



# Sewerage and Water Board OF NEW ORLEANS, LA.



COMPREHENSIVE ANNUAL  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2008

#### About The Cover:

Construction is underway for a new Michoud Sewage Pumping Station to replace the one destroyed by Katrina. The \$1.5 million project began in November of 2008 and is scheduled for completion in November of 2009. Two pumping units can transport 2,800 gallons of sewage per minute to the East Bank Sewage Treatment Plant. It is located on Michoud Boulevard near Chef Menteur Highway and serves the Gentilly Boulevard, Michoud and Chef Menteur areas. Under FEMA mitigation guidelines, the Sewerage & Water Board is replacing the old underground facility with the new aboveground, state-of-the art station.

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

New Orleans, Louisiana

Comprehensive Annual Financial Report  
For The Year Ended  
December 31, 2008

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 service in the south-central United States by providing quality, reliable, and cost effective service to our Customers while maintaining fair and ethical treatment of our well-trained and highly motivated employees.

## OUR VALUE

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

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Year ended December 31, 2008

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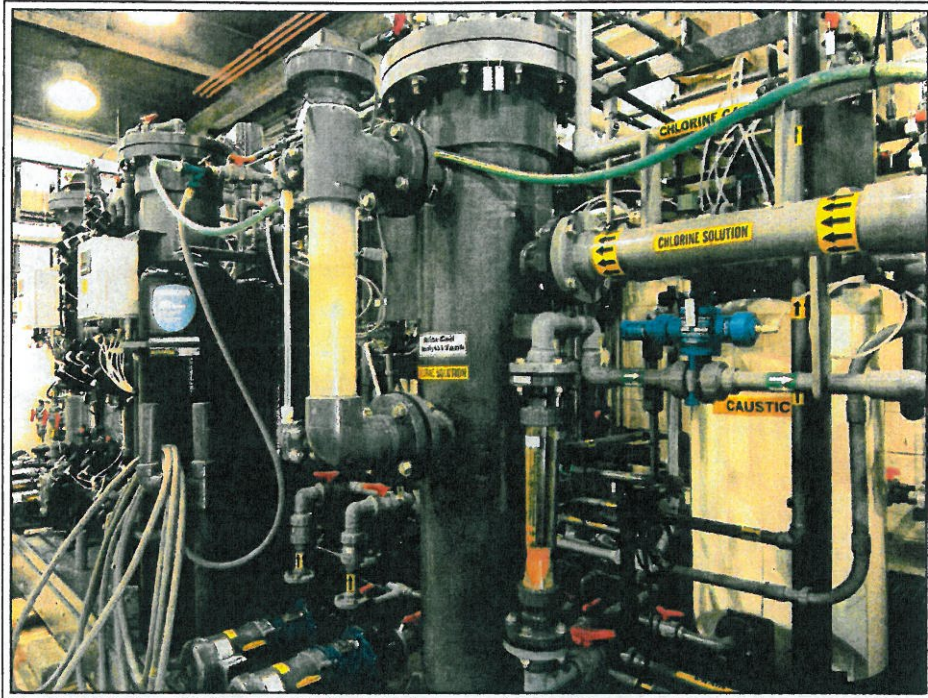
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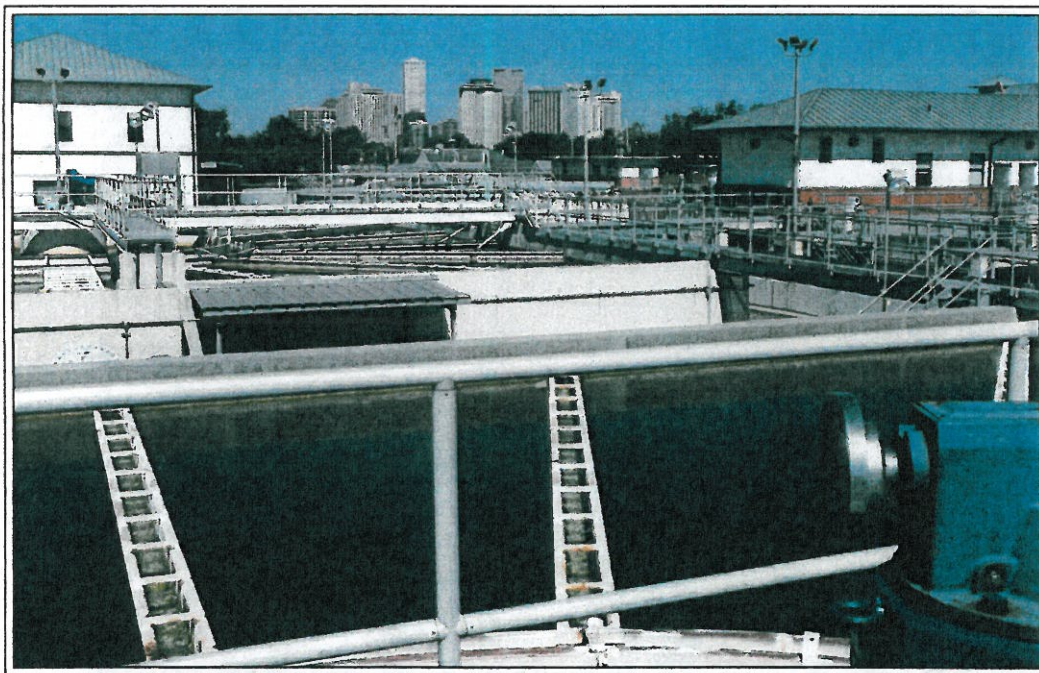
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A new \$2 million Klorigen Unit is now in operation at the Algiers Water Treatment Plant. The unit produces chlorine disinfectant on demand for the water treatment process by using food-grade salt and electricity. The driving force for using this system is risk reduction by eliminating the need to store tons of liquid chlorine on-site which could release to the atmosphere.



The Sewerage & Water Board went into full emergency mode when a tugboat rammed a tanker causing it to discharge 165,000 gallons of oil into the Mississippi River near the Board's two water intakes for the Algiers Water Treatment Plant. Quick reaction, ingenuity, expertise and knowledge of the plant by Board employees contained the oil in the plant and kept it from entering the distribution system. The plant operated on its reserve supply while emergency procedures were completed. The public was kept informed through the news media.



**"RE-BUILDING THE CITY'S WATER SYSTEMS FOR THE 21<sup>ST</sup> CENTURY"**

# **Sewerage & Water Board OF NEW ORLEANS**

**C. RAY NAGIN, President**  
**TOMMIE A. VASSEL, President Pro-Tem**

**625 ST. JOSEPH STREET**  
**NEW ORLEANS, LA 70165 • 504-529-2837 OR 52W-ATER**  
**www.swbnoia.org**

**June 12, 2009**

## **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, 2008. 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 2007 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. The Board adopted Governmental Accounting Standards Board Statement No. 45 - Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions in 2007.

I-1

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

According to the April 2008 Metropolitan Report: Economic Indicators for the New Orleans Area prepared by the Division of Business and Economic Research, University of New Orleans both population and employment are at about 86% of pre-Katrina values. It is very interesting that population and jobs are recovering at the same rate. In classic supply and demand response, wages jumped about 26% right after the storm. The movement was particularly noticeable in Orleans and St. Bernard Parishes. The rise in wages has just started to ease slightly as denoted by the 0.1% decline in 2007 so far.

With the higher wages and the addition of more skilled jobs such as construction jobs, 85% of the people are earning more than the whole metropolitan area did before the storm. Total earnings exceed pre-Katrina values by about 4%. That is, each person earns enough to more than compensate for the loss of about 15% of our metro population.

Construction is a chief force behind the activity in the New Orleans economy at this time. The residential rate has slowed somewhat in 2008 so far. However, the value of residential is dwarfed by other types of construction. In 2007, it was non-residential that dominated the local market. This category includes construction of commercial buildings. An enormous construction project is the expansion of a refinery in St. John Parish. In 2008, non-building-that is roads and bridges – are seemingly going to play a big part.

Improvements are continuing in the tourism sector. With 7.1 million visitors to New Orleans in 2007, tourism has seen a stronger than expected recovery. Most tourism indicators have an upward trend. Partially fueling this trend is improvement in the leisure market. During the first half of 2007, the typical New Orleans visitor stayed longer on average than prior to Katrina. This fact, together with higher expenditures in all categories except lodging, also contributed to the spending estimate for 2007 from \$3.9 billion to \$4.5 billion.

It is interesting to note that casino attendance is about 89% of pre-Katrina levels but the average win per head has gone up enough to keep total casino revenue in the areas at above pre-Katrina levels.

Professional, scientific, and technical services show some growth due to the recovery efforts requirement for engineering and architectural service. However, recent growth in that segment has been in the legal field. Retail, grocery stores are finally experiencing levels of employment close to the overall employment level post-Katrina. Grocery stores were one of the segments that were the slowest to recovery.

Taxable sales have continued to be above pre-Katrina levels. Damaged parishes such as Orleans and St. Bernard continue to climb while some of the recovery booms seen in sales in Jefferson Parish have started to come down.

Orleans had a very strong first half, with visitation at mid-year 2008 up by 14.2% over the first half of 2007. Visitation in the second half of the year is typical slow months of July, August and December. However, tourism activity slowed more than usual in the second half of 2008. New Orleans visitation was roughly at 75% of its pre-Katrina levels.

According to the report, taxable sales in total have remained above pre-Katrina levels. Damaged parishes such as Orleans and St. Bernard continue to climb, while the recovery boom seen in sales in Jefferson and St. Tammany parish is moderating. When combining the metro areas, total taxable sales in 2008 beat those in 2007 by 2.7%. This is definitely counter the national trend. Employment in retail trade was up slightly (0.4%) for the year but erosion probably brought on by national trends of tightening by consumers showed an erosion of employment being down 3% by year end.

## MAJOR INITIATIVES

Improvements completed over the previous year at the plant are as follows:

### Water:     **The Carrollton plant**

- The anhydrous ammonia tank has been rehabilitated.
- G4 sedimentation basin has been rehabilitated and is ready to be put back in service.
- G3 sedimentation basin has been cleaned and is currently having rake and sludge line components installed.
- Design for a new disinfection storage and feed facility is almost complete which includes a second chlorine and ammonia addition point for an emergency chlorine addition point.
- Overhaul of sedimentation basin G3 is currently under way. A new flocculation drive system is to be installed. Also, improvements to the mono-rake system will increase the efficiency of sludge removal from the sedimentation basin.
- Head loss pressure cells are to be added to the filters to monitor pressure loss through the filters. Currently, approximately 10 percent of the filters have been retrofitted with head loss pressure cells.
- A hydraulic leak between sedimentation basin L4 and chlorine contact basin C5 is to be investigated and rectified; however, this cannot be done until the other sedimentation basins are back in service. As a consequence of the leakage, chlorine contact basins C5/C6 are out of service.
- Improvements to flow measuring system.
- A second sludge line to the river is currently in the design phase. This will add redundancy and flexibility to the operations.
- Repairs to the L4 flocculation equipment and mono-rake system.

### **The Algiers plant**

- The facility has purchased a sodium hypochlorite generation system, which is currently being installed.

### **Water Pumping & Power:**

- At present, total capacity of the plant is 41 MWs as Turbine 4 (20 MW) is undergoing repairs but at a reduced capacity of 12 MW.

- A new Boiler No. 2 is currently being installed. Once turbine 4 and the new boiler are in service the plant will be at the original potential capacity of 61 MW.
- Other systems repaired since the hurricane include the condenser leaks, turbine No. 5 oil system, and the motor control center.
- Additional work at the power plant includes a new distribution pipe installation at the power plant.
- Currently the local power company is designing a new high-pressure natural gas line that will allow the power plant to eliminate the need for the gas compressors located at the power plant.
- Of the two steam driven distribution pumps located at the power plant, one is in the process of being reconditioned, and the final one is scheduled to be reconditioned.
- Raw water pumps at the New River Station have been returned to service.
- All intake and effluent pumping stations are currently operational.
- Typically, the Claiborne pumping station and the two steam driven turbine pumps are adequate for pumping, with the Panola Station serving as a backup. However, due to a pump out of service at the Claiborne station system, the Panola pumping station is currently in operation.
- The Corps of Engineers is considering a new 15 MW, 60-Hertz gas turbine generator to supplement the current power available from Entergy to serve the plant and the raw water intake stations.
- The Corps of Engineers is in the planning stages of adding a levee system around the Carrollton Plant, which would protect the power plant and other plant assets during a flood event.

**Water Distribution System:**

- The Board, with the aid of contractors, is currently conducting a block-by-block evaluation of the piping system to detect leaks.
- The Board is exploring engineering approaches to isolate sections of the distribution network for better leak detection and has planned an evaluation of a leak detection system over a small area. In fact, bids have been opened to install the new leak detection system.
- Over 23,000 leaks have been fixed between July of 2007 and May of 2008.
- The Networks Department is also coordinating efforts with the local fire Department for checking, operation, painting and lubricating the fire hydrants with the Board supplying the plan and grease to the contractor. All the hydrants in the City have been assigned an identification number and have been mapped. The program was started four years ago and requires the 16,500 fire hydrants in the database to be inspected every two years.

**Sewerage: The East Bank Wastewater Treatment Plant:**

- All buildings have been repaired except a new control room is under construction and should be completed in six months. The administration building containing the laboratory was destroyed by floodwaters and demolished. The lab functions are being done off site and the staff is occupying trailers.
- Most equipment has been repaired and is operational. Final clarifier No. 4 is currently under repair and will be finished within six months. Cracks in the deck of the activated sludge tanks are in the process of repair, which will be reimbursed by FEMA.
- At present an RFP has been released to purchase and install a oxygen production facility at the plant. Oxygen is currently trucked in at significant cost and the new oxygen plant will

reduce the cost of oxygen to the plant. The plant uses approximately 20 tons of oxygen a day.

- Two new belt filter presses with a gravity zone are to be added to the plant. Two existing belt presses will continue to be used.
- At present the influent TSS and BOD concentration are approximately 120 milligrams per liter (mg/L) and 90 mg/L, respectively. This is significantly lower than normal concentrations, which is probably the result of a significant increase in the amount of inflow infiltration in the collection system following the hurricane requiring treatment at the plant. Effluent quality has been adequate over the year.

#### **The West Bank Wastewater Treatment Plant:**

- New variable frequency drives have been installed for the effluent pumps.
- A new solids treatment building and belt filter press is currently at 30% level of design for the plant.
- A new sodium hypochlorite system including tanks and pumps is at 50% level of design.
- A new chemical (BioCat) is used instead of hydrogen peroxide for odor control in the collection system. A significant benefit has been realized in the effluent quality of the trickling filter plant since the new chemical does not adversely impact the biofilm in the trickling filter, although the chemical cost is approximately 20% higher than using hydrogen peroxide.

#### **The Sewage Pumping and Lift Stations:**

- Initially, the Board's rehabilitation of the pumps included checking and greasing bearings, cleaning motors with steam, and then baking them. This method was unsuccessful and resulted in many pump motor and bearing failures.
- As a result, the board changed the rehabilitation process to a three-step process that includes electrical repair, bearing repair, and flood proofing of stations. About 40% of the electrical work has been completed.
- Bearing repair work has not been initiated at most stations. The final phase of flood proofing has not started to date.
- FEMA funding will pay for the repairs to the sewerage stations. In order to receive these funds, the stations have to be repaired to pre-Katrina conditions. Most stations are located below ground and the rehabilitated stations will be vulnerable to flooding. The Board wishes to elevate most of the stations so that this does not occur again.
- The Board is currently in negotiations with FEMA to elevate the stations with the funds that will be provided by this agency. This would ensure continuous operations of all stations during flooding events. Some of the buildings also suffered structural damage. Repair work on buildings is almost complete.
- The Board has issued emergency bids for generators, portable pumps, automation and SCADA panels for the damaged stations, the costs of which will be reimbursed by FEMA.
- Maintenance personnel estimate about 5 years will be required to have all the pumping stations back online.
- The estimated cost for all sewage pumping station repairs is approximately \$80 million, which is paid for by FEMA.
- It is important to note that FEMA will only be paying for damage that was due to Katrina.
- As contractors are repairing mechanical equipment stations, more problems are being uncovered that are potentially due to the Board's ability to maintain the stations before the storm.

### Sewer Collection System:

- Phase I of Consultant Montgomery Watson Harza has inspected 50 percent of the sewer lines and has cleaned 15 percent of the collection system.
- A phase II assessment will begin shortly to finish the inspections.
- The Board has plans to clean and inspect 25 to 30 percent of the sewer lines with closed-circuit television.
- All the manholes have also been inspected.
- The inspections completed to date have primarily focused on areas that were under water after the hurricane. The West Bank and the Uptown areas have yet to be inspected, but the Board personnel consider the areas inspected to be a good representation of the remaining sections.
- The projected costs for repairs to the water distribution system are \$10 to \$20 million.
- The Board has also made an estimated payment of \$3 million for the 50 percent of the sewer system inspected.
- The estimated time frame for repairing the distribution network is 2 to 3 years.
- The sewer system is expected to take approximately 5 years to get back to pre-Katrina condition.

**Drainage:** **Pump Stations:** The Board also has responsibility for operating and maintaining the 24 drainage and 12 underpass pumping stations in New Orleans. The drainage stations suffered significant damage from the floodwaters. Most motors have been rewound and are in service within the drainage stations.

- The CORPS is providing 100 percent funding, valued at \$40 million, for electrical, mechanical and structural upgrades to the drainage stations. This does not include needed work at the underpass drainage stations.
- The CORPS is providing 100 percent funding, valued at \$205 million, for storm proofing of drainage pump stations.

A five-year Capital Program budget of \$2,229,524,000 was approved by Sewerage and Water Board in December 2008. The approved amount for Drainage projects was \$1,414,682,000 of that amount; \$814,842,000 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 judgment by management.

The Enterprise Fund's water and sewerage systems are financed by user fees. 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.

**Budgetary Control:** The Sewerage and Water Board maintains an internal budgetary control through the preparation and monitoring of an annual operating and capital budget for the Water, Sewerage, and Drainage funds. Monthly budget reports are provided to department level managers to assist them in their fiscal responsibilities.

**General Operations:** The change in net assets for the year ended December 31, 2008 was approximately a decrease of \$50.1 million or 442.9% less than the change in net assets for the year ended December 31, 2007. The Board's total operating revenues decreased by 0.6% to approximately \$109.0 million, and total operating expenses increased 7.0% to approximately \$171.2 million. Operating revenues decreased primarily as a result of a decline in volume due to decreases in the customer base following Hurricane Katrina offset by an increase in water rates. Property taxes increased by \$3.0 million in 2008 due to an increase in assessed value offset by a decrease in the millage. Operating expenses increased primarily as a result of a pay increase and increases in energy costs.

**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, 2008 totaled \$256,255,000.

**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 \$3,363,119.

**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 was 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, 2007. 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.

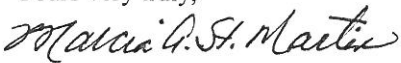


A Certificate of Achievement is valid for a period of one (1) year only. The Sewerage and Water Board of New Orleans has received a Certificate of Achievement for twenty-five (25) years. We believe our current report continues to conform to the Certification of Achievement Program requirements and we 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 Printing Department. 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,

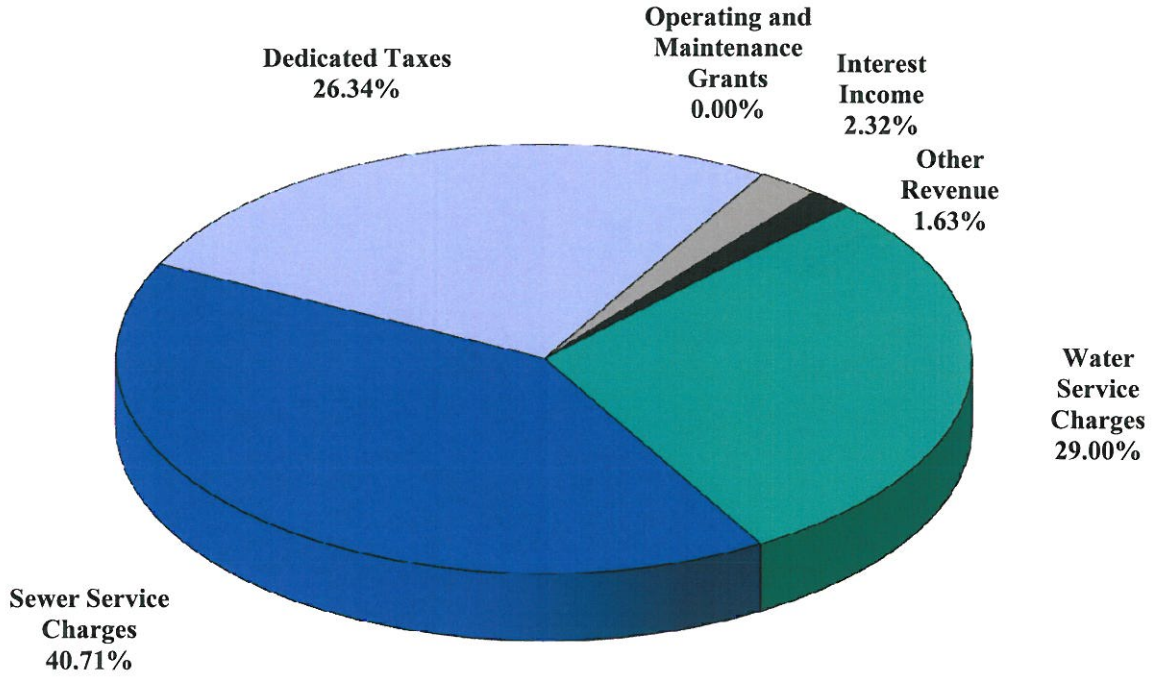


Marcia A. St. Martin  
Executive Director

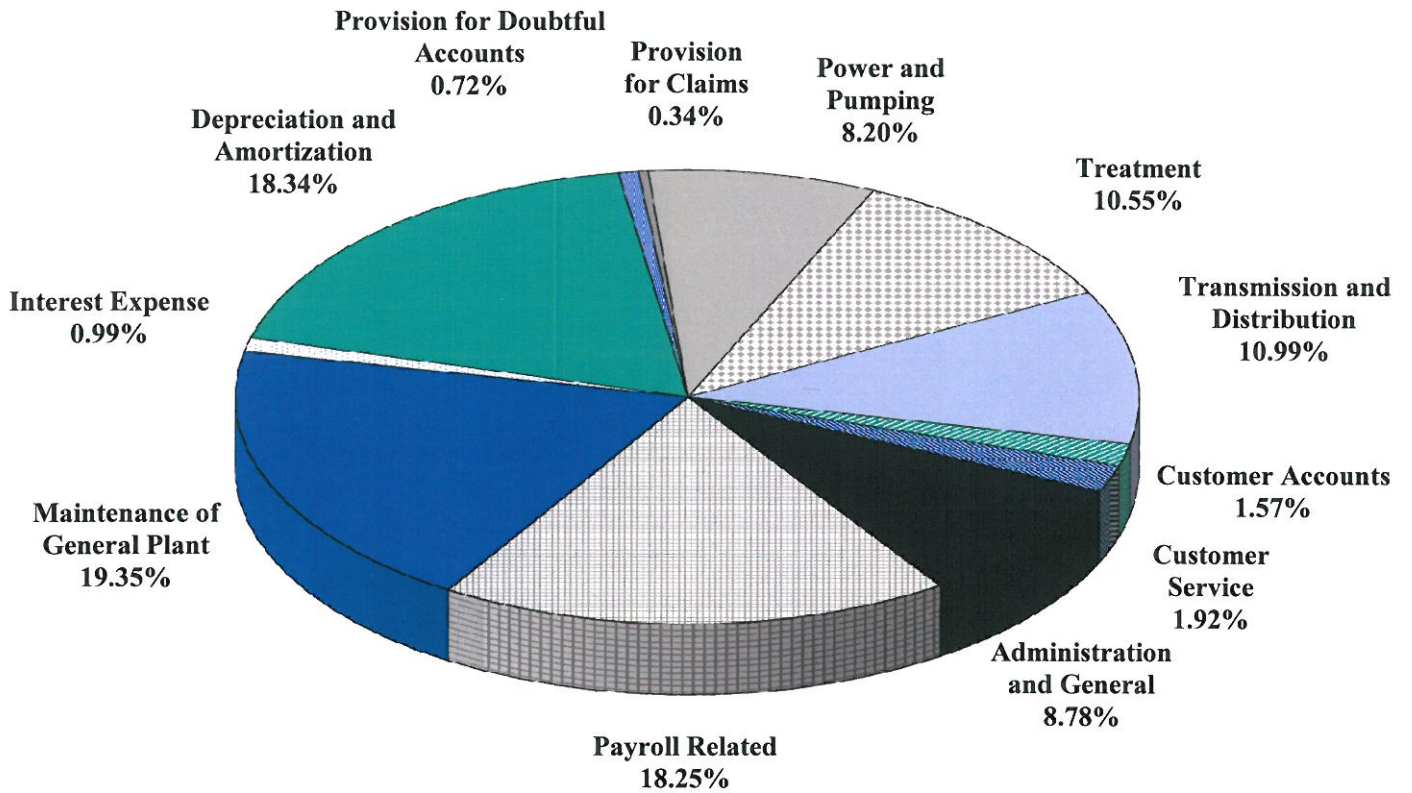


Ethel H. Williams  
Financial Administrator

# 2008 Revenues



# 2008 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, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. R. R.", written in a cursive style.

President

A handwritten signature in black ink, reading "Jeffrey R. Emer", written in a cursive style.

Executive Director

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

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**December 31, 2008**

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

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

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

VACANT ..... Deputy Director

JOSEPH BECKER ..... General Superintendent

VACANT ..... Deputy General Superintendent

GERARD A. VICTOR ..... Special Counsel

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

**December 31, 2008**

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C. RAY NAGIN ..... Mayor

ALAN C. ARNOLD.....Member- Board of Liquidation, City Debt

JACQUELYN CLARKSON .....Councilwoman-At-Large

BENJAMIN L. EDWARDS, SR..... At-Large

ARNIE FIELKOW.....Councilman-At-Large

KAREN HENLEY-RAYMOND .....Councilwoman-At-Large District D

FLORENCE W. SCHORNSTEIN..... Councilwoman District B

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

CYNTHIA WILLARD-LEWIS..... Councilmanic District E

DR. GERALD WILLIAMS..... Member-Board of Liquidation-City Debt

LOYCE P. WRIGHT..... At-Large Appointment

COMMITTEES  
OF THE  
SEWERAGE AND WATER BOARD  
OF  
NEW ORLEANS  
December 31, 2008

EXECUTIVE COMMITTEE

TOMMIE A. VASSEL - Chairperson

LOYCE P. WRIGHT

FLORENCE W. SCHORNSTEIN

FINANCE AND OPERATIONS COMMITTEE

LOYCE P. WRIGHT - Chairperson

FLORENCE W. SCHORNSTEIN  
JACQUELYN CLARKSON

KAREN HENLEY-RAYMOND  
DR. GERALD WILLIAMS

INFRASTRUCTURE COMMITTEE

FLORENCE W. SCHORNSTIEN - Chairperson

KAREN HENLEY-RAYMOND  
BENJAMIN EDWARDS

CYNTHIA WILLARD-LEWIS

PLUMBING COMMITTEE

ARNIE FIELKOW-Chairperson

CYNTHIA WILLARD-LEWIS  
ALAN C. ARNOLD

BENJAMIN EDWARDS

PENSION COMMITTEE

TOMMIE A. VASSEL - Chairperson

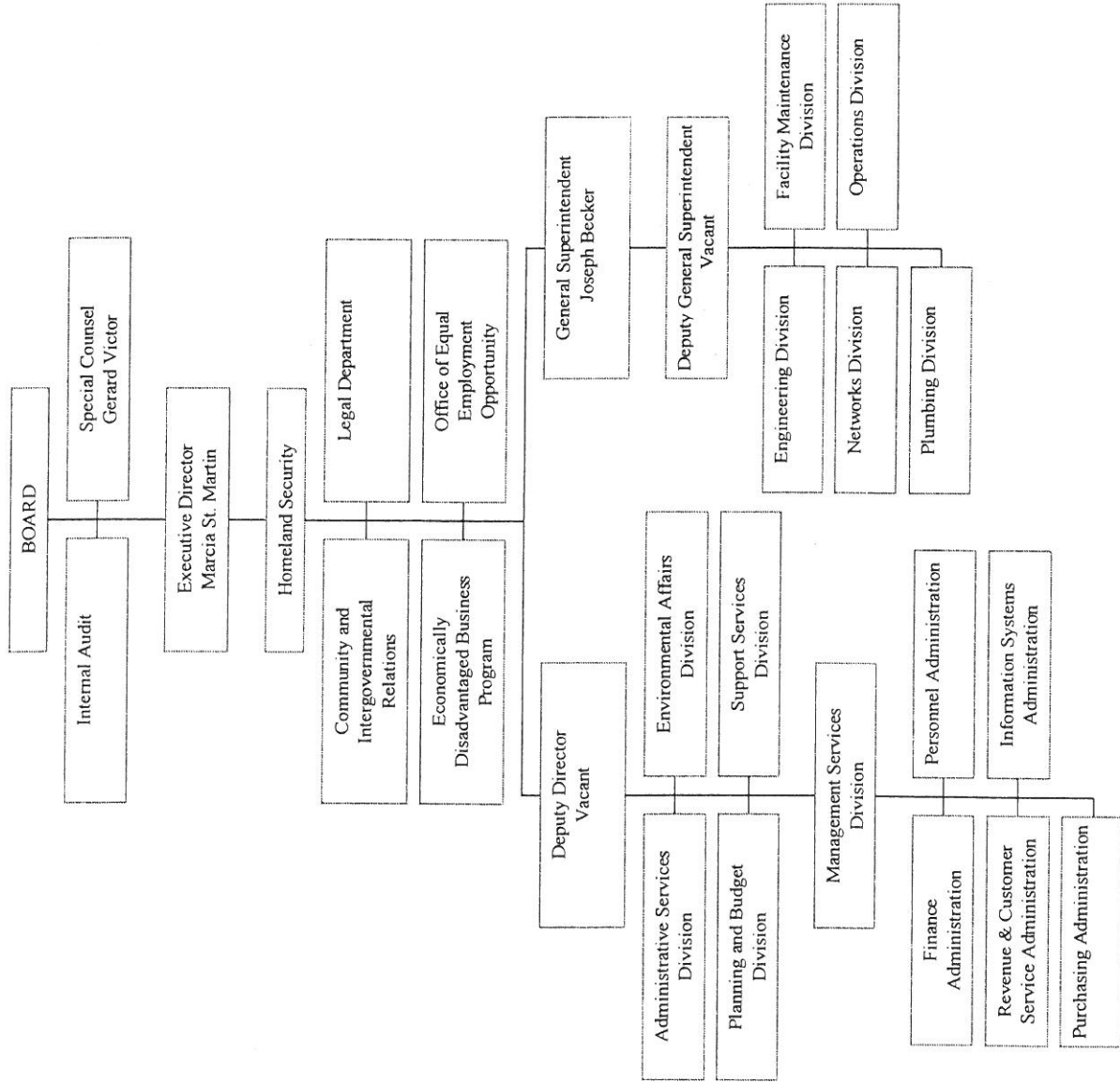
JACQUELINE CLARKSON  
ARNIE FIELKOW  
CYNTHIA WILLARD-LEWIS  
DR. GERALD WILLIAMS

PATRICIA W. CAMPBELL  
WARREN J. LAWRENCE  
DEXTER JOSEPH  
JOHN WILSON

MICHAEL CONEFRY & COMPANY, ACTUARY



SEWERAGE AND WATER BOARD OF NEW ORLEANS 2008  
 ORGANIZATIONAL CHART



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

**DIVISION HEADS OF DEPUTY DIRECTOR**

December 31, 2008

**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  
LINDA PAISANT

THE SEWERAGE AND WATER BOARD OF NEW ORLEANS

DIVISION HEADS OF GENERAL SUPERINTENDENT

December 31, 2008

**JOSEPH BECKER**  
GENERAL SUPERINTENDENT

**VACANT**  
DEPUTY GENERAL SUPERINTENDENT

---

ENGINEERING DIVISION  
JOHN (JACK) HUERKAMP

FACILITY MAINTENANCE DIVISION  
GABE SIGNORELLI

NETWORKS DIVISION  
RUDY AUGUST

OPERATIONS DIVISION  
BOB MOEINIAN

PLUMBING DIVISION  
JAMES J. ARNOLD

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

**December 31, 2008**

**VACANT**  
MANAGEMENT SERVICES DIRECTOR

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FINANCE ADMINISTRATION

ETHEL H. WILLIAMS

INFORMATION SYSTEMS ADMINISTRATION

MELINDA NELSON

PERSONNEL ADMINISTRATION

KEVIN F. WALSH

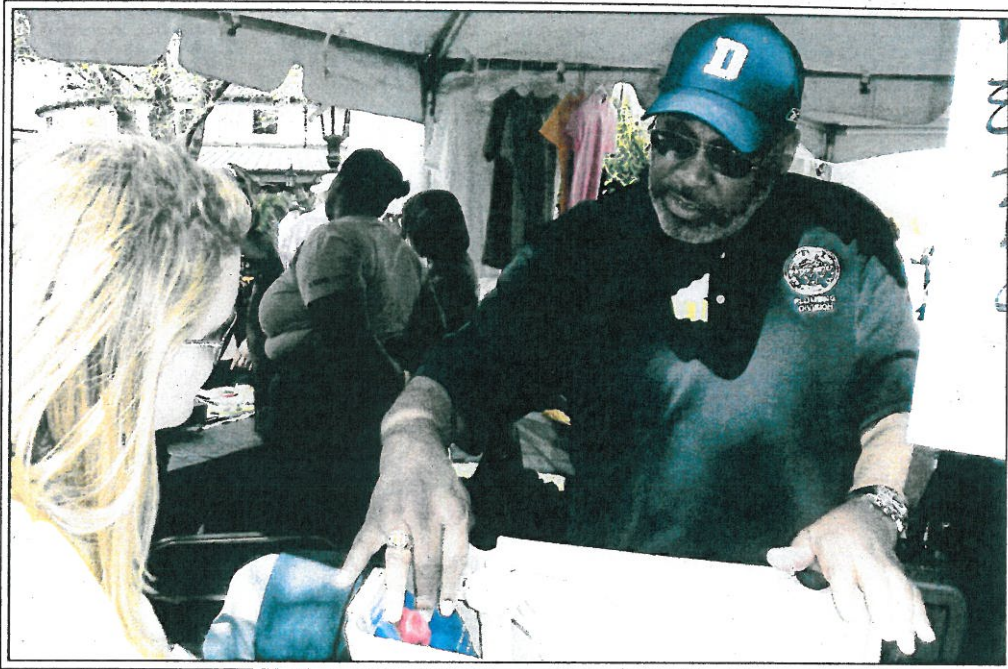
PURCHASING ADMINISTRATION

WILLIE M. MINGO JR.

