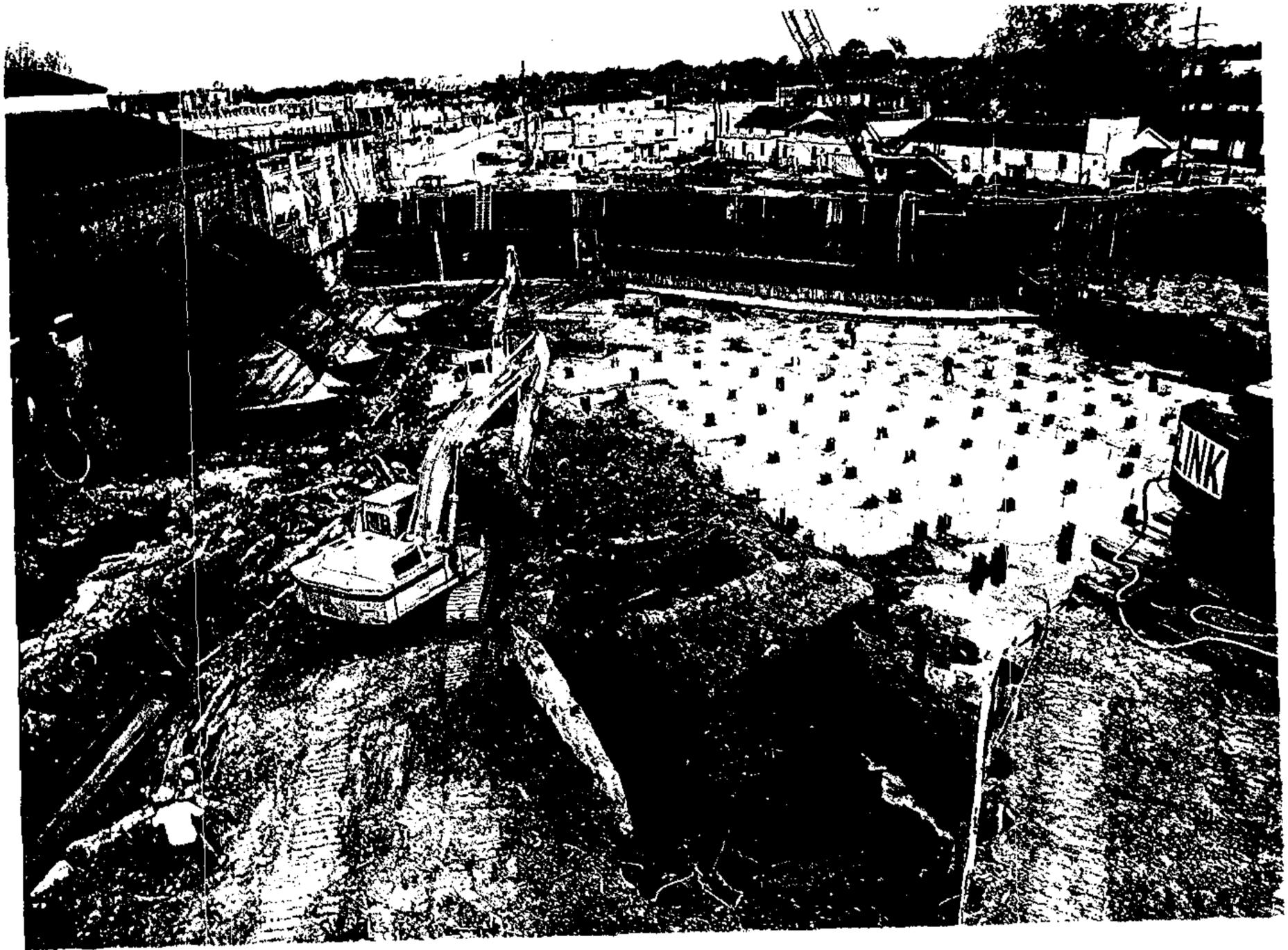


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Sewerage and Water Board **OF NEW ORLEANS, LA.**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 1999**

In accordance with the provisions of state law, this report is a public document. A copy of this report has been submitted to the Mayor, the Council, and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Printed Date 08-30-00

ABOUT THE COVER:

Pumping Station No. 1, the city's oldest drainage pumping station, is undergoing major expansion and renovation. The \$11 million project includes the addition of two new drainage pumps and the enlargement of the discharge basin. The station was recently renamed in honor of the S&WB engineer who designed the world-famous Wood Screw Pump—A. Baldwin Wood. Several other major drainage improvement projects are underway as part of the Southeast Louisiana Urban Flood Control Program (SELA), a joint effort between the U.S. Army Corps of Engineers and the Sewerage and Water Board. Some \$440 million for new canals and pumping stations and other renovations in every part of the city is projected under SELA, which calls for 75 per cent Federal funding and 25 per cent local match by the S&WB.

Photo by Joe Bergeron, C.F. Weber Photography

**SEWERAGE AND WATER BOARD
OF NEW ORLEANS**

**Comprehensive Annual Financial Report
For the Year Ended
December 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

Prepared by:

Finance Administration

Ethel H. Williams

Utility Financial Administrator

MISSION STATEMENT

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

OUR VALUES

Open, honest communication

Trust and respect for each other

Offering and encouraging education and opportunity to employees

Fostering enthusiasm among employees through example of the managers/supervisors

Providing direction and planning and encouraging interdepartmental team work

Assuring reliability in providing services to customers

KEY RESULT AREAS

Customer Satisfaction

Cost Effectiveness

Employee Satisfaction

Capabilities Improvement through Training

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Comprehensive Annual Financial Report

Year ended December 31, 1999

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SEWERAGE AND WATER BOARD OF NEW ORLEANS

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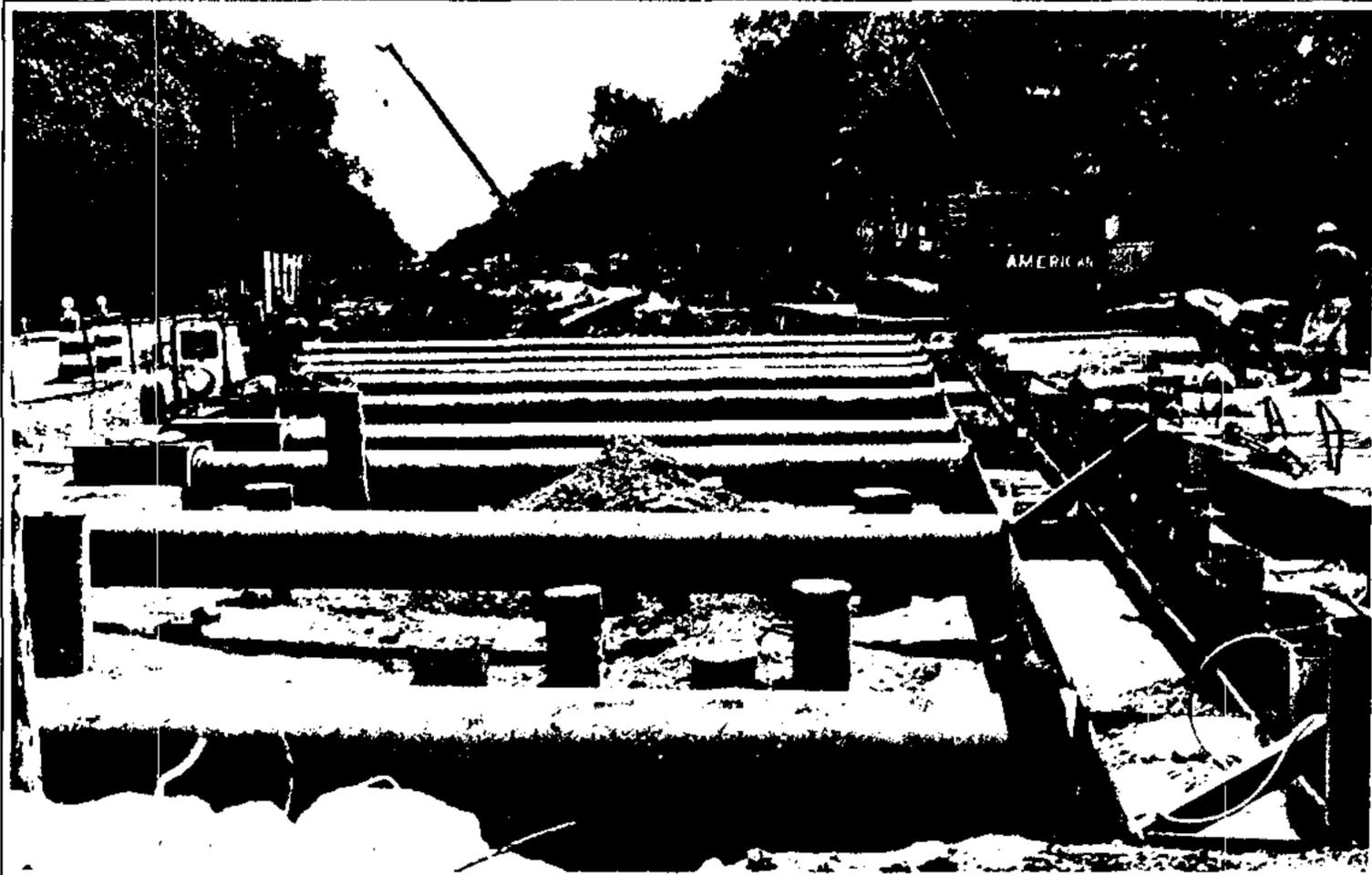
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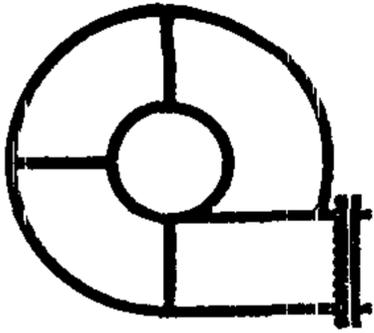


Groundbreaking ceremonies marked the start of construction for the \$19 million Napoleon Avenue Drainage Canal Improvement Project. Two new canals will be built beneath Napoleon through the Southeast Louisiana Urban Flood Control Program (SELA), a cooperative effort between the U.S. Army Corps of Engineers and the Sewerage and Water Board of New Orleans.

Work is underway to install two new concrete box drainage canals beneath Napoleon Avenue from Fontainebleau Drive to South Claiborne Avenue. The canals, large enough to carry two transit buses side by side, are part of a massive rebuilding of the drainage system citywide.



INTRODUCTORY SECTION



MARC H. MORIAL, *President*
HENRY A. DILLON, JR., *President Pro-Tem*

Sewerage & Water Board OF NEW ORLEANS

HAROLD J. GORMAN
Executive Director

April 24, 2000

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, 1999. 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 1998 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 general purpose financial statements and the accompanying notes. The combined and individual fund statements for the Enterprise and Pension Trust Funds are included. Required supplementary information is also included. 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 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.

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

ECONOMIC CONDITION AND OUTLOOK

The Board's service area includes the Civil Parish of Orleans in the state of Louisiana and covers 364 square miles. Based on the 1990 census, the population of Orleans Parish was 498,938. Major industries include tourism, oil and gas, transportation, health and other services, such as legal, education and entertainment.

According to the January 2000 issue of the Metropolitan Report: Economic Indicators for the New Orleans Area (UNO Report), published by the Division of Business and Economic Research, University of New Orleans, the New Orleans economy generated fewer job losses in the third quarter 1999 than in the second quarter. The third quarter improvement is certainly attributable to renewed employment growth in the service sector, a traditional mainstay of the local economy. Energy prices continued to increase over the third quarter, by 19.5% for crude oil and by 12.1% for natural gas, and the rig count, an important measure of the sector's health, went up.

The oil and gas sector sent mixed signals in the second quarter. The results were somewhat better in the third quarter. After a low of 130 in April 1999, the rig count rose to 136 in the third quarter. This increase is more consistent with the current hike in oil prices which renders exploration more profitable. The current upswing in prices is a direct result of OPEC's moves to voluntarily limit production in order to maintain prices. The fact that OPEC countries are complying with these production cutbacks is unusual continues the UNO Report. Two major energy company mergers have been announced in 1999--British Petroleum/Amoco and Exxon/Mobil.

The tourism industry is still the bright spot of the local economy. Through the third quarter of 1999, almost all measures of tourism activity were up over the previous year. Convention bookings were up 9.1% compared to the first three quarters of 1998. The Louisiana Office of Tourism estimates a record number of visitors to the New Orleans area in 1999. With the opening of Harrah's Casino and the downtown arena, the New Orleans area offers even more to attract tourists. The opening of the Jazzland theme park in the spring of 2000 will also boost tourism activity. As a result of these new attractions, hotel/motel sales will continue to set records, and reach almost \$200 million per quarter by the end of 2001.

The collective "other services" sector, which includes, among others, consulting, legal, education, entertainment, and repair services, has been the mainstay of employment growth over the past several years, the largest increase of all sectors. The only other positive growth among services sector in the third quarter was in education. The outlook for the New Orleans area services sector is bright. The food store sector in the New Orleans metropolitan area is undergoing major adjustments as chains vie for market position.

Construction did well in comparison to other sectors in the third quarter of 1999. Employment was up by 292 jobs. Many of these workers have contributed to finishing the expansion of the Convention Center in the Spring of 1999, the first floor of the Harrah's Casino in the fall as well as the downtown arena, with Jazzland and the second floor of the casino still to be completed.

State and local government, a source of substantial job growth of late, lost 840 jobs in the third quarter of 1999. Still, the average number of state and local government employees over the January-September period was higher by 1,157 in 1999 than in 1998 in the New Orleans metropolitan area.

The New Orleans area is still experiencing net out-migration. Total and per capita personal income increased considerably in the New Orleans area over the past year.

MAJOR INITIATIVES

For the year: The Board budgeted approximately \$92 million for capital improvements in 1999. Highlights of this program included:

- Water** A contract for the design of the Filter Improvements and the G&L Basin Improvements at the Carrollton Water Plant was awarded. These improvements will keep the plant compliant with proposed drinking water standards. Construction costs are estimated to be \$6 million.
- Sewerage** Work continues on the \$455 million city-wide sewer rehabilitation program. In the Lakeview area, two contracts were completed and three were initiated. The total value of work completed or started in the Lakeview area exceeded \$7 million. Four remaining contracts, valued at \$11.6 million, will be advertised in 2000. Engineering design for the Central Business District/French Quarter area was substantially completed in 1999 with the first construction projects scheduled for advertisement in 2000. The Uptown area Collection System Evaluation Survey progressed in 1999 and will be completed in the first quarter of 2000.
- Drainage** The Drainage Pumping Station #1 final phase of construction is over 50% complete. Several of the Southeast Louisiana Flood Control Projects, 75% funded by the Corps of Engineers, were bid in 1999 or early 2000. These projects are: The Napoleon Avenue Canal Improvement, the Claiborne Avenue Canal from Louisiana Avenue to Jena and from Jena to Nashville, the Dwyer Road Pumping Station, the Dwyer Road Pumping Station Discharge Tubes. The Hollygrove Pumping Station and Canal System are expected to bid in 2000.

In addition \$4.5 million is scheduled for water and sewer main replacement in the City of New Orleans, Department of Public Works paving projects.

In August of 1999, the Board received approval for the fourth in an anticipated series of grants from the Environmental Protection Agency (EPA) for planning, design, construction, and rehabilitation of the sanitary sewer system. This grant award was \$6.52 million for a five- (5) year period, and must be matched by approximately \$5.34 million in Board funds. The primary goal of the effort is to protect public health by reducing and eliminating (1) structural failures of gravity sewer mains and sewer force mains (2) mechanical failures of sewage pumping station and (3) high rates of infiltration and inflow.

The five (5) year capital program budget of \$896,146,000 was approved by the Sewerage and Water Board in December 1999. The approved amount for Drainage projects was \$546,458,000, of that amount \$297,053,000 is *participation by others*. The U.S. Corps of Engineers Southeast Louisiana Flood Control Program will fund over 90% of the cost of *participation by others*.

