. Grant, Executive Director, Sewerage
and Water Board of New Orleans, do hereby certify
that the above and foregoing is true and correct copy
of a resolution adopted at the Regular Monthly Meeting
of said Board, duly called and held, according to law,
November 16, 2016

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

R-162-2016

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 4, 2016

Strategy Committee
Sewerage and Water Board of New Orleans
New Orleans, Louisiana

Subject: Monthly Human Resources Activity Report for the Period October 1- October 31, 2016

Dear Directors:

Please find below an account of various Board human resources activities for the period October 1- October 31, 2016. This monthly snapshot is presented to keep you abreast of the progress and challenges related to the Board's ability to hire and retain the best qualified candidates to perform the Board's important work.

Human Resources Activities

Beginning Vacant Positions: 267

Ending Vacant Positions: 267

New Hire: 19

Resignations: 14

Retirement: 0

DROP Program Participants: 118
- Beginning Balance: 122
- New Member(s): 1
- Member(s) Removed 5

Promotions: 25

Disciplinary Actions: 11
- Reprimands: 8
- Suspensions: 3
- Terminations: 0

Civil Service Reform Update

Training by Civil Service for S&WB staff is expected to be completed by the end of November 2016. On the Civil Service front, while we are continuing to address systemic issues and concerns, we have recognized improvement in response/turnaround time of certain Civil Service request. To properly address S&WB's workforce challenges, both Civil Service and S&WB's internal human resources processes must be appropriately aligned and effective and efficiently operating. Our initial assessment showed that both areas required significant improvements. Therefore our strategy was to work on both entities' processes simultaneously. Our refined strategy is to continue to monitor Civil Service turnaround times, but more importantly, to focus more on improving internal processes. To that end, we intend to increase HR support to our managers, allowing managers more time to focus on their core mission and responsibilities.

Sharon Judkins
Deputy Director-Administration

Cc: Attachments
Monthly Activity Report
Drop Summary
Resignation Analysis

October Monthly Activity Report			
DATE	ACTION	JOB TITLE	REASON
New Hires:			
10/3/2016		Engineering Technician	
10/3/2016		Environmental Enforcement Technician 1	
10/3/2016		Environmental Enforcement Technician 1	
10/3/2016		Environmental Enforcement Technician 1	
10/3/2016		Environmental Enforcement Technician 1	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/3/2016		Laborer	
10/10/2016		Laborer	
10/27/2016		Laborer	
10/27/2016		Laborer	
10/10/2016		Office Assistant Trainee	
10/27/2016		Program Administrator	
10/18/2016		Utilities Services Manager	
Total	19		
Resignations:			
10/1/2016		Office Assistant 2	accept employment outside of city civil service
10/5/2016		Equipment Operator 4	accept employment outside of city civil service
10/10/2016		Networks Maintenance Technician 1	accept employment outside of city civil service
10/11/2016		Office Assistant Trainee	accept employment outside of city civil service
10/19/2016		Automotive Mechanic 2	accept employment outside of city civil service
10/26/2016		Networks Maintenance Technician 1	accept employment outside of city civil service
10/27/2016		Networks Senior Maintenance Technician 1	accept employment outside of city civil service
10/28/2016		Networks Maintenance Technician 2	accept employment outside of city civil service
10/19/2016		Laborer	avoid disciplinary action
10/26/2016		Office Assistant 2	ill health
10/14/2016		Laborer	other reasons
10/21/2016		Office Assistant Trainee	other reasons
10/17/2016		Networks Maintenance Technician 1	other reasons
10/17/2016		Networks Maintenance Technician 1	other reasons

Total	14		
DROP:			
Started DROP			
10/8/2016		Administrative Support Supervisor 3	Enter DROP
Total	1		
Ended DROP			
10/1/2016		Senior Office Support Specialist	Exit DROP
10/1/2016		Networks Zone Manager 1	Exit DROP
10/11/2016		Utilities Maintenance Master Specialist 1	Exit DROP
10/15/2016		Networks Senior Maintenance Technician 2	Exit DROP
10/29/2016		Administrative Support Supervisor 3	Exit DROP
Total	5		
Promotions:			
10/20/2016		Administrative Support Supervisor 3	
10/19/2016		Engineering Intern	
10/4/2016		Engineering Technician	
10/14/2016		Management Development Analyst 1	
10/19/2016		Management Development Analyst 2	
10/3/2016		Networks Maintenance Technician 1	
10/13/2016		Networks Maintenance Technician 1	
10/31/2016		Networks Maintenance Technician 1	
10/31/2016		Networks Maintenance Technician 1	
10/31/2016		Networks Maintenance Technician 1	
10/11/2016		Office Assistant 2	
10/11/2016		Office Assistant 2	
10/31/2016		Office Assistant 3	
10/17/2016		Office Assistant 4	
10/25/2016		Office Support Specialist	
10/11/2016		Principal Office Support Specialist	
10/11/2016		Principal Office Support Specialist	
10/24/2016		Principal Office Support Specialist	
10/25/2016		Principal Office Support Specialist	
10/25/2016		Principal Office Support Specialist	
10/4/2016		Senior Office Support Specialist	
10/17/2016		Senior Office Support Specialist	
10/25/2016		Steam Plant Engineer	
10/21/2016		Utilities Senior Services Manager	
10/18/2016		Warehouse and Supplies Manager	
Total	25		

Disciplinary Actions:			
10/4/2016	Reprimand	Plant Engineer	
10/3/2016	Reprimand	Water Service Inspector 1	
10/3/2016	Reprimand	Water Service Inspector 1	
10/3/2016	Reprimand	Water Service Inspector 1	
10/20/2016	Reprimand	Water Service Inspector 1	
10/21/2016	Reprimand	Water Service Inspector 1	
10/3/2016	Reprimand	Water Service Inspector 2	
10/13/2016	Reprimand	Water Service Inspector 2	
10/27/2016	Suspension	Environmental Enforcement Technician 2	
10/5/2016	Suspension	Utilities Maintenance Supervisor	
10/14/2016	Suspension	Water Service Inspector 2	
Total	11		

