



# **Sewerage and Water Board OF NEW ORLEANS, LA.**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

FOR THE YEAR ENDING  
DECEMBER 31, 2006

About the Cover:

Turbine #3 is one of the main turbines for The Sewerage and Water Board's Drainage System. This turbine helps provide power to be utilized by drainage pumps.

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

Comprehensive Annual Financial Report  
For the Year Ended  
December 31, 2006

Prepared by:  
Finance Administration  
Ethel H. Williams  
Utility Financial Administrator

## MISSION STATEMENT

*To be one of the best and most respected suppliers of sewer, water, and drainage services in the south-central United States by providing quality, reliable, and cost effective services to our Customers while maintaining fair and ethical treatment of our well-trained and highly motivated employees.*

## OUR VALUES

*Open, honest communication*

*Trust and respect for each other*

*Offering and encouraging education and opportunity to employees*

*Fostering enthusiasm among employees through example of the managers/supervisors*

*Providing direction and planning and encouraging interdepartment teamwork*

*Assuring reliability in providing services to customers*

## KEY RESULT AREAS

*Customer Satisfaction*

*Cost Effectiveness*

*Employee Satisfaction*

*Capabilities Improvement through Training*

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Comprehensive Annual Financial Report

Year ended December 31, 2006

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The Sewerage and Water Board's Boiler Room produces steam that the turbines convert to power.

# I N T R O D U C T O R Y S E C T I O N

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## **Sewerage & Water Board of New Orleans**

**November 5, 2007**

### **TO: THE HONORABLE PRESIDENT AND MEMBERS OF THE SEWERAGE AND WATER BOARD OF NEW ORLEANS**

We are pleased to present the Comprehensive Annual Financial Report of the Sewerage and Water Board of New Orleans for the year ended December 31, 2006. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rest solely with the Sewerage and Water Board. It is our belief that the data, as presented, is accurate in all material aspects and is presented in a manner designed to fairly set forth the financial position, results of operations, and cash flows of the Board's Enterprise and Pension Trust Funds. All disclosures necessary to enable the reader to gain an understanding of the Sewerage and Water Board's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four (4) major sections: Introductory, Financial, Statistical and Supplemental. The Introductory Section includes the transmittal letter and listings of the officers, members and committees of the Board of Directors. This section also includes the Board's organizational chart and a reproduction of the 2004 Certificate of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association. The Financial Section includes the independent auditors' report, along with the basic financial statements, required supplementary information, accompanying notes and other supplementary information. The individual fund statements for the Enterprise and Pension Trust Funds are included. Required supplementary includes management's discussion and analysis and a schedule of pension funding progress and contributions. The Statistical Section includes selected financial and demographic information, generally in a multi-year presentation. Additional information relative to the Sewerage and Water Board's operations is included in a Supplemental Section.

The independent audit of the financial statements of the Sewerage and Water Board was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Sewerage and Water Board's separately issued Single Audit Report.

The Sewerage and Water Board meets the criteria for classification as an "other stand-alone government" as described in Governmental Accounting Standards Board Statement No. 14. The reporting entity includes the Enterprise Fund and the Pension Trust Fund. The Enterprise Fund is composed of three (3) independent systems: Water, Sewerage and Drainage. The Board adopted Governmental Accounting Standards Board Statement No. 34 – Basic Financial Statements – Management's Discussion and Analysis – for State and Local Government in 2002.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis

(MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Sewerage and Water Board's MD&A can be found immediately following the report of the independent auditors.

Sewerage and Water Board of New Orleans is a political subdivision created in 1899 by Louisiana State Statutes. The Board is charged with construction, operation, and maintenance of Water, Sewerage and Drainage Systems for the City of New Orleans. By agreement, approximately 2,550 acres of adjoining Jefferson Parish is served by the Board's drainage facilities for which Jefferson Parish pays its pro rata share of expenses. In addition, the Board provides sewerage services to Jefferson Parish businesses the majority of which are restaurants located in the West End neighborhood near the Lakefront. Additionally, the Board provides water and sewerage services to the Plaquemines Parish Industrial Park. The Sewerage and Water Board was established as a "special board" operating independently of city government. The Mayor of New Orleans serves as the President of the Board of Directors which is composed of three (3) representatives of the City Council, two (2) representatives of the Board of Liquidation, City Debt and seven (7) appointees as designated by the State statutes.

## **ECONOMIC CONDITION AND OUTLOOK**

The Board's service area includes the Civil Parish of Orleans in the state of Louisiana and covers 364 square miles. Based on the 2000 census, the population of Orleans Parish was 484,674. At the lowest point, for the New Orleans economy after Hurricane Katrina in the fall of 2006, population was down to 51% of what it had been before the storm hit. Major industries include tourism, oil and gas, transportation, health and other services, such as legal, education and entertainment.

According to the August 2007 Metropolitan Report: Economic Indicators for the New Orleans Area prepared by the Division of Business and Economic Research, University of New Orleans shows that prior to Hurricane Katrina the New Orleans economy was growing by just less than 2,000 jobs per year. For the first year following Katrina, the area's economy added about 5,000 jobs per month. However, in the second year the growth has slowed to an average of just over 1,800 jobs per month. Although this rate is substantially higher than the growth in pre-Katrina years, it indicates that the local economy will be unlikely to return to pre-Katrina levels without aggressive economic development.

Metropolitan employment and population each stands at about 83% of pre-Katrina levels. Katrina removed 183,500 jobs from New Orleans. In the first year, 55,900 were recovered. In the second year, 21,900 jobs were gained. Growth, while continuing, has slowed. Traditional drivers of the local economy such as the oil and gas industry, chemical manufacturing and the port, hover at or near pre-Katrina levels. Technical jobs exceeded their pre-Katrina levels. Educational services, medical services, grocery stores, and government are lagging behind the overall growth in population and jobs. Retail activity remains strong. Sales of motor vehicles are still running 12% above pre-Katrina levels and other retail sales are estimated to be up 27%.

Taxable retail sales are at 127% of pre-Katrina levels but being produced by 85% of the pre-Katrina retail employees. Gambling revenues of 112% are being accomplished by 87% of the employees. Hotel sales of 78% are being managed by 66% of the accommodation workers. Pressure on labor is reflected in higher wages. By the end of 2005, the average weekly wage (including overtime) had jumped to 126% of old levels. During 2006, those gains were sustained on average. However, in some sectors, wages continued to rise, while in others, wages started to moderate.

Tourism, hit hard by Katrina, is growing but still lags the overall economy. In 2006, 3.7 million visitors came to the New Orleans area and spent \$2.9 billion. Despite the reduction in New Orleans visitors, gambling has held its own. Despite having one less casino, and even with Mississippi casinos returning to their old strength, gambling revenues are still up 12% over pre-storm values.

## MAJOR INITIATIVES

For the year: The Federal Emergency Management Agency (FEMA) reimbursed the Sewerage and Water Board of New Orleans \$74.2 million in disaster Public Assistance grants for infrastructure repairs at December 31, 2006. The Board continues to repair its Water, Sewer and Drainage infrastructure damaged by Hurricane Katrina with FEMA assistance.

**Water:** The Sewerage and Water Board of New Orleans is continuing to repair Hurricane Katrina damages with FEMA assistance. The water system model has been completed and a draft report issued. The model predicts capital improvements needed over the next 40 years at 3.4 billion dollars. Implementation of these capital improvements identified by the model are dependent upon future funding. Work continues on modifications to Carrollton Treatment Basins to enhance coagulation. A new on-site chlorine gas generator was purchased for the Algiers Water Purification Plant. Design and construction work continues on the conversion of the Chlorine System.

**Sewerage:** The Sewerage and Water Board of New Orleans is continuing to repair Hurricane Katrina damages with FEMA assistance. Work was temporarily suspended on the city-wide sewer rehabilitation program. Immediately following hurricane Katrina the Board sought and was granted force majeure protection. The Sewerage and Water Board of New Orleans (S&WB) has undertaken a multi-year program, the Sewer System Evaluation and Rehabilitation Program (SSERP), to identify and address structural and mechanical deficiencies in the wastewater collection system and to ensure that the system has adequate capacity. These improvements are required to comply with Section XV Clean Water Act Remedial Measures: Comprehensive Collection System Remedial Program of the Consent Decree between the S&WB, the City of New Orleans, the State of Louisiana, plaintiff intervenors, and the United States of America, entered into in June 1998. The sewer system is divided into 10 basins for study, design and construction. Nearly \$50 million was expended for sewer collection and transmission system improvements in 2004, including inspecting 2,100 sewer manholes and rehabilitated or renovated 400 manholes; rehabilitated 232,000 feet of sanitary sewer pipelines; and inspected 500,000 feet of sanitary sewer pipelines. Construction was completed under the terms of force majeure in the Uptown and Central Business District-French Quarter Basins.

Congress has not approved any additional federal grant funding through Environmental Protection Agency (EPA) since the devastation of Hurricane Katrina in 2006, for planning, designing, construction, and rehabilitation of the sanitary sewer system .

**Drainage:** The Sewerage and Water Board of New Orleans is continuing to repair Hurricane Katrina damages with FEMA assistance. The Southeast Louisiana Flood Control Projects (SELA), 75% funded by the Corps of Engineers is completed as follows: \$19.6 million addition of two new pumps at Drainage Pumping Station No. 1 at the

**Drainage:** South Broad Avenue and Martin Luther King, Jr. Boulevard; \$22.8 million construction of two new large drainage canals beneath Napoleon Avenue from South Claiborne Avenue to Fontainebleau Drive; \$10.8 million construction of a large new canal beneath South Claiborne Avenue from Nashville Avenue to Jena Street; \$15.4 million construction of a large new canal beneath South Claiborne Avenue from Jena Street to Louisiana Avenue; \$16.0 million construction of canals in the Hollygrove area beneath Forshey and Dublin Streets; and \$20.1 million construction of canals in the Hollygrove area beneath Eagle Street and the rail line. The following (SELA) projects now underway and projected for completion: 2008 Pritchard Street Pumping Station \$6.2 million with a projected completion date of May 2005; and the Dwyer Road Drainage Pumping Station \$25.0 million with a projected completion date of October 2005. The design phase has been completed for the following (SELA) Projects and are expected to begin in 2008. Congress through a special hurricane Katrina appropriation authorized funding at a 100 percent Federal share for the construction of the Dwyer Road and Phase I of the Florida Avenue projects. Additionally, the U.S. Army CORPS of Engineers expended \$34,573,485.00 for repairs caused by Hurricane Katrina.

A five-year Capital Program budget of \$2,031,430,000 was approved by Sewerage and Water Board in December 2006. The approved amount for Drainage projects was \$802,297,000, of that amount, \$471,530,000 is participation by others.

## **FINANCIAL INFORMATION**

Management of the Sewerage and Water Board is responsible for designing and maintaining an internal control structure sufficient to safeguard the Board's assets against loss, theft or misuse and to ensure the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of internal controls should not exceed the benefits expected to be derived and (2) the valuation of costs and benefits require the exercise of judgement by management.

The Enterprise Fund's water and sewerage systems are financed by user fees multi rate increase adopted in 2003, list 15%, 2003, 15% in 2004, 14% in 2005 and 14% in 2006. The unique characteristics of the services provided by the drainage System of New Orleans requires the use of Enterprise Fund accounting in order to obtain a meaningful measure of the cost of providing the services and capital maintenance. On March 21, 2007, the Board approved a series of five annual water rate increases beginning with the first increase on November 1, 2007 followed by four additional increases to be implemented on July 1 of each year, 2008 through 2011. The New Orleans City Council approved the annual water rate increases on October 4, 2007.

Revenues from the three- (3) mill. six- (6) mill and nine- (9) mill ad valorem taxes, which are restricted exclusively for drainage services, finance the Drainage System. These ad valorem taxes are the operating revenues of the drainage system.

**General Operations:** The change in net assets for the year ended December 31, 2006 was approximately \$82.5 million or 338.0% more than the change in net assets for the year ended December 31, 2005. The Board's total operating revenues increased by 0.9% to approximately \$100.3 million, and total operating expenses decreased 1.5% to approximately \$159.9 million. Operating revenues increased primarily as a result of an increase in sewerage rates offset by a decline in volume due to decreases in the customer base following Hurricane Katrina. Property taxes decreased by \$12.7 million in 2006 due to a decrease in assessed value.

**Pension Trust Fund Operations:** The contributions to the Pension Trust Funds are based on actuarial valuations.

**Debt Administration:** The Board of Liquidation, City Debt has responsibility for the administration of the Board's debt. Drainage debt services payments are supported by ad valorem tax collections, while user fees are used to provide debt services for the Water and Sewerage System bonds. The Board's Sewerage and Water and Drainage bonds outstanding as of December 31, 2006 totaled \$280,910,000.

**Cash Management:** Cash temporarily idle in the Enterprise Fund during the year was invested in commercial bank certificates of deposit, repurchase agreements, and U.S. Treasury Bills. Effective, January 1998, investments were recorded at fair value. Investment income on these idle funds was \$7,660,415.

**Risk Management:** The Sewerage and Water Board uses both insured and retained risk programs to manage exposures to loss. The Board administers self-insured programs for property and automobile liability exposures. Also, retained risk programs for general liability and workers' compensation losses and claims are administered by the Board.

**Other Information:** State Statutes and covenants governing outstanding bond issues require an annual audit of the Board's financial records by independent certified public accountants. The accounting firms of Postlethwaite & Netterville and Bruno & Trevalon were selected by the Board to perform this audit. The independent auditors' report on the basic financial statements is included in the Financial Section of the report. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Sewerage and Water Board of New Orleans for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

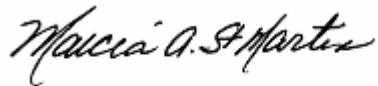
A Certificate of Achievement is valid for a period of one (1) year only. The Sewerage and Water Board of New Orleans has received a Certificate of Achievement for twenty-three (23) consecutive years. We believe our current report continues to conform to the Certification of Achievement Program requirements and we are submitting it to GFOA.

**Acknowledgments:** The Comprehensive Annual Financial Report was prepared by the dedicated staff of the Director's Office, particularly the Finance Administration and Information Systems Departments. Additionally, we realize that the cooperation of each Department of the Sewerage &

Water Board of New Orleans is essential, and we appreciate the willingness to work together toward this endeavor.

We also wish to thank the members of the Board for their interest and support in our efforts to achieve greater fiscal efficiency and accountability.

Yours very truly,



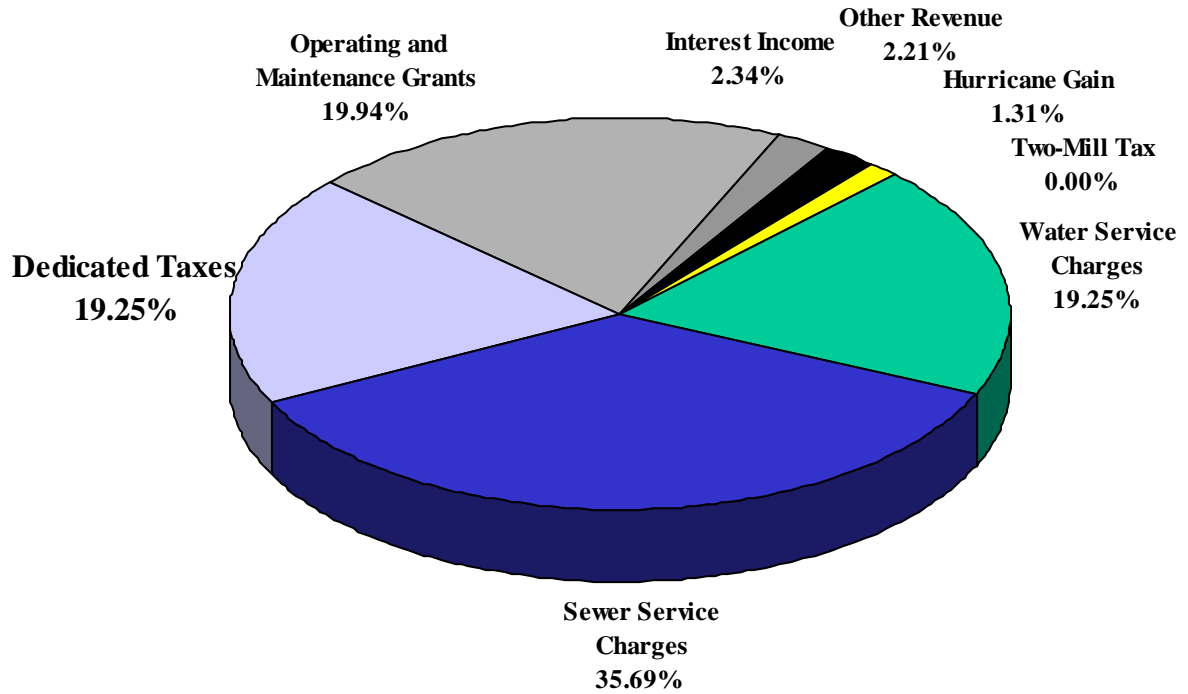
Marcia A. St. Martin  
Executive Director



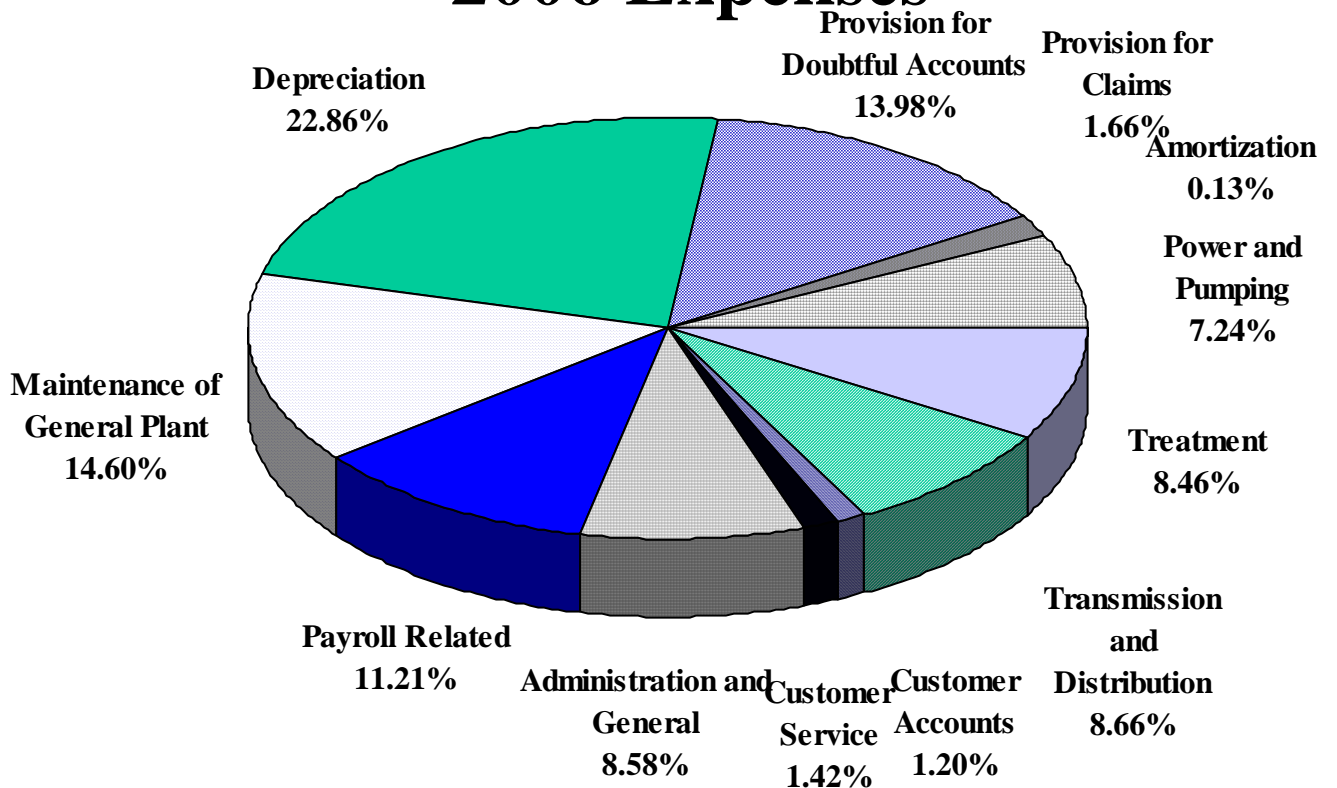
Ethel H. Williams  
Utility Financial Administrator



# 2006 Revenues



# 2006 Expenses



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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Sewerage and Water Board  
of New Orleans, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Perry*

President

*Jeffrey R. Emer*

Executive Director

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**OFFICERS**  
**of the**  
**SEWERAGE AND WATER BOARD**  
**OF NEW ORLEANS**

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**December 31, 2006**

C. RAY NAGIN..... President  
Mayor, City of New Orleans

TOMMIE A. VASSEL..... President Pro Tem

MARCIA A. ST. MARTIN ..... Executive Director

VACANT ..... Deputy Director

G. JOSEPH SULLIVAN ..... General Superintendent

VACANT ..... Deputy General Superintendent

GERARD A. VICTOR.... Special Counsel

**MEMBERS OF  
SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**December 31, 2006**

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C. RAY NAGIN ..... Mayor

ARNIE FIELKOW ..... Councilmember-at-Large

OLIVER M. THOMAS ..... Councilmember-at-Large

SIDNEY H. EVANS, JR..... Member - Board of Liquidation, City Debt

NORMA E. GRACE .....Member - Board of Liquidation, City Debt

PENELOPE RANDOLPH..... Councilmanic District A

FLORENCE W. SCHORNSTEIN..... Councilmanic District B

TOMMIE A. VASSEL ..... Councilmanic District C

GARY N. SOLOMON.....Councilmanic District D

BARBARA LAMONT.....At-Large Member

CYNTHIA WILLARD-LEWIS..... Councilman District E

ALEX LEWIS, III..... Councilmanic District E

BENJAMIN L. EDWARDS.....At-Large Member

**COMMITTEES  
OF THE  
SEWERAGE AND WATER BOARD  
OF  
NEW ORLEANS  
December 31, 2006**

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**EXECUTIVE COMMITTEE**

TOMMIE VASSEL - Chairperson

BARBARA LAMONT	GARY N. SOLOMON
OLIVER M. THOMAS	

**FINANCE AND OPERATIONS COMMITTEE**

GARY N. SOLOMON - Chairperson

FLORENCE W. SCHORNSTEIN	OLIVER M. THOMAS
PENELOPE RANDOLPH	TOMMIE A. VASSEL

**INFRASTRUCTURE COMMITTEE**

BARBARA LAMONT - Chairperson

ALEX LEWIS,III	FLORENCE W. SCHORNSTIEN
	GARY N. SOLOMON

**INSURANCE (AD HOC) COMMITTEE**

PENELOPE RANDOLPH - Chairperson

BENJAMIN L. EDWARDS, SR.	NORMA E. GRACE
	TOMMIE A. VASSEL

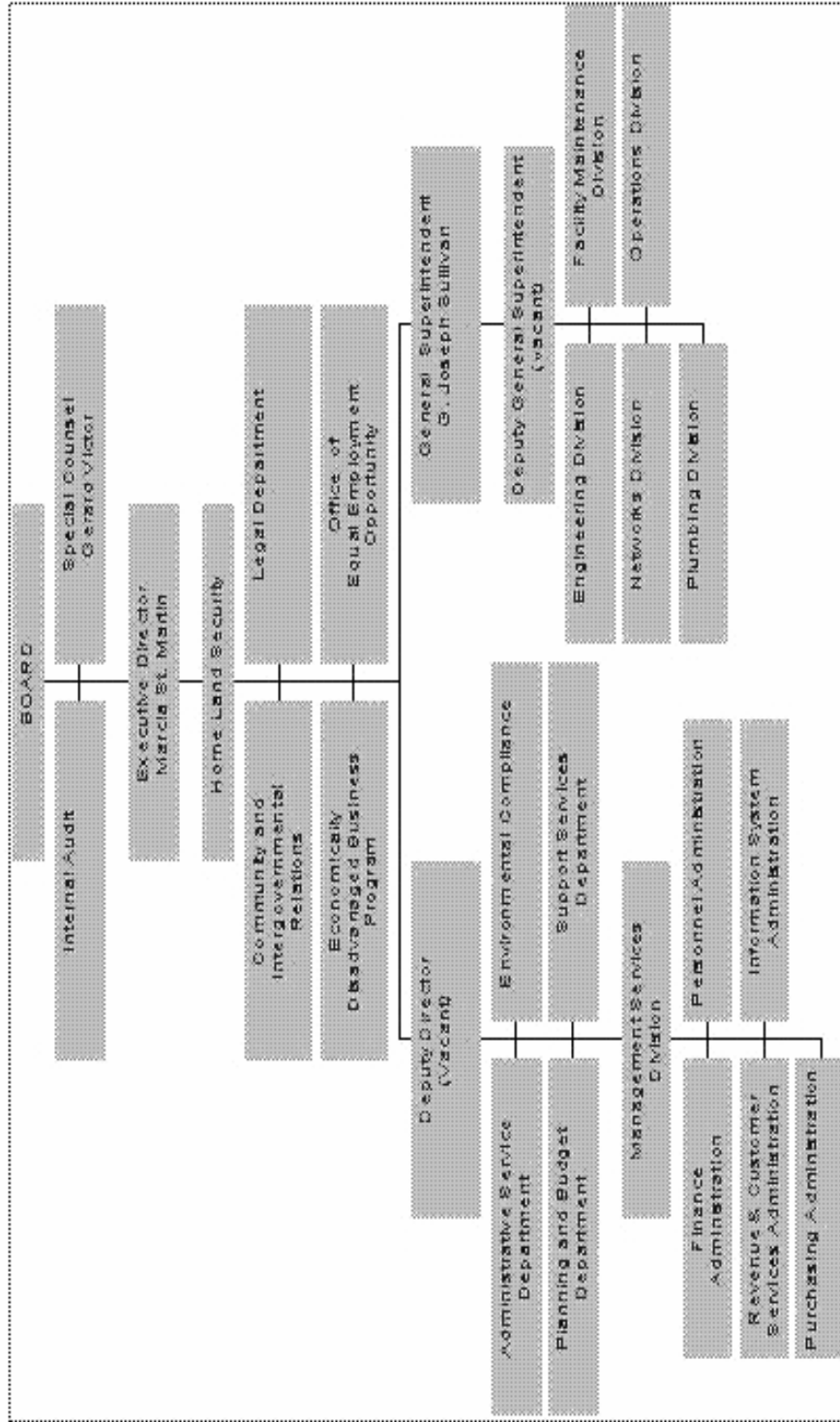
**PENSION COMMITTEE**

TOMMIE A. VASSEL - Chairperson

SIDNEY H. EVANS, JR.	PATRICIA W. CAMPBELL
NORMA E. GRACE	WARREN J. LAWRENCE
ALEX LEWIS, III	HOWARD E. NOLAND
	MARVIN R. RUSSELL, JR.

MICHAEL CONEFRY & COMPANY, ACTUARY

# SEWERAGE AND WATER BOARD OF NEW ORLEANS 2006 ORGANIZATIONAL CHART





**THE SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**DIVISION HEADS OF DEPUTY DIRECTOR**

December 31, 2006

**VACANT**  
**DEPUTY DIRECTOR**

---

ADMINISTRATIVE SERVICES DIVISION

Vacant

ENVIRONMENTAL AFFAIRS DIVISION

Gordon C. Austin

MANAGEMENT SERVICES DIVISION

Vacant

PLANNING AND BUDGET DIVISION

Dexter Joseph

SUPPORT SERVICES DIVISION

Howard E. Noland

**THE SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**DIVISION HEADS OF GENERAL SUPERINTENDENT**

December 31, 2006

**G. JOSEPH SULLIVAN**  
GENERAL SUPERINTENDENT

**VACANT**  
DEPUTY GENERAL SUPERINTENDENT

---

ENGINEERING DIVISION

Rudolph S. St. Germain

FACILITY MAINTENANCE DIVISION

Glenn M. Semel

NETWORKS DIVISION

Rudy August

OPERATIONS DIVISION

John R. Huerkamp

PLUMBING DIVISION

James J. Arnold

**THE SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DEPARTMENT HEADS OF MANAGEMENT SERVICES DIRECTOR**

**December 31, 2006**

MANAGEMENT SERVICES DIRECTOR

---

FINANCE ADMINISTRATION

Ethel H. Williams

INFORMATION SYSTEMS ADMINISTRATION

Melinda Nelson

PERSONNEL ADMINISTRATION

Kevin F. Walsh

PURCHASING ADMINISTRATION

Willie M. Mingo Jr.

REVENUE AND CUSTOMER SERVICES ADMINISTRATION

Jacqueline K. Shine

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Discharge from Drainage Pump Station #6 at 17<sup>th</sup> Street Canal

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## INDEPENDENT AUDITORS' REPORT

Members of the Board  
Sewerage and Water Board of New Orleans:

We have audited the basic financial statements of the Sewerage and Water Board of New Orleans as of and for the years ended December 31, 2006 and 2005, as listed in the table of contents. These basic financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Sewerage and Water Board of New Orleans as of December 31, 2006 and 2005, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the Schedules of Funding Progress and Employer Contributions as listed on the accompanying table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report, dated October 31, 2007, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audits were made for the purpose of forming an opinion on the 2006 and 2005 basic financial statements of the Board taken as a whole. The accompanying information included in Schedules 1 through 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Paslethwaite & Mettville*

New Orleans, Louisiana  
October 31, 2007



**Sewerage and Water Board of New Orleans**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**YEAR ENDED DECEMBER 31, 2006**

This section of the Sewerage & Water Board of New Orleans' (the Board) annual financial report presents a discussion and analysis of the Board's financial performance during the fiscal year that ended December 31, 2006. Please read it in conjunction with the Board's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

Recovery from Hurricane Katrina and the resulting flooding was the most significant event to occur during 2006. Repairs to water, sewerage, and drainage systems, building repairs, and vehicle and equipment repairs continued throughout 2006.

**Enterprise Fund**

The major highlights in the Board's enterprise fund were as follows:

**2006**

- The Board's additions to its major systems approximated \$105.9 million.
- The SELA project which is a major upgrade to the drainage system by the Corps of Engineers was postponed during 2006 with no additions to work in progress recorded during the year.
- The Board refunded during July 2006 \$24 million of the \$137 million in short term bond anticipation notes originally issued in July 2005.
- Federal Emergency Management Agency (FEMA) Disaster Public Assistance grants expended totaled \$74.2 million, of which \$39.2 million were capital contributions and \$35.0 million were for operating, maintenance and debris removal expenses.

**2005**

- The Board's additions to its major systems approximated \$124.8 million. Property damages from Hurricane Katrina resulted in property losses of \$49.2 million.
- The SELA project which is a major upgrade to the drainage system by the Corps of Engineers continued during 2005; \$1.9 million of additions to work in progress were recorded during the year.
- The Board refunded during July 2005 the \$137 million in short term bond anticipation notes originally issued in July 2004.
- Federal Emergency Management Agency (FEMA) Disaster Public Assistance grants expended totaled \$40.9 million, of which \$31.6 million were capital contributions and \$9.3 million were for operating, maintenance and debris removal expenses.

# **Sewerage and Water Board of New Orleans**

## **Pension Trust Fund**

### **2006**

The major highlight in the Board's pension trust fund was the continued improved financial performance in the convertible securities market, continued interest rate increases, and the resulting appreciation of \$24.4 million in the market value of the investments held by the plan during 2006. The plan net assets available of benefits increased to \$225.9 million.

### **2005**

The major highlight in the Board's pension trust fund was the continued improved financial performance in the convertible securities market, continued interest rate increases, and the resulting appreciation of \$3.6 million in the market value of the investments held by the plan during 2005. The plan net assets available of benefits increased to \$202 million.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This financial report consists of five parts: management's discussion and analysis (this section), the financial statements, the notes to the financial statements, required supplementary information, and other supplementary information.

### **Government-wide Financial Statements – Enterprise Fund**

The Board's principal activities of providing water, sewerage, and drainages services are accounted for in a single proprietary fund – the enterprise fund. Enterprise funds are used to report business activities. Since the enterprise fund is the Board's single activity, its financial statements are presented as the Board's government-wide financial statements.

The financial statements provide both long-term and short-term information about the Board's overall financial status. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

The Board's financial statements are prepared on an accrual basis in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. Under this basis of accounting, revenues are recognized in the period in which they are earned, expenses are recognized in the period in which they are incurred, and depreciation of assets is recognized in the Statements of Revenues, Expenses, and Changes in Net Assets. All assets and liabilities associated with the operation of the Board are included in the Statements of Net Assets.

The Statement of Net Assets reports the Board's net assets. Net assets-the difference between the Board's assets and liabilities-are one way to measure the Board's financial health or position.

### **Fund Financial Statements – Pension Trust Fund**

The Board's fund financial statements consist of its pension trust fund. As a fiduciary fund, the pension trust fund is held for the benefit of employees and retirees of the Board. The pension trust fund is not reflected in the government wide financials because the resources are not available to the Board for its activities. The accounting for the pension trust fund is much like that used by the enterprise fund.

# Sewerage and Water Board of New Orleans

## FINANCIAL ANALYSIS OF THE BOARD'S

### ENTERPRISE FUND

#### 2006 Net Assets

The Board's total assets at December 31, 2006 were approximately \$1.7 billion, a 0.8% decrease over December 31, 2005 (see Table A-1).

<b>Table A-1</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Net Assets</b>				
	<b>2006</b>	<b>2005</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Current assets	\$ 97,310,544	\$ 73,067,066	\$ 24,243,478	33.2%
Restricted assets	189,820,167	298,455,080	(108,634,913)	-36.4%
Property, plant and equipment - net	1,389,245,880	1,317,298,829	71,947,051	5.5%
Other assets	5,168,276	5,625,101	(456,825)	-8.1%
<b>Total assets</b>	<b>\$ 1,681,544,867</b>	<b>\$ 1,694,446,076</b>	<b>\$ (12,901,209)</b>	<b>-0.8%</b>
Current liabilities	\$ 104,679,864	\$ 273,184,938	\$ (168,505,074)	-61.7%
Long-term liabilities	363,092,090	265,600,587	97,491,503	36.7%
<b>Total liabilities</b>	<b>467,771,954</b>	<b>538,785,525</b>	<b>(71,013,571)</b>	<b>-13.2%</b>
Net assets:				
Invested in capital assets, net of related debt	1,183,354,778	1,092,139,700	91,215,078	8.4%
Restricted	30,418,135	63,520,851	(33,102,716)	-52.1%
<b>Total net assets</b>	<b>1,213,772,913</b>	<b>1,155,660,551</b>	<b>58,112,362</b>	<b>5.0%</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,681,544,867</b>	<b>\$ 1,694,446,076</b>	<b>\$ (12,901,209)</b>	<b>-0.8%</b>

The decrease in total assets of \$12.9 million resulted primarily from an increase in property, plant and equipment of \$71.9 million in 2006 due to \$14.6 million in construction funds expended and \$42.6 million of capital contributions less the annual provision for depreciation of \$36.5 million, payments made on bond anticipation notes of \$113.0 million offset by new loans of \$86.5 million borrowed through the Special Community Disaster Loan program and the Debt Service Assistance Fund program. Current liabilities decreased by \$168.5 million and long-term liabilities increased by \$97.5 million in 2006 as compared to 2005 due primarily to debt service payments made on revenue bonds offset by additional debt from the Special Community Disaster loan and the Debt Service Assistance Fund loan.

## Sewerage and Water Board of New Orleans

### 2005 Net Assets

The Board's total assets at December 31, 2005 reached approximately \$1.7 billion, a 1.1% increase over December 31, 2004 (see Table A-2).

<b>Table A-2</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Net Assets</b>				
	<b>2005</b>	<b>2004</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Current assets	\$ 73,067,066	\$ 33,106,264	\$ 39,960,802	120.7%
Restricted assets	298,455,080	357,112,767	(58,657,687)	-16.4%
Property, plant and equipment - net	1,317,298,829	1,279,442,913	37,855,916	3.0%
Other assets	5,625,101	6,944,092	(1,318,991)	-19.0%
<b>Total assets</b>	<b>\$ 1,694,446,076</b>	<b>\$ 1,676,606,036</b>	<b>\$ 17,840,040</b>	<b>1.1%</b>
Current liabilities	\$ 273,184,938	\$ 216,972,936	\$ 56,212,002	25.9%
Long-term liabilities	265,600,587	279,560,334	(13,959,747)	-5.0%
<b>Total liabilities</b>	<b>538,785,525</b>	<b>496,533,270</b>	<b>42,252,255</b>	<b>8.5%</b>
Net assets:				
Invested in capital assets, net of related debt	1,092,139,700	1,085,354,440	6,785,260	0.6%
Restricted	63,520,851	94,718,326	(31,197,475)	-32.9%
<b>Total net assets</b>	<b>1,155,660,551</b>	<b>1,180,072,766</b>	<b>(24,412,215)</b>	<b>-2.1%</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,694,446,076</b>	<b>\$ 1,676,606,036</b>	<b>\$ 17,840,040</b>	<b>1.1%</b>

The increase in total assets of \$17.8 million resulted primarily from an increase in property, plant and equipment of \$37.9 million in 2005 due to \$42.9 million in construction funds expended and \$35.4 million of capital contributions less property losses resulting from Hurricane Katrina of \$49.2 million and the annual provision for depreciation of \$39.2 million. Current liabilities increased by \$56.2 million and long-term liabilities decreased by \$14.0 million in 2005 as compared to 2004 due primarily to increases in accounts payable for FEMA grant-related expenditures and normal payments of bonds payable existing at the beginning of the year.

### 2006 Changes in Net Assets

The change in net assets for the year ended December 31, 2006 was approximately \$82.5 million or 338.0% more than the change in net assets for the year ended December 31, 2005. The Board's total operating revenues increased by 0.9% to approximately \$100.3 million, and total operating expenses decreased 1.5% to approximately \$159.9 million. The changes in net assets are detailed in Table A-3; operating expenses are detailed in Table A-4.

# Sewerage and Water Board of New Orleans

Table A-3				
Sewerage & Water Board of New Orleans				
Revenues, Expenses and Change in Net Assets				
	2006	2005	Increase (Decrease)	Increase (Decrease)
Operating revenues:				
Charges for services	\$ 97,047,638	\$ 96,232,489	\$ 815,149	0.8%
Other	3,290,683	3,171,703	118,980	3.8%
<b>Total operating revenues</b>	<b>100,338,321</b>	<b>99,404,192</b>	<b>934,129</b>	<b>0.9%</b>
Operating expenses (Table A-3)				
Operating loss	(59,521,830)	(62,965,234)	3,443,404	5.5%
Non-operating revenues:				
Property taxes	33,175,028	45,851,877	(12,676,849)	-27.6%
Other taxes	634,321	631,818	2,503	0.4%
Operating and maintenance grants	35,013,143	9,338,528	25,674,615	274.9%
Hurricane gain (loss)	2,303,397	(55,909,262)	58,212,659	104.1%
Investment income (expense)	3,862,568	3,288,497	574,071	17.5%
<b>Total non-operating revenues</b>	<b>74,988,457</b>	<b>3,201,458</b>	<b>71,786,999</b>	<b>2242.3%</b>
Income before capital contributions	15,466,627	(59,763,776)	75,230,403	125.9%
Capital contributions	42,645,735	35,351,561	7,294,174	20.6%
<b>Change in net assets</b>	<b>58,112,362</b>	<b>(24,412,215)</b>	<b>82,524,577</b>	<b>338.0%</b>
Net assets, beginning of year	1,155,660,551	1,180,072,766	(24,412,215)	-2.1%
Net assets, end of year	<u>\$ 1,213,772,913</u>	<u>\$ 1,155,660,551</u>	<u>\$ 58,112,362</u>	<u>5.0%</u>

Operating revenues increased primarily as a result of an increase in sewerage rates offset by a decline in volume due to decreases in the customer base following Hurricane Katrina. Property taxes decreased by \$12.7 million in 2006 due to a decrease in assessed value.

Capital revenue from federal grants and construction of Board property by other agencies increased by 20.6% to \$42.6 million. Operating and maintenance grants increased by 274.9% to \$35.0 million. Capital contributions and operating and maintenance grants related to FEMA Disaster Public Assistance grants. Hurricane gain (loss) consisted of insurance recoveries of \$2.3 million in 2006 and \$55.9 million of property and inventory losses in 2005.