FINANCIAL INFORMATION

Management of the Sewerage and Water Board is responsible for designing and maintaining internal control 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 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 required the exercise of judgement by management.

The Enterprise Fund's Water and Sewerage System 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. 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 provide the major 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: There was a modest increase in operating revenues from 1998 to 1999 (1.3% increase) primarily due to an increase in sewer and water services and collection of property taxes. The water and sewer rate structure was unchanged during 1999. Operating expenses increased by 2.1% primarily due to an increase in the provision for self-insurance claims and an increase in transmission and distribution expenses.

Pension Trust Fund Operations: The contributions to the Pension Trust Funds are based on annual actuarial valuations. The Sewerage and Water Board continues to fund the paydown of the total unfunded liability over a remaining period of five (5) years.

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 Sewerage and Water Board's bonds outstanding as of December 31, 1999 totaled \$86,120,000.

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 \$8,123,833.

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. Improved claims management and administration have facilitated more timely and better decision making on a case-by-case basis. The updating of risk management procedures and information systems is ongoing with the objective of improving loss control efforts and risk assessment capabilities.

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 KPMG LLP and Bruno and Tervalon were selected by the Board to perform this audit. The independent auditors' report on the general-purpose 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 the Sewerage and Water Board of New Orleans for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

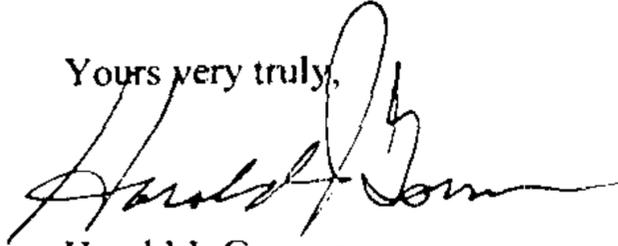
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 the last seventeen (17) consecutive years. We believe our current report continues to conform to the Certification of Achievement Program requirements and we are submitting it to GFOA.

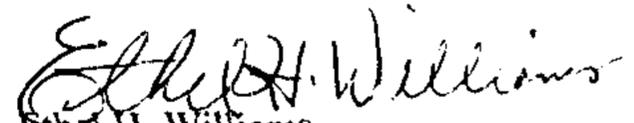
Acknowledgments: The Comprehensive Annual Financial Report was prepared by the dedicated staff of the Board's Management Services Administration, particularly the Accounting and Printing Departments.

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,



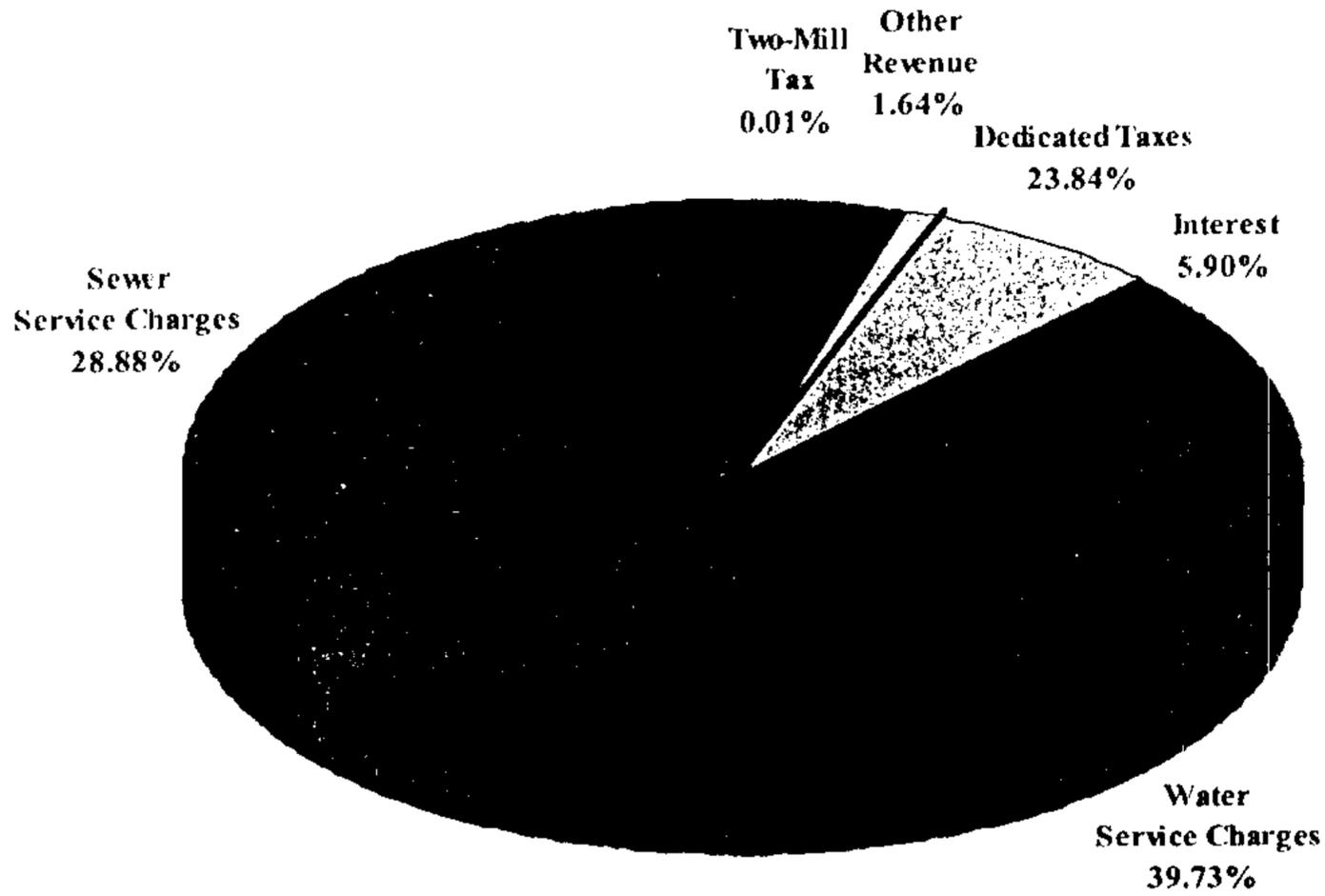
Harold J. Gorman
Executive Director



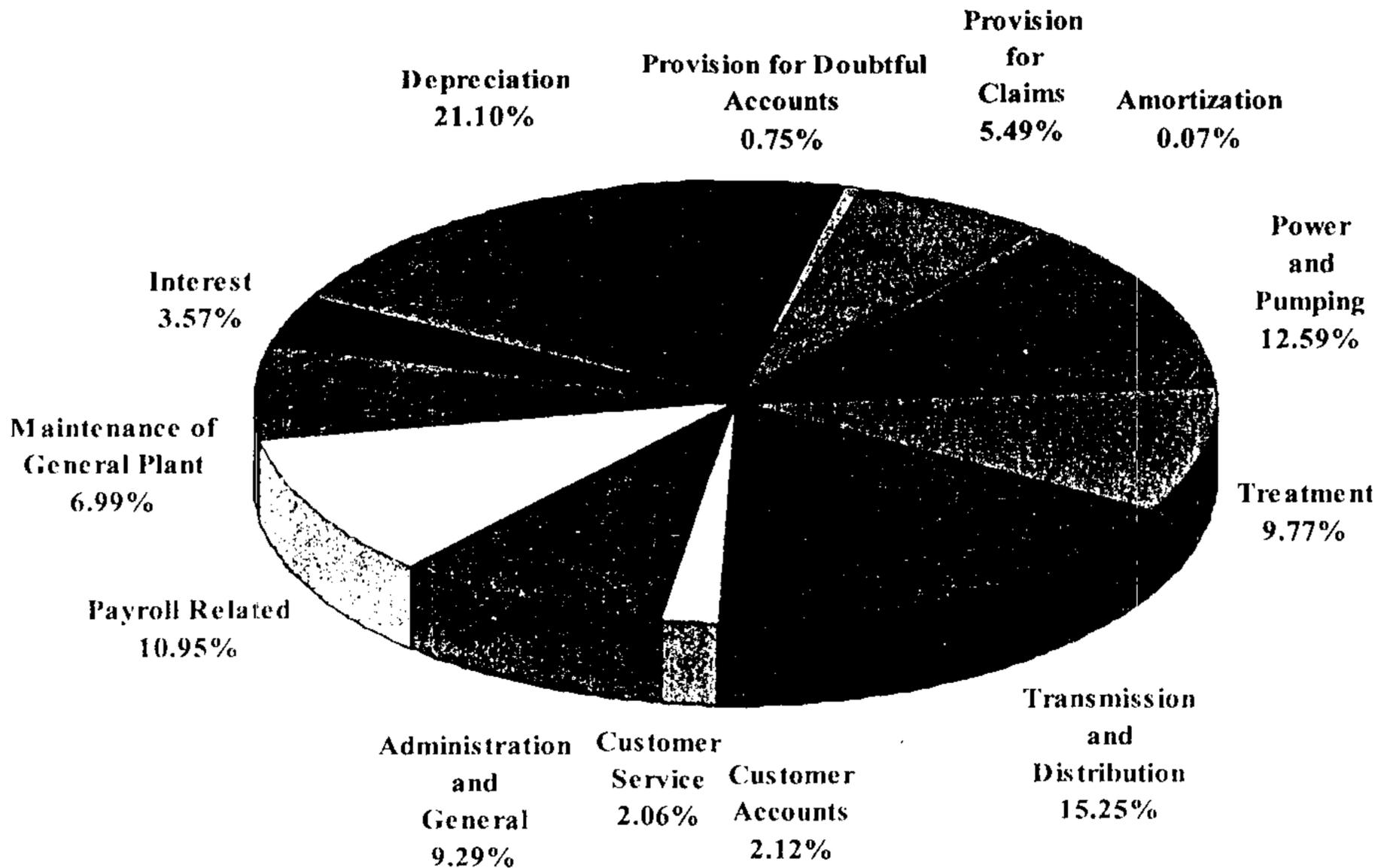
Ethel H. Williams
Utility Financial Administrator

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1999 Revenues



1999 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, 1998

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.



Carol Brueck
President

Jeffrey L. Esser
Executive Director

OFFICERS
of the
SEWERAGE AND WATER BOARD
OF NEW ORLEANS.

=====

December 31, 1999

MARC H. MORIALPresident
Mayor, City of New Orleans

HENRY A. DILLON, JR.President Pro Tem

HAROLD J. GORMANExecutive Director

MARCIA A. ST. MARTINDeputy Director

G. JOSEPH SULLIVANGeneral Superintendent

CHARLES G. McKINNEYDeputy General Superintendent

JOHN D. LAMBERT, JR.Special Counsel

MEMBERS OF
SEWERAGE AND WATER BOARD OF NEW ORLEANS

MARC H. MORIAL Mayor

EDDIE L. SAPIR Councilmember-at-Large

JAMES M. SINGLETON Councilmember-at-Large

OLIVER M. THOMAS Councilman District B

BARBARA LAMONT Member - Board of Liquidation, City Debt

MARY K. ZERVIGON Member - Board of Liquidation, City Debt

THOMAS B. COLEMAN Councilmanic District A

CAROLYN J. HARRIS Councilmanic District B

RONALD C. GUIDRY, SR. Councilmanic District C

STAFFORD R. TUREAUD, SR. Councilmanic District D

HENRY A. DILLON, JR. Councilmanic District E

BENJAMIN L. EDWARDS, SR. At-Large Member

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

EXECUTIVE COMMITTEE

HENRY A. DILLON, JR. - Chairperson

BENJAMIN L. EDWARDS, SR.
EDDIE L. SAPIR

JAMES M. SINGLETON
OLIVER M. THOMAS

FINANCE COMMITTEE

OLIVER M. THOMAS - Chairperson

THOMAS B. COLEMAN
CAROLYN J. HARRIS

STAFFORD R. TUREAUD, SR.
MARY K. ZERVIGON

COMMITTEE ON SEWERAGE AND WATER

EDDIE L. SAPIR - Chairperson

HENRY A. DILLON, JR.
RONALD C. GUIDRY, SR.

BARBARA LAMONT
OLIVER M. THOMAS

DRAINAGE COMMITTEE

JAMES M. SINGLETON - Chairperson

THOMAS B. COLEMAN
BENJAMIN L. EDWARDS, SR.

CAROLYN J. HARRIS
STAFFORD R. TUREAUD, SR.

PENSION COMMITTEE

HENRY A. DILLON, JR. - Chairperson

CAROLYN J. HARRIS
OLIVER M. THOMAS
MARY K. ZERVIGON

PATRICIA W. CAMPBELL
WARREN J. LAWRENCE
HOWARD E. NOLAND
MARVIN R. RUSSELL, JR.

SLABAUGH, MORGAN, CONEFRY & ASSOCIATES, Actuary

COMMITTEE ON SEWERAGE AND WATER BOARD OPERATIONS

BENJAMIN L. EDWARDS - Chairperson

RONALD C. GUIDRY, SR.
BARBARA LAMONT

EDDIE L. SAPIR
JAMES M. SINGLETON

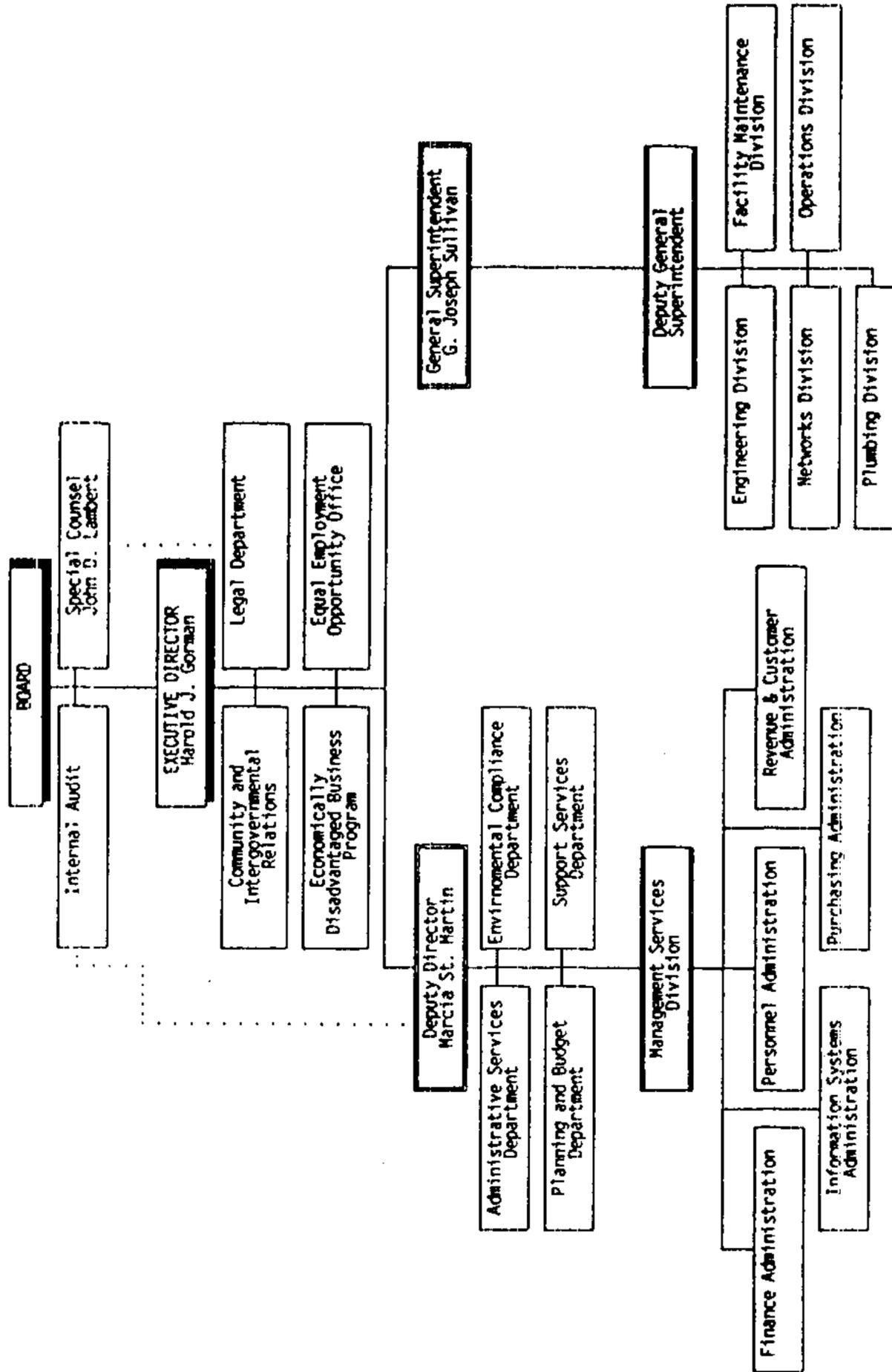
PLUMBING CONFERENCE COMMITTEE

STAFFORD R. TUREAUD, SR. - Chairperson

BENJAMIN L. EDWARDS, SR.
MARY K. ZERVIGON

G. JOSEPH SULLIVAN
JAMES J. ARNOLD

SEWERAGE AND WATER BOARD OF NEW ORLEANS
1999 ORGANIZATION CHART



THE SEWERAGE AND WATER BOARD OF NEW ORLEANS

DIVISION HEADS OF DEPUTY DIRECTOR

MARCIA A. ST. MARTIN
DEPUTY DIRECTOR

ADMINISTRATIVE SERVICES DIVISION

Ann M. Peuler

ENVIRONMENTAL AFFAIRS DIVISION

Gordon C. Austin

MANAGEMENT SERVICES DIVISION

Martin F. Comer, Jr.