DROP SUMMARY REPORT

TITLE	START	END	TIME REMAINING (yrs)	AVG TIME REMAINING (YRS)	TOTAL EMPLOYEES ON DROP
NET SENIOR MAINTENANCE TECH 1	11/1/2011	11/1/2016	0.00	2.47	118
ACCOUNTANT 3	11/1/2011	11/1/2016	0.00		
ADMIN. SUPPORT SUPERVISOR 3	12/1/2011	12/1/2016	0.08		
INFORMATION TECHNOLOGY MANAGER	12/5/2011	12/5/2016	0.10		
UTIL MAINT MASTER SUPERVISOR	12/31/2011	12/31/2016	0.17		
NET SENIOR MAINTENANCE TECH 2	1/2/2012	1/2/2017	0.17		
WATER PURIFICATION OPERATOR 4	2/1/2012	2/1/2017	0.25		
WATER PURIFICATION OPERATOR 2	2/3/2012	2/3/2017	0.26		
FACILITIES ENGINEERING SPCL	3/14/2012	3/14/2017	0.37		
POWER DISPATCHER 3	4/1/2012	4/1/2017	0.42		
SENIOR PRINCIPAL ENGINEER	4/1/2012	4/1/2017	0.42		
SR. OFFICE SUPPORT SPECIALIST	4/9/2012	4/9/2017	0.44		
CHIEF ACCOUNTANT	4/30/2012	4/30/2017	0.50		
WATER SERVICE INSPECTOR 3	4/30/2012	4/30/2017	0.50		
UTIL MAINT MASTER SPECIALIST 2	5/1/2012	5/1/2017	0.50		
PUMPING STATIONS SUPV	5/1/2012	5/1/2017	0.50		
PUBLIC WORKS SUPERVISOR 1	5/1/2012	5/1/2017	0.50		
UTILITY SERVICES ADMINISTRATOR	5/1/2012	5/1/2017	0.50		
UTILITY SENIOR SERVICES ADMIN	5/1/2012	5/1/2017	0.50		
ATTORNEY 4	5/1/2012	5/1/2017	0.50		
ENGINEERING TECHNICIAN	6/1/2012	6/1/2017	0.58		
AUTOMOTIVE SECTION SUPERVISOR	6/1/2012	6/1/2017	0.58		
PUBLIC WORKS SUPERVISOR 3	6/17/2012	6/17/2017	0.63		
WATER PURIFICATION OPERATOR 4	7/1/2012	7/1/2017	0.67		
FIELD SERVICE SUPERVISOR	9/1/2012	9/1/2017	0.84		
NETWORKS ZONE MANAGER 1	9/8/2012	9/8/2017	0.85		
NET SENIOR MAINTENANCE TECH 2	10/7/2012	10/7/2017	0.93		
		Employees within 1 year:		27	
WAREHOUSE & SUPPLIES MGR	1/3/2013	1/3/2018	1.18		
NET SENIOR MAINTENANCE TECH 1	1/21/2013	1/21/2018	1.22		
NET SENIOR MAINTENANCE TECH 2	3/1/2013	3/1/2018	1.33		
EQUIPMENT OPERATOR 3	3/1/2013	3/1/2018	1.33		
PUMPING STATIONS SUPV ASST	3/1/2013	3/1/2018	1.33		
UTIL MAINT MASTER SPECIALIST 2	4/1/2013	4/1/2018	1.42		
OFFICE SUPPORT SPECIALIST	5/1/2013	5/1/2018	1.50		
UTILITIES MAINT SUPERVISOR	5/1/2013	5/1/2018	1.50		
OFFICE ASSISTANT 4	5/1/2013	5/1/2018	1.50		
NET SENIOR MAINTENANCE TECH 2	5/31/2013	5/31/2018	1.58		
NET SENIOR MAINTENANCE TECH 1	6/1/2013	6/1/2018	1.58		
DEPUTY SPECIAL COUNSEL	6/1/2013	6/1/2018	1.58		
NET MASTER MAINTENANCE TECH 2	6/1/2013	6/1/2018	1.58		
OFFICE ASSISTANT 3	6/3/2013	6/3/2018	1.59		
PUMPING STATIONS SUPV	7/31/2013	7/31/2018	1.75		
OFFICE ASSISTANT 2	8/1/2013	8/1/2018	1.75		

DATA AS OF OCTOBER 31, 2016

DROP SUMMARY REPORT

OFFICE ASSISTANT 3	8/1/2013	8/1/2018	1.75	
NET MASTER MAINTENANCE TECH 2	8/12/2013	8/12/2018	1.78	
PUMPING PLANT OPERATOR	9/1/2013	9/1/2018	1.84	
ENGINEERING SPECIALIST	10/1/2013	10/1/2018	1.92	
		Employees within 2 years:		20
NET QUALITY ASSUR & SFTY INSPC	11/1/2013	11/1/2018	2.00	
FLEET SERVICES SUPERVISOR	11/1/2013	11/1/2018	2.00	
MANAGEMNT DEVELOPMNT SPECLST 2	12/1/2013	12/1/2018	2.08	
STEAM PLANT ENGINEER 2	12/2/2013	12/2/2018	2.09	
UTIL MAINT MASTER SUPERVISOR	1/3/2014	1/3/2019	2.18	
LEGAL ADMINISTRATIVE ASSISTANT	1/3/2014	1/3/2019	2.18	
PUBLIC WORKS MAINTENANCE SUPT	1/3/2014	1/3/2019	2.18	
NETWORKS MAINTENANCE TECH 2	1/27/2014	1/27/2019	2.24	
WATER PURIFICATION OPERATOR 2	2/1/2014	2/1/2019	2.25	
PUMPING AND POWER PLANT OPR	2/1/2014	2/1/2019	2.25	
NET MASTER MAINTENANCE TECH 2	2/13/2014	2/13/2019	2.29	
PUMPING AND POWER PLANT OPR	3/1/2014	3/1/2019	2.33	
PUMPING STATIONS SUPV ASST	3/1/2014	3/1/2019	2.33	
WATER PURIFICATION OPERATOR 3	6/4/2014	6/4/2019	2.59	
OFFICE SUPPORT SPECIALIST	6/6/2014	6/6/2019	2.60	
EQUIPMENT OPERATOR 2	9/1/2014	9/1/2019	2.84	
OFFICE ASSISTANT 3	10/1/2014	10/1/2019	2.92	
		Employees within 3 years:		17
NETWORKS MAINTENANCE TECH 1	10/30/2014	10/30/2019	3.00	
NET SENIOR MAINTENANCE TECH 1	10/31/2014	10/31/2019	3.00	
UTILITY SENIOR SERVICES MGR	10/31/2014	10/31/2019	3.00	
MANAGEMNT DEVELOPMNT SPECLST 2	11/1/2014	11/1/2019	3.00	
PUMPING PLANT OPERATOR	11/1/2014	11/1/2019	3.00	
WATER PURIFICATION OPERATOR 1	11/20/2014	11/20/2019	3.05	
MANAGEMNT DEVELOPMNT SPECLST 2	11/30/2014	11/30/2019	3.08	
AUTOMOTIVE MAINT. TECHNICIAN	12/1/2014	12/1/2019	3.08	
ADMIN. SUPPORT SUPERVISOR 3	12/15/2014	12/15/2019	3.12	
NET SENIOR MAINTENANCE TECH 2	12/19/2014	12/19/2019	3.13	
PUMPING STATIONS SUPV ASST	12/31/2014	12/31/2019	3.17	
NET MASTER MAINTENANCE TECH 1	12/31/2014	12/31/2019	3.17	
STEAM PLANT ENGINEER 2	1/24/2015	1/24/2020	3.23	
PUMPING STATIONS SUPV ASST	2/1/2015	2/1/2020	3.25	
UTILITY SERVICES ADMINISTRATOR	3/1/2015	3/1/2020	3.33	
FIELD SERVICE SUPERVISOR	3/15/2015	3/15/2020	3.37	
OFFICE SUPPORT SPECIALIST	3/28/2015	3/28/2020	3.41	
STEAM PLANT ENGINEER 1	3/31/2015	3/31/2020	3.42	
OFFICE ASSISTANT 3	4/1/2015	4/1/2020	3.42	
FIELD SERVICE SUPERVISOR	4/9/2015	4/9/2020	3.44	
PUMPING AND POWER PLANT OPR	8/1/2015	8/1/2020	3.75	
FLEET SERVICES MANAGER	8/7/2015	8/7/2020	3.77	
STEAM PLANT ENGINEER 4	9/22/2015	9/22/2020	3.90	
POWER DISPATCHER 4	9/22/2015	9/22/2020	3.90	
FIELD SERVICE SUPERVISOR	10/1/2015	10/1/2020	3.92	
		Employees within 4 years:		25