REVENUE AND CUSTOMER SERVICES ADMINISTRATION

JACQUELINE K. SHINE

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The Board's Community and Intergovernmental Relations Department coordinates many community and school functions each year to inform adults and kids about water conservation, the environment and Board services and systems. Many employees volunteer their time for events such as Earth Fest at Audubon Zoo (shown here), in which the Board has participated since 1995. Materials on a variety of subjects are distributed at all events.

For the convenience of Algiers customers, the Sewerage & Water Board operates a full-service Customer Service Center at 4001 Gen. DeGaulle Drive. Among the services are bill payments, opening and closing of accounts, duplicate bills and change of service locations. The Board can also handle many transactions through its interactive web site ([www.swbno.org](http://www.swbno.org)) or through its phone center, 52-Water.



## 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, 2008 and 2007, 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sewerage and Water Board's internal control over financial reporting. Accordingly, we express no such opinion. 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, 2008 and 2007, 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 June 12, 2009, 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 2008 and 2007 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.

The Statistical Information and Supplemental Information sections as listed in the table of contents are also presented for purposes of additional analysis and are not a required part of the basic financial statements of the Board. Such additional information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

*Postlethwaite & Nettewill*

New Orleans, Louisiana  
June 12, 2009



## SEWERAGE & WATER BOARD OF NEW ORLEANS

### MANAGEMENT'S DISCUSSION AND ANALYSIS YEAR ENDED DECEMBER 31, 2008

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, 2008. 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 continued to be the most significant event to occur during 2008. Repairs to water, sewerage, and drainage systems, building repairs, and vehicle and equipment repairs continued throughout 2008.

#### Enterprise Fund

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

##### 2008

- The Board's additions to its major systems approximated \$76.1 million.
- The SELA project which is a major upgrade to the drainage system by the Corps of Engineers continued to be postponed during 2008 with no additions to work in progress recorded during the year.
- Federal Emergency Management Agency (FEMA) Disaster Public Assistance grants expended totaled \$16.0 million, of which approximately \$16.0 million were capital contributions and approximately \$25,000 were for operating and maintenance expenses.

##### 2007

- The Board's additions to its major systems approximated \$91.4 million.
- The SELA project which is a major upgrade to the drainage system by the Corps of Engineers continued to be postponed during 2007 with no additions to work in progress recorded during the year.
- Federal Emergency Management Agency (FEMA) Disaster Public Assistance grants expended totaled \$69.2 million, of which \$67.4 million were capital contributions and \$1.8 million were for operating and maintenance expenses.

## **Pension Trust Fund**

### **2008**

The major highlight in the Board's pension trust fund was the weakening financial performance in the stock market as compared to 2007 and the resulting depreciation of \$60.7 million in the market value of the investments held by the plan during 2008, as opposed to the appreciation of \$5.2 million in the market value of the investments during 2007. The plan net assets available of benefits decreased to \$162.4 million.

### **2007**

The major highlight in the Board's pension trust fund was the weakening financial performance in the stock market as compared to 2006 and the resulting appreciation of \$5.2 million in the market value of the investments held by the plan during 2007, 78.6% less than the appreciation during 2006. The plan net assets available of benefits increased to \$227.8 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.

## FINANCIAL ANALYSIS OF THE BOARD'S

### ENTERPRISE FUND

#### 2008 Net Assets

The Board's total assets at December 31, 2008 were approximately \$1.8 billion, a 1.6% decrease from December 31, 2007 (see Table A-1).

	2008	2007	Increase (Decrease)	Increase (Decrease)
Current unrestricted assets	\$ 85,536,897	\$ 130,654,155	\$ (45,117,258)	-34.5%
Restricted assets	164,746,871	191,182,517	(26,435,646)	-13.8%
Property, plant and equipment - net	1,509,805,388	1,465,225,933	44,579,455	3.0%
Other assets	1,698,192	4,185,361	(2,487,169)	-59.4%
<b>Total assets</b>	<b>\$ 1,761,787,348</b>	<b>\$ 1,791,247,966</b>	<b>\$ (29,460,618)</b>	<b>-1.6%</b>
Current liabilities	\$ 152,039,186	\$ 115,274,616	\$ 36,764,570	31.9%
Long-term liabilities	374,212,806	390,323,513	(16,110,707)	-4.1%
<b>Total liabilities</b>	<b>526,251,992</b>	<b>505,598,129</b>	<b>20,653,863</b>	<b>4.1%</b>
Net assets:				
Invested in capital assets, net of related debt	1,306,085,162	1,265,078,240	41,006,922	3.2%
Restricted	(70,549,806)	20,571,597	(91,121,403)	-442.9%
<b>Total net assets</b>	<b>1,235,535,356</b>	<b>1,285,649,837</b>	<b>(50,114,481)</b>	<b>-3.9%</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,761,787,348</b>	<b>\$ 1,791,247,966</b>	<b>\$ (29,460,618)</b>	<b>-1.6%</b>

The decrease in total assets of \$29.5 million resulted primarily from a write off of \$48.0 million of FEMA receivables due to prior expenditures currently in dispute and subject to appeal or expenditures that were disallowed by FEMA, offset by an increase in property, plant, and equipment of \$44.6 million due to \$16.5 million in construction funds expended and \$18.1 million of capital contributions less the annual provision for depreciation of \$31.5 million, payments made on bonds of \$12.6 million offset by new loans of \$12.8 million borrowed through the Debt Service Assistance program, and an overpayment of FEMA grant funds in the amount of \$21.1 million. Current liabilities increased by \$36.8 million and long-term liabilities decreased by \$16.1 million in 2008 as compared to 2007 due primarily to debt service payments made on bonds offset by additional debt from the Debt Service Assistance Fund loan and an overpayment of FEMA grant funds of \$21.1 million.

## 2007 Net Assets

The Board's total assets at December 31, 2007 were approximately \$1.8 billion, a 6.0% increase over December 31, 2006 (see Table A-1).

<b>Table A-2</b>				
<b>Sewerage &amp; Water Board of New Orleans</b>				
<b>Net Assets</b>				
	<b>2007</b>	<b>2006</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
Current assets	\$ 130,654,155	\$ 97,310,544	\$ 33,343,611	34.3%
Restricted assets	191,182,517	189,820,167	1,362,350	0.7%
Property, plant and equipment - net	1,465,225,933	1,397,088,784	68,137,149	4.9%
Other assets	4,185,361	5,168,276	(982,915)	-19.0%
<b>Total assets</b>	<b>\$ 1,791,247,966</b>	<b>\$ 1,689,387,771</b>	<b>\$ 101,860,195</b>	<b>6.0%</b>
Current liabilities	\$ 115,274,616	\$ 104,679,864	\$ 10,594,752	10.1%
Long-term liabilities	390,323,513	363,092,090	27,231,423	7.5%
<b>Total liabilities</b>	<b>505,598,129</b>	<b>467,771,954</b>	<b>37,826,175</b>	<b>8.1%</b>
Net assets:				
Invested in capital assets, net of related debt	1,265,078,240	1,191,197,682	73,880,558	6.2%
Restricted	20,571,597	30,418,135	(9,846,538)	-32.4%
<b>Total net assets</b>	<b>1,285,649,837</b>	<b>1,221,615,817</b>	<b>64,034,020</b>	<b>5.2%</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,791,247,966</b>	<b>\$ 1,689,387,771</b>	<b>\$ 101,860,195</b>	<b>6.0%</b>

The increase in total assets of \$101.9 million resulted primarily from an increase in property, plant and equipment of \$68.1 million in 2007 due to \$9.1 million in construction funds expended and \$72.0 million of capital contributions less the annual provision for depreciation of \$25.4 million, payments made on revenue bonds of \$12.0 million offset by new loans of \$40.1 million borrowed through the Special Community Disaster Loan program and the Debt Service Assistance Fund program. Current liabilities increased by \$10.6 million and long-term liabilities increased by \$27.2 million in 2007 as compared to 2006 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.

## 2008 Changes in Net Assets

The change in net assets for the year ended December 31, 2008 was a decrease of approximately \$50.1 million, as opposed to an increase in net assets of approximately \$64.0 million for the year ended December 31, 2007. The Board's total operating revenues decreased by 0.6% to approximately \$109.0 million, and total operating expenses increased 7.0% to approximately \$171.2 million. The changes in net assets are detailed in Table A-3; operating expenses are detailed in Table A-4.

	2008	2007	Increase (Decrease)	Increase (Decrease)
Operating revenues:				
Charges for services	\$ 106,463,582	\$ 106,642,409	\$ (178,827)	-0.2%
Other	2,487,983	2,927,070	(439,087)	-15.0%
<b>Total operating revenues</b>	108,951,565	109,569,479	(617,914)	-0.6%
Operating expenses (Table A-3)	171,174,171	159,967,931	11,206,240	7.0%
Operating loss	(62,222,606)	(50,398,452)	(11,824,154)	-23.5%
Non-operating revenues:				
Property taxes	39,702,436	36,667,904	3,034,532	8.3%
Other taxes	515,735	443,122	72,613	16.4%
Operating and maintenance grants	(3,973)	1,777,188	(1,781,161)	-100.2%
Hurricane gain	-	205,995	(205,995)	-100.0%
Investment income (expense)	1,825,534	3,383,157	(1,557,623)	-46.0%
<b>Total non-operating revenues</b>	42,039,732	42,477,366	(437,634)	-1.0%
Income before capital contributions	(20,182,874)	(7,921,086)	(12,261,788)	154.8%
Capital contributions	(29,931,607)	71,955,106	(101,886,713)	-141.6%
<b>Change in net assets</b>	(50,114,481)	64,034,020	(114,148,501)	-178.3%
Net assets, beginning of year	1,285,649,837	1,221,615,817	64,034,020	5.2%
Net assets, end of year	\$ 1,235,535,356	\$ 1,285,649,837	\$ (50,114,481)	-3.9%

Property taxes increased by \$3.0 million in 2008 due to an increase in assessed value offset by a decrease in the millage.

Capital revenue from federal grants and construction of Board property was approximately \$(29.9) million as a result of grant revenues of approximately \$18.1 million offset by a write off of approximately \$48.0 million of receivables due to FEMA Disaster Public Assistance grant expenditures that were disallowed or currently in dispute and subject to appeal. Operating and maintenance grants decreased by 100.2% to \$(3,973). Capital contributions and operating and maintenance grants are primarily related to FEMA Disaster Public Assistance grants.

	2008	2007	Increase (Decrease)	Increase (Decrease)
Power and pumping	\$ 14,178,641	\$ 13,041,954	\$ 1,136,687	8.7%
Treatment	18,243,782	16,280,975	1,962,807	12.1%
Transmission and distribution	18,994,209	19,832,226	(838,017)	-4.2%
Customer accounts	2,719,594	2,290,092	429,502	18.8%
Customer service	3,323,696	2,670,145	653,551	24.5%
Administration and general	15,173,190	14,899,028	274,162	1.8%
Payroll related	31,549,622	28,259,815	3,289,807	11.6%
Maintenance of general plant	33,455,074	26,993,626	6,461,448	23.9%
Depreciation	31,546,017	25,377,733	6,168,284	24.3%
Amortization	158,019	158,019	-	0.0%
Provision for doubtful accounts	1,244,862	12,613,283	(11,368,421)	-90.1%
Provision for claims	587,465	(2,448,965)	3,036,430	-124.0%
<b>Total operating expenses</b>	\$ 171,174,171	\$ 159,967,931	\$ 11,206,240	7.0%

The increase in power and pumping expenses in 2008 of \$1.1 million or 8.7% is primarily due to an increase in salaries. The increase in treatment expenses in 2008 of \$2.0 million or 12.1% is primarily due to an increase in the costs of chemicals. The decrease in transmission and distribution expenses in 2008 of \$838,017 or 4.2% is primarily due to a decrease in damages due to natural disasters. The increase in payroll related expenses in 2008 of \$3.3 million or 11.6% is primarily due to salary increases in accordance with City of New Orleans Civil Service as well as an increased number of employees and \$8.5 million recognized for an increase in the other postretirement benefits liability. The increase in maintenance of general plant in 2008 of \$6.5 million or 23.9% resulted primarily from increases in the cost of high pressure gas, materials, supplies, contracts, fuel and electricity for all facilities and increases in payroll related costs, professional services, and consulting costs. Provisions for doubtful accounts decreased by \$11.4 million or 90.1% in 2008 as a result of a smaller increase in closed accounts which are fully reserved than in 2007 and additional reserves for amounts not expected to be collected following Hurricane Katrina recognized during 2007. Provisions for claims increased by \$3.0 million in 2008 as compared to 2007. Claims expense varies due to the number and severity of the claims during any period. The increase is due primarily to a large increase in reserves recognized during 2008 offset by claims payments made during 2008.

### 2007 Changes in Net Assets

The change in net assets for the year ended December 31, 2007 was approximately \$1.9 million or 2.9% less than the change in net assets for the year ended December 31, 2006. The Board's total operating revenues increased by 9.2% to approximately \$109.6 million, and total operating expenses increased 5.2% to approximately \$160.0 million. The changes in net assets are detailed in Table A-3; operating expenses are detailed in Table A-4.

	2007	2006	Increase (Decrease)	Increase (Decrease)
Operating revenues:				
Charges for services	\$ 106,642,409	\$ 97,047,638	\$ 9,594,771	9.9%
Other	2,927,070	3,290,683	(363,613)	-11.0%
<b>Total operating revenues</b>	<b>109,569,479</b>	<b>100,338,321</b>	<b>9,231,158</b>	<b>9.2%</b>
Operating expenses (Table A-3)	159,967,931	152,017,247	7,950,684	5.2%
Operating loss	(50,398,452)	(51,678,926)	1,280,474	2.5%
Non-operating revenues:				
Property taxes	36,667,904	33,175,028	3,492,876	10.5%
Other taxes	443,122	634,321	(191,199)	-30.1%
Operating and maintenance grants	1,777,188	35,013,143	(33,235,955)	-94.9%
Hurricane gain	205,995	2,303,397	(2,097,402)	-91.1%
Investment income (expense)	3,383,157	3,862,568	(479,411)	-12.4%
<b>Total non-operating revenues</b>	<b>42,477,366</b>	<b>74,988,457</b>	<b>(32,511,091)</b>	<b>-43.4%</b>
Income before capital contributions	(7,921,086)	23,309,531	(31,230,617)	-134.0%
Capital contributions	71,955,106	42,645,735	29,309,371	68.7%
<b>Change in net assets</b>	<b>64,034,020</b>	<b>65,955,266</b>	<b>(1,921,246)</b>	<b>-2.9%</b>
Net assets, beginning of year	1,221,615,817	1,155,660,551	65,955,266	5.7%
Net assets, end of year	\$ 1,285,649,837	\$ 1,221,615,817	\$ 64,034,020	5.2%

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 increased by \$3.5 million in 2007 due to an increase in assessed value.

Capital revenue from federal grants and construction of Board property by other agencies increased by 68.7% to \$72.0 million. Operating and maintenance grants decreased by 94.9% to \$1.8 million. Capital contributions and operating and maintenance grants are primarily related to FEMA Disaster Public Assistance grants. Hurricane gain consisted of \$0.2 million in proceeds from the sale of scrapped equipment damaged during Hurricane Katrina in 2007 and insurance recoveries of \$2.3 million in 2006.

	2007	2006	Increase (Decrease)	Increase (Decrease)
Power and pumping	\$ 13,041,954	\$ 11,576,640	\$ 1,465,314	12.7%
Treatment	16,280,975	13,518,870	2,762,105	20.4%
Transmission and distribution	19,832,226	13,845,793	5,986,433	43.2%
Customer accounts	2,290,092	1,910,612	379,480	19.9%
Customer service	2,670,145	2,265,250	404,895	17.9%
Administration and general	14,899,028	13,714,644	1,184,384	8.6%
Payroll related	28,259,815	17,914,694	10,345,121	57.7%
Maintenance of general plant	26,993,626	23,344,667	3,648,959	15.6%
Depreciation	25,377,733	28,703,469	(3,325,736)	-11.6%
Amortization	158,019	208,045	(50,026)	-24.0%
Provision for doubtful accounts	12,613,283	22,355,906	(9,742,623)	-43.6%
Provision for claims	(2,448,965)	2,658,657	(5,107,622)	-192.1%
Total operating expenses	<u>\$ 159,967,931</u>	<u>\$ 152,017,247</u>	<u>\$ 7,950,684</u>	<u>5.2%</u>

The increase in power and pumping expenses in 2007 of \$1.5 million or 12.7% is primarily due to increases in the cost of natural gas and increased fuel consumption. The increase in treatment expenses in 2007 of \$2.8 million or 20.4% is primarily due to an increase in the costs of chemicals and continued leaks in the system, which result in the treatment of more water than under normal circumstances. The increase in transmission and distribution expenses in 2007 of \$6.0 million or 43.2% is primarily due to additional costs related to repairs of leaks in the system and increases in contractor and material costs. The increase in payroll related expenses in 2007 of \$10.3 million or 57.7% is primarily due to \$6.6 million recognized for other postretirement benefits liability in connection with the implementation of GASB 45, as well as salary increases in accordance with City of New Orleans Civil Service, individual pay plan increases for certain departments, and increases in hospitalization expense. The increase in maintenance of general plant in 2007 of \$3.6 million or 15.6% resulted primarily from increases in the cost of high pressure gas, materials, supplies, contracts, fuel and electricity for all facilities and increases in payroll related costs, professional services, and consulting costs. Provisions for doubtful accounts decreased by \$9.7 million or 43.6% in 2007 as a result of a smaller increase in closed accounts which are fully reserved than in 2006 and additional reserves for amounts not expected to be collected following Hurricane Katrina recognized during 2006. Provisions for claims decreased by \$5.1 million or 192.1% in 2007 as compared to 2006. Claims expense varies due to the number and severity of the claims during any period. The decrease is due primarily to several large decreases in reserves recognized during 2007.

## **PENSION TRUST FUND**

### **2008 Plan Net Assets**

The Board's total plan net assets of its pension trust fund at December 31, 2008 was approximately \$162.4 million, a 28.7% decrease from December 31, 2007 (see table A-7). Total assets decreased 28.2% to \$166.4 million.

Table A-7				
Sewerage & Water Board of New Orleans				
Plan Net Assets				
	2008	2007	Increase (Decrease)	Increase (Decrease)
Cash	\$ 776,446	\$ 102,653	\$ 673,793	656.4%
Investments	165,246,434	231,011,414	(65,764,980)	-28.5%
Receivables	120,733	420,795	(300,062)	-71.3%
Other assets	274,483	257,562	16,921	6.6%
<b>Total assets</b>	<b>166,418,096</b>	<b>231,792,424</b>	<b>(65,374,328)</b>	<b>-28.2%</b>
DROP participant payable	4,034,240	3,966,600	67,640	1.7%
<b>Total liabilities</b>	<b>4,034,240</b>	<b>3,966,600</b>	<b>67,640</b>	<b>-1.7%</b>
<b>Plan net assets</b>	<b>\$ 162,383,856</b>	<b>\$ 227,825,824</b>	<b>\$ (65,441,968)</b>	<b>-28.7%</b>

Plan net assets decreased by \$65.4 million in 2008 primarily due to realized and unrealized losses on investments recognized in 2008.

#### 2007 Plan Net Assets

The Board's total plan net assets of its pension trust fund at December 31, 2007 was approximately \$227.8 million, a 0.8% increase over December 31, 2006 (see table A-7). Total assets increased 1.1% to \$231.8 million.

Table A-8				
Sewerage & Water Board of New Orleans				
Plan Net Assets				
	2007	2006	Increase (Decrease)	Increase (Decrease)
Cash	\$ 102,653	\$ 1,104,112	\$ (1,001,459)	-90.7%
Investments	231,011,414	227,419,270	3,592,144	1.6%
Receivables	420,795	547,587	(126,792)	-23.2%
Other assets	257,562	113,203	144,359	127.5%
<b>Total assets</b>	<b>231,792,424</b>	<b>229,184,172</b>	<b>2,608,252</b>	<b>1.1%</b>
DROP participant payable	3,966,600	3,247,090	719,510	22.2%
<b>Total liabilities</b>	<b>3,966,600</b>	<b>3,247,090</b>	<b>719,510</b>	<b>-22.2%</b>
<b>Plan net assets</b>	<b>\$ 227,825,824</b>	<b>\$ 225,937,082</b>	<b>\$ 1,888,742</b>	<b>0.8%</b>

Plan net assets increased by \$1.9 million in 2007 primarily due to realized and unrealized gains on investments recognized in 2007.



## 2008 Changes in Plan Net Assets

Table A-9				
Sewerage & Water Board of New Orleans				
Change in Plan Net Assets				
	2008	2007	Increase (Decrease)	Increase (Decrease)
Additions:				
Contributions	\$ 7,017,975	\$ 6,753,824	\$ 264,151	3.9%
Net income on investments	(59,190,144)	7,947,645	(67,137,789)	-844.8%
<b>Total additions</b>	<b>(52,172,169)</b>	<b>14,701,469</b>	<b>(66,873,638)</b>	<b>-454.9%</b>
Deductions:				
Benefits	(10,782,636)	(10,625,533)	(157,103)	1.5%
Employee refunds	(133,779)	(215,746)	81,967	-38.0%
Employee DROP contributions	(2,353,384)	(1,971,448)	(381,936)	19.4%
<b>Total deductions</b>	<b>(13,269,799)</b>	<b>(12,812,727)</b>	<b>(457,072)</b>	<b>3.6%</b>
<b>Change in net assets</b>	<b>(65,441,968)</b>	<b>1,888,742</b>	<b>(67,330,710)</b>	<b>-3564.8%</b>
Plan net assets, beginning of year	227,825,824	225,937,082	1,888,742	0.8%
Plan net assets, end of year	\$ 162,383,856	\$ 227,825,824	\$ (65,441,968)	-28.7%

Net income on investments decreased by \$67.1 million or 844.8% during 2008 due to declining performance in the stock market as compared to 2007. The decrease in the change in plan net assets of \$67.3 million resulted primarily from a decrease in unrealized gains on investments in 2008.

## 2007 Changes in Plan Net Assets

Table A-10				
Sewerage & Water Board of New Orleans				
Change in Plan Net Assets				
	2007	2006	Increase (Decrease)	Increase (Decrease)
Additions:				
Contributions	\$ 6,753,824	\$ 6,683,136	\$ 70,688	1.1%
Net income on investments	7,947,645	29,080,710	(21,133,065)	-72.7%
<b>Total additions</b>	<b>14,701,469</b>	<b>35,763,846</b>	<b>(21,062,377)</b>	<b>-58.9%</b>
Deductions:				
Benefits	(10,625,533)	(9,905,119)	(720,414)	7.3%
Employee refunds	(215,746)	(680,769)	465,023	-68.3%
Employee DROP contributions	(1,971,448)	(1,645,967)	(325,481)	19.8%
<b>Total deductions</b>	<b>(12,812,727)</b>	<b>(12,231,855)</b>	<b>(580,872)</b>	<b>4.7%</b>
<b>Change in net assets</b>	<b>1,888,742</b>	<b>23,531,991</b>	<b>(21,643,249)</b>	<b>-92.0%</b>
Plan net assets, beginning of year	225,937,082	202,405,091	23,531,991	11.6%
Plan net assets, end of year	\$ 227,825,824	\$ 225,937,082	\$ 1,888,742	0.8%

Net income on investments decreased by \$21.1 million or 72.7% during 2007 due to declining performance in the stock market as compared to 2006. The decrease in the change in plan net assets of \$21.6 million resulted primarily from a decrease in unrealized gains on investments in 2007.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **2008 Capital Assets**

As of December 31, 2008, the Board had invested approximately \$2.1 billion in capital assets. Net of accumulated depreciation, the Board's net capital assets at December 31, 2008 totaled approximately \$1.5 billion. This amount represents a net increase (including additions and disposals, net of depreciation) of approximately \$44.6 million or 3.0% over December 31, 2007.

At December 31, 2008, the Board's budget for its five year capital improvements program totaled approximately \$2.2 billion including \$295.6 million for water, \$520.3 million for sewerage and \$1.4 billion 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, 2008, the Board has committed or appropriated \$67.8 million in investments for use in future capital projects and has \$54.2 million of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2009 is \$625.8 million, including \$293.8 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, 2008 include the following:

Hurricane Katrina related Repairs and Replacement  
Southeast Louisiana Flood Control Program  
Sewer System Sanitation Evaluation and Rehabilitation Program  
Drainage Pumping Stations and Canals  
Eastbank Sewer Treatment Plant  
Westbank Sewer Treatment Plant

### **2007 Capital Assets**

As of December 31, 2007, the Board had invested approximately \$2.0 billion in capital assets. Net of accumulated depreciation, the Board's net capital assets at December 31, 2007 totaled approximately \$1.5 billion. This amount represents a net increase (including additions and disposals, net of depreciation) of approximately \$68.1 million or 4.9% over December 31, 2006.

At December 31, 2007, the Board's budget for its five year capital improvements program totaled \$2.3 billion including \$430.2 million for water, \$889.1 million for sewerage and \$956.1 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, 2007, the Board has committed or appropriated \$82.5 million in investments for use in future capital projects and has \$70.7 million of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2008 is \$427.9 million, including \$132.0 million for projects, which are expected to be funded by federal grants and programs.

### **2008 Debt Administration**

The Board continues to make its regularly scheduled payments on its bonds. During 2008, \$12.6 million in principal payments were made.

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 2008, the Board made additional draw downs of \$12.8 million on the loan program.

All bond debt covenants have been met.

### **2007 Debt Administration**

The Board continues to make its regularly scheduled payments on its bonds. During 2007, \$12.0 million in principal payments were made.

During 2007, the Board made additional draw downs from the Federal Emergency Management Agency under the Community Disaster Loan Act of 2005 totaling \$15.9 million.

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 2007, the Board made additional draw downs of \$24.2 million on the loan program.

All bond debt covenants have been met.

### **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 2009. Total FEMA debris removal, mitigation, and capital replacement grants are expected to exceed \$254 million. Of these approximately \$200.3 million has been recognized through 2008. FEMA revenues will continue to be recognized as buildings, systems, and other reimbursable assets are repaired or replaced. In 2009, 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.

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 decreased from approximately 121,000 at the end of 2005 to approximately 110,000 currently, a decrease of 9.1%.

## **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, 2008 and 2007**

ASSETS	2008	2007
Noncurrent assets:		
Property, plant and equipment	\$ 2,122,573,459	\$ 2,048,433,759
Less: accumulated depreciation	612,768,071	583,207,826
Property, plant and equipment, net	1,509,805,388	1,465,225,933
Due from City of New Orleans, less current portion	-	97,908
Other assets:		
Bond issue costs	1,091,426	1,249,443
Deposits	51,315	51,315
Net pension asset	555,451	2,786,695
Total other assets	1,698,192	4,087,453
Total noncurrent assets	1,511,503,580	1,469,411,294
Current assets:		
Unrestricted:		
Cash	34,588,256	17,933,399
Accounts receivable:		
Customers (net of allowance for doubtful accounts)	7,301,967	16,106,497
Taxes	10,323,398	4,549,506
Interest	322,318	1,141,315
Grants	13,116,853	72,283,123
Miscellaneous	5,036,848	4,650,290
Due from City of New Orleans, current	122,812	200,000
Due from other fund	290,778	290,778
Inventory of supplies	12,887,851	12,176,730
Prepaid expenses	1,545,816	1,322,517
Total unrestricted	85,536,897	130,654,155
Restricted:		
Capital projects	67,781,695	82,479,722
Construction funds	54,206,676	70,699,720
Debt service reserve	22,254,068	22,254,068
Customer deposits	5,390,167	4,964,522
Health insurance reserve	5,080,812	4,840,389
Debt service	9,821,453	5,732,096
Other	212,000	212,000
Total restricted	164,746,871	191,182,517
Total current assets	250,283,768	321,836,672
Total assets	\$ 1,761,787,348	\$ 1,791,247,966

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**STATEMENTS OF NET ASSETS**  
(Continued)

NET ASSETS AND LIABILITIES	2008	2007
Net Assets:		
Invested in capital assets - net of related debt	\$ 1,306,085,162	\$ 1,265,078,240
Restricted For:		
Debt service	32,075,521	27,986,164
Capital projects	(102,625,327)	(7,414,567)
Total restricted for net assets	(70,549,806)	20,571,597
Total net assets	1,235,535,356	1,285,649,837
Liabilities:		
Long-term liabilities:		
Claims payable	4,873,176	5,556,117
Other postretirement benefits liability	9,278,067	-
Bonds payable (net of current maturities)	220,644,423	258,155,527
Special Community Disaster loan payable	61,956,747	61,956,747
Debt Service Assistance Fund loan payable	77,460,393	64,655,122
Total long-term liabilities	374,212,806	390,323,513
Current liabilities (payable from current assets):		
Accounts payable	36,048,591	50,142,494
Due to City of New Orleans	151,333	26,933
Due to other governments (Note 14)	28,928,619	-
Retainers and estimates payable	2,253,676	2,473,429
Due to pension trust fund	90,290	95,804
Accrued salaries	1,301,684	855,615
Accrued vacation and sick pay	9,435,109	8,982,354
Claims payable	18,253,689	23,424,687
Capital lease payable	-	104,445
Other postretirement benefits liability	5,908,635	6,674,710
Other liabilities	4,149,709	2,444,165
	106,521,335	95,224,636
Current liabilities (payable from restricted assets):		
Accrued interest	1,032,516	1,535,591
Bonds payable	37,282,479	12,587,441
Retainers and estimates payable	1,812,689	962,426
Customer deposits	5,390,167	4,964,522
	45,517,851	20,049,980
Total current liabilities	152,039,186	115,274,616
Total liabilities	526,251,992	505,598,129
Total net assets and liabilities	\$ 1,761,787,348	\$ 1,791,247,966

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, 2008 and 2007**

	2008	2007
Operating revenues:		
Sales of water and delinquent fees	\$ 43,995,732	\$ 37,795,522
Sewerage service charges	61,877,246	68,304,547
Plumbing inspection and license fees	590,604	542,340
Other revenue	2,487,983	2,927,070
Total operating revenues	108,951,565	109,569,479
Operating Expenses:		
Power and pumping	14,178,641	13,041,954
Treatment	18,243,782	16,280,975
Transmission and distribution	18,994,209	19,832,226
Customer accounts	2,719,594	2,290,092
Customer service	3,323,696	2,670,145
Administration and general	15,173,190	14,899,028
Payroll related	31,549,622	28,259,815
Maintenance of general plant	33,455,074	26,993,626
Depreciation	31,546,017	25,377,733
Amortization	158,019	158,019
Provision for doubtful accounts	1,244,862	12,613,283
Provision for claims	587,465	(2,448,965)
Total operating expenses	171,174,171	159,967,931
Operating loss	(62,222,606)	(50,398,452)
Non-operating revenues (expenses):		
Two-mill tax	-	120
Three-mill tax	11,294,822	10,381,155
Six-mill tax	11,406,361	10,513,559
Nine-mill tax	17,001,253	15,773,070
Other taxes	515,735	443,122
Operating and maintenance grants	(3,973)	1,777,188
Interest income	3,545,564	5,826,769
Hurricane gain	-	205,995
Interest expense	(1,720,030)	(2,443,612)
Total non-operating revenues (expenses)	42,039,732	42,477,366
Loss before capital contributions	(20,182,874)	(7,921,086)
Capital contributions	(29,931,607)	71,955,106
Change in net assets	(50,114,481)	64,034,020
Net assets:		
Beginning of year	1,285,649,837	1,221,615,817
End of year	\$ 1,235,535,356	\$ 1,285,649,837

See accompanying notes to financial statements.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**STATEMENTS OF CASH FLOWS**  
**ENTERPRISE FUND**

For the years ended December 31, 2008 and 2007

	2008	2007
Cash flows from operating activities		
Cash received from customers	\$ 113,557,045	\$ 90,872,549
Cash payments to suppliers for goods and services	(72,538,365)	(89,872,636)
Cash payments to employees for services	(56,968,728)	(54,394,472)
Other revenue	2,692,029	5,912,336
Net cash used in operating activities	(13,258,019)	(47,482,223)
Cash flows from noncapital financing activities		
Proceeds from property taxes	34,444,278	41,638,050
Proceeds from federal operating and maintenance grants	695,562	1,083,116
Cash received from other government (Note 14)	21,097,027	-
Net cash provided by noncapital financing activities	56,236,867	42,721,166
Cash flows from capital and related financing activities		
Acquisition and construction of capital assets	(81,327,975)	(54,136,105)
Proceeds from Special Community Disaster loan	-	15,945,181
Proceeds from Debt Service Assistance Fund loan	12,805,271	24,161,049
Principal payments on bonds payable	(12,635,000)	(12,020,000)
Interest paid on bonds payable	(14,485,620)	(13,322,332)
Principal payments on capital lease	(104,445)	(2,656,227)
Interest paid on capital lease	(1,409)	(43,612)
Proceeds from construction fund, net (Note 14)	7,831,592	-
Capital contributed by developers and federal grants	28,612,316	41,166,867
Net cash used in capital and related financing activities	(59,305,270)	(905,179)
Cash flows from investing activities		
Payments for purchase of investments	(482,917,302)	(470,107,390)
Proceeds from maturities of investments	510,268,751	468,795,632
Investment income	6,119,988	9,877,116
Net cash provided by investing activities	33,471,437	8,565,358
Net increase in cash	17,145,015	2,899,122
Cash at the beginning of the year	18,377,893	15,478,771
Cash at the end of the year	\$ 35,522,908	\$ 18,377,893
Reconciliation of cash and restricted cash (note 2)		
Current assets - cash	\$ 34,588,256	\$ 17,933,399
Restricted assets -cash	934,652	444,494
Total cash	\$ 35,522,908	\$ 18,377,893

(Continued)

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**STATEMENTS OF CASH FLOWS  
(Continued)**

**ENTERPRISE FUND**

**For the years ended December 31, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
Reconciliation of operating loss to net cash used in operating activities is as follows:		
Operating loss	\$ (62,222,606)	\$ (50,398,452)
Adjustments to reconcile net operating loss to net cash used in operating activities:		
Depreciation	31,546,017	25,377,733
Provision for claims	587,465	(2,448,965)
Provision for doubtful accounts	1,244,862	12,613,283
Amortization	158,019	158,019
Change in operating assets and liabilities:		
(Increase) decrease in customer and other receivables	7,559,667	(15,006,027)
Increase in inventory	(711,121)	(2,578,116)
Increase (decrease) in prepaid expenses and other receivables	(511,949)	1,769,166
Decrease in net pension asset	2,231,244	663,310
Increase (decrease) in accounts payable	2,066,541	(22,408,188)
Increase (decrease) in accrued salaries, due to pension and accrued vacation and sick pay	893,310	(310,561)
Increase in net other postretirement benefits liability	8,511,992	6,674,710
Decrease in other liabilities	<u>(4,611,460)</u>	<u>(1,588,135)</u>
Net cash used in operating activities	<u>\$ (13,258,019)</u>	<u>\$ (47,482,223)</u>

See accompanying notes to financial statements.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**STATEMENTS OF PLAN NET ASSETS**  
**PENSION TRUST FUND**  
**December 31, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
Assets:		
Cash	\$ 776,446	\$ 102,653
Receivables:		
Investment income	103,710	401,192
Employee contributions receivable	17,023	19,603
Due from other fund	274,483	257,562
Investments	<u>165,246,434</u>	<u>231,011,414</u>
Total assets	<u>166,418,096</u>	<u>231,792,424</u>
Liabilities:		
DROP participants payable	<u>4,034,240</u>	<u>3,966,600</u>
Total liabilities	<u>4,034,240</u>	<u>3,966,600</u>
Plan net assets available for pension benefits	<u>\$ 162,383,856</u>	<u>\$ 227,825,824</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, 2008 and 2007**

	<b>2008</b>	<b>2007</b>
Additions:		
Contributions:		
Employee contributions	\$ 1,143,858	\$ 1,014,461
Employer contributions	4,915,512	3,885,124
City annuity and other transfers in	958,605	1,854,239
Total contributions	7,017,975	6,753,824
Investment income:		
Interest income	(27,774)	1,036,269
Dividend income	1,812,649	2,041,471
Net appreciation	-	5,242,261
	1,784,875	8,320,001
Less investment expense	(316,309)	(372,356)
Net investment income	1,468,566	7,947,645
Total additions	8,486,541	14,701,469
Deductions:		
Net depreciation in investments	(60,658,710)	-
Benefits	(10,782,636)	(10,625,533)
Employee refunds	(133,779)	(215,746)
Employee contributions to DROP	(2,353,384)	(1,971,448)
Total deductions	(73,928,509)	(12,812,727)
Change in plan net assets	(65,441,968)	1,888,742
Plan net assets at beginning of year	227,825,824	225,937,082
Plan net assets at end of year	\$ 162,383,856	\$ 227,825,824

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. 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 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 two Council Members-at-Large, and one District Councilman 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:

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

(Continued)

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(1) Summary of Significant Accounting Policies (continued)

- (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.
- (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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS  
(Continued)

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(1) Summary of Significant Accounting Policies (continued)

(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:

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 as non-operating items.