PLANNING AND BUDGET DIVISION

Lawrence J. Federico, Jr.

SUPPORT SERVICES DIVISION

Paul D. Mumme, Sr.

THE SEWERAGE AND WATER BOARD OF NEW ORLEANS

DIVISION HEADS OF GENERAL SUPERINTENDENT

G. JOSEPH SULLIVAN
GENERAL SUPERINTENDENT

CHARLES G. McKINNEY
DEPUTY GENERAL SUPERINTENDENT

ENGINEERING DIVISION

Rudolph S. St. Germain

FACILITY MAINTENANCE DIVISION

Glenn M. Semel

NETWORKS DIVISION

Eric M. Kelly

OPERATIONS DIVISION

John R. Huerkamp

PLUMBING DIVISION

James J. Arnold

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

MARTIN F. COMER, JR.
MANAGEMENT SERVICES DIRECTOR

FINANCE DEPARTMENT

Ethel H. Williams

INFORMATION SYSTEMS DEPARTMENT

Sue D. Mitchell

PERSONNEL DEPARTMENT

Kevin F. Walsh

PURCHASING DEPARTMENT

Betty W. Latino

REVENUE AND CUSTOMER SERVICES DEPARTMENT

Carol W. Warren

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FINANCIAL SECTION



The Sewerage and Water Board's Customer Service Phone Center handles hundreds of transactions a week, assisting customers with service and billing matters and questions. Full services are also available in person at a main Service Center at the Board's headquarters building and at three Entergy Customer Care Centers in Carrollton, eastern New Orleans and Algiers.

The Board's Community and Intergovernmental Relations Department participates in numerous civic, neighborhood, environmental and governmental meetings, exhibits and educational programs. Information on wastewater, water quality, drainage and the environment are featured at events like Earthfest at the Audubon Zoo.





Suite 3500 One Shell Square
New Orleans, LA 70139-3599

Bruno
& Tervalon

Independent Auditors' Report

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

We have audited the accompanying general purpose financial statements of the Sewerage and Water Board of New Orleans as of and for the years ended December 31, 1999 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards for financial audits contained in *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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Board as of December 31, 1999 and 1998, and the results of its operations and cash flows of its enterprise fund and the changes in plan net assets of its pension trust fund for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2000, 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. 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 audit.

The schedules of funding progress and employer contributions of the Required Supplementary Information, as listed in the table of contents, are not a required part of the general purpose financial statements, but are supplementary information required by the *Governmental Accounting Standards Board*, and we did not audit and do not express an opinion on such information. We have applied to the schedules of funding progress and employer contributions certain limited procedures prescribed by professional standards, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the schedules.

Our audits were made for the purpose of forming an opinion on the general purpose financial statements of the Board taken as a whole. The Supplementary Information included in Schedules 1 through 4 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general



purpose financial statements of the Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose 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 general purpose financial statements of the Board. Such additional information has not been subjected to the auditing procedures applied in the audits of the general purpose financial statements and, accordingly, we express no opinion on it.

KPMG LLP

Brund & Jervalon

April 21, 2000

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

SEWERAGE AND WATER BOARD OF NEW ORLEANS

COMBINED BALANCE SHEETS - ENTERPRISE FUND AND PENSION TRUST FUND

December 31, 1999 and 1998

ASSETS	1999		1998	
	Enterprise Fund	Pension Trust Fund	Enterprise Fund	Pension Trust Fund
Property, plant and equipment	\$ 1,270,929,232	\$ -	\$ 1,225,634,992	\$ -
Less accumulated depreciation	387,708,111	-	361,364,821	-
	<u>883,221,121</u>	<u>-</u>	<u>864,270,171</u>	<u>-</u>
Restricted assets:				
Capital projects	57,100,987	-	59,155,828	-
Construction funds	55,599,677	-	67,408,922	-
Debt service reserve	8,064,911	-	8,064,911	-
Customer deposits	5,257,223	-	5,159,125	-
Health insurance reserve	13,243,691	-	10,014,622	-
Debt service	2,221,214	-	1,603,606	-
Other	212,000	-	212,000	-
	<u>141,699,703</u>	<u>-</u>	<u>151,619,014</u>	<u>-</u>
Current assets:				
Cash	2,954,260	11,766	1,142,082	28,486
Investments, at fair value	-	172,039,813	-	156,848,020
Accounts receivable:				
Customers (net of allowance for doubtful accounts)	9,666,611	-	8,743,077	-
Taxes	152,841	-	133,989	-
Interest	907,422	807,871	805,131	715,446
Grants	3,393,777	-	944,763	-
Miscellaneous	1,558,028	28,554	1,198,208	28,554
Due from City of New Orleans, current	200,000	-	200,000	-
Due from enterprise fund	-	134,530	-	138,530
Inventory of supplies	5,606,520	-	5,821,722	-
Prepaid expenses	731,022	-	335,294	-
	<u>25,170,481</u>	<u>173,022,574</u>	<u>19,224,266</u>	<u>157,759,036</u>
Total current assets	<u>1,090,512</u>	<u>1,090,512</u>	<u>1,175,519</u>	<u>1,175,519</u>
Due from City of New Orleans, less current portion				
Other assets:				
Bond issue costs	777,378	-	865,641	-
Deposits	51,315	-	51,315	-
Net pension asset	2,775,136	-	1,033,413	-
	<u>3,603,829</u>	<u>-</u>	<u>1,950,369</u>	<u>-</u>
Total other assets	<u>3,603,829</u>	<u>-</u>	<u>1,950,369</u>	<u>-</u>
Total assets	<u>\$ 1,054,785,646</u>	<u>\$ 173,022,514</u>	<u>\$ 1,038,339,339</u>	<u>\$ 157,759,036</u>

(Continued)

SEWERAGE AND WATER BOARD OF NEW ORLEANS

COMBINED BALANCE SHEETS - ENTERPRISE FUND AND PENSION TRUST FUND
(Continued)

FUND EQUITY AND LIABILITIES	1999		1998	
	Enterprise Fund	Pension Trust Fund	Enterprise Fund	Pension Trust Fund
		Totals (Memorandum only)		Totals (Memorandum only)
Fund equity:				
Contributed capital	\$ 148,116,512	\$ -	\$ 148,116,512	\$ -
Retained earnings-net revenue reinvested:				
Property, plant and equipment	697,357,147	-	697,357,147	-
Appropriated for capital projects	57,100,987	-	57,100,987	-
Reserved for bond debt service	10,286,125	-	10,286,125	-
Total retained earnings	764,744,259	-	764,744,259	-
Plan net assets available for pension benefits	-	171,834,169	171,834,169	156,613,497
Total fund equity	912,860,771	171,834,169	1,084,694,940	156,613,497
Liabilities:				
Long-term liabilities:				
Claims payable	4,697,889	-	4,697,889	-
Bonds payable (net of current maturities)	80,485,000	-	80,485,000	-
	85,182,889	-	85,182,889	-
Current liabilities (payable from current assets):				
Accounts payable	9,220,897	-	9,220,897	-
Due to City of New Orleans	255,637	-	255,637	-
Retainers and estimates payable	505,513	-	505,513	-
Due to pension trust fund	134,530	-	134,530	-
Accrued salaries	1,068,406	-	1,068,406	-
Accrued vacation and sick pay	10,298,496	-	10,298,496	-
Claims payable	21,644,075	-	21,644,075	-
DROP participants payable	-	1,188,365	1,188,365	1,145,539
Other liabilities	412,933	-	412,933	-
	43,540,487	1,188,365	44,728,852	1,145,539
Current liabilities (payable from restricted assets):				
Accrued interest	394,948	-	394,948	-
Bonds payable	5,635,000	-	5,635,000	-
Retainers and estimates payable	1,914,328	-	1,914,328	-
Customer deposits	5,257,223	-	5,257,223	-
	13,201,499	-	13,201,499	-
Total current liabilities	56,741,986	1,188,365	57,930,351	1,145,539
Total liabilities	141,924,875	1,188,365	143,113,240	1,145,539
Total fund equity and liabilities	\$ 1,054,785,646	\$ 173,022,534	\$ 1,227,808,180	\$ 157,759,036

See accompanying notes to financial statements.

SEWERAGE AND WATER BOARD OF NEW ORLEANS
 STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN
 RETAINED EARNINGS - NET REVENUE REINVESTED

ENTERPRISE FUND

For the years ended December 31, 1999 and 1998

	1999	1998
Operating revenues:		
Sales of water and delinquent fees	\$ 54,744,180	\$ 54,249,522
Sewerage service charges	39,815,142	39,391,398
Three-mill tax	9,327,297	9,100,244
Six-mill tax	9,418,067	9,214,065
Nine-mill tax	14,111,663	13,805,848
Plumbing inspection and license fees	279,166	244,110
	<u>127,695,515</u>	<u>126,005,187</u>
Operating Expenses:		
Power and pumping	16,424,585	16,986,026
Treatment	12,743,738	11,729,999
Transmission and distribution	19,901,993	16,607,254
Customer accounts	2,765,490	2,654,955
Customer service	2,682,278	2,740,765
Administration and general	12,118,448	12,806,467
Payroll related	14,292,116	15,030,622
Maintenance of general plant	9,123,305	9,840,897
Depreciation	27,533,457	26,631,640
Amortization	95,477	217,221
Provision for doubtful accounts	1,002,267	837,177
Provision for claims	7,165,152	7,199,793
	<u>125,848,306</u>	<u>123,282,816</u>
Total operating expenses		
	<u>1,847,209</u>	<u>2,722,371</u>
Net operating revenue		
	<u>1,847,209</u>	<u>2,722,371</u>
Non-operating revenues (expense):		
Two-mill tax	11,811	20,017
Investment income	8,123,833	5,877,860
Other revenue	1,975,775	2,709,878
Interest expense	(4,654,904)	(2,858,224)
	<u>5,456,515</u>	<u>5,749,531</u>
Total non-operating revenues		
	<u>5,456,515</u>	<u>5,749,531</u>
Net revenue reinvested		
	<u>7,303,724</u>	<u>8,471,902</u>
Retained earnings - net revenue reinvested:		
Beginning of year	757,440,535	748,968,633
	<u>757,440,535</u>	<u>748,968,633</u>
End of year	\$ 764,744,259	\$ 757,440,535
	<u>\$ 764,744,259</u>	<u>\$ 757,440,535</u>

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, 1999 and 1998

	1999	1998
Cash flows from operating activities:		
Cash received from customers	\$ 92,757,850	\$ 92,417,055
Property taxes received	32,838,175	32,232,025
Cash payments to suppliers for goods and services	(46,679,059)	(45,724,854)
Cash payments to employees for services	(48,915,460)	(48,537,565)
Other revenue	1,975,775	2,709,878
Net cash provided by operating activities	<u>31,977,281</u>	<u>33,096,539</u>
Cash flows from noncapital financing activities - proceeds from property taxes	<u>11,811</u>	<u>20,017</u>
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(47,285,329)	(47,584,232)
Proceeds of bond issue	-	51,000,000
Bond issuance costs	-	(346,643)
Principal payments on bonds payable	(4,605,000)	(7,055,000)
Interest paid on bonds payable	(4,690,227)	(2,689,313)
Capital contributed by developers and federal grants	8,334,925	4,654,756
Net cash used for capital and related financing activities	<u>(48,245,631)</u>	<u>(2,020,432)</u>
Cash flows from investing activities:		
Payments for purchase of investments	(292,704,000)	(356,898,704)
Proceeds from maturities of investments	302,721,409	318,904,712
Investments income	8,028,155	7,242,950
Net cash provided by (used in) investing activities	<u>18,045,564</u>	<u>(30,751,042)</u>
Net increase in cash	1,789,025	345,082
Cash at the beginning of the year	<u>1,404,862</u>	<u>1,059,780</u>
Cash at the end of the year	<u>\$ 3,193,887</u>	<u>\$ 1,404,862</u>
Reconciliation of cash and restricted cash (note 2)		
Current assets - cash	2,954,260	1,142,082
Restricted assets -cash	239,627	262,780
Total cash	<u>\$ 3,193,887</u>	<u>\$ 1,404,862</u>

(Continued)

SEWERAGE AND WATER BOARD OF NEW ORLEANS

STATEMENTS OF CASH FLOWS

ENTERPRISE FUND

For the years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Reconciliation of net operating revenue to net cash provided by operating activities is as follows:		
Net operating revenue	\$ 1,832,326	\$ 2,722,371
Add: Other revenue	<u>1,975,775</u>	<u>2,709,878</u>
	3,808,101	5,432,249
Adjustments to reconcile net operating revenue to net cash provided by operating activities:		
Depreciation	27,533,459	26,631,640
Provision for claims	7,165,152	7,199,793
Provision for doubtful accounts	1,002,267	837,177
Amortization	95,477	217,221
Increase in customer and other receivable	(2,200,614)	(1,346,470)
(Increase) decrease in taxes receivable	(18,852)	111,868
(Increase) decrease in inventory	215,202	(425,442)
(Increase) decrease in prepaid expenses	(395,728)	180,101
Increase in accounts payable	354,958	38,542
Increase in net pension asset	(1,741,723)	(538,802)
Decrease in accrued salaries and accrued vacation and sick pay	(244,869)	(220,940)
Decrease in other liabilities	<u>(3,595,549)</u>	<u>(5,020,398)</u>
Net cash provided by operating activities	<u>\$ 31,977,281</u>	<u>\$ 33,096,539</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, 1999 and 1998

	1999	1998
Additions:		
Contributions:		
Employee contributions	\$ 1,028,094	\$ 1,138,063
Employer contributions	4,930,117	5,402,100
City annuity and other transfers in	221,272	46,723
Total contributions	6,179,483	6,586,886
Investment income:		
Interest income	4,496,252	4,191,310
Dividend income	1,405,216	1,267,960
Net appreciation	10,215,581	7,858,701
Less investment expense	16,117,049 (146,861)	13,317,971 (127,215)
Net investment income	15,970,188	13,190,756
Total additions	22,149,671	19,777,642
Deductions:		
Benefits	(5,462,519)	(5,592,168)
Employee refunds	(352,227)	(316,906)
Employee contributions to DROP	(1,082,804)	(637,492)
Interest on DROP investments	(23,301)	(22,461)
Death benefits	(8,148)	(4,964)
Total deductions	(6,928,999)	(6,573,991)
Net increase in plan assets	15,220,672	13,203,651
Plan net assets at beginning of year	156,613,497	143,409,846
Plan net assets at end of year	\$ 171,834,169	\$ 156,613,497

See accompanying notes to financial statements.