NET SENIOR MAINTENANCE TECH 1	11/1/2015	11/1/2020	4.01
FIELD SERVICE SUPERVISOR	11/1/2015	11/1/2020	4.01
NET SENIOR MAINTENANCE TECH 1	11/1/2015	11/1/2020	4.01
ADMIN. SUPPORT SUPERVISOR 3	11/26/2015	11/26/2020	4.07
CHIEF ACCOUNTANT	11/28/2015	11/28/2020	4.08
PUBLIC WORKS SUPERVISOR 2	12/2/2015	12/2/2020	4.09
ENGINEER INTERN 2	12/21/2015	12/21/2020	4.14
NET SENIOR MAINTENANCE TECH 2	12/30/2015	12/30/2020	4.17
NET MASTER MAINTENANCE TECH 1	12/30/2015	12/30/2020	4.17
SR. OFFICE SUPPORT SPECIALIST	1/1/2016	1/1/2021	4.17
AUTOMOTIVE SERVICES SUPERVISOR	1/8/2016	1/8/2021	4.19
UTIL MAINT MASTER SUPERVISOR	1/8/2016	1/8/2021	4.19
UTIL MAINT MASTER SUPERVISOR	1/8/2016	1/8/2021	4.19
UTIL MAINT MASTER SUPERVISOR	1/11/2016	1/11/2021	4.20
NET SENIOR MAINTENANCE TECH 1	2/1/2016	2/1/2021	4.26
SR. OFFICE SUPPORT SPECIALIST	2/2/2016	2/2/2021	4.26
NET SENIOR MAINTENANCE TECH 2	2/29/2016	3/1/2021	4.33
NET MASTER MAINTENANCE TECH 1	4/1/2016	4/1/2021	4.42
POWER DISPATCHER 3	4/1/2016	4/1/2021	4.42
OFFICE ASSISTANT 4	4/1/2016	4/1/2021	4.42
PUBLIC WORKS MAINTENANCE WKR 1	6/1/2016	6/1/2021	4.59
NET SENIOR MAINTENANCE TECH 2	6/1/2016	6/1/2021	4.59
PUBLIC WORKS MAINTENANCE WKR 1	6/4/2016	6/4/2021	4.59
LABORATORY TECHNICIAN 3	7/1/2016	7/1/2021	4.67
PUMPING STATIONS SUPV	8/1/2016	8/1/2021	4.75
PUMPING AND POWER PLANT OPR	8/1/2016	8/1/2021	4.75
UTILITY SERVICES ADMINISTRATOR	9/1/2016	9/1/2021	4.84
FACILITIES ENGINEERING SPCL	9/7/2016	9/7/2021	4.85
ADMIN. SUPPORT SUPERVISOR 3	10/8/2016	10/8/2021	4.94

Employees within 5 years: 29

OCTOBER SUMMARY

	EFFECTIVE DATE	ACTION
SR. OFFICE SUPPORT SPECIALIST	10/1/2016	DELETION
NETWORKS ZONE MANAGER 1	10/1/2016	DELETION
ADMIN. SUPPORT SUPERVISOR 3	10/8/2016	ADDITION
UTIL MAINT MASTER SPECIALIST 1	10/11/2016	DELETION
NET SENIOR MAINTENANCE TECH 2	10/15/2016	DELETION
ADMIN. SUPPORT SUPERVISOR 3	10/29/2016	DELETION

Resignations for October 2016

Date	Reason	Job Title
10/1/2016	accept employment elsewhere outside of the city civil service	Office Assistant 2
10/5/2016	accept employment elsewhere outside of the city civil service	Equipment Operator 4
10/10/2016	accept employment elsewhere outside of the city civil service	Networks Maintenance Technician 1
10/11/2016	accept employment elsewhere outside of the city civil service	Office Assistant Trainee
10/19/2016	accept employment elsewhere outside of the city civil service	Automotive Mechanic 2
10/26/2016	accept employment elsewhere outside of the city civil service	Networks Maintenance Technician 1
10/27/2016	accept employment elsewhere outside of the city civil service	Networks Senior Maintenance Technician 1
10/28/2016	accept employment elsewhere outside of the city civil service	Networks Maintenance Technician 2
10/19/2016	avoid disciplinary action	Laborer
10/26/2016	ill health	Office Assistant 2
10/14/2016	other reasons	Laborer
10/17/2016	other reasons	Networks Maintenance Technician 1
10/17/2016	other reasons	Networks Maintenance Technician 1
10/21/2016	other reasons	Office Assistant Trainee
Reason	**# of Resignations**	**% of Total Resignations**
Transfer and/or Promotion to the City		
Accept Employment Outside of City Civil Service	**8**	**57%**
Ill Health	**1**	**7%**
Avoid Disciplinary Action	**1**	**7%**
Other Reasons	**4**	**29%**
Total	**14**	**100%**

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. Gordon, Arata, McCollam, Duplantis & Eagan, 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 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 Louisianapa.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**

OFFICE OF GENERAL SUPERINTENDENT
SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOVEMBER 16, 2016

To the Honorable President and members of the Sewerage and Water Board of New Orleans:

The following report for the month of **October** presented herewith:

Contract #1345 – Industrial & Mechanical Contractors, Inc. – Replacement of Filter Backwash Equipment at the Main Water Purification Plant. This work is approximately 75% complete. (CP Item 110).

Contract #1350 – Industrial & Mechanical Contractors, Inc. – Katrina related repairs to Stream Turbine No. 4 & Auxiliaries at the Main Water Purification Plant Power Complex. This work is approximately 98% complete. (CP Item 175).

Contract #1351 – Lou-Con, Inc. – Repairs to A & B Pumps & Auxiliaries at the Main Water Purification Plant. This work is 100% complete. (CP Item 175).

Contract #1352 – Industrial & Mechanical Contractors, Inc. – Katrina related replacement of Pump Package at the Main Water Purification Power Plant Complex. This work is 100% complete. (CP Item 175).

Contract #1378 – Plant-N-Power Services, LLP – Hurricane Katrina related repairs to Boilers/Duct/Elevator at the Main Water Purification Plant Power Complex. This work is approximately 72% complete. (CP Item 175).

Contract #1382 – Lou-Con, Inc. – Replacement of Media Filters 1A, 1B, 5A & 5B at the Claiborne Filter Gallery at the Main Water Purification Plant. This work is 100% complete. (CP Item 110).

Contract #1387 – New Orleans Metalworks, Inc. – Painting & Repairs of Four (4) Million Gallon Water Storage Tanks at the Main Water Purification Plant. This work is approximately 70% complete. (CP Item 110).

Contract #2098 – Fleming Construction Co., LLC – Water Main Point Repair, Water Service Connection, Water Valve and Fire Hydrant Replacement at Various Sites throughout Orleans Parish. This work is 100% complete. (CP Item 175).

Contract #2105 – Boh Brothers Construction Co., LLC – Replacement of Water Lines damaged by Hurricane Katrina within various roadways in different neighborhoods throughout the City of New Orleans. This work is approximately 81% complete. (CP Item 175).

Contract #2111 – Wallace C. Drennan, Inc. – Water Main Point Repair, Water Service Connection, Water Valve & Fire Hydrant Replacement at Various Sites throughout Orleans Parish. This work is approximately 84% complete. (CP Item 175).

Contract #2123 – Wallace C. Drennan, Inc. – Waterline Replacement & Extensions. This work is approximately 77% complete. (CP Item 214).

Contract #3663 – Lou-Con, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of Bullard Sewage Pumping Station. This work is 100% complete. (CP Item 340).

Contract #3665 – TKTMJ, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of DOTD Sewage Lift Station. This work is approximately 99% complete. (CP Item 340).

Contract #3666 – Lou-Con, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of Lake Forest Sewage Pumping Station. This work is 100% complete. (CP Item 340).

Contract #3667 – TKTMJ, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of Plum Orchard Sewage Lift Station. This work is 100% complete. (CP Item 340).

Contract #3669 – Industrial & Mechanical Contractors, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of Lawrence Sewage Pumping Station #6. This work is approximately 93% complete. (CP Item 340).