The enterprise fund is presented in the government-wide 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)

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.

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 capital assets are recorded at their estimated fair value at the date of donation.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS  
(Continued)**

(1) Summary of Significant Accounting Policies (continued)

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.

(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, 2008 and 2007 is approximately \$12,949,000 and \$12,259,000, respectively. The amount included in the statements of net assets as of December 31, 2008 and 2007 is \$9,435,109 and \$8,982,354, 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. The following table summarizes changes in the Board's vacation and sick pay liability.

Year	Beginning of Year Liability	Current Year Earned and Changes in Estimate	Payments	End of Year Liability
2008	8,982,354	6,182,313	(6,635,068)	9,435,109
2007	9,436,585	7,248,789	(6,794,558)	8,982,354

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

(Continued)

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(1) Summary of Significant Accounting Policies (continued)

(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 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 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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS  
(Continued)

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(1) Summary of Significant Accounting Policies (continued)

(N) Use of Restricted Assets

When restricted and unrestricted resources are available to cover expenses, unrestricted resources are first applied.

(O) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates. The current economic environment has increased the degree of uncertainty inherent in those estimates and assumptions.

(P) Net Assets

The Board classifies net assets into two components: invested in capital assets, net of related debt and restricted. These components are defined as follows:

Invested in capital assets, net of related debt - This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in this component of net assets. Rather, that portion of debt is included in the same component of net assets as the unspent proceeds.

Restricted - This component reports those net assets with externally imposed constraints placed on their use by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - This component reports net assets that do not meet the definition of either of the other two components.

(2) Cash and Investments

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

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS  
(Continued)**

(2) Cash and Investments (continued)

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, 2008, the Board’s deposits with banks consisted of cash totaling \$40,291,215 and certificates of deposit of \$138,370,437. At December 31, 2007, the Board’s deposits with banks consisted of cash totaling \$22,882,391 and certificates of deposit of \$116,329,710. Of the cash bank balance at December 31, 2008 and 2007, \$815,258 and \$760,331, respectively, is covered by federal depository insurance. The remaining amount of the Board's cash bank balances and all certificates of deposit for 2008 and 2007 were covered by collateral held by custodial agents of the financial institutions in the name of the Board.

In accordance with GASB 40, unless there is information to the contrary, obligations of the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality.

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

<u>2008</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Enterprise Fund:			
Cash and money market funds	\$ 34,588,256	\$ 934,652	\$ 35,522,908
Certificates of deposit	-	138,370,437	138,370,437
	<u>34,588,256</u>	<u>139,305,089</u>	<u>173,893,345</u>
Investments	-	25,441,782	25,441,782
Total cash and investments at fair value	<u>\$ 34,588,256</u>	<u>\$ 164,746,871</u>	<u>\$ 199,335,127</u>
<u>2007</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Enterprise Fund:			
Cash and money market funds	\$ 17,933,399	\$ 444,494	\$ 18,377,893
Certificates of deposit	-	116,329,710	116,329,710
	<u>17,933,399</u>	<u>116,774,204</u>	<u>134,707,603</u>
Investments	-	74,408,313	74,408,313
Total cash and investments at fair value	<u>\$ 17,933,399</u>	<u>\$ 191,182,517</u>	<u>\$ 209,115,916</u>

The composition and carrying value of investments is as follows:

	<u>2008</u>	<u>2007</u>
Enterprise Fund:		
LAMP	\$ 7,814,883	\$ 7,807,000
U.S. Government Securities and Instrumentalities	<u>17,596,899</u>	<u>66,601,313</u>
	<u>\$ 25,411,782</u>	<u>\$ 74,408,313</u>



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

(2) Cash and Investments (continued)

	2008	2007
Pension Trust Fund:		
Money Market	\$ 979,756	\$ 1,637,157
LAMP	4,035,743	-
Corporate Bonds	71,876,205	80,714,328
Equities	88,354,730	148,659,929
	\$ 165,246,434	\$ 231,011,414

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 104% 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, 2008 and 2007. The value of securities lent at December 31, 2008 and 2007 was \$38,883,529 and \$52,141,791. The market value of the cash collateral at December 31, 2008 and 2007 was \$40,559,644 and \$54,107,811.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS  
(Continued)**

(2) Cash and Investments (continued)

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.* As of December 31, 2008 and 2007, the Board's Enterprise Fund investments in U.S. Government Securities and Instrumentalities included U.S. Treasury Bills and Strips totaling \$17,596,899 and \$66,601,313, respectively, all of which have a remaining maturity of less than one year.

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.

(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, 2008 and 2007 was \$29,466,571 and \$26,544,603, respectively; such amounts exclude overtime and standby payroll. Total payroll, including overtime and standby payroll, was \$42,733,299 and \$38,438,336 for the years ended December 31, 2008 and 2007, respectively. At December 31, the PTF membership consisted of:

	<b>2008</b>	<b>2007</b>
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	752	737
Current employees:		
Vested	604	558
Non-vested	223	247
	827	805
Total	1,579	1,542

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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

(Continued)

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(3) Defined Benefit Pension Plan (continued)

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.

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, 2008 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.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**(Continued)**

(3) Defined Benefit Pension Plan (continued)

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

	<u>2008</u>	<u>2007</u>
Annual required contribution	\$ 7,146,527	\$ 4,598,587
Interest on net pension obligation	(195,069)	(241,500)
Adjustments to annual required contribution	<u>384,575</u>	<u>476,115</u>
Annual pension cost	7,336,034	4,833,202
Contributions made	<u>5,104,788</u>	<u>4,169,892</u>
Decrease in net pension asset	2,231,245	663,310
Net pension asset, beginning of year	<u>2,786,696</u>	<u>3,450,005</u>
Net pension asset, end of year	<u>\$ 555,451</u>	<u>\$ 2,786,695</u>

The net pension asset is being amortized over 10 years as of December 31, 2008, using the level dollar closed method and using the same interest, salary increase and inflation factors as the plan.

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, 2008	\$ 7,336,034	70%	\$ 555,451
December 31, 2007	\$ 4,833,202	86%	\$ 2,786,695
December 31, 2006	\$ 4,326,480	94%	\$ 3,450,005
December 31, 2005	\$ 5,216,428	82%	\$ 3,718,709

The actuarially determined contribution requirement for the Board was 24.253% for 2008 and 17.324% for 2007. 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>2008</u>	<u>2007</u>
Employer and other transfers	\$ 5,874,117	\$ 5,739,363
Employee	<u>1,143,858</u>	<u>1,014,461</u>
Total Contributions	<u>\$ 7,017,975</u>	<u>\$ 6,753,824</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS  
(Continued)

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(3) Defined Benefit Pension Plan (continued)

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, 2008 and 2007, 99 and 81 employees, respectively, participated in the plan. The amount of plan assets segregated for these individuals was \$4,034,240 and \$3,966,600 as of December 31, 2008 and 2007, 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:

Power and pumping stations - buildings	57 years
Power and pumping stations - machinery	40 years
Distribution systems	75 years
Sewerage collection	75 years
Canals and subsurface drains	75 to 100 years
Treatment plants	50 years
Connections and meters	50 years
Power transmission	50 years
General plant	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:

	<b>2008</b>			
	Beginning Balance	Additions	Deletions	Ending Balance
<b>Cost</b>				
Real estate rights, non depreciable	\$ 8,639,525	\$ -	\$ -	\$ 8,639,525
Power and pumping stations - buildings	287,862,377	5,780,064	-	293,642,441
Power and pumping stations - machinery	224,489,768	10,343,533	-	234,833,301
Distribution systems	121,812,303	288,776	(434,291)	121,666,788
Sewerage collection	234,788,244	20,447,865	(1,392,829)	253,843,280
Canals and subsurface drainage	281,803,343	157,647	-	281,960,990
Treatment plants	116,746,590	3,965,689	-	120,712,279
Connections and meters	38,521,713	3,811,737	(56,521)	42,276,929
Power transmission	23,607,668	-	-	23,607,668
General plant	180,041,127	9,775,622	(102,131)	189,714,618
General buildings	7,586,547	-	-	7,586,547
Total property, plant and equipment in service	1,525,899,205	54,570,933	(1,985,772)	1,578,484,366
Construction in progress	522,534,554	76,074,913	(54,520,374)	544,089,093
Total property, plant and equipment	2,048,433,759	130,645,846	(56,506,146)	2,122,573,459
<b>Accumulated Depreciation</b>				
Power and pumping stations - buildings	85,608,774	5,138,743	-	90,747,517
Power and pumping stations - machinery	107,360,835	5,869,946	-	113,230,781
Distribution systems	40,813,481	1,609,010	(434,291)	41,988,200
Sewerage collection	30,615,649	3,376,115	(1,392,829)	32,598,935
Canals and subsurface drainage	53,661,590	2,848,083	-	56,509,673
Treatment plants	42,194,556	2,414,246	-	44,608,802
Connections and meters	26,460,858	845,537	(56,521)	27,249,874
Power transmission	11,470,802	472,153	-	11,942,955
General plant	180,041,127	8,668,722	(102,131)	188,607,718
General buildings	4,980,154	303,462	-	5,283,616
Total accumulated depreciation	583,207,826	31,546,017	(1,985,772)	612,768,071
Net property, plant, and equipment	<u>\$ 1,465,225,933</u>	<u>\$ 99,099,829</u>	<u>\$ (54,520,374)</u>	<u>\$1,509,805,388</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**(Continued)**

(4) Property, Plant and Equipment (continued)

	2007			
	Beginning Balance	Additions	Deletions	Ending Balance
<b>Cost</b>				
Real estate rights, non depreciable	\$ 8,639,525	\$ -	\$ -	\$ 8,639,525
Power and pumping stations - buildings	278,823,495	9,038,882	-	287,862,377
Power and pumping stations - machinery	222,504,768	1,985,000	-	224,489,768
Distribution systems	119,077,196	3,516,334	(781,227)	121,812,303
Sewerage collection	228,195,494	7,669,343	(1,076,593)	234,788,244
Canals and subsurface drainage	280,879,403	923,940	-	281,803,343
Treatment plants	113,375,473	3,371,117	-	116,746,590
Connections and meters	38,527,630	106,561	(112,478)	38,521,713
Power transmission	23,607,668	-	-	23,607,668
General plant	177,252,452	3,192,454	(403,779)	180,041,127
General buildings	7,586,547	-	-	7,586,547
Total property, plant and equipment in service	1,498,469,651	29,803,631	(2,374,077)	1,525,899,205
Construction in progress	458,566,912	94,192,714	(30,225,072)	522,534,554
Total property, plant and equipment	1,957,036,563	123,996,345	(32,599,149)	2,048,433,759
<b>Accumulated Depreciation</b>				
Power and pumping stations - buildings	79,655,020	5,953,754	-	85,608,774
Power and pumping stations - machinery	101,749,477	5,611,358	-	107,360,835
Distribution systems	39,965,448	1,629,260	(781,227)	40,813,481
Sewerage collection	28,569,559	3,122,683	(1,076,593)	30,615,649
Canals and subsurface drainage	51,417,955	2,243,635	-	53,661,590
Treatment plants	39,859,624	2,334,932	-	42,194,556
Connections and meters	25,802,903	770,433	(112,478)	26,460,858
Power transmission	10,998,649	472,153	-	11,470,802
General plant	177,252,452	3,192,454	(403,779)	180,041,127
General buildings	4,676,692	303,462	-	4,980,154
Total accumulated depreciation	559,947,779	25,634,124	(2,374,077)	583,207,826
Net property, plant, and equipment	\$ 1,397,088,784	\$ 98,362,221	\$ (30,225,072)	\$ 1,465,225,933

**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>2008</u>		<u>2007</u>
Interest income	\$	1,966,531	\$	3,979,717
Interest expense		<u>(12,293,962)</u>		<u>(13,222,352)</u>
Net interest capitalized	\$	<u>(10,327,431)</u>	\$	<u>(9,242,635)</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>
2008	Water	\$	21,675,663	\$	16,652,907	\$	5,022,756
	Sewer		<u>27,092,747</u>		<u>24,813,536</u>		<u>2,279,211</u>
		\$	<u>48,768,410</u>	\$	<u>41,466,443</u>	\$	<u>7,301,967</u>
2007	Water	\$	24,065,882	\$	16,721,384	\$	7,344,498
	Sewer		<u>34,237,243</u>		<u>25,475,244</u>		<u>8,761,999</u>
		\$	<u>58,303,125</u>	\$	<u>42,196,628</u>	\$	<u>16,106,497</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, 2008 and 2007, \$122,812 and \$297,908, 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>2008</b>	<b>2007</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	\$ 17,685,000	\$ 19,175,000
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	10,000,000	10,770,000
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	15,625,000	16,825,000
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	6,175,000	6,650,000
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	19,585,000	20,680,000
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	14,905,000	15,755,000
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	24,435,000	25,795,000

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**(Continued)**

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

a. Bonds Payable (continued)

	<b>Principal Balances</b>	
	<b>2008</b>	<b>2007</b>
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.	\$ 45,740,000	\$ 47,875,000
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.	28,770,000	29,920,000
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.	16,535,000	17,185,000
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.	4,490,000	4,715,000
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.	28,280,000	29,515,000
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	24,030,000
	256,255,000	268,890,000
Plus bond premiums	1,671,902	1,852,968
Total	257,926,902	270,742,968
Less current maturities	37,282,479	12,587,441
Bond payable, long-term	\$ 220,644,423	\$ 258,155,527

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**(Continued)**

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

a. Bonds Payable (continued)

The changes in long-term debt were as follows:

	<u>2008</u>	<u>2007</u>
Balance, beginning of year	\$ 268,890,000	\$ 280,910,000
Payments	<u>(12,635,000)</u>	<u>(12,020,000)</u>
Balance, end of year	\$ <u>256,255,000</u>	\$ <u>268,890,000</u>

The annual requirements to amortize all bonds payable as of December 31, 2008, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 37,300,000	\$ 10,952,837	\$ 48,252,837
2010	13,925,000	10,449,008	24,374,008
2011	14,630,000	9,807,092	24,437,092
2012	15,355,000	9,110,507	24,465,507
2013	16,115,000	8,365,622	24,480,622
2014-2018	91,120,000	28,380,617	119,500,617
2019-2023	63,375,000	7,378,121	72,753,121
2024	<u>2,435,000</u>	<u>54,788</u>	<u>2,489,788</u>
Total	\$ <u>256,255,000</u>	\$ <u>84,602,270</u>	\$ <u>340,753,592</u>

The amount of revenue bonds and tax bonds payable as of December 31, 2008, are as follows:

<u>Year</u>	<u>Revenue Bonds</u>	<u>Tax Bonds</u>	<u>Total</u>
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	13,995,000	1,360,000	15,355,000
2013	14,690,000	1,425,000	16,115,000
2014-2018	82,955,000	8,165,000	91,120,000
2019-2023	57,335,000	8,040,000	63,375,000
2024	<u>2,435,000</u>	<u>-</u>	<u>2,435,000</u>
Total	\$ <u>233,545,000</u>	\$ <u>22,710,000</u>	\$ <u>256,255,000</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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 \$6,926,669 and \$6,647,720 at December 31, 2008 and 2007, respectively; the accumulated balance at December 31, 2008 and 2007 was \$9,821,453 and \$4,127,745 respectively. Monthly deposits to the debt service funds were temporarily suspended due to debt service payments being paid directly by the State of Louisiana through a Cooperative Endeavor Agreement and resumed as of June 2008. 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, 2008 and 2007; the accumulated balance at December 31, 2008 and 2007 was \$22,254,068.

The net operating revenues of the Water Department for the years ended December 31, 2008 and 2007 did not 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, 2008 and 2007.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS  
(Continued)**

(7) Changes in Long-term Obligations (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. The Board made draw downs totaling \$61,956,747 as of December 31, 2008. 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. As of December 31, 2008 and 2007, approximately \$4.1 million and \$2.4 million of interest was accrued, respectively.

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

<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Principal</u>
January 23, 2011	2.66%	\$ 22,298,689
June 21, 2011	3.12%	6,013,905
August 27, 2011	2.93%	33,644,153
		\$ 61,956,747

Operating revenues are pledged as security for the loan. Debt service requirements relating to the loan due in 2011 include \$61,956,747 of principal and \$8,475,957 of interest.

c. Debt Service Assistance

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, 2008, the Board has drawn down \$77,460,393 on this agreement.

Debt service requirements relating to the bond are as follows:

<u>Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 3,688,291	\$ 3,594,387	\$ 7,282,678
2013	3,859,428	3,423,250	7,282,678
2014-2018	22,155,375	14,258,017	36,413,392
2019-2023	27,795,069	8,618,323	36,413,392
2024-2027	19,962,230	1,880,951	21,843,181
	\$ 77,460,393	\$ 31,774,928	\$ 109,235,321

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

d. Capital Leases

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 were 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 was secured by a security interest in the vehicles.

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 was secured by a security interest in the vehicles.

The vehicles subject to the capital lease are included in property plant and equipment - general plant with a net book value of \$7,742,446 and \$8,590,508, at December 31, 2008 and 2007, respectively.

(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.

Additionally, amounts included in accounts payable due to the city were \$2,763,866 and \$500,959 at December 31, 2008 and December 31, 2007, 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 2008 and 2007 was \$2,836,995,254 and \$2,134,989,576, respectively. The combined tax rate dedicated for the Board for the years ended December 31, 2008 and 2007 was \$16.43 and \$22.59, respectively, 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, 2008, the Board's budget for its five year capital improvements program totaled \$2,229,524,000 including \$294,589,000 for water, \$520,253,000 for sewerage and \$1,414,682,000 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, 2008, the Board has committed or appropriated \$67,781,695 in investments for use in future capital projects and has \$54,206,676 of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2009 is \$625,803,000 including \$293,756,000 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, 2008 include the following:

Hurricane Katrina related Repairs and Replacement  
Southeast Louisiana Flood Control Program  
Sewer System Sanitation Evaluation and Rehabilitation Program  
Drainage Pumping Stations and Canals  
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 2008 and 2007 amounted to \$3,990,705 and \$4,168,677, respectively.

Worker's compensation expense provision for 2008 and 2007 amounted to \$1,530,333 and \$1,719,712, respectively.

The hospitalization self-insurance benefits are administered by Blue Cross of Louisiana. The Board's expense provision in excess of employee contributions for 2008 and 2007 was approximately \$11,871,000 and \$13,015,000, 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
2008	\$ 28,980,804	\$ 11,361,649	\$ (17,215,588)	\$ 23,126,865
2007	32,809,054	10,840,357	(14,668,607)	28,980,804

The composition of claims payable is as follows:

	2008	2007
Short-term:		
Workers' Compensation	\$ 1,170,516	\$ 901,949
Health Insurance	2,144,600	3,047,836
General Liability	14,938,573	19,474,902
Total short-term	18,253,689	23,424,687
Long-term:		
Workers' Compensation	4,873,176	5,256,117
General Liability	-	300,000
Total long-term	4,873,176	5,556,117
Total	\$ 23,126,865	\$ 28,980,804

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, 2008 and 2007. 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)

(10) Commitments (continued)

d. Postemployment Healthcare Benefits

Plan Description - The Board's post-employment medical benefits for retirees are provided through a self-insured medical plan and are made available to employees upon actual retirement.

The retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 62 and 10 years of service; age 65 and 5 years of service; age 70 regardless of service; or, if age plus service equals at least 80. Complete plan provisions are contained in the official plan documents. Currently, the Board provides post employment medical benefits to 582 retired employees.

Contribution Rates - Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy - Until 2007, the Board recognized the cost of providing post-employment medical benefits (the Board's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2008 and 2007, the Board's portion of health care funding cost for retired employees totaled \$5,673,616 and \$6,143,654, respectively.

Effective January 1, 2007, the Board implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following tables.

Annual Required Contribution - The Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<u>2008</u>	<u>2007</u>
Normal Cost	\$ 4,013,401	\$ 3,191,001
30-year UAL amortization amount	10,291,219	9,627,363
Annual required contribution (ARC)	<u>\$ 14,304,620</u>	<u>\$ 12,818,364</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**(Continued)**

(10) Commitments (continued)

d. Postemployment Healthcare Benefits (continued)

Net Post-employment Benefit Obligation - The table below shows the Board's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31:

	<b>2008</b>	<b>2007</b>
Beginning Net OPEB Obligation	\$ 6,674,710	\$ -
Annual required contribution	14,304,620	12,818,364
Interest on Net OPEB Obligation	266,988	-
ARC Adjustment	(386,000)	-
OPEB Cost	14,185,608	12,818,364
Contribution	-	-
Current year retiree premium	(5,673,616)	(6,143,654)
Change in Net OPEB Obligation	8,511,992	6,674,710
Ending Net OPEB Obligation	\$ 15,186,702	\$ 6,674,710

The following table shows the Board's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net PEB Liability (Asset)</b>
December 31, 2008	\$ 14,304,620	40.00%	\$ 15,186,702
December 31, 2007	12,818,364	47.93%	6,674,710

Funded Status and Funding Progress - In 2008 and 2007, The Board made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. As of January 1, 2008, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$177,956,339, which is defined as that portion, as determined by a particular actuarial cost method (the Board uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<b>2008</b>	<b>2007</b>
Actuarial Accrued Liability (AAL)	\$ 177,956,339	\$ 147,995,856
Actuarial Value of Plan Assets (AVP)	-	-
Unfunded Act. Accrued Liability (UAAL)	\$ 177,956,339	\$ 147,995,856
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members)	\$ 29,466,571	\$ 26,544,603
UAAL as a percentage of covered payroll	604.93%	557.54%

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Continued)**

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(10) Commitments (continued)

d. Postemployment Healthcare Benefits (continued)

Actuarial Methods and Assumptions - Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method - The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets - There are not any plan assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate - An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 7%. In addition to age related turnover, it has additionally been assumed that 10% of future eligible retirees will decline coverage upon retirement. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	10.0%
26 – 40	8.0%
41 – 54	5.0%
55+	4.0%

## SEWERAGE AND WATER BOARD OF NEW ORLEANS

### NOTES TO FINANCIAL STATEMENTS

(Continued)

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(10) Commitments (continued)

d. Postemployment Healthcare Benefits (continued)

Post employment Benefit Plan Eligibility Requirements - It is assumed that entitlement to benefits will commence five years after earliest eligibility for retirement (D.R.O.P. entry). The five years is to accommodate the anticipated period of the D.R.O.P. Also, if the initial eligibility for D.R.O.P. entry is prior to age 55, an additional one year delay has been assumed, and it has been assumed that members eligible for the "Rule of 80" retirement formula delay three years beyond that earliest retirement date. Medical benefits are provided to employees upon actual retirement. The retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 62 and 10 years of service; age 65 and 5 years of service; age 70 regardless of service; or, if age plus service equals at least 80. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate) - GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate - The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, the 94GAR mortality table described above was used to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits - The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The current premium schedules for active and retired are "unblended" rates, as required by GASB 45.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS  
(Continued)

(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.

(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>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
	(amounts in thousands)			
<b>Assets:</b>				
Property, plant and equipment	\$ 289,624	\$ 282,715	\$ 618,416	\$ 599,493
Current unrestricted assets	980	21,302	53,642	77,678
Restricted assets	23,384	26,567	72,237	74,841
Other assets	470	1,627	1,021	1,854
Total assets	<u>\$ 314,458</u>	<u>\$ 332,211</u>	<u>\$ 745,316</u>	<u>\$ 753,866</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt	\$ 251,873	\$ 248,615	\$ 463,595	\$ 443,246
Restricted	<u>(113,993)</u>	<u>(61,603)</u>	<u>(15,593)</u>	<u>6,833</u>
Total net assets	<u>137,880</u>	<u>187,012</u>	<u>448,002</u>	<u>450,079</u>
<b>Liabilities:</b>				
Current	56,732	28,401	28,252	39,858
Current liabilities payable from restricted assets	7,834	7,246	36,294	11,420
Noncurrent liabilities	<u>112,012</u>	<u>109,552</u>	<u>232,768</u>	<u>252,509</u>
Total liabilities	<u>176,578</u>	<u>145,199</u>	<u>297,314</u>	<u>303,787</u>
Total liabilities and net assets	<u>\$ 314,458</u>	<u>\$ 332,211</u>	<u>\$ 745,316</u>	<u>\$ 753,866</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	
	2008	2007	2008	2007
	(amounts in thousands)			
Service charges, pledged				
against bonds	\$ 45,266	\$ 39,349	\$ 62,461	\$ 68,843
Depreciation expense	(13,521)	(6,288)	(8,078)	(6,767)
Other operating expenses	(67,867)	(63,377)	(42,649)	(46,991)
Operating income	(36,122)	(30,316)	11,734	15,085
Nonoperating revenues (expenses):				
Investment earnings	410	633	987	1,133
Other	(1,464)	(1,389)	255	942
Capital contributions	(11,956)	10,665	(15,053)	50,269
Change in net assets	(49,132)	(20,407)	(2,077)	67,429
Beginning net assets	187,012	207,419	450,079	382,650
Ending net assets	\$ 137,880	\$ 187,012	\$ 448,002	\$ 450,079

Condensed Statements of Cash Flows

	Water		Sewer	
	2008	2007	2008	2007
	(amounts in thousands)			
Net cash provided by (used in):				
Operating activities	\$ (321)	\$ (23,790)	\$ 22,781	\$ 1,027
Noncapital financing activities	21,434	197	405	246
Capital and related financing activities	(8,231)	8,854	(25,707)	(2,894)
Investing activities	4,461	90	4,930	12,113
Net increase (decrease)	17,343	(14,649)	2,409	10,492
Cash and cash equivalents:				
Beginning of year	(11,909)	2,740	20,172	9,680
End of year	\$ 5,434	\$ (11,909)	\$ 22,581	\$ 20,172

(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. No further insurance proceeds were received in 2008.

## SEWERAGE AND WATER BOARD OF NEW ORLEANS

### NOTES TO FINANCIAL STATEMENTS

(Continued)

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(14) Natural Disaster (continued)

As of December 31, 2008 and 2007, the Board has cumulatively received \$140,969,811 and \$113,635,454, respectively, of cash reimbursements from the Federal Emergency Management Agency (FEMA). Included in accounts receivable as of December 31, 2008 and 2007 are \$13,046,853 and \$72,165,526, respectively, of reimbursements due from FEMA. In 2008, approximately \$48 million of receivables were written off as a result of expenses previously submitted to FEMA for reimbursement that are currently in dispute and subject to appeal or due to expenses that have been disallowed by FEMA. Eligible FEMA grants totaling in excess of \$254 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.

On June 29, 2007, the Board entered into a Cooperative Endeavor Agreement with the State of Louisiana, City of New Orleans, Louisiana, and the Louisiana Public Facilities Authority (LFPA). The LFPA agreed to issue its bonds to provide the cash capital investment to pay for capital improvements of the City of New Orleans and the Board. The establishment of the construction fund permits the Board and City of New Orleans to publicly bid contracts that are subject to a Project Worksheet that has been obligated by FEMA or for which an award letter has been received and encumber such amounts. The State of Louisiana, City of New Orleans, and Sewerage and Water Board agree that as FEMA pays any reimbursement amounts related to projects for which disbursements have been made, or the City or the Sewerage and Water Board receives monies related to the hazard mitigation grant program for which disbursements have been made from the construction fund, the full amount of such projects shall be deposited in the construction fund and used to fund additional projects until all City of New Orleans and Sewerage and Water Board improvements are completed. The total amount made available to the Board under the agreement was \$100,000,000. At December 31, 2008, the Board had an outstanding obligation under the agreement of \$7,831,592 included as a liability in due to other governments on the statements of net assets, which represent amounts not yet reimbursed by FEMA and deposited back into the construction fund. There were no outstanding obligations at December 31, 2007.

In 2008, the Board received an excess payment of FEMA funds in the amount of \$21,097,027. This balance is included as a liability in due to other governments on the statements of net assets.

(15) Restatement

The Board identified an error in accumulated depreciation which impacted prior year financial statements. This error resulted in a restatement which reduced accumulated depreciation and increased net assets invested in capital assets – net of related debt by \$19,727,707 and \$7,842,904 as of December 31, 2007 and 2006, respectively.