## Sewerage and Water Board of New Orleans

The decrease in transmission and distribution expenses in 2006 of \$4.6 million or 24.9% is primarily due to a reduction in the volume of water service demands on the east bank of New Orleans and a decrease in salaries and payroll related services due to a reduction in staff, all caused by Hurricane Katrina. The decrease in maintenance of general plant in 2006 of \$4.6 million or 16.6% resulted primarily from decreases over 2005 in salaries and payroll related expenses, professional services, consulting, and equipment repairs to restore systems following Hurricane Katrina. Depreciation expense decreased by \$2.6 million or 6.7% due to less depreciation expense in 2006 as a result of losses recognized as a result of Hurricane Katrina in 2005. Provisions for doubtful accounts increased by \$15.8 million or 239.6% in 2006 as compared to 2005 as a result of an increase in closed accounts which are fully reserved and additional reserves for amounts not expected to be collected following Hurricane Katrina. Provisions for claims decreased by \$4.6 million or 63.5% in 2006 as compared to 2005. Claims expense varies due to the number and severity of the claims during any period. The decrease is due primarily to several large judgments rendered in 2005.

### 2005 Changes in Net Assets

The change in net assets for the year ended December 31, 2005 was approximately \$24.4 million or 42.6% less than the change in net assets for the year ended December 31, 2004. The Board's total operating revenues decreased by 23.6% to approximately \$99.4 million, and total operating expenses increased 4.9% to approximately \$162.4 million. The changes in net assets are detailed in Table A-5; operating expenses are detailed in Table A-6.

Table A-5				
Sewerage & Water Board of New Orleans				
Revenues, Expenses and Change in Net Assets				
	2005	2004	Increase (Decrease)	Increase (Decrease)
Operating revenues:				
Charges for services	\$ 96,232,489	\$ 126,719,406	\$ (30,486,917)	-24.1%
Other	3,171,703	3,343,867	(172,164)	-5.1%
<b>Total operating revenues</b>	<b>99,404,192</b>	<b>130,063,273</b>	<b>(30,659,081)</b>	<b>-23.6%</b>
Operating expenses (Table A-3)	162,369,426	154,833,957	7,535,469	4.9%
Operating loss	(62,965,234)	(24,770,684)	(38,194,550)	154.2%
Non-operating revenues:				
Property taxes	45,851,877	43,064,947	2,786,930	6.5%
Other taxes	631,818	744,322	(112,504)	-15.1%
Operating and maintenance grants	9,338,528	-	9,338,528	100.0%
Hurricane loss	(55,909,262)	-	(55,909,262)	-100.0%
Investment income (expense)	3,288,497	1,352,425	1,936,072	143.2%
<b>Total non-operating revenues</b>	<b>3,201,458</b>	<b>45,161,694</b>	<b>(41,960,236)</b>	<b>-92.9%</b>
Income before capital contributions	(59,763,776)	20,391,010	(80,154,786)	-393.1%
Capital contributions	35,351,561	22,124,960	13,226,601	59.8%
<b>Change in net assets</b>	<b>(24,412,215)</b>	<b>42,515,970</b>	<b>(66,928,185)</b>	<b>-157.4%</b>
Net assets, beginning of year	1,180,072,766	1,137,556,796	42,515,970	3.7%
Net assets, end of year	<b>\$ 1,155,660,551</b>	<b>\$ 1,180,072,766</b>	<b>\$ (24,412,215)</b>	<b>-2.1%</b>

Operating revenues decreased primarily as a result of a decline in volume due to decreases in the customer base following Hurricane Katrina. Property taxes increased by \$2.8 million in 2005 due to an increase in assessed value.

## Sewerage and Water Board of New Orleans

Capital revenue from federal grants and construction of Board property by other agencies increased by 59.8% to \$35.4 million. Principal capital contributions related to FEMA Disaster Public Assistance grants and the U.S. Corps of Engineers' construction of major drainage system improvements.

<b>Table A-6</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Operating Expenses</b>				
	<b>2005</b>	<b>2004</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Power and pumping	\$ 11,818,104	\$ 22,334,434	\$ (10,516,330)	-47.1%
Treatment	13,736,515	17,131,922	(3,395,407)	-19.8%
Transmission and distribution	18,432,531	20,846,681	(2,414,150)	-11.6%
Customer accounts	2,413,631	2,625,751	(212,120)	-8.1%
Customer service	2,645,604	2,855,631	(210,027)	-7.4%
Administration and general	12,130,773	14,978,964	(2,848,191)	-19.0%
Payroll related	19,780,248	18,794,864	985,384	5.2%
Maintenance of general plant	27,991,450	10,764,556	17,226,894	160.0%
Depreciation	39,187,670	38,600,928	586,742	1.5%
Amortization	360,445	295,156	65,289	22.1%
Provision for doubtful accounts	6,582,465	2,718,176	3,864,289	142.2%
Provision for claims	7,289,990	2,886,894	4,403,096	152.5%
<b>Total operating expenses</b>	<b>\$ 162,369,426</b>	<b>\$ 154,833,957</b>	<b>\$ 7,535,469</b>	<b>4.9%</b>

The decrease of \$10.5 million or 47.1% in 2005 in power and pumping is primarily due to a decrease in operations as a result of Hurricane Katrina including a decrease in boiler operations for high pressure gas and one sewerage pumping station being down as compared to 2004. The decrease in treatment expenses in 2005 of \$3.4 million or 19.8% primarily due to the east bank wastewater treatment plant being damaged and inoperable due to Hurricane Katrina. The decrease in transmission and distribution expenses in 2005 of \$2.4 million or 11.6% is primarily due to a disruption of water service at varying levels on the east bank of New Orleans for varying periods of time and a decrease in salaries and payroll related services due to a reduction in staff, all caused by Hurricane Katrina. The decrease in administration and general expenses in 2005 of \$2.8 million or 19.0% resulted primarily from decreases in salaries and payroll related services due to a reduction in staff caused by Hurricane Katrina. The increase in maintenance of general plant in 2005 of \$17.2 million or 160% resulted primarily from increases in salaries and payroll related expenses, professional services, consulting, and equipment repairs to restore systems following Hurricane Katrina. Provisions for doubtful accounts increased by \$3.9 million or 142.2% in 2005 as compared to 2004 as a result of an increase in closed accounts which are fully reserved and additional reserves for amounts not expected to be collected following Hurricane Katrina. Provisions for claims increased by \$4.4 million or 152.5% in 2005 as compared to 2004. Claims expense varies due to the number and severity of the claims during any period. The increase is due primarily to several large judgments rendered.

# Sewerage and Water Board of New Orleans

## PENSION TRUST FUND

### 2006 Plan Net Assets

The Board's total plan net assets of its pension trust fund at December 31, 2006 was approximately \$225.9 million, a 11.6% increase over December 31, 2005 (see table A-7). Total assets increased 11.1% to \$229.2 million.

<b>Table A-7</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Plan Net Assets</b>				
	<b>2006</b>	<b>2005</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Cash	\$ 1,104,112	\$ 207,806	\$ 896,306	431.3%
Investments	227,419,270	205,248,652	22,170,618	10.8%
Receivables	547,587	773,796	(226,209)	-29.2%
Other assets	113,203	-	113,203	100.0%
<b>Total assets</b>	<b>229,184,172</b>	<b>206,230,254</b>	<b>22,953,918</b>	<b>11.1%</b>
DROP participant payable	\$ 3,247,090	\$ 3,593,654	\$ (346,564)	-9.6%
Due to other fund	-	231,509	(231,509)	-100.0%
<b>Total liabilities</b>	<b>3,247,090</b>	<b>3,825,163</b>	<b>(578,073)</b>	<b>-15.1%</b>
<b>Plan net assets</b>	<b>\$ 225,937,082</b>	<b>\$ 202,405,091</b>	<b>\$ 23,531,991</b>	<b>11.6%</b>

Plan net assets increased by \$23.5 million in 2006 primarily due to realized and unrealized gains on investments recognized in 2006.

### 2005 Plan Net Assets

The Board's total plan net assets of its pension trust fund at December 31, 2005 was approximately \$202 million, a 2.1% increase over December 31, 2004 (see table A-8). Total assets increased 1.7% to \$206.2 million.

<b>Table A-8</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Plan Net Assets</b>				
	<b>2005</b>	<b>2004</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Cash	\$ 207,806	\$ 242,764	\$ (34,958)	-14.4%
Investments	205,248,652	201,549,735	3,698,917	1.8%
Other assets	773,796	1,062,674	(288,878)	-27.2%
<b>Total assets</b>	<b>206,230,254</b>	<b>202,855,173</b>	<b>3,375,081</b>	<b>1.7%</b>
DROP participant payable	\$ 3,593,654	\$ 4,571,050	\$ (977,396)	-21.4%
Due to other fund	231,509	-	231,509	100.0%
<b>Total liabilities</b>	<b>3,825,163</b>	<b>4,571,050</b>	<b>(745,887)</b>	<b>-16.3%</b>
<b>Plan net assets</b>	<b>\$ 202,405,091</b>	<b>\$ 198,284,123</b>	<b>\$ 4,120,968</b>	<b>2.1%</b>

Plan net assets increased by \$4.1 million in 2005 primarily due to realized and unrealized gains on investments recognized in 2005.



# Sewerage and Water Board of New Orleans

## 2006 Changes in Plan Net Assets

Table A-9				
Sewerage & Water Board of New Orleans				
Change in Plan Net Assets				
	2006	2005	Increase (Decrease)	Increase (Decrease)
<b>Additions:</b>				
Contributions	\$ 6,683,136	\$ 5,607,361	\$ 1,075,775	19.2%
Net income on investments	29,080,710	8,890,315	20,190,395	227.1%
<b>Total additions</b>	<b>35,763,846</b>	<b>14,497,676</b>	<b>21,266,170</b>	<b>146.7%</b>
<b>Deductions:</b>				
Benefits	(9,905,119)	(8,494,829)	(1,410,290)	16.6%
Employee refunds	(680,769)	(149,147)	(531,622)	356.4%
Employee DROP contributions	(1,645,967)	(1,732,732)	86,765	-5.0%
<b>Total deductions</b>	<b>(12,231,855)</b>	<b>(10,376,708)</b>	<b>(1,855,147)</b>	<b>17.9%</b>
<b>Change in net assets</b>	<b>23,531,991</b>	<b>4,120,968</b>	<b>19,411,023</b>	<b>471.0%</b>
Plan net assets, beginning of year	202,405,091	198,284,123	4,120,968	2.1%
Plan net assets, end of year	\$ 225,937,082	\$ 202,405,091	\$ 23,531,991	11.6%

Contributions to the pension plan increased in 2006 as compared to 2005 primarily due to increased transfers in from the City of New Orleans and buy back of service.

The increase in the change in plan net assets of \$19.4 million resulted primarily from an increase in unrealized gains on investments in 2006.

## 2005 Changes in Plan Net Assets

Table A-10				
Sewerage & Water Board of New Orleans				
Change in Plan Net Assets				
	2005	2004	Increase (Decrease)	Increase (Decrease)
<b>Additions:</b>				
Contributions	\$ 5,607,361	\$ 4,841,810	\$ 765,551	15.8%
Net income on investments	8,890,315	19,415,652	(10,525,337)	-54.2%
<b>Total additions</b>	<b>14,497,676</b>	<b>24,257,462</b>	<b>(9,759,786)</b>	<b>-40.2%</b>
<b>Deductions:</b>				
Benefits	(8,494,829)	(7,946,658)	(548,171)	6.9%
Employee refunds	(149,147)	(116,254)	(32,893)	28.3%
Employee DROP contributions	(1,732,732)	(2,027,170)	294,438	-14.5%
<b>Total deductions</b>	<b>(10,376,708)</b>	<b>(10,090,082)</b>	<b>(286,626)</b>	<b>2.8%</b>
<b>Change in net assets</b>	<b>4,120,968</b>	<b>14,167,380</b>	<b>(10,046,412)</b>	<b>-70.9%</b>
Plan net assets, beginning of year	198,284,123	184,116,743	14,167,380	7.7%
Plan net assets, end of year	\$ 202,405,091	\$ 198,284,123	\$ 4,120,968	2.1%

## **Sewerage and Water Board of New Orleans**

Contributions to the pension plan increased in 2005 as compared to 2004 primarily due to increased employer contributions.

The decrease in the change in plan net assets of \$10.0 million resulted primarily from a decrease in unrealized gains on investments in 2005.

### **CAPITAL ASSET AND DEBT ADMINISTRATION**

#### **2006 Capital Assets**

As of December 31, 2006, the Board had invested approximately \$1.9 billion in capital assets. Net of accumulated depreciation, the Board's net capital assets at December 31, 2006 totaled approximately \$1.4 billion. This amount represents a net increase (including additions and disposals, net of depreciation) of approximately \$71.9 million or 5.5% over December 31, 2005.

At December 31, 2006, the Board's budget for its five year capital improvements program totaled \$2.0 billion including \$404.0 million for water, \$825.2 million for sewerage and \$802.3 million for drainage. Due to certain regulatory and legislative changes, additional capital improvements will probably be required. Future capital improvement program expenditures may require the issuance of additional debt depending on the amount and timing of expenditures. As of December 31, 2006, the Board has committed or appropriated \$73.4 million in investments for use in future capital projects and has \$79.8 million of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2007 is \$454.8 million, including \$135.4 million for projects, which are expected to be funded by federal grants and programs. Significant projects included in property, plant and equipment in progress as of December 31, 2006 include the following:

Restoration of Systems Damaged as a result of Hurricane Katrina  
Southeast Louisiana Flood Control Program  
Sewer System Sanitation Evaluation and Rehabilitation Program  
Drainage Pumping Station #1  
Eastbank Sewer Treatment Plant  
Westbank Sewer Treatment Plant

#### **2005 Capital Assets**

As of December 31, 2005, the Board had invested approximately \$1.9 billion in capital assets. Net of accumulated depreciation, the Board's net capital assets at December 31, 2005 totaled approximately \$1.3 billion. This amount represents a net increase (including additions and disposals, net of depreciation) of approximately \$37.9 million or 3.0% over December 31, 2004. The net book value of property damages to power and pumping stations, treatment plants, distribution systems, sewerage collection systems, other buildings and equipment, and vehicles due to the flooding caused by Hurricane Katrina was \$49.2 million.

## **Sewerage and Water Board of New Orleans**

At December 31, 2005, the Board's budget for its five year capital improvements program totaled \$1.9 billion including \$426.0 million for water, \$738.1 million for sewerage and \$736.7 million for drainage. Due to certain regulatory and legislative changes, additional capital improvements will probably be required. Future capital improvement program expenditures may require the issuance of additional debt depending on the amount and timing of expenditures. As of December 31, 2005, the Board has committed or appropriated \$81.6 million in investments for use in future capital projects and has \$182.6 million of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2006 was \$658.6 million, including \$81.2 million for projects, which were expected to be funded by federal grants and programs.

### **2006 Debt Administration**

The Board continues to make its regularly scheduled payments on its bonds. During 2006, \$24.0 million in new bonds were issued by the Board. Net proceeds of the bond issues were used to refund \$24.0 million of the \$137.0 million of bond anticipation notes from 2005. During 2006, \$148.4 million in principal payments were made.

The Board entered into a loan agreement in January 2006 with the Federal Emergency Management Agency under the Community Disaster Loan Act of 2005. During 2006, the Board made draw downs totaling \$46.0 million on the loan.

The Board entered into a Cooperative Endeavor Agreement with the State of Louisiana in July 2006 to borrow up to \$77.5 million from the Debt Service Assistance Fund. During 2006, the Board made draw downs of \$40.5 million on the loan program.

All bond debt covenants have been met.

### **2005 Debt Administration**

The Board continues to make its regularly scheduled payments on its bonds. During 2005, \$137.0 million in new bonds were issued by the Board. Net proceeds of the bond issues were used to refund \$137.0 million of bond anticipation notes from 2003. During 2005, \$147.9 million in principal payments were made.

All bond debt covenants have been met.

Additional detailed information relating to capital assets and debt is presented in the financial statements and related notes.

## **ECONOMIC FACTORS AND RATES**

In post Katrina, there are significant other revenues and expenses, which impact the Board. State and federal grants related to the disaster are expected to have a significant impact on 2007. Total FEMA debris removal, mitigation, and capital replacement grants are expected to exceed \$175.0 million. Of these approximately \$115.1 million has been recognized in 2005 and 2006. FEMA revenues will continue to be recognized as buildings, systems, and other reimbursable assets are repaired or replaced. In 2007, the Board will recognize additional portions of these revenues but much of the construction and replacement will not have been completed and the revenues although measurable may not be available due to the slowness of actual receipts of FEMA funds.

## **Sewerage and Water Board of New Orleans**

On March 21, 2007, the Board approved a series of five annual water rate increases beginning with the first increase on November 1, 2007 followed by four additional increases to be implemented on July 1 of each year, 2008 through 2011. The New Orleans City Council approved the annual water rate increases on October 4, 2007.

The number of open accounts has increased from approximately 121,000 at the end of 2005 to approximately 123,000 currently, an increase of 1.6%.

### **CONTACTING THE BOARD'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our bondholders, patrons, and other interested parties with a general overview of the Board's finances and to demonstrate the Board's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Sewerage & Water Board of New Orleans at (504) 585-2356.

## **BASIC FINANCIAL STATEMENTS**

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# Sewerage and Water Board of New Orleans

## STATEMENTS OF NET ASSETS

December 31, 2006 and 2005

ASSETS	2006	2005
Property, plant and equipment	\$ 1,957,036,563	\$ 1,851,147,896
Less: accumulated depreciation	567,790,683	533,849,067
Property, plant and equipment, net	1,389,245,880	1,317,298,829
Restricted assets:		
Capital projects	73,439,873	81,600,704
Construction funds	79,822,438	182,614,944
Debt service reserve	22,254,068	22,254,068
Customer deposits	4,923,373	5,417,248
Health insurance reserve	4,618,572	4,473,900
Debt service	4,549,843	1,882,216
Other	212,000	212,000
Total restricted assets	189,820,167	298,455,080
Current assets:		
Cash	15,043,720	4,495,796
Accounts receivable:		
Customers (net of allowance for doubtful accounts)	13,713,753	12,345,146
Taxes	9,076,530	7,409,194
Interest	1,211,945	894,335
Grants	40,800,812	38,596,551
Miscellaneous	6,887,221	3,313,386
Due from City of New Orleans, current	200,000	200,000
Due from other fund	290,778	290,778
Inventory of supplies	9,598,614	4,883,630
Prepaid expenses	487,171	638,250
Total current assets	97,310,544	73,067,066
Due from City of New Orleans, less current portion	259,494	408,614
Other assets:		
Bond issue costs	1,407,462	1,446,463
Deposits	51,315	51,315
Net pension asset	3,450,005	3,718,709
Total other assets	4,908,782	5,216,487
Total assets	\$ 1,681,544,867	\$ 1,694,446,076

# Sewerage and Water Board of New Orleans

## STATEMENTS OF NET ASSETS

(Continued)

	2006	2005
<b>NET ASSETS AND LIABILITIES</b>		
Net Assets:		
Invested in capital assets - net of related debt	\$ 1,183,354,778	\$ 1,092,139,700
Restricted For:		
Debt service	26,803,911	21,768,747
Capital projects	3,614,224	41,752,104
Total restricted for net assets	30,418,135	63,520,851
Total net assets	1,213,772,913	1,155,660,551
Liabilities:		
Long-term liabilities:		
Claims payable	5,471,541	6,371,799
Bonds payable (net of current maturities)	271,010,465	259,228,788
Special Community Disaster loan payable	46,011,566	-
Debt Service Assistance Fund loan payable	40,494,073	-
Capital leases payable (net of current maturities)	104,445	-
	363,092,090	265,600,587
Current liabilities (payable from current assets):		
Accounts payable	41,800,781	72,061,335
Due to City of New Orleans	(212,674)	748,746
Retainers and estimates payable	2,906,260	2,539,742
Due to pension trust fund	85,290	59,269
Accrued salaries	722,459	537,376
Accrued vacation and sick pay	9,436,585	9,874,395
Claims payable	27,337,513	27,170,348
Capital lease payable	2,656,227	806,172
Other liabilities	31,522	1,734
	84,763,963	113,799,117
Current liabilities (payable from restricted assets):		
Accrued interest	1,445,671	2,682,637
Bonds payable	11,942,403	148,545,285
Retainers and estimates payable	1,604,454	2,740,651
Customer deposits	4,923,373	5,417,248
	19,915,901	159,385,821
Total current liabilities	104,679,864	273,184,938
Total liabilities	467,771,954	538,785,525
Total net assets and liabilities	\$ 1,681,544,867	\$ 1,694,446,076

See accompanying notes to financial statements.



# Sewerage and Water Board of New Orleans

## STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

For the years ended December 31, 2006 and 2005

	2006	2005
Operating revenues:		
Sales of water and delinquent fees	\$ 33,799,760	\$ 38,727,266
Sewerage service charges	62,657,636	57,329,963
Plumbing inspection and license fees	590,242	175,260
Other revenue	3,290,683	3,171,703
	100,338,321	99,404,192
Total operating revenues		
Operating Expenses:		
Power and pumping	11,576,640	11,818,104
Treatment	13,518,870	13,736,515
Transmission and distribution	13,845,793	18,432,531
Customer accounts	1,910,612	2,413,631
Customer service	2,265,250	2,645,604
Administration and general	13,714,644	12,130,773
Payroll related	17,914,694	19,780,248
Maintenance of general plant	23,344,667	27,991,450
Depreciation	36,546,373	39,187,670
Amortization	208,045	360,445
Provision for doubtful accounts	22,355,906	6,582,465
Provision for claims	2,658,657	7,289,990
	159,860,151	162,369,426
Total operating expenses		
Operating loss	(59,521,830)	(62,965,234)
Non-operating revenues (expenses):		
Two-mill tax	3,699	1,407
Three-mill tax	9,682,028	12,990,040
Six-mill tax	9,803,052	13,152,643
Nine-mill tax	13,686,249	19,707,787
Other taxes	634,321	631,818
Operating and maintenance grants	35,013,143	9,338,528
Investment income	4,115,003	3,291,489
Hurricane gain (loss)	2,303,397	(55,909,262)
Investment expense	(252,435)	(2,992)
	74,988,457	3,201,458
Total non-operating revenues (expenses)		
Income (loss) before capital contributions	15,466,627	(59,763,776)
Capital contributions	42,645,735	35,351,561
Change in net assets	58,112,362	(24,412,215)
Net assets:		
Beginning of year	1,155,660,551	1,180,072,766
End of year	\$ 1,213,772,913	\$ 1,155,660,551

# Sewerage and Water Board of New Orleans

## STATEMENTS OF CASH FLOWS

### ENTERPRISE FUND

For the years ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities		
Cash received from customers	\$ 71,771,463	\$ 90,807,310
Cash payments to suppliers for goods and services	(111,667,859)	(54,394,902)
Cash payments to employees for services	(49,076,748)	(57,786,804)
Other revenue	2,610,487	1,575,732
	(86,362,657)	(19,798,664)
Net cash used in operating activities		
Cash flows from noncapital financing activities		
Proceeds from property taxes	32,142,013	43,812,308
Proceeds from federal operating and maintenance grants	7,956,631	-
	40,098,644	43,812,308
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities		
Acquisition and construction of capital assets	(64,347,356)	(69,087,981)
Proceeds of bond issue	24,030,000	137,189,060
Proceeds from Special Community Disaster loan	46,011,566	-
Proceeds from Debt Service Assistance Fund loan	40,494,073	-
Bond issuance costs	(169,044)	(140,001)
Principal payments on bonds payable	(148,435,000)	(147,885,000)
Interest paid on bonds payable	(17,491,816)	(17,193,506)
Principal payments on capital lease	(7,465,953)	(137,201)
Interest paid on capital lease	(252,435)	(2,992)
Capital contributed by developers and federal grants	67,497,986	6,328,629
	(60,127,979)	(90,928,992)
Net cash used in capital and related financing activities		
Cash flows from investing activities		
Payments for purchase of investments	(276,305,092)	(501,020,477)
Proceeds from maturities of investments	301,491,457	527,128,807
Investment income	8,798,878	9,628,693
	33,985,243	35,737,023
Net cash provided by investing activities		
Net decrease in cash	(72,406,749)	(31,178,325)
Cash at the beginning of the year	87,885,520	119,063,845
Cash at the end of the year	\$ 15,478,771	\$ 87,885,520
Reconciliation of cash and restricted cash (note 2)		
Current assets - cash	\$ 15,043,720	\$ 4,495,796
Restricted assets -cash	435,051	83,389,724
Total cash	\$ 15,478,771	\$ 87,885,520

# Sewerage and Water Board of New Orleans

## STATEMENTS OF CASH FLOWS (Continued)

### ENTERPRISE FUND

For the years ended December 31, 2006 and 2005

	2006	2005
Reconciliation of operating loss to net cash used in operating activities is as follows:		
Operating loss	\$ (59,521,830)	\$ (62,965,234)
Adjustments to reconcile net operating loss to net cash used in operating activities:		
Depreciation	36,546,373	39,187,670
Provision for claims	2,658,657	7,289,990
Provision for doubtful accounts	22,355,906	6,582,465
Amortization	208,045	360,445
Change in operating assets and liabilities:		
Increase in customer and other receivable	(23,724,513)	(5,739,203)
Increase in inventory	(4,714,984)	(2,444,535)
Increase in prepaid expenses and other receivables	(970,239)	(1,932,101)
Decrease in net pension asset	268,704	960,932
Increase (decrease) in accounts payable	(54,918,688)	3,905,759
Decrease in accrued salaries, due to pension and accrued vacation and sick pay	(226,706)	(134,274)
Decrease in other liabilities	(4,323,382)	(4,870,578)
	\$ (86,362,657)	\$ (19,798,664)
Net cash used in operating activities		

Noncash investing, capital and financing activities:

The acquisition and construction of capital assets and capital contributed by developers and federal grants do not include non-cash amounts resulting from the construction by the U.S. Corps of Engineers of \$1,943,806 in drainage projects during the year ended December 31, 2005

See accompanying notes to financial statements.

# Sewerage and Water Board of New Orleans

## STATEMENTS OF PLAN NET ASSETS

### PENSION TRUST FUND

December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Assets:		
Cash	\$ 1,104,112	\$ 207,806
Receivables:		
Investment income	528,700	756,987
Employee contributions receivable	18,887	16,809
Due from other fund	113,203	-
Investments	<u>227,419,270</u>	<u>205,248,652</u>
Total assets	<u>229,184,172</u>	<u>206,230,254</u>
Liabilities:		
DROP participants payable	3,247,090	3,593,654
Due to other fund	<u>-</u>	<u>231,509</u>
Total liabilities	<u>3,247,090</u>	<u>3,825,163</u>
Plan net assets available for pension benefits	<u>\$ 225,937,082</u>	<u>\$ 202,405,091</u>

See accompanying notes to financial statements.

# Sewerage and Water Board of New Orleans

## STATEMENTS OF CHANGES IN PLAN NET ASSETS

### PENSION TRUST FUND

For the years ended December 31, 2006 and 2005

	2006	2005
Additions:		
Contributions:		
Employee contributions	\$ 982,418	\$ 1,176,637
Employer contributions	3,343,713	3,716,381
City annuity and other transfers in	2,357,005	714,343
Total contributions	6,683,136	5,607,361
Investment income:		
Interest income	2,619,209	3,214,087
Dividend income	2,231,004	2,118,541
Net appreciation	24,449,373	3,642,420
	29,299,586	8,975,048
Less investment expense	(218,876)	(84,733)
Net investment income	29,080,710	8,890,315
Total additions	35,763,846	14,497,676
Deductions:		
Benefits	(9,905,119)	(8,494,829)
Employee refunds	(680,769)	(149,147)
Employee contributions to DROP	(1,645,967)	(1,732,732)
Total deductions	(12,231,855)	(10,376,708)
Change in plan net assets	23,531,991	4,120,968
Plan net assets at beginning of year	202,405,091	198,284,123
Plan net assets at end of year	\$ 225,937,082	\$ 202,405,091

See accompanying notes to financial statements.

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**NOTES TO  
BASIC FINANCIAL STATEMENTS**

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# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS

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### (1) Summary of Significant Accounting Policies

#### History and Organization

The major operation of the Sewerage and Water Board of New Orleans (the Board) is providing water, sewerage and drainage services for the City of New Orleans (City). The Sewerage and Water Board of New Orleans was created by Act 6 of the Louisiana Legislature of 1899 as a special board independent of the City's government to construct, maintain and operate a water treatment and distribution system and a public sanitary sewerage system for the City. In 1903, the Legislature gave the Board control of and responsibility for the City's major drainage system and relieved the City of the duty of providing in its annual operating budget or otherwise for the maintenance and operations of the water, sewerage and drainage systems.

In accordance with the Louisiana Revised Statutes (LRS) 33:4096 and 4121, the Board has the authority to establish the water and sewerage rates to charge to its customers. The rates are based on the actual water consumed and on the costs of maintenance and operation of the water and sewerage systems, including the costs of improvements and replacements. The collections of water and sewerage revenues are to be used by the Board for the maintenance and operation of the systems, the cost of improvements, betterments, and replacements, and to provide for the payments of interest and principal on the bonds payable. The Board has also been given the authority to levy and collect various tax millages which are used for the operation and maintenance of the drainage operations. All excess revenues collected are made available for capital development of the system. The proceeds of the rate collections and tax millages are invested in such investments as authorized by the LRS. These investments are reflected in the combined statement of net assets, as "restricted assets," as they are restricted to the purposes as described above.

The Board is composed of thirteen members, including the Mayor of the City, the 2 Council Members-at-Large, and one District Councilmember selected by the City Council, two members of the Board of Liquidation and seven citizens appointed by the Mayor. The appointed members of the Board serve staggered nine year terms.

The Board's accounting policies conform to accounting principles generally accepted in the United States of America as applicable to utilities and to governmental units. The following is a summary of the more significant policies.

#### (A) Reporting Entity

In conformity with the Governmental Accounting Standards Board's definition of a reporting entity, the Board includes an enterprise fund and a pension trust fund for financial reporting purposes. The Board is considered a reporting entity based on the following criteria:

- (a) Responsibility for surpluses/deficits. The Board is solely responsible for its surpluses/deficits. In accordance with Louisiana Revised Statutes, no other governmental unit is responsible for the Board's deficits or has a claim to its surpluses. The Board's operations are self-sustaining; revenues are generated through charges to customers and dedicated property taxes. Other than grants, no funding is received from the State of Louisiana or the City of New Orleans.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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### (1) **Summary of Significant Accounting Policies (continued)**

- (b) **Budget Approval.** The Board is solely responsible for reviewing, approving and revising its budget.
- (c) **Responsibility for Debt.** The Louisiana Revised Statutes authorize the Board to issue bonds; such bonds must bear on their face a statement that they do not constitute a debt of the City. The Board is solely responsible for payments to the bondholders. No other governmental unit is required by statute to make any payments to bondholders nor have any payments to bondholders ever been made by any governmental unit, except the Board.
- (d) **Designation of Management.** The Board controls the hiring of management and employees.
- (e) **Special Financial Relationship.** The Board has no special financial relationships with any other governmental unit.
- (f) **Statutory Authority.** The Board's statutory authority was created by the State of Louisiana as an independent governmental unit. Only an amendment to state statutes can change or abolish the Board's authority.

The Board is a stand-alone entity as defined by Governmental Accounting Standards Board Statement 14, *The Financial Reporting Entity*. The Board is a legally-separate governmental organization that does not have a separately elected governing body and does not meet the definition of a component unit. As a result of a Louisiana Supreme Court decision on March 21, 1994, the Board was declared to be an autonomous or self-governing legal entity, legally independent of the city, state and other governments, created and organized pursuant to Louisiana Revised Statutes 33:4071 as a board, separate and independent of the governing authorities of the City and vested with autonomous or self governing authority. No other government can mandate actions of the Board nor impose specific financial burdens. The Board is fiscally independent to operate under its bond covenant and the provisions of Louisiana Revised Statute provisions.

The City of New Orleans includes the Board as a component unit in the City's financial statements.

### (B) **Basis of Financial Statement Presentation**

The Board's basic financial statements consist of the government-wide statements which include the proprietary fund (the enterprise fund) and the fund financial statements which includes the fiduciary fund (the pension trust fund). The operations of the Board are accounted for in the following fund types:

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS

(Continued)

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(1) **Summary of Significant Accounting Policies (continued)**

### **Proprietary Fund Type**

The proprietary fund is used to account for the Board's ongoing operations and activities which are similar to those often found in the private sector. The proprietary fund is accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. Net assets are segregated into amounts invested in capital assets (net of related debt), restricted for debt service, restricted for capital projects and unrestricted. The Board's restricted assets are expandable for their purposes. The Board utilizes available restricted assets before utilizing unrestricted assets. The operating statements present increases (revenues) and decreases (expenses) in net assets. The Board maintains one proprietary fund type – the enterprise fund. The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance. The presentation of the financial statements of the enterprise fund follows the format recommended by the National Association of Regulatory Utility Commissioners (NARUC).

The statement of net assets arrangement for a utility reflects the relative importance of the various accounts. "Property, plant and equipment" is the first major category on the asset side, and long-term capitalization categories of net assets are listed first on the liability side. Current assets and current liabilities are assigned a relatively less important position in the center of the statement of net assets, rather than being placed first as in the statement of net assets of commercial and industrial enterprises.

Operating revenues include all charges for service; other revenues include reconnection fees and other miscellaneous charges. Operating expenses include the costs associated with providing water, sewerage and drainage services. Interest income, interest expense and tax revenues are presented non-operating items.

The enterprise fund is presented in the government-wide financial statements.

### **Fiduciary Fund Type**

The fiduciary fund is used to account for assets held by the Board in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The Board maintains one fiduciary fund type - the pension trust fund. The pension trust fund uses the flow of economic resources measurement focus. All assets and liabilities associated with the operation of this fund are included in the statement of plan net assets. The pension trust fund is used to account for the activity of the Board's employee retirement plan.

The pension trust fund is presented in the fund financial statements.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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### (1) **Summary of Significant Accounting Policies (continued)**

The Board applies all applicable FASB pronouncements issued on or before November 30, 1989 in accounting for its enterprise fund and pension trust fund operations unless those pronouncements conflict with or contradict GASB pronouncements.

#### (C) **Basis of Accounting**

The enterprise fund and the pension trust fund prepare their financial statements on the accrual basis of accounting. Unbilled utility service charges are not recorded as management considers the effect of not recording such unbilled receivables as not material. Property taxes are recorded as revenue in the year for which they are levied. Plan member contributions are recognized in the period in which contributions are due. Employer contributions to the pension plan are recognized when due and the employer has made a commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

#### (D) **Investments**

Investments are reported at fair value, except for short-term investments (maturity of one year or less) which are reported at amortized cost, which approximates fair value. Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

#### (E) **Inventory of Supplies**

Inventory of supplies is stated at the lower of cost or market. Cost is determined by the first-in, first-out method.

#### (F) **Property, Plant and Equipment**

Property, plant and equipment are carried at historical cost. The Board capitalizes moveable equipment with a value of \$10,000 or greater, stationary, network and other equipment with a value of \$5,000 or greater and all real estate. The cost of additions includes contracted work, direct labor, materials and allocable cost. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Interest is capitalized on property, plant, and equipment acquired and/or constructed with tax exempt debt. Depreciation is computed using the straight-line method over the estimated useful life of the asset. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in revenue for the period. The cost of maintenance and repairs is charged to operations as incurred and significant renewals and betterments are capitalized. Deduction is made for retirements resulting from renewals or betterments.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS

(Continued)

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(1) **Summary of Significant Accounting Policies (continued)**

(G) **Vacation and Sick Pay**

Vacation (annual leave) and sick pay (sick leave) are accrued when earned. Annual leave is accrued at the rate of .6923 of a workday for each bi-weekly accrual period for all employees on the payroll as of December 31, 1978. Employees hired after that date earn leave at a rate of .5 of a workday per bi-weekly pay period.

All employees on the payroll as of December 31, 1978 receive three bonus days each year; all employees hired after that date receive three bonus days each year for five through nine calendar years of continuous service; six bonus days each year for ten through fourteen years; nine bonus days each year for fifteen through nineteen years; and, twelve days for twenty or more years of continuous service. Civil Service's policy permits employees a limited amount of earned but unused annual leave which will be paid to employees upon separation from the Board. The amount shall not exceed ninety days for employees hired before January 1, 1979, and forty-five days for employees hired after December 31, 1978.

Sick leave is accumulated on a bi-weekly basis by all employees hired prior to December 31, 1978 at an accrual rate of .923 of a workday. For employees hired subsequent to December 31, 1978, the accrual rate is .5 of a workday for each bi-weekly period, plus a two day bonus each year for employees with six through fifteen calendar years of continuous service, and seven bonus days each year for employees with sixteen or more calendar years of continuous service.

Upon separation from the Board, an employee can elect to convert unused sick leave for retirement credits or cash. The conversion to cash is determined by a rate ranging from one day of pay for five days of leave for the 1st through 100th leave day to one day of pay for one day of leave for all days in excess of the 400th leave day. The total liability for unconverted sick leave as December 31, 2006 and 2005 is \$12,132,000 and \$12,651,000, respectively. The amount included in the statements of net assets as of December 31, 2006 and 2005 is \$9,436,585 and \$9,874,395, respectively, which represents the annual leave and the converted sick leave since virtually all employees convert their sick leave to cash. The amounts for compensated absences include the salary cost as well as certain salary related costs, such as the Board's share of social security expense.

(H) **Pension**

The Board funds the accrued pension cost for its contributory pension plan which covers substantially all employees. Annual costs are actuarially computed using the entry age normal cost method.

(I) **Drainage System**

In 1903, the Legislature gave the Board control of and responsibility for the City's drainage system. The Drainage System was established as a department of the enterprise fund to account for the revenues from three-mill, six-mill and nine-mill ad valorem taxes designated exclusively for drainage services. These revenues have been supplemented by inspection and license fees.

**Sewerage and Water Board of New Orleans**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

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(1) **Summary of Significant Accounting Policies (continued)**

collected by the Board. There exists a potential for additional financing by additional user service charges. Expenditures from the system are for the debt service of three-mill, six-mill and nine-mill tax bonds and drainage related operation, maintenance and construction.

(J) **Self-Insurance/Risk Management**

The Board is self-insured for general liability, worker's compensation, unemployment compensation and hospitalization benefits and claims. The accrued liability for the various types of claims represents an estimate by management of the eventual loss on the claims arising prior to year-end, including claims incurred and not yet reported including estimates of both future payments of losses and related claims adjustment and expense. Estimated expenses and recoveries are based on a case by case review.

(K) **Capital Contributions**

Contributions from developers and others, and receipts of Federal, State and City grants for acquisition of property, plant and equipment are recorded as a capital contributions in the statement of revenues, expenses and changes in net assets.

(L) **Bond Issue Cost and Refinancing Gains (Losses)**

Costs related to issuing bonds are capitalized and amortized based upon the methods used to approximate the interest method over the life of the bonds. Beginning with fiscal years in 1994 and thereafter, gains and losses associated with refundings and advance refundings are being deferred and amortized based upon the methods used to approximate the interest method over the life of the new bonds or the remaining term on any refunded bond, whichever is shorter. Premiums associated with bond issues are amortized over the interest yield method.

(M) **Cash Flows**

For purposes of the statement of cash flows, only cash on hand and on deposit at financial institutions are considered to be cash equivalents. Certificates of deposits, treasury bills and other securities are considered investments.

(2) **Cash and Investments**

The Board's investments and cash consist primarily of investments in direct obligations of the United States Treasury or agencies thereof and deposits with financial institutions.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Statutes require that the Board's cash and certificates of deposit be covered by federal depository insurance or collateral. At December 31, 2006, the Board's deposits with banks consisted of cash totaling \$24,649,830 and certificates of deposit of \$103,878,781. Of the cash bank balance at December 31, 2006, \$1,200,000 is covered by federal depository insurance. At December 31, 2005, the bank balances of the Board's cash totaled \$7,199,051, money market funds held by an agent totaled \$84,057,931, and certificates of deposit totaled \$110,944,726. Of the cash bank balance at December 31, 2005,

**Sewerage and Water Board of New Orleans**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

(2) Cash and Investments (continued)

\$1,200,000 is covered by federal depository insurance. The remaining amount of the Board's cash bank balances and all certificates of deposit for 2006 and 2005 were covered by collateral held by custodial agents of the financial institutions in the name of the Board, except for cash bank balances at one institution of \$66,192 and \$185,348, respectively, as of December 31, 2006 and 2005. Money market funds held by the Board's agent were covered by collateral held by custodial agents of the financial institution in the name of the Board's agent as of December 31, 2005.