Contract #3670 – Lou-Con, Inc. – Hurricane Katrina 404 Hazard Mitigation Grant Program Replacement of Lawrence Sewage Pumping Station. This work is 100% complete. (CP Item 340).

Contract #3675 – F.H. Paschen, S.N. Nielsen & Associates LLC - Katrina related replacement of the Administration Building at the East Bank Waste Water Treatment Plant. This work is 100% complete. (CP Item 375).

Contract #3695 – Fleming Construction Co., LLC – Restoration of existing gravity sewer main damaged by Hurricane Katrina by excavation, replacement & CIPP. This work is 100% complete. (CP Item 375).

Contract #3737 – Wallace C. Drennan, Inc. – Carrollton Area Sewer Rehabilitation Project Mistletoe St., 18-Inch Sewer Line Replacement SSERP. This work is approximately 30% complete. (CP Item 317).

Contract #3792 – IMC, Inc. –Central Wetlands Unit Expansion at the EBWWTP. This work is approximately 98% complete. (CP Item 368).

Contract #3794 – Industrial & Mechanical Contractors, Inc. – Rehabilitation of Bio-Reactor Train #1 at the EBWTP. This work is approximately 96% complete. (CP Item 348).

Contract #3795 – IMC, Inc. – Modifications to Return Activated Sludge PS & Pipeline at the EBSTP. This work is approximately 96% complete. (CP Item 348).

Contract #3796 – Industrial & Mechanical Contractors, Inc. – Replacement of Pumps at the Boulevard "X" Sewage Pumping Station. This work is approximately 60% complete. (CP Item 311).

Contract #3986 – BLD Services, LLC – Ninth Ward Area Sewer Rehabilitation-Sewer Rehabilitation No. 5. This work is approximately 94% complete. (CP Item 317).

Contract #5203 – F.H. Paschen, S.N. Nielsen & Associates LLC - DPS No. 14 Trash Screen & Cleaner Replacement. This work is 100% complete. (CP Item 511).

Contract #6248 – Walter J. Barnes Electric Co., Inc. – Installation of Two 60- Hertz Feeders from the Carrollton Water Plant to Drainage Pumping Station No. 1. This work is 100% complete. (CP Item 676).

Contract #6254 – Walter J. Barnes Electric Co., Inc. – Hurricane Katrina related repairs to Central Yard Garage #2/Electrical & Main Power Room. This work is 16% complete. (CP Item 676).

Contract #8132 – Industrial & Mechanical Contractors, Inc. - Hurricane Katrina related repairs to Central Yard Garage #1/Generator &Power Room. This work is approximately 99% complete. (CP Item 175).

Contract #8139 – W.L. Wymann Construction Co., Inc. – Re-bid to replace the Central Yard Annex Building damaged during Hurricane Katrina. This work is 100% complete. (CP Item 175).

Contract #8142 – Fleming Construction Co., LLC – Re-paving Open Cuts in Streets, Driveways, Sidewalks resulting from the repair to the Sewerage & Water Board of New Orleans Underground Utilities. This work is 115% complete. (CP Item 175).

Contract #8143 – Hamp's Construction – Hurricane Katrina related repairs to Central Yard Garage #2/Building & Roof. This work is approximately 79% complete. (CP Item 175).

Contract #8144 – Wallace C. Drennan, Inc. – Repaving of Open Cuts in Streets, Driveways, and Sidewalks resulting from the repair to the Sewerage & Water Board of New Orleans Underground Utilities. This work is approximately 74% complete. (CP Item 880).

Contract #30002 – BLD Services, Inc. – Restoration of existing Gravity Sewer Mains damaged by Hurricane Katrina by excavation & replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole & Point Repairs at various sites throughout Orleans Parish. This work is approximately 98% complete. (CP Item 375).

Contract #30003 – BLD Services, Inc. – Restoration of existing Gravity Sewer Mains damaged by Hurricane Katrina by excavation & replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole & Point Repairs at various sites throughout Orleans Parish. This work is approximately 98% complete. (CP Item 375).

Contract #30004 – Fleming Construction Co., LLC – Restoration of existing Gravity Sewer Mains damaged by Hurricane Katrina by excavation & replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole & Point Repairs at various sites throughout Orleans Parish. This work is approximately 99% complete. (CP Item 375).

Contract #30006 – Boh Brothers Construction Co., LLC – Restoration of existing Gravity Sewer Mains damaged by Hurricane Katrina by excavation & replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole & Point Repairs at various sites throughout Orleans Parish. This work is approximately 95% complete. (CP Item 375).

Contract #30009 – Wallace C. Drennan, Inc. – Restoration of existing Gravity Sewer Mains damaged by Hurricane Katrina by excavation & replacement from Manhole to Manhole, CIPP Lining from Manhole to Manhole & Point Repairs at various sites throughout Orleans Parish. This work is approximately 80% complete. (CP Item 375).

Contract #30014 – CES – Cleaning & CCTV Inspection. This work is approximately 51% complete. (CP Item 375).

Contract #30015 – Wallace C. Drennan, Inc. – Restoration of existing Gravity Sewer Mains by Point Repair & CIPP Lining of Sewer Mains. This work is approximately 80% complete. (CP Item 375).

Contract #30016 – Wallace C. Drennan, Inc. - Manhole to Manhole & Sewer Point Repair. This work is approximately 74% complete. (CP Item 375).

CURRENT EMERGENCY BID CONTRACTS

2014 Off-Site Rewind/Refurbish Motor for the 2250HP, 6600V, 3-PHASE, 25HZ, Synchronous Drive Motor for Panola Pumping Station Pump No. 1

Bids were received on Friday, July 11, 2014.

Contractor:	Bollinger Armature Services, LLC
Amount:	$338,000.00
% Complete	98%

Notice to Proceed was issued on July 16, 2014.

Emergency Replacement of Underground Electrical Power Duct Bank, from Cohn St. to Carrollton Water Purification Plant

Three (3) quotes were received on Friday, March 18, 2016.
Contractor: Walter J. Barnes Electric Company, Inc.
Amount: $276,500.00
% Complete 70%

Notice to Proceed was issued on April 13, 2016.

PLUMBING DEPARTMENT

Submitted herewith, you will find the monthly report for work performed by the Plumbing Department;

There were two hundred forty-nine (249) Plumbing, and two hundred seventy-three (273) Backflow permits issued during the month of **October**. This department complied with six hundred ten (610) requests for Plumbing Inspections, which consists of inspections conducted with Licensed Plumbing Contractors, Property Owners, Tenants, Department of Health and Hospitals Sanitarians, and Environmental Inspectors.

For your information, the following numbers are of the permits issued and inspections conducted.

	Aug	Sep	2016 Oct	2015 Oct	YTD 2016
Plumbing Permits Issued	317	277	249	260	
Backflow Permits Issued	175	144	273	153	
	492	**421**	**522**	**413**	**4305**
Inspections Conducted					
Water	407	380	369	390	
Special	251	180	119	131	
Final	197	196	122	151	
Totals	**855**	**756**	**610**	**672**	**7159**

RAINFALL FOR OCTOBER 2016

The rainfall for the month of **October** was **0.02",** compared to the 123-year average of **3.15"** for the month of **October.** The cumulative rainfall through the ninth month of the year was **55.22"** compared to the 123-year average of **50.80"**.

AVERAGE DAILY PUMPAGE FOR THE MONTH OF OCTOBER

New Orleans Side	112.122 Million Gallons Per Day
Algiers Side	9.37 Million Gallons Per Day

Respectfully submitted,

JOSEPH R. BECKER
GENERAL SUPERINTENDENT

JRB/zfg
GENSUP%11-16-16

SEWERAGE AND WATER BOARD OF NEW ORLEANS
OFFICE OF SPECIAL COUNSEL

November 16, 2016

To the Honorable President and Members of the Sewerage and Water Board of New Orleans:

The following represents Legal Department activities during the month of **October 2016**.