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**REQUIRED SUPPLEMENTARY INFORMATION  
(GASB STATEMENTS NO. 25 and NO. 45)**

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**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**Required Supplementary Information Under GASB Statement No. 25**  
**SCHEDULE OF FUNDING PROGRESS**  
**For the years ended December 31, 2008 and 2007**

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
2008	\$ 222,598,640	\$ 260,616,822	\$ 38,018,182	85.41%	29	129.02%
2007	223,583,589	245,202,189	21,618,600	91.18%	27	81.44%
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%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contribution
2008	\$ 7,146,647	\$ 4,915,512	68.78%
2007	4,598,587	3,885,124	84.49%
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%

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**Required Supplementary Information Under GASB Statement No. 45**  
**SCHEDULE OF FUNDING PROGRESS**  
**For the years ended December 31, 2008 and 2007**

Actuarial Valuation Date December 31	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	(Overfunded) Unfunded AAL	Funded Ratio	Covered Payroll (millions)	Unfunded AAL as a Percentage of payroll
2008	\$ -	\$ 177,956,339	\$ 177,956,339	0.00%	\$ 29	603.93%
2007	-	147,995,856	147,995,856	0.00%	27	557.54%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended	Annual Required Contribution	Actual Contribution	Percentage Contribution
2008	\$ 14,304,620	\$ 5,673,616	39.66%
2007	12,818,364	6,143,654	47.93%

**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, 2008 and 2007

	Water System		Sewerage System		Drainage System		Total	
	2008	2007	2008	2007	2008	2007	2008	2007
<b>ASSETS</b>								
Noncurrent assets:								
Property, plant and equipment	\$ 529,929,680	\$ 509,991,021	\$ 786,470,975	\$ 760,862,739	\$ 806,172,804	\$ 777,579,999	\$ 2,122,573,459	\$ 2,048,433,759
Less accumulated depreciation	240,306,194	227,275,820	168,054,495	161,369,556	204,407,382	194,562,450	612,768,071	583,207,826
	289,623,486	282,715,201	618,416,480	599,493,183	601,765,422	583,017,549	1,509,805,388	1,465,225,933
Due from City of New Orleans, less cur:	-	46,996	-	34,268	-	16,644	-	97,908
Other assets:								
Bond issue costs	175,147	192,185	836,099	965,459	80,180	91,799	1,091,426	1,249,443
Deposits	22,950	22,950	17,965	17,965	10,400	10,400	51,315	51,315
Pension Asset	272,170	1,365,480	166,636	836,009	116,645	585,206	555,451	2,786,695
	470,267	1,580,615	1,020,700	1,819,433	207,225	687,405	1,698,192	4,087,453
Total noncurrent assets	290,093,753	284,342,812	619,437,180	601,346,884	601,972,647	583,721,598	1,511,503,580	1,469,411,294
Current assets:								
Unrestricted:								
Cash	5,094,327	(12,152,551)	22,114,150	19,840,485	7,379,779	10,245,465	34,588,256	17,933,399
Accounts receivable:								
Customers, net of allowance	5,022,756	7,344,498	2,279,211	8,761,999	-	-	7,301,967	16,106,497
Taxes	-	-	-	-	10,323,398	4,549,506	10,323,398	4,549,506
Interest	63,752	106,977	33,882	68,159	224,684	966,179	322,318	1,141,315
Grants	6,225,456	32,421,003	4,343,628	28,830,525	2,547,769	11,031,595	13,116,853	72,283,123
Miscellaneous	3,197,381	3,024,899	198,957	285,328	1,640,510	1,340,063	5,036,848	4,650,290
Due from City of New Orleans, cu	58,950	96,000	42,984	70,000	20,878	34,000	122,812	200,000
Due from (to) other internal depart	(28,543,708)	(19,047,488)	21,398,449	16,967,861	7,436,037	2,370,405	290,778	290,778
Inventory of supplies	9,164,970	8,913,274	2,689,541	2,390,915	1,033,340	872,541	12,887,851	12,176,730
Prepaid expenses	695,617	595,133	541,036	462,881	309,163	264,503	1,545,816	1,322,517
Total unrestricted	979,501	21,301,745	53,641,838	77,678,153	30,915,558	31,674,257	85,536,897	130,654,155
Restricted assets:								
Capital projects	9,829,833	7,910,478	2,119,679	2,107,676	55,832,183	72,461,568	67,781,695	82,479,722
Construction funds	1,347,928	6,999,912	41,297,608	49,643,615	11,561,140	14,056,193	54,206,676	70,699,720
Debt service reserve	3,928,380	3,928,380	18,325,688	18,325,688	-	-	22,254,068	22,254,068
Customer deposits	5,390,167	4,964,522	-	-	-	-	5,390,167	4,964,522
Health insurance reserve	1,693,239	1,613,463	1,694,334	1,613,463	1,693,239	1,613,463	5,080,812	4,840,389
Debt service	1,100,705	1,056,056	8,720,748	3,071,689	-	1,604,351	9,821,453	5,732,096
Other	94,000	94,000	79,000	79,000	39,000	39,000	212,000	212,000
Total restricted	23,384,252	26,566,811	72,237,057	74,841,131	69,125,562	89,774,575	164,746,871	191,182,517
Total current assets	24,363,753	47,868,556	125,878,895	152,519,284	100,041,120	121,448,832	250,283,768	321,836,672
	\$ 314,457,506	\$ 332,211,368	\$ 745,316,075	\$ 753,866,168	\$ 702,013,767	\$ 705,170,430	\$ 1,761,787,348	\$ 1,791,247,966

(Continued)

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
SCHEDULE OF NET ASSETS BY DEPARTMENT, CONTINUED  
ENTERPRISE FUND  
As of December 31, 2008 and 2007

	Water System		Sewerage System		Drainage System		Total	
	2008	2007	2008	2007	2008	2007	2008	2007
<b>NET ASSETS AND LIABILITIES</b>								
Net assets:								
Invested in capital assets - net of relate	\$ 251,873,548	\$ 248,614,804	\$ 463,595,052	\$ 443,245,583	\$ 590,616,562	\$ 573,217,853	\$ 1,306,085,162	\$ 1,265,078,240
Restricted for:								
Debt service	5,029,085	4,984,436	27,046,436	21,397,377	-	1,604,351	32,075,521	27,986,164
Capital Projects	(119,022,335)	(66,587,207)	(42,639,491)	(14,564,387)	59,036,499	73,737,027	(102,625,327)	(7,414,567)
Total net assets	137,880,298	187,012,033	448,001,997	450,078,573	649,653,061	648,559,231	1,235,535,356	1,285,649,837
Long - term liabilities:								
Claims payable	1,624,392	1,902,039	1,624,392	1,902,039	1,624,392	1,752,059	4,873,176	5,556,117
Other postretirement benefits liability	4,546,253	-	2,783,419	-	1,948,395	-	9,278,067	-
Bonds payable (net of current maturities)	37,077,866	39,138,531	162,041,557	196,306,996	21,525,000	22,710,000	220,644,423	258,155,527
Special Community Disaster loan payabl	61,956,747	61,956,747	-	-	-	-	61,956,747	61,956,747
Debt Service Assistance Fund loan payal	6,807,041	6,555,007	66,318,237	54,299,888	4,335,115	3,800,227	77,460,393	64,655,122
	112,012,299	109,552,324	232,767,605	252,508,923	29,432,902	28,262,266	374,212,806	390,323,513
Current liabilities (payable from current assets):								
Accounts payable	12,412,668	11,411,477	16,798,006	28,983,758	6,837,917	9,747,259	36,048,591	50,142,494
Due to City of New Orleans	151,333	26,933	-	-	-	-	151,333	26,933
Due to other governments	26,227,053	-	1,784,936	1,151,119	916,630	385,179	28,928,619	-
Retainers and estimates payable	694,750	937,131	1,035,182	22,035	523,744	26,825	2,253,676	2,473,429
Due to other fund	44,242	46,944	20,767	25,281	295,437	185,516	90,290	95,804
Accrued salaries	721,176	424,163	285,071	245,936	2,940,358	1,686,138	1,301,684	855,615
Accrued vacation and sick pay	4,808,613	4,502,793	3,615,217	4,583,788	10,011,605	13,560,913	9,435,109	8,982,354
Claims payable	4,626,867	5,279,986	-	41,778	-	20,889	18,253,689	23,424,687
Capital lease payable	-	41,778	-	41,778	-	-	-	104,445
Other postretirement benefits liability	2,895,231	3,270,608	1,772,591	2,002,413	1,240,813	1,401,689	5,908,635	6,674,710
Other liabilities	4,149,709	2,459,353	-	(14,712)	-	(476)	4,149,709	2,444,165
	56,731,642	28,401,166	28,252,128	39,858,126	21,537,565	26,965,344	106,521,335	95,224,636
Current liabilities (payable from restricted assets):								
Accrued interest	154,071	159,761	794,229	1,286,682	84,216	89,148	1,032,516	1,535,591
Bonds payable	2,020,000	1,920,000	34,077,479	9,542,441	1,185,000	1,125,000	37,282,479	12,587,441
Retainers and estimates payable	269,029	201,562	1,422,637	591,423	121,023	169,441	1,812,689	962,426
Customer deposits	5,390,167	4,964,522	-	-	-	-	5,390,167	4,964,522
	7,833,267	7,245,845	36,294,345	11,420,546	1,390,239	1,383,589	45,517,851	20,049,980
Total current liabilities	64,564,909	35,647,011	64,546,473	51,278,672	22,927,804	28,348,933	152,039,186	115,274,616
Total liabilities	176,577,208	145,199,335	297,314,078	303,787,595	52,360,706	56,611,199	526,251,992	505,598,129
Total fund equity and liabilities	\$ 314,457,506	\$ 332,211,368	\$ 745,316,075	\$ 753,866,168	\$ 702,013,767	\$ 705,170,430	\$ 1,761,787,348	\$ 1,791,247,966

See independent auditors' report.



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS BY DEPARTMENT**  
**ENTERPRISE FUND**

For the years ended December 31, 2008 and 2007

	Water System		Sewerage System		Drainage System		Total	
	2008	2007	2008	2007	2008	2007	2008	2007
<b>Operating revenues:</b>								
Sales of water and delinquent fees	\$ 43,995,732	\$ 37,795,522	\$ -	\$ -	\$ -	\$ -	\$ 43,995,732	\$ 37,795,522
Sewerage service charges	-	-	61,877,246	68,304,547	-	-	61,877,246	68,304,547
Plumbing inspection and license fees	295,302	271,170	295,302	271,170	-	-	590,604	542,340
Other revenues	974,577	1,281,819	288,674	266,798	1,224,732	1,378,453	2,487,983	2,927,070
<b>Total operating revenues</b>	<b>45,265,611</b>	<b>39,348,511</b>	<b>62,461,222</b>	<b>68,842,515</b>	<b>1,224,732</b>	<b>1,378,453</b>	<b>108,951,565</b>	<b>109,569,479</b>
<b>Operating Expenses:</b>								
Power and pumping	4,645,590	4,425,750	3,366,269	2,930,284	6,166,782	5,685,920	14,178,641	13,041,954
Treatment	8,261,994	6,353,820	9,981,788	9,927,155	-	-	18,243,782	16,280,975
Transmission and distribution	10,286,261	10,964,882	6,585,318	6,671,617	2,122,630	2,195,727	18,994,209	19,832,226
Customer accounts	1,359,800	1,145,048	1,359,794	1,145,044	-	-	2,719,594	2,290,092
Customer service	1,661,850	1,335,074	1,661,846	1,335,071	-	-	3,323,696	2,670,145
Administration and general	7,407,820	6,141,119	4,987,174	5,145,038	2,778,196	3,612,871	15,173,190	14,899,028
Payroll related	15,704,198	13,821,762	9,470,315	8,560,785	6,375,109	5,877,268	31,549,622	28,259,815
Maintenance of general plant	17,451,416	14,569,374	4,954,845	3,054,010	11,048,813	9,370,242	33,455,074	26,993,626
Depreciation	13,521,186	6,288,477	8,077,768	6,766,647	9,947,063	12,322,609	31,546,017	25,377,733
Amortization	17,038	17,038	129,362	129,362	11,619	11,619	158,019	158,019
Provision for doubtful accounts	860,742	4,650,017	384,120	7,963,266	-	-	1,244,862	12,613,283
Provision for claims	210,155	(48,055)	(231,762)	130,020	609,072	(2,530,930)	587,465	(2,448,965)
<b>Total operating expenses</b>	<b>81,388,050</b>	<b>69,664,306</b>	<b>50,726,837</b>	<b>53,738,299</b>	<b>39,059,284</b>	<b>36,545,326</b>	<b>171,174,171</b>	<b>159,967,931</b>
<b>Operating income (loss)</b>	<b>(36,122,439)</b>	<b>(30,315,795)</b>	<b>11,734,385</b>	<b>15,084,216</b>	<b>(37,834,552)</b>	<b>(35,166,873)</b>	<b>(62,222,606)</b>	<b>(50,398,452)</b>
<b>Non-operating revenues (expenses):</b>								
Two-mill tax	-	-	-	-	-	120	-	120
Three-mill tax	-	-	-	-	11,294,822	10,381,155	11,294,822	10,381,155
Six-mill tax	-	-	-	-	11,406,361	10,513,559	11,406,361	10,513,559
Nine-mill tax	-	-	-	-	17,001,253	15,773,070	17,001,253	15,773,070
Other taxes	229,502	197,189	286,233	245,933	-	-	515,735	443,122
Operating and maintenance grants	(4,012)	762,885	25	644,562	14	369,741	(3,973)	1,777,188
Interest income	410,259	632,731	986,626	1,133,320	2,148,679	4,060,718	3,545,564	5,826,769
Hurricane gain	-	68,665	-	68,665	-	68,665	-	205,995
Interest expense	(1,689,146)	(2,417,445)	(30,602)	(17,445)	(282)	(8,722)	(1,720,030)	(2,443,612)
<b>Total non-operating revenues (expenses)</b>	<b>(1,053,397)</b>	<b>(755,975)</b>	<b>1,242,282</b>	<b>2,075,035</b>	<b>41,850,847</b>	<b>41,158,306</b>	<b>42,039,732</b>	<b>42,477,366</b>
<b>Income (loss) before capital contributions</b>	<b>(37,175,836)</b>	<b>(31,071,770)</b>	<b>12,976,667</b>	<b>17,159,251</b>	<b>4,016,295</b>	<b>5,991,433</b>	<b>(20,182,874)</b>	<b>(7,921,086)</b>
<b>Capital contributions</b>	<b>(11,955,899)</b>	<b>10,665,146</b>	<b>(15,053,243)</b>	<b>50,269,268</b>	<b>(2,922,465)</b>	<b>11,020,692</b>	<b>(29,931,607)</b>	<b>71,955,106</b>
<b>Change in net assets</b>	<b>(49,131,735)</b>	<b>(20,406,624)</b>	<b>(2,076,576)</b>	<b>67,428,519</b>	<b>1,093,830</b>	<b>17,012,125</b>	<b>(50,114,481)</b>	<b>64,034,020</b>
<b>Net assets, beginning of year</b>	<b>187,012,033</b>	<b>207,418,657</b>	<b>450,078,573</b>	<b>382,650,054</b>	<b>648,559,231</b>	<b>631,547,106</b>	<b>1,285,649,837</b>	<b>1,221,615,817</b>
<b>Net assets, end of year</b>	<b>\$ 137,880,298</b>	<b>\$ 187,012,033</b>	<b>\$ 448,001,997</b>	<b>\$ 450,078,573</b>	<b>\$ 649,653,061</b>	<b>\$ 648,559,231</b>	<b>\$ 1,235,535,356</b>	<b>\$ 1,285,649,837</b>

See independent auditors' report.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF PROPERTY, PLANT, AND EQUIPMENT BY DEPARTMENT**  
**For Year Ended December 31, 2008**

	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	56,724,971	29,675,231	207,242,239	293,642,441
Power and pumping stations - machinery	111,389,487	28,330,218	95,113,596	234,833,301
Distribution systems	121,666,788	-	-	121,666,788
Sewerage collection	-	253,843,280	-	253,843,280
Canals and subsurface drainage	-	-	281,960,990	281,960,990
Treatment plants	-	120,712,279	-	120,712,279
Connections and meters	32,006,706	10,270,223	-	42,276,929
Power transmission	7,479,863	5,006,170	11,121,635	23,607,668
General plant	88,536,884	57,330,449	43,847,285	189,714,618
General buildings	2,525,548	1,093,325	3,967,674	7,586,547
<b>Total property, plant and equipment in service</b>	<b>423,228,385</b>	<b>507,191,614</b>	<b>648,064,367</b>	<b>1,578,484,366</b>
Construction in progress	106,701,295	279,279,361	158,108,437	544,089,093
<b>Total property, plant and equipment</b>	<b>529,929,680</b>	<b>786,470,975</b>	<b>806,172,804</b>	<b>2,122,573,459</b>
Accumulated depreciation	240,306,194	168,054,495	204,407,382	612,768,071
<b>Net property, plant and equipment</b>	<b>\$ 289,623,486</b>	<b>\$ 618,416,480</b>	<b>\$ 601,765,422</b>	<b>\$ 1,509,805,388</b>

2007

	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	56,724,971	29,023,434	202,113,972	287,862,377
Power and pumping stations - machinery	111,306,128	28,330,218	84,853,422	224,489,768
Distribution systems	121,812,303	-	-	121,812,303
Sewerage collection	-	234,788,244	-	234,788,244
Canals and subsurface drainage	-	-	281,803,343	281,803,343
Treatment plants	-	116,746,590	-	116,746,590
Connections and meters	28,251,490	10,270,223	-	38,521,713
Power transmission	7,479,863	5,006,170	11,121,635	23,607,668
General plant	80,185,099	56,619,873	43,236,155	180,041,127
General buildings	2,525,548	1,093,325	3,967,674	7,586,547
<b>Total property, plant and equipment in service</b>	<b>411,183,540</b>	<b>482,808,516</b>	<b>631,907,149</b>	<b>1,525,899,205</b>
Construction in progress	98,807,481	278,054,223	145,672,850	522,534,554
<b>Total property, plant and equipment</b>	<b>509,991,021</b>	<b>760,862,739</b>	<b>777,579,999</b>	<b>2,048,433,759</b>
Accumulated depreciation	227,275,820	161,369,556	194,562,450	583,207,826
<b>Net property, plant and equipment</b>	<b>\$ 282,715,201</b>	<b>\$ 599,493,183</b>	<b>\$ 583,017,549</b>	<b>\$ 1,465,225,933</b>

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SEWERAGE AND WATER BOARD OF NEW ORLEANS  
SCHEDULE OF BONDS PAYABLE  
DECEMBER 31, 2008

	Annual Interest Rates	Interest Payment Dates	Issue Date	Final Maturity Date	Outstanding as of 12/31/2007	New Debt in 2008	Payments in 2008	Outstanding as of 12/31/2008
Drainage System Bonds, 1998 (9-Mills)	4.84%	( 6/1;12/1 )	12/01/98	12/01/18	\$ 6,650,000	\$ -	\$ 475,000	\$ 6,175,000
Drainage System Bonds, 2002 (9-Mills)	4.46%	( 6/1;12/1 )	10/01/02	12/01/22	17,185,000	-	650,000	16,535,000
					24,905,000	-	1,125,000	22,710,000
Sewer Revenue Bonds, 1997	5.36%	( 6/1;12/1 )	06/01/97	06/01/17	19,175,000	-	1,490,000	17,685,000
Sewer Revenue Bonds, 1998	4.82%	( 6/1;12/1 )	12/01/98	06/01/18	16,825,000	-	1,200,000	15,625,000
Sewer Revenue Bonds, 2000	5.48%	( 6/1;12/1 )	05/01/00	06/01/20	20,680,000	-	1,095,000	19,585,000
Sewer Revenue Bonds, 2000-B	5.43%	( 6/1;12/1 )	11/01/00	06/01/20	15,755,000	-	850,000	14,905,000
Sewer Revenue Bonds, 2001	5.02%	( 6/1;12/1 )	12/01/01	06/01/21	25,795,000	-	1,360,000	24,435,000
Sewer Revenue Bonds, 2002	4.36%	( 6/1;12/1 )	12/01/02	06/01/22	47,875,000	-	2,135,000	45,740,000
Sewer Revenue Bonds, 2003	3.94%	( 6/1;12/1 )	12/03/03	06/01/23	4,715,000	-	225,000	4,490,000
Sewer Revenue Bonds, 2004	4.26%	( 6/1;12/1 )	12/01/04	06/01/24	29,515,000	-	1,235,000	28,280,000
Sewer Revenue Bond Anticipation Notes, 2006	5.15%	( 6/1;12/1 )	07/24/06	07/15/09	24,030,000	-	-	24,030,000
					213,495,000	-	9,590,000	194,775,000
Water Revenue Bonds, 1998	4.82%	( 6/1;12/1 )	12/01/98	12/01/18	10,770,000	-	770,000	10,000,000
Water Revenue Bonds, 2002	4.57%	( 6/1;12/1 )	10/01/02	12/01/22	29,920,000	-	1,150,000	28,770,000
					42,510,000	-	1,920,000	38,770,000
TOTAL					\$ 280,910,000	\$ -	\$ 12,635,000	\$ 256,255,000

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**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, 2008**

	Debt Service Account				Debt Service Reserve Accounts		
	Water Revenue Bonds	Sewer Revenue Bonds	Drainage Revenue Bonds	Total	Water Revenue Bonds	Sewer Revenue Bonds	Total
Cash and investments at beginning of year	\$ 1,056,056	\$ 3,071,689	\$ 1,604,351	\$ 5,732,096	\$ 3,928,380	\$ 18,325,688	\$ 22,254,068
Cash receipts:							
Transfers from operating cash and debt service reserve	3,829,385	13,878,430	55,537	17,763,352	-	-	-
Total cash and investments	4,885,441	16,950,119	1,659,888	23,495,448	3,928,380	18,325,688	22,254,068
Cash disbursements:							
Principal and interest payments, cost of issuance and transfers	3,784,736	8,229,371	1,659,888	13,673,995	-	-	-
Total cash disbursements	3,784,736	8,229,371	1,659,888	13,673,995	-	-	-
Cash and investments at end of year	\$ 1,100,705	\$ 8,720,748	\$ -	\$ 9,821,453	\$ 3,928,380	\$ 18,325,688	\$ 22,254,068

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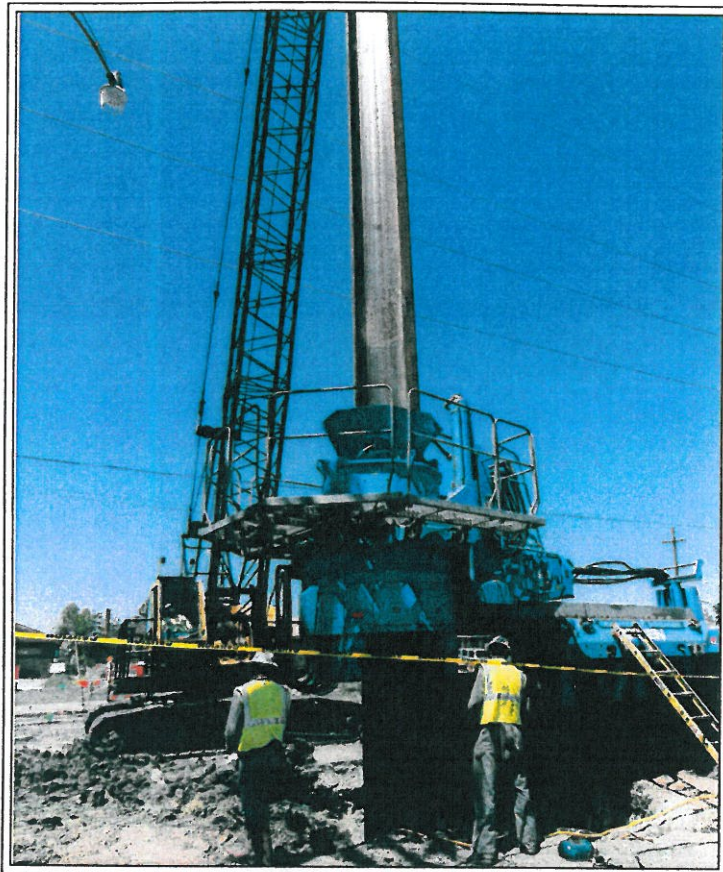
**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
CHANGES IN SELF-INSURANCE LIABILITIES BY DEPARTMENT  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Beginning of Year</u>	<u>Current Year Claims and Estimate Change</u>	<u>Payments</u>	<u>End of Year</u>
<b><u>WATER</u></b>				
Short-term:				
Workers' compensation	\$ 300,650	\$ 637,753	\$ 548,231	\$ 390,172
Health insurance	1,493,440	5,401,830	5,844,416	1,050,854
General liability	<u>3,485,896</u>	<u>45</u>	<u>300,100</u>	<u>3,185,841</u>
Total short-term	<u>5,279,986</u>	<u>6,039,628</u>	<u>6,692,747</u>	<u>4,626,867</u>
Long-term:				
Workers' compensation	1,752,039	(127,647)	-	1,624,392
General liability	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total long-term	<u>1,902,039</u>	<u>(127,647)</u>	<u>150,000</u>	<u>1,624,392</u>
Total	<u>\$ 7,182,025</u>	<u>\$ 5,911,981</u>	<u>\$ 6,842,747</u>	<u>\$ 6,251,259</u>
<b><u>SEWERAGE</u></b>				
Short-term:				
Workers' compensation	\$ 300,650	\$ 637,756	\$ 548,234	\$ 390,172
Health insurance	883,872	3,224,367	3,486,305	621,934
General liability	<u>3,399,266</u>	<u>(441,876)</u>	<u>354,279</u>	<u>2,603,111</u>
Total short-term	<u>4,583,788</u>	<u>3,420,247</u>	<u>4,388,818</u>	<u>3,615,217</u>
Long-term:				
Workers' compensation	1,752,039	(127,647)	-	1,624,392
General liability	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
Total long-term	<u>1,902,039</u>	<u>(127,647)</u>	<u>150,000</u>	<u>1,624,392</u>
Total	<u>\$ 6,485,827</u>	<u>\$ 3,292,600</u>	<u>\$ 4,538,818</u>	<u>\$ 5,239,609</u>
<b><u>DRAINAGE</u></b>				
Short-term:				
Workers' compensation	\$ 300,649	\$ 637,753	\$ 548,230	\$ 390,172
Health insurance	670,524	2,218,525	2,417,237	471,812
General liability	<u>12,589,740</u>	<u>(571,563)</u>	<u>2,868,556</u>	<u>9,149,621</u>
Total short-term	<u>13,560,913</u>	<u>2,284,715</u>	<u>5,834,023</u>	<u>10,011,605</u>
Long-term:				
Workers' compensation	1,752,039	(127,647)	-	1,624,392
Total long-term	<u>1,752,039</u>	<u>(127,647)</u>	<u>-</u>	<u>1,624,392</u>
Total	<u>\$ 15,312,952</u>	<u>\$ 2,157,068</u>	<u>\$ 5,834,023</u>	<u>\$ 11,635,997</u>
<b><u>TOTAL</u></b>				
Short-term:				
Workers' compensation	\$ 901,949	\$ 1,913,262	\$ 1,644,695	\$ 1,170,516
Health insurance	3,047,836	10,844,722	11,747,958	2,144,600
General liability	<u>19,474,902</u>	<u>(1,013,394)</u>	<u>3,522,935</u>	<u>14,938,573</u>
Total short-term	<u>23,424,687</u>	<u>11,744,590</u>	<u>16,915,588</u>	<u>18,253,689</u>
Long-term:				
Workers' compensation	5,256,117	(382,941)	-	4,873,176
General liability	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total long-term	<u>5,556,117</u>	<u>(382,941)</u>	<u>300,000</u>	<u>4,873,176</u>
Total	<u>\$ 28,980,804</u>	<u>\$ 11,361,649</u>	<u>\$ 17,215,588</u>	<u>\$ 23,126,865</u>

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The U.S. Army Corps of Engineers and The Sewerage & Water Board of New Orleans are constructing a \$58.8 million concrete box culvert canal beneath the median of Dwyer Road to improve drainage in eastern New Orleans. The new 12 by 10-foot subsurface canal will run for 6,800 feet from the St. Charles Canal to the Dwyer Pumping Station at Jourdan Road. It will parallel an existing canal of the same size. The project also includes improvements to the Dwyer Pumping Station to be completed in late 2009 and the station's outfall pipes/canal work completed in 2004.



Approximately \$6.3 million in repair costs was needed to fully restore the Fluid Bed Incinerator at the East Bank Sewage Treatment Plant which was severely damaged by Katrina. The plant suffered tidal surges and was inundated by 16 feet of water during the devastating storm. The unit was returned to service in August of 2008. The incinerator is used to dispose of sludge and solid material from the wastewater treatment process. The unit is designed to dispose of 40 dry tons of sludge per day, but currently 20 dry tons per day are disposed of due to the reduced population of the City.

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

	Year							
	2008	2007	2006	2005	2004	2003	2002	2001
Business-type activities								
Invested in capital assets -								
net of related debt	\$ 1,306,085,162	\$ 1,265,078,240	\$ 1,191,197,682	\$ 1,092,139,700	\$ 1,085,354,440	\$ 1,041,213,409	\$ 967,763,496	\$ 948,808,901
Restricted For:								
Debt service	32,075,521	27,986,164	26,803,911	21,768,747	28,817,876	25,349,292	23,291,960	17,405,879
Capital projects	(102,625,327)	(7,414,567)	3,614,224	41,752,104	65,900,450	70,994,095	76,158,913	54,207,715
Total restricted for net assets	(70,549,806)	20,571,597	30,418,135	63,520,851	94,718,326	96,343,387	99,450,873	71,613,594
Total business-type activities net assets	\$ 1,235,535,356	\$ 1,285,649,837	\$ 1,221,615,817	\$ 1,155,660,551	\$ 1,180,072,766	\$ 1,137,556,796	\$ 1,067,214,369	\$ 1,020,422,495

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



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**CHANGES IN NET ASSETS BY COMPONENT**  
**Last Eight Fiscal Years**  
**(Unaudited - accrual basis of accounting)**

	2008	2007	2006	2005	2004	2003	2002	2001
<b>Operating revenues:</b>								
Sales of water and delinquent fees	\$ 43,995,732	\$ 37,795,522	\$ 33,799,760	\$ 38,727,266	\$ 54,234,144	\$ 54,997,831	\$ 53,413,048	\$ 51,871,210
Sewerage service charges	61,877,246	68,304,547	62,657,636	57,329,963	72,252,114	62,328,695	53,455,291	49,302,683
Plumbing inspection and license fees	590,604	542,340	590,242	175,260	233,147	215,642	219,370	213,836
Other revenue	2,487,983	2,927,070	3,290,683	3,171,703	3,343,868	2,095,805	1,814,951	2,349,046
<b>Total operating revenues</b>	<b>108,951,565</b>	<b>109,569,479</b>	<b>100,338,321</b>	<b>99,404,192</b>	<b>130,063,273</b>	<b>119,637,973</b>	<b>108,902,660</b>	<b>103,736,775</b>
<b>Operating Expenses:</b>								
Power and pumping	14,178,641	13,041,954	11,576,640	11,818,104	22,334,434	19,339,095	16,255,368	19,886,007
Treatment	18,243,782	16,280,975	13,518,870	13,736,515	17,131,922	17,075,547	15,515,582	15,749,585
Transmission and distribution	18,994,209	19,832,226	13,845,793	18,432,531	20,846,681	20,324,308	18,233,083	17,517,122
Customer accounts	2,719,594	2,290,092	1,910,612	2,413,631	2,625,751	2,513,486	2,384,744	2,771,609
Customer service	3,323,696	2,670,145	2,265,250	2,645,604	2,855,631	2,821,025	2,731,763	2,687,794
Administration and general	15,173,190	14,899,028	13,714,644	12,130,773	14,978,964	12,534,252	14,463,064	14,593,405
Payroll related	31,549,622	28,259,815	17,914,694	18,794,864	18,794,864	16,697,287	16,073,673	14,368,516
Maintenance of general plant	33,455,074	26,993,626	23,344,667	27,991,450	10,764,556	10,563,936	10,020,846	9,824,994
Depreciation	31,546,017	25,377,733	28,703,469	39,187,670	38,600,928	35,480,955	34,551,459	34,378,585
Amortization	158,019	158,019	208,045	360,445	295,156	188,128	130,304	124,473
Provision for doubtful accounts	1,244,862	12,613,283	22,355,906	6,582,465	2,718,176	1,884,751	1,842,958	1,661,267
Provision for claims	587,465	(2,448,965)	2,658,657	7,289,990	2,886,894	3,673,192	4,934,366	7,452,510
<b>Total operating expenses</b>	<b>171,174,171</b>	<b>159,967,931</b>	<b>152,017,247</b>	<b>162,369,426</b>	<b>154,833,957</b>	<b>143,095,962</b>	<b>137,137,210</b>	<b>141,015,867</b>
<b>Operating loss</b>	<b>(62,222,606)</b>	<b>(50,398,452)</b>	<b>(51,678,926)</b>	<b>(62,965,234)</b>	<b>(24,770,684)</b>	<b>(23,457,989)</b>	<b>(28,234,550)</b>	<b>(37,279,092)</b>
<b>Non-operating revenues (expenses):</b>								
Two-mill tax	-	120	3,699	1,407	5,192	7,423	5,058	10,726
Three-mill tax	11,294,822	10,381,155	9,682,028	12,990,040	12,199,559	11,031,057	10,312,636	10,772,176
Six-mill tax	11,406,361	10,513,559	9,803,052	13,152,643	12,352,092	11,169,139	10,567,048	10,906,914
Nine-mill tax	17,001,253	15,773,070	13,686,249	19,707,787	18,508,104	16,735,885	15,946,585	16,342,792
Other taxes	515,735	443,122	634,321	631,818	744,322	770,663	792,883	785,640
Operating and maintenance grants	(3,973)	1,777,188	35,013,143	9,338,528	-	-	-	-
Investment income	3,545,564	5,826,769	4,115,003	3,291,489	1,352,425	1,031,593	1,616,307	3,956,010
Hurricane gain	-	205,995	2,303,397	(55,909,262)	-	-	-	-
Interest expense	(1,720,030)	(2,443,612)	(252,435)	(2,992)	-	-	-	-
<b>Total non-operating revenues (expenses)</b>	<b>42,039,732</b>	<b>42,477,366</b>	<b>74,988,457</b>	<b>3,201,458</b>	<b>45,161,694</b>	<b>40,745,760</b>	<b>39,240,517</b>	<b>42,774,258</b>
<b>Income (loss) before capital contributions</b>	<b>(20,182,874)</b>	<b>(7,921,086)</b>	<b>23,309,531</b>	<b>(59,763,776)</b>	<b>20,391,010</b>	<b>17,287,771</b>	<b>11,005,967</b>	<b>5,495,166</b>
<b>Capital contributions</b>	<b>(29,931,607)</b>	<b>71,955,106</b>	<b>42,645,735</b>	<b>35,351,561</b>	<b>22,124,960</b>	<b>53,054,656</b>	<b>35,785,907</b>	<b>47,291,828</b>
<b>Change in net assets</b>	<b>(50,114,481)</b>	<b>64,034,020</b>	<b>65,955,266</b>	<b>(24,412,215)</b>	<b>42,515,970</b>	<b>70,342,427</b>	<b>46,791,874</b>	<b>52,786,994</b>
<b>Net assets:</b>								
Beginning of year	1,285,649,837	1,221,615,817	1,155,660,551	1,180,072,766	1,137,556,796	1,067,214,369	1,020,422,495	967,635,501
End of year	\$ 1,235,535,356	\$ 1,285,649,837	\$ 1,221,615,817	\$ 1,155,660,551	\$ 1,180,072,766	\$ 1,137,556,796	\$ 1,067,214,369	\$ 1,020,422,495

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

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Charges for service	\$ 94,838,488	\$ 104,136,436	\$ 101,387,729	\$ 107,087,709	\$ 117,542,168	\$ 126,719,405	\$ 96,232,489	\$ 97,047,638	\$ 106,642,409	\$ 106,463,582
Dedicated taxes	32,857,027	36,294,103	38,021,882	36,826,269	38,936,081	43,059,755	45,850,470	33,171,329	36,667,784	39,702,436
Two-mill tax	11,811	6,348	10,726	5,058	7,423	5,192	1,407	3,699	120	-
Interest on investments	3,468,929	6,087,145	3,956,010	1,616,307	1,031,593	1,352,425	3,291,489	4,115,003	5,826,769	3,545,564
Other taxes and revenue	1,975,775	2,508,502	3,134,686	2,607,834	2,866,468	4,088,190	13,142,049	38,938,147	5,147,380	2,999,745
	<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>	<u>\$ 154,284,462</u>	<u>\$ 152,711,327</u>
<b>Expenses</b>										
Personnel services*	\$ 46,924,868	\$ 45,955,695	\$ 45,544,701	\$ 47,719,045	\$ 49,759,541	\$ 52,956,446	\$ 58,322,684	\$ 49,118,747	\$ 61,421,931	\$ 68,605,280
Services and utilities	33,564,383	40,576,321	43,554,817	40,228,571	46,120,890	48,738,878	45,606,037	43,170,196	52,966,504	56,428,567
Materials and supplies	9,562,704	8,098,236	8,299,514	7,730,507	5,988,505	8,637,479	5,020,134	5,649,827	9,879,426	12,603,961
Depreciation and amortization	27,628,934	28,581,624	34,503,058	34,681,763	35,669,083	38,896,084	39,548,115	29,063,914	25,535,752	31,704,036
Provision for doubtful accounts	1,002,267	1,071,194	1,661,267	1,842,958	1,884,751	2,718,176	6,582,465	22,355,906	12,613,283	1,244,862
Provision for claims	7,165,150	11,379,397	7,452,510	4,934,366	3,673,192	2,886,894	7,289,990	2,658,657	(2,448,965)	587,465
Hurricane Loss	-	-	-	-	-	-	55,909,262	(2,303,397)	(205,995)	-
Interest	-	-	-	-	-	-	2,993	252,435	2,443,612	1,720,030
	<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>\$ 149,966,285</u>	<u>\$ 162,205,548</u>	<u>\$ 172,894,201</u>

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

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**  
**(Unaudited - amounts in thousands)**

Fiscal Year	Net Assessed Value		Total Net Assessed Value	Total Estimated Actual Value(1)	Ratio of Total Net Assessed to Total Estimated Actual Value
	Real Estate	Personal Property			
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%
2005	1,492,750	620,797	2,113,547	16,774,183	12.6%
2006	1,103,604	565,287	1,668,891	13,245,167	12.6%
2007	1,362,097	483,200	1,845,297	14,645,214	12.6%
2008	2,004,624	539,492	2,544,116	20,698,664	12.3%