The following are the components of the Board's cash and investments as of December 31:

2006	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Enterprise Fund:			
Cash and money market funds	\$ 15,043,720	\$ 435,051	\$ 15,478,771
Certificates of deposit	-	103,878,781	103,878,781
	<u>15,043,720</u>	<u>104,313,832</u>	<u>119,357,552</u>
Investments	-	85,506,335	85,506,335
	<u>\$ 15,043,720</u>	<u>\$ 189,820,167</u>	<u>\$ 204,863,887</u>
2005	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Enterprise Fund:			
Cash and money market funds	\$ 4,495,796	\$ 83,389,724	\$ 87,885,520
Certificates of deposit	-	110,944,726	110,944,726
	<u>4,495,796</u>	<u>194,334,450</u>	<u>198,830,246</u>
Investments	-	104,120,630	104,120,630
	<u>\$ 4,495,796</u>	<u>\$ 298,455,080</u>	<u>\$ 302,950,876</u>

The composition and carrying value of investments is as follows:

	<u>2006</u>	<u>2005</u>
Enterprise Fund:		
LAMP	\$ 6,050,000	\$ 8,250,000
U.S. Government Securities and Instrumentalities	<u>79,456,335</u>	<u>95,870,630</u>
	<u>\$ 85,506,335</u>	<u>\$ 104,120,630</u>
Pension Trust Fund:		
Money Market	\$ 1,746,802	\$ 4,653,357
Corporate Bonds	37,116,933	45,680,291
U.S. Government Securities and Instrumentalities	16,920,908	25,636,578
Foreign Obligations	350,191	826,759
Equities	149,448,099	128,451,667
Pooled Fixed Income Fund	<u>21,836,336</u>	<u>-</u>
	<u>\$ 227,419,270</u>	<u>\$ 205,248,652</u>

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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(2) Cash and Investments (continued)

Investments - Statutes authorize the Board to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poors Corporation or P-1 by Moody's Commercial Paper Record, repurchase agreements, and the Louisiana Asset Management Pool (LAMP). In addition, the pension trust fund is authorized to invest in corporate bonds rated A or better by Standard & Poors Corporation or AAA or better by Moody's Investors Service, and equity securities.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with Louisiana R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to provide immediate access to participants. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost.

Under the provisions of its benefit plan and state law, the Board's pension benefit trust engages in securities lending to broker dealers and other entities for cash collateral that will be returned for the same securities in the future. The cash collateral cannot be liquidated by the Board unless the borrower defaults. Cash collateral is initially pledged at 102% of the market value of securities lent and additional collateral is provided by the next business day if the value falls to less than 100% of the market value of the securities lent. No collateral exposure existed as of December 31, 2006 and 2005. The value of securities lent at December 31, 2006 and 2005 was \$53,953,367 and \$57,510,837. The market value of the cash collateral at December 31, 2006 and 2005 was \$55,898,006 and \$59,706,496.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. In general, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Board has a formal investment policy that states that *the investment portfolio shall remain sufficiently liquid to meet all operating and capital requirements that may be reasonably anticipated and that maturities of investments are to be structured in concurrent with cash needs to meet anticipated demand.*



# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(2) Cash and Investments (continued)

As of December 31, 2006, the Board's Enterprise Fund investments in U.S. Government Securities and Instrumentalities included U.S. Treasury Bills and Strips totaling \$79,456,335, all of which have a remaining maturity of less than one year.

The following table shows the Pension Trust Fund's investments and maturities in actively managed accounts at December 31, 2006:

	Fair Value	Remaining Maturity (in Years)			
		Less Than One	1-5	5-10	>10
Mortgage Backed Securities	16,920,908	-	2,270,203	739,154	13,911,551
Corporate Bonds	37,116,933	375,285	7,373,483	7,892,676	17,184,937
Foreign Obligations	350,191	81,682	45,869	222,640	-
	<u>54,388,032</u>	<u>456,967</u>	<u>9,689,555</u>	<u>8,854,470</u>	<u>35,387,040</u>

Credit Risk - State law limits investments in securities issued, or backed by United States Treasury obligations, and U.S. Government instrumentalities, which are federally sponsored. The Board's investment policy does not further limit its investment choices. LAMP is rated AAAM by Standard & Poor's. The Pension Trust Fund's investment policy requires that fixed income investments be investment grade (BBB or higher as rated by Standard & Poor's or Baa or higher as rated by Moody's. Bonds rated below BBB/Baa are not to exceed 15% of the portfolio and non-rated bonds are not to exceed 1% of the portfolio.

The following table is provided for use in determining the Pension Trust Fund's level of exposure to credit risk as of December 31, 2006:

S&P Rating	Fair Value at December 31, 2006
Agency/AAA	\$ 16,920,908
AAA	2,610,941
AA	1,671,980
A	16,802,491
BBB	13,813,458
BB	1,658,400
B	899,854
In Default	10,000
	<u>\$ 54,388,032</u>

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

### (3) Defined Benefit Pension Plan

The Board has a single-employer contributory retirement plan covering all full-time employees, the Pension Trust Fund (PTF). The Board's payroll for current employees covered by PTF for the years ended December 31, 2006 and 2005 was \$25,931,584 and \$30,050,827, respectively; such amounts exclude overtime and standby payroll. Total payroll, including overtime and standby payroll, was \$34,027,902 and \$43,430,938 for the years ended December 31, 2006 and 2005, respectively. At December 31, the PTF membership consisted of:

	<u>2006</u>	<u>2005</u>
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	741	672
Current employees:		
Vested	680	856
Non-vested	<u>137</u>	<u>238</u>
	<u>817</u>	<u>1,094</u>
Total	<u>1,558</u>	<u>1,766</u>

The benefit provisions were established by action of the Board in 1956 in accordance with Louisiana statutes. The Board retains exclusive control over the plan through the Pension Committee of the PTF. Effective January 1, 1996, the plan became qualified under Internal Revenue Code Section 401(a) and thus is tax exempt.

The plan provides for retirement benefits as well as death and disability benefits. All benefits vest after ten years of service. Employees who retire at or after age sixty-five with ten years of credited service are entitled to an annual retirement benefit, payable biweekly for life, in an amount equal to two percent of their average compensation for each year of credited service up to ten years, increasing by (1) one-half percent per year for service years over ten years, (2) an additional one-half percent per year for service years over twenty years and (3) an additional one percent per year for service years over thirty years, for a maximum of four percent for each year of credited service. Average compensation is the average annual earned compensation (prior to 2002, less \$1,200) for the period of thirty-six successive months of service during which the employee's compensation was the highest. Employees with thirty years or more of credited service may retire without a reduction in benefits. Employees may retire prior to age sixty-two without thirty years of service with a reduction in benefits of three percent for each year of age below the age of sixty-two. If an employee leaves covered employment or dies before three years of credited service, the accumulated employee contributions plus related investment earnings are refunded to the employee or designated beneficiary.

The retirement allowance for retirees over age sixty-two is subject to a cost of living adjustment each January 1, provided that the member retired on or after January 1, 1984. The adjustment is based on the increase in the Consumer Price Index for all urban wage earners published by the U.S. Department of Labor, but is limited to an annual maximum of two percent on the first \$10,000 of initial retirement benefits.

**Sewerage and Water Board of New Orleans**  
**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

(3) **Defined Benefit Pension Plan (continued)**

Effective September 23, 1993, employers may transfer credit between the Board's plan and the City of New Orleans retirement system with full credit for vested service. The Board and its employees are obligated under plan provisions to make all required contributions to the plan. The required contributions are actuarially determined. Level percentage of payroll employer contribution rates is determined using the entry age normal actuarial funding method. Employees are required to contribute four percent of their regular salaries or wages.

The Board had attained full funding of the actuarially computed pension liability in 2000. Effective June 19, 2002, however, as a result of the adoption of several plan changes in accordance with the Board's reciprocity agreement with the City of New Orleans, the plan became unfunded. These changes impacted the plan's funding requirements by \$20,333,835, which is being amortized over a 10 year period. Key changes adopted included: (a) amendment to benefit formula; (b) adoption of a "Rule of 80" retirement; (c) change in the years of service required for a terminating employee to qualify for a later separation benefit from 10 years to 5 years; and (d) elimination of the exclusion of the first \$1,200 of earnings from benefits and contributions.

The annual required contribution for the current year was determined as part of the December 31, 2006 actuarial valuation using the entry age normal cost method. The actuarial assumptions included (a) 7.0% investment rate of return (net of administrative expenses) and (b) projected salary increase of 5.0% per year. Both (a) and (b) included an inflation component of 2.0%. The actuarial value of assets was determined using a seven-year weighted market average.

The Board's net pension asset for the years ended December 31 was as follows:

	<u>2006</u>	<u>2005</u>
Annual required contribution	\$ 4,073,502	\$ 4,702,354
Interest on net pension obligation	(260,310)	(327,575)
Adjustments to annual required contribution	<u>513,197</u>	<u>841,649</u>
Annual pension cost	4,326,480	5,216,428
Contributions made	<u>4,057,774</u>	<u>4,255,496</u>
Decrease in net pension asset	268,706	960,932
Net pension asset, beginning of year	<u>3,718,709</u>	<u>4,679,641</u>
Net pension asset, end of year	<u>\$ 3,450,005</u>	<u>\$ 3,718,709</u>

The net pension asset is being amortized over 7 years as of December 31, 2006, using the level dollar closed method and using the same interest, salary increase and inflation factors as the plan.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(3) **Defined Benefit Pension Plan (continued)**

Trend information for Board and employee contributions is as follows:

	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Asset</u>
Fiscal year ending:			
December 31, 2006	\$ 4,326,480	80%	\$ 3,450,005
December 31, 2005	\$ 5,216,428	85%	\$ 3,718,709
December 31, 2004	\$ 4,837,806	77%	\$ 4,679,641
December 31, 2003	\$ 3,721,963	91%	\$ 6,130,718

The actuarially determined contribution requirement for the Board was 11.227% for 2004, 14.161% for 2005 and 15.648% for 2006. The requirement for employees is 4.0 percent. The actual Board's and employees' contributions (including contributions for transferred employees from other pension plans) for years ended December 31 were as follows:

	<u>2006</u>	<u>2005</u>
Employer and other transfers	\$ 5,700,718	\$ 4,430,724
Employee	982,418	1,176,637
<b>Total Contributions</b>	<b>\$ <u>6,683,136</u></b>	<b>\$ <u>5,607,361</u></b>

**DROP**

Beginning in 1996, the Board offered employees a "Deferred Retirement Option Plan" (DROP), an optional retirement program which allows an employee to elect to freeze his or her retirement benefits, but continue to work and draw a salary for a minimum period of one year to a maximum period of five years. While continuing employment, the retirement benefits are segregated from overall plan assets available to other participants. As of December 31, 2006 and 2005, 62 and 66 employees, respectively, participated in the plan. The amount of plan assets segregated for these individuals was \$3,247,090 and \$3,593,654 as of December 31, 2006 and 2005, respectively.

A separate report on the pension trust fund is not issued.

(4) **Property, Plant and Equipment**

The useful lives of property, plant and equipment consisted of the following:

Pumping station buildings	57 years
Pumping station machinery	40 years
Canals and subsurface drains	75 to 100 years
Power transmission	50 years
General plant items	12 years
General buildings	25 years

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

**(4) Property, Plant and Equipment (continued)**

Property, plant and equipment consisted of the following as of December 31:

	2006			
	Beginning Balance	Additions	Deletions	Ending Balance
Real estate rights, non depreciable	\$ 8,637,623	\$ 1,902	\$ -	\$ 8,639,525
Power and pumping stations - buildings	272,440,061	6,383,434	-	278,823,495
Power and pumping stations - machinery	222,309,357	195,411	-	222,504,768
Distribution systems	119,781,310	476,145	(1,180,259)	119,077,196
Sewerage collection	221,151,432	7,961,848	(917,786)	228,195,494
Canals and subsurface drainage	280,333,767	545,636	-	280,879,403
Treatment plants	109,084,206	4,291,267	-	113,375,473
Connections and meters	37,944,578	754,391	(171,339)	38,527,630
Power transmission	23,683,427	-	(75,759)	23,607,668
General plant	175,806,760	1,705,306	(259,614)	177,252,452
General buildings	7,586,547	-	-	7,586,547
Total property, plant and equipment in service	1,478,759,068	22,315,340	(2,604,757)	1,498,469,651
Construction in progress	372,388,828	124,473,112	(38,295,028)	458,566,912
Total property, plant and equipment	1,851,147,896	146,788,452	(40,899,785)	1,957,036,563
Accumulated depreciation	533,849,067	36,546,373	(2,604,757)	567,790,683
Net	\$ 1,317,298,829	\$ 110,242,079	\$ (38,295,028)	\$ 1,389,245,880

	2005			
	Beginning Balance	Additions	Deletions	Ending Balance
Real estate rights, non depreciable	\$ 8,631,997	\$ 5,626	\$ -	\$ 8,637,623
Power and pumping stations - buildings	252,782,300	20,222,455	(564,694)	272,440,061
Power and pumping stations - machinery	230,233,999	3,700,556	(11,625,198)	222,309,357
Distribution systems	118,769,391	2,572,995	(1,561,076)	119,781,310
Sewerage collection	191,983,305	38,755,793	(9,587,666)	221,151,432
Canals and subsurface drainage	277,039,373	3,294,394	-	280,333,767
Treatment plants	117,214,963	24,102,176	(32,232,933)	109,084,206
Connections and meters	41,974,467	226,904	(4,256,793)	37,944,578
Power transmission	25,838,333	-	(2,154,906)	23,683,427
General plant	207,154,248	6,528,721	(37,876,209)	175,806,760
General buildings	9,277,426	-	(1,690,879)	7,586,547
Total property, plant and equipment in service	1,480,899,802	99,409,620	(101,550,354)	1,478,759,068
Construction in progress	345,516,334	126,716,291	(99,843,797)	372,388,828
Total property, plant and equipment	1,826,416,136	226,125,911	(201,394,151)	1,851,147,896
Accumulated depreciation	546,973,223	39,187,671	(52,311,827)	533,849,067
Net	\$ 1,279,442,913	\$ 186,938,240	\$ (149,082,324)	\$ 1,317,298,829

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(4) **Property, Plant and Equipment (continued)**

Interest capitalized was as follows for the years ended December 31:

		<u>2006</u>		<u>2005</u>
Interest income	\$	5,001,485	\$	6,812,963
Interest expense		<u>(15,838,645)</u>		<u>(16,288,022)</u>
Net interest capitalized	\$	<u>(10,837,160)</u>	\$	<u>(9,475,059)</u>

(5) **Customer Receivables**

Customer receivables as of December 31 consist of the following:

			<u>Customer Accounts</u>		<u>Allowance for Doubtful Accounts</u>		<u>Net</u>
2006	Water	\$	19,229,415	\$	13,494,623	\$	5,734,792
	Sewer		<u>26,597,640</u>		<u>18,618,679</u>		<u>7,978,961</u>
		\$	<u>45,827,055</u>	\$	<u>32,113,302</u>	\$	<u>13,713,753</u>
2005	Water	\$	10,959,487	\$	5,515,790	\$	5,443,697
	Sewer		<u>12,941,475</u>		<u>6,040,026</u>		<u>6,901,449</u>
		\$	<u>23,900,963</u>	\$	<u>11,555,816</u>	\$	<u>12,345,146</u>

(6) **Due from the City of New Orleans**

In accordance with the terms of an agreement with the City of New Orleans, the Board and the City agreed to offset \$2,098,687 (net of unearned discount \$285,696) owed by the City to the Board at the rate of \$200,000 annually in lieu of civil service charges through 2009. As of December 31, 2006 and 2005, \$459,494 and \$608,614, respectively, was due from the City of New Orleans.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(7) **Changes in Long-term Obligations**

a. **Bonds Payable**

Bonds payable consisted of the following as of December 31:

	<b>Principal Balances</b>	
	<b>2006</b>	<b>2005</b>
5.00% to 6.25% sewerage revenue bonds, series 1997 (initial average interest cost 5.36%), due in annual principal installments ranging from \$1,100,000 to \$2,425,000; final payment due June 1, 2017	\$ 20,590,000	\$ 21,920,000
4.125% to 6.125% water revenue bonds, series 1998 (initial average interest cost 4.82%), due in annual principal installments ranging from \$625,000 to \$1,220,000; final payment due December 1, 2018	11,495,000	12,185,000
4.125% to 6.000% sewer revenue bonds, series 1998 (initial average interest cost 4.82%), due in annual principal installments ranging from \$950,000 to \$1,910,000; final payment due June 1, 2018	17,960,000	19,035,000
4.10% to 6.10% drainage system bonds, series 1998 (initial average interest cost 4.84%), due in annual principal installments ranging from \$370,000 to \$760,000; final payment due December 1, 2018	7,100,00	7,525,000
5.25% to 6.50% sewer revenue bonds, series 2000 (initial average interest cost 5.48%), due in annual principal installments ranging from \$820,000 to \$2,205,000; final payment due June 1, 2020	21,715,000	22,690,000
5.00% to 7.00% sewer revenue bonds, series 2000B (initial average interest cost 5.43%), due in annual principal installments ranging from \$640,000 to \$1,660,000; final payment due June 1, 2020	16,555,000	17,315,000
4.40% to 6.70% sewer revenue bonds, series 2001 (initial average interest cost 5.02%), due in annual principal installments ranging from \$1,100,000 to \$2,455,000; final payment due December 1, 2021	27,100,000	28,350,000
3.00% to 5.00% sewerage service revenue bonds, series 2002 (initial average interest cost 4.36%; due in annual principal installments ranging from \$1,635,000 to \$4,520,000; final payment due June 1, 2022.	\$ 49,900,000	\$ 51,820,000

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS

(Continued)

(7) **Changes in Long-term Obligations**

a. **Bonds Payable (continued)**

	<b>Principal Balances</b>	
	<b>2006</b>	<b>2005</b>
3.00% to 5.00% water revenue bonds, series 2002 (initial average interest cost 4.57%, due in annual principal installments ranging from \$945,000 to \$3,658,000; final payment due December 1, 2022.	\$ 31,015,000	\$ 32,060,000
3.45% to 6.00% drainage system bonds, series 2002 (initial average interest cost 4.46%), due in annual principal installments ranging from \$510,000 to \$2,155,000; final payment due December 1, 2022.	17,805,000	18,395,000
2.20% to 5.00% sewerage service revenue bonds, series 2003 (initial average interest cost 4.45%); due in annual principal installments ranging from \$140,000 to \$395,000; final payment due June 1, 2023.	4,935,000	5,150,000
3.25% to 6.00% sewerage service revenue bonds, series 2004 (initial average interest cost 4.62%); due in annual principal installments ranging from \$945,000 to \$3,685,000; final payment due June 1, 2024.	30,710,000	31,870,000
2.68% sewerage service refunding bond anticipation notes, series 2005 (initial average interest cost 3.00%); due in one principal installment of \$137,000,000 on July 26, 2006.	-	137,000,000
5.02% sewerage service refunding bond anticipation notes, series 2006; due in one principal installment of \$24,030,000 on July 15, 2009.	24,030,000	-
Plus bond premiums	280,910,000 2,042,868	405,315,000 2,459,073
Total	282,952,868	407,774,073
Less current maturities	11,942,403	148,545,285
Bond payable, long-term	\$ 271,010,465	\$ 259,228,788



# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

**(7) Changes in Long-term Obligations**

**a. Bonds Payable (continued)**

The changes in long-term debt were as follows:

	<b>2006</b>	<b>2005</b>
Balance, beginning of year	\$ 405,315,000	\$ 416,200,000
Issuances	24,030,000	137,000,000
Payments	(148,435,000)	(147,885,000)
Balance, end of year	\$ 280,910,000	\$ 405,315,000

The annual requirements to amortize all bonds payable as of December 31, 2006, are as follows:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2007	\$ 12,020,000	\$ 13,423,600	\$ 25,443,600
2008	12,635,000	12,863,070	24,498,070
2009	37,300,000	11,056,512	48,356,512
2010	13,925,000	10,449,008	24,374,008
2011	14,630,000	9,807,092	24,437,092
2012-2016	84,845,000	37,501,134	122,346,134
2017-2021	87,455,000	14,878,187	102,333,187
2022-2024	18,100,000	910,337	19,010,337
Total	\$ 280,910,000	\$ 110,888,940	\$ 391,798,940

The amount of revenue bonds and tax bonds payable as of December 31, 2006, are as follows:

<b>Year</b>	<b>Revenue Bonds</b>	<b>Tax Bonds</b>	<b>Total</b>
2007	\$ 10,950,000	\$ 1,070,000	\$ 12,020,000
2008	11,510,000	1,125,000	12,635,000
2009	36,115,000	1,185,000	37,300,000
2010	12,690,000	1,235,000	13,925,000
2011	13,330,000	1,300,000	14,630,000
2012-2016	77,390,000	7,455,000	84,845,000
2017-2021	78,075,000	9,380,000	87,455,000
2022-2024	15,945,000	2,155,000	18,100,000
Total	\$ 256,005,000	\$ 24,905,000	\$ 280,910,000

**Sewerage and Water Board of New Orleans**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

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(7) **Changes in Long-term Obligations**

a. **Bonds Payable (continued)**

The indentures under which these bonds were issued provide for the establishment of restricted funds for debt service as follows:

1. Debt service funds are required for the payment of interest and principal on the revenue and tax bonds. Monthly deposits on revenue bonds, excluding bond anticipation notes, are required to be made into this fund from operations in an amount equal to 1/6 of the interest falling due on the next interest payment date, and an amount equal to 1/12 of the principal falling due on the next principal payment date. All debt service funds are administered by the Board of Liquidation. The required amount to be accumulated in this fund was \$5,446,578 and \$5,277,555 at December 31, 2006 and 2005, respectively; the accumulated balance at December 31, 2006 and 2005 was \$2,943,232 and \$1,882,216, respectively. Monthly deposits to the debt service funds are temporarily suspended due to debt service payments being paid directly by the State of Louisiana through a Cooperative Endeavor Agreement. See note (7) c. for additional information.
2. A debt service reserve is required for an amount equal to but not less than fifty percent of the amount required to be credited in said month to the debt service fund until there shall be accumulated in the debt service reserve account the largest amount required in any future calendar year to pay the principal and interest on outstanding bonds, except for the water and sewer bonds. The water and sewer bonds require an amount equal to the largest amount required in any future calendar year to pay the principal of and interest on outstanding bonds. There is no debt service reserve required for the 1998 and 2002 drainage 9 mill tax bonds. The required amount to be accumulated in this fund was \$22,289,918 at December 31, 2006 and 2005; the accumulated balance at December 31, 2006 and 2005 was \$22,254,068.

The net operating revenues of the Sewerage Department of the Board for the year ended December 31, 2006 were adequate to meet the bond indenture required debt service coverage of 130 percent. The Board is in compliance with the requirements of its long-term debt agreements for the Sewerage Department at December 31, 2006. The net operating revenues of the Water Department were not adequate to meet the debt service coverage requirement. However, debt service payments are being paid directly by the State of Louisiana through a Cooperative Endeavor Agreement. See note (7) c. for additional information.

In 2003, the statutes were revised and there is no longer a statutory limit on tax bonds.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

**b. Special Community Disaster Loan Payable**

During January 2006, the Board entered into a long-term agreement with the Federal Emergency Management Agency under the Community Disaster Loan Act of 2005 as a result of the major disaster declaration of August 29, 2005 for Hurricane Katrina. During 2006, the Board made draw downs totaling \$46,011,566. Subsequent to December 31, 2006, the Board has drawn down the remaining \$17,698,973 of the \$63,710,539 total funds available. The loan is for a term of five years, which may be extended, and shall bear interest at the latest five-year Treasury rate at the time of the closing date of the loan, plus one percent. Simple interest accrues from the date of each disbursement. Payments of principal and interest are deferred until the end of the five year period.

Interest rates and maturity dates for the draw downs are as follows:

Maturity Date	Interest Rate	Principal
January 23, 2011	2.66%	\$ 22,298,689
June 21, 2011	3.12%	6,013,905
August 27, 2011	2.93%	17,698,972
		\$ 46,011,566

Operating revenues are pledged as security for the loan.

Debt service requirements relating to the loan due in 2011 include \$46,011,566 of principal and \$6,301,266 of interest.

**c. Loan Program**

In July 2006, the Board and the State of Louisiana (the State) entered into a Cooperative Endeavor Agreement whereby the State agreed to lend up to \$77,465,247 from State funds on deposit in the Debt Service Assistance Fund, authorized by the Gulf Opportunity Zone Act of 2005 and Act 41 of the First Extraordinary Session of the Louisiana Legislature of 2006, to assist in payment of debt service requirements from 2006 through 2008 due to disruption of tax bases and revenue streams caused by Hurricanes Katrina and Rita. Draw downs on the loan will be made as debt service payments become due. No principal or interest shall be payable during the initial five year period of the loan. After the expiration of the initial five year period, the loan shall bear interest at a fixed rate of 4.64 percent. Principal payments on the bonds begin in July 2012 and the loan will mature in July 2026. Interest is payable semi-annually on January 15 and July 15 beginning January 2012. The loan may be prepaid without penalty or premium. The Board has the right to request one extension of its obligation to begin payments under the loan not to exceed five years. As of December 31, 2006, the Board has drawn down \$40,494,073 on this agreement.

Debt service requirements relating to the bond are as follows:

Years Ending June 30	Principal	Interest	Total
2012	\$ 1,928,012	\$ 1,878,925	\$ 3,806,937
2013-2017	11,067,918	7,966,767	19,034,685
2018-2022	13,885,278	5,149,406	19,034,684
2023-2027	13,612,865	1,614,882	15,227,747
	\$ 40,494,073	\$ 16,609,980	\$ 57,104,053

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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### **d. Capital Lease**

During October 2005, the Board entered into a capital lease for the replacement of vehicles damaged during Hurricane Katrina totaling \$943,373. Additional vehicles totaling \$8,762,253 were purchased during 2006 under the same terms. Payments on these capital leases under separate payment schedules are based on the date of delivery beginning in October 2005 and ending March 2007. Lease terms include monthly payments of principal and interest at an interest rate of 2.68%. This capital lease is secured by a security interest in the vehicles. As of December 31, 2006, future minimum lease payments for the capital lease of \$1,687,180 are scheduled to be paid during 2007.

During August 2006, the Board entered into a capital lease for the replacement of vehicles damaged during Hurricane Katrina totaling \$658,200 with payments beginning in August 2006 and ending March 2008. Lease terms include monthly payments of principal and interest at an interest rate of 8.08%. This capital lease is secured by a security interest in the vehicles. As of December 31, 2006, future minimum lease payments for the capital lease of \$423,416 and \$105,854, respectively, are scheduled to be paid during 2007 and 2008.

The vehicles subject to the capital lease are included in property plant and equipment - general plant with a net book value of \$9,438,569.

### **8) Due to City of New Orleans**

The Board bills and collects sanitation charges on behalf of the City of New Orleans (City). The Board is not liable for any uncollected sanitation charges. The amount due the City for sanitation fees collected was \$212,774 and \$778,597 at December 31, 2006 and 2005, respectively.

Additionally, amounts included in accounts payable due to the city were \$65,722 and \$2,771,061 at December 31, 2006 and December 31, 2005, respectively.

### **9) Property Taxes**

Property taxes are levied by the City of New Orleans. Taxes on real and personal property attach as an enforceable lien on the property as of January 1. Taxes are levied on January 1, are payable on January 1, and are delinquent on February 1.

The assessed value of the property is determined by an elected Board of Assessors. The assessed value for 2006 was \$1,997,667,374. The combined tax rate dedicated for the Board for the years ended December 31, 2006 and 2005 was \$22.59 per \$1,000 of assessed valuation. These dedicated funds are available for operations, maintenance, construction and extension of the drainage system (except for subsurface systems).

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS

(Continued)

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(10) **Commitments**

a. **Capital Improvements**

At December 31, 2006, the Board's budget for its five year capital improvements program totaled \$2,031,430,000 including \$403,982,000 for water, \$825,151,000 for sewerage and \$802,297,000 for drainage.

Due to certain regulatory and legislative changes, additional capital improvements will probably be required. Future capital improvement program expenditures may require the issuance of additional debt depending on the amount and timing of expenditures. As of December 31, 2006, the Board has committed or appropriated \$73,439,873 in investments for use in future capital projects and has \$79,822,438 of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2007 is \$454,801,000, including \$135,379,000 for projects, which are expected to be funded by federal grants and programs. Significant projects included in property, plant and equipment in progress as of December 31, 2006 include the following:

Restoration of Systems Damaged as a result of Hurricane Katrina  
Southeast Louisiana Flood Control Program  
Sewer System Sanitation Evaluation and Rehabilitation Program  
Drainage Pumping Station #1  
Eastbank Sewer Treatment Plant  
Westbank Sewer Treatment Plant

b. **Self-insurance**

The Board is self-insured for general liability, worker's compensation, and hospitalization benefits and claims. Settled claims have not exceeded excess coverage in any of the past three fiscal years. Hospitalization benefits are charged to payroll related expense.

General liability claims are segregated internally by "claims" and "suits" depending on the scope and type of claim, and are handled by the Office of the Special Counsel and Administrative Services. Individual general liability losses have ranged from \$100 to \$7,500,000, illustrating the volatility of this exposure. The provision for claims expense for 2006 and 2005 amounted to \$1,187,809 and \$5,156,246, respectively.

Worker's compensation expense provision for 2006 and 2005 amounted to \$1,470,850 and \$1,456,323, respectively.

The hospitalization self-insurance benefits are administered by Blue Cross of Louisiana. The Board's expense provision in excess of employee contributions for 2006 and 2005 was approximately \$10,600,000 and \$10,500,000, respectively, and is included in payroll related expenses.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(10) **Commitments (continued)**

b. **Self-insurance (continued)**

Changes in the claims payable amount are as follows (health payments are reflected net):

Fiscal Year	Beginning of Year	Current Year Claims and Estimate Change	Claim Payments	End of Year
2006	\$ 33,542,147	13,601,729	14,334,822	32,809,054
2005	\$ 31,600,595	17,121,153	15,179,601	33,542,147

The composition of claims payable is as follows:

	2006	2005
Short-term:		
Workers' Compensation	\$ 815,123	\$ 915,187
Health Insurance	2,691,023	2,420,289
General Liability	23,831,367	23,834,872
Total short-term	27,337,513	27,170,348
Long-term:		
Workers' Compensation	5,171,541	5,771,799
General Liability	300,000	600,000
Total long-term	5,471,541	6,371,799
Total	\$ 32,809,054	\$ 33,542,147

c. **Regulatory Matters**

The Board, as well as other utilities, is subject to environmental standards imposed by federal, state and local environmental laws and regulations. The Board has entered into a consent decree with the United States which allows the Board to go forward with its major program to repair and rehabilitate the sewerage system while drawing on a \$100 million commitment from the United States Environmental Protection Agency. The Board expended \$39,347,784 of the commitment at December 31, 2006 and 2005. The overall costs of the program are estimated at \$604.8 million over a period ending in 2010. The Board is in compliance with the decree.

The Board is also participating in Federal financial award programs which are subject to financial and compliance audits by various agencies. No disallowed costs have been identified. As part of Federal and other governmental agency funding, the Board is required to match a portion of funding received. The Board believes it has sufficient funds to meet its matching requirements.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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(10) **Commitments (continued)**

d. **Postemployment Healthcare Benefits**

In addition to providing pension benefits, the Board provides certain health care benefits for retired employees in accordance with its pension plan provisions. All of the Board's employees may become eligible for those benefits if they reach normal retirement age while working for the Board. The cost of retiree health care is recognized when incurred including an estimate for the amount incurred but not yet reported. For 2006 and 2005, the costs incurred by the Board for those benefits were approximately \$5,217,528 and \$3,507,992, respectively, net of retiree contributions of \$294,585 and \$231,283, respectively. The number of participants eligible to receive health care benefits was 740 and 706 as of December 31, 2006 and 2005, respectively.

(11) **Deferred Compensation Plan**

The Board offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property, and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the employees, therefore the assets of the plan are not included in these financial statements.

(12) **Budgets**

Operating and capital expenditure budgets are adopted by the Board on a basis consistent with accounting principles generally accepted in the United States. While not legally required, this budgetary information is employed as a management control device during the year. Comparison between actual and budgeted expenses is not a required presentation for an Enterprise Fund.

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(13) **Segment Information**

The Board issued revenue bonds to finance its water and sewerage departments which operate the Board's water and sewerage treatment plants and distribution and collection systems. These bonds are accounted for in a single fund; however, investors in the revenue bonds rely solely on the revenue generated by the individual activities for repayment.

Summary financial information for these departments as of and for the year ended December 31 is as follows:

	<u>Condensed Statements of Net Assets</u>			
	<u>Water</u>		<u>Sewer</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
	(amounts in thousands)			
<b>Assets:</b>				
Property, plant and equipment	\$ 266,754	\$ 241,727	\$ 548,015	\$ 508,633
Restricted assets	25,179	27,733	83,077	182,042
Current	33,566	10,631	34,465	36,566
Other assets	2,047	2,268	2,239	2,382
Total assets	<u>\$ 327,546</u>	<u>\$ 282,359</u>	<u>\$ 667,796</u>	<u>\$ 729,623</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt	\$ 227,822	\$ 205,121	\$ 390,682	\$ 327,013
Restricted	(22,741)	(13,005)	(9,071)	20,460
Total net assets	<u>205,081</u>	<u>192,116</u>	<u>381,611</u>	<u>347,473</u>
<b>Liabilities:</b>				
Current	23,343	37,159	31,051	38,298
Current liabilities payable from restricted assets	7,189	7,595	11,159	150,569
Noncurrent liabilities	91,933	45,489	243,975	193,283
Total liabilities	<u>122,465</u>	<u>90,243</u>	<u>286,185</u>	<u>382,150</u>
Total liabilities and net assets	<u>\$ 327,546</u>	<u>\$ 282,359</u>	<u>\$ 667,796</u>	<u>\$ 729,623</u>



# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

(13) **Segment Information (continued)**

Condensed Statements of Revenues, Expenses and Changes in Net Assets

	Water		Sewer	
	2006	2005	2006	2005
	(amounts in thousands)			
Service charges, pledged against bonds	\$ 36,378	\$ 40,717	\$ 63,011	\$ 57,674
Depreciation expense	(12,715)	(13,574)	(11,519)	(12,443)
Other operating expenses	(51,000)	(56,237)	(46,956)	(37,217)
Operating income	(27,337)	(29,094)	4,536	8,014
Nonoperating revenues (expenses):				
Investment earnings	-	-	896	821
Other	7,107	(9,209)	26,046	(23,391)
Capital contributions	33,194	9,317	2,660	9,577
Change in net assets	12,964	(28,986)	34,138	(4,979)
Beginning net assets	221,103	221,103	352,453	352,453
Ending net assets	\$ 234,067	\$ 192,117	\$ 386,591	\$ 347,474

Condensed Statements of Cash Flows

	Water		Sewer	
	2006	2005	2006	2005
	(amounts in thousands)			
Net cash provided by (used in):				
Operating activities	\$ (39,154)	\$ (1,327)	\$ (5,470)	\$ 12,324
Noncapital financing activities	282	281	352	351
Capital and related financing activities	39,842	(12,599)	(94,180)	(67,092)
Investing activities	3,038	12,528	20,022	24,855
Net increase (decrease)	4,008	(1,117)	(79,276)	(29,562)
Cash and cash equivalents:				
Beginning of year	(1,268)	(151)	88,956	118,518
End of year	\$ 2,740	\$ (1,268)	\$ 9,680	\$ 88,956

# Sewerage and Water Board of New Orleans

## NOTES TO FINANCIAL STATEMENTS (Continued)

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(14) **Natural Disaster**

On August 29, 2005, the New Orleans region suffered significant damage to property and lives when Hurricane Katrina struck the Gulf Coast area. The Board sustained significant damage to Board-owned facilities, service vehicles, and inventory, which were flooded and/or wind damaged.

For the year ended December 31, 2005, losses totaling \$55,909,262 were provided as follows. The net book value of damaged property was \$49,238,527 and lost inventory amounted to \$6,670,735. Insurance proceeds of \$2,346,397 were received in 2007 and are included in miscellaneous accounts receivable as of December 31, 2006. No additional insurance proceeds are expected to be recovered.

As of December 31, 2006 and 2005, the Board has received \$71,969,709 and \$2,320,833, respectively, of cash reimbursements from the Federal Emergency Management Agency (FEMA). Included in accounts receivable as of December 31, 2006 and 2005 are \$40,789,643 and 38,334,167, respectively, of reimbursements due from FEMA. Additional FEMA grants totaling in excess of \$102 million are in various stages of the approval process and include amounts for system repairs, building repairs, vehicle and equipment repairs and replacements, temporary power, supplies and other costs.

(15) **Subsequent Events**

On March 21, 2007, the Board approved a series of five annual water rate increases beginning with the first increase on November 1, 2007 followed by four additional increases to be implemented on July 1 of each year, 2008 through 2011. The New Orleans City Council approved the annual water rate increases on October 4, 2007.