CONTRACTS EXECUTED BEFORE SPECIAL COUNSEL:

ALL STAR FOREST PRODUCTS, INC. – Contract for Furnishing Rough Pine and Oak Hardwood Lumber - $49,420.00

MACHINE TOOLS, INC. – Contract for Furnishing Vertical Machining Center-Facility Maintenance Machine Shop - $310,000.00

CIVIL SUITS FILED AGAINST BOARD:

MICHELE A. ROMANO V. ELLEN M. MODE-BULLIUNG, WIFE OF/AND DENNIS C. BULLIUNG, ORCHARD INSURANCE COMPANY, AND SEWERAGE AND WATER BOARD OF NEW ORLEANS, No. 16-10508, Civil District Court. In this case, plaintiff sued seeking judgment for damages to property at 6607 Canal Boulevard, purchased by plaintiff on October 27, 2015, and also for exposure to various diseases, allegedly due to an improperly installed sewer line.

Respectfully submitted,

NOLAN P. LAMBERT
SPECIAL COUNSEL

NPL:mkt
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Sewerage and Water Board of New Orleans
Summary of Financial Results
Through September 30, 2016

Prior Year Variances	Water	Sewer	Drainage
Revenues	3,353,047	6,365,410	(2,876,594)
Operating Expenses	3,114,902	2,603,773	49,233
Non-Operating Revenues and Expenses	393,299	310,204	4,543,510
Income before Capital Contributions	631,444	4,071,841	1,617,683

Budget Variances	Water	Sewer	Drainage
Revenues	(1,990,598)	(707,143)	549,125
Operating Expenses	(3,545,189)	(5,171,838)	(8,325,523)
Non-Operating Revenues and Expenses	607,995	290,440	1,185,358
Income before Capital Contributions	2,162,586	4,755,135	10,060,006

	Water	Sewer	Drainage
Days of Cash	158.9	438.7	375.3

	Water	Sewer	Drainage
Projected Debt Service Coverage Times	1.51	2.13	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 s $549,125 or 100.0.0% more than 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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

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

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

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 Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD 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%	1
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%	2
3	Plumbing inspection and license fees	39,680	52,540	(12,860)	-24.5%	492,160	452,178	39,982	8.8%	3
4	Other revenues	786,508	490,253	296,255	60.4%	3,331,948	6,324,617	(2,992,669)	-47.3%	4
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%	5
	Operating Expenses:									
6	Executive Director	(25,220)	134,124	(159,344)	-118.8%	937,693	945,124	(7,431)	-0.8%	6
7	Special Counsel	108,659	183,299	(74,641)	-40.7%	1,051,554	1,373,697	(322,143)	-23.5%	7
8	Security	1,130,648	413,855	716,793	173.2%	6,364,839	4,397,885	1,966,953	44.7%	8
9	Operations	9,051,136	10,034,510	(983,374)	-9.8%	73,961,956	71,621,470	2,340,486	3.3%	9
10	Engineering	427,310	417,186	10,124	2.4%	4,268,638	3,924,686	343,952	8.8%	10
11	Logistics	846,925	1,204,225	(357,300)	-29.7%	8,242,420	9,574,872	(1,332,451)	-13.9%	11
12	Communications	46,581	70,393	(23,812)	-33.8%	582,184	593,504	(11,320)	-1.9%	12
13	Adminstration	1,286,899	1,298,390	(11,491)	-0.9%	11,126,261	4,923,782	6,202,479	126.0%	13
14	Chief Financial Officer	1,833,875	1,529,156	304,719	19.9%	13,697,417	13,082,907	614,510	4.7%	14
15	Continuous Improvement	46,374	-	46,374	0.0%	46,386	-	46,386	0.0%	15
16	Allocation for Overhead	(1,299,098)	(918,278)	(380,821)	41.5%	(9,284,753)	(7,515,084)	(1,769,669)	23.5%	16
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%	17
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%	18
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%	19
	Non-operating revenues (expense):									
20	Two-mill tax	181	-	181	0.0%	7,477	930	6,547	704.0%	20
21	Three-mill tax	97,001	-	97,001	0.0%	15,206,743	13,934,276	1,272,467	9.1%	21
22	Six-mill tax	98,031	-	98,031	0.0%	15,369,785	14,083,687	1,286,098	9.1%	22
23	Nine-mill tax	146,945	-	146,945	0.0%	23,038,622	21,110,632	1,927,990	9.1%	23
24	Interest income	123,038	100,372	22,666	22.6%	1,362,109	606,106	756,003	124.7%	24
25	Other Income	-	-	-	0.0%	267,886	288,285	(20,399)	-7.1%	25
26	Interest expense	-	-	-	0.0%	-	-	-	0.0%	26
27	Operating and maintenance grants	-	6,026	(6,026)	-100.0%	24,738	6,431	18,307	284.7%	27
28	Total non-operating revenues	465,196	106,398	358,798	337.2%	55,277,361	50,030,347	5,247,014	10.5%	28
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%	29
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%	30
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%	31
32	Net position, beginning of year					2,082,688,315	1,968,799,361	113,888,954	5.8%	32
33	Net position, end of year					2,144,343,981	2,027,541,116	116,802,865	5.8%	33

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%	1
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%	2
3	**Plumbing inspection and license fees**	39,680	52,151	(12,471)	-23.9%	492,160	469,358	22,803	4.9%	3
4	**Other revenues**	786,508	312,700	473,808	151.5%	3,331,948	2,814,302	517,647	18.4%	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%	5
	Operating Expenses:									
6	**Executive Director**	(25,220)	116,758	(141,978)	-121.6%	937,693	1,050,820	(113,127)	-10.8%	6
7	**Special Counsel**	108,659	183,298	(74,639)	-40.7%	1,051,554	1,649,679	(598,125)	-36.3%	7
8	**Security**	1,130,648	911,577	219,071	24.0%	6,364,839	8,204,192	(1,839,353)	-22.4%	8
9	**Operations**	9,051,136	9,340,503	(289,367)	-3.1%	73,961,956	84,064,528	(10,102,572)	-12.0%	9
10	**Engineering**	427,310	626,632	(199,321)	-31.8%	4,268,638	5,639,684	(1,371,046)	-24.3%	10
11	**Logistics**	846,925	1,191,098	(344,173)	-28.9%	8,242,420	10,719,880	(2,477,460)	-23.1%	11
12	**Communications**	46,581	124,355	(77,773)	-62.5%	582,184	1,119,192	(537,008)	-48.0%	12
13	**Adminstration**	1,286,899	806,882	480,017	59.5%	11,126,261	7,261,942	3,864,319	53.2%	13
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%	14
15	**Continuous Improvement**	46,374	15,717	30,657	195.0%	46,386	141,456	(95,070)	-67.2%	15
16	**Allocation for Overhead**	(1,299,098)	(897,501)	(401,597)	44.7%	(9,284,753)	(8,077,508)	(1,207,245)	14.9%	16
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%	17
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%	18
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%	19
	Non-operating revenues (expense):									
20	**Two-mill tax**	181	68	113	166.2%	7,477	2,181	5,296	242.9%	20
21	**Three-mill tax**	97,001	457,839	(360,838)	-78.8%	15,206,743	14,682,980	523,763	3.6%	21
22	**Six-mill tax**	98,031	462,752	(364,721)	-78.8%	15,369,785	14,840,524	529,261	3.6%	22
23	**Nine-mill tax**	146,945	693,636	(546,691)	-78.8%	23,038,622	22,245,031	793,591	3.6%	23
24	**Interest income**	123,038	5,650	117,388	2077.6%	1,362,109	50,852	1,311,258	2578.6%	24
25	**Other Income**	-	152,444	(152,444)	-100.0%	267,886	1,372,000	(1,104,114)	-80.5%	25
26	**Interest expense**	-	-	-	0.0%	-	-	-	0.0%	26
27	**Operating and maintenance grants**	-	-	-	0.0%	24,738	-	24,738	0.0%	27
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%	28
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%	29
30	**Capital contributions**	4,056,659	-	4,056,659	0.0%	23,180,185	-	23,180,185	0.0%	30
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%	31
32	**Net position, beginning of year**					2,082,688,315	1,968,799,361	113,888,954	5.8%	32
33	**Net position, end of year**					2,144,343,981	1,976,320,008	168,023,973	8.5%	33