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**NOTES TO GENERAL PURPOSE
FINANCIAL STATEMENTS**

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS

(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 rates are to be used by the Board for the maintenance and operation of the systems, the cost of improvements, betterments, and replacements, and to provide for the payments of interest and principal on the bonds payable. The Board has also been given the authority to levy and collect various tax millages which are used for the operation and maintenance of the drainage operations. All excess revenues collected are made available for capital development of the system. The proceeds of the rate collections and tax millages are invested in such investments as authorized by the LRS. These investments are reflected in the combined balance sheet, 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 Council member 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 generally accepted accounting principles as applicable to utilities and to governmental units. The following is a summary of the more significant policies

(A) Reporting Entity

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

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

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

The Board is a stand-alone entity as defined by GASB 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.

(B) Basis of Presentation - Fund Accounting

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 balance sheets. Fund equity is segregated into contributed capital and retained earnings. The operating statements present increases (revenues) and decreases (expenses) in net total assets. The Board maintains one proprietary fund type - the enterprise fund. The enterprise fund is used to account for operations

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(I) Summary of Significant Accounting Policies (Continued)

(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 balance sheet 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 such as fund equity are listed first on the liability side. Current assets and current liabilities are assigned a relatively less important position in the center of the balance sheets, rather than being placed first as in the balance sheets of commercial and industrial enterprises.

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 measurement focus of the pension trust fund is the same as that of the enterprise fund. The pension trust fund is used to account for the activity of the Board's employee retirement plan.

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 are not material. Property taxes are recorded as revenue when collected by the Board's agent. Plan member contributions are recognized in the period in which contributions are due. Employer contributions to each 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. Short-term investments (maturity of one year or less) are reported at 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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(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 cost of additions include contracted work, direct labor, materials and allocable cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest is capitalized on fixed assets 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. A deduction is made for retirements resulting from renewals or betterments. Depreciation on assets acquired through contributions is charged to fund equity - revenue invested in water, sewerage and drainage system.

(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 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 1, 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 of December 31, 1999 and 1998 is approximately \$13,677,000 and \$14,100,000 respectively. The amounts included in the balance sheets as of December 31, 1999 and 1998 is \$10,298,496 and \$10,610,110, respectively.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

which represents the converted sick leave since virtually all employees convert their sick leave to cash. The amounts for compensated absences include the salary cost as well as certain salary related costs, such as the Board's share of social security expense.

(H) Pension

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

(I) Drainage System

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

Although not presently financed by user charges related to direct usage, the usual revenue source for an enterprise fund activity, the financing by dedicated millages or properties serviced, and the unique character of the services provided by the drainage system of the City, require enterprise fund accounting to provide meaningful measurement of cost of services and capital maintenance of the system. As such, property taxes are presented as operating revenues except for the two-mill tax, which is dedicated for capital improvements. Additionally, because of the peculiar geography of the City, the provision of drainage service is essential for the operation of water and sewerage systems. The drainage system operation and maintenance expenses include costs directly associated with the provision of drainage services as well as substantial allocated costs resulting from utilization of common resources such as administrative services, maintenance, equipment, and power generation and transmission.

(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 adjustments agreement expense both allocated and unallocated. Estimated expenses were based on a case by case review. Estimated recoveries have also been considered by management in assessing the estimated losses.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(K) Contributed Capital

Contributions from developers and others, and receipts of Federal, State and City grants for acquisition of property, plant and equipment are recorded as contributed capital in fund equity.

(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.

(M) Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows, in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

(N) Cash Flows

For purposes of the statements 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)

(2) Cash and Investments

The following are the components of the Board's Enterprise Fund's cash and investments at December 31, 1999 and 1998:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<u>December 31, 1999</u>			
Cash:			
Enterprise fund	\$ 2,954,260	\$ 239,627	\$ 3,193,887
Pension trust fund	11,766	-	11,766
	<u>2,966,026</u>	<u>239,627</u>	<u>3,205,653</u>
Certificates of deposit	<u>-</u>	<u>107,938,344</u>	<u>107,938,344</u>
Total carrying amount of deposits	2,966,026	108,177,971	111,143,997
Investments:			
Enterprise fund	-	33,521,732	33,521,732
Pension trust fund	<u>172,039,813</u>	<u>-</u>	<u>172,039,813</u>
	<u>\$ 175,005,839</u>	<u>\$ 141,699,703</u>	<u>\$ 316,705,542</u>
 <u>December 31, 1998</u>			
Cash:			
Enterprise fund	\$ 1,142,082	\$ 262,780	\$ 1,404,862
Pension trust fund	28,486	-	28,486
	<u>1,170,568</u>	<u>262,780</u>	<u>1,433,348</u>
Certificates of deposit	<u>-</u>	<u>94,226,790</u>	<u>94,226,790</u>
Total carrying amount of deposits	1,170,568	94,489,570	95,660,138
Investments:			
Enterprise fund	-	57,129,444	57,129,444
Pension trust fund	<u>156,848,020</u>	<u>-</u>	<u>156,848,020</u>
	<u>\$ 158,018,588</u>	<u>\$ 151,619,014</u>	<u>\$ 309,637,602</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(2) Cash and Investments (Continued)

The composition of investments is as follows:

	<u>1999 Carrying Value</u>	<u>1998 Carrying Value</u>	<u>Category</u>
Enterprise Fund:			
U.S. Government Securities and Instrumentalities	\$ 33,521,732	56,879,444	2
Repurchase Agreements	-	250,000	3
	<u>\$ 33,521,732</u>	<u>57,129,444</u>	
Pension Trust Fund:			
Money Market	7,480,526	5,642,033	-
Corporate Bonds	30,428,909	30,002,149	2
U.S. Government Agency	24,258,405	22,583,998	2
U.S. Government Securities	6,309,153	4,958,047	2
U.S. Government Insured	4,107,259	7,509,117	2
Equities	<u>99,455,561</u>	<u>86,152,676</u>	2
	<u>\$ 172,039,813</u>	<u>156,848,020</u>	

Cash and Certificates of Deposit - At December 31, 1999, the bank balances of the Board's cash totaled \$3,709,614 and certificates of deposit totaled \$107,938,344. Of the cash bank balance, \$192,206 is covered by federal depository insurance. At December 31, 1998, the bank balances of the Board's cash totaled \$3,521,141 and certificates of deposit totaled \$94,226,790. Of the cash bank balance, \$272,003 is covered by federal depository insurance. The remaining amount of the Board's cash bank balances and all certificates of deposit for 1999 and 1998 were entirely covered by collateral held by custodial agents of the financial institutions in the name of the Board.

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

The Board's investments at December 31, 1999 and 1998 are categorized above to give an indication of the level of risk assumed by the Board at year-end. Category 1 includes investments that are insured or registered or securities which are held by the Board or its agents in the Board's name. Category 2 includes uninsured and unregistered investments with the securities held by the counterparty's trust department or agent in the Board's name. Category 3 includes uninsured and unregistered investments where the securities are held by the counterparty or by its trust department or agent but not in the Board's name.

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

(3) Defined Benefit Pension Plan

The Board has a single employer contributory retirement plan covering all full-time employees, the Pension Trust Fund (PTF). The Board's payroll for current employees covered by PTF for the years ended December 31, 1999 and 1998 was \$31,276,546 and \$31,544,198, respectively; such amounts exclude overtime and standby payroll. Total payroll, including overtime and standby payroll, was \$38,100,528 and \$38,384,730 for the years ended December 31, 1999 and 1998, respectively. At December 31, the PTF membership consisted of:

	1999	1998
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	521	555
Current employees:		
Vested	846	848
Nonvested	538	633
	1,384	1,481
Total	1,905	2,036

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

The plan provides for retirement benefits as well as death and disability benefits. All benefits vest after ten years of service. Employees who retire at or after age sixty-two 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 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 and/or without thirty years of service with a reduction of three percent for each year of age below the age of sixty-two if an employee has a minimum of thirty years creditable service to the Board. 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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(3) Defined Benefit Pension Plan (Continued)

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 and include current service cost and amortization of the unfunded actuarial liability over 6 years using the level percentage of payroll method. Level percentage of payroll employer contribution rates are determined using the entry age normal actuarial funding method. Employees are required to contribute four percent of their regular salaries or wages in excess of \$1,200 annually.

The annual required contribution for the current year was determined as part of the December 31, 1999 actuarial valuation using the entry age normal cost method. The actuarial assumptions included (a) 7.0% investment rate of return (net of administrative expenses) and (b) projected salary increase of 5.0% per year. Both (a) and (b) included an inflation component of 2.0%. The actuarial value of assets was determined using a seven-year weighted market average. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 1999 was 5 years.

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

	1999	1998
Annual required contribution	\$ 3,304,992	4,696,092
Interest on net pension obligation	(72,339)	(34,623)
Adjustments to annual required contribution	295,722	114,926
Annual pension cost	3,528,375	4,776,395
Contributions made	5,270,098	5,315,197
Increase in net pension asset	1,741,723	538,802
Net pension asset, beginning of year	1,033,413	494,611
Net pension asset, end of year	\$ 2,775,136	1,033,413

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(3) Defined Benefit Pension Plan (Continued)

Trend information is as follows:

	<u>Annual Pension Cost (APC)</u>	<u>Percentage of Contributed</u>	<u>Net Pension Asset</u>
Year ended:			
December 31, 1999	\$ 3,528,376	149%	\$ 2,775,136
December 31, 1998	\$ 4,776,395	111%	\$ 1,033,413
December 31, 1997	\$ 5,805,056	95%	\$ 494,611

The actuarially determined contribution requirement for the Board is 16.85 percent and for employees is 4.0 percent. The actual Board's and employee's contributions (including contributions for transferred employees from other pension plans) for the years ended December 31 are as follows:

	<u>1999</u>	<u>1998</u>
Employer	\$ 5,270,098	5,315,197
Employee	<u>1,028,094</u>	<u>1,149,225</u>
Total contributions	<u>\$ 6,298,192</u>	<u>6,464,422</u>

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 three years. While continuing employment, the retirement benefits are segregated from overall plan assets available to other participants. As of December 31, 1999 and 1998, 36 and 33 employees, respectively, participated in the plan. The amount of plan assets for these individuals was \$1,188,365 and \$1,145,539 as of December 31, 1999 and 1998, respectively.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(4) Property, Plant and Equipment

Property, plant and equipment consisted of the following: ♦

	<u>1999</u>	<u>1998</u>	<u>Useful Lives</u>
<u>Water Department</u>			
Property plant and equipment in service:			
Real estate rights	\$ 2,898,138	2,898,138	-
Power and pumping stations:			
Buildings	47,164,228	44,398,682	57 Years
Machinery	90,408,125	88,841,243	40 Years
Distribution systems	105,730,508	100,289,922	75 Years
Connections and meters	23,894,199	23,114,372	50 Years
Fuel oil tanks	138,373	138,373	50 Years
Power transmission	7,154,508	7,211,840	50 Years
General plant items	61,247,454	60,084,207	12 Years
Building	<u>2,959,970</u>	<u>3,094,263</u>	25 Years
Total property, plant and equipment in service	341,595,503	330,071,040	
Add: property, plant and equipment in progress	<u>46,152,488</u>	<u>45,664,645</u>	
Total property, plant and equipment	387,747,991	375,735,685	
Less: accumulated depreciation	<u>152,848,796</u>	<u>142,861,880</u>	
Net property, plant and equipment - water department	\$ <u>234,899,195</u>	<u>232,873,805</u>	

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(4) Property, Plant and Equipment (Continued)

	<u>1999</u>	<u>1998</u>	<u>Useful Lives</u>
<u>Sewerage Department</u>			
Property, plant and equipment in service:			
Real estate rights	\$ 874,847	878,916	-
Power and pumping stations:			
Buildings	21,003,340	19,991,745	57 Years
Machinery	23,855,320	21,323,152	40 Years
Sewer	121,499,606	105,010,551	75 Years
House connections	11,752,449	10,918,450	50 Years
Power transmission	4,529,913	4,529,913	50 Years
Treatment plants	96,378,026	91,511,921	50 Years
General plant items	41,500,379	40,350,303	12 Years
Buildings	1,336,971	1,336,971	25 Years
 Total property, plant and equipment in Service	 322,730,851	 295,851,922	
 Add: property, plant and equipment in Progress	 82,578,620	 83,645,988	
 Total property, plant and equipment	 405,309,471	 379,497,910	
 Less: accumulated depreciation	 117,889,356	 110,341,117	
 Net property, plant and equipment- sewerage department	 \$ 287,420,115	 269,156,793	

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(4) Property, Plant and Equipment (Continued)

	<u>1999</u>	<u>1998</u>	<u>Useful Lives</u>
<u>Drainage Department</u>			
Property, plant and equipment in service"			
Real estate rights	\$ 3,581,586	3,582,588	-
Power and pumping stations:			
Buildings	95,006,422	93,107,832	57 Years
Machinery	89,322,584	88,807,805	40 Years
Canals	190,811,405	187,718,479	100 Years
Sub-surface drain	8,574,175	8,574,174	75 Years
Power transmission	10,898,418	10,915,658	50 Years
General plant items	33,406,527	33,787,625	12 Years
Buildings	2,584,271	2,584,271	25 Years
Total property, plant and equipment in service	434,185,388	429,078,432	
Add: property, plant and equipment in progress	43,686,382	41,322,965	
Total property, plant and equipment	477,871,770	470,401,397	
Less: accumulated depreciation	116,969,959	108,161,824	
Net property, plant and equipment- drainage department	360,901,811	362,239,573	
<u>All Departments</u>			
Total property, plant and equipment	1,270,929,232	1,225,634,992	
Less: accumulated depreciation	387,708,111	361,364,821	
Net property, plant and equipment - All departments	\$ 883,221,121	864,270,171	

Interest capitalized in 1999 and 1998 is immaterial to total property, plant and equipment.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(5) Customer Receivables

Customer receivables at December 31, 1999 and 1998 consist of the following:

		<u>Customer Accounts</u>		<u>Allowance for Doubtful Accounts</u>		<u>Net</u>
1999:						
Water	\$	8,191,568		2,071,244		6,120,324
Sewer		4,584,036		1,037,749		3,546,287
		<u>12,775,604</u>		<u>3,108,993</u>		<u>9,666,611</u>
1998:						
Water		7,759,475		2,180,206		5,579,269
Sewer		4,233,610		1,069,802		3,163,808
	\$	<u>11,993,085</u>		<u>3,250,008</u>		<u>8,743,077</u>

(6) Due from the City of New Orleans

In accordance with the terms of an agreement in principle 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, 1999, \$1,290,512 was due from the City of New Orleans.