**REQUIRED SUPPLEMENTARY INFORMATION  
(GASB STATEMENT NO. 25)**

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# Sewerage and Water Board of New Orleans

## Required Supplementary Information Under GASB Statement No. 25

### SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date <u>December 31</u>	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	(Overfunded) Unfunded AAL	Funded Ratio	Covered Payroll (millions)	Unfunded AAL as a Percentage of payroll
2006	\$ 217,274,416	\$ 235,664,407	\$ 18,389,991	92.20%	\$ 26	70.92%
2005	209,829,340	225,544,886	15,715,546	93.03%	30	52.30%
2004	204,706,452	218,155,395	13,448,943	93.84%	30	44.58%
2003	196,697,432	205,362,089	8,664,657	95.78%	28	30.46%
2002	187,892,716	197,323,094	9,430,378	95.22%	29	32.65%
2001	180,737,126	167,062,451	(13,674,675)	108.19%	29	(47.39%)
2000	164,845,672	160,568,317	(4,277,355)	102.66%	30	(14.15%)

### SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contribution
2006	\$ 4,073,502	\$ 3,343,713	82.08%
2005	4,702,354	3,716,381	79.03%
2004	4,271,797	3,721,034	87.11%
2003	3,193,339	3,391,537	106.21%
2002	3,190,707	2,931,065	91.86%
2001	-	5,417,852	-
2000	891,032	5,444,048	610.98%

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## **SUPPLEMENTARY INFORMATION**

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SEWERAGE AND WATER BOARD OF NEW ORLEANS  
 SCHEDULE OF NET ASSETS BY DEPARTMENT  
 ENTERPRISE FUND

As of December 31, 2006 and 2005

	Water System		Sewerage System		Drainage System		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
<b>ASSETS</b>								
Property, plant and equipment	\$ 490,937,879	\$ 454,456,196	\$ 704,769,681	\$ 654,877,929	\$ 761,329,003	\$ 741,813,771	\$ 1,957,036,563	\$ 1,851,147,896
Less accumulated depreciation	224,183,761	212,729,242	156,754,092	146,244,772	186,852,830	174,875,053	567,790,683	533,849,067
	<u>266,754,118</u>	<u>241,726,954</u>	<u>548,015,589</u>	<u>508,633,157</u>	<u>574,476,173</u>	<u>566,938,718</u>	<u>1,389,245,880</u>	<u>1,317,298,829</u>
Restricted assets:								
Capital projects	8,851,627	8,707,752	2,038,581	4,729,768	62,549,665	68,163,184	73,439,873	81,600,704
Construction funds	5,092,717	8,094,018	58,897,441	155,534,509	15,832,280	18,986,417	79,822,438	182,614,944
Debt service reserve	3,928,380	3,928,380	18,325,688	18,325,688	-	-	22,254,068	22,254,068
Customer deposits	4,923,373	5,417,248	1,539,524	149,1300	1,539,524	149,1300	4,923,373	5,417,248
Health insurance reserve	1,539,524	1,491,300	2,196,427	188,1473	1,604,351	-	4,618,572	4,473,900
Debt service	749,065	743	79,000	79,000	39,000	39,000	4,549,843	1,882,216
Other	94,000	94,000	83,076,661	82,041,738	8,156,4820	8,867,9901	212,000	212,000
	<u>25,178,686</u>	<u>27,133,441</u>	<u>83,076,661</u>	<u>182,041,738</u>	<u>81,564,820</u>	<u>88,679,901</u>	<u>189,820,167</u>	<u>298,455,080</u>
Current assets:								
Cash	2,590,476	(1,105,510)	9,430,622	5,270,114	3,022,622	33,1192	15,043,720	4,495,796
Accounts receivable:								
Customers, net of allowance	5,734,792	5,443,697	7,978,961	6,901,449	9,076,530	7,409,194	13,713,753	12,345,146
Taxes	-	-	-	-	-	-	9,076,530	7,409,194
Interest	116,049	84,524	76,049	39,631	10,987	770,180	12,119,45	894,335
Grants	27,594,210	9,807,541	5,797,109	14,893,269	7,409,493	13,895,741	40,800,812	38,596,551
Miscellaneous	3,743,441	2,045,156	1,074,590	429,609	2,069,190	838,621	6,887,221	3,313,386
Due from City of New Orleans, current	96,000	96,000	70,000	70,000	34,000	34,000	200,000	200,000
Due from (to) other internal departments	(13,518,204)	(9,087,695)	7,902,269	7,284,098	5,906,713	2,094,375	290,778	290,778
Inventory of supplies	6,989,800	3,060,529	1,965,398	1,454,684	643,416	368,417	9,598,614	4,883,630
Prepaid expenses	219,227	287,213	170,510	223,387	97,434	127,650	487,171	638,250
	<u>33,565,791</u>	<u>10,631,455</u>	<u>34,465,508</u>	<u>36,566,241</u>	<u>29,279,245</u>	<u>25,869,370</u>	<u>97,310,544</u>	<u>73,067,066</u>
Due from City of New Orleans, less c	124,557	196,135	90,823	143,015	44,114	69,464	259,494	408,614
Other assets:								
Bond issue costs	209,223	226,260	1,094,822	1,105,167	103,417	115,036	1,407,462	1,446,463
Deposits	22,950	22,950	17,965	17,965	10,400	10,400	51,315	51,315
Pension Asset	1,690,502	1,822,167	1,035,002	1,115,613	724,501	780,929	3,450,005	3,718,709
	<u>1,922,675</u>	<u>2,071,377</u>	<u>2,147,789</u>	<u>2,238,745</u>	<u>838,318</u>	<u>906,365</u>	<u>4,908,782</u>	<u>5,216,487</u>
	<u>\$ 327,545,827</u>	<u>\$ 282,359,362</u>	<u>\$ 667,796,370</u>	<u>\$ 729,622,896</u>	<u>\$ 686,202,670</u>	<u>\$ 682,463,818</u>	<u>\$ 1,681,544,867</u>	<u>\$ 1,694,446,076</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF NET ASSETS BY DEPARTMENT, CONTINUED**  
**ENTERPRISE FUND**

As of December 31, 2006 and 2005

	Water System		Sewerage System		Drainage System		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
<b>NET ASSETS AND LIABILITIES</b>								
Net assets:								
Invested in capital assets - net of related debt	\$ 227,821,745	\$ 205,121,312	\$ 390,681,714	\$ 327,013,253	\$ 564,851,319	\$ 560,005,135	\$ 1,183,354,778	\$ 1,092,139,700
Restricted for:								
Debt service	4,677,445	3,929,123	20,522,115	17,839,624	1,604,351	-	26,803,911	21,768,747
Capital projects	(27,418,855)	(16,934,002)	(29,592,755)	2,620,319	60,625,834	56,065,787	3,614,224	41,752,104
Total net assets	205,080,335	192,116,433	381,611,074	347,473,196	627,081,504	616,070,922	1,213,772,913	1,155,660,551
Long-term liabilities:								
Claims payable	2,023,847	2,523,933	1,723,847	1,923,933	1,723,847	1,923,933	5,471,541	6,371,799
Bonds payable (net of current maturities)	41,100,821	42,964,660	206,074,644	191,359,128	23,835,000	24,905,000	271,100,465	259,228,788
Special Community Disaster loan payable	46,011,566	-	-	-	-	-	46,011,566	-
Debt Service Assistance Fund loan payable	2,754,940	-	36,134,782	-	1,604,351	-	40,494,073	-
Capital leases payable (net of current maturities)	41,778	-	41,778	-	20,889	-	104,445	-
	9,193,952	45,488,593	243,975,051	193,283,061	27,184,087	26,828,933	363,092,090	265,600,587
Current liabilities (payable from current assets):								
Accounts payable	10,747,609	25,362,351	20,715,754	29,679,228	10,337,418	17,019,756	41,800,781	72,061,335
Due to City of New Orleans	(212,674)	748,746	-	-	-	-	(212,674)	748,746
Retainers and estimates payable	920,063	47,928	1,086,098	4,467	900,099	2,487,347	2,906,260	2,539,742
Due to other fund	41,792	29,042	19,617	13,632	23,881	16,595	85,290	59,269
Accrued salaries	355,272	276,901	208,136	149,304	159,051	111,171	722,459	537,376
Accrued vacation and sick pay	4,845,479	4,918,347	2,890,152	2,987,797	1,700,954	1,968,251	9,436,585	9,874,395
Claims payable	5,548,497	5,451,361	5,072,162	5,141,375	16,716,854	16,577,612	27,337,513	27,170,348
Capital lease payable	1062,491	322,469	1,062,491	322,469	531,245	161,234	2,656,227	806,172
Other liabilities	35,212	1,734	(3,214)	-	(476)	-	31,522	1,734
	23,343,741	37,158,879	31,051,196	38,298,272	30,369,026	38,341,966	84,763,963	113,799,117
Current liabilities (payable from restricted assets):								
Accrued interest	216,875	216,875	1,130,571	2,367,537	98,225	98,225	1,445,671	2,682,637
Bonds payable	1,820,000	1,735,000	9,052,403	145,795,285	1,070,000	1,015,000	11,942,403	148,545,285
Retainers and estimates payable	228,551	226,334	976,075	2,405,545	399,828	108,772	1,604,454	2,740,651
Customer deposits	4,923,373	5,417,248	-	-	-	-	4,923,373	5,417,248
	7,188,799	7,595,457	11,159,049	150,568,367	1,568,053	1,221,997	19,915,901	159,385,821
Total current liabilities	30,532,540	44,754,336	42,210,245	188,866,639	31,937,079	39,563,963	104,679,864	273,184,938
Total liabilities	122,465,492	90,242,929	286,185,296	382,149,700	59,121,166	66,392,896	467,771,954	538,785,525
Total fund equity and liabilities	\$ 327,545,827	\$ 282,359,362	\$ 667,796,370	\$ 729,622,896	\$ 686,202,670	\$ 682,463,818	\$ 1,681,544,867	\$ 1,694,446,076

See independent auditors' report.



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF PROPERTY, PLANT, AND EQUIPMENT BY DEPARTMENT**

**DECEMBER 31, 2006 AND 2005**

	2006			
	Water	Sewer	Drainage	Total
Real estate rights, non depreciable	\$ 2,898,138	\$ 930,439	\$ 4,810,948	\$ 8,639,525
Power and pumping stations - buildings	55,902,946	28,782,664	194,137,885	278,823,495
Power and pumping stations - machinery	111,306,128	28,330,218	82,868,422	222,504,768
Distribution systems	119,077,196	-	-	119,077,196
Sewerage collection	-	228,195,494	-	228,195,494
Canals and subsurface drainage	-	-	280,879,403	280,879,403
Treatment plants	-	113,375,473	-	113,375,473
Connections and meters	28,221,798	10,305,832	-	38,527,630
Power transmission	7,479,863	5,006,170	11,121,635	23,607,668
General plant	80,115,985	56,876,266	40,260,201	177,252,452
General buildings	2,525,548	1,093,325	3,967,674	7,586,547
<b>Total property, plant and equipment in service</b>	<b>407,527,602</b>	<b>472,895,881</b>	<b>618,046,168</b>	<b>1,498,469,651</b>
Construction in progress	83,410,277	231,873,800	143,282,835	458,566,912
<b>Total property, plant and equipment</b>	<b>490,937,879</b>	<b>704,769,681</b>	<b>761,329,003</b>	<b>1,957,036,563</b>
Accumulated depreciation	224,183,761	156,754,092	186,852,830	567,790,683
<b>Net property, plant and equipment</b>	<b>\$ 266,754,118</b>	<b>\$ 548,015,589</b>	<b>\$ 574,476,173</b>	<b>\$ 1,389,245,880</b>
	2005			
	Water	Sewer	Drainage	Total
Real estate rights, non depreciable	\$ 2,898,138	\$ 928,537	\$ 4,810,948	\$ 8,637,623
Power and pumping stations - buildings	55,259,353	28,367,231	188,813,477	272,440,061
Power and pumping stations - machinery	111,204,597	28,330,336	82,774,424	222,309,357
Distribution systems	119,781,310	-	-	119,781,310
Sewerage collection	-	221,151,432	-	221,151,432
Canals and subsurface drainage	-	-	280,333,767	280,333,767
Treatment plants	-	109,084,206	-	109,084,206
Connections and meters	27,548,619	10,395,959	-	37,944,578
Power transmission	7,479,863	5,006,170	11,197,394	23,683,427
General plant	79,389,520	56,315,935	40,101,305	175,806,760
General buildings	2,525,548	1,093,325	3,967,674	7,586,547
<b>Total property, plant and equipment in service</b>	<b>406,086,948</b>	<b>460,673,131</b>	<b>611,998,989</b>	<b>1,478,759,068</b>
Construction in progress	48,369,248	194,204,798	129,814,782	372,388,828
<b>Total property, plant and equipment</b>	<b>454,456,196</b>	<b>654,877,929</b>	<b>741,813,771</b>	<b>1,851,147,896</b>
Accumulated depreciation	212,729,242	146,244,772	174,875,053	533,849,067
<b>Net property, plant and equipment</b>	<b>\$ 241,726,954</b>	<b>\$ 508,633,157</b>	<b>\$ 566,938,718</b>	<b>\$ 1,317,298,829</b>

See independent auditors' report.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
SCHEDULE OF BONDS PAYABLE**

**DECEMBER 31, 2006**

	Average Annual Interest Rates	Interest Payment Dates	Issue Date	Final Maturity Date	Outstanding as of 12/31/2005	New Debt in 2006	Payments in 2006	Outstanding as of 12/31/2006
Drainage System Bonds, 1998 (9-Mills)	4.84%	( 6/1;12/1 )	12/01/98	12/01/18	7,525,000	-	425,000	7,100,000
Drainage System Bonds, 2002 (9-Mills)	4.46%	( 6/1;12/1 )	10/01/02	12/01/22	18,395,000	-	590,000	17,805,000
					25,920,000	-	1,015,000	24,905,000
Sewer Revenue Bonds, 1997	5.36%	( 6/1;12/1 )	06/01/97	06/01/17	21,920,000	-	1,330,000	20,590,000
Sewer Revenue Bonds, 1998	4.82%	( 6/1;12/1 )	12/01/98	06/01/18	19,035,000	-	1,075,000	17,960,000
Sewer Revenue Bonds, 2000	5.48%	( 6/1;12/1 )	05/01/00	06/01/20	22,690,000	-	975,000	21,715,000
Sewer Revenue Bonds, 2000-B	5.43%	( 6/1;12/1 )	11/01/00	06/01/20	17,315,000	-	760,000	16,555,000
Sewer Revenue Bonds, 2001	5.02%	( 6/1;12/1 )	12/01/01	06/01/21	28,350,000	-	1,250,000	27,100,000
Sewer Revenue Bonds, 2002	4.36%	( 6/1;12/1 )	12/01/02	06/01/22	51,820,000	-	1,920,000	49,900,000
Sewer Revenue Bonds, 2003	3.94%	( 6/1;12/1 )	12/03/03	06/01/23	5,150,000	-	215,000	4,935,000
Sewer Revenue Bonds, 2004	4.26%	( 6/1;12/1 )	12/01/04	06/01/24	31,870,000	-	1,160,000	30,710,000
Sewer Revenue Bond Anticipation Notes, 2005	2.19%	( 6/1;12/1 )	12/01/04	08/01/05	137,000,000	-	137,000,000	-
Sewer Revenue Bond Anticipation Notes, 2006	5.15%	( 6/1;12/1 )	07/24/06	07/15/09	-	24,030,000	-	24,030,000
					335,150,000	24,030,000	145,685,000	213,495,000
Water Revenue Bonds, 1998	4.82%	( 6/1;12/1 )	12/01/98	12/01/18	12,185,000	-	690,000	11,495,000
Water Revenue Bonds, 2002	4.57%	( 6/1;12/1 )	10/01/02	12/01/22	32,060,000	-	1,045,000	31,015,000
					44,245,000	-	1,735,000	42,510,000
<b>TOTAL</b>					405,315,000	24,030,000	148,435,000	280,910,000

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
DEBT SERVICE AND DEBT SERVICE RESERVE

REQUIRED BY BOND RESOLUTION

For the year ended December 31, 2006

	Debt Service Account				Debt Service Reserve Accounts			
	Water Revenue Bonds	Sewer Revenue Bonds	Drainage Revenue Bonds	T total	Water Revenue Bonds	Sewer Revenue Bonds	Drainage Tax Bond Total	Total
Cash and investments at beginning of year	\$ 743	\$ 1,881,473	\$ -	\$ 1,882,216	\$ 3,928,380	\$ 18,325,688	\$ 7,412,143	22,254,068
Cash receipts:								
Bond proceeds and accrued interest	2,754,940	146,520,223	3,798,052	153,073,215	-	-	397,743	-
Transfers from operating cash and debt service reserve	1,936,321	14,090,820	-	16,027,141	-	-	-	-
Total cash and investments	4,692,004	162,492,516	3,798,052	170,982,572	3,928,380	18,325,688	7,809,886	22,254,068
Cash disbursements:								
Principal and interest payments, cost of issuance and transfers	3,942,939	160,296,089	2,193,701	166,432,729	-	-	-	-
Total cash disbursements	3,942,939	160,296,089	2,193,701	166,432,729	-	-	-	-
Cash and investments at end of year	\$ 749,065	\$ 2,196,427	\$ 1,604,351	\$ 4,549,843	\$ 3,928,380	\$ 18,325,688	\$ 7,809,886	\$ 22,254,068

See independent auditors' report.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**CHANGES IN SELF-INSURANCE LIABILITIES BY DEPARTMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Beginning of Year	Current Year Claims and Estimate Change	Payments	End of Year
<b><u>WATER</u></b>				
Short-term:				
Workers' compensation	\$ 305,063	\$ 690,369	\$ 723,724	\$ 271,708
Health insurance	1,185,942	5,230,018	5,097,358	1,318,602
General liability	3,960,356	(2,169)	-	3,958,187
Total short-term	<u>5,451,361</u>	<u>5,918,218</u>	<u>5,821,082</u>	<u>5,548,497</u>
Long-term:				
Workers' compensation	1,923,933	(200,086)	-	1,723,847
General liability	600,000	-	300,000	300,000
Total long-term	<u>2,523,933</u>	<u>(200,086)</u>	<u>300,000</u>	<u>2,023,847</u>
Total	<u>\$ 7,975,294</u>	<u>\$ 5,718,132</u>	<u>\$ 6,121,082</u>	<u>\$ 7,572,344</u>
<b><u>SEWERAGE</u></b>				
Short-term:				
Workers' compensation	\$ 305,063	\$ 690,372	\$ 723,727	\$ 271,708
Health insurance	726,087	3,162,270	3,107,960	780,397
General liability	4,110,225	(66,168)	24,000	4,020,057
Total short-term	<u>5,141,375</u>	<u>3,786,474</u>	<u>3,855,687</u>	<u>5,072,162</u>
Long-term:				
Workers' compensation	1,923,933	(200,086)	-	1,723,847
General liability	-	-	-	-
Total long-term	<u>1,923,933</u>	<u>(200,086)</u>	<u>-</u>	<u>1,723,847</u>
Total	<u>\$ 7,065,308</u>	<u>\$ 3,586,388</u>	<u>\$ 3,855,687</u>	<u>\$ 6,796,009</u>
<b><u>DRAINAGE</u></b>				
Short-term:				
Workers' compensation	\$ 305,061	\$ 690,368	\$ 723,722	\$ 271,707
Health insurance	508,261	2,221,023	2,137,259	592,025
General liability	15,764,290	1,585,904	1,497,072	15,853,122
Total short-term	<u>16,577,612</u>	<u>4,497,295</u>	<u>4,358,053</u>	<u>16,716,854</u>
Long-term:				
Workers' compensation	1,923,933	(200,086)	-	1,723,847
General liability	-	-	-	-
Total long-term	<u>1,923,933</u>	<u>(200,086)</u>	<u>-</u>	<u>1,723,847</u>
Total	<u>\$ 18,501,545</u>	<u>\$ 4,297,209</u>	<u>\$ 4,358,053</u>	<u>\$ 18,440,701</u>
<b><u>TOTAL</u></b>				
Short-term:				
Workers' compensation	\$ 915,187	\$ 2,071,109	\$ 2,171,173	\$ 815,123
Health insurance	2,420,289	10,613,311	10,342,577	2,691,023
General liability	23,834,872	1,517,567	1,521,072	23,831,367
Total short-term	<u>27,170,348</u>	<u>14,201,987</u>	<u>14,034,822</u>	<u>27,337,513</u>
Long-term:				
Workers' compensation	5,771,799	(600,258)	-	5,171,541
General liability	600,000	-	300,000	300,000
Total long-term	<u>6,371,799</u>	<u>(600,258)</u>	<u>300,000</u>	<u>5,471,541</u>
Total	<u>\$ 33,542,147</u>	<u>\$ 13,601,729</u>	<u>\$ 14,334,822</u>	<u>\$ 32,809,054</u>

See independent auditors' report.

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Army Corps of Engineers interim pump station at Lake Pontchartrain

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SEWERAGE AND WATER BOARD OF NEW ORLEANS  
NET ASSETS BY COMPONENT  
(accrual basis of accounting)  
Last Six Fiscal Years  
(Unaudited)

	Year					
	2006	2005	2004	2003	2002	2001
Business-type activities						
Invested in capital assets -						
	\$ 1,183,354,778	\$ 1,092,139,700	\$ 1,085,354,440	\$ 1,041,213,409	\$ 967,763,496	\$ 948,808,901
Restricted For:						
26,803,911	21,768,747	28,817,876	25,349,292	23,291,960	17,405,879	
3,614,224	41,752,104	65,900,450	70,994,095	76,158,913	54,207,715	
30,418,135	63,520,851	94,718,326	96,343,387	99,450,873	71,613,594	
Total business-type activities net assets	<u>\$ 1,213,772,913</u>	<u>\$ 1,155,660,551</u>	<u>\$ 1,180,072,766</u>	<u>\$ 1,137,556,796</u>	<u>\$ 1,067,214,369</u>	<u>\$ 1,020,422,495</u>

Source: Audited Comprehensive Annual Financial Reports - Information available for six years

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
REVENUE AND EXPENSES BY SOURCE  
ENTERPRISE FUND  
Last Ten Years  
(Unaudited)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Charges for service	\$ 9,193,1554	\$ 9,364,0920	\$ 9,483,488	\$ 10,136,436	\$ 10,138,729	\$ 10,087,709	\$ 11,542,168	\$ 12,679,405	\$ 9,232,489	\$ 9,047,638
Dedicated taxes	30,216,975	32,120,157	32,857,027	36,294,103	38,021,882	36,826,269	38,936,081	43,059,755	45,850,470	33,171,329
Two-mill tax	17,366	20,017	11,811	6,348	10,726	5,058	7,423	5,192	1,407	3,699
Interest on investments	7,949,404	5,877,860	3,468,929	6,087,145	3,956,010	1,616,307	1,031,593	1,352,425	3,291,489	4,115,003
Other taxes and revenue	2,051,846	2,709,878	1,975,775	2,508,502	3,134,686	2,607,834	2,866,468	4,088,190	13,142,049	38,938,147
	<u>\$ 132,167,145</u>	<u>\$ 134,368,832</u>	<u>\$ 133,152,030</u>	<u>\$ 149,032,534</u>	<u>\$ 146,511,033</u>	<u>\$ 148,143,177</u>	<u>\$ 160,383,733</u>	<u>\$ 175,224,967</u>	<u>\$ 158,517,904</u>	<u>\$ 173,275,816</u>
<b>Expenses</b>										
Personnel services*	\$ 5,154,0718	\$ 4,831,625	\$ 4,692,4868	\$ 4,595,695	\$ 4,544,701	\$ 4,719,045	\$ 4,975,541	\$ 5,295,6446	\$ 5,322,684	\$ 4,918,747
Services and utilities	32,518,005	31,368,417	33,564,383	40,576,321	43,554,817	40,228,571	46,120,890	48,738,878	45,606,037	43,170,196
Materials and supplies	9,714,832	8,711,943	9,562,704	8,098,236	8,299,514	7,730,507	5,988,505	8,637,479	5,020,134	5,649,827
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Depreciation and amortization	26,058,333	26,898,861	27,628,934	28,581,624	34,503,058	34,681,763	35,669,083	38,896,084	39,548,115	36,906,818
Provision for doubtful accounts	995,435	837,177	1,002,267	1,071,194	1,661,267	1,842,958	1,884,751	2,718,176	6,582,465	22,355,906
Provision for claims	7,154,016	7,199,793	7,165,150	11,379,397	7,452,510	4,934,366	3,673,192	2,886,894	7,289,990	2,658,657
Hurricane Loss	-	-	-	-	-	-	-	-	55,909,262	(2,303,397)
Interest	2,599,896	2,858,224	-	-	-	-	-	-	2,993	252,435
	<u>\$ 130,581,235</u>	<u>\$ 126,191,040</u>	<u>\$ 125,848,306</u>	<u>\$ 135,662,467</u>	<u>\$ 141,015,867</u>	<u>\$ 137,137,210</u>	<u>\$ 143,095,962</u>	<u>\$ 154,833,957</u>	<u>\$ 218,281,680</u>	<u>\$ 157,809,189</u>

Note: Years prior to 2001 have not been restated for impact of GASB 33.

\* - 1997 restated for the adoption of GASB Statement No. 27.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years  
(Unaudited)

(Amount in thousands)

Fiscal Year	Net Assessed Value Real Estate	Personal Property	Total Net Assessed Value	Total Estimated Actual Value(1)	Ratio of Total Net Assessed to Total Estimated Actual Value
1995	885,899	467,699	1,353,598	10,711,391	12.6%
1996	948,777	533,300	1,482,077	11,687,684	12.7%
1997	960,554	548,893	1,509,447	11,892,583	12.7%
1998	977,783	578,256	1,556,039	12,236,013	12.7%
1999	1,013,240	592,741	1,605,981	12,636,496	12.7%
2000	1,159,821	628,860	1,788,681	14,133,694	12.7%
2001	1,214,098	651,744	1,865,842	14,751,485	12.6%
2002	1,231,764	619,368	1,851,132	14,687,067	12.6%
2003	1,248,743	650,595	1,899,338	15,040,781	12.6%
2004	1,423,261	679,826	2,103,087	16,731,518	12.6%

Source: City of New Orleans Annual Financial Report.

2004 - Latest year for which information is available.

(1) Amounts are net of the homestead exemption.

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## Property Tax Rates - Direct and Overlapping Governments

Number of Mills  
(Per \$1,000 of assessed value)

Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	City of New Orleans	Orleans Levee Board	Sewerage & Water Board of New Orleans	Orleans Parish School Board	Audubon Park & Zoo	Total
1995	75.90	12.01	22.59	45.10	4.55	161.34
1996	77.09	12.01	22.59	45.40	4.55	161.64
1997	77.09	12.01	22.59	45.40	4.55	161.64
1998	77.09	12.01	22.59***	45.40	4.55	161.64
1999	77.09	12.01	22.59***	51.10	4.55	167.26
2000	77.09	12.76	22.59***	52.70	4.55	172.69
2001	77.09	12.76	22.59***	53.05*	4.55	170.04
2002	77.09	12.01	22.59***	52.98	4.55	146.63
2003	77.09	12.01	22.59***	52.83	4.55	168.94
2004	78.59	12.76	22.59***	52.80	4.55	171.29

Source: City of New Orleans

\*The Homestead Exemption is not allowed for the new 9-Mill Police and Fire Tax.

\*\*\*3 mills adopted in 1967 Expires in 2017

\*\*\*6 mills adopted in 1978 Expires in 2027

\*\*\*9 mills adopted in 1982 expires in 2032

2005 and 2006 unavailable

**SEWERAGE AND WATER BORD OF NEW ORLEANS**  
**Ten Largest Taxpayers**  
**December 31, 1996\***

<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>1996 Assessed value</u>	<u>Percentage of total assessed value</u>
Bell South	Telephone utilities	\$ 64,004.00	4.4
New Orleans Public Sevice, Inc	Electric and Gas utilities	62,313	4.3
AT&T	Telecommunications	18,524	1.3
University Health	Medical complex	17,470	1.2
Hibernia National Bank	Financial institution	17,457	1.2
Whitney National Bank	Financial institution	15,503	1.0
First NBC	Financial institution	14,563	1.0
Metropolitan Life Insurance	Insurance	13,218	0.9
International River Center	Real estate	11,673	0.8
CS&M	Hotel	<u>11,011</u>	<u>0.8</u>
		<u>\$ 245,736.00</u>	<u>16.9%</u>

Sources: City of New Orleans

(\*) The latest date available for the Ten Largest Taxpayers in the City of New Orleans is for the year ended December 31, 1996

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## Ten Largest Taxpayers

December 31, 2006

(Unaudited)

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<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>2001 Assessed Value</u>
Entergy Service	Electric and gas utilities	75,765,600
BellSouth Telecommunications	Telephone utilities	57,951,750
Hibernia National Bank (Capital One)	Banking	44,449,700
Harrah's Entertainment	Casino	26,700,602
Whitney National Bank	Banking	21,671,438
Bank One (Chase Bank)	Banking	21,042,790
International River center	Shopping Mall;Hotel	19,058,263
CS&M Association	Real Estate	19,196,818
Marriott Hotel Properties	Hotel	14,219,350
SHC New Orleans LLC	Casino	11,246,932
<b>Total</b>		<b><u><u>\$311,303,243</u></u></b>

Source: Department of Finance, City of New Orleans, March, 2005.

( \* ) Approximately 14.56% of the City's 2005 taxable assessed valuation (excluding motor vehicles)



SEWERAGE AND WATER BOARD OF NEW ORLEANS

Property Tax  
Levies and Collections by the City of New Orleans

Last Ten Fiscal Years  
(Unaudited - Amounts in Thousands)

Fiscal Year	Total Levied	Collected Through December 31, 2004 (2)		Balance Outstanding at December 31, 2004 (2)		Collected during 2004 (2) Amount
		Amount	Percent	Amount	Percent	
1995	\$ 145,005	142,944	98.58	\$ 2,061	1.42	\$ 242
1996	155,297	153,082	98.57	2,215	1.43	216
1997	157,517	155,047	98.43	2,470	1.57	421
1998	163,715	160,686	98.15	3,029	1.85	551
1999	172,016	169,255	98.39	2,761	1.61	1,005
2000	199,666	195,630	97.98	4,036	2.02	1,706
2001	209,441	205,464	98.10	3,977	1.90	1,782
2002	214,088	208,261	97.28	58,274	2.72	7,543
2003	217,039	205,934	94.88	11,105	5.12	205,934
2004	247,328	231,442	93.58	15,886	6.42	231,442
Personal Property Taxes:						
1995	\$ 79,258	75,418	95.16	3,840	4.84	
1996	85,470	78,329	91.65	7,141	8.35	38
1997	88,126	83,449	94.69	4,677	5.31	68
1998	94,777	88,587	93.48	6,190	6.53	76
1999	98,467	93,222	94.67	5,245	5.33	142
2000	105,951	98,824	93.27	7,127	6.73	272
2001	110,058	99,082	90.03	10,976	9.97	1,363
2002	105,378	93,913	89.12	11,465	10.88	2,883
2003	110,691	99,402	89.80	11,289	10.20	99,402
2004	115,676	106,473	92.04	9,203	7.96	106,473

(2) The latest date available for Property Tax Levies and Collections by the City of New Orleans is the year ended December 31, 2004

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
WATER AND SEWER RATES  
Last Fiscal Year  
(Unaudited)

Year	Water				Sewer	
	Monthly Base Rate	Rate per 1,000 Gallons			Monthly Base Rate	Rate per 1,000 Gallons
		First 20,000 Gallons	Next 980,000 Gallons	All Gallons Over 1,000,000		
2006	\$ 3.50	\$ 2.31	\$ 2.07	\$ 1.59	\$ 11.60	\$ 4.04

Note: Rates are based on 5/8" meter, which is the standard household meter size.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**Ratios of Outstanding Debt by Type**

Last Fiscal Year

(Unaudited)

Fiscal Year	Personal Income(1)	Population(2)	Revenue		Special Community Disaster Loan Payable		Debt Service Assistance Fund Loan		Capital Leases Payable		Total Debt	Percentage of Personal Income	Debt per Capita
			Bonds		Payable		Loan		Payable				
2006	\$ 5,804,391,000	223,388	\$ 22,460,000	\$ 22,460,000	\$ 22,460,000	\$ 22,460,000	\$ 22,460,000	\$ 22,460,000	\$ 985,034	\$ 68,365,034	1.18%	\$ 306	

(1) Source: Bureau of Economic Analysis

(2) Source: www.census.gov/popest/counties/tables/CO-EST2006-01-22.xls

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Computation of Direct and Overlapping Debt

December 31, 2006  
(Unaudited)

	<u>Net Outstanding Debt</u>	<u>Percentage Overlapping</u>	<u>Overlapping Debt</u>
Direct debt:			
Sewerage and Water Board, net of debt service funds (tax bonds only)	<u>\$24,905,000</u>	100%	<u>\$24,905,000</u>
*Overlapping debt:			
City of New Orleans	658,452,000	100%	658,452,000
Audubon Park Commission	51,308,000	100%	51,308,000
Orleans Parish School Board (1)	256,385,000	100%	256,385,000
Orleans Levee District (1)	<u>74,345,000</u>	<u>100%</u>	<u>74,345,000</u>
Total overlapping debt	<u>1,040,490,000</u>	<u>100%</u>	<u>1,040,490,000</u>
Total direct and overlapping debt	<u>\$1,065,395,000</u>	<u>100%</u>	<u>\$1,065,395,000</u>

S&WB figures are as of 12/31/06

- (1) The fiscal year of the Orleans Parish School Board and Orleans Levee District ends on June 30th; overlapping debt is based on June 30, 2004 financial information.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

REVENUE BONDS DEBT SERVICE COVERAGE

WATER BONDS

Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Operating Revenue	Direct Operating Expenses *	Net Revenue Available for Debt Services	Debt Service Requirement*		Total
				Principal	Interest	
1997	\$ 57,147,602	\$ 47,868,432	\$ 9,279,170	\$ 2,335,000	\$ 661,500	\$ 2,996,500
1998	57,884,614	44,254,625	13,629,989	1,760,000	498,050	2,258,050
1999	58,504,855	46,370,835	12,134,020	2,140,000	1,168,436	3,308,436
2000	59,374,827	49,712,488	9,662,339	2,590,000	1,023,436	3,613,436
2001	54,444,486	47,962,301	6,482,185	995,000	846,818	1,841,818
2002	55,870,142	45,801,952	10,068,190	1,050,000	782,068	1,832,068
2003	57,550,818	47,886,711	9,664,107	2,020,000	2,490,059	4,510,059
2004	57,955,617	51,749,138	6,206,479	1,575,000	2,177,094	3,752,094
2005	40,716,893	53,450,918	(12,734,025)	1,655,000	2,110,155	3,765,155
2006	36,378,265	41,970,320	(5,592,055)	1,735,000	2,032,524	3,767,524

SEWERAGE AND WATER BOARD OF NEW ORLEANS

REVENUE BONDS DEBT SERVICE COVERAGE

SEWER BONDS

Last Ten Fiscal Years  
(Unaudited)

Fiscal Year	Operating Revenue	Direct Operating Expenses	Net Revenue Available for Debt Services	Debt Services Requirements *		
				Principal	Interest	Total
1997	No outstanding bonds; not applicable					
1998	\$ 40,034,619	\$ 31,703,857	\$ 8,330,762	\$ 800,000	\$ 1,574,550	\$ 2,374,550
1999	41,082,524	32,359,817	8,722,707	1,230,000	2,761,973	3,991,973
2000	49,677,971	35,549,015	14,128,956	1,745,000	2,682,686	4,427,686
2001	51,902,479	35,866,277	16,036,202	2,920,000	5,254,696	8,174,696
2002	54,195,717	31,418,205	22,777,512	4,250,000	6,766,471	11,016,471
2003	60,837,820	38,579,473	22,258,347	6,245,000	8,988,665	15,233,665
2004	72,434,733	39,459,105	32,975,628	6,715,000	10,343,878	17,058,878
2005	58,494,963	33,072,494	25,422,469	8,265,000	9,873,999	18,138,999
2006	63,907,388	33,435,068	30,472,320	8,685,000	9,453,651	18,138,651

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
Demographic Statistics  
Last Fiscal Year  
(Unaudited)

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Personal Income(2)</u>		<u>Per Capita Personal Income (2)</u>		<u>Unemployment Rate (3)</u>	
2006	223,388	12,837	(4)	12,837	(4)	5.70%	(4)

(1) [www.census.gov/popest/counties/tables/CO-EST2006-01-22.xls](http://www.census.gov/popest/counties/tables/CO-EST2006-01-22.xls)

(2) Estimates- Bureau of Economic Analysis

(3) Louisiana Department of Labor

(4) Most recent available is 2005

SEWERAGE AND WATER BOARD OF NEW ORLEANS

CAPITAL EXPENDITURES BY DEPARTMENT

ENTERPRISE FUND

Last Ten Fiscal Years  
(Unaudited)

Year	Water	Sewer	Drainage	Total
1996	\$ 16,800,825	13,987,572	6,891,995	37,680,392
1997	17,123,523	20,385,974	10,339,467	47,848,964
1998	16,150,082	22,236,831	9,162,998	47,549,911
1999	15,396,620	29,211,401	8,758,788	53,366,809
2000	13,001,122	21,609,266	12,976,071	47,586,459
2001	12,586,744	51,226,639	52,859,310	116,672,693
2002	11,540,814	43,269,622	57,048,889	111,859,325
2003	14,531,801	49,419,442	64,155,080	128,106,323
2004	15,772,218	67,424,755	38,407,889	121,604,862
2005	35,312,004	49,141,263	19,132,003	103,585,270

1 Includes contributed assets



SEWERAGE & WATER BOARD OF NEW ORLEANS  
SCHEDULE OF FUTURE DEBT PAYMENTS  
DECEMBER 31, 2006  
(Unaudited)

		<b>Water Revenue Bonds</b>		
		<b>Series 1998</b>	<b>Series 2002</b>	<b>All Bond Issues</b>
2007	Principal	725,000	1,095,000	1,820,000
	Interest	534,155	1,445,913	1,980,068
2008	Principal	770,000	1,150,000	1,920,000
	Interest	504,068	1,413,063	1,917,131
2009	Principal	810,000	1,210,000	2,020,000
	Interest	471,728	1,377,125	1,848,853
2010	Principal	845,000	1,270,000	2,115,000
	Interest	436,493	1,334,775	1,771,268
2011	Principal	885,000	1,335,000	2,220,000
	Interest	398,468	1,287,150	1,685,618
2012	Principal	925,000	1,400,000	2,325,000
	Interest	358,643	1,233,750	1,592,393
2013	Principal	965,000	1,470,000	2,435,000
	Interest	315,630	1,177,750	1,493,380
2014	Principal	1,015,000	1,530,000	2,545,000
	Interest	269,793	1,104,250	1,374,043
2015	Principal	1,060,000	1,595,000	2,655,000
	Interest	221,580	1,027,750	1,249,330
2016	Principal	1,110,000	1,665,000	2,775,000
	Interest	170,700	948,000	1,118,700
2017	Principal	1,165,000	1,740,000	2,905,000
	Interest	116,865	864,750	981,615
2018	Principal	1,220,000	1,820,000	3,040,000
	Interest	59,780	777,750	837,530
2019	Principal		3,195,000	3,195,000
	Interest		686,750	686,750
2020	Principal		3,345,000	3,345,000
	Interest		527,000	527,000
2021	Principal		3,510,000	3,510,000
	Interest		359,750	359,750
2022	Principal		3,685,000	3,685,000
	Interest		184,250	184,250
Total Principal		11,495,000	31,015,000	42,510,000
Total Interest		3,857,903	15,749,776	19,607,679
		<u>\$ 15,352,903</u>	<u>\$ 46,764,776</u>	<u>\$ 62,117,679</u>

**SEWERAGE & WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF FUTURE DEBT PAYMENTS**  
**DECEMBER 31, 2006**  
**(Unaudited)**

		<b>Sewer Revenue Bonds</b>									
		<b>Series 1997</b>	<b>Series 1998</b>	<b>Series 2000A</b>	<b>Series 2000B</b>	<b>Series 2001</b>	<b>Series 2002</b>	<b>Series bonds 2003</b>	<b>Series bonds 2004</b>	<b>Series bans 2006</b>	<b>All Bond Issues</b>
2007	Principal	1,415,000	1,135,000	1,035,000	800,000	1,305,000	2,025,000	220,000	1,195,000	-	9,130,000
	Interest	1,056,889	813,969	1,271,850	855,467	1,317,293	2,366,550	184,046	1,275,444	1,176,148	10,317,656
2008	Principal	1,490,000	1,200,000	1,095,000	850,000	1,360,000	2,135,000	225,000	1,235,000	24,030,000	33,620,000
	Interest	975,420	764,634	1,207,950	814,218	1,242,370	2,283,350	179,371	1,202,544	1,206,306	9,876,163
2009	Principal	1,570,000	1,265,000	1,160,000	895,000	1,420,000	2,255,000	230,000	1,270,000		10,065,000
	Interest	898,135	711,462	1,140,300	769,474	1,164,860	2,195,550	174,021	1,143,269		8,197,071
2010	Principal	1,655,000	1,320,000	1,230,000	950,000	1,485,000	2,380,000	235,000	1,320,000		10,575,000
	Interest	815,070	654,750	1,068,600	721,042	1,100,240	2,102,850	167,856	1,099,594		7,730,002
2011	Principal	1,745,000	1,380,000	1,305,000	1,005,000	1,545,000	2,510,000	245,000	1,375,000		11,110,000
	Interest	726,234	594,660	992,550	670,980	1,032,808	1,992,500	160,769	1,054,081		7,224,582
2012	Principal	1,840,000	1,445,000	1,385,000	1,060,000	1,615,000	2,645,000	250,000	1,430,000		11,670,000
	Interest	632,128	530,194	911,850	619,355	960,092	1,863,625	150,721	1,004,100		6,672,065
2013	Principal	1,940,000	1,510,000	1,465,000	1,120,000	1,685,000	2,790,000	260,000	1,485,000		12,255,000
	Interest	532,903	461,294	826,350	564,295	881,700	1,727,750	137,971	948,481		6,080,745
2014	Principal	2,050,000	1,585,000	1,555,000	1,185,000	1,760,000	2,945,000	270,000	1,545,000		12,895,000
	Interest	426,884	388,165	735,750	504,925	798,140	1,584,375	126,611	880,156		5,445,007
2015	Principal	2,170,000	1,655,000	1,645,000	1,255,000	1,840,000	3,110,000	280,000	1,605,000		13,560,000
	Interest	313,200	310,801	639,750	440,858	709,940	1,433,000	116,676	809,431		4,773,657
2016	Principal	2,290,000	1,735,000	1,745,000	1,325,000	1,930,000	3,280,000	290,000	1,680,000		14,275,000
	Interest	192,780	228,791	538,050	371,825	616,610	1,273,250	106,091	743,731		4,071,129
2017	Principal	2,425,000	1,820,000	1,850,000	1,400,000	2,020,000	3,460,000	305,000	1,755,000		15,035,000
	Interest	65,475	141,000	430,200	297,550	517,860	1,104,750	94,672	675,031		3,326,538
2018	Principal		1,910,000	1,960,000	1,480,000	2,120,000	3,650,000	315,000	1,835,000		13,270,000
	Interest		47,750	315,900	218,350	414,360	927,000	82,463	603,231		2,609,054
2019	Principal			2,080,000	1,570,000	2,225,000	3,850,000	330,000	1,915,000		11,970,000
	Interest			194,700	134,475	304,344	739,500	69,563	527,034		1,969,616
2020	Principal			2,205,000	1,660,000	2,335,000	4,060,000	345,000	2,000,000		12,605,000
	Interest			66,150	45,650	187,494	541,750	55,847	445,038		1,341,928
2021	Principal					2,455,000	4,285,000	360,000	2,100,000		9,200,000
	Interest					63,830	333,125	41,081	356,600		794,636
2022	Principal						4,520,000	380,000	2,210,000		7,110,000
	Interest						113,000	25,356	262,319		400,675
2023	Principal							395,000	2,320,000		2,715,000
	Interest							8,641	161,775		170,416
2024	Principal								2,435,000		2,435,000
	Interest								54,788		54,788
<b>Total Principal</b>		<b>20,590,000</b>	<b>17,960,000</b>	<b>21,715,000</b>	<b>16,555,000</b>	<b>27,100,000</b>	<b>49,900,000</b>	<b>4,935,000</b>	<b>30,710,000</b>	<b>24,030,000</b>	<b>213,495,000</b>
<b>Total Interest</b>		<b>6,635,118</b>	<b>5,647,470</b>	<b>10,339,950</b>	<b>7,028,464</b>	<b>11,311,941</b>	<b>22,581,925</b>	<b>1,881,757</b>	<b>13,246,647</b>	<b>2,382,454</b>	<b>81,055,726</b>
		<b>\$ 27,225,118</b>	<b>\$ 23,607,470</b>	<b>\$ 32,054,950</b>	<b>\$ 23,583,464</b>	<b>\$ 38,411,941</b>	<b>\$ 72,481,925</b>	<b>\$ 6,816,757</b>	<b>\$ 43,956,647</b>	<b>\$ 26,412,454</b>	<b>\$ 294,550,726</b>