Source: City of New Orleans

(1) Amounts are net of the homestead exemption.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last Ten Fiscal Years**  
**(Unaudited)**

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

Fiscal Year	City of New Orleans	Orleans Levee Board	Sewerage & Water Board of New Orleans	Orleans Parish School Board	Audubon Park & Zoo	Total
1999	77.09	12.01	22.59**	51.10	4.55	167.34
2000	77.09	12.76	22.59**	52.70	4.55	169.69
2001	77.09	12.76	22.59**	53.05*	4.55	170.04
2002	77.09	12.01	22.59**	52.98	4.55	169.22
2003	77.09	12.01	22.59**	52.83	4.55	169.07
2004	78.59	12.76	22.59**	52.80	4.55	171.29
2005	71.90	12.76	22.59**	52.80	4.55	171.29
2006	85.39	12.76	22.59**	58.55	4.55	186.84
2007	78.89	12.76	22.59**	52.90	4.55	175.19
2008	58.44	9.65	16.43**	38.47	3.31	119.55

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

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**TEN LARGEST TAXPAYERS**  
**December 31, 2008 and Nine Years Ago**  
**(Unaudited)**

Name of Taxpayer	Type of Business	2008 Assessed Value	Percentage of Total Assessed Value
Entergy Service	Electric and gas utilities	\$ 63,918,690	2.53%
BellSouth Telecommunications	Telephone utilities	57,127,376	2.26%
Capital One/Hibernia Bank	Financial institution	46,408,854	1.83%
Whitney National Bank	Financial institution	35,163,326	1.39%
Harrah's	Hospitality and gaming	41,221,400	1.63%
J P Morgan Chase Bank	Financial institution	19,173,190	0.76%
CS&M Association	Managed Care	19,196,820	0.76%
International River center	Hospitality	19,906,860	0.79%
Marriott Hotel Properties	Real Estate	13,722,870	0.54%
Hertz Properties	Real Estate	10,876,760	0.43%
		<u>\$ 326,716,146</u>	<u>12.91%</u>

Name of Taxpayer	Type of Business	1999 Assessed Value	Percentage of Total Assessed Value
BellSouth Telecommunications	Telephone utilities	\$ 67,511,000	3.60%
Entergy Service	Electric and gas utilities	78,571,000	4.19%
Hibernia National Bank	Financial institution	23,794,000	1.27%
First NBC	Financial institution	29,679,000	1.58%
Whitney National Bank	Financial institution	22,377,000	1.19%
A T & T Communications	Telecommunications	16,725,000	0.89%
Metropolitan Life Insurance	Insurance	16,195,000	0.86%
Tenetsub (Mercy & Baptist Hospital)	Medical complex	12,603,000	0.67%
Marriott Hotel Properties	Hospitality	13,343,000	0.71%
University Health Care System	Medical complex	12,409,000	0.66%
		<u>\$ 293,207,000</u>	<u>15.62%</u>

Source: City of New Orleans

**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, 2008		Balance Outstanding December 31, 2008		Collected during 2008
		Amount	Percent	Amount	Percent	Amount
<b>Real Estate Taxes:</b>						
1999	\$ 172,016	\$ 170,301	99.00	\$ 1,715	1.00	\$ 123
2000	199,666	197,442	98.89	2,224	1.11	143
2001	209,441	207,052	98.86	2,389	1.14	156
2002	214,088	211,242	98.67	2,846	1.33	153
2003	217,039	214,320	98.75	2,719	1.25	219
2004	247,328	243,594	98.49	3,734	1.51	488
2005	267,327	262,376	98.15	4,951	1.85	380
2006	219,991	213,778	97.18	6,213	2.82	5,630
2007	250,462	238,101	95.06	12,361	4.94	12,358
2008	269,746	243,204	90.16	26,542	9.84	243,204
<b>Personal Property Taxes:</b>						
1999	\$ 98,467	\$ 93,451	94.91	\$ 5,016	5.09	\$ 7
2000	105,951	99,637	94.04	6,314	5.96	21
2001	110,058	100,619	91.42	9,439	8.58	10
2002	105,378	96,728	91.79	8,650	8.21	168
2003	110,691	103,756	93.73	6,935	6.27	11
2004	115,676	109,234	94.43	6,442	5.57	291
2005	106,354	100,809	94.79	5,545	5.21	478
2006	99,477	91,023	91.50	8,454	8.50	746
2007	82,046	75,241	91.71	6,805	8.29	983
2008	67,548	59,645	88.30	7,903	11.70	59,645

Source: City of New Orleans

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**WATER AND SEWER RATES**  
**Last Three Fiscal Years**  
**(Unaudited)**

Year	Water					Sewer	
	Monthly Base Rate	Rate per 1,000 Gallons				Monthly Base Rate	Rate per 1,000 Gallons
		First 3,000 Gallons	Next 17,000 Gallons	Next 980,000 Gallons	All Gallons Over 1,000,000		
2006	\$ 3.50	\$ 2.31	\$ 2.31	\$ 2.07	\$ 1.59	\$ 11.60	\$ 4.04
2007	\$ 3.50	\$ 1.94	\$ 3.31	\$ 2.60	\$ 2.19	\$ 11.60	\$ 4.04
2008	\$ 3.50	\$ 2.35	\$ 4.01	\$ 3.15	\$ 2.65	\$ 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 Three Fiscal Years  
 (Unaudited)

Fiscal Year	Personal Income(1) (in thousands)	Population (2)	Revenue		Special Tax		Special		Debt Service		Capital		Total		Percentage of Personal Income	Debt per Capita
			Bonds		Bonds		Disaster Loan Payable	Community Loan Payable	Assistance Fund Loan	Leases Payable	Debt	Income				
2006	\$ 12,563,610	210,768	\$ 258,047,868	\$ 24,905,000	\$ 46,011,566	\$ 40,494,073	\$ 2,760,672	\$ 372,219,179	3.38%	\$ 1,766						
2007	\$ 15,394,618	288,113	\$ 246,907,968	\$ 23,835,000	\$ 61,956,747	\$ 64,655,122	\$ 104,445	\$ 397,459,282	3.87%	\$ 1,380						
2008	\$ 15,394,618 (3)	311,853	\$ 235,216,902	\$ 22,710,000	\$ 61,956,747	\$ 77,460,393	\$ -	\$ 397,344,042	3.87%	\$ 1,274						

(1) Source: Bureau of Economic Analysis  
 (2) Source: [www.census.gov/popest/counties/tables/CO-EST2008-01-22.xls](http://www.census.gov/popest/counties/tables/CO-EST2008-01-22.xls)  
 (3) Most recent available is 2007.



**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
December 31, 2008  
(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>\$ 22,710,000</u>	100%	<u>\$ 22,710,000</u>
Overlapping debt:			
City of New Orleans	579,440,533	100%	579,440,533
Audubon Park Commission	34,378,572	100%	34,378,572
Orleans Parish School Board (1)	138,430,000	100%	138,430,000
Orleans Levee District (1)	<u>54,530,000</u>	<u>100%</u>	<u>54,530,000</u>
Total overlapping debt	<u>806,779,105</u>	<u>100%</u>	<u>806,779,105</u>
Total direct and overlapping debt	<u><u>\$ 829,489,105</u></u>	<u><u>100%</u></u>	<u><u>\$ 829,489,105</u></u>

- (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, 2008 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*		Coverage
				Principal	Interest	
1999	\$ 58,504,855	\$ 46,370,835	\$ 12,134,020	\$ 2,140,000	\$ 1,168,436	3.67
2000	59,374,827	49,712,488	9,662,339	2,590,000	1,023,436	2.67
2001	54,444,486	47,962,301	6,482,185	995,000	846,818	3.52
2002	55,870,142	45,801,952	10,068,190	1,050,000	782,068	5.50
2003	57,550,818	47,886,711	9,664,107	2,020,000	2,490,059	2.14
2004	57,955,617	51,749,138	6,206,479	1,575,000	2,177,094	1.65
2005	40,716,893	53,450,918	(12,734,025)	1,655,000	2,110,155	(3.38)
2006	36,378,265	41,970,320	(5,592,055)	1,735,000	2,032,524	(1.48)
2007	35,098,826	58,708,774	(23,609,948)	1,820,000	1,980,068	(6.21)
2008	47,435,375	66,989,084	(19,553,709)	1,920,000	1,917,131	(5.10)

\* Payments are based on future payments subsequent to the year of calculation.

**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*		Coverage
				Principal	Interest	
1999	\$ 41,082,524	\$ 32,359,817	\$ 8,722,707	\$ 1,230,000	\$ 2,761,973	2.19
2000	49,677,971	35,549,015	14,128,956	1,745,000	2,682,686	3.19
2001	51,902,479	35,866,277	16,036,202	2,920,000	5,254,696	1.96
2002	54,195,717	31,418,205	22,777,512	4,250,000	6,766,471	2.07
2003	60,837,820	38,579,473	22,258,347	6,245,000	8,988,665	1.46
2004	72,434,733	39,459,105	32,975,628	6,715,000	10,343,878	1.93
2005	58,494,963	33,072,494	25,422,469	8,265,000	9,873,999	1.40
2006	63,907,388	33,435,068	30,472,320	8,685,000	9,453,651	1.68
2007	64,750,010	38,899,024	25,850,986	9,130,000	10,211,257	1.34
2008	70,836,988	42,135,587	28,701,401	15,035,000	3,326,538	1.56

\* Debt services requirements excludes BANS.

\* Payments are based on future payments subsequent to the year of calculation.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**DEMOGRAPHIC STATISTICS**  
**Last Three Fiscal Years**  
**(Unaudited)**

Fiscal Year	Population(1)	Personal Income(2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2006	210,768	\$ 12,563,610	\$ 59,609	4.30%
2007	288,113	\$ 15,394,618	\$ 53,433	3.50%
2008	311,853	\$ 15,394,618 (4)	\$ 49,365	4.40%

(1) [www.census.gov/popest/counties/tables/CO-EST2007-01-22.xls](http://www.census.gov/popest/counties/tables/CO-EST2007-01-22.xls)

(2) Estimates- Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

(4) Most recent available is 2007

**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
NEW ORLEANS AREA PRINCIPAL EMPLOYERS (NON-PUBLIC)  
Last Ten Fiscal Years**

(unaudited)

	Rank / Number of Employees									
	1999	2000	2001	2002	2003	2004 *	2005 *	2006	2007	2008
Ochsner Medical Institutions / Health System	3 / 4,575	3 / 4,503	4 / 3,828					6 / 2,000		1 / 9,107
Avondale Industries Inc.	1 / 5,500	1 / 6,000								
Tulane University	2 / 5,100	4 / 4,012	2 / 5,492					2 / 5,000		4 / 4,410
Tenet Louisiana Health System		2 / 5,000	3 / 5,431							
Columbia/HCA Healthcare Corp.	4 / 3,100	6 / 3,547	7 / 2,500							
Energy Corp.	5 / 2,924	7 / 3,069	8 / 2,400							
BellSouth	10 / 2,000	9 / 2,400	8 / 2,400							
Lockheed Martin Manned Space Systems	6 / 2,700	8 / 2,600	9 / 2,269	2 / 2,000	2 / 2,000			5 / 2,000	2 / 2,832	7 / 2,832
Hibernia Corp.	7 / 2,424	10 / 2,243	6 / 2,954							
First Commerce Corp.	8 / 2,400									
Memorial Medical Center	9 / 2,007									
Bank One Louisiana		5 / 3,657		1 / 6,000	1 / 6,071			1 / 6,000	1 / 5,400	2 / 5,400
Northrup Grumman Avondale			1 / 6,400							
HCA-The Healthcare Co.			5 / 3,089							
Harrah's New Orleans, A Jazz Casino Co.			6 / 2,900					3 / 4,500		8 / 2,200
Whitney National Bank			10 / 2,231							
USDA, National Finance Center				3 / 1,900	3 / 1,900			8 / 1250	4 / 1,300	
Regional Transit Authority				5 / 1,199	6 / 1,199					
Methodist Hospital				6 / 1,116	7 / 1,116					
Boombtown Casino Westbank				7 / 1,100	8 / 1,100			9 / 790	6 / 781	
Superior Energy Services, Inc.				8 / 975	5 / 1,200			10 / 750	7 / 750	
Bally's Casino Lakeshore Resort				9 / 623	9 / 623					
Meadowcrest Hospital				10 / 498	10 / 457			7 / 1,904	3 / 1,654	
West Jefferson Medical Center				4 / 1,829	4 / 1,829			4 / 4,000		
JCC Holding Co. LLC									5 / 1,165	
Textron Marine & Land Systems									8 / 250	
Acme Truck Line Inc.									9 / 160	
Houma Industries									10 / 150	
Hope Haven Center										3 / 5,000
LSU Health Sciences Center New Orleans										5 / 3,500
City of New Orleans										6 / 3,150
East Jefferson General Hospital										9 / 2,150
Capital One										10 / 2,000
Al Copeland Investments										

Source: New Orleans City Business Book except for 2006 and 2008.

2006 source infoUSA.com and 2008 source Greater New Orleans, Inc.: Regional Economic Alliance.

\* These years are unavailable.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**CAPITAL EXPENDITURES BY DEPARTMENT**  
**ENTERPRISE FUND**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Year	Water	Sewer	Drainage	Total
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	<sup>1</sup> 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	10,380,889	46,550,580	23,709,553	80,641,022
2006	36,481,683	49,891,752	19,515,232	105,888,667
2007	19,053,142	56,093,058	16,250,996	91,397,196
2008	19,938,659	25,608,236	28,592,805	74,139,700

<sup>1</sup> Includes contributed assets

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF FUTURE DEBT PAYMENTS**  
**December 31, 2008**  
**(Unaudited)**

		<b>Water Revenue Bonds</b>		
		<b>Series</b>	<b>Series</b>	<b>All Bond</b>
		<b>1998</b>	<b>2002</b>	<b>Issues</b>
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		10,000,000	28,770,000	38,770,000
Total Interest		2,819,680	12,890,800	15,710,480
		<u>\$ 12,819,680</u>	<u>\$ 41,660,800</u>	<u>\$ 54,480,480</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF FUTURE DEBT PAYMENTS**  
 December 31, 2008  
 (Unaudited)

		Sewer Revenue Bonds											All Bond		
		Series	Series	Series	Series	Series	Series	Series	Series	Series	Series	Series	Series	Issues	
		1997	1998	2000A	2000B	2001	2002	2003	2004	2006			2006	2006	
2009	Principal	\$ 1,570,000	\$ 1,265,000	\$ 1,160,000	\$ 895,000	\$ 1,420,000	\$ 2,255,000	\$ 230,000	\$ 1,270,000	\$ 24,030,000	\$	\$	\$ 24,030,000	\$	\$ 34,095,000
	Interest	898,135	711,462	1,036,625	769,474	1,164,860	2,195,550	174,021	1,143,269						8,093,396
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	992,350	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
Total Principal		17,685,000	15,625,000	19,585,000	14,905,000	24,435,000	45,740,000	4,490,000	28,280,000						194,775,000
Total Interest		4,602,809	4,068,867	7,756,475	5,338,779	8,752,278	17,932,025	1,518,339	10,768,659						60,738,232
		\$ 22,287,809	\$ 19,693,867	\$ 27,341,475	\$ 20,263,779	\$ 33,187,278	\$ 63,672,025	\$ 6,008,339	\$ 39,048,659						\$ 255,533,232



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF FUTURE DEBT PAYMENTS**  
**December 31, 2008**  
**(Unaudited)**

		<b>Drainage Special Tax Bonds</b>		
		<b>Series 1998</b>	<b>Series 2002</b>	<b>All Bond Issues</b>
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		6,175,000	16,535,000	22,710,000
Total Interest		1,770,128	6,259,753	8,029,881
		<u>\$ 7,945,128</u>	<u>\$ 22,794,753</u>	<u>\$ 30,739,881</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**SCHEDULE OF FUTURE DEBT PAYMENTS**  
**December 31, 2008**  
**(Unaudited)**

		All Departments			
		Water	Sewer	Drainage	Total
2009	Principal	\$ 2,020,000	\$ 34,095,000	\$ 1,185,000	\$ 37,300,000
	Interest	1,848,853	8,093,396	1,010,588	10,952,837
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	8,365,622
2014	Principal	2,545,000	12,895,000	1,490,000	16,930,000
	Interest	1,374,043	5,445,007	730,036	7,549,085
2015	Principal	2,655,000	13,560,000	1,555,000	17,770,000
	Interest	1,249,330	4,773,657	665,436	6,688,422
2016	Principal	2,775,000	14,275,000	1,625,000	18,675,000
	Interest	1,118,700	4,071,129	597,668	5,787,496
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	3,021,583
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		38,770,000	194,775,000	22,710,000	256,255,000
Total Interest		15,710,480	60,758,232	8,029,881	84,498,592
		<u>\$ 54,480,480</u>	<u>\$ 255,533,232</u>	<u>\$ 30,739,881</u>	<u>\$ 340,753,592</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)		
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	
2007					10,062,454	
2008					10,553,556	

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

(2) Summary of Deposits (as of June 30, 2008) - bank branches located in New Orleans, Federal Depository Insurance Corporation.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**Last Three Fiscal Years**  
**(Unaudited)**

	Year		
	2006	2007	2008
Water:			
Water mains (miles)	1,723	1,789	1,791
Water lines in system (miles)	1,807	1,784	1,579
Water valves	29,219	29,420	29,480
Fire hydrants	22,771	22,780	22,785
Water manholes	29,576	29,632	29,673
Sewer:			
Sewer pipe (miles)	2,259	2,575	2,568
Sewers (miles)	1,486	1,460	1,460
Sewer manholes	22,829	22,922	22,902

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Periodic refurbishing of processing basins, an integral part of water purification, is necessary to increase their mechanical integrity and longevity. Basins remove sediment from water as it moves through the process. The basin on the left was recently put back into service after improvements done by a private contractor. Renovation of the basin on the right is underway, with the work being done by the Board's Facility Maintenance Department with support from many other departments. Doing the work in-house is expected to result in substantial cost savings for the Board. The basins are located at the East Bank Water Treatment Plant.



The Sewerage & Water Board's Water Quality Laboratory occupies 8,500 square feet of floor space at the East Bank Water Treatment Plant. The lab is an advanced environmental facility using state-of-the-art technology for detecting and identifying possible contaminants at very low levels of concentrations. Chemists, microbiologists and technicians are on duty or on call 24 hours a day, seven days a week to work with water plant managers and operators on the East Bank and in Algiers.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

2008 ACTUAL CAPITAL EXPENDITURES

WATER DEPARTMENT

<u>C.P.#</u>	<u>WATERWORKS</u>		
110	Normal Extension & Replacements	\$	526,823.62
112	Modification to Oak St Raw Water Intake Station		68,287.80
135	Improvement of Chemical System		1,439,038.13
157	Advanced Water Treatment (Algiers)		51,767.00
160	Hurricane Katrina Expense for Water		1,515,341.21
175	Water Hurricane Recovery Bonds		7,912,829.74
	TOTAL WATERWORKS	\$	11,514,087.50
	<u>WATER DISTRIBUTION</u>		
214	Normal Extensions & Replacements	\$	1,170,678.70
215	Rehabilitation -Mains, Hydrants and Services		354,904.00
239	Mains D P W Contracts		1,782,078.91
	TOTAL WATER DISTRIBUTION	\$	3,307,661.61
	<u>POWER PROJECTS EMERGENCY AND GENERAL BUDGET</u>		
600	Water Share of Power Projects	\$	312,585.32
800	Water Share of General Budget Items	\$	4,769,505.17
	TOTAL POWER PROJECTS, EMERGENCY AND GENERAL	\$	5,082,090.49
	TOTAL WATER DEPARTMENT	\$	19,903,839.60

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

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## 2008 ACTUAL CAPITAL EXPENDITURES

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### SEWERAGE DEPARTMENT

<u>C.P.#</u>	<u>SEWERAGE SYSTEM</u>	
313	Extensions & Replacemts - Sewer Force Mains EPA Consent Decree	\$ 1,754,435.18
317	Normal Extensions & Replacement of Gravity Mains	7,752,527.44
318	Rehabilitation Gravity Sewer System	235,039.95
326	Extension & Replacement to Sewer Pumping Stations	229,500.75
339	Main in Streets Dept. Contracts	2,075,336.00
348	Normal Extensions & Replacement	1,945,485.66
367	Collection System Eval/Survey Uptown	233,616.09
368	Wetlands Assimilation Project	345,769.00
369	Hurricane Katrina Expenses for Sewer System	(891,029.90)
375	Sewerage Hurricane Recovery Bonds	1,345,030.46
381	Modification & Extension of WBSTP to 20/50 MGD	5,242.50
	TOTAL SEWERAGE SYSTEM	<u>\$ 15,030,953.13</u>
	<u>SEWERAGE TREATMENT</u>	
	POWER PROJECTS AND GENERAL BUDGET	
600	Sewer Share of Power Projects	70,095.05
800	Sewer Share of General Budget Items	3,950,911.21
	TOTAL POWER PROJECTS AND GENERAL BUDGET	<u>\$ 4,021,006.26</u>
	TOTAL SEWERAGE DEPARTMENT	<u>\$ 19,051,959.39</u>

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



SEWERAGE AND WATER BOARD OF NEW ORLEANS

2008 ACTUAL CAPITAL EXPENDITURES

DRAINAGE DEPARTMENT

<u>C.P.#</u>	<u>CANALS</u>		
418	Normal Extension & Replacements	\$	12,394.05
439	Major Drainage Participation in D P W Projects		1,755,967.50
471	SELA Program Management		906,755.56
474	Melpomene Street Canal Improvement		117.00
476	Hollygrove Canal (SELA A)		178,935.15
486	Napoleon Ave. Canal Improvements (SELA B)		3,134,152.78
497	Florida Ave. Canal - DPS #19 to Peoples (SELA B)		35,561.34
498	Dwyer Intake Canal (St. Charles Canal to Dwyer DPS) (SELA A)		3,353,012.28
	<u>TOTAL DRAINAGE CANALS</u>	\$	<u>9,376,895.66</u>
	 <u>PUMPING STATIONS</u>		
511	Normal Extensions & Replacements - Stations	\$	9,099,402.45
554	Expansion of Dwyer DPS (SELA A)		6,271.48
574	Hurricane Katrina Expenses for Drainage System		5,644,062.68
575	Drainage Hurricane Recovery Bonds		368,013.40
	<u>TOTAL DRAINAGE PUMPING STATIONS</u>	\$	<u>15,117,750.01</u>
	 <u>POWER PROJECTS AND GENERAL BUDGET</u>		
600	Drainage Share of Power Projects	\$	1,250,079.51
800	Drainage Share of General Budget Items		1,978,714.90
	<u>TOTAL POWER PROJECTS AND GENERAL BUDGET</u>	\$	<u>3,228,794.41</u>
	 <u>TOTAL DRAINAGE DEPARTMENT</u>	\$	<u><u>27,723,440.08</u></u>

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

2008 ACTUAL CAPITAL EXPENDITURES

C.P.#	POWER PROJECTS	POWER PROJECTS				Total
		Water	Sewerage	Drainage		
601	Earhart Blvd. Corridor	34,960.00	\$	\$139,840.00	\$174,800.00	
607	Hurricane Katrina Expenses for Power System		143.75	2,156.25	2,875.00	
609	Extensions & Replacements - Radio Comm System	291.17	761.51	1,187.07	2,239.75	
613	Modification of Steam System	51,955.68	12,988.92	263,883.12	328,827.72	
614	Replacement of Boilers	191,915.14	47,978.79	719,681.83	959,575.76	
624	Extensions & Replacements to Electrical System	32,888.33	8,222.08	123,331.24	164,441.65	
	<b>TOTAL POWER PROJECTS</b>	<b>\$ 312,585.32</b>	<b>\$ 70,095.05</b>	<b>\$ 1,250,079.51</b>	<b>\$ 1,632,759.88</b>	

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

2008 ACTUAL CAPITAL EXPENDITURES

GENERAL BUDGET ITEMS						
C.P.#	GENERAL BUDGET ITEMS	WATER	SEWERAGE	DRAINAGE	Total	
803	Property Acquisition	\$	\$	\$	\$	\$ 20,250.00
807	Improvements to Central Yard & St. Joseph Street	36,493.26	36,493.24	2,972.25		75,958.75
810	Major Equipment Purchases	17.80	17.80	8.90		44.50
812	Computer Systems Development	77,598.49	76,008.84	76,008.88		229,616.21
820	Overhead Charged to Capital	4,374,548.71	3,576,413.33	1,655,889.25		9,606,851.29
843	Minor Equipment Purchases	60,137.21	60,137.29	43,713.99		163,988.49
863	Temporary Housing Hurricane Katrina	74,432.74	74,432.75	74,432.75		223,298.24
864	Long Term Lease/Purchase Equip - Hurricane Katrina	43,267.26	43,267.23	21,633.63		108,168.12
865	Hurricane Katrina - General Budget Items	7,562.67	7,562.65	7,562.67		22,687.99
866	Hurricane Katrina Damage at Central Yard	11,071.50	11,407.00	11,071.50		33,550.00
867	Hurricane Katrina Damage at St. Joseph St.	7,557.73	7,557.73	7,557.73		22,673.19
875	General Budget Items Hurricane Recovery Bonds	76,817.80	57,613.35	57,613.35		192,044.50
TOTAL POWER PROJECTS		\$ 4,769,505.17	\$ 3,950,911.21	\$ 1,978,714.90		\$ 10,699,131.28

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

**ANALYSIS OF PUMPING AND POWER DEPARTMENT  
POWER PURCHASED AND PRODUCED  
NATURAL GAS AND FUEL OIL CONSUMED  
TEN YEARS 1999 THROUGH 2008**

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	\$ AMOUNT	MCF	NATURAL GAS		FUEL OIL	
						\$ AMOUNT	GALLONS	\$ AMOUNT	GALLONS
1999	64,070,706	\$4,576,866	36,511,704	\$8,860,755	1,487,610	\$6,836,117	27,043	\$22,987	
2000	66,150,146	\$5,278,313	33,126,311	\$11,535,367	1,331,330	\$9,646,417	9,550	\$8,118	
2001	71,250,220	\$6,290,661	36,569,748	\$10,699,776	1,547,560	\$8,738,028	1,239	\$1,053	
2002	67,060,158	\$5,057,629	37,576,656	\$8,175,530	1,455,440	\$6,370,341	1,739	\$1,478	
2003	58,271,819	\$4,213,376	37,952,434	\$10,701,490	1,322,240	\$9,214,066	17,481	\$14,859	
2004	75,514,008	\$6,048,983	37,845,120	\$12,509,191	1,346,750	\$11,850,932	1,149	\$977	
2005	69,492,789	\$10,606,997	32,232,480	\$13,914,933	1,442,440	\$15,834,817	27,168	\$23,093	
2006	79,041,420	\$15,605,974	37,464,720	\$12,754,639	1,285,200	\$14,587,701	211	\$179	
2007	81,758,305	\$11,490,292	39,421,440	\$12,165,307	1,464,900	\$15,131,635	1,464	\$7,018	
2008	76,400,295	\$11,284,821	40,407,984	\$14,062,081	1,535,660	\$18,895,716	85,222	\$229,681	
<b>TOTALS:</b>	<b>709,009,866</b>	<b>\$80,453,911</b>	<b>369,108,597</b>	<b>\$115,379,069</b>	<b>14,219,130</b>	<b>\$117,105,770</b>	<b>172,266</b>	<b>\$309,443</b>	

**POWER PURCHASED AND PRODUCED  
NATURAL GAS AND FUEL OIL CONSUMED - 2008**

	KW-HOURS	COST
ELECTRIC POWER PURCHASED	76,400,295	\$11,284,821.27
ELECTRIC AND STEAM POWER GENERATED BY THE S.& W.B.*	40,407,984	\$14,062,081.04
TOTAL	116,808,279	\$25,346,902.31

NOTE: \*NATURAL GAS CONSUMED IN OPERATION WAS 1,535,660 MCF  
AT A COST OF \$18,895,716. FUEL OIL CONSUMED WAS 85,222 GALLONS  
AT A COST OF \$229,681.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Gallons Metered - Pay Water Consumption - 2008

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<u>Month</u>	<u>Monthly Consumption</u>
January	1,299,378,100
February	1,404,465,800
March	1,057,738,000
April	1,068,462,200
May	783,999,100
June	1,077,365,100
July	1,217,846,600
August	1,043,766,100
September	742,607,900
October	1,298,704,300
November	1,096,515,500
December	<u>1,192,768,000</u>
<b>Gross Total</b>	<b><u><u>13,283,616,700</u></u></b>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
MONTHLY WATER CHARGES COLLECTED - 2008**

<u>Months</u>	<u>Water Service Charges &amp; Fees</u>	<u>Delinquent Fees</u>	<u>Total</u>
January	\$3,224,605.00	\$155,559.70	\$3,380,164.70
February	\$3,213,304.25	\$131,446.14	\$3,344,750.39
March	\$3,690,181.70	\$126,731.80	\$3,816,913.50
April	\$3,716,969.50	\$135,660.72	\$3,852,630.22
May	\$3,371,524.89	\$116,853.61	\$3,488,378.50
June	\$4,229,408.77	\$131,288.58	\$4,360,697.35
July	\$4,127,766.99	\$112,069.75	\$4,239,836.74
August	\$3,981,050.12	\$88,034.52	\$4,069,084.64
September	\$3,349,640.46	\$84,514.44	\$3,434,154.90
October	\$4,677,863.69	\$115,438.28	\$4,793,301.97
November	\$3,487,693.79	\$68,939.94	\$3,556,633.73
December	\$4,723,603.03	\$89,185.41	\$4,812,788.44
	<u>\$45,793,612.19</u>	<u>\$1,355,722.89</u>	<u>\$47,149,335.08</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
MONTHLY SEWERAGE CHARGES COLLECTED - 2008**

<u>Months</u>	<u>Sewerage Service Charges</u>	<u>Delinquent Fees</u>	<u>Total</u>
January	\$5,625,788.75	\$103,837.53	\$5,729,626.28
February	\$5,555,655.93	\$87,740.11	\$5,643,396.04
March	\$5,731,953.08	\$84,594.36	\$5,816,547.44
April	\$6,429,850.15	\$90,552.47	\$6,520,402.62
May	\$5,338,432.98	\$78,012.19	\$5,416,445.17
June	\$6,076,150.53	\$87,647.26	\$6,163,797.79
July	\$6,100,057.50	\$74,833.06	\$6,174,890.56
August	\$5,324,478.58	\$58,793.11	\$5,383,271.69
September	\$4,644,619.49	\$56,454.65	\$4,701,074.14
October	\$5,959,527.85	\$77,093.80	\$6,036,621.65
November	\$4,364,917.72	\$46,049.62	\$4,410,967.34
December	\$5,470,158.01	\$59,565.47	\$5,529,723.48
	<u>\$66,621,590.57</u>	<u>\$905,173.63</u>	<u>\$67,526,764.20</u>

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

TABLE I  
CARROLLTON TURBIDITIES

	River (NTU)					Effluent Settling Reservoirs (NTU)					Filters (NTU)				
	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
Maximum	155	142	187	248	165	11	17	24	13	15	0.33	0.80	0.66	0.39	0.90
Minimum	9	2	2	3	7	1.2	0.9	0.8	1.0	1.0	0.05	0.07	0.06	0.09	0.09
Average	64	38	40	66	67	3.1	2.8	3.1	4.1	4.9	0.12	0.15	0.12	0.14	0.13

TABLE II  
CARROLLTON ALKALINITIES  
PARTS PER MILLION

	River					Effluent Settling Reservoirs					Filters				
	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
Maximum	136	154	177	173	183	148	163	146	167	171	147	157	158	182	202
Minimum	74	84	83	86	78	67	80	66	66	63	62	81	75	78	71
Average	105	120	116	124	117	110	121	106	114	107	110	120	114	131	124

TABLE II A  
CARROLLTON HARDNESS  
PARTS PER MILLION

	NON-CARBONATE HARDNESS										TOTAL HARDNESS									
	RIVER					FILTERS					RIVER					FILTERS				
	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
Maximum	61	77	70	86	70	74	84	79	90	76	182	207	200	230	250	200	210	198	240	250
Minimum	20	11	11	10	4	34	20	14	12	15	107	91	108	113	114	121	132	120	120	114
Average	38	40	38	47	38	54	52	46	54	50	143	159	154	171	155	164	172	161	186	175

TABLE III  
CARROLLTON BACTERIAL CHARACTERISTICS  
Total Coliform Analysis

2008	River	Plant Tap	Distribution System
Maximum (Colonies / 100 ml)	10,400	0	32
Minimum (Colonies / 100 ml)	56	0	0
Average (colonies / 100 ml)	1,110	0	0
Number of Samples	301	334	2,385
Number of Samples Negative	0	334	2,378
Number of Samples Positive	301	0	7*

\* None of these seven 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, 2008

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	114	130	
	Min.	0.00	0.00		0.00		0.00		0.00	16	89	
	Avg.	0.00	0.00		0.00		0.00		0.00	73	108	
February	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	165	126	
	Min.	0.00	0.00		0.00		0.00		0.00	42	78	
	Avg.	0.00	0.00		0.00		0.00		0.00	99	107	
March	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	143	110	
	Min.	0.00	0.00		0.00		0.00		0.00	65	86	
	Avg.	0.00	0.00		0.00		0.00		0.00	95	93	
April	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	91	110	
	Min.	0.00	0.00		0.00		0.00		0.00	34	82	
	Avg.	0.00	0.00		0.00		0.00		0.00	71	89	
May	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	79	125	
	Min.	0.00	0.00		0.00		0.00		0.00	31	93	
	Avg.	0.00	0.00		0.00		0.00		0.00	56	107	
June	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	157	135	
	Min.	0.00	0.00		0.00		0.00		0.00	7	107	
	Avg.	0.00	0.00		0.00		0.00		0.00	79	115	
July	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	142	144	
	Min.	0.00	0.00		0.00		0.00		0.00	9	109	
	Avg.	0.00	0.00		0.00		0.00		0.00	85	124	
August	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	139	156	
	Min.	0.00	0.00		0.00		0.00		0.00	27	98	
	Avg.	0.00	0.00		0.00		0.00		0.00	64	130	
September	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	142	130	
	Min.	0.00	0.00		0.00		0.00		0.00	21	96	
	Avg.	0.00	0.00		0.00		0.00		0.00	55	115	
October	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	152	146	
	Min.	0.00	0.00		0.00		0.00		0.00	14	92	
	Avg.	0.00	0.00		0.00		0.00		0.00	56	119	
November	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	34	163	
	Min.	0.00	0.00		0.00		0.00		0.00	2	142	
	Avg.	0.00	0.00		0.00		0.00		0.00	20	151	
December	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	121	183	
	Min.	0.00	0.00		0.00		0.00		0.00	7	107	
	Avg.	0.00	0.00		0.00		0.00		0.00	48	140	
Total		0.00	0	0	0	0	0.00	0	0.00			
General	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	165	183	
	Min.	0.00	0.00		0.00		0.00		0.00	2	78	
	Avg.	0.00	0.00		0.00		0.00		0.00	67	117	