(7) Contributed Capital

The following is a summary of changes in contributed capital by source:

		<u>Balance January 1, 1999</u>		<u>Additions</u>		<u>Balance December 31, 1999</u>
Municipality	\$	8,868,396		-		8,868,396
Developers and others		66,660,308		1,942,754		68,603,062
Federal and State		61,803,869		8,841,185		70,645,054
	\$	<u>137,332,573</u>		<u>10,783,939</u>		<u>148,116,512</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(7) Contributed Capital (Continued)

	<u>Balance January 1, 1998</u>	<u>Additions</u>	<u>Balance December 31, 1998</u>
Municipality	\$ 8,868,396	-	8,868,396
Developers and others	66,037,158	623,150	66,660,308
Federal and State	57,756,374	4,047,495	61,803,869
	<u>\$ 132,661,928</u>	<u>4,670,645</u>	<u>137,332,573</u>

(8) Bonds Payable

Bonds payable consisted of the following as of December 31:

Descriptions	<u>Principal Balances</u>	
	<u>1999</u>	<u>1998</u>
7.00% water revenue bonds, series 1986 due in annual principal installments ranging from \$435,000 to \$2,055,000; final payment due December 1, 2003	\$ 3,455,000	5,355,000
4.30% to 6.25% sewerage revenue bond, series 1997, due in annual principal installments ranging from \$910,000 to \$2,425,000; final payment due June 1, 2017	28,345,000	29,200,000
5.00% to 5.15% drainage system bonds, series 1994, due in annual principal installments ranging from \$980,000 to \$1,140,000; final payment due November 1, 2003	4,235,000	5,170,000
5.00% water revenue bonds, series 1998, due in annual principal installments ranging from \$535,000 to \$1,220,000; final payment due December 1, 2018	15,760,000	16,000,000

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(8) Bonds Payable (Continued)

Descriptions	Principal Balances	
	1999	1998
5.00% sewer revenue bonds, series 1998, due in annual principal installments ranging from \$835,000 to \$1,910,000; final payment due December 1, 2018	\$ 24,625,000	25,000,000
5.00% drainage system bonds, series 1998, due in annual principal installments ranging from \$320,000 to \$760,000; final payment due December 1, 2018	9,700,000	10,000,000
	86,120,000	90,725,000
Less current maturities	5,635,000	4,605,000
	\$ 80,485,000	86,120,000

The annual requirements to amortize all bonds payable as of December 31, 1999 including interest payments of \$43,742,343, are as follows:

<u>Year</u>	<u>Revenue Bonds</u>	<u>Tax Bonds</u>	<u>Total</u>
2000	8,041,122	1,994,770	10,035,892
2001	6,274,282	1,996,250	8,270,532
2002	6,264,315	1,988,546	8,252,861
2003	6,248,279	1,986,812	8,235,091
2004	5,691,424	785,532	6,476,956
2005-2009	28,444,954	3,920,420	32,365,374
2010-2014	28,646,309	3,970,388	32,616,697
2015-2018	20,428,722	3,180,268	23,608,990
Total	\$110,039,407	\$19,822,986	\$129,862,393

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 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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(8) Bonds Payable (Continued)

payment date. All debt service funds are administered by the Board of Liquidation. The required amount to be accumulated in this fund was \$1,125,092 and \$611,086 at December 31, 1999 and 1998, respectively; the accumulated balance at December 31, 1999 and 1998 was \$2,221,274 and \$1,603,606 respectively.

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, sewer and 1986 drainage 9 mill tax bonds. The water, sewer and 1986 drainage 9 mill tax 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 1994 drainage 6 mill and 1998 drainage 9 mill tax bonds. The required amount to be accumulated in this fund was \$8,064,911 at December 31, 1999 and 1998; the accumulated balance at December 31, 1999 and 1998 was \$8,064,911.

The net operating revenues of the Water Department and the Sewerage Department of the Board for the year ended December 31, 1999 were adequate to meet the bond indenture required debt service coverage of 130 percent. The Board is in compliance with the requirements of its long-term debt agreements at December 31, 1999.

The statutory limit of tax bonds at December 31, 1999 is \$86,000,000 providing a debt margin for tax bonds of \$72,065,000.

(9) Bond Refinancing

In August 1986, the Board defeased water and sewer bonds. The amount of defeased and water revenue bonds remaining outstanding as of December 31, 1999 and 1998 was \$3,310,000 and \$5,190,000, respectively.

(10) Due to City of New Orleans

The Board bills and collects sanitation charges on behalf of the City of New Orleans (City). The Board is not liable for any uncollected sanitation charges. The amount due the City for sanitation fees collected was \$255,637 and \$211,352 at December 31, 1999 and 1998, respectively.

(11) 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.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(11) Property Taxes (Continued)

The assessed value of the property is determined by an elected Board of Assessors. The assessed value for 1999 was \$1,700,550,000. The combined tax rate dedicated for the Board for the years ended December 31, 1999 and 1998 was \$22.59 per \$1,000 of assessed valuation. These dedicated funds are available for operations, maintenance, construction and extension of the drainage system (except for subsurface systems).

(12) Commitments

a. Capital Improvements

At December 31, 1999, the Board's budget for its five-year capital improvements program totaled \$478,553,000 including \$130,346,000 for water, \$144,336,000 for sewerage and \$203,871,000 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, 1999, the Board has committed or appropriated \$62,352,350 in investments for use in future capital projects and has \$55,599,677 of bond proceeds remaining for construction. The capital project investments are included in restricted assets.

The capital improvements budget for 2000 is \$198,196,000.

Significant projects included in property, plant and equipment in progress as of December 31, 1999 include the following:

Filter Improvements at the Carrollton Water Treatment Plant
City-wide Sewer Rehabilitation Programs
Drainage Pumping Station #1

b. Self-insurance

The Board is self-insured for general liability, worker's compensation, unemployment compensation and hospitalization benefits and claims. Settled claims have not exceeded excess coverage in any of the past three fiscal years. Hospitalization benefits and unemployment compensation 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 \$15 to \$1,000,000, illustrating the volatility of this exposure. The provision for claims expense for 1999 and 1998 amounted to \$4,187,150 and \$2,102,500, respectively.

Worker's compensation (benefit) expense provision for 1999 and 1998 amounted to \$(1,049,843) and \$710,803, respectively.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(12) Commitments (Continued)

The Board is responsible under state statute for all unemployment compensation claims by former employees. The Board's expense provision for unemployment amounted to \$5,531 in 1999 and \$18,874 in 1998 and is included in payroll related expense. The expense provision for unemployment is recognized when incurred.

The hospitalization self-insurance benefits are administered by Blue Cross of Louisiana. The Board's expense provision in excess of the employee contributions for 1999 and 1998 amounted to approximately \$6,100,000 and is included in payroll related expense.

Changes in the claims payable amount is as follows:

<u>Fiscal Year</u>	<u>Beginning of Year</u>	<u>Current Year Claims and Estimate Change</u>	<u>Claim Payments</u>	<u>End of Year</u>
1998	\$20,065,397	7,295,767	4,386,489	22,974,675
1999	\$22,974,675	7,165,152	3,797,863	26,341,964

The composition of claims payable is as follows:

<u>Short-Term Claims Liability</u>						
<u>Fiscal Year</u>	<u>Workers' Compensation</u>	<u>Health Incurred But Not Reported</u>	<u>General Liability</u>	<u>Total Short-Term Claims</u>	<u>Long-Term Workers Compensation</u>	<u>Total Claims Liability</u>
1998	\$ 308,646	1,125,213	15,797,550	17,231,409	5,743,266	22,974,675
1999	\$ 304,181	1,355,191	19,984,703	21,644,075	4,697,889	26,341,964

In addition to providing pension benefits, the Board provides certain health care benefits for retired employees in accordance with its pension plan provisions. All of the Board's employees may become eligible for those benefits if they reach normal retirement age while working for the Board. The cost of retiree health care is recognized when incurred including an estimate for the amount incurred but not yet reported. For 1999 and 1998, the costs incurred by the Board for those benefits were approximately \$1,354,000 and \$1,401,000, respectively. The number of participants currently eligible to receive health care benefits is 549 and 606 as of December 31, 1999 and 1998, respectively.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

NOTES TO FINANCIAL STATEMENTS
(Continued)

(12) Commitments (Continued)

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, rehabilitate and expand the sewerage system. The overall costs of the program is estimated at \$455 million over a period ending in 2010. In addition to this program, the Board will also pay fines of \$1.5 million, plus interest of which \$1,050,000 has been paid at December 31, 1999, and has begun a supplemental environment project of \$2.0 million to improve water quality. These costs are included in claims payable on the Enterprise Fund balance sheet.

d. Federal Financial Award

The Board is also participating in Federal financial award programs which are subject to financial and compliance audits by various agencies. Any disallowed cost could be a liability to the Board. As part of Federal and other governmental agency funding, the Board is required to match a portion of funding received. The Board does not foresee any problems in its matching requirements.

The Board has received a \$100 million commitment from the United States Environmental Protection Agency. The Board has received \$33,025,000 through December 31, 1999. The Board has expended \$19,733,728 of the commitment at December 31, 1999.

(13) 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.

(14) Budgets

Operating and capital expenditure budgets are adopted by the Board on a basis consistent with generally accepted accounting principles. 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.

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

SUPPLEMENTARY INFORMATION

SEWERAGE AND WATER BOARD OF NEW ORLEANS

BALANCE SHEETS BY DEPARTMENT

ENTERPRISE FUND

Schedule 1

December 31, 1999 and 1998

ASSETS	Water System		Sewerage System		Drainage System		Total	
	1999	1998	1999	1998	1999	1998	1999	1998
Property, plant and equipment	\$ 387,747,901	\$ 175,735,685	\$ 405,309,471	\$ 379,497,910	\$ 477,871,770	\$ 470,401,397	\$ 1,270,929,232	\$ 1,225,634,992
Less accumulated depreciation	152,848,706	142,861,880	117,889,356	110,741,117	116,969,959	108,161,824	387,708,111	361,364,821
	<u>234,899,195</u>	<u>232,873,805</u>	<u>287,420,115</u>	<u>268,756,793</u>	<u>360,901,811</u>	<u>362,239,573</u>	<u>883,221,121</u>	<u>864,270,171</u>
Restricted assets:								
Capital projects	28,400,401	33,312,043	3,006,864	7,075,916	25,693,722	18,767,869	57,100,987	59,155,828
Construction funds	1,291,326	2,018,728	29,628,202	42,354,872	24,677,949	23,035,322	55,599,677	67,408,922
Debt service reserve	3,613,436	3,613,436	4,451,475	4,451,475	-	-	8,064,911	8,064,911
Customer deposits	5,237,223	5,159,125	4,862,395	3,338,953	3,518,901	3,336,716	5,257,223	5,159,125
Health insurance reserve	4,862,395	3,338,953	1,618,225	1,072,187	39,000	22,134	13,243,691	10,014,622
Debt service	602,989	509,285	79,000	79,000	-	-	2,221,214	1,603,606
Other	94,000	94,000	-	-	-	-	212,000	212,000
	<u>44,123,970</u>	<u>48,045,570</u>	<u>43,646,161</u>	<u>58,372,403</u>	<u>53,929,572</u>	<u>45,201,041</u>	<u>141,699,703</u>	<u>151,619,014</u>
Current assets:								
Cash	3,003,930	533,840	(102,266)	556,790	51,596	51,452	2,954,260	1,142,082
Accounts receivable:								
Customers (net of allowance for doubtful accounts)	6,120,324	5,379,269	3,546,287	3,163,808	152,841	133,989	9,666,611	8,743,077
Taxes	101,419	322,662	150,296	175,403	655,707	307,064	152,841	133,989
Interest	237,204	201,892	3,393,777	944,763	-	-	907,422	803,131
Grants	96,000	96,000	383,908	367,864	936,916	628,452	3,393,777	944,763
Miscellaneous	(4,090,714)	(765,891)	70,000	70,000	34,000	34,000	1,558,028	1,198,208
Due from City of New Orleans, current	3,698,578	3,818,881	2,396,599	423,347	1,694,115	342,544	200,000	200,000
Due from (to) other internal departments	333,202	150,882	1,789,323	1,838,977	118,619	163,864	5,606,520	5,821,722
Inventory of supplies	9,499,943	9,937,535	249,675	117,353	148,145	67,059	731,022	335,294
Prepaid expenses	523,446	564,249	11,877,599	7,658,307	3,792,939	1,728,424	25,170,481	19,324,266
	<u>9,499,943</u>	<u>9,937,535</u>	<u>11,877,599</u>	<u>7,658,307</u>	<u>3,792,939</u>	<u>1,728,424</u>	<u>25,170,481</u>	<u>19,324,266</u>
Total current assets	<u>290,745,199</u>	<u>292,322,621</u>	<u>344,500,875</u>	<u>336,262,441</u>	<u>419,539,372</u>	<u>409,734,277</u>	<u>1,054,785,646</u>	<u>1,038,339,339</u>
Due from City of New Orleans, less current portion	316,079	372,140	324,815	335,517	136,484	157,984	777,378	865,641
Other assets:	22,950	22,950	17,965	17,965	10,400	10,400	51,315	51,315
Bond issue costs	1,359,816	506,372	832,541	310,024	582,779	217,017	2,775,136	1,033,413
Deposits	1,698,845	901,462	1,175,321	663,506	729,663	385,401	3,603,829	1,930,369
Pension Asset								
	<u>\$ 290,745,199</u>	<u>\$ 292,322,621</u>	<u>\$ 344,500,875</u>	<u>\$ 336,262,441</u>	<u>\$ 419,539,372</u>	<u>\$ 409,734,277</u>	<u>\$ 1,054,785,646</u>	<u>\$ 1,038,339,339</u>

(Continued)

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Schedule 1, Cont

BALANCE SHEETS BY DEPARTMENT

ENTERPRISE FUND

	Water System		Sewerage System		Drainage System		Total	
	1999	1998	1999	1998	1999	1998	1999	1998
FUND EQUITY AND LIABILITIES								
Fund equity:								
Contributed capital	\$ 25,832,240	\$ 25,527,172	\$ 64,679,500	\$ 55,798,713	\$ 57,604,772	\$ 56,006,688	\$ 148,116,512	\$ 137,332,573
Retained earnings-net revenue reinvested:								
Property, plant and equipment	189,060,698	184,095,011	199,325,259	196,903,298	308,971,190	307,617,881	697,357,147	688,616,190
Appropriated for capital projects	28,400,401	33,312,043	3,006,864	7,075,916	25,693,722	18,767,869	57,100,987	59,155,828
Reserve for bond debt service	4,216,425	4,122,721	6,069,700	5,523,662	-	22,134	10,286,125	9,668,517
Total retained earnings	221,677,524	221,529,775	208,401,823	209,502,876	334,664,912	326,407,884	764,744,259	757,440,535
Total fund equity	247,509,764	247,056,947	273,081,323	265,301,589	392,269,684	382,414,572	912,860,771	894,773,108
Long-term liabilities:								
Claims payable	1,565,963	1,914,422	1,565,963	1,914,422	1,565,963	1,914,422	4,697,889	5,743,266
Bonds payable (net of current maturities)	16,625,000	19,215,000	51,225,000	52,970,000	12,635,000	13,935,000	80,485,000	86,120,000
	18,190,963	21,129,422	52,790,963	54,884,422	14,200,963	15,849,422	85,182,889	91,863,266
Current liabilities (payable from current assets):								
Accounts payable	3,140,705	3,728,261	4,223,107	3,678,189	1,857,085	1,459,489	9,220,897	8,865,939
Due to City of New Orleans	255,637	211,352	-	-	-	-	255,637	211,352
Retainers and estimates payable	391,415	985,821	35,019	388,746	79,079	120,489	505,513	1,495,056
Due to other fund	62,412	65,428	42,761	44,959	29,337	28,143	134,530	138,530
Accrued salaries	541,375	497,421	342,705	289,493	184,326	214,747	1,068,406	1,001,661
Accrued vacation and sick pay	5,066,693	5,349,689	3,065,317	3,099,129	2,166,486	2,161,292	10,298,496	10,610,110
Claims payable	7,302,005	5,720,108	7,030,966	5,495,010	7,311,104	6,016,291	21,644,075	17,231,409
Other liabilities	257,079	181,677	115,530	37,491	40,324	24,522	412,933	243,690
	17,017,321	16,739,757	14,855,405	13,033,017	11,667,761	10,024,973	43,540,487	39,797,747
Current liabilities (payable from restricted assets):								
Accrued interest	82,486	97,379	236,586	232,883	75,876	85,135	394,948	415,388
Bonds payable	2,590,000	2,140,000	1,745,000	1,230,000	1,300,000	1,235,000	5,635,000	4,605,000
Retainers and estimates payable	97,642	-	1,791,598	1,580,530	25,088	145,175	1,914,328	1,725,705
Customer deposits	5,257,223	5,159,125	-	-	-	-	5,257,223	5,159,125
	8,027,351	7,396,495	3,773,184	3,043,413	1,400,964	1,465,310	13,201,499	11,905,218
Total current liabilities	25,044,672	24,136,252	18,628,589	16,076,430	13,068,725	11,490,283	56,741,986	51,702,965
Total liabilities	43,235,635	45,265,674	71,419,552	70,960,852	27,269,688	27,339,705	141,924,875	143,566,231
Total fund equity and liabilities	\$ 290,745,399	\$ 292,322,621	\$ 344,500,875	\$ 336,262,441	\$ 419,539,372	\$ 409,754,277	\$ 1,054,785,646	\$ 1,038,339,339