SEWERAGE & WATER BOARD OF NEW ORLEANS  
SCHEDULE OF FUTURE DEBT PAYMENTS  
DECEMBER 31, 2006  
(Unaudited)

		Drainage Revenue Bonds		
		Series 1998	Series 2002	All Bond Issues
2007	Principal	450,000	620,000	1,070,000
	Interest	333,560	792,316	1,125,876
2008	Principal	475,000	650,000	1,125,000
	Interest	314,660	755,116	1,069,776
2009	Principal	500,000	685,000	1,185,000
	Interest	294,472	716,116	1,010,588
2010	Principal	520,000	715,000	1,235,000
	Interest	272,722	675,016	947,738
2011	Principal	545,000	755,000	1,300,000
	Interest	249,582	647,310	896,892
2012	Principal	570,000	790,000	1,360,000
	Interest	224,786	621,263	846,049
2013	Principal	595,000	830,000	1,425,000
	Interest	198,280	593,218	791,498
2014	Principal	625,000	865,000	1,490,000
	Interest	170,018	560,018	730,036
2015	Principal	655,000	900,000	1,555,000
	Interest	140,018	525,418	665,436
2016	Principal	685,000	940,000	1,625,000
	Interest	108,250	489,418	597,668
2017	Principal	720,000	985,000	1,705,000
	Interest	74,000	450,878	524,878
2018	Principal	760,000	1,030,000	1,790,000
	Interest	38,000	38,000	76,000
2019	Principal		1,870,000	1,870,000
	Interest		365,218	365,218
2020	Principal		1,960,000	1,960,000
	Interest		282,938	282,938
2021	Principal		2,055,000	2,055,000
	Interest		194,738	194,738
2022	Principal		2,155,000	2,155,000
	Interest		100,208	100,208
	Total Principal	7,100,000	17,805,000	24,905,000
	Total Interest	2,418,348	7,807,185	10,225,533
		\$ 9,518,348	\$ 25,612,185	\$ 35,130,533

SEWERAGE & WATER BOARD OF NEW ORLEANS  
SCHEDULE OF FUTURE DEBT PAYMENTS  
DECEMBER 31, 2006  
(Unaudited)

		All Departments			
		Water	Sewer	Drainage	Total
2007	Principal	1,820,000	9,130,000	1,070,000	12,020,000
	Interest	1,980,068	10,317,656	1,125,876	13,423,600
2008	Principal	1,920,000	33,620,000	1,125,000	36,665,000
	Interest	1,917,131	9,876,163	1,069,776	12,863,070
2009	Principal	2,020,000	10,065,000	1,185,000	13,270,000
	Interest	1,848,853	8,197,071	1,010,588	11,056,512
2010	Principal	2,115,000	10,575,000	1,235,000	13,925,000
	Interest	1,771,268	7,730,002	947,738	10,449,008
2011	Principal	2,220,000	11,110,000	1,300,000	14,630,000
	Interest	1,685,618	7,224,582	896,892	9,807,092
2012	Principal	2,325,000	11,670,000	1,360,000	15,355,000
	Interest	1,592,393	6,672,065	846,049	9,110,507
2013	Principal	2,435,000	12,255,000	1,425,000	16,115,000
	Interest	1,493,380	6,080,745	791,498	8,365,623
2014	Principal	2,545,000	12,895,000	1,490,000	16,930,000
	Interest	1,374,043	5,445,007	730,036	7,549,086
2015	Principal	2,655,000	13,560,000	1,555,000	17,770,000
	Interest	1,249,330	4,773,657	665,436	6,688,423
2016	Principal	2,775,000	14,275,000	1,625,000	18,675,000
	Interest	1,118,700	4,071,129	597,668	5,787,497
2017	Principal	2,905,000	15,035,000	1,705,000	19,645,000
	Interest	981,615	3,326,538	524,878	4,833,031
2018	Principal	3,040,000	13,270,000	1,790,000	18,100,000
	Interest	837,530	2,609,054	76,000	3,522,584
2019	Principal	3,195,000	11,970,000	1,870,000	17,035,000
	Interest	686,750	1,969,616	365,218	3,021,584
2020	Principal	3,345,000	12,605,000	1,960,000	17,910,000
	Interest	527,000	1,341,928	282,938	2,151,866
2021	Principal	3,510,000	9,200,000	2,055,000	14,765,000
	Interest	359,750	794,636	194,738	1,349,124
2022	Principal	3,685,000	7,110,000	2,155,000	12,950,000
	Interest	184,250	400,675	100,208	685,133
2023	Principal		2,715,000		2,715,000
	Interest		170,416		170,416
2024	Principal		2,435,000		2,435,000
	Interest		54,788		54,788
Total Principal		42,510,000	213,495,000	24,905,000	280,910,000
Total Interest		19,607,679	81,055,728	10,225,533	110,888,940
		<u>\$ 62,117,679</u>	<u>\$ 294,550,728</u>	<u>\$ 35,130,533</u>	<u>\$ 391,798,940</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**Property Value, New Construction and Bank Deposits**

**Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	New Commercial Construction		New Residential Construction		Bank deposits (2) (in thousands)	Estimated actual Property value (1)
	Number of units	Value (in thousands)	Number of units	Value (in thousands)		
1997	900	97,325	2,131	62,761	7,642,589	11,892,583
1998	184	49,028	1,962	104,227	7,965,886	12,237,720
1999	294	78,293	2,089	122,342	7,977,504	12,636,496
2000	325	135,665	2,223	136,686	7,984,473	14,133,694
2001	333	52,103	2,170	111,804	8,225,073	14,751,485
2002	305	76,057	2,371	133,259	7,858,864	15,426,274
2003	304	66,458	2,902	153,649	8,256,119	15,040,871
2004	1397	354,716	2,576	167,353	9,416,433	16,731,518
2005					8,951,961	
2006					11,252,684	

(1) City of New Orleans (2004 latest year for which information is available).

(2) Summary of Deposits (as of June 30, 2006) - bank branches located in New Orleans, Federal Depository Insurance Corporation.

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Above: A Sewerage and Water Board Operator tests a valve on a sewer system line at the Chickasaw pump station.



Above: In May of 2007, the Sewerage and Water Board consolidated its Central Yard and Main Office Telephone Centers. The new Phone Center has independent workspace cubicles for each Customer Service Representative. Customers can now call one number to make billing inquiries or to make a request for field services.

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# Sewerage and Water Board of New Orleans

## 2006 ACTUAL CAPITAL EXPENDITURES

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<u>WATER DEPARTMENT</u>			
<u>C.P.#</u>	<u>WATERWORKS</u>		
110	Normal Extension & Replacement	\$	1,136,059.87
122	Filter Rehabilitation		421,357.48
135	Improvement of Chemical System		10,023.69
157	Advanced Water Treatment		1,810.37
160	Hurricane Katrina Expense for Water		21,557,141.76
	<b>TOTAL WATERWORKS</b>	<b>\$</b>	<b>23,126,393.17</b>
	<u>WATER DISTRIBUTION</u>		
214	Normal Extensions & Replacements	\$	469,772.76
239	Mains in Street Department Contracts		564,230.62
	<b>TOTAL WATER DISTRIBUTION</b>	<b>\$</b>	<b>1,034,003.38</b>
	<u>POWER PROJECTS EMERGENCY AND GENERAL BUDGET</u>		
600	Water Share of Power Projects	\$	1,250,986.88
800	Water Share of General Budget Items		10,587,255.79
	<b>TOTAL POWER PROJECTS, EMERGENCY AND GENERAL BUDGET</b>	<b>\$</b>	<b>11,838,242.67</b>
	<b>TOTAL WATER DEPARTMENT</b>	<b>\$</b>	<b>35,998,639.22</b>

NOTE: These figures do not include proration of interest expense.

# Sewerage and Water Board of New Orleans

## 2006 ACTUAL CAPITAL EXPENDITURES

### SEWERAGE DEPARTMENT

#### C.P.#      SEWERAGE SYSTEM

313	Extensions & Replacements- Sewer Force Mains EPA Consent Decree	\$	2,353,746.17
317	Normal Extensions & Replacement of Gravity Mains		2,223,389.87
318	Rehabilitation Gravity Sewer System		388,411.26
326	Extensions & Replacement to Sewer Pumping Stations		242,365.56
339	Main in Streets Dept. Contracts		401,311.96
348	Normal Extensions & Replacement		292,645.29
367	Collection System Eval/Survey Uptown		862,942.21
369	Hurricane Katrina Expenses for Sewer System		37,943,430.13
	TOTAL SEWERAGE SYSTEM	\$	<u>44,708,242.45</u>

#### SEWAGE TREATMENT

#### POWER PROJECTS AND GENERAL BUDGET

600	Sewerage Share of Power Projects	\$	309,784.87
800	Sewerage Share of General Budget Items		<u>9,524,403.98</u>
	TOTAL POWER PROJECTS AND GENERAL BUDGET	\$	<u>9,834,188.85</u>
	TOTAL SEWERAGE DEPARTMENT	\$	<u><u>54,542,431.30</u></u>

NOTE: These figures do not include proration of interest expense.

# Sewerage and Water Board of New Orleans

## 2006 ACTUAL CAPITAL EXPENDITURES (Unaudited)

### DRAINAGE DEPARTMENT

<u>C.P.#</u>	<u>CANALS</u>		
403	Improvements to Vehicular Bridges	\$	108,443.93
418	Normal Extension & Replacements		8,629.25
439	SWB Part Dmg Tchoupitoulas Paving Project		244,522.75
471	C.O.E. Drainage Study		695,838.29
476	Hollygrove Canals		715,255.41
486	Napoleon Canal Improvements		364,333.76
496	General DeGaulle Canal		3,986.95
497	Florida Avenue Canal - DPS#19 to Peoples Avenue		136,092.01
	TOTAL DRAINAGE CANALS	\$	<u>2,277,102.35</u>
	<u>PUMPING STATIONS</u>		
511	Normal Extension & Rep./Stations	\$	1,600,454.89
554	Expansion of Dwyer DPS		107,079.87
574	Hurricane Katrina Expenses for Drainage System		8,898,548.43
	TOTAL DRAINAGE PUMPING STATIONS	\$	<u>10,606,083.19</u>
	<u>POWER PROJECTS AND GENERAL BUDGET</u>		
600	Drainage Share of Power Projects	\$	5,450,693.05
800	Drainage Share of General Budget Items		4,761,001.79
	TOTAL POWER PROJECTS AND GENERAL BUDGET	\$	<u>10,211,694.84</u>
	TOTAL DRAINAGE DEPARTMENT	\$	<u><u>23,094,880.38</u></u>

NOTE: These figures do not include proration of interest expense.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

2006 ACTUAL CAPITAL EXPENDITURES

		<u>POWER PROJECTS</u>				<u>Total</u>
<u>C.P.#</u>	<u>POWER PROJECTS</u>	<u>Water</u>	<u>Sewerage</u>	<u>Drainage</u>		
601	Underground Ductbanks Earhart	\$ 78,000.08	\$	\$ 312,000.32	\$	390,000.40
607	Hurricane Katrina Expenses For Power System	458,283.53	114,570.75	1,718,563.38		2,291,417.66
609	Normal Extensions & Replacements Radio Equipment	6,991.87	18,286.36	28,505.25		53,783.48
610	Underground Power Feeders			172,834.16		172,834.16
612	Furnishing Generators for Drainage Facilities			564,872.20		564,872.20
613	Modification of Steam System	114,774.52	28,693.59	430,404.42		573,872.53
614	Replacement of Broiler No. 2	572,936.88	143,234.17	2,148,513.32		2,864,684.37
624	Normal Extensions & Replacements	20,000.00	5,000.00	75,000.00		100,000.00
<b>TOTAL POWER PROJECTS</b>		<b>\$ 1,250,986.88</b>	<b>\$ 309,784.87</b>	<b>\$ 5,450,693.05</b>		<b>\$ 7,011,464.80</b>

NOTE: These figures do not include proration of interest expense.

File Name Capital Projects

SEWERAGE AND WATER BOARD OF NEW ORLEANS

2006 ACTUAL CAPITAL EXPENDITURES

<u>GENERAL BUDGET ITEMS</u>						
<u>C.P.#</u>	<u>General Budget Items</u>	<u>Water</u>	<u>Sewerage</u>	<u>Drainage</u>	<u>Total</u>	<u>Total</u>
803	Property Acquisition	\$	\$	\$	\$	312.50
807	Central Yard Improvement	501,745.68	501,745.64	111,499.06	1,114,990.38	1,114,990.38
810	Major Equipment Purchases	14,724.00	14,724.00	7,362.00	36,810.00	36,810.00
812	Computer Systems Development	52,463.49	51,128.13	51,128.11	154,719.73	154,719.73
820	Department, Yard and Administrative Expense Charge to Capital	3,535,924.77	2,890,798.33	1,335,749.42	7,762,472.52	7,762,472.52
823	Purchase of Water Meters	381,311.53	381,311.46		762,622.99	762,622.99
843	Minor Equipment Purchases	144,094.84	143,792.73	143,792.93	431,680.50	431,680.50
862	Fire Hydrant & Related Parts	417,450.75			417,450.75	417,450.75
863	Temporary Housing Hurricane Katrina	587,351.15	587,351.14	587,351.13	1,762,053.42	1,762,053.42
864	Long Term Lease/Purchase Equipment-Hurricane Katrina	4,433,079.28	4,433,079.25	2,216,539.61	11,082,698.14	11,082,698.14
865	Hurricane Katrina - General Budget Items	173,447.97	173,447.97	28,433.33	375,329.27	375,329.27
866	Hurricane Katrina Damage at Central Yard	95,641.35	95,935.87	28,812.72	220,389.94	220,389.94
867	Hurricane Katrina Damage at St. Joseph St.	250,020.98	251,089.46	250,020.98	751,131.42	751,131.42
<b>TOTAL GENERAL BUDGET ITEMS</b>		<b>\$ 10,587,255.79</b>	<b>\$ 9,524,403.98</b>	<b>\$ 4,761,001.79</b>	<b>\$ 24,872,661.56</b>	<b>\$ 24,872,661.56</b>

NOTE: These figures do not include proration of interest expense.

## Sewerage and Water Board of New Orleans

### ANALYSIS OF PUMPING AND POWER DEPARTMENT POWER PURCHASED AND PRODUCED NATURAL GAS AND FUEL OIL CONSUMED TEN YEARS 1997 THROUGH 2006

YEAR	ELECTRIC POWER PURCHASED		ELECTRIC & STEAM POWER GENERATED BY THE S&WB			NATURAL GAS & FUEL OIL USED TO GENERATE ELECTRIC & STEAM POWER			
	KW-HRS	\$ AMOUNT	KW-HRS	MCF	GALLONS	MCF	\$ AMOUNT	GALLONS	\$ AMOUNT
1997	54,669,463	\$4,299,727	52,999,200	1,288,540	2,652	1,288,540	\$6,463,536		\$2,254
1998	67,067,145	\$4,765,576	57,715,200	1,487,450	27,043	1,487,450	\$6,925,346		\$22,987
1999	64,070,706	\$4,576,866	36,511,704	1,487,610	9,550	1,487,610	\$6,836,117		\$8,118
2000	66,150,146	\$5,278,313	33,126,311	1,331,330	1,239	1,331,330	\$9,646,417		\$1,053
2001	71,250,220	\$6,290,661	36,569,748	1,547,560	1,739	1,547,560	\$8,738,028		\$1,478
2002	67,060,158	\$5,057,629	37,576,656	1,455,440	17,481	1,455,440	\$6,370,341		\$14,859
2003	58,271,819	\$4,213,376	37,952,434	1,322,240	1,149	1,322,240	\$9,214,066		\$977
2004	75,514,008	\$6,048,983	37,845,120	1,346,750	2,630	1,346,750	\$11,850,932		\$2,236
2005	69,492,789	\$10,606,997	32,232,480	1,442,440	27,168	1,442,440	\$15,834,817		\$23,093
2006	79,023,420	\$15,605,974	37,464,720	1,285,200	211	1,285,200	\$14,587,701		\$179,35
TOTALS	672,569,874	\$66,744,100	399,993,573	12,709,360	90,862	12,709,360	\$81,879,600		\$77,233

# Sewerage and Water Board of New Orleans

## POWER PURCHASED AND PRODUCED NATURAL GAS AND FUEL OIL CONSUMED - 2006

	KW-HOURS	COST
ELECTRIC POWER PURCHASED	79,023,420	\$15,605,973.54
ELECTRIC AND STEAM POWER GENERATED BY THE S.& W.B.*	37,464,720	\$12,754,638.98
TOTAL	116,488,140	\$28,360,612.52

NOTE: \*NATURAL GAS CONSUMED IN OPERATION WAS 1,258,200 MCF  
AT A COST OF \$14,587,701. FUEL OIL CONSUMED WAS 211 GALLONS  
AT A COST OF \$179.35.

**Sewerage and Water Board of New Orleans**  
**Gallons Metered – Pay Water Consumption – 2006**

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<u>Month</u>	<u>Monthly Consumption</u>
January	1,170,938,400
February	1,491,996,400
March	1,414,388,800
April	901,684,000
May	813,720,200
June	1,089,163,300
July	1,040,194,700
August	1,155,325,500
September	1,149,845,300
October	1,102,901,200
November	1,014,532,000
December	<u>912,830,700</u>
<b>Gross Total</b>	<b><u><u>12,984,520,500</u></u></b>



## Sewerage and Water Board of New Orleans

### MONTHLY WATER CHARGES COLLECTED - 2006

<u>Months</u>	<u>Water Service Charges &amp; Fees</u>	<u>Delinquent Fees</u>	<u>Total</u>
January	1780729.64	12155.91	1792885.55
February	1532968.63	5512.79	1538481.42
March	2953701.23	5766.16	2959467.39
April	2249135.26	4918.84	2254054.10
May	2100315.00	4756.67	2105071.67
June	2608887.92	3437.83	2612325.75
July	2470496.52	3190.25	2473686.77
August	2040976.21	4402.23	2045378.44
September	2836049.72	1974.74	2838024.46
October	2545915.26	2878.86	2548794.12
November	2577910.60	14583.09	2592493.69
December	2216372.19	17177.65	2233549.84
	<u>\$27,913,458.18</u>	<u>\$80,755.02</u>	<u>27,994,213.20</u>

### MONTHLY SEWERAGE CHARGES COLLECTED - 2006

<u>Months</u>	<u>Sewerage Service Charges</u>	<u>Delinquent Fees</u>	<u>Total</u>
January	2940451.90	8124.86	2948576.76
February	2299785.74	3684.08	2303469.82
March	3899906.10	3853.38	3903759.48
April	3297671.07	3288.52	3300959.59
May	3186710.16	3178.04	3189888.20
June	4427036.50	2297.29	4429333.79
July	4077480.28	2132.39	4079612.67
August	3636888.76	2940.21	3639828.97
September	4926666.45	1320.13	4927986.58
October	4894290.27	1922.93	4896213.20
November	4645177.61	9771.79	4654949.40
December	3912408.65	11489.95	3923898.60
	<u>\$46,144,473.49</u>	<u>\$54,003.57</u>	<u>\$46,198,477.06</u>

# Sewerage and Water Board of New Orleans

**TABLE I  
CARROLLTON TURBIDITIES**

	River (NTU)					Effluent Settling Reservoirs (NTU)					Filters (NTU)				
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004
Maximum	261	294	312	394	155	10	16	9	8.4	11	0.3	0.9	0.5	0.60	0.3
Minimum	5	5	8	7	9	1.1	2.0	0.4	0.4	1.2	0.1	0.1	0.1	0.1	0.1
Average	52	91	62	52	64	3.5	5.0	1.8	1.4	3.1	0.1	0.2	0.2	0.2	0.1

**TABLE II  
CARROLLTON ALKALINITIES  
PARTS PER MILLION**

	River					Effluent Settling Reservoirs					Filters				
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004
Maximum	159	158	155	140	136	154	150	144	118	148	129	125	141	115	147
Minimum	82	78	79	70	74	65	70	61	60	67	61	55	55	58	62
Average	120	116	111	103	105	111	109	86	85	110	93	91	85	84	110

**TABLE II A  
CARROLLTON HARDNESS  
PARTS PER MILLION**

	NON-CARBONATE HARDNESS										TOTAL HARDNESS									
	RIVER					FILTERS					RIVER					FILTERS				
	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004	2000	2001	2002	2003	2004
Maximum	72	59	66	64	61	79	75	68	77	74	203	202	187	177	182	184	173	190	171	200
Minimum	21	15	11	12	20	37	31	24	36	34	118	103	108	98	107	115	107	105	106	121
Average	43	38	34	38	38	56	51	48	55	54	164	155	144	142	143	149	142	133	139	164

**TABLE III  
CARROLLTON BACTERIAL CHARACTERISTICS  
Total Coliform Analysis**

2004	River	Plant Tap	Distribution System
Maximum (Colonies / 100 ml)	9,800	10	2
Minimum (Colonies / 100 ml)	23	0	0
Average (colonies / 100 ml)	965	0	0
Number of Samples	342	361	2,215
Number of Samples Negative	0	359	2,209
Number of Samples Positive	342	2	6*

\* None of the total coliform positive samples were fecal coliform positive, and none resulted in a violation of the Total Coliform Rule.

# Sewerage and Water Board of New Orleans

## TABLE IV-A

### PRINCIPLE RESULTS OF OPERATION OF THE G3 CONVENTIONAL UNIT AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING December 31, 2005

1	2	3	4	5	6	7	8	9	10	11	12	13
Month		Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total Pounds of Polymer used at Intake	Polymer at Intake Parts Per Million	Total Pounds of Polymer used in Plant	Polymer in Plant Parts Per Million	Total Pounds of Pure Iron (Fe) used During Month	Pure Iron (Fe) Parts Per Million	NTU Turbidity of River Water	PPM Alkalinity of River Water	NTU Turbidity of Unit Effluent
January	Max.	93.63	93.63		0.60		5.05		5.68	126	110	7.3
	Min.	2,648.17	79.38	9,892	0.37	97,099	3.94	109,356	4.43	33	84	1.8
	Avg.		85.42		0.45		4.40		4.96	71	93	3.9
February	Max.	2,337.33	90.38	16,470	0.99	96,779	4.83	109,404	5.84	91	120	4.5
	Min.		83.48		0.76		4.97		5.61	43	84	1.1
	Avg.		85.79		0.89		5.13		5.81	142	118	3.4
March	Max.	2,561.21	85.79	18,126	0.79	106,007	4.62	120,187	5.44	24	103	1.1
	Min.		78.54		0.85		4.96		5.63	54	110	1.9
	Avg.		82.62		0.85		5.32		5.99	80	126	5.4
April	Max.	2,195.63	82.29	17,908	1.14	91,638	4.82	103,420	5.43	6	91	1.1
	Min.		59.42		0.85		5.01		5.65	52	106	1.9
	Avg.		73.19		0.99		5.46		5.98	75	135	3.0
May	Max.	2,412.25	88.96	19,114	1.04	91,590	3.84	103,288	4.37	9	102	1.3
	Min.		69.75		0.85		4.56		5.14	41	119	2.0
	Avg.		77.81		0.95		4.12		5.53	98	148	3.6
June	Max.	2,361.54	87.71	14,196	1.34	66,987	2.37	75,738	2.69	2	118	1.5
	Min.		70.79		0.47		3.42		3.94	51	132	2.5
	Avg.		78.72		0.73		4.05		2.89	93	149	4.8
July	Max.	2,388.67	85.17	11,013	0.61	51,112	2.41	57,845	2.74	13	120	1.9
	Min.		7.00		0.38		2.59		2.82	35	136	3.1
	Avg.		77.05		0.54		3.27		4.48	14	151	3.0
August	Max.	2,351.08	87.00	12,523	1.02	59,246	2.44	63,381	2.75	5	127	1.1
	Min.		29.00		0.48		2.84		3.25	8	141	1.8
	Avg.		75.84		0.63		3.27		4.59			
September	Max.	1,370.21	74.00	0	0.00	33,962	2.78	38,814	3.21			
	Min.		0.00		0.00		2.48		3.59			
	Avg.		45.67		0.00		5.29		3.54	36	140	4.7
October	Max.	2,087.13	79.00	0	0.00	41,190	1.40	46,736	1.60	4	100	1.5
	Min.		58.25		0.00		2.43		2.75	12	121	2.6
	Avg.		67.33		0.00		2.65		5.00	20	154	5.0
November	Max.	2,578.46	92.04	0	0.00	51,983	1.46	60,166	1.65	5	126	1.4
	Min.		80.96		0.00		2.42		2.80	10	141	2.7
	Avg.		85.95		0.00		4.42		3.96	40	140	8.1
December	Max.	2,783.50	93.29	0	0.00	72,613	2.17	81,240	2.80	3	108	2.3
	Min.		82.67		0.00		3.12		3.49	19	124	4.7
	Avg.		89.79		0.00		860,205		969,576			
Total		28,075.16		119,242		106,007		120,187				
General	Max.	2,783.50	93.29	19,114	1.34	106,007	5.46	120,187	5.99	142	154	8.1
	Min.	1,370.21	0.00	0	0.00	33,962	1.40	38,814	1.60	2	84	1.1
	Avg.	2,311.55	76.92	9,941	0.51	69,373	3.67	78,202	4.14	38	120	2.7

Note: Due to hurricane Katrina, no lab data is available from the month of September 2005.

# Sewerage and Water Board of New Orleans

## TABLE IV-B

**PRINCIPLE RESULTS OF OPERATION OF THE G4 CONVENTIONAL UNIT AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING December 31, 2005**

1	2	3	4	5	6	7	8	9	10	11	12	13
Month		Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total Pounds of Polymer used at Intake	Polymer at Intake Parts Per Million	Total Pounds of Polymer used in Plant	Polymer in Plant Parts Per Million	Total Pounds of Pure Iron (Fe) used During Month	Pure Iron (Fe) Parts Per Million	NTU Turbidity of River Water	PPM Alkalinity of River Water	NTU Turbidity of Unit Effluent
January	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	12.6	110	
	Min.	0.00	0.00						0.00	3.3	84	
	Avg.	0.00	0.00						0.00	71	93	
February	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	91	120	
	Min.	0.00	0.00						0.00	43	84	
	Avg.	0.00	0.00						0.00	58	98	
March	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	142	118	
	Min.	0.00	0.00						0.00	24	103	
	Avg.	0.00	0.00						0.00	54	110	
April	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	80	126	
	Min.	0.00	0.00						0.00	6	91	
	Avg.	0.00	0.00						0.00	52	106	
May	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	75	135	
	Min.	0.00	0.00						0.00	9	102	
	Avg.	0.00	0.00						0.00	41	119	
June	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	98	148	
	Min.	0.00	0.00						0.00	2	118	
	Avg.	0.00	0.00						0.00	51	132	
July	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	93	149	
	Min.	0.00	0.00						0.00	13	120	
	Avg.	0.00	0.00						0.00	35	136	
August	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	14	151	
	Min.	0.00	0.00						0.00	5	127	
	Avg.	0.00	0.00						0.00	8	141	
September	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00			
	Min.	0.00	0.00						0.00			
	Avg.	0.00	0.00						0.00			
October	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	3.6	140	
	Min.	0.00	0.00						0.00	4	100	
	Avg.	0.00	0.00						0.00	12	121	
November	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	2.0	154	
	Min.	0.00	0.00						0.00	5	126	
	Avg.	0.00	0.00						0.00	10	141	
December	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	4.0	140	
	Min.	0.00	0.00						0.00	3	108	
	Avg.	0.00	0.00						0.00	19	124	
Total		0.00		0		0		0				
General	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	142	154	
	Min.	0.00	0.00						0.00	2	84	
	Avg.	0.00	0.00						0.00	38	120	

Note: Due to hurricane Katrina, no lab data is available from the month of September 2005.

# Sewerage and Water Board of New Orleans

TABLE IV-C

## PRINCIPLE RESULTS OF OPERATION OF THE L3 CONVENTIONAL UNIT AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING December 31, 2005

1	2	3	4	5	6	7	8	9	10	11	12	13
Month		Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total Pounds of Polymer used at Intake	Polymer at Intake Parts Per Million	Total Pounds of Polymer used in Plant	Polymer in Plant Parts Per Million	Total Pounds of Pure Iron (Fe) used During Month	Pure Iron (Fe) Parts Per Million	NTU Turbidity of River Water	PPM Alkalinity of River Water	NTU Turbidity of Unit Effluent
January	Max.		0.00		0.00		0.00		0.00	126	10	
	Min.	0.00		0	0.00	0	0.00	0	0.00	33	84	
	Avg.		0.00		0.00		0.00		0.00	71	93	
February	Max.		0.00		0.00		0.00		0.00	91	120	
	Min.	0.00		0	0.00	0	0.00	0	0.00	43	84	
	Avg.		0.00		0.00		0.00		0.00	58	98	
March	Max.		0.00		0.00		0.00		0.00	142	118	
	Min.	0.00		0	0.00	0	0.00	0	0.00	24	103	
	Avg.		0.00		0.00		0.00		0.00	54	100	
April	Max.		0.00		0.00		0.00		0.00	80	126	
	Min.	0.00		0	0.00	0	0.00	0	0.00	6	91	
	Avg.		0.00		0.00		0.00		0.00	52	106	
May	Max.		0.00		0.00		0.00		0.00	75	135	
	Min.	0.00		0	0.00	0	0.00	0	0.00	9	102	
	Avg.		0.00		0.00		0.00		0.00	41	119	
June	Max.		0.00		0.00		0.00		0.00	98	148	
	Min.	0.00		0	0.00	0	0.00	0	0.00	2	118	
	Avg.		0.00		0.00		0.00		0.00	51	132	
July	Max.		0.00		0.00		0.00		0.00	93	149	
	Min.	0.00		0	0.00	0	0.00	0	0.00	13	120	
	Avg.		0.00		0.00		0.00		0.00	35	136	
August	Max.		0.00		0.00		0.00		0.00	14	151	
	Min.	0.00		0	0.00	0	0.00	0	0.00	5	127	
	Avg.		0.00		0.00		0.00		0.00	8	141	
September	Max.		0.00		0.00		0.00		0.00			
	Min.	0.00		0	0.00	0	0.00	0	0.00			
	Avg.		0.00		0.00		0.00		0.00			
October	Max.		0.00		0.00		0.00		0.00	36	140	
	Min.	0.00		0	0.00	0	0.00	0	0.00	4	100	
	Avg.		0.00		0.00		0.00		0.00	12	121	
November	Max.		0.00		0.00		0.00		0.00	20	154	
	Min.	0.00		0	0.00	0	0.00	0	0.00	5	126	
	Avg.		0.00		0.00		0.00		0.00	10	141	
December	Max.		0.00		0.00		0.00		0.00	40	140	
	Min.	0.00		0	0.00	0	0.00	0	0.00	3	108	
	Avg.		0.00		0.00		0.00		0.00	19	124	
Total		0.00		0		0		0				
General	Max.		0.00		0.00		0.00		0.00	142	154	
	Min.	0.00		0	0.00	0	0.00	0	0.00	2	84	
	Avg.		0.00		0.00		0.00		0.00	38	120	

Note: Due to hurricane Katrina, no lab data is available from the month of September 2005.

# Sewerage and Water Board of New Orleans

## TABLE IV-D

### PRINCIPLE RESULTS OF OPERATION OF THE L4 CONVENTIONAL UNIT AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING December 31, 2005

1	2	3	4	5	6	7	8	9	10	13	14	15
Month	Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total pounds of Polymer used at Intake	Polymer at Intake Parts Per Million	Total Pounds of Polymer used in Plant	Polymer in Plant Parts Per Million	Total Pounds of Pure Iron (Fe) used During Month	Pure Iron (Fe) Parts Per Million	NTU Turbidity of River Water	PPM Alkalinity of River Water	NTU Turbidity of Unit Effluent	
January	Max.	4,192	3,841	0.61	37,781	5.40	42,298	58.3	12.6	110	118	
	Min.	26,25		0.34				4.17	33	84	2.8	
	Avg.	32.81		0.46				4.96	71	93	5.0	
February	Max.	43.67	6,407	0.92	42,445	5.24	47,884	5.89	9.1	120	3.7	
	Min.	30.13		0.64				5.43	43	84	1.6	
	Avg.	36.42		0.76				5.63	58	98	2.4	
March	Max.	40.17	7,048	0.96	44,638	5.28	50,277	6.43	14.2	118	5.1	
	Min.	28.71		0.68				5.10	2.4	103	1.2	
	Avg.	34.70		0.79				5.61	54	110	2.0	
April	Max.	44.79	6,964	1.06	44,562	5.52	50,248	6.23	8.0	12.6	3.6	
	Min.	26.50		0.63				5.25	6	91	1.4	
	Avg.	35.57		0.80				5.65	52	106	2.4	
May	Max.	45.13	7,432	1.18	41,609	5.70	46,547	6.08	7.5	135	4.6	
	Min.	24.71		0.65				4.34	9	102	1.3	
	Avg.	34.53		0.84				5.23	4.1	119	2.2	
June	Max.	44.25	5,428	0.93	31,004	4.88	34,950	4.81	9.8	148	5.3	
	Min.	26.29		0.35				2.60	2	118	1.5	
	Avg.	35.40		0.61				3.90	5.1	132	2.6	
July	Max.	45.17	4,243	0.62	22,461	2.78	25,539	3.41	9.3	149	4.6	
	Min.	24.42		0.38				2.69	1.3	120	1.8	
	Avg.	34.63		0.48				2.86	3.5	13.6	2.9	
August	Max.	58.96	4,952	0.87	31,077	5.01	35,061	5.69	14	151	5.4	
	Min.	16.67		0.26				2.00	5	127	1.5	
	Avg.	42.99		0.47				3.22	8	141	2.3	
September	Max.	70.00	0	0.00	34,049	3.25	38,290	3.69				
	Min.	1,342.21		0.00				3.33				
	Avg.	44.74		0.00				3.42				
October	Max.	65.00	0	0.00	38,521	6.11	40,211	3.64	3.6	140	6.1	
	Min.	33.71		0.00				1.65	4	100	2.3	
	Avg.	53.21		0.00				2.81	12	121	3.8	
November	Max.	50.00	0	0.00	22,491	2.69	25,330	1.70	20	154	6.1	
	Min.	30.46		0.00				3.02	5	12.6	2.4	
	Avg.	37.53		0.00				2.72	10	141	3.5	
December	Max.	44.67	0	0.00	30,638	4.76	34,615	4.73	40	140	6.9	
	Min.	30.04		0.00				2.75	3	108	2.4	
	Avg.	37.62		0.00				3.55	19	124	4.7	
Total	14,002.50	46,315	42,127.77	0.40	35,106	3.61	47,125.0	4.04	38	120	3.1	
General	Max.	1,649.63	7,432	1.18	44,638	6.11	50,277	6.43	14.2	154	11.8	
	Min.	1,017.04	0	0.00	22,461	1.41	25,330	1.65	2	84	1.2	
	Avg.	1,166.88	3,860	0.40	35,106	3.61	39,271	4.04	38	120	3.1	

Note: Due to hurricane Katrina, no lab data is available from the month of September 2005.