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, 2008

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	0.00	114	130	
	Min.	0.00	0.00	0	0.00		0.00		0.00	16	89	
	Avg.		0.00		0.00		0.00		0.00	73	108	
February	Max.		0.00	0	0.00		0.00	0	0.00	165	126	
	Min.	0.00	0.00		0.00		0.00		0.00	42	78	
	Avg.		0.00		0.00		0.00		0.00	99	107	
March	Max.		0.00	0	0.00		0.00	0	0.00	143	110	
	Min.	0.00	0.00		0.00		0.00		0.00	65	86	
	Avg.		0.00		0.00		0.00		0.00	95	93	
April	Max.		0.00	0	0.00		0.00	0	0.00	91	110	
	Min.	0.00	0.00		0.00		0.00		0.00	34	82	
	Avg.		0.00		0.00		0.00		0.00	71	89	
May	Max.	141.42	73.92	0	0.00	4,882	4.17	6,345	4.55	79	125	9.4
	Min.		22.04		0.00		4.00		5.40	31	93	4.7
	Avg.		47.14		0.00		4.11		5.40	56	107	6.8
June	Max.	1,443.00	81.38	0	0.00	51,378	5.01	58,711	5.66	157	135	7.1
	Min.		50.08		0.00		3.28		4.38	7	107	2.7
	Avg.		75.95		0.00		4.27		4.88	79	115	4.7
July	Max.	2,384.71	81.67	0	0.00	86,242	5.65	100,714	5.43	142	144	12.0
	Min.		73.38		0.00		3.18		4.82	9	109	1.8
	Avg.		76.93		0.00		4.34		5.07	85	124	3.4
August	Max.	2,314.25	77.50	0	0.00	79,262	4.70	88,488	5.22	139	156	5.7
	Min.		73.21		0.00		4.40		4.93	27	98	1.2
	Avg.		75.66		0.00		4.50		5.04	64	130	2.9
September	Max.	2,206.63	67.04	0	0.00	59,820	4.62	66,542	3.99	142	130	6.5
	Min.		73.55		0.00		2.31		2.59	21	96	1.3
	Avg.		91.79		0.00		3.25		3.61	55	115	3.1
October	Max.	2,356.45	63.63	0	0.00	70,716	4.39	79,363	4.96	152	146	12.0
	Min.		76.01		0.00		2.42		2.79	14	92	1.7
	Avg.		77.04		0.00		3.59		4.03	56	119	3.9
November	Max.	2,097.71	55.25	0	0.00	40,773	3.11	45,978	3.39	34	163	5.2
	Min.		69.92		0.00		1.95		2.18	2	142	1.6
	Avg.		86.42		0.00		2.35		2.65	20	151	3.2
December	Max.	2,420.79	66.63	0	0.00	56,659	3.65	64,050	4.15	121	183	6.8
	Min.		78.09		0.00		1.96		2.24	7	107	1.7
	Avg.		78.09		0.00		2.83		3.20	48	140	3.5
Total		15,364.95		0	0.00	449,732		510,190				
General	Max.	2,420.79	91.79	0	0.00	86,242	5.65	100,714	7.04	165	183	12.0
	Min.	141.42	22.04	0	0.00	4,882	1.95	6,345	2.18	2	78	1.2
	Avg.	2,153.69	70.81	0	0.00	56,217	3.51	63,774	3.98	67	117	3.5

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, 2008

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.		76.71		0.00		4.69		6.58	114	130	8.1
	Min.	2,299.96	71.21	0	0.00	83,945	3.90	95,031	4.36	16	89	2.9
February	Avg.		74.19		0.00		4.38		4.96	73	108	5.1
	Max.	2,138.08	77.54	0	0.00	81,953	5.18	92,208	5.82	165	126	11.1
March	Min.		71.63		0.00		4.35		4.90	42	78	3.2
	Avg.		75.28		0.00		4.47		5.03	99	107	6.0
April	Max.	2,237.92	74.63	0	0.00	92,572	5.33	104,841	5.93	143	110	11.9
	Min.		69.63		0.00		4.83		5.39	65	86	3.9
May	Avg.		72.35		0.00		5.02		5.66	95	93	5.9
	Max.	2,133.79	74.42	0	0.00	90,946	5.36	102,720	6.03	91	110	7.5
June	Min.		68.92		0.00		4.76		5.41	34	82	2.6
	Avg.		71.13		0.00		5.11		5.77	71	89	4.2
July	Max.	2,128.33	77.63	0	0.00	76,313	10.53	83,875	5.73	79	125	3.6
	Min.		27.17		0.00		3.73		3.96	31	93	3.4
August	Avg.		70.94		0.00		4.43		4.72	56	107	3.5
	Max.	846.04	77.13		0.00	28,633	4.31	31,933	4.79	157	135	3.8
September	Min.		71.38		0.00		3.84		4.34	7	107	2.2
	Avg.		74.77		0.00		4.05		4.52	79	115	2.8
October	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	142	144	
	Min.		0.00		0.00		0.00		0.00	9	109	
November	Avg.		0.00		0.00		0.00		0.00	85	124	
	Max.	0.00	0.00	0	0.00	0	0.00	0	0.00	139	156	
December	Min.		0.00		0.00		0.00		0.00	27	98	
	Avg.		0.00		0.00		0.00		0.00	64	130	
Total	Max.	16,440.00	65.88	0	0.00	31,272	4.56	35,059	5.11	152	146	3.7
	Min.		38.88		0.00		2.09		2.34	14	92	1.1
General	Avg.		62.25		0.00		3.55		3.98	56	119	1.5
	Max.	1,851.00	69.83	0	0.00	34,622	2.67	38,864	2.98	34	163	4.0
December	Min.		55.13		0.00		1.95		2.21	2	142	1.0
	Avg.		61.70		0.00		2.24		2.51	20	151	2.1
Total	Max.	1,746.54	67.63	0	0.00	42,367	4.07	47,592	4.56	121	183	4.9
	Min.		47.00		0.00		1.95		2.23	7	107	1.6
General	Avg.		56.34		0.00		2.87		3.23	48	140	2.9
	Max.	2,299.96	77.63	0	0.00	92,572	10.53	104,841	6.58	165	183	11.9
December	Min.		27.17		0.00		1.95		2.21	2	78	1.0
	Avg.		67.93		0.00		4.10		4.61	67	117	3.9

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, 2008

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.	66.04	0	0.00	71,798	4.74	81,304	5.35	114	130	11.6	
	Min.	1,939.67	60.83	0.00		4.04		4.56	16	89	3.8	
	Avg.		62.57	0.00		4.44		5.03	73	108	7.4	
February	Max.	1,790.92	65.25	0	69,651	4.38	78,702	5.89	165	126	12.6	
	Min.		59.50	0		4.75		4.95	42	78	3.7	
	Avg.		60.87	0		5.40		5.36	99	107	8.1	
March	Max.	1,824.88	61.63	0	77,104	4.59	86,229	6.16	143	110	14.6	
	Min.		51.54	0		5.07		4.90	65	88	4.8	
	Avg.		58.87	0		5.94		5.66	95	93	9.6	
April	Max.	1,708.92	59.96	0	74,169	4.91	82,770	6.03	91	110	11.9	
	Min.		54.50	0		5.21		5.55	34	82	5.2	
	Avg.		56.96	0		5.18		5.81	71	89	8.3	
May	Max.	1,765.96	58.67	0	61,241	3.81	69,002	5.88	79	125	7.7	
	Min.		54.83	0		4.16		4.32	31	93	6.5	
	Avg.		56.97	0		5.10		4.69	56	107	7.1	
June	Max.	1,674.33	62.21	0	58,760	3.52	66,507	5.46	157	135	6.2	
	Min.		48.25	0		4.25		4.25	7	107	5.5	
	Avg.		55.81	0		4.97		4.77	79	115	5.8	
July	Max.	1,847.79	64.96	0	68,735	4.08	77,367	5.60	142	144	8.7	
	Min.		54.79	0		4.46		4.61	109	9	2.8	
	Avg.		59.61	0		4.49		5.02	85	124	5.1	
August	Max.	1,886.04	64.21	0	63,167	3.00	71,367	5.03	139	156	6.8	
	Min.		56.96	0		3.95		3.53	27	98	2.3	
	Avg.		60.78	0		4.47		4.51	64	130	4.6	
September	Max.	1,804.08	64.42	0	56,986	3.05	64,386	5.07	142	130	9.3	
	Min.		39.79	0		3.86		3.32	21	96	1.9	
	Avg.		60.14	0		4.74		4.36	55	115	5.0	
October	Max.	815.13	65.79	0	28,651	2.10	32,905	6.47	152	146	14.0	
	Min.		19.29	0		4.24		2.38	14	92	1.1	
	Avg.		54.34	0		0.00		4.87	56	119	5.4	
November	Max.	0.00	0.00	0	0	0.00	0	0.00	34	163		
	Min.		0.00	0		0.00		0.00	2	142		
	Avg.		0.00	0		0.00		0.00	20	151		
December	Max.	0.00	0.00	0	0	0.00	0	0.00	121	183		
	Min.		0.00	0		0.00		0.00	7	107		
	Avg.		0.00	0		0.00		0.00	48	140		
Total	17,057.71		630,261		630,261		710,539					
General	Max.	1,939.67	66.04	0	77,104	5.94	86,229	6.47	165	183	14.6	
	Min.	815.13	19.29	0	28,651	2.10	32,905	2.38	2	78	1.1	
	Avg.	1,705.77	59.02	0	63,026	4.43	71,054	4.99	67	117	6.6	

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, 2008

1 Month	2 Max. Min. Avg.	3 Total Million Gallons of Water Treated During Month	4 Amount of Water Treated Million Gallons Per 24 Hours	5 Total pounds of Polymer used at intake	6 Total Pounds of Polymer used in Plant	7 Total Pounds of Fluoride (100%) used During Month	8 Fluoride Parts Per Million	9 Total Pounds of Pure Iron (Fe) used During Month	10 Total Pounds of Lime Used During Month	11 Lime Parts per Million	12 Total Pounds of Chlorine Used During Month	13 Chlorine Parts per Million	14 Total Pounds of Anhydrous Ammonia Used During Month	15 Ammonia Parts Per Million	16 Total Pounds of Polyphos phate Used During Month	17 Polyphos phate Parts Per Million	18 Alkalinity of Filtered Water Parts Per Million (OFE)	19	
																		Total M.G.	M.G.D.
January	Max. 142.33 Min. 133.88 Avg. 136.76	4,239.63		0	155,742	17,013	0.71	176,335	575,675	19.24	187,241	5.90	41,997	1.36	9,264	0.34	134		138.24
February	Max. 142.79 Min. 129.75 Avg. 135.48	3,929.06		0	151,604	16,750	0.75	170,910	545,851	18.13	165,904	5.22	41,471	1.30	8,707	0.29	137		141.44
March	Max. 136.25 Min. 124.67 Avg. 131.06	4,062.81		0	169,676	7,690	0.70	191,070	598,593	22.84	169,852	5.26	42,351	1.31	8,831	0.29	115		134.24
April	Max. 133.21 Min. 124.54 Avg. 128.09	3,842.71		0	165,115	0	0.00	185,490	631,257	24.87	164,446	5.27	41,187	1.32	8,437	0.28	124		131.16
May	Max. 136.00 Min. 125.33 Avg. 130.18	4,035.73		0	142,436	9,536	0.69	159,221	732,857	26.14	166,484	5.13	42,060	1.29	8,867	0.28	140		135.64
June	Max. 138.00 Min. 119.50 Avg. 132.11	3,963.41		0	138,770	16,366	0.13	157,151	682,453	22.85	165,940	5.42	41,497	1.36	8,792	0.31	135		137.56
July	Max. 141.83 Min. 132.38 Avg. 136.53	4,232.52		0	154,977	13,289	0.60	178,080	767,021	23.67	179,085	5.36	44,704	1.33	8,987	0.27	148		139.96
August	Max. 140.79 Min. 128.33 Avg. 135.63	4,204.68		0	142,429	9,609	0.70	159,855	587,560	22.83	182,771	5.07	45,787	1.27	8,619	0.25	132		133.79
September	Max. 139.54 Min. 115.71 Avg. 133.69	4,010.74		0	116,807	0	0.28	130,928	522,138	17.70	190,448	5.04	47,524	1.37	8,812	0.27	151		139.92
October	Max. 143.50 Min. 129.50 Avg. 136.45	4,229.94		0	130,640	7,250	0.54	147,328	581,725	18.21	212,649	5.39	46,735	1.51	9,413	0.26	121		143.04
November	Max. 139.46 Min. 114.08 Avg. 131.62	3,948.72		0	75,395	17,554	1.08	84,842	557,764	20.95	196,935	6.46	41,060	1.42	8,606	0.30	174		142.80
December	Max. 139.54 Min. 131.08 Avg. 134.43	4,167.36		0	99,026	20,617	0.56	111,643	687,681	3.60	180,413	5.54	37,353	1.18	8,221	0.25	160		141.92
Total	Max. 143.50 Min. 114.08 Avg. 134.43	48,867.31		0	1,642,617	135,675	0.58	1,852,854	7,470,575	19.80	2,162,168	5.19	513,727	1.07	105,557	0.24	156		47,317.5
General	Max. 143.50 Min. 114.08 Avg. 134.43	4,239.63		0	169,676	20,617	1.08	191,070	767,021	26.14	212,649	6.91	47,524	1.61	9,413	0.34	202		4,271.00
	Max. 143.50 Min. 114.08 Avg. 134.43	3,842.71		0	75,395	0	0.00	84,842	522,138	3.05	164,446	4.51	37,353	0.96	8,221	0.00	71		3,698.84
	Max. 143.50 Min. 114.08 Avg. 134.43	4,072.28		0	136,885	11,306	0.33	154,405	622,548	18.33	180,181	5.31	42,811	1.26	8,796	0.26	124		3,943.12

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, 2008

1 Month	2 Max. Min. Avg.	3 Low Lift - Total Million Gallons of Water Treated During Month	4 Amount of Water Treated Million Gallons Per 24 Hours	5 Total Pounds of Polyphos- phate Used During Month	6 Polyphos- phate Parts Per Million Used During Month	7 Total Pounds of Fluoride (100%) Used During Month	8 Fluoride Parts Per Million	9 Total Pounds of Pure Iron (Fe) Used During Month	10 Pure Iron (Fe) Parts Per Million	11 Total Pounds of Lime Used During Month	12 Lime Parts Per Million	13 Total Pounds of Anhydrous Ammonia Used During Month	14 Anhydrous Ammonia Parts Per Million	15 Total Pounds Chlorine Used During Month	16 Chlorine Parts Per Million	17 Total Pounds Polyphos- phate Used During Month	18 Polyphos- phate Parts Per Million	19 NTU Turbidity of Clarifier Effluent	20 PPM Clear Well Alkalinity of Filter Effluent	21 High Lift Pumpage Total M.G.D. M.G.D.
February	Max. 12.00 Min. 8.58 Avg. 10.38	301.16	12.00 8.58 10.38	10,729	4.90 3.56 4.29	1,223	0.63 0.39 0.49	11,819	6.17 3.67 4.76	131,653	68.76 35.11 52.49	2,621	1.10 0.96 1.05	14,596	6.78 5.30 5.82	1,360	1.17 0.40 0.54	2.5	98	11.31
March	Max. 12.00 Min. 10.00 Avg. 10.52	326.18	12.00 10.00 10.52	16,206	5.03 5.96	1,372	0.44 0.51	13,694	4.20 5.05	97,548	52.22 35.71	2,824	0.96 1.04	15,644	6.01 5.76	1,339	0.60 0.50	2.1	97	11.31
April	Max. 12.00 Min. 10.00 Avg. 10.51	315.26	12.00 10.00 10.51	15,996	6.05 6.08	1,022	0.46 0.52	14,593	4.73 5.58	134,223	29.95 51.53	2,890	1.03 1.10	16,062	5.72 6.11	1,335	0.34 0.51	0.7	76	9.81
May	Max. 12.00 Min. 10.00 Avg. 10.82	335.44	12.00 10.00 10.82	12,569	3.95 4.49	1,015	0.33 0.48	16,615	4.20 5.77	180,926	25.62 65.20	3,188	1.20 1.14	17,478	5.09 6.26	1,433	0.33 0.52	0.9	69	10.68
June	Max. 12.50 Min. 8.00 Avg. 10.31	314.46	12.50 8.00 10.31	10,576	4.09 3.98 4.03	1,223	0.55 0.33 0.46	15,936	8.03 5.14 6.14	217,910	125.89 59.95 83.42	3,150	1.33 1.16	17,323	6.25 6.62	1,266	0.48 0.69	2.9	77	11.47
July	Max. 12.76 Min. 10.31 Avg. 12.76	319.74	12.76 10.31 12.76	10,762	4.08 4.08	1,261	0.64 0.51	23,082	15.47 8.34	336,611	68.76 52.49	3,475	1.10 1.05	18,919	6.78 5.82	1,534	1.17 0.54	3.9	72	11.31
August	Max. 12.34 Min. 8.00 Avg. 9.86	305.62	12.34 8.00 9.86	10,321	4.24 4.00 4.05	1,238	0.62 0.36 0.49	16,486	5.27 6.57	336,241	163.74 132.16	3,428	1.59 1.35	18,772	8.83 7.40	1,480	1.00 0.59	5.7	63	11.10
September	Max. 12.50 Min. 9.66 Avg. 10.17	289.66	12.50 9.66 10.17	8,445	3.02 3.50	1,182	0.37 0.53	14,352	4.36 6.07	238,152	70.05 98.16	3,190	1.21 1.32	17,294	6.64 7.30	1,468	0.29 0.62	2.2	50	10.66
October	Max. 12.76 Min. 10.17 Avg. 11.41	315.12	12.76 10.17 11.41	8,994	2.52 3.42	1,309	0.38 0.49	13,857	3.37 5.40	217,352	52.52 82.82	3,641	1.07 1.40	19,971	5.93 7.65	1,770	0.43 0.69	1.3	61	9.88
November	Max. 13.58 Min. 10.31 Avg. 11.84	309.22	13.58 10.31 11.84	6,579	2.62 2.55	1,239	0.64 0.49	11,642	6.07 4.61	224,597	109.93 87.44	3,246	1.57 1.27	17,662	8.13 6.90	1,550	1.00 0.61	4.6	99	11.46
December	Max. 11.84 Min. 9.98 Avg. 10.31	309.27	11.84 9.98 10.31	7,057	3.08 2.73	1,176	0.57 0.46	10,588	3.62 4.38	230,610	115.38 89.27	2,927	1.31 1.14	16,126	7.20 6.27	1,550	0.98 0.61	3.2	90	11.53
Total	Max. 13.58 Min. 8.00 Avg. 10.31	3,788.95	13.58 8.00 10.31	130,341	6.12 2.49 4.12	14,694	0.80 0.33 0.47	175,031	15.47 3.35 5.34	2,490,527	1,631.74 97,548 78.81	37,605	1.74 0.93 1.19	206,162	9.15 5.09 6.52	17,585	1.17 1.26 1.46	5.7	100	3,889.86
General	Max. 13.58 Min. 8.00 Avg. 10.31	347.82	13.58 8.00 10.31	162,061	6.12 2.49 4.12	14,694	0.80 0.33 0.47	175,031	15.47 3.35 5.34	2,490,527	1,631.74 97,548 78.81	37,605	1.74 0.93 1.19	206,162	9.15 5.09 6.52	17,585	1.17 1.26 1.46	5.7	100	3,889.86

**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, 2008**

1 Month	2 Total Million Gallons Water Filtered During Month		3 Total Number of Runs		4 Length of Runs in Hours		5 Million Gallons of Water Filtered Per Run		6 Million Gallons of Wash Water Used		7 Million Gallons of Wash Water Used Per Run		8 Percentage of Wash Water Used Per Run		9 Million Gallons of Wash Water Used Per Run		10 Million Gallons Filtered Per Acre Per Day	
	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
January	Max. 1,616.552 Min. 2,264.099 Avg.	66	167	217	20,750	45,614	2,512	4,753	31,200	63,680	0.289	0.965	2.94	19.22	2.11	76.465	2.11	78.875
February	Max. 1,678.005 Min. 2,177.569 Avg.	60	167	217	18,000	43,809	2,682	4,786	29,800	54,400	0.284	0.907	3.55	11.83	2.07	81.640	2.07	79.419
March	Max. 1,709.097 Min. 2,508.704 Avg.	64	184	218	23,000	42,245	2,713	5,144	31,500	59,300	0.300	0.927	3.03	3.60	2.19	82.584	3.03	85.362
April	Max. 1,604.659 Min. 2,233.753 Avg.	70	191	313	20,875	60,065	2,583	4,432	30,900	60,700	0.294	0.843	3.71	5.21	1.41	78.627	3.71	73.545
May	Max. 1,644.777 Min. 2,177.160 Avg.	109	151	196	18,925	40,689	2,532	4,707	32,000	67,500	0.294	0.865	1.98	7.37	1.55	77.074	1.98	78.108
June	Max. 1,623.609 Min. 2,261.460 Avg.	105	147	194	18,375	42,789	2,595	4,857	31,700	63,100	0.302	0.853	2.61	7.04	1.64	78.992	2.61	80.597
July	Max. 1,844.961 Min. 1,659.756 Avg.	108	148	207	18,500	42,382	2,867	3,423	33,000	66,500	0.306	0.924	2.53	5.77	1.65	87.271	2.53	56.808
August	Max. 1,927.721 Min. 2,129.837 Avg.	112	167	219	20,542	45,625	2,951	4,396	33,400	50,400	0.298	0.700	2.54	4.25	1.45	89.828	2.54	72.947
September	Max. 1,644.589 Min. 1,945.684 Avg.	95	216	241	27,000	45,000	3,378	4,138	28,500	43,500	0.300	0.702	2.63	2.92	1.11	102.826	2.63	68.666
October	Max. 1,887.434 Min. 2,216.765 Avg.	102	154	233	29,500	47,143	2,884	4,780	29,900	55,600	0.293	0.751	2.46	4.59	1.00	87.789	2.46	79.319
November	Max. 1,526.987 Min. 2,284.961 Avg.	105	167	216	18,250	45,591	2,475	5,132	29,300	54,900	0.279	0.832	3.45	5.10	1.53	75.339	3.45	85.152
December	Max. 1,853.935 Min. 2,362.583 Avg.	108	146	197	19,007	42,333	2,881	5,007	32,300	68,910	0.299	0.840	2.53	5.03	1.57	87.698	2.53	83.086
Total	20,562.326 1,927.721 1,526.987 1,713.527	1,267	8,222	5,098	5,793	57,681.2	1,111,589	33,053	55,555	373,500	708,490	3,538	10,109	73.00	136.58	1,006.133	73.00	921.884
General	Max. 1,526.987 Min. 1,659.756 Avg. 1,713.527	106	69	142	166	16,240	31,994	2,754	4,630	31,125	59,041	0.295	0.832	1.82	2.67	83.844	1.82	76.824

SEWERAGE AND WATER BOARD OF NEW ORLEANS

TABLE VI-B

MONTHLY SUMMARY OF ALGIERS FILTER OPERATIONS FOR THE YEAR ENDING: December 31, 2008

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. Min. Avg.	372.32	57	182	7.125 4.688 6.531	1.00	6.29	0.110	2.35 1.55 1.69
February	Max. Min. Avg.	292.6	48	172	7.166 4.146 6.095	0.84	6.16	0.128	3.10 1.79 2.10
March	Max. Min. Avg.	307.61	51	191	7.959 3.521 6.031	0.83	6.86	0.134	3.82 1.69 2.23
April	Max. Min. Avg.	326.38	54	173	7.209 3.604 6.044	0.91	7.44	0.138	3.82 1.91 2.28
May	Max. Min. Avg.	317.59	51	170	6.959 4.271 6.227	0.85	6.97	0.137	3.20 1.96 2.19
June	Max. Min. Avg.	313.18	51	172	7.084 3.875 6.140	0.87	6.84	0.130	3.36 1.84 2.12
July	Max. Min. Avg.	338.82	57	197	7.791 4.250 5.944	0.91	7.91	0.143	3.38 1.80 2.42
August	Max. Min. Avg.	291.23	51	172	7.000 4.772 5.710	0.78	7.14	0.140	2.93 2.00 2.45
September	Max. Min. Avg.	288.23	51	190	7.209 4.271 5.651	0.80	6.94	0.136	3.18 1.89 2.41
October	Max. Min. Avg.	317.1	54	171	7.125 4.437 5.872	0.85	7.03	0.167	3.77 2.35 2.85
November	Max. Min. Avg.	285.26	48	179	7.125 4.417 5.943	0.79	6.56	0.137	3.09 1.92 2.30
December	Max. Min. Avg.	334.48	57	191	7.709 2.979 5.868	0.90	7.77	0.136	4.57 1.77 2.32
Total		3784.80	630			10.33	83.71	1.636	
General	Max. Min. Avg.	372.32 285.26 315.40	57 48 53	197 138 167	7.959 2.979 6.005	1.00 0.78 0.86	7.91 6.16 6.98	0.167 0.110 0.136	4.57 1.55 2.30



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**TABLE VII**

**FIVE YEAR ANALYSIS COMPOSITE DATA ( 2004 - 2008 ) 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 CaCO3)	183	74	116	196	70	120
Total Hardness (ppm as CaCO3)	250	91	156	242	124	173
Noncarbonate Hardness (ppm as CaCO3)	86	4	40	91	18	52
Calcium Hardness (ppm as CaCO3)	186	75	112	179	82	125
Magnesium Hardness (ppm as CaCO3)	90	5	45	98	3	47
Nephelometric Turbidity (N.T.U.)	248	2	55	0.44	0.06	0.13
pH	8.53	7.01	7.82	9.35	7.02	8.61
Chloride (ppm)	86	23	46	98	26	45
Fluoride (ppm)	0.58	0.10	0.24	1.28	0.12	0.64
Total Dissolved Solids (ppm)	342	102	233	298	129	226
Total Suspended Solids (ppm)	223	9	87	-----	-----	-----
Free Chlorine Residual (ppm as CL2)	-----	-----	-----	3.4	0.0	0.3
Total Chlorine Residual (ppm as CL2)	-----	-----	-----	5.7	0.1	2.80
Ammonia (ppm as N)	-----	-----	-----	0.99	0.00	0.12
Nitrate + Nitrite (ppm as N) *	-----	-----	-----	2	1	1
Conductivity (umhos/cm)	592	177	355	595	80	397
Temperature (Deg. F.)	90	40	67	90	54	75
Aluminum (ppb) *	-----	-----	-----	110	0	30
Antimony (ppb) *	-----	-----	-----	0	0	0
Arsenic (ppb) *	-----	-----	-----	1	0	0.2
Barium (ppb) *	-----	-----	-----	68	0	23
Beryllium (ppb) *	-----	-----	-----	0	0	0
Cadmium (ppb) *	-----	-----	-----	0	0	0
Chromium (ppb) *	-----	-----	-----	0	0	0
Copper (ppb) **	-----	-----	-----	200	0	25
Iron (ppb) *	-----	-----	-----	130	0	14
Lead (ppb) **	-----	-----	-----	3	0	0
Manganese (ppb) *	-----	-----	-----	30	0	1.5
Mercury (ppb) *	-----	-----	-----	0	0	0
Nickel (ppb) *	-----	-----	-----	0	0	0
Selenium (ppb) *	-----	-----	-----	0	0	0
Silver (ppb) *	-----	-----	-----	0	0	0
Thallium (ppb) *	-----	-----	-----	0	0	0
Zinc (ppb) *	-----	-----	-----	43	0	11
Potassium (ppm) *	-----	-----	-----	6.0	2.7	3.5
Sodium (ppm) *	-----	-----	-----	24.7	11.9	20.9
Total Organic Carbon (ppm)	6.8	2.9	4.2	4.8	1.8	2.9
Total Trihalomethanes (ppb)	1.8	0.0	0.0	154.4	7.9	30.1
1, 2-Dichloroethane (ppb)	0.2	0.0	0.0	6.4	0.0	0.0
Chloroform (ppb)	1.8	0.0	0.0	102.7	5.2	19.6
Carbon Tetrachloride (ppb)	0.1	0.0	0.0	2.1	0.0	0.0
Bromodichloromethane (ppb)	0.2	0.0	0.0	43.4	0.6	8.6
Tetrachloroethene (ppb)	0.1	0.0	0.0	0.1	0.0	0.0
BTX (Benzene, Toluene & Xylenes) (ppb)	49.7	0.0	0.0	7.8	0.0	0.0
Total Coliforms (colonies/100 ml)	15800	0	1030	139	0	0
Fecal coliforms (colonies/100 ml)	4100	0	145	0	0	0

\* Note: The results for nitrates + nitrites, color, and metal constituents (indicated with asterisks) are from the Louisiana Department of Health and Hospitals. All other results are from testing by the S&WB Water Quality Laboratory. Concerning the chemical results, the S&WB 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 by this laboratory for chemical drinking water parameters which are required to be analyzed in a certified laboratory are officially deemed invalid. The S&WB laboratory is certified for Total Coliform and Fecal Coliform bacteriological testing.

\*\* Note: Lead and Copper results are from 2004. Testing was performed in 2008; however, results were not yet available from DHH at the time of this report.

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## TABLE VIII

### CARROLLTON OPERATION

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER MILLION GALLONS
Lime	\$423,260.16	\$8.66
Ferric Coagulant	\$2,024,462.18	\$41.43
Chlorine	\$924,956.99	\$18.93
Sodium Polyphosphate	\$49,443.14	\$1.01
Polyelectrolyte	\$422,152.54	\$8.64
Fluoride	\$166,879.74	\$3.41
Ammonia	\$150,265.15	\$3.07
Carbon	\$0.00	\$0.00
<b>TOTAL CHEMICALS</b>	<b>\$4,161,419.88</b>	<b>\$85.16</b>

Purification Plant Operating Cost:

Total Water Treated in 2008:

48,867,310,000 Gallons

### TOTAL COST PER MILLION GALLONS

YEAR	TOTAL WATER TREATED IN MILLION GALLONS	OPERATING COST	TOTAL COST PER MILLION GALLONS
2008	48,867.31	\$8,283,745.00	\$169.52
2007	48,931.79	\$6,499,521.00	\$132.83
2006	51,000.17	\$5,591,146.00	\$109.63
2005	47,574.62	\$5,006,994.00	\$105.25
2004	44,861.90	\$4,868,326.00	\$108.52

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**TABLE IX**

**ALGIERS OPERATION**

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER MILLION GALLONS
Lime	\$163,568.97	\$43.17
Ferric Coagulant	\$177,774.38	\$46.92
Chlorine	\$61,017.88	\$16.10
Sodium Polyphosphate	\$18,805.82	\$4.96
Polyelectrolyte	\$33,374.33	\$8.81
Fluoride	\$18,089.08	\$4.77
Ammonia	\$16,358.79	\$4.32
Carbon	\$2,131.28	\$0.56
<b>TOTAL CHEMICALS</b>	<b>\$491,120.54</b>	<b>\$129.62</b>

Purification Plant Operating Cost:

Total Water Treated in 2008:

3,788,950,000 Gallons

**TOTAL COST  
PER MILLION GALLONS**

YEAR	TOTAL WATER TREATED IN MILLION GALLONS	OPERATING COST	TOTAL COST PER MILLION GALLONS
2008	3,788.95	\$2,029,729.00	\$535.70
2007	4,427.16	\$1,700,033.00	\$384.00
2006	4,261.05	\$1,435,527.00	\$336.90
2005	3,723.03	\$1,678,615.00	\$450.87
2004	3,705.98	\$1,312,385.00	\$354.13

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**TABLE X**

**SLUDGE REMOVED FROM THE "G" BASINS PRIMARY TREATMENT UNITS  
DOOR MONORAKE CONVENTIONAL SYSTEM  
2008**

Total Million Gallons Water Treated	15,364.95
Total Tons Dry Sludge Deposited in Basins Including suspended and Dissolved Solids Removed and Reacting Chemicals	9,115
Total Million Gallons Wet Sludge Withdrawn from Basins	187.95
Average Percent solids in Wet Sludge	1.15
Total Million Gallons Water Used in withdrawing Sludge	187.04
Percent of Total Water Treated Used in Withdrawing Wet Sludge	1.22

**TABLE X-A**

**SLUDGE REMOVED FROM THE "L" BASINS PRIMARY TREATMENT UNITS  
DOOR MONORAKE CONVENTIONAL SYSTEM  
2008**

Total Million Gallons Water Treated	33,497.71
Total Tons Dry Sludge Deposited in Basins Including suspended and Dissolved Solids Removed and Reacting Chemicals	20,113
Total Million Gallons Wet Sludge Withdrawn from Basins	686.32
Average Percent solids in Wet Sludge	0.70
Total Million Gallons Water Used in withdrawing Sludge	684.31
Percent of Total Water Treated Used in Withdrawing Wet Sludge	2.05

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**TABLE XI**

**2008 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> )	183	78	117	196	78	123
Total Hardness (ppm as CaCO <sub>3</sub> )	250	114	155	242	130	175
Noncarbonate Hardness (ppm as CaCO <sub>3</sub> )	70	4	38	76	27	52
Calcium Hardness (ppm as CaCO <sub>3</sub> )	160	75	106	179	86	124
Magnesium Hardness (ppm as CaCO <sub>3</sub> )	90	10	49	98	14	50
Nephelometric Turbidity (N.T.U.)	165	6.6	67	0.26	0.09	0.12
pH	8.20	7.15	7.75	9.29	7.87	8.82
Chloride (ppm)	73	26	47	70	26	48
Fluoride (ppm)	0.38	0.13	0.23	1.25	0.18	0.71
Total Dissolved Solids (ppm)	342	102	258	258	129	184
Total Suspended Solids (ppm)	215	42	94	-----	-----	-----
Free Chlorine Residual (ppm as Cl <sub>2</sub> )	-----	-----	-----	0.8	0.0	0.2
Total Chlorine Residual (ppm as Cl <sub>2</sub> )	-----	-----	-----	5.7	1.5	3.4
Ammonia (ppm as N)	-----	-----	-----	0.53	0.00	0.14
Nitrate + Nitrite (ppm as N) *	-----	-----	-----	1.28	1.28	1.28
Conductivity (umhos/cm)	423	197	309	449	210	352
Temperature (Deg. F.)	85	42	66	86	59	75
Aluminum (ppb) *	-----	-----	-----	0	0	0
Antimony (ppb) *	-----	-----	-----	0	0	0
Arsenic (ppb) *	-----	-----	-----	1	1	1
Barium (ppb) *	-----	-----	-----	0	0	0
Beryllium (ppb) *	-----	-----	-----	0	0	0
Cadmium (ppb) *	-----	-----	-----	0	0	0
Chromium (ppb) *	-----	-----	-----	0	0	0
Copper (ppb) **	-----	-----	-----	-----	-----	-----
Iron (ppb) *	-----	-----	-----	10	10	10
Lead (ppb) **	-----	-----	-----	-----	-----	-----
Manganese (ppb) *	-----	-----	-----	0	0	0
Mercury (ppb) *	-----	-----	-----	0	0	0
Nickel (ppb) *	-----	-----	-----	0	0	0
Selenium (ppb) *	-----	-----	-----	0	0	0
Silver (ppb) *	-----	-----	-----	0	0	0
Thallium (ppb) *	-----	-----	-----	0	0	0
Zinc (ppb) *	-----	-----	-----	0	0	0
Potassium (ppm) *	-----	-----	-----	3.3	3.3	3.3
Sodium (ppm) *	-----	-----	-----	17.0	17.0	17.0
Total Organic Carbon (ppm)	4.7	3.4	4.2	3.5	2.7	3.0
Total Trihalomethanes (ppb)	1.8	0.0	0.0	41.0	7.9	24.0
1, 2-Dichloroethane (ppb)	0.2	0.0	0.0	0.0	0.0	0.0
Chloroform (ppb)	1.8	0.0	0.0	28.5	5.2	17.3
Carbon Tetrachloride (ppb)	0.1	0.0	0.0	2.1	0.0	0.0
Bromodichloromethane (ppb)	0.2	0.0	0.0	11.0	0.6	5.6
Tetrachloroethene (ppb)	0.1	0.0	0.0	0.1	0.0	0.0
BTX (Benzene, Toluene & Xylenes) (ppb)	0.6	0.0	0.0	1.8	0.0	0.0
Total Coliforms (colonies/100 ml)	10400	56	1110	32	0	0
Fecal Coliforms (colonies/100 ml)	3000	6	185	0	0	0

\* Note: The results for nitrates + nitrites, color, and metal constituents (indicated with asterisks) are from the Louisiana Department of Health and Hospitals. All other results are from testing by the S&WB Water Quality Laboratory. Concerning the chemical results, the S&WB 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 by this laboratory for chemical drinking water parameters which are required to be analyzed in a certified laboratory are officially deemed invalid. The S&WB laboratory is certified for Total Coliform and Fecal Coliform bacteriological testing.