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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	
	Assets								
	Noncurrent assets:	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
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	1
2	Less: accumulated depreciation	871,186,495	45,652,552	5.2%	916,839,047	39,862,605	4.5%	876,976,442	2
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	3
	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	4
5	Debt service reserve	60,775,581	17,289,368	28.4%	78,064,949	31,865,290	69.0%	46,199,659	6
6	Health insurance reserve	1,977,499	(110,001)	-5.6%	1,867,498	(2)	0.0%	1,867,500	7
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	8
	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	8
9	Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704	9
10	Other	4,007,848	121,203	3.0%	4,129,051	8,313	0.2%	4,120,738	10
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	11
	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	12
	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	13
14	Taxes	7,885,917	158,351	2.0%	8,044,268	-	0.0%	8,044,268	14
15	Interest	58	-	0.0%	58	58	0.0%	-	15
16	Grants	37,045,352	13,421,484	36.2%	50,466,836	(2,341,592)	-4.4%	52,808,428	16
17	Miscellaneous	2,253,739	2,577,040	114.3%	4,830,779	1,414,784	41.4%	3,415,995	17
18	Due from enterprise fund	-	(482,785)	0.0%	(482,785)	(482,785)	0.0%	-	18
19	Inventory of supplies	5,467,101	(163,356)	-3.0%	5,303,745	-	0.0%	5,303,745	19
20	Prepaid expenses	902,717	476,448	52.8%	1,379,165	-	0.0%	1,379,165	20
21	Total unrestricted current assets	107,293,265	18,086,216	16.9%	125,379,481	11,370,586	10.0%	114,008,895	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	51,315	-	0.0%	51,315	-	0.0%	51,315	23
24	Total other assets	51,315	-	0.0%	51,315	-	0.0%	51,315	24
25	TOTAL ASSETS	2,640,225,291	412,550,429	15.6%	3,052,775,720	43,821,123	1.5%	3,008,954,597	25
	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	26
27	Deferred loss on bond refunding	4,307,394	(352,525)	-8.2%	3,954,869	-	0.0%	3,954,869	27
28	TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,307,394	18,727,505	434.8%	23,034,899	-	0.0%	23,034,899	28
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	29

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	
	NET ASSETS AND LIABILITIES	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
	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	1
2	Restricted for Debt Service	60,775,581	17,289,368	28.4%	78,064,949	31,865,290	69.0%	46,199,659	2
3	Unrestricted	(106,652,210)	135,905,779	-127.4%	29,253,569	2,087,485	7.7%	27,166,084	3
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	4
	Long-term liabilities								
5	Claims payable	2,594,154	(103,586)	-4.0%	2,490,568	-	0.0%	2,490,568	5
6	Net pension obligation	21,952,753	59,092,814	269.2%	81,045,567	4,078,003	5.3%	76,967,564	6
7	Other postretirement benefits liability	65,277,687	6,370,284	9.8%	71,647,971	4,068,955	6.0%	67,579,016	7
8	Bonds payable (net of current maturities)	293,679,904	209,051,729	71.2%	502,731,633	-	0.0%	502,731,633	8
9	Special Community Disaster Loan Payable	-	-	0.0%	-	-	0.0%	-	9
10	Southeast Louisiana Project liability	66,655,976	49,047,612	73.6%	115,703,588	-	0.0%	115,703,588	10
11	Debt Service Assistance Fund Loan payable	61,653,139	(4,422,414)	-7.2%	57,230,725	-	0.0%	57,230,725	11
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	12
	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	13
14	Due to City of New Orleans	(121,904)	248,396	-203.8%	126,492	(28,268)	-18.3%	154,760	14
15	Disaster Reimbursement Revolving Loan	14,614,396	(3,293,865)	-22.5%	11,320,531	(2,773,641)	-19.7%	14,094,172	15
16	Retainers and estimates payable	7,985,687	1,647,836	20.6%	9,633,523	1,313,270	15.8%	8,320,253	16
17	Due to other fund	291,272	(160,738)	-55.2%	130,534	(2,398)	-1.8%	132,932	17
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	18
19	Claims payable	10,220,039	461,974	4.5%	10,682,013	1	0.0%	10,682,012	19
20	Debt Service Assistance Fund Loan payable	4,225,892	196,522	4.7%	4,422,414	-	0.0%	4,422,414	20
21	Advances from federal government	8,226,666	(628,623)	-7.6%	7,598,043	36,510	0.5%	7,561,533	21
22	Other Liabilities	969,201	435,182	44.9%	1,404,383	1,250,592	813.2%	153,791	22
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	23
	Current liabilities (payable from restricted assets)								
24	Accrued interest	2,481,678	287,150	11.6%	2,768,828	-	0.0%	2,768,828	24
25	Bonds payable	13,259,000	1,568,000	11.8%	14,827,000	-	0.0%	14,827,000	25
26	Retainers and estimates payable	214,568	455,417	212.2%	669,985	304,243	83.2%	365,742	26
27	Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704	27
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	28
29	Total current liabilities	105,177,956	(7,486,268)	-7.1%	97,691,688	(25,981,501)	-21.0%	123,673,189	29
30	Total liabilities	616,991,569	(11,908,682)	-1.9%	928,541,740	(17,834,543)	-1.9%	946,376,283	30
	Deferred inflows or resources:								
31	Unavailable revenue -refunding of bonds	-	2,924,898	0.0%	2,924,898.00	-	0.0%	2,924,898	31
32	TOTAL DEFERRED INFLOWS OF RESOURCES	-	2,924,898	0.0%	2,924,898	-	0.0%	2,924,898	32
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	33

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS
ALL SYSTEM FUNDS
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	(16,801,877)	(17,875,833)	1,073,956	-6.0%	1
	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%	2
3	Provision for claims	1,349,618	1,267,047	82,571	6.5%	3
4	Provision for (revision) doubtful accounts	1,661,130	1,661,130	0	0.0%	4
5	Amortization	-	-	-	0.0%	5
	Change in operating assets and liabilities:					
6	(Increase) decrease in customer and other receivables	(3,391,931)	(2,684,930)	(707,001)	26.3%	6
7	Increase in inventory	-	-	-	0.0%	7
8	Increase (decrease) in deferred outflows of resources related to net pension liability	-	-	-	0.0%	8
9	Increase (decrease) in prepaid expenses and other receivables	(932,056)	148,487	(1,080,543)	-727.7%	9
10	Decrease in net pension asset	-	-	-	0.0%	10
11	Increase (decrease) in accounts payable	(31,025,528)	(28,123,201)	(2,902,327)	10.3%	11
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%	12
13	Increase in net other postretirement benefits liability	4,068,955	4,068,942	13	0.0%	13
14	Increase (decrease) in net pension obligation	4,078,003	4,077,693	310	0.0%	14
15	Decrease in other liabilities	(1,320,047)	(1,499,410)	179,363	-12.0%	15
16	Increase (decrease) in deferred inflows of resources related to net pension liability	-	-	-	0.0%	16
17	Net cash used in operating activities	(1,494,769)	1,411,394	(2,906,163)	-205.9%	17