# Sewerage and Water Board of New Orleans

## TABLE IV-E

MONTHLY SUMMARY OF COMBINED OPERATION OF CONVENTIONAL UNITS AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING  
December 31, 2006

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
Month	Max. Min. Avg.	Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total pounds of Polymer used at Intake	Total Pounds of Polymer used in Plant	Total Pounds of Fluoride (100%) used During Month	Fluoride Parts Per Million	Total Pounds of Pure Iron (Fe) used During Month	Total Pounds of Lime Used During Month	Lime Parts per Million	Total Pounds of Chlorine Used During Month	Chlorine Parts Per Million	Total Pounds of Anhydrous Ammonia Used During Month	Anhydrous Ammonia Parts Per Million	Total Pounds of Polyphosphate Used During Month	Polyphosphate Parts Per Million	Alkalinity of Filtered Water Parts Per Million (OFE)	Total M.G.	
January	4,068.52 138.04 122.21 131.24	0	135,095	0	152,483	0	0.00 0.00 0.00	187,424	5.74	0	0.00 0.00 0.00	0	0.00 0.00 0.00	3,582.12	138.40 106.92 15.55				
February	3,738.96 147.00 15.33 133.53	0	158,086	0	178,044	0	0.00 0.00 0.00	135,670	5.60 3.48 4.39	0	0.00 0.00 0.00	0	0.00 0.00 0.00	3,511.40	140.76 96.48 125.41				
March	4,329.61 151.79 131.63 139.66	0	181,665	0	204,460	0	0.00 0.00 0.00	145,662	4.39 3.50 4.04	0	0.00 0.00 0.00	9,075	1.06 0.00 0.25	4,189.92	140.40 113.56 132.90				
April	4,378.51 153.46 133.38 145.95	0	176,281	0	197,613	0	0.00 0.00 0.00	157,098	4.58 4.00 4.30	0	0.00 0.00 0.00	38,483	1.10 1.00 1.05	3,940.48	142.80 132.32 131.35				
May	4,488.50 155.17 136.88 144.79	0	112,211	0	128,744	0	0.00 0.00 0.00	159,512	4.40 4.18 4.26	0	0.00 0.00 0.00	39,335	1.09 1.04 1.05	4,013.12	139.16 119.24 129.46				
June	4,511.28 165.63 137.88 150.38	0	82,043	0	92,182	0	0.00 0.00 0.00	160,860	4.35 4.07 4.28	0	0.00 0.00 0.00	39,629	1.08 1.03 1.05	3,603.44	132.40 117.76 120.11				
July	4,087.58 141.96 15.38 131.86	0	69,752	0	77,989	0	0.00 0.00 0.00	157,757	5.35 4.06 4.63	2,133 4.08	38,873	5.35 4.06 4.63	1.37 1.01 1.41	3,707.48	146.20 102.60 119.60				
August	4,359.17 127.38 140.62	0	73,841	0	82,692	0	0.00 0.00 0.00	199,380	5.72 4.89 5.48	22,338 12.01 16.29	49,827	5.72 4.89 5.48	1.43 1.21 1.37	4,031.32	150.80 108.40 130.04				
September	4,303.36 150.58 136.17 143.45	0	72,054	0	80,958	0	0.00 0.00 0.00	191,190	5.68 5.60 5.33	17.17 12.27 16.98	49,424	5.68 5.60 5.33	1.41 1.34 1.38	3,956.64	139.44 121.56 131.89				
October	4,364.85 150.00 129.46 140.80	0	102,213	0	115,456	0	0.00 0.00 0.00	197,285	5.66 3.01 5.42	15.85 6.39 14.14	49,972	5.66 3.01 5.42	1.41 1.34 1.37	3,792.12	134.00 111.20 122.33				
November	4,141.13 144.00 126.75 138.04	0	131,584	0	147,322	0	0.00 0.00 0.00	191,081	5.75 5.28 5.53	17.28 18.77	47,782	5.75 5.28 5.53	1.44 1.34 1.38	3,762.16	134.60 114.88 125.41				
December	4,228.70 143.08 127.63 136.41	0	136,381	0	153,814	0	0.00 0.00 0.00	169,057	5.23 4.47 4.79	18.08 9.07	42,251	5.23 4.47 4.79	1.30 1.12 1.20	3,998.52	137.84 121.04 128.98				
Total	51,000.17	0	1,431,205	0	1,611,757	0	0	2,051,976	22.38	22.38	404,652	4.82	4,189.92	46,018.7					
General	4,511.28 165.63 133.38 153.33	0	1,431,205	0	1,611,757	0	0.00 0.00 0.00	1,611,757	22.38	22.38	404,652	4.82	4,189.92	46,018.7					
	3,738.96 153.33 133.53	0	69,752	0	77,989	0	0.00 0.00 0.00	135,670	3.01	3.01	38,483	3.01	3,940.48	117.76					
	4,250.01 139.73	0	19,267	0	134,313	0	0.00	435,311	14.01	14.01	170,998	4.82	40,465	1.23	8,380	0.24		3,834.89	126.08

# Sewerage and Water Board of New Orleans

TABLE V

PRINCIPLE RESULTS OF OPERATION OF THE ALGIERS WATER PURIFICATION PLANT FOR THE YEAR ENDING: December 31, 2006

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
																				High Lift Pumpage	Total M.G.D.	
Month																						
January	Max. Min. Avg.	3 16.50	12.00 10.00 10.21	12.142 4.59 4.6	4.64 4.59 4.6	0	0.00 0.00 0.00	17.048	6.89 5.74 6.26	178.120	105.04 29.93 68.25	2.815	1.14 1.02 1.07	16,940	6.83 6.12 6.42	0	0.00 0.00 0.00	3.9 0.5 2.1	73 49 62		12.65 10.41 11.44	
February	Max. Min. Avg.	282.16	12.16 10.00 10.08	10.806 4.59 4.59	4.59 4.54 4.6	0	0.00 0.00 0.00	14.897	4.83 6.34	188,626	80.46 25.04 37.95	2.583	1.22 1.02 1.11	15,438	6.86 6.01 6.56	0	0.00 0.00 0.00	4.8 1.2 2.2	73 46 63		12.65 10.65 11.15	
March	Max. Min. Avg.	320.78	12.42 8.00 10.35	12.301 4.54 4.6	4.64 4.54 4.6	0	0.00 0.00 0.00	15.046	4.65 5.67	152,584	75.11 26.06 56.83	2.954	1.30 1.02 1.11	17,687	7.64 5.91 6.63	0	0.00 0.00 0.00	2.4 0.4 1.2	71 44 61		12.61 11.13 11.78	
April	Max. Min. Avg.	349.02	14.00 10.00 11.63	13.440 4.59 4.62	4.65 4.59 4.62	0	0.00 0.00 0.00	16,367	7.63 2.89 5.63	191,877	97.06 29.43 66.03	3.207	1.20 1.07 1.10	19,244	7.19 6.37 6.61	0	0.00 0.00 0.00	2.7 0.6 1.2	76 43 58		13.23 11.25 12.16	
May	Max. Min. Avg.	350.18	14.00 10.00 11.30	13.440 4.52 4.6	4.64 4.52 4.6	0	0.00 0.00 0.00	10,012	2.96 3.44	170,855	100.00 29.95 58.08	3.143	1.20 1.02 1.08	18,846	7.12 6.12 6.46	0	0.00 0.00 0.00	2.4 0.7 1.2	70 39 59		13.39 10.58 11.98	
June	Max. Min. Avg.	388.78	15.79 10.58 12.96	10.288 4.57 3.18	4.57 2.98 3.18	0	0.00 0.00 0.00	11,637	4.39 3.21 3.61	296,735	117.35 34.58 91.62	3.517	1.14 1.02 1.09	21,053	6.84 6.14 6.50	0	0.00 0.00 0.00	5.9 0.5 2.4	72 43 53		16.95 12.55 13.72	
July	Max. Min. Avg.	377.20	14.00 10.00 12.17	10.477 4.58 3.34	3.58 2.8 3.34	0	0.00 0.00 0.00	6,893	2.72 1.73 2.17	245,980	108.15 36.72 77.72	3.575	1.16 1.03 1.10	20,733	7.19 6.19 6.59	0	0.00 0.00 0.00	4.5 4.8 8.2	66 44 50		13.57 11.74 12.50	
August	Max. Min. Avg.	372.02	13.42 10.00 12.00	11.038 4.58 3.56	3.58 3.54 3.56	0	0.00 0.00 0.00	6,222	2.14 1.70 2.01	158,879	100.00 60.86	3.457	1.25 1.07 1.11	20,745	7.53 6.47 6.69	0	0.00 0.00 0.00	7.7 3.4 5.5	135 42 64		12.98 11.56 12.42	
September	Max. Min. Avg.	362.60	15.00 9.76 12.09	10.391 4.34 3.56	3.59 3.43 3.56	0	0.00 0.00 0.00	6,337	2.79 1.76 2.13	0	0.00 0.00 0.00	4.071	1.72 1.17 1.35	24,364	10.32 7.17 8.07	0	0.00 0.00 0.00	3.7 0.7 1.7	137 126 134		15.99 12.90 13.70	
October	Max. Min. Avg.	379.46	16.00 9.34 12.24	11.296 4.34 3.57	3.6 3.53 3.57	0	0.00 0.00 0.00	8,228	3.59 1.76 2.67	0	0.00 0.00 0.00	5.055	2.20 1.36 1.62	30,224	13.24 8.49 9.66	0	0.00 0.00 0.00	1.2 0.6 0.8	125 99 111		14.20 11.66 13.01	
November	Max. Min. Avg.	360.33	15.00 10.00 12.01	11.539 4.08 3.83	4.08 3.35 3.83	0	0.00 0.00 0.00	5,297	2.19 1.41 1.79	0	0.00 0.00 0.00	3.476	1.46 0.98 1.17	20,922	8.78 5.82 7.02	0	0.00 0.00 0.00	1.7 0.5 0.8	118 98 107		13.13 11.57 12.31	
December	Max. Min. Avg.	402.02	18.34 10.00 12.97	13.914 4.08 3.98	5.08 3.98 4.16	0	0.00 0.00 0.00	5,855	2.40 1.26 1.77	0	0.00 0.00 0.00	3.052	0.97 0.84 0.91	18,273	5.83 4.84 5.48	0	0.00 0.00 0.00	1.5 0.8 1.0	112 96 101		16.68 11.58 13.22	
Total		4,261.05		141,072		0		123,839		1,583,656		40,905		244,469		0					4,545.39	
General	Max. Min. Avg.	402.02 282.16 355.09	18.34 8.00 11.67	13.914 10.288 11.756	5.08 2.80 3.97	0 0 0	0.00 0.00 0.00	17,048 5,297 10,320	7.63 1.26 3.48	296,735 0 131,971	117.35 0 44.56	5055 2,583 3,409	2.20 0.84 1.15	30,224 15,438 20,372	13.24 4.84 6.88	0 0 0	0.00 0.00 0.00	14.5 0.4 2.4	137 39 76.9		411.46 312.18 378.78	



## SEWERAGE AND WATER BOARD OF NEW ORLEANS

TABLE VI-A

## MONTHLY SUMMARY OF CARROLLTON WATER PURIFICATION PLANT FILTER OPERATIONS FOR THE YEAR ENDING: December 31, 2006

1 Month	2 Total Million Gallons		3 Total Number		4 Length of Runs		5 Million Gallons of		6 Total Amount in		7 Million Gallons		8 Total Amount in		9 Million Gallons		10 Percentage of wash		11 Million Gallons		
	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	
January	Max.				222	335	24,379	66,729									8.96	3.89			
	Min.	1,526.543	1,936.142	105	50	31	150	3,750	24,981	35,293	48,600	2,529	4,058	35,293	48,600	0.336	0.972	1.38	1.46	76.983	67.338
	Avg.				138	229	14,539	38,723									2.31	2.51			
February	Max.				191	316	24,389	52,667									5.63	7.47			
	Min.	1,461.114	1,934.756	99	48	71	68	6,221	11,333	34,614	40,650	2,460	4,437	34,614	40,650	0.350	0.847	1.44	1.61	74.882	73.628
	Avg.				144	218	14,759	40,307									2.37	1.92	2.37	1.92	
March	Max.				192	285	26,429	55,421									4.38	3.16			
	Min.	1,561.597	2,966.101	112	62	92	151	9,500	28,000	46,576	54,900	2,479	5,291	46,576	54,900	0.416	0.885	1.57	1.60	75.461	87.799
	Avg.				135	217	13,943	47,840									2.98	1.85	2.98	1.85	
April	Max.				163	287	20,695	51,806									5.55	3.31			
	Min.	1,430.834	2,528.968	113	68	44	137	5,167	27,334	32,430	61,600	2,338	5,220	32,430	61,600	0.282	0.906	1.39	1.75	71.169	86.621
	Avg.				130	171	12,662	37,191									2.27	2.44			
May	Max.				264	235	23,000	54,198									5.00	3.72			
	Min.	1,556.338	2,496.811	115	68	71	143	5,917	24,500	34,088	62,000	2,271	4,951	34,088	62,000	0.296	0.912	1.29	1.68	69.129	82.157
	Avg.				143	178	13,533	36,718									2.19	2.48	2.19	2.48	
June	Max.				167	215	20,125	48,598									6.24	3.76			
	Min.	1,395.663	2,173.973	110	66	47	136	4,875	23,633	33,440	58,700	2,223	4,623	33,440	58,700	0.304	0.889	1.51	1.83	67.668	76.714
	Avg.				137	171	12,688	32,939									2.40	2.70	2.40	2.70	
July	Max.				258	244	32,250	48,586									7.08	13.64			
	Min.	1,446.238	2,203.354	92	60	66	60	4,969	11,155	32,427	91,300	2,193	4,590	32,427	91,300	0.352	1.522	1.09	3.13	66.755	76.166
	Avg.				172	192	15,720	36,723									2.24	4.14	2.24	4.14	
August	Max.				188	245	21,375	58,388									4.63	3.82			
	Min.	1,564.550	2,454.254	113	62	93	118	7,750	22,334	40,523	52,860	2,261	4,948	40,523	52,860	0.359	0.853	1.68	1.46	68.825	82.107
	Avg.				147	192	13,846	39,585									2.59	2.15	2.59	2.15	
September	Max.				253	255	26,125	56,329									3.22	3.04			
	Min.	1,588.754	2,381.105	107	62	118	162	9,833	28,000	33,883	52,850	2,255	5,009	33,883	52,850	0.317	0.852	1.21	1.51	68.642	83.125
	Avg.				158	184	14,848	38,405									2.13	2.22	2.13	2.22	
October	Max.				240	239	30,000	42,396									4.41	3.35			
	Min.	1,647.960	1,894.345	108	58	134	166	7,167	26,976	34,109	52,400	2,333	4,040	34,109	52,400	0.316	0.903	1.05	2.13	71.017	67.040
	Avg.				157	194	15,259	32,661									2.07	2.76	2.07	2.76	
November	Max.				267	220	22,750	43,796									3.19	3.56			
	Min.	1,764.957	2,101.991	114	62	85	147	9,750	24,500	35,500	54,100	1,849	4,282	35,500	54,100	0.311	0.873	1.37	1.99	56.284	71.056
	Avg.				201	190	15,482	33,903									2.01	2.57	2.01	2.57	
December	Max.				216	193	20,875	42,444									3.80	3.44			
	Min.	1,665.903	2,262.511	116	64	114	90	7,917	27,666	34,910	60,900	2,410	4,740	34,910	60,900	0.301	0.952	1.44	2.24	73.360	78.656
	Avg.				143	179	14,361	35,352									2.10	2.69	2.10	2.69	
Total	18,610.451	27,334.311	1,304	730	5,392	6,912	546,848	1,352,117	427,793	690,860	3,940	56,189	427,793	690,860	3,940	11,366	106.17	108.98	840.175	932.407	
General	Max.	1,764.957	2,966.101	116	68	267	335	32,250	66,729	46,576	91,300	2,529	5,291	46,576	91,300	0.416	1.522	8.96	13.64	76.983	87.799
	Min.	1,395.663	1,894.345	92	48	31	60	3,750	11,155	32,427	40,650	1,849	4,040	32,427	40,650	0.282	0.847	1.05	1.46	56.284	67.040
	Avg.	1,550.871	2,277.859	109	61	150	193	14,303	37,529	35,649	57,572	2,300	4,682	35,649	57,572	0.328	0.947	2.31	2.54	70.015	77.701

# Sewerage and Water Board of New Orleans

## TABLE VI-B

**MONTHLY SUMMARY OF ALGIERS FILTER OPERATIONS FOR THE YEAR ENDING: December 31, 2006**

1	2	3	4	5	6	7	8	9	10
Month		Total Million Gallons Water Filtered During Month of Runs	Total Number of Runs	Length of Runs in Hours	Million Gallons of Water Filtered Per Run	Million Gallons Per Day Per Filter	Total Amount in Million Gallons of Wash Water Used	Million Gallons of Wash Water Used Per Run	Percentage of wash Water Used Per Run
January	Max.			170	8.791				4.52
	Min.	330.45	54	159	3.334	0.89	8.14	0.151	1.71
	Avg.			166	6.611				2.46
February	Max.			175	7.375				4.45
	Min.	279.02	48	156	3.313	0.83	7.07	0.147	2.00
	Avg.			168	5.813				2.53
March	Max.			170	7.167				4.24
	Min.	324.94	54	161	3.479	0.90	7.97	0.148	2.06
	Avg.			167	6.017				2.45
April	Max.			191	8.959				3.28
	Min.	328.74	48	154	4.354	0.91	6.85	0.142	1.59
	Avg.			167	6.848				2.08
May	Max.			169	7.083				4.29
	Min.	364.76	66	119	3.605	0.98	10.20	0.154	2.18
	Avg.			143	5.526				2.80
June	Max.			171	8.792				3.13
	Min.	373.38	54	119	4.959	1.04	8.37	0.155	1.76
	Avg.			155	6.914				2.24
July	Max.			174	10.125				2.52
	Min.	350.85	51	162	5.876	0.94	7.56	0.148	1.46
	Avg.			167	6.879				2.15
August	Max.			167	7.459				2.26
	Min.	395.2	57	161	6.417	1.06	8.27	0.145	1.95
	Avg.			167	6.933				2.09
September	Max.			171	8.001				2.44
	Min.	336.53	48	161	6.020	0.93	7.06	0.147	1.84
	Avg.			167	7.011				2.10
October	Max.			172	7.813				2.09
	Min.	381.55	54	160	6.480	1.03	7.32	0.135	1.74
	Avg.			167	7.065				1.92
November	Max.			171	7.959				2.39
	Min.	373.62	54	163	6.333	1.04	8.16	0.151	1.90
	Avg.			167	6.919				2.19
December	Max.			191	9.146				2.47
	Min.	360.25	48	143	5.958	0.97	7.06	0.147	1.61
	Avg.			167	7.505				1.96
Total		4199.29	636			11.52	94.03	1.770	
General	Max.	395.2	66	191	10.125	1.06	10.20	0.155	4.52
	Min.	279.02	48	119	3.313	0.83	6.85	0.135	1.46
	Avg.	349.94	53	164	6.670	0.96	7.84	0.148	2.25

# Sewerage and Water Board of New Orleans

TABLE VII

## FIVE YEAR ANALYSIS COMPOSITE DATA (2000-2004) FOR NEW ORLEANS DRINKING WATER PURIFICATION SYSTEM

PARAMETER	MISSISSIPPI RIVER (Before Purification)			FINISHED WATER (After Purification)		
	MAX	MIN	AVG	MAX	MIN	AVG
Total Alkalinity (ppm as CaCO <sub>3</sub> )	159	70	111	143	60	93
Total Hardness (ppm as CaCO <sub>3</sub> )	203	98	149	196	107	147
Noncarbonate Hardness (ppm as CaCO <sub>3</sub> )	72	11	38	84	20	54
Calcium Hardness (ppm as CaCO <sub>3</sub> )	149	69	105	156	73	110
Magnesium Hardness (ppm as CaCO <sub>3</sub> )	83	2	45	68	10	37
Nephelometric Turbidity (N.T.U.)	394	5	64	0.54	0.06	0.15
Jackson Turbidity (J.T.U.)	480	25	100.8	-----	-----	-----
pH	8.48	7.01	7.89	9.81	7.81	8.90
Chloride (ppm)	62	16	34	65	21	35
Fluoride (ppm)	0.49	0.11	0.23	1.32	0.26	0.94
Total Dissolved Solids (ppm)	401	114	240	351	105	234
Total Suspended Solids (ppm)	312	23	122	-----	-----	-----
Free Chlorine Residual (ppm as CL <sub>2</sub> )	-----	-----	-----	0.68	0.00	0.11
Total Chlorine Residual (ppm as CL <sub>2</sub> )	-----	-----	-----	4.64	0.03	3.05
Ammonia (ppm as N)	-----	-----	-----	1.20	0.02	0.17
Ortho Phosphate (ppm as PO <sub>4</sub> )	0.46	0.08	0.27	0.39	0.06	0.23
Total Phosphate (ppm as PO <sub>4</sub> )	0.48	0.2	0.31	0.54	0.2	0.34
Sulfate (ppm as SO <sub>4</sub> )	48.2	26.5	34.8	48.8	16.7	34.6
Nitrate (ppm as N) *	3.76	0.62	1.48	2.87	0.30	1.44
Color (Scale Units)	25	10	17	20	10	12
Conductivity (umhos/cm)	524	85	340	531	191	333
Temperature (Deg. F.)	87	36	66	92	50	73
Aluminum (ppb) *	-----	-----	-----	110	0	27
Antimony (ppb) *	-----	-----	-----	0.3	0	0.1
Arsenic (ppb) *	-----	-----	-----	2.6	0	0.4
Barium (ppb) *	-----	-----	-----	126	0	27
Beryllium (ppb) *	-----	-----	-----	0	0	0
Cadmium (ppb) *	-----	-----	-----	0.3	0	0
Chromium (ppb) *	-----	-----	-----	8.0	0	0.5
Copper (ppb) *	-----	-----	-----	200	0	10
Iron (ppb) *	-----	-----	-----	130	0	23
Lead (ppb) *	-----	-----	-----	3	0	0.1
Manganese (ppb) *	-----	-----	-----	15	0	2
Mercury (ppb) *	-----	-----	-----	0.6	0.0	0.0
Nickel (ppb) *	-----	-----	-----	5.8	0.1	2.1
Selenium (ppb) *	-----	-----	-----	3.1	0	0.4
Silver (ppb) *	-----	-----	-----	0.2	0	0
Zinc (ppb) *	-----	-----	-----	28	0	1.9
Potassium (ppm) *	-----	-----	-----	7.1	2.5	4.2
Sodium (ppm) *	-----	-----	-----	45	13	28
Thallium (ppb) *	-----	-----	-----	0.2	0	0
Total Trihalomethanes (ppb)	0.3	0	0	54.3	8.3	23.2
Total Organic Carbon (ppm)	8.33	2.72	4.976	4.8	2.0	2.9
1, 2-Dichlorethane (ppb)	38	0	0.08	0.8	0.0	0.0
Chloroform (ppb)	0.2	0	0	43.2	5.7	15.6
Carbon Tetrachloride (ppb)	0.1	0	0	0.8	0.0	0.0
Bromodichloromethane (ppb)	0.1	0	0	12.0	1.5	6.0
Tetrachloroethene (ppb)	1.1	0	0	0.2	0.0	0.0
BTEX	160	0	0.3	2.4	0	0.1
Total Coliforms (colonies/100 ml)	13600	23	1313	6	0	0
Fecal coliforms (colonies/100 ml)	1630	0	109	0	0	0

Note: The 2004 results for nitrates and for the metal constituents ( parameters indicated with asterisks) are from Louisiana Department of Health and Hospitals testing. Results for these constituents in the other four years and for the other constituents in all five years are from testing by the Sewerage and Water Board Water Quality Laboratory.

Concerning the chemical results, the Sewerage and Water Board Water Quality Laboratory does not meet the higher criteria required by DHH-OPH to be classified as a "DHH-OPH Certified Chemical Laboratory/Drinking Water"; therefore, any results reported from this laboratory for chemical drinking water parameters which are required to be analyzed in a certified laboratory are officially deemed invalid. This laboratory is certified for Total Coliform and Fecal Coliform bacteriological testing.

## Sewerage and Water Board of New Orleans

### TABLE VIII

#### CARROLLTON OPERATION

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER MILLION GALLONS
Lime	\$130,254.98	\$2.55
Ferric Coagulant	\$703,730.22	\$13.80
Chlorine	\$1,128,441.31	\$22.13
Sodium Polyphosphate	\$26,770.52	\$0.52
Polyelectrolyte	\$353,884.87	\$6.94
Fluoride (100%)	\$0.00	\$0.00
Ammonia	\$119,466.04	\$2.34
Carbon	\$0.00	\$0.00
<b>TOTAL CHEMICALS</b>	<b>\$2,462,547.93</b>	<b>\$48.29</b>

Purification Plant Operating Cost:

Total Water Treated in 2006: 51,000,170,000 Gallons

#### TOTAL COST PER MILLION GALLONS

YEAR	TOTAL WATER TREATED IN MILLION	OPERATING COST	TOTAL COST PER MILLION GALLONS
2006	51,000.17		\$0.00
2005	42,145.72		\$0.00
2004	44,861.90	\$4,868,326.00	\$108.52
2003	42,101.93	\$5,021,474.00	\$119.27
2002	38,921.50	\$4,793,704.00	\$123.16

# Sewerage and Water Board of New Orleans

## TABLE IX

### ALGIERS OPERATION

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER	MILLION GALLONS
Lime	\$80,117.51		\$18.80
Ferric Coagulant	\$49,373.33		\$11.59
Chlorine	\$57,863.19		\$13.58
Sodium Polyphosphate	\$0.00		\$0.00
Polyelectrolyte	\$26,674.93		\$6.26
Fluoride (100%)	\$0.00		\$0.00
Ammonia	\$16,882.17		\$3.96
Carbon	\$0.00		\$0.00
<b>TOTAL CHEMICALS</b>	<b>\$230,911.13</b>		<b>\$54.19</b>

Purification Plant Operating Cost:

Total Water Treated in 4,261,050,000 Gallons

### TOTAL COST PER MILLION GALLONS

YEAR	TOTAL WATER TREATED	OPERATING COST	TOTAL COST PER	MILLION GALLONS
2006	4,261.05			\$0.00
2005	3,723.03			\$0.00
2004	3,705.98	\$1,312,385.00		\$354.13
2003	3,673.39	\$1,274,335.00		\$346.91
2002	3,577.44	\$1,189,556.00		\$332.52
2001	3,839.54	\$1,284,487.00		\$334.54

- NOTE: (1) Operating costs since 1996 include Pension, FICA and FICA-MED which were charged in previous years to payroll related groups.
- (2) Beginning with the 2002 report, operating costs include the costs of the Purification Superintendent's office and the costs of the Laboratory. These costs are prorated between the Carrollton and Algiers Water Plants.

# Sewerage and Water Board of New Orleans

## TABLE X

### SLUDGE REMOVED FROM THE "G" BASINS PRIMARY TREATMENT UNITS DOOR MONORAKE CONVENTIONAL SYSTEM 2004

Total Million Gallons Water Treated	31,543.04
Total Tons Dry Sludge Deposited in Basins Including suspended and Dissolved Solids Removed and Reacting Chemicals	14,168
Total Million Gallons Wet Sludge Withdrawn from Basins	890.46
Average Percent solids in Wet Sludge	0.38
Total Million Gallons Water Used in withdrawing Sludge	889.05
Percent of Total Water Treated Used in Withdrawing Wet Sludge	2.82

## TABLE X-A

### SLUDGE REMOVED FROM THE "L" BASINS PRIMARY TREATMENT UNITS DOOR MONORAKE CONVENTIONAL SYSTEM 2004

Total Million Gallons Water Treated	13,309.00
Total Tons Dry Sludge Deposited in Basins Including suspended and Dissolved Solids Removed and Reacting Chemicals	6,901
Total Million Gallons Wet Sludge Withdrawn from Basins	343.16
Average Percent solids in Wet Sludge	0.48
Total Million Gallons Water Used in withdrawing Sludge	342.47
Percent of Total Water Treated Used in Withdrawing Wet Sludge	2.58

# Sewerage and Water Board of New Orleans

## TABLE XI

### 2004 ANALYSIS DATA FOR NEW ORLEANS DRINKING WATER PURIFICATION SYSTEM

PARAMETER	MISSISSIPPI RIVER (Before Purification)			FINISHED WATER (After Purification)		
	MAX	MIN	AVG	MAX	MIN	AVG
Total Alkalinity (ppm as CaCO <sub>3</sub> )	136	74	105	143	70	111
Total Hardness (ppm as CaCO <sub>3</sub> )	182	107	143	196	127	165
Noncarbonate Hardness (ppm as CaCO <sub>3</sub> )	61	20	38	74	20	54
Calcium Hardness (ppm as CaCO <sub>3</sub> )	145	79	104	156	94	125
Magnesium Hardness (ppm as CaCO <sub>3</sub> )	68	14	39	68	13	40
Nephelometric Turbidity (N.T.U.)	155	9	64	0.32	0.06	0.12
Jackson Turbidity (J.T.U.)	198	25	103	-----	-----	-----
pH	8.15	7.01	7.86	9.34	8.19	8.88
Chloride (ppm)	62	23	37	65	26	37
Fluoride (ppm)	0.39	0.12	0.21	1.28	0.31	0.94
Total Dissolved Solids (ppm)	303	179	228	291	212	239
Total Suspended Solids (ppm)	223	23	108	-----	-----	-----
Free Chlorine Residual (ppm as CL <sub>2</sub> )	-----	-----	-----	0.60	0.02	0.10
Total Chlorine Residual (ppm as CL <sub>2</sub> )	-----	-----	-----	4.30	0.90	2.85
Ammonia (ppm as N)	-----	-----	-----	0.30	0.03	0.12
Ortho Phosphate (ppm as PO <sub>4</sub> )	0.32	0.18	0.26	0.28	0.14	0.23
Total Phosphate (ppm as PO <sub>4</sub> )	0.33	0.20	0.27	0.36	0.20	0.30
Sulfate (ppm as SO <sub>4</sub> )	38.2	26.8	33.3	37.7	27.8	33.6
Nitrate (ppm as N) *	-----	-----	-----	2	2	2
Color (Scale Units)	25	10	17	15	10	12
Conductivity (umhos/cm)	488	204	342	531	280	394
Temperature (Deg. F.)	87	45	67	86	56	73
Aluminum (ppb) *	-----	-----	-----	110	110	110
Antimony (ppb) *	-----	-----	-----	0	0	0
Arsenic (ppb) *	-----	-----	-----	0	0	0
Barium (ppb) *	-----	-----	-----	0	0	0
Beryllium (ppb) *	-----	-----	-----	0	0	0
Cadmium (ppb) *	-----	-----	-----	0	0	0
Chromium (ppb) *	-----	-----	-----	0	0	0
Copper (ppb) *	-----	-----	-----	200	0	0
Iron (ppb) *	-----	-----	-----	130	0	40
Lead (ppb) *	-----	-----	-----	3	0	0
Manganese (ppb) *	-----	-----	-----	10	0	0
Mercury (ppb) *	-----	-----	-----	0	0	0
Nickel (ppb) *	-----	-----	-----	0	0	0
Selenium (ppb) *	-----	-----	-----	0	0	0
Silver (ppb) *	-----	-----	-----	0	0	0
Zinc (ppb) *	-----	-----	-----	0	0	0
Potassium (ppm) *	-----	-----	-----	6.0	2.5	3.8
Sodium (ppm) *	-----	-----	-----	24.7	19.6	24.4
Thallium (ppb) *	-----	-----	-----	0	0	0
Total Trihalomethanes (ppb)	0.0	0.0	0.0	54.3	14.7	26.6
Total Organic Carbon (ppm)	6.8	3.6	5.1	4.8	2.4	3.3
1, 2-Dichlorethane (ppb)	0.0	0.0	0.0	0.0	0.0	0.0
Chloroform (ppb)	0.0	0.0	0.0	43.2	10.5	18.0
Carbon Tetrachloride (ppb)	0.0	0.0	0.0	0.0	0.0	0.0
Bromodichloromethane (ppb)	0.0	0.0	0.0	10.5	3.7	7.1
Tetrachloroethene (ppb)	0.0	0.0	0.0	0.0	0.0	0.0
BTX (Benzene, Toluene & Xylenes) (ppb)	1.7	0.0	0.0	2.0	0.0	0.1
Total Coliforms (colonies/100 ml)	9800	23	965	2	0	0
Fecal Coliforms (colonies/100 ml)	1475	6	96	0	0	0

Note: The results for nitrates and for the metal constituents (indicated with asterisks) are from Louisiana Department of Health and Hospitals testing. All other results are from testing by the Sewerage and Water Board Water Quality Laboratory. Concerning the chemical results, the Sewerage and Water Board Water Quality Laboratory does not meet the higher criteria required by DHH-OPH to be classified as a "DHH-OPH Certified Chemical Laboratory/Drinking Water", therefore, any results reported from this laboratory for chemical drinking water parameters which are required to be analyzed in a certified laboratory are officially deemed invalid. This laboratory is certified for Total Coliform and Fecal Coliform bacteriological testing.

# Sewerage and Water Board of New Orleans

## TABLE XII

EXTRACTS FROM TABLES IV-E AND V  
 20 Year Period, 1987 to 2006 Inclusive  
 Maximum, Minimum, and Average Amount of  
 Water Treated Per Day  
 (M.G. per 24 Hours)

YEAR	CARROLLTON			ALGIERS		
	MAX.	MIN.	AVG.	MAX.	MIN.	AVG.
1987	137.63	95.08	116.42	13.46	7.45	10.42
1988	146.38	94.71	118.38	13.71	8.34	10.19
1989	240.00	93.83	119.54	18.75	7.00	9.80
1990	162.50	100.46	119.61	14.78	8.00	10.46
1991	133.29	98.92	114.79	12.50	8.00	9.60
1992	139.00	97.00	115.22	13.88	8.00	9.88
1993	140.38	103.25	117.41	15.42	7.62	10.18
1994	128.88	103.88	113.71	17.00	8.00	11.47
1995	142.83	104.67	121.40	18.14	9.00	11.55
1996	198.42	91.59	128.97	18.27	9.00	11.47
1997	156.53	112.70	128.73	18.83	9.58	12.06
1998	152.96	98.48	126.86	22.96	12.00	12.36
1999	168.25	122.55	140.26	22.00	8.90	15.19
2000	152.50	126.71	128.10	18.83	7.58	12.13
2001	153.93	107.75	126.70	15.76	6.00	10.90
2002	128.67	87.00	106.63	14.00	6.66	9.80
2003	144.26	90.75	115.35	13.16	8.00	10.06
2004	145.83	102.92	122.57	13.16	8.00	10.15
2005	144.00	0.00	115.47	22.67	7.00	10.20
2006	165.63	115.33	139.73	18.34	8.00	11.67



# Sewerage and Water Board of New Orleans

TABLE XIII

Monthly Temperature (Degrees Farenheit) of the  
Mississippi River Water at the Carrollton Plant

MONTHLY	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
January	40	45	46	64	45	50	39	45	48	49
February	38	48	50	50	50	49	44	46	48	47
March	43	52	57	52	50	55	49	49	51	54
April	55	57	61	61	60	60	57	56	60	62
May	62	68	63	70	67	69	69	67	70	71
June	77	76	75	80	77	78	75	74	73	79
July	82	83	83	85	82	83	82	82	79	83
August	85	83	87	85	87	86	84	84	81	84
September	84	82	83	83	83	84	83	82	80	81
October	73	72	77	76	74	72	73	73	73	74
November	60	62	67	65	66	63	63	62	65	65
December	50	51	59	57	56	47	56	53	53	53
Maximum	88	84	90	87	89	87	87	85	83	87
Minimum	36	40	39	47	42	39	36	42	46	45
Average	62	65	67	68	66	66	65	64	64	67

<u>Ten Year Period</u>	
Maximum:	90
Minimum:	36
Average:	65

# Sewerage and Water Board of New Orleans

**TABLE XIV**

**Monthly Temperature (Degrees Farenheit) of the  
Tap Water at the Carrollton Plant**

	2000	2001	2002	2003	2004
January	60	54	61	60	65
February	60	63	63	62	62
March	67	68	65	66	65
April	70	74	72	71	73
May	76	78	77	78	78
June	80	79	82	80	84
July	85	82	83	81	83
August	85	84	83	83	85
September	83	82	84	83	82
October	78	77	79	81	80
November	72	71	72	77	75
December	60	64	64	68	69
Maxiumum	92	89	87	86	88
Minimum	50	49	52	52	58
Average	72	73	74	74	75

<u>Five Year Period</u>	
Maximum	92
Minimum	49
Average	74

New Orleans West Bank Sewerage Treatment Plant  
2005 Yearly Summary

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005
Plant Flow (MGD)													
Average	9.21	14.8	12.2	10.6	7.2	9.1	11.7	13.3	5.5	5.6	5.5	7.3	9.3
Maximum	18.7	34.3	28.3	23.7	20.7	30.3	24.3	31.3	10.2	9.2	7.4	17	34.3
INFLUENT BOD (mg/L)													
Average	91	58	79	87	96	70	77	92	23	84	91	74	77
Maximum	115	106	147	130	176	111	112	164	34	148	120	119	176
INFLUENT TSS (mg/L)													
Average	94	95	104	100	106	112	105	120	45	106	94	94	98
Maximum	130	212	235	165	224	214	184	191	60	156	199	160	235
INFLUENT BOD (lbs/day)													
Average	7,118	8,189	8,290	7,698	5,935	6,273	7,305	8,260	1,196	3,787	4,073	4,696	6,068
Maximum	14,486	23,073	18,901	25,370	16,470	18,371	17,549	20,170	1,623	6,456	5,354	16,871	25,370
INFLUENT TSS (lbs/day)													
Average	7,322	13,186	11,291	8,944	6,515	10,153	10,386	12,220	2,462	4,935	4,220	6,264	8,158
Maximum	18,757	46,147	25,087	30,054	16,919	27,797	32,226	38,450	3,478	10,075	7,850	18,290	46,147
EFFLUENT BOD (mg/L)													
Average	29	26	19	27	28	19	9	17	4	9	11	13	17.6
Weekly Maximum	30	32	23	31	35	29	15	22	4.5	14	14	16	35
EFFLUENT TSS (mg/L)													
Average	19	24	20	21	22	14	11	19	4	10	13	19	16.3
Weekly Maximum	19	28	26	24	23	20	14	25	5	11	20	21	28
EFFLUENT BOD (lbs/day)													
Average	2,224	3,209	2,121	2,622	1,784	1,608	918	2,850	226	429	521	793	1,609
Weekly Maximum	2,535	4,159	3,190	4,080	3,120	2,360	1,390	4,440	290	536	654	984	4,440
EFFLUENT TSS (lbs/day)													
Average	1,463	3,270	2,265	2,047	1,430	1,123	1,109	2,760	237	415	585	1,218	1,494
Weekly Maximum	2,171	3,850	4,220	3,018	2,180	2,010	2,056	3,825	292	575	727	1,984	4,220
EFFLUENT CL2 (mg/L)													
Average	1.05	1.09	1.23	1.18	1.2	1.2	1.29	1.18	1.06	1.27	1.27	1.25	1.19
Maximum	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
EFFLUENT COLIFORM (col/100-ml)													
Average (Geo)	33	114	12	7	18	11	5	12	7	7	5	6	20
Weekly Maximum (Geo)	263	326	321	12	20	298	10	110	8	11	5	32	326
EFFLUENT pH (su)													
Minimum	7	7	7.1	7	6.8	6.9	7	7.1	7.3	6.7	6.7	7.1	6.7
Maximum	7.8	7.7	7.8	7.6	7.4	7.6	7.9	7.8	7.7	7.7	7.7	7.6	7.9
DISPOSED SLUDGE (dry tons)													
Average per day	4.1	3.6	3.5	3.8	3.6	5.8	4.4	*	*	3.8	2.2	2.8	3.1
T total	125	100	109	114	112	174	138	*	*	119	65	86	1,142
ELECTRICITY (kwhr)													
Average per day	9,456	16,450	6,644	10,038	10,252	8,834	8,585	9,172	*	12,148	10,873	9,529	9,294
T total (kwhr)	293,133	460,600	205,968	301,138	317,800	265,007	266,129	284,342	*	376,600	326,200	295,400	3,392,317
RAINFALL (inches)													
TOTAL	3.44	9.44	4.17	5.3	2.76	5.58	9.61	17.08	0.01	0.01	1.89	2.63	61.92
* Data lost due to Hurricane Katrina.													

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## New Orleans West Bank Sewerage Treatment Plant

### 2006 Yearly Summary

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006
<b>Plant Flow (MGD)</b>													
Average	7.9	8.7	6.7	6.7	6.2	6	9.5	9.1	10.4	8.6	9.4	12.9	8.5
Maximum	17.1	20.2	7.5	19	10.4	8.7	16	18.67	18.7	15.9	25.7	21.3	25.7
<b>INFLUENT BOD (mg/L)</b>													
Average	76	81	85	116	116	111	104	119	84	86	108	97	99
Maximum	129	171	213	293	317	176	163	187	169	145	185	226	317
<b>INFLUENT TSS (mg/L)</b>													
Average	91	77	98	119	121	110	105	110	105	122	118	98	106
Maximum	293	172	196	419	431	172	170	190	214	266	294	220	431
<b>INFLUENT BOD (lbs/day)</b>													
Average	4,512	5,372	4,483	6,734	6,425	5,134	7,486	8,346	6,837	5,654	7,570	7,713	6,356
Maximum	11,852	10,563	11,191	31,767	19,035	7,501	16,249	13,944	14,659	9,535	17,808	20,083	31,767
<b>INFLUENT TSS (lbs/day)</b>													
Average	5,826	5,192	5,110	7,227	6,816	5,078	8,212	7,862	8,986	8,369	8,847	10,717	7,354
Maximum	29,812	11,634	10,494	45,428	25,881	7,388	23,320	13,811	21,787	18,530	31,924	67,594	67,594
<b>EFFLUENT BOD (mg/L)</b>													
Average	22	26	29	21	14	15	21	18	19	19	14	21	20
Weekly Maximum	25	30	30	36	17	16	26	21	22	26	15	29	36
<b>EFFLUENT TSS (mg/L)</b>													
Average	25	29	29	15	7	14	15	10	14	13	17	16	17
Weekly Maximum	30	31	36	35	11	24	22	11	15	17	20	20	36
<b>EFFLUENT BOD (lbs/day)</b>													
Average	1,334	1,828	1,651	1,190	743	773	1,744	1,347	1,664	1,411	1,149	2,211	1,420
Maximum	1,394	2,373	1,904	1,941	1,517	841	2,415	1,442	2,377	2,741	1,577	3,471	3,471
<b>EFFLUENT TSS (lbs/day)</b>													
Average	1,506	2,057	1,642	825	390	748	1,301	781	1,316	942	1,305	1,788	1,217
Maximum	1,806	2,600	2,251	1,911	982	1,279	2,117	896	1,793	1,313	1,730	2,965	2,965
<b>EFFLUENT CL2 (mg/L)</b>													
Average	1.19	1.13	1.27	1.23	1.14	1.2	1.24	1.29	1.22	1.21	1.19	1.22	1.21
Maximum	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
<b>EFFLUENT COLIFORM (col/100-ml)</b>													
Average (Geo)	8	19	8	8	6	5	10	12	34	6	6	34	13
Weekly Maximum (Geo)	49	25	33	22	11	5	26	18	106	19	26	203	203
<b>EFFLUENT pH (su)</b>													
Minimum	7.18	7.2	7.05	6.93	6.81	6.88	7.04	7.11	7.05	6.95	7.03	7.13	6.81
Maximum	7.64	7.69	7.48	7.36	7.84	7.59	7.68	7.69	7.63	7.53	7.44	7.47	7.84
<b>DISPOSED SLUDGE (dry tons)</b>													
Average per day	2.5	5.3	4.5	5	4.8	0.9	3.6	3.2	3.7	4.6	5.5	2.4	3.8
Total	79	148	140	149	150	27	112	99	111	143	166	75	1,399
<b>ELECTRICITY (kwhr)</b>													
Average per day	9,213	10,950	10,568	9,193	10,523	9,800	9,303	8,967	10,267	8,716	14,467	12,957	10,412
Total (kwhr)	285,600	306,600	327,600	275,800	326,200	294,000	288,400	278,600	308,000	270,200	434,000	350,000	3,745,000
<b>RAINFALL (inches)</b>													
TOTAL	3.21	3.26	0.46	3.07	1.05	1.61	10.27	5.29	4.18	4.13	2.7	9.89	49.12

# Sewerage and Water Board of New Orleans

Annual Report 2006

WATER TABULATION NO. 1

Water Lines Laid During 2006

QUANTITIES OF PIPE MEASURED IN FEET

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
2" P.V.C.	0	13037.4	13037.4	2.46
4" P.V.C.	0	1805.2	1805.2	0.34
6" P.V.C.	226.00	1,340.50	1,566.50	0.30
8" P.V.C.	5,947.20	35,712.00	41,659.20	7.89
8" D.I.	203.50	863.10	1,066.60	0.20
12" D.I.	0.00	190.00	190.00	0.03
10" P.V.C	0.00	0.00	0.00	0.00
10" IRON	0.00	0.00	0.00	0.00
12" P.V.C	1,640.20	8,469.80	10,110.00	1.90
16" P.V.C	0.00	622.80	622.80	0.12
20" P.V.C	0.00	0.00	0.00	0.00
21" P.V.C	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>8,016.90</b>	<b>62,040.80</b>	<b>70,057.70</b>	<b>13.25</b>
FIRE HY	17.00	117.00	134 Total Fire Hydrants	
VALVES	24.00	167.00	191 Total Valves in 2006	
M.H.'S	13	106	119 Total New Manholes	
Removed or Abandoned 24119.6 ft.				