\*\* Note: Lead and Copper testing was performed in 2008; however, results were not yet available from DHH at the time of this report.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

**TABLE XII**

**EXTRACTS FROM TABLES IV-E AND V**  
**20 Year Period, 1989 to 2008 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.
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
2007	144.75	124.00	134.06	16.00	10.00	12.13
2008	143.50	114.08	133.88	13.58	6.92	10.38

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

## TABLE XIII

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

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
January	45	50	39	45	48	49	49	50	52	50
February	50	49	44	46	48	47	48	51	47	53
March	50	55	49	49	51	54	51	55	56	55
April	60	60	57	56	60	62	62	63	63	63
May	67	69	69	67	70	71	71	74	71	68
June	77	78	75	74	73	79	81	83	79	77
July	82	83	82	82	79	83	85	86	82	80
August	87	86	84	84	81	84	88	88	85	82
September	83	84	83	82	80	81	--- *	86	82	78
October	74	72	73	73	73	74	76	78	75	71
November	66	63	63	62	65	65	66	63	63	63
December	56	47	56	53	53	53	51	54	58	55
Maximum	89	87	87	85	83	87	90	90	89	85
Minimum	42	39	36	42	46	45	42	46	40	42
Average	66	66	65	64	64	67	66	69	68	66

Ten Year Period

Maximum: 90  
Minimum: 36  
Average: 66

\* Data not available for  
September 2005 due  
to hurricane Katrina.

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**TABLE XIV**

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

	2004	2005	2006	2007	2008
January	65	67	66	65	67
February	62	66	64	64	69
March	65	68	71	70	71
April	73	75	77	72	72
May	78	79	79	76	76
June	84	82	84	76	81
July	83	84	84	79	83
August	85	87	86	78	80
September	82	--- *	84	77	80
October	80	77	81	77	78
November	75	75	72	74	72
December	69	68	67	71	68
Maxiumum	88	90	90	85	86
Minimum	58	61	54	58	59
Average	75	75	76	73	75

<u>Five Year Period</u>		* Data not available for September of 2005 due to hurricane Katrina.
Maximum	90	
Minimum	54	
Average	75	



**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

**New Orleans West Bank Sewerage Treatment Plant  
2008 Yearly Summary**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2008
<b>Plant Flow (MGD)</b>													
Average	14.05	12.88	9.80	11.81	12.42	10.43	8.99	15.20	11.59	5.81	6.46	7.28	10.9
Maximum	30.44	31.13	14.41	24.65	24.43	27.16	17.26	26.92	14.70	7.15	10.10	17.74	33.7
<b>INFLUENT BOD (mg/L)</b>													
Average	62	83	96	83	78	89	85	69	82	115	109	111	77
Maximum	116	198	216	127	166	162	150	208	143	159	231	159	181
<b>INFLUENT TSS (mg/L)</b>													
Average	119	115	126	133	90	105	115	94	122	146	125	107	105
Maximum	402	260	372	466	198	184	520	192	346	408	362	218	314
<b>INFLUENT BOD (lbs/day)</b>													
Average	6,745	8,447	7,620	8,222	7,154	7,908	5,999	8,447	7,483	6,023	5,784	7,041	6,599
Maximum	20,441	22,029	14,267	19,787	19,659	21,972	9,242	24,321	13,620	8,409	12,156	12,037	30,399
<b>INFLUENT TSS (lbs/day)</b>													
Average	13,258	11,823	9,675	13,494	8,732	9,288	8,075	12,505	11,021	7,647	6,662	6,275	9,261
Maximum	39,394	34,867	24,372	52,901	23,449	27,182	32,006	43,107	28,628	21,914	19,050	12,036	39,604
<b>EFFLUENT BOD (mg/L)</b>													
Average	10	10	17	14	10	8	9	7	6	7	14	15	16
Weekly Maximum	12	12	20	22	12	8	16	9	7	7	15	18	34
<b>EFFLUENT TSS (mg/L)</b>													
Average	13	14	14	11	7	6	6	7	6	7	7	9	12
Weekly Maximum	21	18	15	18	11	7	9	8	7	9	7	10	24
<b>EFFLUENT BOD (lbs/day)</b>													
Average	1,037	1,151	1,419	1,268	956	740	654	913	533	356	758	901	1,440
Weekly Maximum	1,654	1,672	2,039	2,144	1,216	967	1,830	1,410	858	385	819	1,417	4,142
<b>EFFLUENT TSS (lbs/day)</b>													
Average	1,389	1,643	1,162	1,166	697	612	405	825	617	339	354	544	1,145
Weekly Maximum	2,894	2,508	1,529	1,254	1,573	846	1,029	1,253	858	495	382	787	3,026
<b>EFFLUENT Cl2 (mg/L)</b>													
Average	1.24	1.18	1.19	1.06	1.14	1.12	1.25	1.16	1.11	1.27	1.22	1.15	1.13
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)	10	13	11	6	14	14	5	4	12	4	2	4	4
Weekly Maximum (Geo)	49	81	39	21	32	41	6	6	13	14	4	15	95
<b>EFFLUENT pH (su)</b>													
Minimum	7.16	7.30	7.02	6.91	6.89	6.80	6.83	7.01	7.09	6.8	6.93	7.14	6.51
Maximum	7.79	7.63	7.55	7.47	7.69	7.50	7.46	7.81	7.74	7.41	7.33	7.69	7.89
<b>DISPOSED SLUDGE (dry tons)</b>													
Average per day	4	3	4	2	4	4	4	5	5	3	4	3	3.8
Total	123	80	118	72	133	126	114	144	146	107	125	89	1,377
<b>ELECTRICITY (kwhr)</b>													
Average per day	11,211	10,535	7,598	9,811	9,766	7,850	8,592	10,216	9,717	7,958	9,904	8,581	9,330
Total (kwhr)	347,535	305,528	235,492	294,315	302,746	235,495	266,340	316,694	291,498	246,697	297,109	266,000	3,405,449
<b>RAINFALL (inches)</b>													
TOTAL	7.13	8.65	2.45	11.5	9.08	9.44	3.89	9.09	12.13	0.92	0.93	2.36	77.57

# SEWERAGE AND WATER BOARD OF NEW ORLEANS

Annual Report 2008

## SEWER TABULATION NO. 1

Sewer Lines Laid During 2008

### QUANTITIES OF PIPE MEASURED IN FEET

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
6" P.V.C.	10,296.20	3,617.30	13,913.50	2.63
8" P.V.C.	22,619.20	13,482.90	36,102.10	6.84
8" D.I.	96.00	0.00	96.00	0.01
10" P.V.C.	1,309.80	507.00	1,816.80	0.34
12" P.V.C.	1,191.10	652.00	1,843.10	0.35
15" P.V.C.	328.00	0.00	328.00	0.06
18" P.V.C.	874.30	18.00	892.30	0.17
21" P.V.C.	187.30	0.00	187.30	0.03
4" P.V.C./S.F.M.	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>36,901.90</b>	<b>18,277.20</b>	<b>55,179.10</b>	<b>10.44</b>
M.H.'S	42	18	Total Manholes Constructed in 2008 - 60	

### Sewer Lines Laid in 2008

ORIGINAL CONSTRUCTION (IN FEET)	Removed and Replaced	Total Remaining in Feet	Total Remaining in Miles
3,806,870.90	33,559.80	4,199,994.50	795.45

### Sewer Manholes in 2008

BUILT IN 2008	Removed in 2008	Total Modifications in 2008
60	8	52

### Sewer Valves as of 2008

SIZE AND TYPE	EXISTING	INSTALLED IN 2008	REMOVED IN 2008	TOTAL VALVES INSTALLED AS OF 2008
48" Gate Valve	~			
36" Gate Valve	~			
24" Gate Valve	~			
12" Gate Valve	~			

SEWERAGE AND WATER BOARD OF NEW ORLEANS

ANNUAL REPORT 2008

SEWER TABULATION NO. 2

SEWER MANHOLES BUILT BY EACH CONTRACT FOR 2008

THE QUANTITIES DESTROYED OR ABANDONED AND THE EXTENT OF THE SEWERAGE AT THE END OF 2008

	SEWER PIPE			ALL SEWERS			MANHOLES		
	ORIGINAL BUILT	REMOVED & REPLACED	REMAIN	ORIGINAL BUILT	ABANDONED	REMAINING	ORIGINAL BUILT	ABANDONED	REMAININ G
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	3,565,029.70	72,169.10	3,492,860.60	3,519,035.90	138,891.80	3,380,144.10	9,539	11	9,528.00
Built by S&WB Forces	7,353,426.20	315,188.40	7,038,237.80	1,357,727.70	63,969.30	1,293,758.40	3,998	4	3,994
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	25,302.60	76	3	73
Built Under WPA Contracts	138,903.60	28,288.70	110,614.90	112,735.20	26,168.40	112,735.20	504	3	501
Built Under PWA Contracts	177,599.30	0.00	163,503.90	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 FPHA	0.00	4,253.10	0.00	0.00	0.00	0.00	17	17	0
Built Under L.M.P. Contracts	733,963.50	16,352.40	717,611.00	743,801.80	0.00	720,992.40	2,192	60	2,132
Built by Others	1,897,085.90	26,053.90	1,871,032.00	1,897,085.90	26,053.90	1,871,032.00	5,508	81	5,427
<b>TOTAL LINEAR FEET</b>	<b>14,054,287.50</b>	<b>484,306.90</b>	<b>13,560,138.20</b>	<b>7,986,805.00</b>	<b>273,182.40</b>	<b>7,709,118.60</b>	<b>23,107</b>	<b>205</b>	<b>22,902</b>
<b>TOTAL MILES</b>	<b>2,662.00</b>	<b>91.72</b>	<b>2,568.00</b>	<b>1,513.00</b>	<b>51.73</b>	<b>1,460.00</b>			

SEWERAGE AND WATER BOARD OF NEW ORLEANS  
ANNUAL REPORT 2008  
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	3,663.40	0.00	10,127.60
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
48" P.V.C.	0.00	0.00	3,663.40	3,663.40
42" Steel	3,560.20	0.00	0.00	3,560.20
39" Brick	884.80	0.00	0.00	884.80
39" Concrete	3,871.80	0.00	0.00	3,871.80
36" Vitrifed Clay	2,433.70	0.00	0.00	2,433.70
36" Prestressed Concrete	11,617.20	0.00	0.00	11,617.20
36" Reinforced Concrete	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 Concrete	1,450.90	0.00	0.00	1,450.90
30" Vitrifed 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 Concrete	484.00	0.00	0.00	484.00
30" Reinforced Concrete	34,449.70	0.00	0.00	34,449.70
30" Vitrifed 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
28" P.V.C.	887.00	0.00	0.00	887.00
28" P.V.C.	541.00	0.00	0.00	541.00
27" Vitrifed 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 Concrete	13,738.40	0.00	0.00	13,738.40
Total Linear Feet	384,661.90	3,663.40	3,663.40	384,661.90
Total Miles	72.91	0.69	0.69	72.85
26" P.C.V.	2,277.00	0.00	0.00	2,277.00
24" Vitrifed Clay	31,911.40	187.40	0.00	31,724.00
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 Cement	4,942.20	0.00	0.00	4,942.20
24" Reinforced Concrete	28,377.00	0.00	0.00	28,377.00
24" P.V.C.	185.00	0.00	187.30	372.30
24" Steel	110.00	0.00	0.00	110.00
21" P.V.C.	302.00	0.00	209.00	511.00
21" Reinforced Concrete	14,615.50	209.00	0.00	14,406.50
20" Ductile Iron Pipe	143.80	0.00	1,307.00	1,450.80
18" P.V.C.	3,481.50	0.00	874.70	4,356.20
18" Vitrifed Clay	0.00	0.00	0.00	0.00
18" Steel	120.00	0.00	0.00	120.00
16" Asbestos Cement	28,894.90	0.00	0.00	28,894.90
16" P.V.C.	2,173.10	0.00	260.00	2,433.10
15" P.V.C.	8,399.50	0.00	68.00	8,467.50
15" Plastic Truss	1,766.80	0.00	0.00	1,766.80
15" Vitrifed Clay	115,165.50	0.00	0.00	115,165.50
12" Vitrifed Clay	1,000.00	355.00	0.00	645.00
12" P.V.C.	9,061.50	0.00	1,191.10	10,252.60
10" Vitrifed Clay	186,408.40	760.70	0.00	187,169.10
10" Concrete	53,732.20	542.60	0.00	53,189.60
10" Steel	130.00	0.00	0.00	130.00
10" Asbestos Cement	27,660.40	0.00	0.00	27,660.40
10" P.V.C.	110,107.60	0.00	1,309.80	111,417.40
10" Plastic Truss	6,072.50	0.00	0.00	6,072.50
8" Plastic	708,265.50	4,047.50	0.00	702,218.00
8" Concrete	357,202.40	669.50	0.00	356,532.90
8" Terra Cotta	356,571.20	2,306.50	0.00	354,264.70
8" Ductile Iron	45.00	0.00	96.00	141.00
8" Cast Iron	32,845.40	0.00	0.00	32,845.40
8" Vitrifed Clay	424,349.70	14,960.30	0.00	409,389.70
8" Asbestos Cement	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.	309,229.20	0.00	22,619.00	331,848.20
6" Concrete	669.90	0.00	0.00	669.90
6" Asbestos Cement	4,483.90	0.00	0.00	4,483.90
6" Cast Iron	4,204.40	0.00	0.00	4,204.40
6" Vitrifed Clay	101,200.60	4,762.20	0.00	96,438.40
6" Plastic	371,272.70	388.50	0.00	370,884.20
6" Plastic Truss	7,099.60	0.00	0.00	7,099.60
6" P.V.C.	170,335.60	0.00	10,296.20	180,631.80
6" Terra Cotta	2,703.00	689.20	0.00	2,013.80
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.	6,836.90	0.00	0.00	6,836.90
Total Linear Feet	3,590,240.50	29,878.40	38,418.10	3,600,223.90
Total Miles	680.00	5.65	7.28	681.86

**SEWERAGE AND WATER BOARD OF NEW ORLEANS**

Annual Report 2008

**WATER TABULATION NO. 1**

**Water Lines Laid During 2008**

**QUANTITIES OF PIPE MEASURED IN FEET**

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
2" P.V.C.	61	0	61	0.01
4" P.V.C.	0	0	0	0
6" P.V.C.	1,596.80	1,168.80	2,761.60	0.52
8" P.V.C.	13,894.20	2,422.00	16,316.20	3.08
8" D.I.	1,048.40	48.40	1,096.80	0.20
6" D.I.	0.00	0.00	0.00	0.00
12" D.I.	0.00	0.00	0.00	0.00
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.	0.00	0.00	0.00	0.00
16" P.V.C.	0.00	160.00	160.00	0.03
20" P.V.C.	0.00	1,159.60	1,159.60	0.21
21" P.V.C.	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>16,600.40</b>	<b>4,958.80</b>	<b>21,555.20</b>	<b>4.05</b>
FIRE HYDRANTS	40.00	5.00	Total Fire Hydrants	45.00
VALVES	34.00	6.00	Total Valves in 2008	40.00
M.H.'S	38	10	Total Manholes	

Removed or Abandoned 16640.8 ft.

**Water Valves as of 2008**

Installed	Removed	Total Valves Remaining
40	31	4,980

**Fire Hydrants as of 2008**

Instaled	Removed	Total Hydrants Remaing
45	36	22,785

**Water Manholes as of 2008**

BUILT	Removed	Total Modifications
40	31	29,673

**Water Lines In System as of 2008**

Instaled	Abandoned	Total Feet	TOTAL MILES
21,555.20	16,640.80	9,456.00	1.79

**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**

	WATER MAINS			VALVES			HYDRANTS					
	EXISTING	INSTALLED	REMOVED	REMAINING in SYSTEM	Existing	Installed	Removed	Remaining	Existing	Installed	Removed	Remaining
Algiers Water Works	48,830.00	0	0	48,830.00	72	0	0	0	72	0	0	0
Under Ordinary Contracts	4652807.8	16600.4	16262	4,653,146.20	21,375	34	31	21,378	2,002	39	36	2,005
S&WB Forces	723346.8	0	0	723346.8	1927	0	0	1927	1,731	0	0	1,731
Built Under L.M.P. Contracts	1120029.8	0	0	1120029.8	2013	0	0	2013	9,617	0	0	9,617
Built Under PWA Contracts	64917.3	0	0	64917.3	36	0	0	36	52	0	0	52
C-W-A & E-R-A Contracts	32154.5	0	0	32154.5	44	0	0	44	86	0	0	86
W-P-A Contracts	249199.7	0	0	249199.7	401	0	0	401	441	0	0	441
FWA Contracts	52649.6	0	0	52649.6	31	0	0	31	19	0	0	19
Various War Agencies	3158	0	0	3158	0	0	0	0	0	0	0	0
HANO	0	0	0	0	0	0	0	0	0	0	0	0
Under FPHA	0	0	0	0	0	0	0	0	0	0	0	0
By Orleans Levee Board	147667.8	0	0	147667.8	0	0	0	0	863	0	0	863
By Others	2347685.9	4954.8	378.8	2352261.9	3407	6	0	3413	10,043	6	0	10,043
By Dock Board	9508.2	0	0	9508.2	121	0	0	121	0	0	0	0
<b>TOTAL LINEAR FEET</b>	<b>9,451,955.40</b>	<b>21555.2</b>	<b>16640.8</b>	<b>9,456,869.80</b>	<b>29427</b>	<b>40</b>	<b>31</b>	<b>29,436</b>	<b>24,854</b>	<b>45</b>	<b>36</b>	<b>24,857</b>
<b>TOTAL MILES</b>	<b>1790.14</b>	<b>4.07</b>	<b>3.15</b>	<b>1791.37</b>								



**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"**

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 AVERAGE	EXCESS OR DEFICIT	
	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE			
1	2.11	13.97	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	0.76	48.33	1.19	49.52	1.94	49.52	1.94	51.46	4.29	5.19
1895	1.65	13.76	13.31	3.49	14.30	5.43	17.22	10.34	27.96	10.48	38.35	6.97	45.35	7.32	52.67	2.16	54.83	1.32	56.15	0.88	57.03	4.80	61.83	5.15	5.19		
1896	9.76	17.03	26.79	8.11	32.90	6.75	41.22	10.34	51.56	10.48	61.93	15.22	77.15	10.09	87.24	8.97	96.21	10.09	106.30	2.07	108.38	6.74	113.29	5.15	5.19		
1897	4.88	13.40	4.06	17.45	3.38	20.83	6.37	27.20	5.43	32.63	7.23	39.86	5.03	44.89	4.03	50.92	5.87	56.79	6.24	63.03	0.94	63.98	3.71	67.69	3.71	71.40	
1898	2.52	3.07	15.69	5.27	10.86	3.25	14.11	3.11	17.22	6.61	26.83	5.56	30.39	4.03	34.41	3.50	37.91	4.50	42.41	5.87	47.28	1.50	52.00	4.50	55.50	4.52	-1.60
1899	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	6.77	151.41	5.60	157.01	3.39	162.40	3.39	167.79	5.40	173.19
1900	4.09	6.70	10.79	4.48	15.25	3.33	18.59	5.28	23.87	8.06	31.93	5.23	38.16	6.28	44.44	3.11	47.55	9.22	50.47	1.93	52.40	3.34	55.85	3.34	59.19	5.79	64.98
1901	2.02	5.10	7.12	5.38	12.50	5.57	18.07	6.58	24.65	6.21	24.86	4.90	29.76	3.56	33.32	3.85	37.17	3.76	40.93	3.22	44.15	5.09	49.24	4.10	52.34	4.10	55.44
1902	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	211.36	15.42	216.78	15.42	216.78	15.42	216.78
1903	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	3.00	44.95	3.13	48.09	2.26	50.34	3.96	54.26	3.96	57.22	3.26	60.48
1904	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	3.05	56.46	3.05	60.51	4.46	64.97
1905	16.30	32.50	48.80	19.89	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	18.48	272.24
1906	3.26	6.50	9.76	4.00	13.76	3.75	17.51	3.31	20.82	6.79	27.61	5.86	33.47	5.57	39.04	8.84	44.88	2.81	47.69	3.07	50.75	3.70	54.45	3.70	58.15	4.45	61.60
1907	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	3.43	40.05	3.43	43.48
1908	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	21.91	308.86
1909	3.88	5.99	9.67	4.50	14.37	2.66	16.36	3.38	20.04	7.78	26.41	5.83	32.24	5.15	37.39	4.93	42.31	2.62	44.93	2.89	47.83	3.65	51.48	3.65	54.10	3.65	56.75
1910	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	36.96	274.51	33.21	307.72	18.25	325.97	18.64	344.61	28.35	372.96	28.35	372.96	28.35	372.96
1911	3.33	5.72	9.05	3.81	12.86	7.75	16.61	1.79	22.40	3.56	25.96	9.42	34.38	4.99	40.37	3.24	43.61	3.25	46.86	2.53	49.39	4.54	53.93	4.54	57.47	4.54	60.95
1912	3.27	5.68	7.92	3.19	13.95	6.08	18.04	2.93	23.97	20.70	27.89	6.20	34.09	5.12	38.22	4.74	42.96	2.61	46.57	2.66	49.23	4.05	53.28	4.05	56.33	4.05	59.38
1913	0.75	3.52	4.27	3.89	8.16	3.41	11.57	2.64	13.61	1.74	14.85	3.01	18.86	3.11	23.96	4.56	29.52	2.69	32.21	2.69	34.90	4.11	39.01	4.11	41.12	4.11	43.23
1914	26.87	51.16	78.03	35.08	113.11	33.89	157.01	23.89	180.90	55.13	248.03	53.33	291.36	44.06	335.42	42.38	377.80	23.89	406.69	24.42	432.10	38.92	468.02	38.92	468.02	38.92	468.02
1915	3.94	8.81	13.75	11.77	25.52	6.66	26.18	1.37	27.55	6.34	31.49	6.57	38.06	5.79	43.85	2.47	46.32	2.47	48.79	2.47	51.26	4.23	54.49	4.23	57.72	4.23	61.95
1916	3.08	6.10	9.18	4.69	13.86	4.46	18.32	2.53	20.85	5.91	26.75	6.19	32.94	4.99	37.93	4.49	42.41	2.45	44.86	2.46	47.32	4.20	51.55	4.20	54.75	4.20	58.95
1917	3.15	1.59	4.74	4.04	8.78	1.77	10.55	3.83	14.38	3.87	18.25	6.00	24.85	5.57	30.42	3.40	33.82	1.44	34.94	1.60	36.54	2.48	39.04	2.48	41.56	2.48	44.04
1918	33.96	62.56	96.52	50.89	147.41	46.33	193.74	29.09	222.83	62.94	265.77	68.50	354.27	55.42	403.69	48.25	457.94	26.62	483.56	26.23	509.79	44.78	554.57	44.78	554.57	44.78	554.57
1919	3.09	5.69	8.77	4.63	13.40	4.21	17.61	2.64	20.26	5.72	25.98	6.23	32.21	5.04	37.24	4.91	41.63	3.33	43.96	2.38	46.34	4.07	50.42	4.07	54.49	4.07	58.56
1920	6.38	4.97	11.35	7.13	18.48	5.77	24.05	4.21	28.26	7.79	34.05	6.28	38.33	3.49	41.82	9.28	51.10	6.23	57.33	4.02	61.35	3.18	74.53	3.18	78.71	3.18	81.89
1921	40.34	67.53	107.87	56.02	165.89	51.90	217.79	33.30	251.09	68.73	318.82	72.78	392.60	58.91	457.51	57.53	509.04	31.85	540.89	30.25	571.14	57.86	629.10	57.86	629.10	57.86	629.10
1922	3.36	5.63	8.99	4.84	13.82	4.33	18.15	2.78	20.92	5.73	28.65	6.07	32.72	4.91	37.63	4.79	42.42	2.85	45.07	2.52	47.60	4.83	52.43	4.83	57.26	4.83	61.99
1923	2.05	2.03	4.09	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	35.61	1.25	37.06	0.91	37.97	3.02	40.99	3.02	44.01	3.02	47.03
1924	42.39	69.56	111.95	63.97	175.92	53.21	229.13	34.06	265.19	72.75	335.94	79.08	415.00	64.00	479.00	66.85	544.85	33.10	577.95	31.16	609.11	60.88	670.09	60.88	670.09	60.88	670.09
1925	3.26	5.35	8.61	4.92	13.53	4.09	17.63	2.62	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	4.69	51.55	4.69	56.24	4.69	60.93
1926	2.22	4.61	7.47	11.78	65.55	184.33	65.85	250.18	48.04	298.22	74.17	372.39	81.90	454.29	68.78	525.07	72.06	595.13	34.43	629.56	36.06	665.62	68.63	734.25	68.63	734.25	
1927	3.19	5.30	8.48	4.69	13.17	4.70	17.87	3.43	21.30	5.30	26.60	5.85	32.45	4.91	37.36	5.15	42.51	2.46	44.97	2.58	47.54	4.90	52.45	4.90	56.35	4.90	60.25
1928	4.28	4.14	8.52	3.38	11.80	1.41	13.21	0.96	16.27	3.08	21.35	10.93	32.28	4.60	36.88	11.26	48.14	0.75	48.89	0.44	49.33	1.79	51.12	1.79	54.91	1.79	58.60
1929	48.69	78.31	127.20	68.93	196.13	67.26	263.39	53.10	316.49	77.25	393.74	92.83	486.57	73.38	559.95	83.32	643.27	35.18	678.45	36.50	714.95	70.42	785.37	70.42	785.37		
1930	3.28	5.22	8.46	4.60	13.06	4.48	17.56	3.54	21.10	5.15	25.25	6.19	32.44	4.89	37.33	5.55	42.88	2.35	45.23	2.43	47.66	4.69	52.36	4.69	56.05	4.69	59.74
1931	52.22	83.60	136.02	73.38	239.40	74.72	283.13	45.63	328.76	93.38	345.53	92.32	384.85	78.47	470.32	66.85	539.17	39.80	578.90	37.78	618.68	77.70	696.38	77.70	696.38		
1932	3.26	5.24	8.50	4.59	13.09	4.67	17.16	3.60	21.57	6.71	23.08	6.86	29.94	5.05	34.99	5.10											



# 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"

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 DEFICIT	
	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL			
1914	1.06	6.00	7.06	3.93	10.98	4.93	15.92	0.59	16.51	3.76	20.27	6.88	26.95	9.21	38.16	4.87	41.03	1.26	42.29	4.15	46.44	3.97	50.26	4.20	4.29	-4.29	
21	total	67.95	102.82	108.77	98.23	289.06	166.08	317.68	407.91	468.55	119.57	131.66	187.22	129.51	183.22	129.51	83.22	129.51	51.66	988.40	54.30	1,042.70	104.90	5,000	1,474.68		
avg.		7.42	4.16	11.58	11.33	13.69	0.05	13.75	3.54	17.29	27.56	6.49	23.44	5.88	38.62	5.72	44.64	2.43	47.07	2.59	49.65	5.00	54.65	5.47	10.51		
22	total	75.37	104.98	180.35	101.34	281.69	106.84	388.53	48.91	471.44	115.94	593.38	137.84	731.22	122.97	385.19	130.05	964.24	63.20	1,047.44	56.24	1,103.68	109.56	2,123.26			
avg.		3.43	4.71	8.20	4.61	12.80	4.66	17.66	4.04	21.70	5.27	26.97	6.27	33.24	5.69	38.63	5.91	44.74	2.87	47.61	2.56	49.84	5.15	55.15	3.26		
23	total	79.60	106.99	186.59	102.01	288.60	109.50	398.10	96.80	494.90	122.87	617.77	143.14	760.91	127.90	34.62	133.92	1,022.43	70.12	1,092.55	56.93	1,149.48	115.52	2,165.00			
avg.		3.46	4.65	8.11	4.44	12.55	4.75	17.31	4.21	21.52	5.34	26.86	6.22	33.08	5.56	38.64	5.81	44.45	3.05	47.50	2.49	49.98	5.02	55.00	2.79	-20.59	
24	total	83.27	109.86	193.13	104.95	298.08	113.16	411.24	98.10	509.34	124.56	633.90	148.88	762.88	133.24	916.12	136.80	1,053.02	70.80	1,123.82	57.19	1,181.01	117.50	2,198.51			
avg.		3.47	4.58	8.05	4.37	12.42	4.72	17.14	4.09	21.22	5.49	26.41	6.21	32.62	5.55	38.17	43.88	2.85	46.83	2.38	49.21	4.90	54.10	4.75	2.76		
25	total	87.41	111.51	198.92	106.57	305.49	123.44	428.93	100.18	529.11	127.05	656.16	151.32	807.48	138.87	146.35	141.11	1,087.46	81.49	1,168.95	61.18	1,230.13	125.36	1,955.49			
avg.		3.50	4.46	7.96	4.26	12.22	4.94	17.16	4.01	21.16	5.08	26.25	6.95	32.30	5.55	37.85	5.64	43.50	3.26	46.76	2.45	49.21	5.01	54.22	5.54	11.76	
26	total	94.19	117.62	211.81	109.81	321.62	130.69	452.31	108.05	560.36	132.32	692.68	158.28	850.96	144.27	985.23	144.32	1,139.55	87.27	1,226.82	68.86	1,295.68	126.28	1,421.94			
avg.		3.62	4.52	8.15	4.22	12.37	5.03	17.40	4.16	21.55	5.09	26.64	6.09	32.73	5.55	38.28	5.55	43.33	3.36	47.19	2.65	49.83	4.86	54.69	5.18	7.21	
27	total	99.53	121.35	220.86	112.96	333.54	137.00	470.54	113.29	584.83	139.63	723.66	163.75	897.41	148.27	1,035.68	151.69	1,167.83	93.23	1,231.02	70.83	1,304.85	144.62	1,482.62			
avg.		3.69	4.49	8.16	4.17	12.33	5.07	17.43	4.20	21.92	5.48	26.45	7.01	33.53	5.78	36.45	5.78	47.32	3.66	48.98	2.69	50.35	5.26	55.97	3.84	-8.68	
28	total	100.70	121.32	224.02	117.30	341.18	141.29	482.46	115.09	592.55	148.39	745.94	170.92	916.96	152.45	1,069.31	155.26	1,224.57	91.94	1,318.51	75.65	1,392.16	138.03	1,530.19			
avg.		3.60	4.40	8.00	4.18	12.19	5.02	17.23	4.11	21.34	5.30	26.64	6.10	32.75	5.44	38.11	5.55	43.73	3.28	47.02	2.70	49.72	4.93	54.65	4.84	3.36	
29	total	105.24	126.87	232.11	125.38	357.49	145.45	502.94	121.29	624.23	152.84	777.07	175.60	952.67	158.95	1,111.62	1,166.57	1,268.19	96.05	1,364.24	79.20	1,443.44	144.68	1,588.32			
avg.		3.63	4.37	8.00	4.32	12.33	5.02	17.34	4.18	21.53	5.27	26.80	6.05	32.83	5.40	38.33	5.40	43.73	3.31	47.04	2.73	49.77	5.00	54.77	6.06		
30	total	109.23	129.13	238.36	129.84	388.20	149.58	517.78	131.00	648.78	159.01	807.79	185.43	993.22	166.43	1,159.65	1,159.65	1,318.82	98.51	1,417.33	84.14	1,501.47	148.51	1,649.98			
avg.		3.64	4.30	7.95	4.33	12.27	4.99	17.26	4.37	21.63	5.30	26.93	6.18	33.11	5.55	38.66	5.31	43.96	3.28	47.24	2.80	50.05	4.95	55.00	3.22	-15.87	
31	total	114.82	134.37	248.19	131.95	381.14	152.25	533.39	136.89	670.28	162.57	832.85	163.94	1,019.79	168.72	1,188.51	1,262.00	1,350.51	98.51	1,449.02	84.35	1,533.37	155.21	1,686.58			
avg.		3.70	4.33	8.04	4.26	12.29	4.91	17.21	4.42	21.62	5.24	26.87	6.03	32.94	5.44	38.34	5.23	43.56	3.18	46.74	2.72	49.46	5.01	54.47	6.50		
32	total	120.29	136.04	256.33	132.86	389.19	153.06	542.25	141.01	683.26	186.25	849.51	183.92	1,043.43	171.33	1,214.76	1,268.10	1,382.86	105.78	1,486.64	89.15	1,577.79	158.55	1,736.34			
avg.		3.76	4.25	8.01	4.15	12.16	4.78	16.95	4.41	21.35	5.20	26.55	6.06	32.61	5.35	37.96	5.25	43.21	3.31	46.52	2.79	49.31	4.95	54.26	14.01		
33	total	125.79	138.88	264.67	147.24	411.91	158.98	570.89	152.32	723.21	169.51	892.72	199.89	1,091.60	177.81	1,269.41	1,322.63	1,443.02	109.61	1,522.63	91.98	1,604.52	160.53	1,761.05			
avg.		3.81	4.21	8.02	4.46	12.48	4.82	17.30	4.62	21.92	5.14	27.05	6.03	33.98	5.39	38.47	5.26	43.73	3.32	47.05	2.78	49.83	4.86	54.70	10.63		
34	total	128.35	150.04	276.39	153.99	430.37	173.63	604.00	155.16	759.16	176.51	935.67	203.49	1,139.16	185.33	1,364.51	1,438.23	1,500.93	112.01	1,612.43	93.60	1,703.60	184.94	1,925.93			
avg.		3.72	4.41	8.13	4.53	12.66	5.11	17.65	4.56	22.33	5.19	27.52	5.98	35.39	5.68	48.95	4.15	53.10	2.86	46.56	2.79	50.39	5.26	55.03	5.47		
35	total	128.66	157.23	285.90	157.40	442.50	180.37	622.80	160.51	765.37	189.89	973.26	208.87	1,192.13	191.33	1,473.46	1,553.13	1,633.56	115.56	1,669.69	97.99	1,769.68	193.63	1,936.31			
avg.		3.97	4.59	8.15	4.16	12.29	4.89	17.79	4.59	22.34	5.43	27.81	6.10	33.78	5.47	39.24	5.13	44.38	3.30	47.68	2.80	50.48	4.85	55.32	10.29		
36	total	138.00	163.46	301.49	163.30	464.79	182.18	646.97	182.18	815.71	193.15	1,008.96	219.86	1,228.72	195.87	1,424.59	1,501.69	1,581.89	121.54	1,740.43	102.72	1,843.15	172.37	2,015.52			
avg.		3.63	4.54	8.37	5.07	14.44	5.02	17.97	4.69	22.66	5.37	28.02	6.11	39.15	5.44	39.17	5.20	46.34	3.48	48.35	2.85	51.20	4.79	55.99	6.60		
37	total	144.54	166.32	310.86	168.37	479.23	185.10	684.33	171.44	835.77	194.66	1,030.43	227.64	1,258.07	205.66	1,463.73	2,015.00	1,665.23	125.95	1,791.18	110.31	1,901.49	174.17	2,075.66			
avg.		3.91	4.50	8.40	4.55	12.95	5.00	17.95	4.63	22.59	5.26	27.15	34.00	5.56	39.56	5.45	45.01	3.40	46.41	2.98	51.39	4.71	56.10	5.11			
38	total	148.68	169.95	318.83	173.51	492.34	188.31	680.65	173.90	854.55	197.46	1,052.01	234.60	1,286.61	211.05	1,497.66	2,031.02	1,700.76	130.26	1,831.02	113.01	1,944.03	182.48	2,126.51			
avg.		3.62	4.17	8.38	4.57	12.96	4.96	17.91	4.58	22.49	5.20	27.63	31.86	5.54	39.41	5.34	44.76	3.43	46.18	2.97	51.16	4.80	55.96	9.75			
39	total	153.55	172.08	325.63	175.74	501.37	194.46	695.63	186.68	864.51	200.83	1,085.34	239.10	1,324.44	218.59	1,543.03	2,092.29	1,751.32	139.49	1,889.81	116.15	2,005.96	186.52	2,192.48			
avg.		3.64	4.41	8.35	4.51	12.86	4.99	17.84	4.84	22.68	5.15	27.62	33.96	5.60	39.56	5.34	44.91	3.55	46.46	2.98	51.43	4.78	55.22	8.32			
40	total	156.88	177.50	334.38	181.47	515.85	201.21	717.06	192.26	909.92	202.24	1,111.56	245														