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 Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD 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%	1
2	Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3	Plumbing inspection and license fees	21,250	26,270	(5,020)	-19.1%	246,080	226,089	19,991	8.8%	3
4	Other revenues[1]	273,672	330,304	(56,632)	-17.1%	2,382,858	2,524,826	(141,968)	-5.6%	4
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%	5
	Operating Expenses:									
6	Executive Director	(5,385)	47,081	(52,466)	-111.4%	335,466	332,851	2,615	0.8%	6
7	Special Counsel	34,825	91,257	(56,432)	-61.8%	348,484	454,511	(106,026)	-23.3%	7
8	Security	394,589	167,644	226,945	135.4%	2,359,262	1,662,736	696,526	41.9%	8
9	Operations	4,628,458	5,824,521	(1,196,063)	-20.5%	36,644,628	35,556,971	1,087,657	3.1%	9
10	Engineering	136,061	142,090	(6,028)	-4.2%	1,470,166	1,300,473	169,693	13.0%	10
11	Logistics	280,862	427,692	(146,830)	-34.3%	2,738,368	3,257,426	(519,058)	-15.9%	11
12	Communications	15,527	23,464	(7,937)	-33.8%	194,061	218,668	(24,607)	-11.3%	12
13	Adminstration	582,137	605,634	(23,497)	-3.9%	5,152,455	2,300,058	2,852,397	124.0%	13
14	Chief Financial Officer	767,223	648,118	119,105	18.4%	5,951,272	5,662,402	288,871	5.1%	14
15	Continuous Improvement	15,458	-	15,458	0.0%	15,462	-	15,462	0.0%	15
16	Allocation for Overhead	(452,786)	(340,757)	(112,029)	32.9%	(3,364,400)	(2,800,069)	(564,330)	20.2%	16
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%	17
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%	18
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%	19
	Non-operating revenues (expense):									
20	Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21	Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22	Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23	Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24	Interest income	71,762	71,990	(228)	-0.3%	764,424	380,354	384,070	101.0%	24
25	Other Income	-	-	-	0.0%	119,209	128,287	(9,078)	-7.1%	25
26	Interest expense	-	-	-	0.0%	-	-	-	0.0%	26
27	Operating and maintenance grants	-	6,026	(6,026)	-100.0%	24,738	6,431	18,307	284.7%	27
28	Total non-operating revenues	71,762	78,016	(6,254)	-8.0%	908,371	515,072	393,299	76.4%	28
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%	29
30	Capital contributions	1,632,382	1,401,057	231,325	16.5%	9,376,722	8,907,048	469,674	5.3%	30
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%	31
32	Net position, beginning of year					318,792,375	317,835,814	956,561	0.3%	32
33	Net position, end of year					323,467,023	321,409,345	2,057,678	0.6%	33

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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%	1
2	Sewerage service charges and del fees	-	-	-	0.0%	-	-	-	0.0%	2
3	Plumbing inspection and license fees	21,250	24,977	(3,727)	-14.9%	246,080	224,797	21,283	9.5%	3
4	Other revenues1	273,672	262,923	10,749	4.1%	2,382,858	2,366,311	16,548	0.7%	4
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%	5
	Operating Expenses:									
6	Executive Director	(5,385)	42,213	(47,599)	-112.8%	335,466	379,921	(44,455)	-11.7%	6
7	Special Counsel	34,825	55,196	(20,372)	-36.9%	348,484	496,768	(148,284)	-29.8%	7
8	Security	394,589	337,559	57,029	16.9%	2,359,262	3,038,035	(678,773)	-22.3%	8
9	Operations	4,628,458	4,233,452	395,006	9.3%	36,644,628	38,101,066	(1,456,438)	-3.8%	9
10	Engineering	136,061	214,613	(78,551)	-36.6%	1,470,166	1,931,515	(461,349)	-23.9%	10
11	Logistics	280,862	391,053	(110,191)	-28.2%	2,738,368	3,519,473	(781,105)	-22.2%	11
12	Communications	15,527	44,785	(29,258)	-65.3%	194,061	403,064	(209,003)	-51.9%	12
13	Adminstration	582,137	373,540	208,598	55.8%	5,152,455	3,361,856	1,790,599	53.3%	13
14	Chief Financial Officer	767,223	857,336	(90,112)	-10.5%	5,951,272	7,716,021	(1,764,748)	-22.9%	14
15	Continuous Improvement	15,458	5,239	10,219	195.0%	15,462	47,152	(31,690)	-67.2%	15
16	Allocation for Overhead	(452,786)	(289,250)	(163,536)	56.5%	(3,364,400)	(2,603,250)	(761,150)	29.2%	16
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%	17
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%	18
19	Operating income (loss)	(1,173,413)	(796,115)	(377,298)	47.4%	(5,610,445)	(7,165,036)	1,554,591	-21.7%	19
	Non-operating revenues (expense):									
20	Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21	Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22	Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23	Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24	Interest income	71,762	-	71,762	0.0%	764,424	-	764,424	0.0%	24
25	Other Income	-	33,375	(33,375)	-100.0%	119,209	300,376	(181,167)	-60.3%	25
26	Interest expense	-	-	-	0.0%	-	-	-	0.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	24,738	-	24,738	0.0%	27
28	Total non-operating revenues	71,762	33,375	38,387	115.0%	908,371	300,376	607,995	202.4%	28
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%	29
30	Capital contributions	1,632,382	-	1,632,382	0.0%	9,376,722	-	9,376,722	0.0%	30
31	Change in net position	530,731	(762,740)	1,293,471	-169.6%	4,674,648				31
32	Net position, beginning of year					318,792,375	317,835,814	956,561	0.3%	32
33	Net position, end of year					323,467,023	317,835,814	5,631,209	1.8%	33

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

	Assets	A	B	C	D	E	F	G	
	Noncurrent assets:	Prior Year	Variance	%	Current Year	Variance	%	Beginning of Year	
1	Property, plant and equipment	738,154,814	44,573,746	6.0%	782,728,560	22,044,311	2.9%	760,684,249	1
2	Less: accumulated depreciation	336,865,271	8,103,567	2.4%	344,968,838	14,810,081	4.5%	330,158,757	2
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	3
	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	4
5	Debt service reserve	15,348,304	8,991,150	58.6%	24,339,454	7,991,675	48.9%	16,347,779	5
6	Health insurance reserve	659,167	(51,382)	-7.8%	607,785	-	0.0%	607,785	6
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	7
	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	8
9	Customer deposits	11,069,826	394,997	3.6%	11,464,823	286,119	2.6%	11,178,704	9
10	Other	1,679,062	55,804	3.3%	1,734,866	3,311	0.2%	1,731,555	10
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	11
	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	12
	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	13
14	Taxes	-	-	0.0%	-	-	0.0%	-	14
15	Interest	-	-	0.0%	-	-	0.0%	-	15
16	Grants	16,897,548	8,646,805	51.2%	25,544,353	3,300,639	14.8%	22,243,714	16
17	Miscellaneous	701,758	(144,917)	-20.7%	556,841	(632,351)	-53.2%	1,189,192	17
18	Due from enterprise fund	(8,304,863)	5,099,942	-61.4%	(3,204,921)	(443,144)	16.0%	(2,761,777)	18
19	Inventory of supplies	3,689,872	(153,685)	-4.2%	3,536,187	-	0.0%	3,536,187	19
20	Prepaid expenses	481,251	158,816	33.0%	640,067	-	0.0%	640,067	20
21	Total unrestricted current assets	32,796,775	18,027,162	55.0%	50,823,937	9,697,097	23.6%	41,126,840	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	22,950	-	0.0%	22,950	-	0.0%	22,950	23
24	Total other assets	22,950	-	0.0%	22,950	-	0.0%	22,950	24
25	TOTAL ASSETS	518,225,725	126,873,276	24.5%	645,099,001	(417,330)	-0.1%	645,516,331	25
	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	26
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	27
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	28