### Water Valves as of 2006

Installed	Removed	Total Valves Remaining
191	25	29,323

### Fire Hydrants as of 2006

Instaled	Removed	Total Hydrants Remaing
134	31	22,787

### Water Manholes as of 2006

BUILT	Removed	Total Modifications
119	31	29,576

**Sewerage and Water Board of New Orleans**

**WATER TABULATION NO. 2  
WATER MAINS, VALVES, AND HYDRANTS INSTALLED BY EACH AGENCY AND  
THE QUANTITIES REMOVED OR ABANDONED AND THE EXISTING WATER DISTRIBUTION SYSTEM  
AT THE END OF 2006**

	WATER MAINS			VALVES			HYDRANTS			
	EXISTING	INSTALLED	REMOVED or ABANDONED	EXISTING	INSTALLED	REMOVED	EXISTING	INSTALLED	REMOVED	REMAINING
Algiers Water Works	48830	0	0	48830	72	0	72	0	0	0
Under Ordinary Contracts	4590249.8	70057.7	24119.6	4636187.9	20754	104	20,833	17	31	1,981
S&WB Forces	723346.8	0	0	723346.8	1927	0	1,927	0	0	1,731
Built Under L.M.P. Contracts	1120029.5	0	0	1120029.8	2013	0	2,013	0	0	9,617
Built Under PWA Contracts	64917.3	0	0	64917.3	36	0	36	0	0	52
C-W-A & E-R-A Contracts	32154.5	0	0	32154.5	44	0	44	0	0	86
W-P-A Contracts	249199.7	0	0	249199.7	401	0	401	0	0	441
FWA Contracts	52649.6	0	0	52649.6	31	0	31	0	0	19
Various War Agencies	3158	0	0	3158	0	0	0	0	0	0
HANO	0	0	0	0	0	0	0	0	0	0
Under FPHA	0	0	0	0	0	0	0	0	0	0
By Orleans Levee Board	147667.8	0	0	147667.8	357	0	357	0	0	863
By Others	2340928.6	62040.8	0	2402969.4	3389	87	3,476	117	0	9,932
By Dock Board	9508.2	0	0	9508.2	121	0	121	0	0	0
<b>TOTAL LINEAR FEET</b>	<b>9382639.8</b>	<b>132098.5</b>	<b>24119.6</b>	<b>9490619</b>	<b>29145</b>	<b>191</b>	<b>29,311</b>	<b>134</b>	<b>31</b>	<b>24,722</b>
<b>TOTAL MILES</b>	<b>1777.01</b>	<b>25.01</b>	<b>4.57</b>	<b>1797.47</b>						

# Sewerage and Water Board of New Orleans

## Annual Report 2006 WATER TABULATION NO.3

LENGTH OF WATER MAINS OF EACH SIZE AND MATERIAL, NUMBER OF VALVES OF EACH SIZE, BOTH GATE AND CHECK, ORIGINALLY INSTALLED, THE QUANTITIES REMOVED OR ABANDONED, AND THE QUANTITIES REMAINING IN THE DISTRIBUTION SYSTEM AND HYDRANTS, AS OF THE CLOSE OF 2006

WATER MAINS					
Size	Material	Existing	Linear Feet Installed	Linear Feet Removed	Linear Feet Remaining
54"	Concrete Pipe	7,535.10	0.00	0.00	7,535.10
50"	Steel Pipe	88,484.80	0.00	0.00	88,484.80
48"	Steel Pipe	36,835.10	0.00	0.00	36,835.10
48"	Concrete Pipe	4,982.90	0.00	0.00	4,982.90
48"	Cast Iron Pipe	12,759.30	0.00	0.00	12,759.30
43"	Cast Iron Pipe	11,170.10	0.00	0.00	11,170.10
42"	Concrete Pipe	9,361.90	0.00	0.00	9,361.90
42"	Cast Iron Pipe	4,349.60	0.00	0.00	4,349.60
36"	Cast Iron Pipe	4,523.30	0.00	0.00	4,523.30
36"	Steel Pipe	16,761.20	0.00	0.00	16,761.20
36"	Concrete Pipe	37,374.70	0.00	0.00	37,374.70
36"	Prestressed Con	675.00	0.00	0.00	675.00
30"	Cast Iron Pipe	60,840.10	0.00	0.00	60,840.10
30"	Prestressed Con	36,654.40	0.00	0.00	36,654.40
30"	Ductile Iron Pipe	35.00	0.00	0.00	35.00
30"	Steel Pipe	19,748.60	0.00	0.00	19,748.60
30"	Concrete Pipe	72,724.20	0.00	0.00	72,724.20
30"	P.V.C. Pipe	1,483.10	0.00	0.00	1,483.10
24"	Concrete Pipe	4,062.50	0.00	0.00	4,062.50
24"	Cast Iron Pipe	30,480.20	0.00	0.00	30,480.20
21"	P.V.C. Pipe	10,270.50	0.00	0.00	0.00
20"	P.V.C. Pipe	131.00	0.00	0.00	131.00
20"	Cast Iron Pipe	9,199.10	0.00	0.00	9,199.10
20"	Asbestos Cemen	12,688.00	0.00	0.00	12,688.00
20"	Concrete Pipe	18,755.90	0.00	0.00	18,755.90
20"	Ductile Iron Pipe	13,212.10	0.00	0.00	13,212.10
20"	Prestressed Con	212.50	0.00	0.00	212.50
20"	Steel Casing Pipe	131.00	0.00	0.00	0.00
16"	Cast Iron Pipe	118,098.10	0.00	600.00	117,498.10
16"	Concrete Pipe	5,681.60	0.00	0.00	5,681.60
16"	Ductile Iron Pipe	3,212.30	0.00	0.00	3,212.30
16"	P.V.C. Pipe	6,475.50	622.80	0.00	7,098.30
16"	Asbestos Cemen	66,344.20	0.00	0.00	66,344.20
15"	R. C. P. Pipe	1,069.30	0.00	0.00	1,069.30
12"	Cast Iron Pipe	822,262.00	0.00	5,600.00	816,662.00
12"	Ductile Iron Pipe	15,494.00	190.00	0.00	15,684.00
12"	Steel Pipe	1,272.90	0.00	0.00	1,272.90
12"	Asbestos Cemen	365,411.60	0.00	6.00	365,405.60
12"	Ductile Iron Pipe	15,494.00	190	0.00	15,684.00
12"	P.V.C. Pipe	143,442.30	10110	0.00	153,552.30
10"	Cast Iron Pipe	10,356.70	0.00	146.00	10,210.70
10"	Ductile Iron Pipe	670.00	0.00	0.00	0.00
10"	Asbestos Cemen	12,763.60	0.00	0.00	12,763.60
10"	P.V.C. Pipe	3,830.90	0.00	0.00	0.00
8"	Plastic Pipe	320,449.30	0.00	0.00	0.00
8"	Cast Iron Pipe	152,543.90	0.00	980.00	151,563.90
8"	Asbestos Cemen	723,086.40	0.00	40.00	723,126.40
8"	Ductile Iron Pipe	19,239.20	1066.7	0.00	20,305.90
8"	P.V.C. Pipe	278,641.00	41659.2	0.00	320,300.20
6"	P.V.C. Pipe	374,821.10	1566.5	0.00	376,387.60
6"	Cast Iron Pipe	2,804,312.70	0.00	9,702.00	2,794,610.70
6"	Asbestos Cemen	1,104,255.00	0.00	0.00	1,104,255.00
6"	Plastic Pipe	12,1385.50	0.00	0.00	12,1385.50
6"	Ductile Iron Pipe	19,239.20	65.00	0.00	19,304.20
4"	Ductile Iron Pipe	712.20	73.00	0.00	785.20
2"	Cast Iron Pipe	20,592.10	0.00	0.00	20,592.10
4"	Cast Iron Pipe	1,150,277.00	0.00	6,360.00	1,143,917.00
2"	Galvanize Pipe	9,620.00	0.00	0.00	9,620.00
3"	Galvanize Pipe	3,361.70	0.00	0.00	3,361.70
4"	Asbestos Cemen	29,455.30	0.00	0.00	29,455.30
4"	Plastic Pipe	3,237.10	0.00	0.00	3,237.10
4"	P.V.C. Pipe	6,677.10	1805.2	0.00	8,482.30
2"	P.V.C. Pipe	40,777.50	13,037.40	0.00	53,814.90
1"	Steel Pipe	5,346.60	0.00	0.00	5,346.60
Linear Feet Total		9,388,150.10	70,385.80	23,434.00	9,099,830.20
Total Miles		1,778.05	13.33	4.43	1,723.45

VALVES					
Size	Existing	Installed	Removed	Remaining	
48"	16	0	0	16	
42"	4	0	0	4	
36"	18	0	0	18	
30"	65	0	0	65	
24"	39	0	0	39	
20"	133	0	0	133	
16"	190	0	0	190	
14"	3	0	0	3	
12"	2,261	15	5	2,271	
10"	63	0	0	63	
8"	6,097	74	8	6,163	
6"	13,104	12	11	13,105	
4"	7,164	0	15	7,149	
Total		29,157	101	39	29,219

FIRE HYDRANTS				
	Existing	Installed	Removed	Remaining
TOTALS	22,668	134	31	22,771

Water Manholes as of 2006			
Existing	Installed	Removed	Modifications in 2006
29,488	119	31	29,576

# Sewerage and Water Board of New Orleans

## Annual Report 2006 SEWER TABULATION NO. 1 Sewer Lines Laid During 2006 QUANTITIES OF PIPE MEASURED IN FEET

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
6" P.V.C.	407.00	1,122.00	1,529.00	0.29
8" P.V.C.	2,451.50	26,491.10	28,942.60	5.48
8" D.I.	0.00	0.00	0.00	0.00
10" P.V.C.	398.10	1,970.00	2,368.10	0.44
12" P.V.C.	0.00	1,250.50	1,250.50	0.24
15" P.V.C.	0.00	680.50	680.50	0.13
18" P.V.C.	0.00	360.00	360.00	0.07
21" P.V.C.	0.00	0.00	0.00	0.00
4" P.V.C./S.F.M.	0.00	465.00	465.00	0.08
<b>TOTALS</b>	<b>3,256.60</b>	<b>32,339.10</b>	<b>35,595.70</b>	<b>6.73</b>
M.H.'S	10	73	Total Manholes Constructed in the year 2006 - 83	

### Sewer Lines Laid in 2006

ORIGINAL CONSTRUCTION (IN FEET)	Removed and Replaced	Total Remaining in Feet	Total Remaining in Miles
8,968,825.20	5,274.60	8,963,550.60	1,697.64

### Sewer Manholes in 2006

BUILT IN 2006	Removed in 2006	Total Modifications in 2006
134	44	90



# Sewerage and Water Board of New Orleans

## ANNUAL REPORT 2006 SEWER TABULATION NO. 2 SEWER MANHOLES BUILT BY EACH CONTRACT FOR 2006 THE QUANTITIES DESTROYED OR ABANDONED AND THE EXTENT OF THE SEWERAGE AT THE END OF 2006

	SEWER PIPE			ALL SEWERS			MANHOLES		
	ORIGINAL BUILT	REMOVED & REPLACED	REMAIN	ORIGINAL BUILT	ABANDONED	REMAIN	ORIGINAL BUILT	ABANDONED	REMAIN
Bought from N.O. Sewer Co.	21,307.50	14,498.30	6,809.20	24,908.20	18,099.00	6,809.20	73	15	58
Built Under Ordinary Contracts	3,612,594.20	47,564.50	3,565,029.70	3,654,233.20	135,197.30	3,519,035.90	9,583	44	9,539
Built by S&WB Forces	7,353,426.20	315,188.40	7,038,237.80	1,357,727.70	63,968.40	1,293,758.40	3,998	142	3,856
Built by Dock Board	5,839.70	0.00	5,839.70	6,874.30	0.00	6,874.30	19	0	19
Built Under CWA & ERA Contracts	25,662.60	0.00	25,662.60	25,662.60	0.00	25,662.60	76	0	76
Built Under WPA Contracts	138,903.60	28,288.70	110,614.90	112,735.20	26,168.40	86,566.80	504	0	504
Built Under PWA Contracts	177,599.30	0.00	177,599.30	163,503.90	0.00	163,503.90	474	5	469
Built Under FWA Contracts	9,120.80	0.00	9,120.80	9,120.80	0.00	9,120.80	32	0	32
Built by Orleans Levee Board	126,348.70	7,503.00	118,845.70	126,348.70	0.00	118,845.70	675	6	669
Built by FPFA	4,253.10	4,253.10	0.00	4,253.10	4,253.10	0.00	17	17	0
Built Under L.M.P. Contracts	733,963.50	16,352.40	717,611.00	743,801.80	40,206.40	720,992.40	2,192	60	2,132
Built by Others	1,958,595.20	42,439.10	1,534,201.00	1,897,085.90	0.00	1,897,085.90	5,669	194	5,475
<b>TOTAL LINEAR FEET</b>	<b>14,167,614.40</b>	<b>476,087.50</b>	<b>11,928,790.80</b>	<b>8,126,255.40</b>	<b>287,892.60</b>	<b>7,848,255.90</b>	<b>23,727</b>	<b>483</b>	<b>22,829</b>
<b>TOTAL MILES</b>	<b>2,683.30</b>	<b>90.17</b>	<b>2,259.24</b>	<b>1,539.10</b>	<b>54.52</b>	<b>1,486.40</b>			

# Sewerage and Water Board of New Orleans

## ANNUAL REPORT 2006

### SEWER TABULATION NO. 3

#### LENGTH OF SEWER OF EACH SIZE AND MATERIAL BUILT, DISCARDED AND NOW REMAINING IN THE SYSTEM

SIZE & MATERIAL OF SEWER	TOTAL LENGTH BUILT INCLUDING SUBSTITUTES	DESTROYED OR ABANDONED	ADDED	NOW REMAINING IN THE SYSTEMS
72" Steel	29,182.40	0.00	0.00	29,182.40
68" Steel	9,061.90	0.00	0.00	9,061.90
66" Concrete	13,740.70	0.00	0.00	13,740.70
66" Steel	28,979.70	0.00	0.00	28,979.70
60" Steel	2,577.70	0.00	0.00	2,577.70
60" Concrete	748.90	0.00	0.00	748.90
57" Concrete	1,766.80	0.00	0.00	1,766.80
54" Concrete	7,030.40	0.00	0.00	7,030.40
54" Steel	44,014.50	0.00	0.00	44,014.50
51" Concrete	928.30	0.00	0.00	928.30
50" Steel	135.00	0.00	0.00	135.00
48" Concrete	13,791.00	0.00	0.00	13,791.00
48" FRP	10,900.20	0.00	0.00	10,900.20
48" Steel	21,147.20	0.00	0.00	21,147.20
45" Concrete	3,048.40	0.00	0.00	3,048.40
42" Concrete	20,170.10	0.00	0.00	20,170.10
42" Steel	3,580.20	0.00	0.00	3,580.20
39" Brick	884.80	0.00	0.00	884.80
39" Concrete	3,871.80	0.00	0.00	3,871.80
36" Vitrified Clay	2,777.90	0.00	0.00	2,777.90
36" Prestressed	1,167.20	0.00	0.00	1,167.20
36" Reinforced	9,392.70	0.00	0.00	9,392.70
36" Steel	150.00	0.00	0.00	150.00
36" Cast Iron	10,674.00	0.00	0.00	10,674.00
36" P.V.C.	10,604.00	0.00	0.00	10,604.00
33" Brick	3,150.40	0.00	0.00	3,150.40
33" Reinforced	1,450.90	0.00	0.00	1,450.90
30" Vitrified Clay	1,672.20	0.00	0.00	1,672.20
30" Brick	3,006.60	0.00	0.00	3,006.60
30" Prestressed	484.00	0.00	0.00	484.00
30" Reinforced	34,449.70	0.00	0.00	34,449.70
30" Vitrified Clay	11,732.20	0.00	0.00	11,732.20
30" Cast Iron	4,305.90	0.00	0.00	4,305.90
30" Steel	3,255.20	0.00	0.00	3,255.20
30" ERP	16,400.00	0.00	0.00	16,400.00
29" P.V.C.	887.00	0.00	0.00	887.00
28" P.V.C.	541.00	0.00	0.00	541.00
27" Vitrified Clay	29,134.80	0.00	0.00	29,134.80
27" Terra Cotta	11.00	0.00	0.00	11.00
27" P.V.C.	11.00	0.00	0.00	11.00
27" Reinforced	13,738.40	0.00	0.00	13,738.40
Subtotal Linear	385,006.10	0.00	0.00	385,006.10
Subtotal Miles	72.91	0.00	0.00	72.91

SIZE & MATERIAL OF SEWER	TOTAL LENGTH BUILT INCLUDING SUBSTITUTES	DESTROYED OR ABANDONED	ADDED	NOW REMAINING IN THE SYSTEMS
26" P.C.V.	2,277.00	0.00	0.00	2,277.00
24" Vitrified Clay	31,911.40	0.00	0.00	31,911.40
24" Ductile Iron	29.00	0.00	0.00	29.00
24" Cast Iron	17,638.10	0.00	0.00	17,638.10
24" Asbestos	4,942.20	0.00	0.00	4,942.20
24" Reinforced	28,377.00	0.00	0.00	28,377.00
24" P.V.C.	162.00	0.00	0.00	162.00
24" Steel	110.00	0.00	0.00	110.00
21" P.V.C.	302.00	0.00	0.00	302.00
21" Reinforced	14,615.50	0.00	0.00	14,615.50
20" Ductile Iron	143.80	0.00	0.00	143.80
18" P.V.C.	3,121.50	0.00	360.00	3,481.50
18" Vitrified Clay		334.00	0.00	334.00
16" Steel	120.00	0.00	0.00	120.00
16" Asbestos	28,894.90	0.00	0.00	28,894.90
16" Plastic	1913.10	0.00	0.00	1,913.10
15" P.V.C.	8,399.50	0.00	680.50	9,080.00
15" Plastic Truss	1,766.80	0.00	0.00	1,766.80
15" Vitrified Clay	115,165.50	681.00	0.00	114,484.50
12" Vitrified Clay	1,000.00	800.00	0.00	200.00
12" P.V.C.	2,617.40	0.00	1,250.50	3,867.90
10" Vitrified Clay	186,838.40	430.00	0.00	186,408.40
10" Concrete	54,095.80	363.60	0.00	53,732.20
10" Steel	130.00	0.00	0.00	130.00
10" Asbestos	27,660.40	0.00	0.00	27,660.40
10" P.V.C.	107,739.50	0.00	2,368.10	110,107.60
10" Plastic Truss	6,072.50	0.00	0.00	6,072.50
8" Plastic	706,265.50	0.00	0.00	706,265.50
8" Concrete	357,202.40	0.00	0.00	357,202.40
8" Terra Cotta	357,693.20	298.00	0.00	357,395.20
8" Ductile Iron	45.00	0.00	0.00	45.00
8" Cast Iron	32,845.40	0.00	0.00	32,845.40
8" Vitrified Clay	436,925.80	1,375.00	0.00	435,550.80
8" Asbestos	3,895.90	0.00	0.00	3,895.90
8" Plastic Truss	75,134.10	0.00	0.00	75,134.10
8" P.V.C.	256,119.80	0.00	28,942.80	285,062.60
6" Concrete	847.60	178.00	0.00	669.60
6" Asbestos	4,493.90	0.00	0.00	4,493.90
6" Cast Iron	4,204.40	0.00	0.00	4,204.40
6" Vitrified Clay	104,985.10	785.00	0.00	104,199.10
6" Plastic	371,272.70	0.00	0.00	371,272.70
6" Plastic Truss	7,099.60	0.00	0.00	7,099.60
6" P.V.C.	162,986.40	0.00	0.00	162,986.40
6" Terra Cotta	2,763.00	60.00	0.00	2,703.00
4" Cast Iron	874.20	0.00	0.00	874.20
4" Ductile Iron	180.40	0.00	0.00	180.40
4" Plastic	126.00	0.00	0.00	126.00
4" P.V.C.	6,246.90	0.00	465.00	6,711.90
Total Linear Feet	3,923,256.70	5,304.60	34,066.90	3,953,472.00
Total Miles	743.03	100	6.45	82167

**Sewerage and Water Board of New Orleans**  
**TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894**  
**RAIN-FALL AND AVERAGES FOR "YEAR 1894 TO DATE"**

YEAR No.	YEAR	JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		Annual Monthly Avg.	Excess or Deficit		
		Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date				
1	1894	2.11	13.27	15.38	4.48	19.86	4.27	24.13	2.36	26.49	4.10	30.59	8.15	38.74	7.46	46.20	1.37	47.57	48.33	1.79	49.52	1.94	51.46	1.94	51.46	4.29	5.19		
2	1895	7.65	3.76	11.41	3.63	15.04	2.48	17.52	10.38	27.90	10.48	38.38	6.97	45.35	52.67	1.72	54.83	1.36	56.15	0.88	57.03	4.80	61.83	4.80	61.83	5.15	5.19		
	Total	9.76	17.03	26.79	8.11	34.90	6.75	41.65	12.74	54.39	14.58	68.97	15.12	84.09	98.87	3.53	102.40	2.08	104.48	2.07	106.55	6.74	113.29	6.74	113.29	56.65	56.65		
	avg.	4.88	8.52	13.40	4.06	17.45	3.38	20.83	6.37	27.20	7.29	34.49	7.56	42.05	49.44	1.77	51.20	1.04	52.24	1.04	53.28	3.37	56.65	3.37	56.65	28.33	28.33		
3	1896	2.52	3.07	5.59	5.27	10.86	3.25	14.11	3.11	17.22	9.61	26.83	3.56	30.39	4.05	34.44	5.80	40.24	6.69	46.93	3.70	50.66	3.59	54.25	4.52	-1.60	-1.60		
	Total	12.28	20.10	32.38	13.38	45.76	10.00	55.76	15.85	71.61	24.19	95.80	18.68	114.48	18.83	133.31	9.33	142.64	8.77	151.41	5.80	157.21	10.33	167.54	10.33	167.54	4.52	4.52	
	avg.	4.09	6.70	10.79	4.46	15.25	3.33	18.59	5.28	23.87	8.06	31.93	6.23	38.16	6.28	44.44	3.11	47.55	2.92	50.47	1.93	52.40	3.44	55.85	3.44	55.85	4.10	-4.96	
4	1897	2.02	5.10	7.12	5.38	12.50	5.57	18.07	8.08	18.66	6.21	24.86	4.90	29.76	33.32	3.85	37.17	3.76	40.93	3.22	44.15	5.09	49.24	4.10	53.34	4.10	-4.96	-4.96	
	Total	14.30	25.20	39.50	18.76	58.26	15.57	73.83	16.43	90.26	30.40	120.66	23.58	144.24	22.39	166.63	13.18	179.81	12.53	192.34	9.02	201.36	15.42	216.78	15.42	216.78	4.10	-4.96	
	avg.	3.58	6.30	9.88	4.69	14.57	3.89	18.46	4.11	22.57	7.60	30.17	5.90	36.06	5.60	41.66	3.30	44.95	3.13	48.09	2.26	50.34	3.86	54.20	3.86	54.20	4.10	-4.96	
5	1898	2.00	7.30	9.30	1.23	10.53	3.20	13.73	0.10	13.83	3.56	17.39	5.70	23.09	5.48	28.57	16.01	44.58	1.50	46.08	6.32	52.40	3.06	55.46	4.62	60.08	4.62	1.01	1.01
	Total	16.30	32.50	48.80	19.99	68.79	18.77	87.56	16.53	104.09	33.96	138.05	29.28	167.33	27.87	195.20	29.19	224.39	14.03	238.42	15.34	253.76	18.48	272.24	18.48	272.24	4.62	4.62	
	avg.	3.26	6.50	9.76	4.00	13.76	3.75	17.51	3.31	20.82	6.79	27.61	5.98	33.47	5.57	39.04	5.84	44.88	2.81	47.68	3.07	50.75	3.70	54.45	3.70	54.45	4.62	4.62	
6	1899	2.61	3.43	6.04	2.89	8.93	1.68	10.61	0.15	10.76	9.62	20.38	5.70	26.08	3.01	29.09	0.39	29.48	1.69	31.17	2.02	33.19	3.43	36.62	3.05	40.67	3.05	-14.86	-14.86
	Total	18.91	35.93	54.84	22.88	77.72	20.45	98.17	16.68	114.85	43.58	158.43	34.98	193.41	30.88	224.29	29.58	253.87	15.72	269.59	17.36	286.95	21.91	308.86	21.91	308.86	3.05	3.05	
	avg.	3.15	5.99	9.14	3.81	12.95	3.41	16.36	2.78	19.14	7.26	26.41	5.15	32.24	3.83	42.31	2.62	44.93	2.89	47.83	3.65	51.48	4.48	55.96	4.48	55.96	3.05	3.05	
7	1900	3.88	5.99	9.87	4.50	14.37	12.29	26.66	3.38	30.04	6.78	36.82	8.42	45.24	4.98	50.22	3.63	53.85	2.53	56.38	1.28	57.66	6.44	64.10	6.44	64.10	5.34	10.82	10.82
	Total	22.79	41.92	64.71	27.38	92.09	32.74	124.83	20.06	144.89	50.36	195.25	43.40	238.65	35.86	274.51	33.21	307.72	18.25	325.97	18.64	344.61	28.35	372.96	28.35	372.96	5.34	5.34	
	avg.	3.26	5.99	9.24	3.91	13.16	4.68	17.83	2.87	30.70	7.19	27.89	6.20	34.09	5.12	43.96	2.61	46.57	2.66	49.23	4.05	53.28	4.05	59.33	4.05	59.33	4.49	0.57	0.57
8	1901	3.33	5.72	9.05	3.81	12.86	7.75	20.61	1.79	22.40	3.56	25.96	9.42	35.38	4.99	40.37	3.24	43.61	3.25	46.86	2.53	49.39	4.54	53.93	4.54	53.93	4.49	0.57	0.57
	Total	26.12	47.64	73.76	31.19	104.95	40.49	145.44	21.85	167.29	53.92	221.21	52.82	274.03	40.85	314.88	36.45	351.33	21.50	372.83	21.17	394.00	32.89	426.89	32.89	426.89	4.49	4.49	
	avg.	3.27	5.96	9.22	3.90	13.12	7.64	27.65	1.79	24.40	3.56	27.65	6.80	34.25	5.11	39.36	4.56	43.92	2.69	46.60	2.65	49.25	4.11	53.36	4.11	53.36	4.49	0.57	0.57
9	1902	0.75	3.52	4.27	3.89	8.16	3.41	11.57	2.04	13.61	1.21	14.82	2.51	17.33	3.21	20.54	5.93	26.47	2.38	28.85	3.25	32.10	5.83	37.93	5.83	37.93	3.16	-13.72	-13.72
	Total	26.87	51.16	78.03	35.08	113.11	43.90	157.01	23.89	180.90	55.13	236.03	55.33	291.36	44.06	335.42	42.38	377.80	23.88	401.68	24.42	426.10	38.72	464.82	38.72	464.82	4.23	-0.84	-0.84
	avg.	3.94	9.81	13.75	11.77	25.52	0.66	26.18	1.37	27.55	3.94	31.49	6.57	38.06	5.79	43.85	2.47	46.32	0.60	46.92	2.46	49.38	4.23	53.61	4.23	53.61	4.23	-0.84	-0.84
10	1903	30.81	60.97	91.76	46.85	138.63	44.56	183.19	25.26	208.45	59.07	267.52	61.30	329.42	49.85	379.27	44.85	424.12	24.48	448.60	24.63	473.23	42.30	515.53	42.30	515.53	3.25	-11.38	-11.38
	Total	30.81	60.97	91.76	46.85	138.63	44.56	183.19	25.26	208.45	59.07	267.52	61.30	329.42	49.85	379.27	44.85	424.12	24.48	448.60	24.63	473.23	42.30	515.53	42.30	515.53	3.25	-11.38	-11.38
	avg.	3.08	6.10	9.18	4.69	13.86	4.48	18.32	2.53	26.83	3.87	41.25	6.18	32.94	4.99	37.93	3.40	42.41	2.45	44.86	2.46	47.32	4.23	51.55	4.23	51.55	3.25	-11.38	-11.38
11	1904	33.96	62.56	96.52	50.89	147.41	46.33	193.74	29.09	222.83	62.94	285.77	68.50	354.27	55.42	409.69	48.25	457.94	25.62	483.56	26.23	508.79	44.78	554.57	44.78	554.57	3.25	-11.38	-11.38
	Total	33.96	62.56	96.52	50.89	147.41	46.33	193.74	29.09	222.83	62.94	285.77	68.50	354.27	55.42	409.69	48.25	457.94	25.62	483.56	26.23	508.79	44.78	554.57	44.78	554.57	3.25	-11.38	-11.38
	avg.	3.09	5.69	8.77	4.63	13.40	4.21	17.61	2.64	20.26	5.72	25.96	6.23	32.31	5.04	37.24	4.39	41.63	2.33	43.96	2.36	46.34	4.07	50.42	4.07	50.42	3.25	-11.38	-11.38
12	1905	6.38	4.97	11.35	7.13	18.48	5.57	24.05	4.21	28.26	5.79	34.05	4.28	38.33	3.49	41.82	9.28	51.10	6.23	57.33	4.02	61.35	13.18	74.53	13.18	74.53	6.21	22.11	22.11
	Total	40.34	67.53	107.87	58.02	165.89	51.90	217.79	33.30	251.09	68.73	319.82	72.78	392.60	58.91	451.51	57.53	509.04	31.85	540.89	30.25	571.14	57.96	629.10	57.96	629.10	6.21	22.11	22.11
	avg.	3.36	5.63	8.96	4.84	13.82	4.33	18.15	2.78	20.92	5.73	26.65	6.07	37.63	4.79	42.42	2.65	45.07	2.52	47.60	4.83	52.43	4.90	58.33	4.90	58.33	6.21	22.11	22.11
13	1906	2.05	2.03	4.08	5.95	10.03	1.31	11.34	0.76	12.10	4.02	16.12	6.28	22.40	5.09	27.49	8.32	35.81	1.25	37.06	0.91	37.97	3.02	40.99	3.02	40.99	3.42	-10.56	-10.56
	Total	42.39	69.56	111.95	63.97	175.92	53.21	229.13	34.06	263.19	72.75	335.94	79.06	415.00	64.00	479.00	65.85	544.85	33.10	577.95	31.16	609.11	60.98	670.09	60.98	670.09	3.42	-10.56	-10.56
	avg.	3.26	5.35	8.61	4.92	13.53	4.09	17.63	2.82	20.25	5.60	25.84	6.08	31.92	4.92	36.85	5.07	41.91	2.55	44.46	2.40	46.85	4.68	51.55	4.68	51.55	3.42	-10.56	-10.56
14	1907	2.22	4.61	6.83	1.58	8.41	12.64	21.05	13.98	35.03	1.42	36.46	2.84	39.29</															

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894**  
**RAINFALL AND AVERAGES FOR "YEAR 1894 TO DATE"**

YEAR No.	JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		Annual Monthly Average Defect	Annual or Monthly Average Defect							
	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date	Amt	Total to Date									
1914	1.06	6	7.06	3.93	10.99	4.93	15.92	5.92	21.91	6.88	28.79	7.86	36.65	8.84	45.49	9.82	55.31	10.80	66.11	11.78	77.89	12.76	90.65	13.74	104.39	3.92	50.36	4.196667	-4.2876				
total	67.95	401	168.77	99.2	268	106.8	374.78	85.37	460.15	110.67	570.82	131.35	702.17	115	817.23	120.11	937.34	51.06	988.4	42.29	1.26	46.44	54.3	1042.7	104.9	1147.6							
avg.	3.2357443	4.8	8.0387	4.73	12.62	5.085	17.8487	4.085	21.912	5.27	27.1819	6.2548	33.43867	7.48	38.9157	5.71952	44.6352	2.431	47.067	2.586	49.6238	4.9952	54.6476	4.9952	54.6476								
1915	7.42	4.16	11.58	2.11	13.69	0.06	13.75	3.54	17.29	5.27	22.56	6.49	39.05	9.94	46.9	12.14	59.04	60.98	4.68	60.98	4.68	65.66	103.68	1213.26	103.68	1213.26	5.471667	10.5118					
total	75.37	105	180.35	101	281.69	106.8	388.53	88.91	477.44	115.94	593.38	137.84	731.22	123	854.19	130.05	984.24	63.2	1047.4	56.24	103.68	103.68	103.68	103.68	103.68	103.68	103.68	103.68	103.68	103.68			
avg.	3.4259091	4.77	8.1977	4.61	12.804	4.856	17.6605	4.041	21.702	5.27	27.1812	6.2655	33.23727	7.59	38.8268	5.91382	44.7389	2.873	47.611	2.556	50.16727	4.9809	55.1482	55.1482	55.1482	55.1482	55.1482	55.1482	55.1482	55.1482			
1916	4.23	2.01	6.24	0.67	6.91	2.66	9.57	7.89	17.46	6.93	24.39	5.3	29.69	3.42	33.62	3.57	37.19	6.92	45.11	0.69	45.8	5.94	51.74	4.31667	5.94	51.74	4.31667	-3.26					
total	79.6	107	186.59	102	288.6	109.5	398.1	96.8	494.9	122.87	617.77	143.14	760.91	128	888.61	133.62	1022.43	70.12	1092.6	56.93	149.48	149.48	149.48	149.48	149.48	149.48	149.48	149.48	149.48	149.48	149.48		
avg.	3.460896	4.65	8.1126	4.44	12.548	4.761	17.3087	4.209	21.517	5.3422	26.86957	6.2235	33.08304	7.56	38.6439	5.80957	44.45335	3.049	47.502	4.475	49.97739	5.0226	55	55	55	55	55	55	55	55	55		
1917	3.67	6.54	2.94	9.48	3.66	13.14	1.3	14.44	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	
total	83.27	110	193.13	105	298.08	113.2	411.24	98.1	509.34	124.56	633.9	148.98	782.88	133	916.12	136.9	1053.02	70.8	1123.8	57.19	1181.01	117.5	1298.51	117.5	1298.51	117.5	1298.51	117.5	1298.51	117.5	1298.51		
avg.	3.469833	4.58	8.0471	4.37	12.42	4.715	17.135	4.088	21.223	5.19	26.4125	6.2075	32.62	5.55	38.1717	5.70471	43.8758	2.95	46.826	2.383	49.20875	4.8958	54.1046	54.1046	54.1046	54.1046	54.1046	54.1046	54.1046	54.1046	54.1046		
1918	4.14	1.65	5.79	1.62	7.41	10.28	17.69	2.08	19.77	2.49	22.26	2.34	24.6	5.63	30.23	4.21	34.44	10.69	45.13	3.99	49.12	7.86	56.98	4.748333	7.86	56.98	4.748333	2.7604					
total	87.41	112	198.92	107	305.49	123.4	428.93	100.2	529.11	127.05	656.16	151.32	807.48	169	946.35	141.11	1087.46	81.49	1169	61.8	1230.13	125.36	1355.49	125.36	1355.49	125.36	1355.49	125.36	1355.49	125.36	1355.49	125.36	
avg.	3.4964	4.46	7.9568	4.26	12.22	4.938	17.4572	4.007	21.64	5.082	26.2464	6.0528	32.2992	5.55	37.854	5.6444	43.4984	3.26	46.758	2.447	49.2052	5.044	54.2196	54.2196	54.2196	54.2196	54.2196	54.2196	54.2196	54.2196	54.2196		
1919	6.78	6.11	12.89	3.24	16.13	7.25	23.38	7.87	31.25	5.27	36.52	6.86	43.48	5.4	48.88	3.21	52.09	5.78	57.87	7.68	65.55	0.9	66.45	5.5375	66.45	5.5375	11.76						
total	94.19	118	211.81	110	321.62	130.7	452.31	108.1	560.36	132.32	692.68	158.28	850.96	144	995.23	144.32	1139.55	87.27	1226.8	68.86	1295.68	126.26	1421.94	126.26	1421.94	126.26	1421.94	126.26	1421.94	126.26	1421.94		
avg.	3.6226923	4.52	8.1465	4.22	12.37	5.027	17.3965	4.56	21.552	5.0892	26.8454	6.0877	32.72923	5.55	38.2781	5.56077	43.8288	3.357	47.185	2.648	49.83385	4.8562	54.619	54.619	54.619	54.619	54.619	54.619	54.619	54.619	54.619		
1920	5.34	3.73	9.07	2.85	11.92	6.31	18.23	5.24	23.47	7.51	30.98	5.47	36.45	4	40.45	7.37	47.82	3.01	50.83	2.93	53.76	8.42	62.18	5.18667	62.18	5.18667	7.21259						
total	1.17	1.97	3.14	4.5	7.64	4.28	11.92	1.18	13.72	8.56	22.28	7.17	29.45	18	33.63	3.57	37.2	1.66	38.86	3.86	42.72	3.35	46.07	3.35	46.07	3.35	46.07	3.35	46.07	3.35	46.07	3.35	
avg.	3.6862963	4.49	8.1807	4.17	12.353	5.074	17.4224	4.196	21.623	5.1789	26.80222	6.0648	32.86704	5.49	38.3585	5.61815	43.9767	3.344	47.32	2.659	49.97926	4.9881	54.9674	54.9674	54.9674	54.9674	54.9674	54.9674	54.9674	54.9674	54.9674		
1921	10.7	1.23	224.02	117	341.18	141.3	482.46	115.1	597.55	148.39	745.94	170.92	916.86	182	1069.31	155.26	1224.57	91.94	1316.5	75.65	1392.16	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	
total	100.7	127	224.02	117	341.18	141.3	482.46	115.1	597.55	148.39	745.94	170.92	916.86	182	1069.31	155.26	1224.57	91.94	1316.5	75.65	1392.16	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	1530.19	138.03	1530.19
avg.	3.5964286	4.4	8.0007	4.18	12.185	5.046	17.2307	4.11	21.341	5.2986	26.64071	6.1043	32.745	5.44	38.1896	5.545	43.7346	3.284	47.018	2.702	49.72	4.9296	54.6496	54.6496	54.6496	54.6496	54.6496	54.6496	54.6496	54.6496	54.6496		
1922	4.54	3.55	8.09	8.22	16.31	4.17	20.48	6.12	26.68	4.45	31.13	4.68	35.81	6.5	41.32	43.62	4.11	47.73	3.55	51.28	6.85	58.13	4.844167	58.13	4.844167	3.36034							
total	105.24	127	232.11	125	357.49	145.5	502.94	121.3	624.23	152.84	777.07	175.6	952.67	169	1111.62	156.57	1288.19	96.05	1384.2	79.2	1443.44	144.88	1588.32	144.88	1588.32	144.88	1588.32	144.88	1588.32	144.88	1588.32	144.88	
avg.	3.6289655	4.37	8.0038	4.32	12.327	5.016	17.3428	4.182	21.525	5.2703	26.79852	6.0552	32.85068	5.48	38.3317	5.39887	43.7307	3.312	47.043	2.731	49.77379	4.9959	54.7697	54.7697	54.7697	54.7697	54.7697	54.7697	54.7697	54.7697	54.7697	54.7697	
1923	3.99	2.26	6.25	4.46	10.71	4.13	14.84	9.71	24.55	6.17	30.72	8.53	39.25	8.07	48.03	2.6	50.09	4.94	58.03	3.63	61.66	5.138333	61.66	5.138333	61.66	5.138333	6.66067						
total	103.23	123	238.36	130	366.2	149.6	517.78	131	648.78	159.01	807.79	185.43	983.22	166	1159.65	159.17	1338.82	98.51	1417.3	84.14	1504.47	148.51	1649.98	148.51	1649.98	148.51	1649.98	148.51	1649.98	148.51	1649.98	148.51	
avg.	3.641	4.3	7.9453	4.33	12.273	4.986	17.2593	4.367	21.626	5.3003	26.92833	6.181	33.10733	5.55	38.655	5.30567	43.9607	3.284	47.244	2.805	50.049	4.9503	54.9993	54.9993	54.9993	54.9993	54.9993	54.9993	54.9993	54.9993	54.9993		
1924	5.59	5.24	10.83	2.11	12.94	2.67	15.61	5.89	21.5	3.56	25.06	1.51	26.57	2.29	28.86	2.83	31.69	0	31.69	0.21	31.9	6.7	38.6	3.216667	38.6	3.216667	-15.87						
total	114.82	134	249.19	132	381.14	152.3	533.39	136.9	670.28	162.57	832.85	186.94	1019.79	169	1188.51	162	1350.51	98.51	1449	84.75	1533.37	155.21	1688.58	155.21	1688.58	155.21	1688.58	155.21	1688.58	155.21	1688.58	155.21	
avg.	3.703871	4.33	8.0384	4.26	12.295	4.911	17.2061	4.416	21.622	5.2442	26.86613	6.0303	32.89945	5.44	38.339	5.25281	43.5648	3.78	46.743	2.721	49.46355	5.0068											