**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.	TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES IN 1894 RAINFALL AND AVERAGES FOR "YEAR 1894 TO DATE"												EXCESS OR DEFICIT											
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		MONTHLY AVERAGE										
1934	5.66	3.47	9.13	5.40	14.53	4.81	19.34	9.09	28.43	4.88	33.31	6.01	39.32	10.86	50.20	2.01	52.21	2.73	54.84	5.87	60.81	1.90	62.71	6.54
41	total	162.94	160.97	343.51	186.87	530.38	206.02	736.40	201.35	937.75	207.12	1,444.87	1,956.65	235.32	1,631.97	1,631.97	1,444.87	1,415.61	1,987.53	1,256.67	2,113.20	189.67	2,302.87	6.54
1935	3.96	4.41	8.38	4.56	12.94	5.02	17.96	4.91	25.99	5.05	27.92	6.14	34.06	5.74	39.80	5.21	44.96	3.66	48.48	3.07	51.94	4.03	56.17	4.44
42	total	169.69	184.05	346.84	195.78	544.72	213.65	758.37	205.31	963.74	210.69	1,744.83	2,359.48	1,433.91	2,398.98	1,743.91	1,690.17	1,462.53	2,032.70	1,271.71	2,159.87	196.33	2,358.20	4.44
1936	2.35	3.01	6.53	3.08	12.94	4.91	25.99	5.05	27.92	6.14	34.06	5.74	39.80	5.21	44.96	3.66	48.48	3.07	51.94	4.03	56.17	4.03	56.17	-2.77
43	total	173.14	189.16	362.30	197.69	560.19	219.20	779.39	209.73	989.12	211.39	1,700.51	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	3.11
1937	4.03	4.40	8.43	4.60	13.03	5.10	18.13	4.88	23.00	4.82	27.92	6.14	34.06	5.74	39.80	5.21	44.96	3.66	48.48	3.07	51.94	4.03	56.17	4.41
44	total	178.98	191.16	366.14	202.97	571.11	226.15	797.26	213.30	1,010.56	220.34	1,751.52	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	6.16
1938	4.02	4.34	8.37	4.61	12.98	5.14	18.12	4.85	22.97	5.01	27.98	6.13	34.10	5.70	39.81	5.14	44.96	3.66	48.48	3.07	51.94	4.03	56.17	3.38
45	total	181.63	192.86	374.49	204.05	578.54	229.01	807.55	215.70	1,023.25	223.67	1,744.92	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	-15.51
1939	4.04	4.29	8.32	4.53	12.86	5.09	17.95	4.79	22.74	4.97	27.71	6.18	33.89	5.67	39.56	5.14	44.70	3.60	48.50	2.97	51.47	4.61	56.08	3.63
46	total	183.59	196.73	380.42	205.29	585.71	232.00	817.71	226.21	1,043.92	227.42	1,771.34	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	-12.27
1940	4.59	4.72	8.27	4.46	12.73	5.04	17.78	4.92	22.69	4.94	27.64	6.14	33.78	5.67	39.45	5.10	44.55	3.73	48.27	2.97	51.24	4.57	55.81	5.81
47	total	189.28	204.65	392.93	209.52	602.45	242.11	844.98	227.07	1,071.63	234.25	1,905.88	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	15.50
1941	4.01	4.35	8.36	4.46	12.92	5.15	17.97	4.83	22.80	4.99	27.78	6.13	34.10	5.70	39.81	5.14	44.96	3.66	48.48	3.07	51.94	4.03	56.17	4.78
48	total	192.58	207.93	395.36	212.64	615.42	248.16	863.43	234.91	1,084.94	242.77	1,920.33	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	1.15
1942	4.01	4.32	8.30	4.42	12.92	5.10	17.94	4.82	22.83	4.97	27.71	6.13	34.10	5.70	39.81	5.14	44.96	3.66	48.48	3.07	51.94	4.03	56.17	6.13
49	total	193.36	217.44	410.80	219.29	630.09	246.21	876.30	235.45	1,111.75	261.31	1,973.59	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	17.05
1943	3.95	4.44	8.38	4.48	12.86	5.02	17.88	4.61	22.69	5.33	28.02	6.26	34.28	5.88	40.16	5.10	45.33	3.72	49.05	2.80	51.94	4.03	56.17	4.14
50	total	195.65	218.63	414.48	227.15	641.63	247.68	889.31	238.12	1,127.43	264.42	1,997.27	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	-6.67
1944	3.01	3.38	8.29	4.54	12.63	4.85	17.79	4.76	22.55	5.29	27.84	6.27	34.10	5.84	39.95	5.33	45.27	3.66	48.93	2.86	51.79	4.50	56.39	5.69
51	total	203.67	223.53	427.20	233.08	660.28	256.89	917.17	242.39	1,159.56	267.71	1,427.27	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	10.51
1945	4.69	4.69	9.38	4.57	11.88	5.04	17.98	4.75	22.74	5.25	27.99	6.23	34.21	5.85	40.06	5.34	45.40	3.61	49.01	3.04	52.05	4.51	56.60	4.86
52	total	208.36	228.22	436.58	235.38	671.96	262.24	934.20	245.21	1,179.41	271.73	1,451.14	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	1.63
1946	4.01	4.39	8.40	4.53	12.92	5.04	17.97	4.72	22.68	5.23	27.91	6.34	34.25	5.84	40.08	5.36	45.44	3.59	49.03	3.03	52.06	4.57	56.63	5.62
53	total	213.49	232.04	445.53	250.48	696.01	265.52	961.53	253.74	1,215.27	278.95	1,494.22	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	10.59
1947	4.03	4.36	8.41	4.73	13.13	5.01	18.14	4.79	22.93	5.26	28.19	6.33	34.52	5.81	40.33	5.42	45.75	3.52	49.27	3.04	52.04	4.53	56.83	6.09
54	total	220.60	234.94	458.93	257.96	713.99	273.01	967.20	289.21	1,246.41	285.61	1,532.02	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	15.97
1948	4.53	4.38	8.51	4.70	13.06	5.11	18.04	4.84	23.00	5.28	28.06	6.29	34.10	5.70	39.81	5.14	44.96	3.66	48.48	3.07	51.94	4.03	56.17	6.10
55	total	225.52	236.02	461.54	276.66	738.20	275.34	1,013.54	261.24	1,275.28	288.46	1,637.74	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	15.73
1949	4.10	4.29	8.39	5.03	13.42	5.01	18.43	4.76	23.19	5.24	28.43	6.26	34.69	5.84	40.52	5.51	46.03	3.47	49.50	3.34	52.04	4.59	57.43	3.41
56	total	227.91	240.42	468.33	287.64	755.97	284.78	1,040.75	262.72	1,303.47	294.46	1,597.93	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	5.08
1950	4.07	4.29	8.36	5.14	13.50	5.09	18.58	4.69	23.28	5.26	28.53	6.26	34.79	5.82	40.62	5.55	46.16	3.47	49.84	3.26	52.02	4.57	57.49	4.79
57	total	229.92	241.92	471.44	292.05	763.49	291.15	1,054.64	264.88	1,319.62	297.97	1,617.35	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	-16.54
1951	4.09	4.40	8.49	5.12	13.39	5.11	18.50	4.65	23.28	5.23	28.38	6.28	34.66	5.79	40.44	5.48	45.93	3.43	49.36	3.23	52.03	4.60	57.19	3.72
58	total	234.31	243.02	477.33	299.57	776.90	286.62	1,073.72	266.73	1,340.45	301.75	1,642.20	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	12.31
1952	4.04	4.19	8.23	5.17	13.39	5.12	18.51	4.60	23.11	5.20	28.31	6.24	34.56	5.74	40.32	5.49	45.78	3.39	49.17	3.24	52.01	4.57	56.98	4.29
59	total	236.69	251.96	488.75	304.76	793.51	289.96	1,083.47	271.05	1,384.52	304.73	1,669.25	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	5.43
1953	4.02	4.21	8.39	5.17	13.45	5.08	18.53	4.59	23.13	5.16	28.29	6.31	34.60	5.70	40.30	5.48	45.93	3.43	49.36	3.23	52.03	4.60	57.19	5.69
60	total	238.28	258.28	492.82	309.23	803.42	307.62	1,114.24	272.49	1,399.73	312.97	1,699.30	2,359.48	1,466.40	2,458.97	1,732.37	1,631.97	1,433.91	2,070.50	1,271.71	2,159.87	200.34	2,486.52	11.20
avg.	3.99	4.30	8.29	4.53	13.44	5.13	18.37	4.54	23.11	5.21	28.32	6.30	34.68	5.72	40.40	5.37	45.71	3.29	49.06	3.34	52.40	4.67	57.07</	

# 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"

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 DEFICIT					
	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL							
1894	3.68	1.57	5.15	2.64	7.79	1.00	8.79	3.95	12.74	16.32	8.04	24.36	3.75	28.11	5.95	34.07	3.67	37.74	2.81	40.55	5.08	45.63	4.63	45.63	3.80		-11.26				
61	total	242.72	295.07	502.29	311.92	814.21	308.82	1,123.03	2,754.44	1,393.47	1,715.62	389.40	2,105.02	347.14	2,452.16	328.24	2,760.40	201.02	2,981.42	333.40	3,184.82	285.21	3,470.03	3,184.82	285.21	3,470.03	3.80				
	avg.	3.98	4.26	6.23	5.11	13.35	5.05	18.41	22.94	22.94	26.37	6.38	34.51	5.69	40.58	5.98	45.58	3.30	48.88	3.33	52.21	4.68	56.89	52.21	4.68	56.89	3.33				
1895	6.09	5.62	11.71	0.09	11.80	6.96	18.76	4.86	23.62	23.62	11.80	32.67	12.17	38.54	50.89	7.19	58.08	1.53	59.61	3.24	62.85	2.37	65.22	62.85	2.37	65.22	5.44		8.20		
62	total	248.81	295.19	514.00	312.01	826.01	315.78	1,141.79	2,813.00	1,423.09	318.90	4,171.99	401.57	2,143.59	325.49	2,503.05	335.43	2,838.48	202.55	3,441.03	206.64	3,427.67	287.56	3,535.25	3,427.67	287.56	3,535.25	5.44			
	avg.	4.01	4.28	8.26	5.23	13.32	5.08	18.42	22.95	22.95	5.14	28.10	6.48	34.37	5.90	40.37	5.41	45.78	3.27	49.05	3.33	52.38	4.64	57.02	49.05	3.33	52.38	5.44			
1896	2.22	8.44	10.66	4.24	14.90	3.89	18.76	4.95	23.72	11.80	35.52	38.47	32.97	5.90	46.36	9.79	56.15	1.23	58.75	6.60	65.35	6.60	65.35	65.35	6.60	65.35	5.45		8.20		
63	total	251.03	273.63	524.66	316.25	840.91	319.64	1,160.55	2,862.29	1,446.81	330.70	1,777.51	408.44	2,185.95	363.46	2,549.41	345.22	2,894.63	203.78	3,098.41	208.01	3,306.42	294.18	3,600.60	3,306.42	294.18	3,600.60	5.45			
	avg.	3.98	4.34	8.33	5.02	13.35	5.07	18.42	22.97	22.97	5.25	28.21	6.48	34.70	5.77	40.47	5.48	45.95	3.23	49.18	3.30	52.48	4.67	57.15	49.18	3.30	52.48	5.45			
1897	1.30	2.42	3.72	9.44	13.16	5.74	18.90	2.88	21.78	7.88	29.96	5.77	35.43	7.12	42.55	11.49	54.04	1.67	55.71	3.95	59.66	3.28	62.94	62.94	3.28	62.94	5.25		5.70		
64	total	252.33	276.05	528.38	325.69	854.07	325.39	1,179.45	2,861.14	1,468.59	338.58	1,807.17	414.21	2,221.38	370.58	2,591.95	386.71	2,948.67	205.45	3,154.12	211.96	3,366.08	297.46	3,663.54	3,366.08	297.46	3,663.54	5.25			
	avg.	3.64	4.31	8.26	5.08	13.34	5.08	18.43	22.95	22.95	5.29	28.24	6.47	34.71	5.79	40.58	5.97	46.07	3.21	49.28	3.31	52.60	4.65	57.24	49.28	3.31	52.60	4.65			
1898	6.03	3.61	9.64	6.26	17.90	3.18	21.08	7.25	28.33	3.86	32.19	8.69	40.87	4.81	45.68	5.95	51.64	1.03	53.83	1.16	53.83	1.30	55.13	53.83	1.30	55.13	4.59		-2.08		
65	total	258.36	279.66	538.07	333.95	871.97	328.56	1,200.53	2,963.39	1,496.92	342.44	1,839.36	422.89	2,262.25	375.39	2,637.64	362.67	3,000.31	205.48	3,206.79	213.12	3,419.91	298.76	3,718.67	3,419.91	298.76	3,718.67	6.09		15.61	
	avg.	3.97	4.30	8.28	5.14	13.41	5.05	18.47	22.93	22.93	5.27	28.30	6.51	34.80	5.78	40.58	5.68	46.16	3.18	49.34	3.28	52.61	4.60	57.21	49.34	3.28	52.61	6.09			
1899	3.45	10.63	14.08	4.29	18.37	3.77	22.14	11.80	33.94	5.99	39.93	14.24	54.17	5.33	59.50	3.03	62.53	7.18	69.71	1.05	70.76	2.30	73.06	73.06	2.30	73.06	6.09		15.61		
66	total	261.81	290.29	552.10	338.24	890.34	332.33	1,222.67	3,081.19	1,530.86	348.43	1,919.29	437.13	2,316.42	380.72	2,697.14	365.70	3,062.84	213.66	3,276.50	214.17	3,490.67	301.06	3,791.73	3,490.67	301.06	3,791.73	6.09			
	avg.	3.97	4.40	8.37	5.12	13.49	5.04	18.53	22.94	22.94	5.28	28.47	6.62	35.10	5.71	40.87	5.64	46.41	3.24	49.64	3.25	52.68	4.66	57.45	49.64	3.25	52.68	6.09			
1900	4.40	5.40	9.80	8.85	14.65	6.56	21.24	4.41	25.02	1.78	27.40	6.12	33.32	15.15	40.97	3.98	44.65	2.47	46.77	3.21	51.96	4.04	56.92	56.92	4.04	56.92	4.67		-1.41		
67	total	269.49	287.49	591.34	343.99	948.99	336.89	1,245.32	3,126.00	1,598.69	448.63	2,346.37	483.76	2,720.68	365.69	3,104.98	404.65	3,490.54	217.12	3,749.61	218.33	4,052.68	302.00	4,354.68	4,052.68	302.00	4,354.68	4.67			
	avg.	4.16	4.41	8.30	5.61	13.51	5.05	18.57	22.97	22.97	5.51	29.88	6.56	37.50	5.70	40.88	5.65	47.38	3.26	49.63	3.29	52.68	4.65	57.45	49.63	3.29	52.68	4.67			
1901	6.68	6.63	15.29	6.84	22.13	4.26	26.39	6.56	33.95	10.76	43.71	7.25	54.70	5.67	62.37	6.38	68.73	6.00	71.73	6.77	78.50	6.77	78.50	78.50	6.77	78.50	6.54		20.76		
68	total	272.87	304.32	577.19	349.93	927.12	343.15	1,270.27	3,191.16	1,686.43	360.97	1,950.40	481.00	2,401.40	393.11	3,735.36	319.96	4,073.32	221.14	4,391.00	233.38	4,614.38	311.87	4,926.25	4,614.38	311.87	4,926.25	6.54			
	avg.	4.01	4.48	8.49	5.15	13.63	5.05	18.68	22.97	22.97	5.31	28.61	6.63	35.31	5.78	41.10	5.52	46.82	3.25	49.87	3.29	53.15	4.59	57.74	49.87	3.29	53.15	6.54			
1902	3.40	1.75	5.15	1.18	6.33	3.12	9.45	0.80	10.25	8.63	18.88	26.22	22.14	5.85	27.99	4.31	32.30	1.70	34.00	2.91	36.91	2.77	39.68	39.68	2.77	39.68	3.31		-17.80		
69	total	276.27	306.07	592.34	351.11	933.45	346.27	1,279.72	3,193.96	1,599.68	369.60	1,969.28	426.24	2,423.54	398.95	3,202.16	222.84	3,425.00	226.29	3,651.29	314.64	3,965.93	4,281.57	4,281.57	3,965.93	3,651.29	314.64	3,965.93	3.31		
	avg.	4.00	4.44	8.44	5.09	13.53	5.02	18.55	22.94	22.94	5.36	28.54	6.49	39.72	5.78	40.81	5.60	46.41	3.23	49.64	3.28	52.92	4.56	57.48	49.64	3.28	52.92	4.56			
1903	4.71	5.65	10.36	1.06	11.42	1.99	13.41	1.55	14.96	8.27	23.23	6.49	29.12	3.18	32.84	3.00	40.44	0.00	40.44	8.41	48.85	5.21	54.06	54.06	5.21	54.06	4.51		-3.37		
70	total	280.98	311.72	592.70	352.17	944.87	346.26	1,293.13	3,215.51	1,614.64	377.87	1,992.51	460.75	2,453.26	402.08	2,855.34	387.26	3,242.60	222.84	3,465.44	234.70	3,700.14	319.65	4,019.99	3,700.14	319.65	4,019.99	4.51			
	avg.	4.01	4.45	8.47	5.03	13.50	4.98	18.47	22.97	22.97	5.40	28.46	6.68	35.05	5.74	40.79	5.53	46.32	3.18	49.51	3.35	52.66	4.57	57.43	49.51	3.35	52.66	4.57			
1904	10.52	5.39	15.91	6.03	21.94	8.55	30.49	1.24	31.73	4.04	35.77	7.67	43.44	5.10	48.54	4.69	53.22	4.20	57.42	3.16	60.58	2.83	63.41	63.41	2.83	63.41	5.28		5.80		
71	total	291.50	317.11	608.61	358.20	966.81	356.81	1,323.62	3,227.75	1,646.37	381.91	2,028.28	468.42	2,496.70	407.18	2,903.88	391.94	3,285.92	227.04	3,522.86	237.86	3,760.72	322.68	4,083.40	3,760.72	322.68	4,083.40	5.28			
	avg.	4.11	4.47	8.57	5.05	13.62	5.03	18.64	22.93	22.93	5.39	28.57	6.60	35.16	5.73	40.90	5.52	46.42	3.20	49.62	3.35	52.97	4.54	57.51	49.62	3.35	52.97	4.54			
1905	6.90	5.18	12.08	3.04	15.12	1.31	16.43	3.59	20.02	5.35	25.37	4.77	30.14	9.15	39.29	6.76	46.05	1.07	47.12	1.60	48.72	6.71	55.43	55.43	6.71	55.43	4.62		-2.05		
72	total	299.40	322.29	620.69	361.24	981.93	356.12	1,340.05	3,263.34	1,666.39	387.26	2,053.63	473.19	2,526.84	416.33	2,943.17	389.70	3,341.87	228.11	3,593.98	239.46	3,839.44	323.39	4,138.83	3,839.44	323.39	4,138.83	4.62		</	

**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"**

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 AMOUNT	ANNUAL AVERAGE	EXCESS OR DEFICIT	
		AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE	AMOUNT	TOTAL DATE				
91	1894	7.8	4.6	13.1	5.0	11.7	5.0	11.8	5.0	25.7	10.9	33.5	1.9	31.4	7.7	41.8	7.7	49.5	5.9	51.4	9.3	55.7	4.3	56.1	47.8	4.0	46.6	9.0	
92	1895	34.0	14.8	7.1	11.7	36.5	11.7	49.7	39.2	15.1	20.2	41.2	24.0	57.8	28.7	33.2	45.4	33.3	49.1	37.8	19.1	43.8	19.1	47.8	29.7	46.7	11.1	40.7	
93	1896	4.3	4.8	4.1	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
94	1897	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
95	1898	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
96	1899	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
97	1900	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
98	1901	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
99	1902	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7
100	1903	3.9	4.8	4.6	5.0	13.7	4.8	16.6	4.6	23.4	11.9	20.6	41.1	5.8	41.9	3.8	46.3	6.9	44.1	6.9	41.1	4.1	46.4	4.7	47.8	27.7	45.7	11.0	40.7

**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"**

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

YEA R No	JANUARY	FEBRUARY		MARCH		APRIL		MAY		JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		ANNUAL MONTHLY AVERAGE	EXCESS OR DEFICIT
		AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE	AMOUNT	TOTAL TO DATE		
101	3.22	0.43	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	-5.41
total	462.86	475.68	940.81	1,578.61	2,516.42	409.56	1,965.13	484.86	2,450.03	542.38	3,000.45	660.78	3,661.23	601.82	4,263.05	556.26	4,819.29	319.51	5,138.80	365.28	5,507.14	484.15	5,988.64		
avg.	4.58	4.71	9.31	14.44	4.95	19.46	4.80	24.26	5.37	29.71	6.54	36.25	5.96	42.21	5.51	47.72	3.16	50.88	3.62	54.53	4.79	59.29			
1995	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	7.47
total	466.39	480.64	949.30	1,476.89	2,476.89	504.73	1,988.58	505.77	2,494.39	544.36	3,046.79	668.43	3,715.24	604.81	4,320.05	557.46	4,877.49	321.56	5,199.05	368.27	5,570.38	487.75	6,055.48		
avg.	4.57	4.71	9.31	14.48	4.95	19.50	4.96	24.45	5.34	29.87	6.55	36.42	5.93	42.35	5.47	47.83	3.13	50.97	3.61	54.61	4.78	59.37			
1996	3.52	2.55	6.07	4.47	10.54	4.92	15.46	2.41	17.87	5.90	23.77	7.27	31.04	5.82	36.86	3.11	39.97	0.97	40.94	3.21	44.36	4.66	49.02	4.09	-10.25
total	469.91	483.19	955.37	1,487.43	2,512.26	508.18	2,024.04	508.18	2,512.26	550.26	3,070.56	675.72	3,746.28	610.63	4,356.91	560.57	4,917.46	323.53	5,239.99	371.69	5,614.74	492.41	6,104.50		
avg.	4.56	4.69	9.28	5.17	14.44	4.95	19.46	4.93	24.39	5.34	29.81	6.56	36.37	5.93	42.30	5.44	47.74	3.13	50.87	3.61	54.51	4.78	59.27		
1997	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	3.76	-13.97
total	474.95	486.95	964.17	1,499.73	2,515.08	2,021.77	1,513.66	2,535.47	555.10	1,098.61	680.02	3,778.63	612.55	4,391.18	561.09	4,952.25	323.74	5,275.99	378.95	5,658.00	494.31	6,149.66			
avg.	4.57	4.68	9.27	5.15	14.42	4.95	19.44	4.94	24.38	5.34	29.79	6.54	36.33	5.89	42.22	5.40	47.62	3.11	50.75	3.64	54.40	4.75	59.13		
1998	20.70	5.03	25.73	9.28	35.01	4.12	39.13	0.74	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	491.98	989.90	1,544.84	2,515.74	519.20	2,060.90	514.40	2,575.34	558.38	3,141.76	685.04	3,826.80	620.14	4,446.94	587.99	5,034.91	324.73	5,359.64	382.60	5,745.30	496.05	6,238.70		
avg.	4.72	4.69	9.43	5.19	14.62	4.94	19.63	4.90	24.53	5.32	29.92	6.52	36.45	5.91	42.35	5.60	47.95	3.09	51.04	3.42	54.72	4.72	59.42		
1999	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	492.43	993.41	1,549.02	2,515.43	519.23	2,068.62	519.26	2,587.92	568.75	3,164.71	687.88	3,852.59	624.11	4,476.70	591.99	5,068.67	328.80	5,397.47	382.76	5,783.29	498.81	6,279.45		
avg.	4.70	4.65	9.37	5.18	14.55	4.90	19.52	4.90	24.41	5.37	29.86	6.49	36.35	5.89	42.23	5.58	47.82	3.10	50.92	3.61	54.56	4.71	59.24		
2000	2.60	0.86	3.46	1.75	5.21	1.36	6.57	0.37	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	493.29	996.87	1,550.77	2,517.64	520.59	2,075.19	519.63	2,594.86	575.44	3,178.34	689.59	3,867.93	627.38	4,495.31	598.38	5,095.67	331.33	5,425.00	396.19	5,824.25	502.08	6,323.68		
avg.	4.69	4.61	9.32	5.15	14.46	4.87	19.59	4.86	24.25	5.38	29.70	6.44	36.13	5.86	42.01	5.59	47.60	3.10	50.70	3.70	54.43	4.69	59.10		
2001	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	494.33	1,000.93	1,562.14	2,511.22	521.65	2,091.22	521.65	2,612.91	594.52	3,215.47	697.06	3,912.53	634.42	4,546.95	604.00	5,150.93	335.68	5,486.61	399.48	5,889.15	505.10	6,391.60		
avg.	3.97	4.38	9.27	5.21	14.47	4.83	19.36	4.83	24.19	5.50	29.77	6.45	36.23	5.87	42.10	5.59	47.69	3.11	50.80	3.70	54.53	4.68	59.18		
2002	3.97	2.23	6.20	4.77	10.97	3.50	14.47	2.27	16.74	5.49	22.23	5.83	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	496.56	1,007.13	1,566.98	2,517.41	524.62	2,105.69	523.92	2,629.65	600.01	3,237.70	702.89	3,940.59	640.05	4,580.64	626.42	5,207.04	345.46	5,552.30	403.47	5,959.03	510.08	6,466.46		
avg.	4.66	4.56	9.24	5.20	14.44	4.81	19.32	4.81	24.13	5.50	29.70	6.45	36.15	5.87	42.02	5.75	47.77	3.17	50.94	3.70	54.67	4.68	59.33		
2003	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	2.56
total	508.42	502.64	1,013.33	1,571.63	2,516.53	530.01	2,121.93	526.24	2,648.21	617.80	3,274.05	712.06	3,986.11	643.58	4,629.69	628.92	5,258.59	348.70	5,607.29	408.48	6,018.83	512.19	6,528.37		
avg.	4.62	4.57	9.21	5.20	14.41	4.82	19.29	4.78	24.07	5.62	29.76	6.47	36.24	5.85	42.09	5.72	47.81	3.17	50.98	3.71	54.72	4.66	59.35		
2004	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	2.76	62.84	3.46	
total	511.76	510.74	1,024.77	1,572.62	2,517.39	538.31	2,142.06	533.62	2,676.32	628.11	3,312.47	716.84	4,029.31	647.76	4,677.07	629.99	5,307.04	354.25	5,661.29	414.56	6,078.91	514.95	6,591.21		
avg.	4.61	4.60	9.23	5.16	14.39	4.85	19.30	4.81	24.11	5.66	29.84	6.46	36.30	5.84	42.14	5.68	47.81	3.19	51.00	3.73	54.76	4.64	59.38		
2005	3.65	9.03	12.68	3.86	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	519.77	1,037.45	1,576.48	2,516.68	534.79	2,165.68	537.63	2,703.35	632.40	3,343.79	728.46	4,072.23	662.31	4,734.56	630.85	5,365.39	354.31	5,719.70	415.79	6,138.55	517.91	6,653.81		
avg.	4.60	4.64	9.26	5.15	14.41	4.86	19.34	4.80	24.14	5.65	29.86	6.50	36.36	5.91	42.27	5.63	47.91	3.16	51.07	3.71	54.81	4.62	59.41		
2006	2.60	2.72	5.32	0.25	5.57	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	10.55	45.86	3.82	-13.43
total	518.01	522.49	1,042.77	1,576.73	2,516.90	547.95	2,174.41	538.39	2,712.84	634.56	3,355.44	756.86	4,092.30	668.71	4,761.01	633.74	5,394.73	357.34	5,752.07	418.73	6,173.86	528.46	6,699.67		
avg.	4.58	4.62	9.23	5.10	14.33	4.85	19.24	4.76	24.01	5.62	29.69	6.52	36.22	5.92	42.13	5.61	47.74	3.16	50.90	3.71	54.64	4.68	59.29		
2007	4.12	1.81	5.93	1.38	7.31	1.81	9.12	8.51	17.63	4.43	22.06	7.66	29.72	1.64	31.36	4.42	35.78	11.62	47.40	1.21	48.61	4.52	53.13	4.43	-6.11
total	522.13	524.30	1,048.70	1,578.11	2,516.81	549.76	2,183.53	546.90	2,730.47	638.99	3,377.50	744.52	4,122.02	670.53	4,792.37	638.16	5,430.51	368.96	5,799.47	419.94	6,222.47	552.98	6,752.80		
avg.	4.58																								

**SEWERAGE AND WATER BOARD OF NEW ORLEANS  
COST OF OPERATIONS IDENTIFICATION PROGRAM  
BENCHMARKING 2008**

**ADMINISTRATIVE SERVICES DEPARTMENT**

**Insurance Cost per Employee:**

**Workers' Compensation**

\$ 1,873.00

Auto Liability

\$ 826.00

General Liability

\$ 62.00

**ENGINEERING DEPARTMENT**

**Cost to Design a Project\***

6.8%

**ENVIRONMENTAL DEPARTMENT**

**Cost of Typical Industry**

Sampling Event

\$ 390.18

**FACILITY MAINTENANCE DEPARTMENT**

Cost to set 5/8" water meter

\$ 84.77

**MANAGEMENT SERVICES DEPARTMENT**

**FINANCE:**

Cost to Process a Miscellaneous Invoice

\$ 46.93

Cost to process a Vendor Invoice

\$ 17.10

Cost to process a Paycheck

\$ 4.55

**INFORMATION SYSTEM:**

Cost to Image a Document

\$ .043

Cost to Retrieve a Document

\$ 3.38

**PERSONNEL:**

Cost to Hire an Employee

\$ 121.84

Cost to complete a Voluntary

Employee Termination

\$ 16.68

Employee Turnover Rate

3.91%

Cost to Train an Employee:

N/A

**PURCHASING:**

Cost to Process a Sundry Purchase Order

\$ 33.06

**REVENUE:**

Cost to Read a Meter

\$ 1.44

Cost to Render a Bill

(Less Meter Reading)

\$ 1.07

Cost to Manage a Customer by Phone

\$ 2.71

Cost to Manage a Customer by Mail

\$ 3.44

Cost to Manage a Walk-in Customer

\$ 4.71

Cost to Process a Mail-in Payment

\$ 0.39

Cost to Process a Walk-in Payment

\$ 1.49

**SUPPORT SERVICES DEPARTMENT**

Average Annual Maintenance Cost

Per Piece of Equipment

\$ 900.00

Average Percent of Fleet Down for 2002

20%

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