See accompanying independent auditors' report

SEWERAGE AND WATER BOARD OF NEW ORLEANS
REVENUES AND EXPENSES BY DEPARTMENT
ENTERPRISE FUND

For the years ended December 31, 1999 and 1998

	Water System		Sewerage System		Exchange System		Total	
	1999	1998	1999	1998	1999	1998	1999	1998
Operating revenues:								
Sales of water and delinquency fees	\$ 54,744,180	\$ 54,249,522	\$ -	\$ -	\$ -	\$ -	\$ 54,744,180	\$ 54,249,522
Sewerage service charges	-	-	39,815,142	39,391,398	-	-	39,815,142	39,391,398
Three-mill tax	-	-	-	-	9,327,297	9,100,244	9,327,297	9,100,244
Six-mill tax	-	-	-	-	9,418,067	9,214,065	9,418,067	9,214,065
Nine-mill tax	-	-	-	-	14,111,663	13,805,848	14,111,663	13,805,848
Plumbing inspection and license fees	139,583	122,055	139,583	122,055	-	-	279,166	244,110
Total revenues	54,883,763	54,371,577	39,954,725	39,513,453	32,857,027	32,120,157	127,695,515	126,005,187
Operating expenses:								
Power and pumping	7,807,719	7,756,591	2,321,839	2,421,505	6,235,027	6,805,930	16,424,585	16,986,026
Treatment	4,904,706	4,695,012	7,034,987	7,034,987	-	-	12,743,738	11,729,999
Transmission and distribution	10,951,296	8,339,083	5,567,839	5,083,392	3,382,858	3,194,779	19,901,993	16,607,254
Customer accounts	1,381,195	1,327,480	1,384,295	1,327,475	-	-	2,765,490	2,654,955
Customer service	1,339,635	1,370,385	1,342,643	1,370,380	-	-	2,682,278	2,740,765
Administration and general	5,843,401	5,942,076	4,127,168	4,474,234	2,147,879	2,390,157	12,118,448	12,806,467
Payroll related	6,950,670	7,387,860	4,413,516	4,484,435	2,927,930	3,158,327	14,292,116	15,030,622
Maintenance of general plant	4,852,161	5,200,872	2,533,437	2,769,188	1,737,707	1,870,837	9,123,305	9,840,897
Depreciation	10,245,749	9,977,971	8,300,086	7,760,726	8,987,622	8,892,943	27,533,457	26,631,640
Amortization	56,061	50,164	17,916	16,842	21,500	19,021	95,477	217,221
Provision for doubtful accounts	628,735	539,097	366,655	296,420	6,877	1,660	1,002,267	837,177
Provision for claims	2,280,052	2,233,266	2,830,048	2,733,261	2,055,052	2,233,266	7,163,152	7,199,793
Total operating expenses	57,301,380	54,821,857	41,044,474	39,772,845	27,502,452	28,688,114	125,848,306	123,282,816
Net operating revenue (expense)	(2,417,617)	(450,280)	(1,089,749)	(259,392)	5,354,575	3,432,043	1,847,209	2,722,371
Non-operating revenues (expenses):								
Two-mill tax	-	-	-	-	11,811	20,017	11,811	20,017
Interest income	2,328,753	2,029,131	2,537,303	1,501,991	3,257,777	2,346,738	8,123,833	5,877,860
Other revenue	1,390,166	1,676,187	202,185	570,310	383,424	463,381	1,975,775	2,709,878
Interest expense	(1,153,553)	(589,936)	(2,750,792)	(1,674,534)	(750,559)	(593,734)	(4,654,904)	(2,858,224)
Total non-operating revenues (expenses)	2,565,366	3,115,382	(11,304)	397,747	2,902,453	2,236,402	5,454,515	5,749,531
Net revenue reinvested (loss)	147,749	2,665,102	(1,101,053)	138,355	8,257,028	5,668,445	7,303,724	8,471,902
Retained earnings, beginning of year	221,529,775	218,864,673	209,503,876	209,364,521	326,407,884	326,739,439	757,440,535	748,968,633
Retained earnings, end of year	\$ 221,677,524	\$ 221,529,775	\$ 208,401,823	\$ 209,502,876	\$ 334,664,912	\$ 326,407,884	\$ 764,744,259	\$ 757,440,535

See accompanying independent auditors' report.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Schedule 3

Schedule of Bonds Payable

December 31, 1989

	Average Interest Rates	Interest Payment Dates	Issue Date	Final Maturity Date	Current Payment Due in 2000	Authorized	Issued	Cumulative Payments	Outstanding December 31, 1989
Drainage System Refunding Bonds, Series 1984 (6-Mills)	5.06%	(5/1, 11/1)	04/01/84	11/01/03	\$880,000	\$9,410,000	\$9,410,000	\$5,175,000	\$4,235,000
Drainage System Bonds, Series B, 1988	4.84%	(6/1, 12/1)	12/01/88	12/01/18	320,000	10,000,000	10,000,000	300,000	9,700,000
					1,300,000	18,410,000	19,410,000	5,475,000	13,935,000
Sewer Revenue Bonds, 1987	5.36%	(6/1, 12/1)	08/01/87	08/01/17	910,000	30,000,000	30,000,000	1,855,000	28,145,000
Sewer Revenue Bonds, 1988	4.82%	(6/1, 12/1)	12/01/88	08/01/18	835,000	25,000,000	25,000,000	375,000	24,625,000
					1,745,000	55,000,000	55,000,000	2,030,000	52,970,000
Water Revenue Bonds, 1986	6.73%	(6/1, 12/1)	08/01/86	12/01/03	2,055,000	31,350,000	31,350,000	27,895,000	3,455,000
Water Revenue Bonds, 1988	4.82%	(6/1, 12/1)	12/01/88	12/01/18	535,000	16,000,000	16,000,000	240,000	15,760,000
					2,590,000	47,350,000	47,350,000	28,135,000	19,215,000
					\$5,635,000	\$121,760,000	\$121,760,000	\$35,640,000	\$86,120,000

See accompanying independent auditors' report.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
DEBT SERVICE AND DEBT SERVICE RESERVE
REQUIRED BY BOND RESOLUTION

Schedule 4

For the year ended December 31, 1999

	Debt Service Account				Debt Service Reserve Accounts		
	Water Revenue Bonds	Sewer Revenue Bonds	Drainage Tax Bond Total	Total	Water Revenue Bonds	Sewer Revenue Bonds	Total
Cash and investments at beginning of year	\$509,285	\$1,072,187	\$22,134	\$1,603,606	\$3,613,436	\$4,451,475	\$8,064,911
Cash receipts:							
Interest received	-	-	-	-	-	-	-
Transfers from operating cash and debt service reserve	3,402,140	4,537,411	1,972,685	9,912,236	204,496	284,039	\$488,535
Total cash and investments	3,911,425	5,609,598	1,994,819	11,515,842	3,817,932	4,735,514	\$8,553,446
Cash disbursements:							
Principal and interest payments	3,308,436	3,991,373	1,994,819	9,294,628	-	-	-
Returned to operating cash	-	-	-	-	204,496	284,039	\$488,535
Total cash disbursements	3,308,436	3,991,373	1,994,819	9,294,628	204,496	284,039	\$488,535
Cash and investments at end of year	\$602,989	\$1,618,225	\$-	2,221,214	\$3,613,436	\$4,451,475	\$8,064,911

See accompanying independent auditors' report.



A massive rehabilitation of the city's sewage collection system is underway to repair broken or clogged lines. Smoke and dye testing, along with videotaping of the interior of sewer lines, help pinpoint breaks for construction crews. The news media works with the S&WB to help alert customers that testing crews will be working in their neighborhoods.



Once a sewer line break is located, S&WB crews or private contractors are dispatched to repair or replace the lines. Additionally, aging manholes are being rehabilitated throughout the system. The cost of the entire program could reach \$445 million over the next 10 to 12 years.

STATISTICAL SECTION

UNAUDITED

SEWERAGE AND WATER BOARD OF NEW ORLEANS

CAPITAL EXPENDITURES BY DEPARTMENT

ENTERPRISE FUND

Last Ten Fiscal Years
(Unaudited)

<u>Year</u>	<u>Water</u>	<u>Sewer</u>	<u>Drainage</u>	<u>Total</u>
1990	12,792,868	11,832,897	30,494,995	55,120,760
1991	16,478,203	8,415,217	20,144,054	45,037,474
1992	23,167,589	13,633,435	33,702,030	70,503,054
1993	20,628,162	11,614,008	17,177,080	49,419,250
1994	9,943,739	11,213,412	10,342,235	31,499,386
1995	11,783,818	14,238,109	9,014,933	35,036,860
1996	16,800,825	13,987,572	6,891,995	37,680,392
1997	17,123,523	20,385,974	10,339,467	47,848,964
1998	16,150,082	22,236,831	9,162,998	47,549,911
1999	15,396,620	29,211,401	8,758,788	53,366,809

SEWERAGE AND WATER BOARD OF NEW ORLEANS
REVENUE AND EXPENSES BY SOURCE
ENTERPRISE FUND

Last Ten Years
(Unaudited)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Revenues										
Charges for service	\$ 94,780,995	\$ 93,227,722	\$ 93,934,210	\$ 93,371,441	\$ 93,835,767	\$ 93,746,543	\$ 93,288,660	\$ 91,931,554	\$ 93,640,920	\$ 94,838,488
Dedicated taxes	29,469,609	27,489,074	30,254,790	27,857,245	28,163,565	28,144,310	28,939,562	30,216,975	32,120,157	32,857,027
Two-mill tax	5,540,387	5,199,113	687,991	132,238	86,103	94,551	17,676	17,366	20,017	11,811
Interest on investments	15,945,376	13,766,140	8,192,932	5,554,696	5,556,027	7,813,226	6,729,404	7,949,404	5,877,860	7,155,701
Other revenue	2,316,190	3,045,778	3,243,488	2,184,581	1,911,706	2,091,070	1,930,732	2,051,846	2,709,878	1,975,774
	<u>\$ 148,052,557</u>	<u>\$ 142,727,827</u>	<u>\$ 136,313,411</u>	<u>\$ 129,100,201</u>	<u>\$ 129,553,168</u>	<u>\$ 131,889,700</u>	<u>\$ 130,906,034</u>	<u>\$ 132,167,145</u>	<u>\$ 134,368,832</u>	<u>\$ 136,838,801</u>
Expenses										
Personal services*	\$ 37,957,188	\$ 42,178,039	\$ 46,570,285	\$ 44,876,241	\$ 46,636,948	\$ 45,053,530	\$ 47,873,886	\$ 51,540,718	\$ 48,316,625	\$ 46,924,868
Services and utilities	20,439,703	20,834,179	24,718,956	27,825,642	28,627,619	29,956,993	32,732,388	32,518,005	31,368,417	33,564,383
Materials and supplies	7,724,138	6,145,073	7,463,804	7,458,111	8,215,530	8,301,900	9,423,809	9,714,832	8,711,943	9,019,242
Special current charges	1,958,348	1,888,187	-	353,098	-	-	-	-	-	-
Miscellaneous	84,899	211,620	204,424	-	389,525	-	-	-	-	-
Depreciation and amortization	15,328,139	16,396,620	17,364,338	19,299,433	22,661,580	23,651,539	25,098,375	26,058,333	26,848,861	27,628,934
Provision for doubtful accounts	1,707,787	1,033,958	1,160,658	1,275,290	1,654,355	1,024,383	1,185,345	995,435	837,177	1,002,267
Provision for claims	1,227,653	3,220,460	280,539	1,572,098	2,738,881	3,862,241	5,265,081	7,154,016	7,199,793	7,165,150
Interest	8,933,606	8,511,247	6,941,579	5,997,197	3,691,800	2,834,930	2,244,315	2,599,896	2,858,224	4,654,904
	<u>\$ 95,361,461</u>	<u>\$ 100,439,383</u>	<u>\$ 104,704,583</u>	<u>\$ 108,657,110</u>	<u>\$ 114,616,238</u>	<u>\$ 114,685,516</u>	<u>\$ 123,823,199</u>	<u>\$ 130,581,235</u>	<u>\$ 126,141,040</u>	<u>\$ 129,959,748</u>

* 1989 to 1997 restated for the adoption of GASB 27.

File Name Revenue & Expense by Source

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, 1998 (1)		Balance Outstanding at December 31, 1998 (1)		Collected during 1998(1) Amount
		Amount	Percent	Amount	Percent	
1989	\$148,683	\$147,079	98.92	\$1,604	1.08	\$143
1990	144,620	142,655	98.64	1,965	1.36	156
1991	158,047	155,666	98.49	2,381	1.51	209
1992	153,070	150,520	98.33	2,550	1.67	245
1993	149,627	146,912	98.19	2,715	1.81	276
1994	146,451	143,630	98.07	2,821	1.93	261
1995	145,005	141,379	97.50	3,626	2.50	415
1996	155,297	148,102	95.37	7,195	4.63	2,207
1997	157,517	141,694	89.95	15,823	10.05	7,269
1998	163,715	151,301	92.42	12,414	7.58	151,301

Real Estate Taxes:

Personal Property Taxes:

1989	\$62,583	\$55,994	89.47	\$6,589	10.53	\$ -
1990	70,248	64,692	92.09	5,556	7.91	-
1991	74,939	69,793	93.13	5,146	6.87	289
1992	75,053	70,003	93.27	5,050	6.73	288
1993	72,866	67,836	93.10	5,030	6.90	409
1994	74,955	70,749	94.39	4,206	5.61	258
1995	79,258	74,252	93.68	5,006	6.32	723
1996	85,538	74,365	86.94	11,173	13.06	2,929
1997	88,126	77,992	88.50	10,134	11.50	3,940
1998	94,777	83,357	87.95	11,420	12.05	83,357

(1) The latest date available for Property Tax Levies and Collections by the City of New Orleans is the year ended December 31, 1998

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years
(Unaudited)

(Amount in thousands)

Fiscal Year	Net Assessed Value		Total Net Assessed Value	Total Estimated Actual Value(1)	Ratio of Total Net Assessed to Total Estimated Actual Value
	Real Estate	Personal Property			
1989	1,001,889	430,802	1,432,691	11,459,608	12.5%
1990	992,145	492,316	1,484,461	11,786,183	12.6%
1991	1,001,971	485,333	1,487,304	11,823,851	12.6%
1992	938,752	468,707	1,407,459	11,145,422	12.6%
1993	918,234	456,806	1,375,040	10,915,928	12.6%
1994	894,733	467,805	1,362,538	10,787,818	12.6%
1995	885,899	467,699	1,353,598	10,711,391	12.5%
1996	948,777	533,425	1,482,202	11,688,518	12.7%
1997	960,554	548,893	1,509,447	11,892,583	12.7%
1998	977,783	578,512	1,556,295	12,237,720	12.7%

Source: City of New Orleans Annual Financial Report.

1998 - Latest year for which information is available.