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

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

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

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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 Actual	MTD Prior Year	MTD Variance	%	YTD Actual	YTD Prior Year	YTD Variance	%	
	Operating revenues:									
1	Sales of water and delinquent fees	-	-	-	0.0%	-	-	-	0.0%	1
2	Sewerage service charges and del fees	8,667,978	8,485,553	182,425	2.1%	77,957,764	71,638,238	6,319,526	8.8%	2
3	Plumbing inspection and license fees	18,430	26,270	(7,840)	-29.8%	246,080	226,089	19,991	8.8%	3
4	Other revenues	3,607	88,612	(85,005)	-95.9%	399,965	374,072	25,893	6.9%	4
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%	5
	Operating Expenses:									
6	Executive Director	(8,661)	44,508	(53,169)	-119.5%	310,634	313,541	(2,907)	-0.9%	6
7	Special Counsel	34,825	35,960	(1,135)	-3.2%	347,384	387,547	(40,163)	-10.4%	7
8	Security	374,206	138,014	236,192	171.1%	2,083,535	1,445,364	638,171	44.2%	8
9	Operations	3,201,390	2,795,989	405,401	14.5%	25,088,882	23,640,859	1,448,022	6.1%	9
10	Engineering	161,564	151,515	10,049	6.6%	1,552,810	1,372,698	180,112	13.1%	10
11	Logistics	277,502	423,220	(145,718)	-34.4%	2,702,433	3,218,367	(515,935)	-16.0%	11
12	Communications	15,527	23,464	(7,937)	-33.8%	194,061	218,668	(24,607)	-11.3%	12
13	Adminstration	387,949	386,460	1,490	0.4%	3,322,061	1,464,465	1,857,596	126.8%	13
14	Chief Financial Officer	740,307	618,419	121,888	19.7%	5,694,608	5,394,246	300,362	5.6%	14
15	Continuous Improvement	15,458	-	15,458	0.0%	15,462	-	15,462	0.0%	15
16	Allocation for Overhead	(459,762)	(329,934)	(129,828)	39.3%	(3,279,505)	(2,679,843)	(599,662)	22.4%	16
17	Non-Cash Operating Expenses	1,739,914	1,807,852	(67,938)	-3.8%	15,611,529	16,264,207	(652,678)	-4.0%	17
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%	18
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%	19
	Non-operating revenues (expense):									
20	Two-mill tax	-	-	-	0.0%	-	-	-	0.0%	20
21	Three-mill tax	-	-	-	0.0%	-	-	-	0.0%	21
22	Six-mill tax	-	-	-	0.0%	-	-	-	0.0%	22
23	Nine-mill tax	-	-	-	0.0%	-	-	-	0.0%	23
24	Interest income	36,567	14,249	22,318	156.6%	488,310	166,784	321,526	192.8%	24
25	Other Income	-	-	-	0.0%	148,677	159,998	(11,321)	-7.1%	25
26	Interest expense	-	-	-	0.0%	-	-	-	0.0%	26
27	Operating and maintenance grants	-	-	-	0.0%	-	-	-	0.0%	27
28	Total non-operating revenues	36,567	14,249	22,318	156.6%	636,986	326,782	310,204	94.9%	28
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%	29
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%	30
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%	31
32	Net position, beginning of year					763,119,641	732,566,915	30,552,726	4.2%	32
33	Net position, end of year					795,501,313	766,136,140	29,365,173	3.8%	33

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

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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	A	B	C	D	E	F	G	
	Noncurrent assets:	Prior Year	Variance	%	Current Year	Variance	%	Beginning of 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	1
2	Less: accumulated depreciation	239,274,486	18,232,321	7.6%	257,506,807	12,141,631	4.9%	245,365,176	2
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	3
	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	4
5	Debt service reserve	42,853,806	8,372,781	19.5%	51,226,587	21,476,540	72.2%	29,750,047	5
6	Health insurance reserve	659,166	(32,725)	-5.0%	626,441	(1)	0.0%	626,442	6
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	7
	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	8
9	Customer deposits	-	-	0.0%	-	-	0.0%	-	9
10	Other	1,184,954	36,261	3.1%	1,221,215	2,646	0.2%	1,218,569	10
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	11
	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	12
	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	13
14	Taxes	-	-	0.0%	-	-	0.0%	-	14
15	Interest	58	-	0.0%	58	58	0.0%	-	15
16	Grants	16,606,308	2,913,427	17.5%	19,519,735	(5,486,327)	-21.9%	25,006,062	16
17	Miscellaneous	1,418,442	2,214,710	156.1%	3,633,152	2,608,509	254.6%	1,024,643	17
18	Due from enterprise fund	11,444,760	(7,087,117)	-61.9%	4,357,643	99,799	2.3%	4,257,844	18
19	Inventory of supplies	1,170,801	2,297	0.2%	1,173,098	-	0.0%	1,173,098	19
20	Prepaid expenses	326,669	158,816	48.6%	485,485	-	0.0%	485,485	20
21	Total unrestricted current assets	49,525,795	2,181,840	4.4%	51,707,635	3,601,764	7.5%	48,105,871	21
	Other assets:								
22	Bond issue costs	-	-	0.0%	-	-	0.0%	-	22
23	Deposits	17,965	-	0.0%	17,965	-	0.0%	17,965	23
24	Total other assets	17,965	-	0.0%	17,965	-	0.0%	17,965	24
25	TOTAL ASSETS	1,053,244,505	134,961,454	12.8%	1,188,205,959	21,373,127	1.8%	1,166,832,832	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	3,931,602	(294,644)	-7.5%	3,636,958	-	0.0%	3,636,958	27
28	TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,931,602	6,065,366	154.3%	9,996,968	-	0.0%	9,996,968	28
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	29

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

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

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%	1
	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%	2
3	**Provision for claims**	390,183	311,919	78,264	25.1%	3
4	**Provision for (revision) doubtful accounts**	798,624	798,624	-	0.0%	4
5	**Amortization**	-	-	-	0.0%	5
	Change in operating assets and liabilities:					
6	**(Increase) decrease in customer and other receivables**	(1,695,821)	(1,328,795)	(367,026)	27.6%	6
7	**Increase in inventory**	-	-	-	0.0%	7
8	**Increase (decrease) in deferred outflows of resources related to net pension liability**	-				8
9	**Increase (decrease) in prepaid expenses and other receivables**	(2,708,367)	(1,447,788)	(1,260,579)	87.1%	9
10	**Decrease in net pension asset**	-	-	-	0.0%	10
11	**Increase (decrease) in accounts payable**	(15,755,277)	(14,933,393)	(821,884)	5.5%	11
12	**Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay**	297,787	(529,704)	827,491	-156.2%	12
13	**Increase in net other postretirement benefits liability**	1,356,319	1,356,314	5	0.0%	13
14	**Increase (decrease) in net pension obligation**	1,359,334	1,359,231	103	0.0%	14
15	**Decrease in other liabilities**	(390,184)	(311,919)	(78,265)	25.1%	15
16	**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%	17

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

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

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

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

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