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
**TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894**  
 RAINFALL AND AVERAGES FOR "YEAR 1894 TO DATE"

YEAR No.	YEAR	JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		Annual Monthly Average	Excess or Deficit
		Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date	Amount	Total Amt to Date		
41	1894	5.66	3.47	9.13	5.40	14.53	4.81	19.34	9.09	28.43	4.88	33.31	39.32	10.88	50.20	2.01	52.21	2.73	54.94	5.87	60.81	1.90	62.71	5.23	68.94	6.54	
	total	162.54	180.97	343.57	530.38	736.40	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	3.96	4.41	8.38	4.56	12.94	5.02	17.96	4.91	22.87	5.05	27.92	34.06	5.74	39.90	5.21	45.01	3.46	48.48	3.07	51.54	4.63	56.17	4.44	60.81		
42	1895	2.35	3.08	5.43	8.91	14.34	7.63	21.97	4.02	25.99	3.57	29.56	37.26	4.66	41.92	2.64	44.56	0.61	45.17	1.50	46.67	6.66	53.33	4.44	57.77	-2.77	
	total	164.89	184.05	348.94	544.72	736.59	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	3.93	4.38	8.31	4.66	12.97	5.09	18.06	4.89	22.95	5.02	27.96	34.14	5.71	39.85	5.15	45.00	3.39	48.40	3.03	51.43	4.67	56.10	4.41	60.81		
43	1936	8.25	5.11	13.36	2.11	15.47	5.55	21.02	4.36	25.38	0.70	26.08	6.41	32.49	5.89	38.38	4.90	43.28	3.22	46.50	2.94	49.44	3.48	52.92	4.41	-3.11	
	total	173.14	183.16	362.30	540.19	729.39	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.03	4.40	8.43	4.60	13.03	5.10	18.13	4.88	23.00	4.92	27.92	34.10	5.72	39.92	5.14	44.96	3.39	48.35	3.03	51.38	4.65	56.03	4.41	60.81		
44	1937	3.84	2.00	5.84	5.08	10.92	6.95	17.87	3.57	21.44	8.95	30.39	37.21	5.14	39.25	5.19	44.44	24.62	69.06	1.29	70.35	3.57	73.92	6.16	77.08	17.49	
	total	176.98	191.16	368.14	540.19	729.39	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.02	4.34	8.37	4.61	12.98	5.14	18.12	4.85	22.97	5.01	27.98	34.10	5.70	39.81	5.14	44.95	3.87	48.82	2.89	51.81	4.62	56.43	4.41	60.81		
45	1938	4.65	1.70	6.35	1.08	7.43	2.86	10.29	2.40	12.69	3.33	16.02	8.30	24.32	4.18	28.50	5.06	33.56	0.65	34.21	2.07	36.28	4.29	40.57	3.38	-15.51	
	total	181.63	192.86	374.49	540.19	729.39	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.04	4.29	8.32	4.53	12.86	5.09	17.95	4.79	22.74	4.97	27.71	33.89	5.67	39.56	5.14	44.70	3.80	48.50	2.97	51.47	4.61	56.08	4.41	60.81		
46	1939	2.06	3.87	5.93	1.24	7.17	2.99	10.16	10.51	20.67	3.75	24.42	4.60	29.02	5.54	37.74	0.36	38.10	3.74	41.84	3.08	41.18	2.36	43.54	3.63	-12.27	
	total	183.69	198.73	380.42	565.71	751.21	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	3.99	4.28	8.27	4.46	12.73	5.04	17.78	4.92	22.69	4.94	27.64	33.78	5.67	39.45	5.10	44.55	3.73	48.27	2.97	51.24	4.57	55.81	4.41	60.81		
47	1940	4.59	7.92	12.51	4.23	16.74	10.11	26.85	0.86	27.71	6.83	34.54	44.46	9.57	54.03	7.79	61.82	10.9	62.91	1.09	64.00	7.64	71.64	5.97	78.61	15.50	
	total	188.28	204.65	392.93	580.52	772.47	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.01	4.35	8.36	4.46	12.82	5.15	17.97	4.83	22.80	4.98	27.78	34.01	5.75	39.76	5.16	44.92	3.67	48.58	2.93	51.51	4.63	56.14	4.41	60.81		
48	1941	3.90	2.66	6.56	2.64	9.20	2.74	11.94	2.55	14.49	12.77	27.26	7.63	34.79	5.97	40.76	6.03	46.79	5.54	52.33	1.67	54.00	3.32	57.32	4.78	1.15	
	total	192.18	207.31	399.49	580.52	772.47	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.00	4.32	8.32	4.42	12.74	5.10	17.84	4.78	22.63	5.15	27.77	34.02	5.76	39.78	5.18	44.95	3.71	48.66	2.90	51.57	4.60	56.17	4.41	60.81		
49	1942	1.18	10.13	11.31	7.13	18.44	1.36	19.80	5.83	25.63	14.29	39.92	6.57	46.49	12.09	58.58	4.82	63.40	4.16	67.56	2.22	69.78	3.79	73.57	6.13	17.05	
	total	193.36	217.44	410.80	600.29	799.93	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	3.95	4.44	8.38	4.48	12.86	5.02	17.88	4.81	22.69	5.33	28.87	34.21	5.85	40.06	5.34	45.40	3.61	49.01	3.04	52.05	4.55	56.60	4.41	60.81		
50	1943	2.29	1.39	3.68	7.86	11.54	1.47	13.01	2.67	15.68	3.11	18.79	25.52	3.80	29.32	13.20	42.52	0.76	43.28	1.40	44.68	5.04	49.72	4.14	-6.67		
	total	195.65	218.83	414.48	600.29	799.93	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.01	4.39	8.40	4.53	12.92	5.04	17.97	4.72	22.68	5.23	27.91	34.25	5.84	40.08	5.36	45.44	3.59	49.03	3.03	52.06	4.57	56.63	4.41	60.81		
51	1944	5.13	3.82	8.95	15.10	24.05	3.28	27.33	8.53	35.86	7.22	43.08	48.78	4.50	53.28	8.25	61.53	0.21	61.74	3.31	65.05	2.37	67.42	5.62	10.59		
	total	203.67	223.53	427.20	600.29	799.93	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.02	4.70	12.72	5.93	18.65	9.21	27.86	4.27	32.55	3.29	35.42	43.99	39.81	6.19	46.00	5.66	51.66	0.96	52.82	12.12	64.74	2.37	67.11	5.59	10.51	
52	1945	3.99	4.38	8.38	4.57	12.95	5.04	17.98	4.75	22.74	5.26	27.99	34.21	5.85	40.06	5.34	45.40	3.61	49.01	3.04	52.05	4.55	56.60	4.41	60.81		
	total	206.36	228.22	436.58	600.29	799.93	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.01	4.39	8.40	4.53	12.92	5.04	17.97	4.72	22.68	5.23	27.91	34.25	5.84	40.08	5.36	45.44	3.59	49.03	3.03	52.06	4.57	56.63	4.41	60.81		
53	1946	4.03	4.38	8.41	4.73	13.13	5.01	18.14	4.79	22.93	5.26	28.19	34.52	5.81	40.33	5.42	45.75	3.52	49.27	3.04	52.31	4.53	56.83	4.41	60.81		
	total	218.49	232.04	445.53	600.29	799.93	1013.57	1345.61	1744.87	2134.36	2512.12	2900.12	3290.12	3680.12	4070.12	4460.12	4850.12	5240.12	5630.12	6020.12	6410.12	6800.12	7190.12	7580.12	7970.12	8360.12	
	avg.	4.03	4.38	8.41	4.73	13.13	5.01	18.14	4.79	22.93	5.26	28.19	34.52	5.81	40.33	5.42	45.75	3.52	49.27	3.04	52.31	4.53	56.83	4.41	60.81		
54	1947	7.50	2.60	10.10	7.48	17.58	8.09																				

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
 TABLE OF RAINFALL IN NEWORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN '894  
 RAINFALL AND AVERAGES FOR "YEAR '894 TO DATE"

YEA R No.	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Annual Monthly Average	Excess or Defect	
	Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.	Total to Amt.			
61	1974 total avg.	7.48 340.04 4.20	12.04 708.12 8.74	5.04 1,115.72 5.03	17.08 395.48 13.77	33.55 1,890.79 4.88	35.48 419.23 28.52	57.0 3,310.02 35.15	41.18 3,323.85 41.04	59.9 4,685.57 5.66	37.82 3,782.19 48.69	49.84 4,308.18 53.19	55.57 4,037.07 49.84	67.40 4,695.75 57.97	9.43
62	1975 total avg.	3.59 343.63 4.19	8.48 716.60 8.74	13.58 412.70 5.03	13.58 1,229.30 13.77	13.58 2,458.60 18.66	26.97 387.26 22.52	7.89 1,917.76 6.65	8.60 3,835.50 35.31	5.38 463.72 41.22	61.93 2,577.64 46.88	68.64 4,101.76 53.38	72.23 4,377.02 48.81	67.23 4,767.98 58.15	14.08
63	1976 total avg.	2.23 345.86 5.10	5.98 722.58 8.71	2.81 1,138.09 5.01	8.79 402.00 13.71	8.79 1,540.00 18.28	6.22 438.54 22.52	6.45 2,372.60 18.66	28.93 4,685.57 34.11	1.68 3,876.23 46.88	34.11 4,141.52 53.38	45.81 4,422.83 63.81	48.71 4,822.50 76.74	54.52 4,890.24 81.71	-3.58
64	1977 total avg.	4.40 351.26 4.18	8.15 730.73 8.71	6.56 1,162.80 5.01	14.71 408.57 13.71	14.71 1,565.37 18.28	2.09 439.72 22.52	2.09 2,394.15 18.66	2.09 4,685.57 34.11	2.09 3,876.23 46.88	2.09 4,141.52 53.38	2.09 4,422.83 63.81	2.09 4,822.50 76.74	2.09 4,890.24 81.71	9.52
65	1978 total avg.	1.10 362.36 4.26	8.70 744.10 8.71	13.72 425.65 5.01	13.72 1,169.75 13.77	13.72 2,339.40 18.66	2.27 447.76 22.52	2.27 2,394.15 18.66	2.27 4,685.57 34.11	2.27 3,876.23 46.88	2.27 4,141.52 53.38	2.27 4,422.83 63.81	2.27 4,822.50 76.74	2.27 4,890.24 81.71	8.88
66	1979 total avg.	5.49 367.85 4.28	11.48 761.07 8.75	4.37 1,191.09 5.00	21.34 412.22 13.85	21.34 1,603.31 18.64	4.81 448.97 22.52	4.81 2,394.15 18.66	4.81 4,685.57 34.11	4.81 3,876.23 46.88	4.81 4,141.52 53.38	4.81 4,422.83 63.81	4.81 4,822.50 76.74	4.81 4,890.24 81.71	0.25
67	1980 total avg.	3.20 373.14 4.29	8.49 769.56 8.85	10.32 1,209.90 5.06	18.81 430.88 13.91	18.81 1,640.78 18.66	37.47 450.27 22.52	37.47 2,394.15 18.66	37.47 4,685.57 34.11	37.47 3,876.23 46.88	37.47 4,141.52 53.38	37.47 4,422.83 63.81	37.47 4,822.50 76.74	37.47 4,890.24 81.71	13.89
68	1981 total avg.	0.58 373.72 4.25	7.96 778.10 8.84	1.96 1,220.40 5.03	10.50 432.23 13.87	10.50 1,652.63 18.66	15.55 423.60 22.52	15.55 2,394.15 18.66	15.55 4,685.57 34.11	15.55 3,876.23 46.88	15.55 4,141.52 53.38	15.55 4,422.83 63.81	15.55 4,822.50 76.74	15.55 4,890.24 81.71	-11.66
69	1982 total avg.	5.44 375.47 4.22	7.59 785.69 8.83	3.45 1,231.44 5.01	11.04 439.67 13.84	11.04 1,671.11 18.66	21.81 423.60 22.52	21.81 2,394.15 18.66	21.81 4,685.57 34.11	21.81 3,876.23 46.88	21.81 4,141.52 53.38	21.81 4,422.83 63.81	21.81 4,822.50 76.74	21.81 4,890.24 81.71	3.28
70	1983 total avg.	4.81 380.28 4.23	9.31 799.41 8.83	17.86 1,249.30 5.00	17.86 457.54 13.88	17.86 1,706.94 18.66	39.64 423.60 22.52	39.64 2,394.15 18.66	39.64 4,685.57 34.11	39.64 3,876.23 46.88	39.64 4,141.52 53.38	39.64 4,422.83 63.81	39.64 4,822.50 76.74	39.64 4,890.24 81.71	21.99
71	1984 total avg.	3.70 383.96 4.22	5.00 790.11 8.83	3.90 1,260.90 5.06	12.60 459.38 13.87	12.60 1,721.28 18.66	14.44 423.60 22.52	14.44 2,394.15 18.66	14.44 4,685.57 34.11	14.44 3,876.23 46.88	14.44 4,141.52 53.38	14.44 4,422.83 63.81	14.44 4,822.50 76.74	14.44 4,890.24 81.71	-16.16
72	1985 total avg.	4.22 388.48 4.22	6.88 797.36 8.83	4.99 1,279.83 5.03	17.93 459.85 13.88	17.93 1,739.68 18.66	19.46 423.60 22.52	19.46 2,394.15 18.66	19.46 4,685.57 34.11	19.46 3,876.23 46.88	19.46 4,141.52 53.38	19.46 4,422.83 63.81	19.46 4,822.50 76.74	19.46 4,890.24 81.71	5.43
73	1986 total avg.	4.22 392.05 4.22	6.88 797.36 8.83	4.99 1,279.83 5.03	17.93 459.85 13.88	17.93 1,739.68 18.66	19.46 423.60 22.52	19.46 2,394.15 18.66	19.46 4,685.57 34.11	19.46 3,876.23 46.88	19.46 4,141.52 53.38	19.46 4,422.83 63.81	19.46 4,822.50 76.74	19.46 4,890.24 81.71	-9.85
74	1987 total avg.	6.68 400.73 4.26	15.06 842.07 8.75	5.37 1,311.16 5.00	20.43 462.54 13.81	20.43 1,773.70 18.66	9.77 423.60 22.52	9.77 2,394.15 18.66	9.77 4,685.57 34.11	9.77 3,876.23 46.88	9.77 4,141.52 53.38	9.77 4,422.83 63.81	9.77 4,822.50 76.74	9.77 4,890.24 81.71	-5.16
75	1988 total avg.	4.19 404.92 4.26	15.11 858.26 8.75	8.58 1,345.01 5.00	23.69 468.94 13.85	23.69 1,808.63 18.66	6.45 423.60 22.52	6.45 2,394.15 18.66	6.45 4,685.57 34.11	6.45 3,876.23 46.88	6.45 4,141.52 53.38	6.45 4,422.83 63.81	6.45 4,822.50 76.74	6.45 4,890.24 81.71	17.36
76	1989 total avg.	1.71 406.63 4.24	9.04 858.90 8.95	6.44 1,345.01 5.04	8.16 468.94 13.99	8.16 1,820.04 18.66	15.31 423.60 22.52	15.31 2,394.15 18.66	15.31 4,685.57 34.11	15.31 3,876.23 46.88	15.31 4,141.52 53.38	15.31 4,422.83 63.81	15.31 4,822.50 76.74	15.31 4,890.24 81.71	-1.65
77	1990 total avg.	9.39 416.02 4.29	18.05 876.95 9.04	6.03 1,367.09 5.05	14.46 479.35 14.09	14.46 1,846.44 18.66	2.32 423.60 22.52	2.32 2,394.15 18.66	2.32 4,685.57 34.11	2.32 3,876.23 46.88	2.32 4,141.52 53.38	2.32 4,422.83 63.81	2.32 4,822.50 76.74	2.32 4,890.24 81.71	2.75
78	1991 total avg.	2.35 439.61 4.45	9.30 894.14 9.36	7.11 1,402.09 5.04	14.46 498.01 14.31	14.46 1,900.10 18.66	14.24 423.60 22.52	14.24 2,394.15 18.66	14.24 4,685.57 34.11	14.24 3,876.23 46.88	14.24 4,141.52 53.38	14.24 4,422.83 63.81	14.24 4,822.50 76.74	14.24 4,890.24 81.71	50.03
79	1992 total avg.	12.04 451.65 4.56	22.14 926.98 9.36	7.57 1,431.80 5.05	28.71 499.67 14.46	28.71 1,931.47 18.66	0.91 423.60 22.52	0.91 2,394.15 18.66	0.91 4,685.57 34.11	0.91 3,876.23 46.88	0.91 4,141.52 53.38	0.91 4,422.83 63.81	0.91 4,822.50 76.74	0.91 4,890.24 81.71	27.52
80	1993 total avg.	2.19 459.64 4.60	10.18 937.16 9.37	7.84 1,449.82 5.13	18.02 505.08 14.50	18.02 1,954.90 18.66	7.31 423.60 22.52	7.31 2,394.15 18.66	7.31 4,685.57 34.11	7.31 3,876.23 46.88	7.31 4,141.52 53.38	7.31 4,422.83 63.81	7.31 4,822.50 76.74	7.31 4,890.24 81.71	0.20

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894  
RAINFALL AND AVERAGES FOR "YEAR 1894 TO DATE"

YEAR No.	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	Annual Monthly Average	Excess or Defect			
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount				
	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date	Total Date				
81	7.48	4.56	12.04	5.49	17.08	33.55	5.70	41.18	7.87	49.05	5.99	55.04	62.40	5.00	67.40	9.43	
	340.04	368.08	708.12	395.48	1,115.72	1,890.79	419.23	2,310.02	537.39	2,847.41	476.44	3,323.85	4,037.07	2,711.11	4,308.18	387.57	4,695.75
avg.	4.20	4.54	8.74	4.88	13.77	23.34	5.18	28.52	6.63	35.15	5.88	41.04	49.84	3.35	53.19	4.78	57.97
1875	3.59	4.89	8.48	5.72	13.58	26.97	13.09	40.06	7.89	47.95	8.60	61.93	64.69	4.15	68.84	3.98	72.23
82	343.63	372.97	716.60	412.70	1,129.30	387.26	1,917.76	432.32	2,350.08	545.28	2,895.36	485.04	5,680.40	4,107.76	2,715.26	3,900.96	4,767.98
	4.16	4.55	8.74	4.89	13.77	23.39	5.27	28.66	6.65	35.37	5.92	41.22	50.02	3.36	53.38	4.77	58.15
avg.	2.23	3.75	5.98	8.79	8.79	16.30	22.52	6.45	32.43	1.68	34.11	5.65	39.76	6.05	45.81	8.71	54.52
1876	345.86	376.72	722.58	402.00	1,188.08	438.54	2,372.60	557.73	2,924.33	488.50	3,412.83	485.40	3,978.23	2,632.29	4,141.52	2,813.31	4,422.83
avg.	4.47	4.75	8.71	4.84	18.56	20.30	28.59	6.65	35.23	5.89	41.12	46.73	47.90	3.39	53.29	4.82	58.10
1877	5.40	2.75	8.15	3.57	18.28	20.37	1.18	21.55	4.85	26.40	15.96	42.36	51.42	3.71	63.81	3.93	67.74
84	351.26	379.47	730.73	422.07	1,558.37	396.06	1,954.43	439.72	2,394.15	566.58	2,950.73	504.46	4,455.19	4,174.46	3,923.65	2,688.01	4,486.64
	4.18	4.52	8.70	4.83	18.55	23.27	5.23	28.50	6.63	35.13	6.01	41.13	5.65	46.78	3.19	49.97	3.44
avg.	1.10	2.27	13.37	3.58	16.95	20.39	8.04	38.63	7.03	45.66	7.46	53.12	3.16	56.28	0.00	56.28	3.48
1878	362.36	381.74	744.10	425.65	1,169.75	405.56	1,578.31	406.71	1,985.02	447.76	2,432.78	563.61	2,996.39	511.92	4,253.94	294.46	4,548.40
total	4.26	4.49	8.75	5.01	13.76	4.81	18.57	4.78	23.35	5.21	28.62	6.63	35.25	6.02	41.27	5.62	46.89
avg.	5.49	11.48	16.97	4.37	21.34	3.66	25.00	4.79	29.79	1.21	31.00	9.23	40.23	4.33	44.56	5.55	50.11
1879	367.95	393.22	761.07	412.22	1,191.09	412.22	1,603.31	411.50	2,014.81	448.97	2,463.78	572.84	3,036.62	516.25	3,552.87	483.17	4,036.04
total	4.28	4.57	8.85	4.79	18.64	4.78	23.43	5.22	28.65	6.66	35.31	6.00	41.31	5.62	46.93	3.13	50.06
avg.	5.29	3.20	8.49	10.32	18.81	16.66	17.47	8.40	45.87	1.30	47.17	5.47	52.64	3.71	56.35	4.97	61.32
1880	373.14	396.42	789.56	430.88	1,340.78	419.90	2,069.88	450.27	2,519.95	578.31	3,089.26	519.96	3,609.22	488.14	4,097.36	274.99	4,372.35
total	4.29	4.56	8.85	4.95	18.86	4.83	23.99	5.18	28.86	6.65	35.51	5.98	41.49	5.61	47.10	3.16	50.26
avg.	0.56	7.96	8.54	1.96	10.50	13.5	11.85	9.56	25.11	3.77	28.88	5.32	34.20	3.46	37.66	1.21	38.87
1881	373.72	404.38	778.10	442.30	1,220.40	432.23	1,652.63	423.60	2,076.23	459.63	2,536.06	582.08	3,118.14	525.28	3,643.42	491.60	4,135.02
total	4.25	4.60	8.84	4.91	18.78	4.81	23.59	5.23	28.82	6.61	35.43	5.97	41.40	5.59	46.99	3.14	50.13
avg.	1.75	5.84	7.59	11.04	14.48	3.33	21.81	3.83	25.64	8.14	33.92	5.59	39.37	4.83	44.20	3.82	48.02
1882	375.47	410.22	785.69	436.67	1,231.44	436.67	1,671.11	426.93	2,098.04	463.66	2,561.70	590.22	3,151.92	530.87	3,682.79	496.43	4,179.22
total	4.22	4.61	8.83	5.01	13.84	4.94	18.78	4.80	23.57	5.21	28.78	6.63	35.41	5.96	41.38	5.58	46.96
avg.	4.81	8.91	13.72	4.14	17.86	17.87	35.73	3.91	39.84	9.28	48.92	2.92	51.84	5.92	57.76	6.82	64.58
1883	380.28	419.13	798.41	449.69	1,249.30	457.54	1,706.84	430.84	2,137.68	472.94	2,610.82	593.14	3,203.78	536.79	3,740.55	503.25	4,248.80
total	4.23	4.66	8.88	5.08	13.88	5.08	18.96	4.79	23.95	5.25	29.01	6.59	35.60	5.86	41.56	5.59	47.15
avg.	3.70	5.00	8.70	5.00	12.60	18.4	14.44	2.53	16.97	0.08	22.05	5.50	27.55	6.82	34.17	1.61	35.78
1884	383.98	424.13	808.11	453.79	1,261.90	459.38	1,721.28	433.37	2,154.65	478.02	2,632.67	598.64	3,231.31	543.41	3,774.72	504.86	4,278.58
total	4.22	4.66	8.88	4.99	13.87	5.05	18.92	4.76	23.88	5.25	28.93	6.58	35.51	5.97	41.48	5.95	47.03
avg.	4.50	6.50	11.00	0.47	18.40	10.6	19.46	3.30	22.80	7.63	30.43	7.18	37.61	6.21	49.82	15.00	58.82
1885	368.48	430.63	819.11	480.72	1,279.83	459.85	1,739.68	434.43	2,174.11	481.36	2,655.47	606.27	3,261.74	550.59	3,812.33	511.07	4,323.40
total	4.22	4.68	8.90	5.01	13.91	5.00	18.91	4.72	23.63	5.23	28.86	6.59	35.45	5.98	41.44	5.56	46.99
avg.	3.57	4.33	7.90	3.00	10.90	13.8	12.28	1.83	14.11	5.81	19.92	5.67	25.59	5.94	31.53	3.43	34.96
1886	392.05	434.96	827.01	463.72	1,290.73	461.23	1,751.96	436.26	2,168.22	487.17	2,675.39	619.44	3,287.33	566.53	3,843.86	514.50	4,368.36
total	4.22	4.68	8.89	4.99	13.88	4.96	18.84	4.69	23.53	5.24	28.77	6.58	35.35	5.83	41.33	5.53	46.86
avg.	8.68	6.38	15.06	5.37	20.43	1.31	21.74	5.09	26.83	9.77	36.60	4.07	40.67	4.37	45.04	2.22	47.26
1887	400.73	441.34	842.07	469.09	1,311.16	462.54	1,773.70	441.35	2,215.08	496.94	2,711.99	616.01	3,328.00	560.90	3,888.90	516.72	4,405.62
total	4.26	4.70	8.96	4.99	13.95	4.92	18.87	4.70	23.56	5.29	28.85	6.55	35.40	5.97	41.37	5.50	46.87
avg.	4.19	10.92	15.11	8.58	23.69	11.24	34.93	2.34	37.27	6.45	43.72	3.90	47.62	11.74	59.36	11.59	70.95
1888	404.92	452.26	857.18	477.67	1,334.85	473.78	1,808.63	443.69	2,252.32	503.39	2,755.71	619.91	3,375.62	572.64	3,948.26	528.31	4,478.57
total	4.26	4.76	9.02	5.03	14.05	4.99	19.04	4.67	23.71	5.30	29.01	6.53	35.53	6.03	41.56	5.56	47.12
avg.	1.71	0.01	1.72	6.44	8.16	3.25	11.41	3.90	15.31	4.65	19.96	9.53	29.49	1.95	31.44	2.89	34.33
1889	406.63	452.27	868.90	484.11	1,343.01	477.03	1,820.04	447.59	2,267.63	508.04	2,775.67	629.44	3,405.11	574.59	3,979.70	531.20	4,510.90
total	4.24	4.71	8.95	5.04	13.99	4.97	18.96	4.66	23.62	5.29	28.81	6.56	35.47	5.99	41.46	5.53	46.99
avg.	9.39	8.66	18.05	6.03	24.08	2.32	25.40	9.00	35.40	5.29	40.89	2.58	43.27	2.73	46.00	3.83	49.83
1890	416.02	460.93	876.95	490.14	1,367.09	479.35	1,846.44	456.59	2,303.03	513.33	2,816.36	632.02	3,448.38	577.32	4,025.70	535.03	4,566.73
total	4.29	4.75	9.04	5.05	14.09	4.94	19.04	4.71	23.74	5.29	29.00	6.52	35.85	5.95	41.50	5.52	47.02
avg.	23.59	4.30	27.89	7.11	35.00	18.66	53.66	14.24	67.90	13.50	81.40	9.27	90.67	6.60	97.27	3.56	100.83
1891	439.61	466.23	904.84	497.25	1,402.08	498.01	1,900.10	470.83	2,370.93	526.83	2,897.76	641.29	3,539.05	583.92	4,122.97	538.59	4,661.56
total	4.49	4.75	9.23	5.07	14.31	5.08	19.37	4.80	23.28	5.38	29.57	6.54	36.11	5.96	42.07	5.50	47.57
avg.	12.04	10.10	22.14	7.57	29.71	16.6	31.37	8.40	40.68	4.55	45.23	10.70	55.93	7.34	63.27	0.16	63.43
1892	451.65	475.33	926.96	504.82	1,431.80	499.67	1,931.47	471.74	2,403.21	555.23	2,938.44	645.84	3,584.28	594.82	4,178.90	545.93	4,724.83
total	4.56	4.80	9.36	5.10	14.46	5.05	19.51	4.77	24.27	5.41	29.68	6.52	36.20	6.01	42.21	5.51	47.73
avg.	7.99	2.18	10.18	7.84	18.02	5.41	23.63	3.98	30.38	7.31	37.69						

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894**  
**RAINFALL AND AVERAGES FOR "YEAR 1894 TO DATE"**

YEAR No.	JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		Annual Monthly or Average	Excess or Deficit	
	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date	Amt.	Total to Date			
101	3.22	3.65	5.14	8.79	1.44	10.23	6.21	16.44	7.88	24.32	9.14	33.46	4.00	37.46	7.00	44.46	3.27	47.73	2.40	50.13	3.75	53.88	4.49	58.37	4.49	-5.41	
total	462.86	477.95	577.80	1,458.61	506.52	1,965.13	484.90	2,450.03	550.42	3,000.45	660.78	3,661.23	601.82	4,263.05	556.24	4,819.29	319.51	5,138.80	368.34	5,507.14	481.50	5,988.64					
avg.	4.58	4.73	5.13	14.44	5.02	19.46	4.80	24.26	5.48	29.71	6.54	36.25	5.96	42.21	5.51	47.72	3.16	50.88	3.65	54.53	4.77	59.29					
102	3.53	4.96	8.49	9.79	18.28	5.17	23.45	20.91	44.36	1.98	46.34	7.67	54.01	2.99	57.00	1.20	58.20	2.05	60.25	2.99	63.24	3.60	66.84	5.57	72.41		
total	466.39	482.91	527.59	1,476.89	511.69	1,988.58	505.81	2,494.39	552.40	3,046.79	668.45	3,715.24	604.81	4,320.05	557.44	4,877.49	321.56	5,199.05	371.33	5,570.38	485.10	6,055.48					
avg.	4.57	4.73	5.17	14.48	5.02	19.50	4.96	24.45	5.42	29.87	6.55	36.42	5.93	42.35	5.47	47.82	3.15	50.97	3.64	54.61	4.76	59.37					
103	3.52	2.55	6.07	4.47	10.54	4.92	15.46	17.87	5.80	23.77	7.27	31.04	5.82	36.86	3.11	39.97	0.97	40.94	3.42	44.36	4.66	49.02	4.09	53.11	4.09	-10.25	
total	469.91	485.46	532.06	1,487.43	516.61	2,004.04	508.22	2,512.26	558.30	3,070.56	675.72	3,746.28	610.63	4,356.91	560.55	4,917.46	322.53	5,239.99	374.75	5,614.74	489.78	6,104.50					
avg.	4.56	4.71	5.17	14.44	5.02	19.46	4.93	24.39	5.42	29.81	6.56	36.37	5.93	42.30	5.44	47.74	3.13	50.87	3.64	54.51	4.75	59.27					
104	5.04	3.76	8.80	3.50	12.30	5.43	17.73	5.48	23.21	4.84	28.05	4.30	32.35	1.92	34.27	0.52	34.79	1.21	36.00	7.26	43.26	1.90	45.16	3.78	-13.97		
total	474.95	489.22	549.02	1,499.73	522.04	2,021.77	513.70	2,535.47	563.14	3,098.61	680.02	3,778.63	612.55	4,391.18	561.07	4,952.25	323.74	5,275.99	382.01	5,658.00	491.68	6,149.66					
avg.	4.57	4.70	5.15	14.42	5.02	19.44	4.94	24.38	5.41	29.79	6.54	36.33	5.89	42.22	5.39	47.82	3.11	50.73	3.67	54.40	4.73	59.19					
105	20.70	5.03	25.73	9.28	35.01	4.12	39.13	39.87	3.28	43.15	5.02	48.17	7.59	55.76	26.90	82.66	0.99	83.65	3.65	87.30	1.74	89.04	7.42	29.62			
total	495.65	494.25	989.90	544.84	1,534.74	526.16	2,060.90	514.44	2,575.34	566.42	3,141.76	685.04	3,826.80	620.14	4,446.94	587.97	5,034.91	324.73	5,359.64	385.66	5,745.30	493.40	6,238.70				
avg.	4.72	4.71	5.19	14.62	5.01	19.63	4.90	24.53	5.39	29.82	6.52	36.45	5.91	42.35	5.60	47.95	3.09	51.04	3.67	54.72	4.70	59.42					
106	3.06	0.45	3.51	4.18	7.69	0.03	7.72	4.86	12.58	10.37	22.95	2.84	25.79	3.97	29.76	4.00	33.76	4.07	37.83	0.16	37.99	2.76	40.75	3.40	-18.49		
total	498.71	494.70	983.41	549.02	1,542.43	526.19	2,068.62	519.30	2,587.92	576.79	3,164.71	687.88	3,852.59	624.11	4,476.70	591.97	5,068.67	328.80	5,397.47	385.82	5,783.29	496.16	6,279.45				
avg.	4.70	4.67	5.18	14.55	4.98	19.52	4.90	24.41	5.44	29.86	6.49	36.35	5.89	42.23	5.58	47.82	3.10	50.92	3.64	54.56	4.68	59.24					
107	2.60	0.86	3.46	1.75	5.21	1.36	6.57	6.94	6.69	13.63	1.71	15.34	3.27	18.61	6.39	25.00	2.53	27.53	13.43	40.96	3.27	44.23	3.69	-14.87			
total	501.31	495.56	996.87	550.77	1,547.64	527.55	2,075.19	519.67	2,594.86	583.48	3,178.34	689.59	3,867.93	627.58	4,495.31	598.36	5,093.67	331.33	5,425.00	399.25	5,824.25	499.43	6,323.68				
avg.	4.69	4.63	5.16	14.46	4.93	19.39	4.86	24.25	5.45	29.70	6.44	36.15	5.86	42.01	5.59	47.60	3.10	50.70	3.73	54.43	4.67	59.10					
108	3.02	1.04	4.06	11.44	15.50	0.53	16.03	2.02	18.05	19.08	37.13	7.47	44.60	7.04	51.64	5.62	57.26	4.35	61.61	3.29	64.90	3.02	67.92	5.66	8.74		
total	504.33	496.60	1,000.93	562.21	1,563.14	528.08	2,091.22	521.69	2,612.91	602.56	3,215.47	697.06	3,912.53	634.42	4,546.95	603.98	5,150.93	335.68	5,486.61	402.54	5,889.15	502.45	6,391.60				
avg.	4.67	4.60	5.21	14.47	4.89	19.36	4.83	24.19	5.58	29.77	6.45	36.23	5.87	42.10	5.59	47.69	3.11	50.80	3.73	54.53	4.65	59.18					
109	3.97	2.23	6.20	4.77	10.97	3.50	14.47	10.97	3.50	16.74	5.49	22.23	5.63	28.06	5.63	33.69	22.42	56.11	9.78	65.89	3.99	69.88	4.98	74.86	6.24	15.53	
total	508.30	498.83	1,007.13	566.98	1,574.11	531.58	2,105.69	523.96	2,629.65	608.05	3,237.70	702.89	3,940.59	640.05	4,580.64	626.40	5,207.04	345.48	5,552.50	406.53	5,959.03	507.43	6,466.46				
avg.	4.66	4.58	5.20	14.44	4.88	19.32	4.81	24.13	5.58	29.70	6.45	36.15	5.87	42.02	5.75	47.77	3.17	50.94	3.73	54.67	4.66	59.33					
110	0.12	6.08	6.20	4.65	10.85	5.39	16.24	2.32	18.56	17.79	36.35	9.17	45.52	3.53	49.05	2.50	51.55	3.24	54.79	5.01	59.80	2.11	61.91	5.16	2.86		
total	508.42	504.91	1,013.33	571.63	1,584.96	536.97	2,121.93	526.28	2,648.21	625.84	3,274.05	712.06	3,986.11	643.58	4,629.69	628.90	5,258.59	348.70	5,607.29	411.54	6,018.83	509.54	6,528.37				
avg.	4.62	4.59	5.20	14.41	4.88	19.29	4.78	24.07	5.69	29.76	6.47	36.24	5.85	42.09	5.72	47.81	3.17	50.98	3.74	54.72	4.63	59.35	5.24	3.46			
111	3.34	8.10	11.44	0.99	12.43	8.30	20.73	7.38	28.11	10.31	38.42	4.78	43.20	4.18	47.38	1.07	48.45	5.55	54.00	6.08	60.08	2.78	62.84	5.24			
total	511.76	513.01	1,024.77	572.62	1,597.39	545.27	2,142.66	533.66	2,676.32	636.15	3,312.47	716.84	4,029.31	647.76	4,677.07	629.97	5,307.04	354.25	5,661.29	417.62	6,078.91	512.30	6,591.21				
avg.	4.61	4.62	5.16	14.39	4.91	19.30	4.81	24.11	5.73	29.84	6.46	36.30	5.84	42.14	5.68	47.81	3.19	51.00	3.76	54.76	4.62	59.38					
112	3.65	9.03	12.68	3.88	16.54	6.48	23.02	4.01	27.03	4.29	31.32	11.62	42.94	14.55	57.49	0.86	58.35	0.06	58.41	1.23	59.64	2.96	62.60	5.22	3.19		
total	515.41	522.04	1,037.45	576.48	1,613.93	551.75	2,165.68	537.67	2,703.35	640.44	3,343.79	728.46	4,072.25	662.31	4,734.56	630.83	5,365.39	354.31	5,719.70	418.85	6,138.55	515.28	6,653.81				
avg.	4.60	4.66	5.15	14.41	4.93	19.34	4.80	24.14	5.72	29.86	6.50	36.36	5.91	42.27	5.63	47.91	3.16	51.07	3.74	54.81	4.60	59.41					
113	2.60	2.72	5.32	0.25	6.73	3.16	8.73	0.76	9.49	2.16	11.65	8.40	20.05	6.40	26.45	2.89	29.34	3.03	32.37	2.94	35.31	2.94	38.25	3.82	-13.43		
total	518.01	524.76	1,042.77	576.73	1,619.50	554.91	2,174.41	538.43	2,712.84	642.80	3,355.44	736.86	4,092.30	668.71	4,761.01	633.72	5,394.73	357.94	5,752.07	421.79	6,173.86	525.81	6,699.67				
avg.	4.58	4.64	5.10	14.33	4.91	19.24	4.76	24.01	5.89	29.69	6.52	36.22	5.92	42.13	5.61	47.74	3.16	50.90	3.73	54.64	4.65	59.29					



# Sewerage and Water Board of New Orleans

## COST OF OPERATIONS IDENTIFICATION PROGRAM BENCHMARKING 2006

### ADMINISTRATIVE SERVICES DEPARTMENT

Insurance Cost per Employee:	
Workers' Compensation	\$ 1,551.00
Auto Liability	\$ 568.00
General Liability	\$ 195.00

### ENGINEERING DEPARTMENT

Cost to Design a Project	5.8%
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### ENVIRONMENTAL DEPARTMENT

Cost of Typical Industry Sampling Event	\$ 465.15
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### FACILITY MAINTENANCE DEPARTMENT

Cost to set 5/8" water meter	\$ 64.98
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### MANAGEMENT SERVICES DEPARTMENT

#### FINANCE:

Cost to Process a Miscellaneous Invoice	\$ 2.16
Cost to process a Vendor Invoice	\$ 3.47
Cost to process a Paycheck	\$ 7.74

#### PERSONNEL:

Cost to Hire an Employee	\$ 344.00
Cost to complete a Voluntary Employee Termination	\$ 12.69
Employee Turnover Rate	22%
Cost to Train an Employee:	\$ 210.33

#### PURCHASING:

Cost to Process a Sundry Purchase Order	\$ 27.08
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#### REVENUE:

Cost to Read a Meter	\$ 1.15
Cost to Render a Bill (Less Meter Reading)	\$ 0.60
Cost to Manage a Customer by Phone	\$ 2.18
Cost to Manage a Customer by Mail	\$ .73
Cost to Manage a Walk-in Customer	\$ 6.67
Cost to Process a Mail-in Payment	\$ 0.49
Cost to Process a Walk-in Payment	\$ 2.31

### SUPPORT SERVICES DEPARTMENT

Average Annual Maintenance Cost per Piece of Equipment	\$ 950.00
Average Percent of Fleet Down for 2002	25%