(1) Amount are net of the homestead exemption.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Property Tax Rates - Direct and Overlapping Governments

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

**Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	City of New Orleans	Orleans Levee Board	Sewerage & Water Board of New Orleans	Orleans Parish School Board	Audubon Park & Zoo	Total
1989	58.28	11.29	25.23	42.39	4.27	142.58
1990	58.28	11.29	25.23	42.39	4.27	142.58
1991	71.18*	11.29	25.23	42.39	4.27	155.48
1992**	75.80	12.01	22.59	45.10	4.55	161.24
1993	75.90	11.29	22.59	45.10	4.55	160.62
1994	75.90	12.01	22.59	45.10	4.55	161.34
1995	75.90	12.01	22.59	45.10	4.55	161.34
1996	77.09	12.01	22.59	45.40	4.55	161.64
1997	77.09	12.01	22.59	45.40	4.55	161.64
1998	77.09	12.01	22.59***	45.40	4.55	161.64

Source: City of New Orleans

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

**Millage rates were adjusted upward to compensate for a decrease in assessment values.

***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

Computation of Direct and Overlapping Debt

December 31, 1999
(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>\$12,635,000</u>	100%	<u>\$12,635,000</u>
Overlapping debt:			
City of New Orleans	487,676,000	100%	487,676,000
Audubon Park Commission	60,555,000	100%	60,555,000
Orleans Parish School Board (1)	365,476,000	100%	365,476,000
Orleans Levee District (1)	<u>121,661,000</u>	<u>100%</u>	121,661,000
Total overlapping debt	<u>1,035,368,000</u>	<u>100%</u>	<u>1,035,368,000</u>
Total direct and overlapping debt	<u>\$1,048,003,000</u>	<u>100%</u>	<u>\$1,048,003,000</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, 1998 financial information.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

REVENUE BONDS DEBT SERVICE COVERAGE

WATER AND 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	
1990	\$ 94,652,754.00	59,769,185.00	34,883,569.00	6,665,000.00	2,094,757.50	3.98
1991	93,081,297.00	60,623,793.00	32,457,504.00	6,575,000.00	1,575,710.00	3.98
1992	93,755,670.00	65,754,498.00	28,001,172.00	6,575,000.00	1,575,710.00	3.44
1993	93,165,332.00	68,641,137.00	24,524,195.00	6,575,000.00	1,575,710.00	3.01
1994	54,617,689.00	42,594,614.00	12,023,075.00	2,265,000.00	1,799,768.00	2.96
1995	54,273,559.00	41,523,816.00	12,749,743.00	2,405,000.00	827,445.00	3.94
1996	54,066,269.00	46,532,894.00	7,533,375.00	2,335,000.00	661,500.00	2.51
1997	91,703,110.00	81,273,130.00	10,429,980.00	4,480,000.00	2,072,600.00	1.59
1998	93,640,920.00	76,788,999.00	16,851,921.00	6,835,000.00	1,193,490.00	2.10
1999	94,838,488.00	79,726,042.00	15,112,446.00	6,835,000.00	1,229,911.00	1.87

* Excluded drainage system revenues and expenses. Also excludes depreciation and amortization expenses

** Largest annual debt services payment

*** Represents Water system revenues, expenses and debt service requirements only. Sewer system had no outstanding debt during this period.

SEWERAGE & WATER BOARD OF NEW ORLEANS
 SCHEDULE OF FUTURE DEBT PAYMENTS
 DECEMBER 31, 1999
 (Unaudited)

	Water Revenue Bonds		Sewer Revenue Bonds		Drainage Revenue Bonds		Total
	Series	Series	Series	Series	Series	Series	
	1986	1998	1997	1998	1994	1998	
2000							
Principal	\$ 2,055,000	\$ 535,000	\$ 910,000	\$ 835,000	\$ 980,000	\$ 320,000	\$ 5,635,000
Interest	241,850	781,586	1,490,188	1,192,498	215,058	479,712	4,400,892
2001							
Principal	435,000	560,000	970,000	875,000	1,035,000	335,000	4,210,000
Interest	98,000	748,818	1,446,266	1,141,198	166,058	460,192	4,060,532
2002							
Principal	465,000	585,000	1,030,000	915,000	1,080,000	355,000	4,430,000
Interest	67,550	714,518	1,399,750	1,087,498	113,790	439,756	3,822,862
2003							
Principal	500,000	605,000	1,100,000	950,000	1,140,000	370,000	4,665,000
Interest	35,000	678,686	1,348,045	1,031,548	58,710	418,102	3,570,091
2004							
Principal		630,000	1,170,000	985,000		390,000	3,175,000
Interest		641,630	1,291,295	973,498		395,532	3,301,955
2005							
Principal		660,000	1,245,000	1,030,000		405,000	3,340,000
Interest		603,043	1,223,139	913,048		371,742	3,110,972
2006							
Principal		690,000	1,330,000	1,075,000		425,000	3,520,000
Interest		562,618	1,142,670	859,976		350,986	2,916,250
2007							
Principal		725,000	1,415,000	1,135,000		450,000	3,725,000
Interest		534,155	1,056,889	813,969		333,560	2,738,573
2008							
Principal		770,000	1,490,000	1,200,000		475,000	3,935,000
Interest		504,068	975,420	764,634		314,660	2,558,782
2009							
Principal		810,000	1,570,000	1,265,000		500,000	4,145,000
Interest		471,728	898,135	711,462		294,472	2,375,797
2010							
Principal		845,000	1,655,000	1,320,000		520,000	4,340,000
Interest		436,493	815,070	654,750		272,722	2,179,035
2011							
Principal		885,000	1,745,000	1,380,000		545,000	4,555,000
Interest		398,468	726,234	594,660		249,582	1,968,944
2012							
Principal		925,000	1,840,000	1,445,000		570,000	4,780,000
Interest		358,643	632,128	530,194		224,786	1,745,751
2013							
Principal		965,000	1,940,000	1,510,000		595,000	5,010,000
Interest		315,630	532,903	461,294		198,280	1,508,107
2014							
Principal		1,015,000	2,050,000	1,585,000		625,000	5,275,000
Interest		269,793	426,884	388,165		170,018	1,254,860
2015							
Principal		1,060,000	2,170,000	1,655,000		655,000	5,540,000
Interest		221,580	313,200	310,801		140,018	985,599
2016							
Principal		1,110,000	2,290,000	1,735,000		685,000	5,820,000
Interest		170,700	192,780	228,791		108,250	700,521
2017							
Principal		1,165,000	2,425,000	1,820,000		720,000	6,130,000
Interest		116,865	65,475	141,000		74,000	397,340
2018							
Principal		1,220,000		1,910,000		760,000	3,890,000
Interest		59,780		47,750		38,000	145,530
Total							
Principal	3,455,000	15,760,000	28,345,000	24,625,000	4,235,000	9,700,000	86,120,000
Interest	442,400	8,588,802	15,976,471	12,846,734	553,616	5,334,370	43,742,393
	<u>\$ 3,897,400</u>	<u>\$ 24,348,802</u>	<u>\$ 44,321,471</u>	<u>\$ 37,471,734</u>	<u>\$ 4,788,616</u>	<u>\$ 15,034,370</u>	<u>\$ 129,862,393</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Property Value, New Construction and Bank Deposits

**Last Ten Fiscal Years
(Unaudited)**

Fiscal Year (3)	New Commercial Construction (1)		New Residential Construction (1)		Bank deposits (2) (in thousands)	Estimated actual Property value (1)
	Number of units	Value (in thousands)	Number of units	Value (in thousands)		
1989	759	\$ 105,362	2,993	\$ 58,760	\$ 6,355,493	\$ 11,459,608
1990	591	46,236	3,118	97,043	6,170,171	11,786,183
1991	730	43,716	3,413	55,707	6,274,839	11,823,851
1992	1033	77,116	10,203	54,735	6,154,171	11,145,422
1993	233	70,176	11,358	99,151	6,224,997	10,915,928
1994	904	77,500	2,993	98,675	6,068,343	10,787,818
1995	627	219,679	2,595	105,590	6,267,311	10,711,391
1996	160	28,921	2,163	79,469	7,011,280	11,688,518
1997	900	97,325	2,131	62,761	7,965,886	11,892,583
1998	184	49,028	1,962	104,227	7,977,504	12,237,720

(1) City of New Orleans (1998 latest year for which information is available).

(2) Summary of Deposits (as of June 30, 1999) - bank branches located in New Orleans, Federal Depository Insurance Corporation.

(3) Information for the year ended December 31, 1998 is unavailable.

SEWERAGE AND WATER BOARD OF NEW ORLEANS

Ten Largest Taxpayers

**December 31, 1998 *
(Unaudited)**

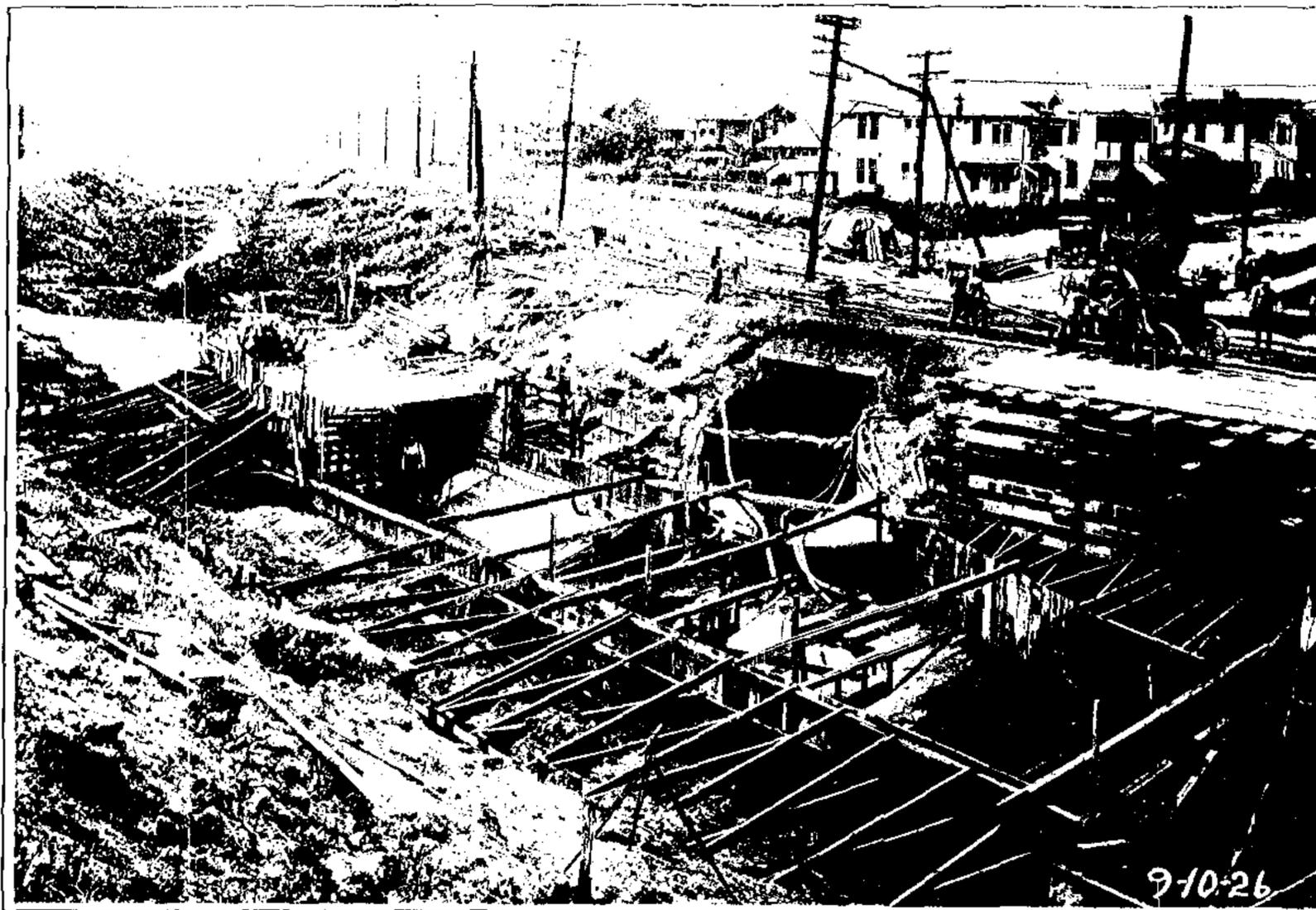
<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>1999 Assessed value</u>	<u>Percentage of Total assessed value</u>
BellSouth Telecommunications	Telephone utilities	\$67,511	3.60%
Entergy Service	Electric and gas utilities	78,571	4.19%
Hibernia National Bank	Financial institution	23,794	1.27%
First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

Source: City of New Orleans

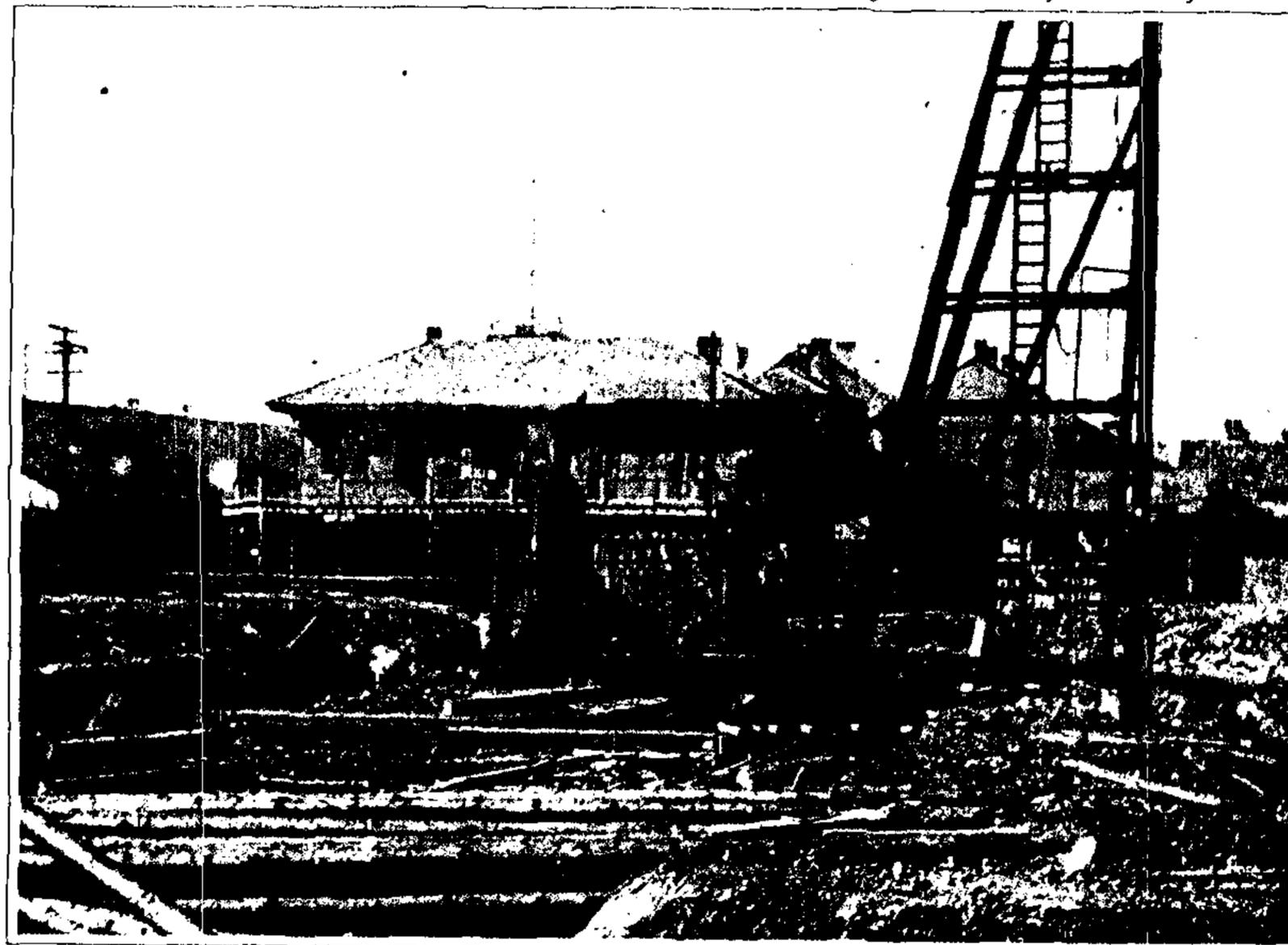
(*) The latest date available for the Ten Largest Taxpayers in the City of New Orleans is for the year ended December 31, 1998

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The Sewerage and Water Board observed its 100 anniversary during 1999 with special events and the re-naming of a drainage pumping station for the engineer who designed the world-famous Wood Screw Pump—A. Baldwin Wood. Much of the water, sewerage and drainage systems were built in the early 1900s. The top photo shows the 1926 construction of drainage canals at South Claiborne Avenue and Lowerline Street. The canal is still in service. Below is the 1904 construction of Sewage Pumping Station A, in downtown New Orleans, which is still a crucial part of the sewage collection system today.



SEWERAGE AND WATER BOARD OF NEW ORLEANS

1999 ACTUAL CAPITAL EXPENDITURES

WATER DEPARTMENT

<u>C.P.#</u>	<u>WATERWORKS</u>	
110	Normal Extension & Replacement	\$1,072,682.60
118	Modernization of Steam System	707,144.08
122	Filter Rehabilitation	416,491.94
135	Improvement of Chemical System	137,826.02
155	Mechanical Renovations of Conventional Basins	46,630.63
156	Advanced Carrollton Water Treatment	532,470.30
157	Advanced Algiers Water Treatment	81,864.00
	TOTAL WATERWORKS	<u><u>\$2,995,109.57</u></u>
	 <u>WATER DISTRIBUTION</u>	
214	Normal Extensions & Replacements	\$745,983.04
221	Feeder Main Extension, General	226,305.81
235	CBD and N.O East Trans Mains	105.14
239	Mains in Street Department Contracts	1,731,212.56
	TOTAL WATER DISTRIBUTION	<u><u>\$2,703,606.55</u></u>
600	Water Share of Power Projects	1,154,743.09
700	Water Emergency Reserve	488,805.78
800	Water Share of General Budget Items	4,786,147.36
	TOTAL WATER DEPARTMENT	<u><u>\$12,128,412.35</u></u>

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

1999 ACTUAL CAPITAL EXPENDITURES

SEWERAGE DEPARTMENT

<u>C.P.#</u>	<u>SEWERAGE SYSTEM</u>	
313	Force Main East Gentilly	\$603,492.85
317	Normal Extensions & Replacement of Gravity Mains	12,017,724.92
326	Extensions & Replacement to Sewer Pumping Stations	249,589.26
339	Main in Streets Dept. Contracts	2,885,610.07
348	Normal Extensions & Replacements	1,802,900.60
360	Repairs and/or Replacement of Sewer Lines	59,417.49
367	Collection System Eval/Survey Uptown	1,736,472.62
	TOTAL SEWERAGE SYSTEM	<u>\$19,355,207.81</u>
	<u>SEWAGE TREATMENT</u>	
381	Modification & Expansion of WBSTP to MGD	<u>\$3,018,915.39</u>
	TOTAL SEWAGE TREATMENT	<u>\$3,018,915.39</u>
600	Sewerage Share of Power Projects	104,972.88
800	Sewerage Share of General Budget Items	4,246,513.09
	TOTAL SEWERAGE DEPARTMENT	<u>\$26,725,609.17</u>

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

1999 ACTUAL CAPITAL EXPENDITURES

DRAINAGE DEPARTMENT

<u>C.P.#</u>	<u>CANALS</u>	
418	Normal Extension & Replacements	\$96,808.38
439	SWB Part Drng Tchoupitoulas Paving Project	77,914.41
453	Improvements to Metairie Relief Canal	128,184.74
463	Stormwater Management Plan	112,276.04
466	Louisiana Ave. Canal	438,271.59
471	C.O.E. Drainage Study	1,298,155.04
477	Eng. Design-Claiborne Manifold	148,645.63
486	Napoleon Canal Improvements	50,384.23
497	Florida Ave. Canal - Mazant to People	222,090.38
		<hr/>
	TOTAL DRAINAGE CANALS	<u>\$2,572,730.44</u>
	 <u>PUMPING STATIONS</u>	
511	Normal Extension & Rep./Stations	\$250,694.47
520	Suction Canal DPS # 19	147,748.62
535	Drainage Pumping Station #6 Improvements	23,510.39
550	Additions to Drainage Pumping Station #1	957,605.61
554	Expansion of Dwyer DPS	270,504.01
555	Design Services for Improvement	228,598.85
557	Floodgate DPS #16 Discharge Tunnel	55,864.62
		<hr/>
	TOTAL DRAINAGE PUMPING STATIONS	<u>\$1,934,526.57</u>
600	Drainage Share of Power Projects	646,122.98
703	Drainage Emergency Reserve	28,120.37
800	Drainage Share of General Budget Items	2,468,357.58
		<hr/>
	TOTAL DRAINAGE DEPARTMENT	<u>\$7,649,857.94</u>

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

1999 ACTUAL CAPITAL EXPENDITURES

		<u>POWER PROJECTS</u>				<u>Total</u>
<u>C.P.#</u>	<u>POWER PROJECTS</u>	<u>Water</u>	<u>Sewerage</u>	<u>Drainage</u>		
603	New Generator for Algiers Plants	\$894,896.00	\$			\$894,896.00
609	Normal Extensions & Replacements Radio Equipment	3,701.62	9,681.15	15,091.22		28,473.99
610	Underground Power Feeders			318,547.50		318,547.50
611	Furn Tele Panel for DRA Sta. Op.			5,073.00		5,073.00
624	Normal Extensions & Replacements	177,738.70	67,958.92	277,063.27		522,760.89
674	60 Cycle Conversion to MWP	73,828.78				73,828.78
682	Generator G6 (60 HZ)	4,577.99	2,289.01	16,022.99		22,889.99
684	DPS #19 - Emergency Power			11,040.00		11,040.00
691	Purc/Install Switchgear DPS # 12			3,285.00		3,285.00
695	Monitoring and supervisory control for SPS		25,043.80			25,043.80
701	Water Reserve for Emergencies	488,805.78				488,805.78
703	Drainage Emergency Reserve			28,120.37		28,120.37
	TOTAL POWER PROJECTS	<u>\$1,643,548.87</u>	<u>\$104,972.88</u>	<u>\$674,243.35</u>		<u>\$2,422,765.10</u>

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

SEWERAGE AND WATER BOARD OF NEW ORLEANS

1999 ACTUAL CAPITAL EXPENDITURES

GENERAL BUDGET ITEMS

<u>C.P.#</u>	<u>General Budget Items</u>	<u>Water</u>	<u>Sewerage</u>	<u>Drainage</u>	<u>Total</u>
801	Office Equipment	\$1,492.99	\$1,493.02	\$1,492.99	\$4,479.00
803	Property Acquisition			395,937.04	395,937.04
807	Central Yard Improvement	74,233.08	74,233.07	16,496.25	164,962.40
810	Major Equipment Purchases	112.80	112.80	56.40	282.00
811	Plant Equipment System Development	249,479.84	249,479.79	124,739.93	623,699.56
812	Computer Systems Development	545,971.87	545,971.87	421,107.23	1,513,050.97
820	Department, Yard and Administrative Expense Charge to Capital	3,429,809.17	2,804,318.77	1,288,334.22	7,522,462.16
823	Purchase of Water Meters	147,061.79	147,061.78		294,123.57
843	Minor Equipment Purchases	193,307.38	193,307.30	159,915.67	546,530.35
858	Inventory System and Central Yard Warehouse	43,420.94	43,420.94	9,649.10	96,490.98
859	Plant Maintenance W/O System	101,257.50	16,876.25	50,628.75	168,762.50
860	Water System Improvements		170,237.50		170,237.50
	TOTAL GENERAL BUDGET ITEMS	<u>\$4,786,147.36</u>	<u>\$4,246,513.09</u>	<u>\$2,468,357.58</u>	<u>\$11,501,018.03</u>

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 1990 THROUGH 1999

YEAR	ELECTRIC POWER PURCHASED		ELECTRIC & STEAM POWER GENERATED BY THE S.&W.B.		NATURAL GAS & FUEL OIL USED TO GENERATE ELECTRIC & STEAM POWER		
	KW-HRS	\$ AMOUNT	KW-HRS	\$ AMOUNT	NATURAL GAS	FUEL OIL	
					MCF	GALLONS	\$ AMOUNT
1990	85,115,200	\$6,274,908	67,596,104	\$7,781,465	1,258,571	100,068	\$85,058
1991	96,407,117	\$6,565,556	66,097,386	\$7,506,058	1,247,839	212,795	\$85,058
1992	87,485,450	\$6,025,363	57,438,710	\$7,084,862	1,294,594	128,794	\$109,475
1993	93,652,501	\$6,765,428	60,070,029	\$7,309,564	1,265,415	72,784	\$61,866
1994	93,704,141	\$6,676,939	54,855,609	\$7,595,021	1,245,108	2,303	\$1,958
1995	55,977,302	\$3,775,458	53,028,000	\$7,537,164	1,284,761	4,614	\$3,922
1996	56,941,034	\$4,397,111	48,751,200	\$9,540,981	1,392,980	2,169	\$1,844
1997	54,669,463	\$4,299,727	52,999,200	\$8,289,555	1,288,540	2,652	\$2,254
1998	67,067,145	\$4,765,576	57,715,200	\$8,731,839	1,487,450	27,043	\$22,987
1999	64,070,706	\$4,576,866	36,511,704	\$8,860,755	1,487,610	9,550	\$8,118
TOTAL	755,090,059	\$54,122,932	555,063,142	\$80,237,264	13,252,868	562,772	\$382,540

POWER PURCHASED AND PRODUCED
NATURAL GAS AND FUEL OIL CONSUMED - 1999

	KW-HOURS	COST
ELECTRIC POWER PURCHASED	64,070,706	\$4,576,866
ELECTRIC AND STEAM POWER GENERATED BY THE S.&W.B.*	36,511,704	\$8,860,755
TOTAL	100,582,410	\$13,437,621

NOTE: * NATURAL GAS CONSUMED IN OPERATION WAS:
1,487,610 MCF AT A COST OF \$6,836,117.49
* FUEL OIL CONSUMED WAS:
9,550 GALLANS AT A COST OF \$8,118.00

SEWERAGE AND WATER BOARD OF NEW ORLEANS

WATER PUMPED AND CONSUMED - 1999

<u>Number of Meters</u>		<u>Gallons</u>	<u>Percent</u>
	Free metered process water to various City departments and charitable institutions:		
7	Display Fountains	5,366,900	
37	Fire Department	10,203,200	
17	Swimming Pools	27,991,900	
13	Libraries	3,571,600	
95	Municipal	110,867,700	
234	Parks and Playgrounds	337,801,100	
60	Police Department	389,422,000	
<u>211</u>	Schools	<u>134,748,500</u>	
674		1,019,972,900	1.80%
	<u>Free metered process water</u>		
184	Sewerage and Water Board	<u>868,668,900</u>	<u>1.53%</u>
	Allowance for leaks in piping fixtures, etc.	<u>558,364,000</u>	<u>0.98%</u>
	Unmetered free use, such as: extinguishment of fires, cleaning streets, flushing sewers, drains, and gutters, cleaning markets and other public buildings, under registration of meters, leaks in distribution system, etc.	29,570,412,100	52.12%
	Sold	<u>24,719,562,100</u>	<u>43.57%</u>
	Total Water Pumped	<u>56,736,980,000</u>	<u>100.00%</u>

SEWERAGE AND WATER BOARD

OF NEW ORLEANS

GALLONS METERED - PAY WATER CONSUMPTION 1999

<u>Month</u>	<u>Monthly Consumption</u>
January	1,866,566,900
February	1,941,717,300
March	1,929,245,200
April	2,025,452,700
May	2,134,699,800
June	2,038,565,300
July	2,125,723,300
August	2,132,508,800
September	2,303,040,800
October	2,110,498,700
November	1,933,085,200
December	<u>2,178,458,100</u>
Gross Total	<u><u>24,719,562,100</u></u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

MONTHLY WATER CHARGES COLLECTED - 1999

<u>Months</u>	<u>Water Service Charges & Fees</u>	<u>Delinquent Fees</u>	<u>Water From Fire Hydrants</u>	<u>Total</u>
January	\$4,207,181.91	78,045.78	1,505.35	\$4,286,733.04
February	4,361,176.54	84,773.14	1,505.35	4,447,455.03
March	5,253,260.11	84,869.09	1,505.35	5,339,634.55
April	3,782,463.17	70,874.10	344.08	3,853,681.35
May	4,287,216.79	67,812.86	1,505.35	4,356,535.00
June	4,935,810.13	84,952.89	2,666.62	5,023,429.64
July	4,343,477.19	71,779.42	1,505.35	4,416,761.96
August	5,090,351.61	87,686.33	1,505.35	5,179,543.29
September	4,136,248.06	70,017.54	344.08	4,206,609.68
October	5,069,277.53	99,988.31	2,322.54	5,171,588.38
November	4,194,447.81	78,308.15	1,505.35	4,274,261.31
December	4,046,860.87	90,111.11	1,849.43	4,138,821.41
	<u>\$53,707,771.72</u>	<u>\$969,218.72</u>	<u>\$18,064.20</u>	<u>\$54,695,054.64</u>

SEWERAGE AND WATER BOARD OF NEW ORLEANS

MONTHLY SEWERAGE CHARGES COLLECTED - 1999

<u>Months</u>	<u>Sewerage Service Charges</u>	<u>Delinquent Fees</u>	<u>Total</u>
January	\$2,983,617.00	52,183.07	\$3,035,800.07
February	3,041,619.63	56,664.82	3,098,284.45
March	3,707,456.75	56,734.39	3,764,191.14
April	2,697,282.89	47,387.81	2,744,670.70
May	3,033,162.77	45,339.16	3,078,501.93
June	3,446,909.80	56,786.86	3,503,696.66
July	2,945,112.30	47,994.56	2,993,106.86
August	3,563,235.73	58,604.50	3,621,840.23
September	2,884,098.64	46,819.19	2,930,917.83
October	3,494,291.99	66,806.99	3,561,098.98
November	2,979,809.74	52,358.24	3,032,167.98
December	2,918,559.23	60,200.63	2,978,759.86
	<u>\$37,695,156.47</u>	<u>647,880.22</u>	<u>\$38,343,036.69</u>

TABLE I
CARROLLTON TURBIDITIES

	RIVER (NTU)					Effluent Settling Reservoirs (NTU)					Filters (NTU)				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
Maximum	230	262	262	253	276	13	12	16	10	18	0.5	1.2	0.7	0.52	0.28
Minimum	8	15	8	7	6	0.8	0.3	0.6	0.7	0.8	0.02	0.08	0.06	0.07	0.07
Average	61	85	64	86.4	71	3.4	3.1	3.2	2.2	4.2	0.12	0.19	0.15	0.13	0.12

TABLE II
CARROLLTON ALKALINITIES
PARTS PER MILLION

	RIVER					EFFLUENT SETTLING RESERVOIRS					FILTERS				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
Maximum	156	147	155	156	172	145	131	115	130	163	143	130	113	120	140
Minimum	82	70	72	80	84	50	59	50	58	72	67	60	49	64	65
Average	117	102	114	116	132	88	92	81	91	122	89	92	81	91	103

TABLE II A
CARROLLTON HARDNESS
PARTS PER MILLION

	NON-CARBONATE HARDNESS										TOTAL HARDNESS									
	RIVER					FILTERS					RIVER					FILTERS				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
Maximum	67	86	86	68	70	73	94	86	73	83	203	207	205	200	221	211	192	183	173	194
Minimum	24	32	18	16	15	40	26	17	24	35	115	106	96	111	118	99	122	85	101	113
Average	42	52	46	37	44	55	60	61	49	55	159	154	160	153	175	144	152	142	135	157

TABLE III
CARROLLTON BACTERIAL CHARACTERISTICS
Total Coliform Analysis

1999	River (1999)	Effluent of Coagulating and Settling Reservoirs	Plant Tap (1999)	Distribution System
Maximum (Colonies / 100 ml)	4,550	1,290	0	3
Minimum (Colonies / 100 ml)	0	0	0	0
Average (Colonies / 100 ml)	905	43	0	0
Number of Samples	365	172	365	2,233
Number of Samples Negative	0	59	365	2,229
Number of Samples Positive	365	113	0	*4

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

TABLE IV-A

PRINCIPLE RESULTS OF OPERATION OF THE G3/G4 CONVENTIONAL UNITS AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING: DECEMBER 31, 1999

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. 2,996.48 Min. Avg.	112.25 87.42 96.66	13,360	0.56 0.50 0.53	55,275	2.71 1.90 2.21	60,501	3.08 1.48 2.42	2-16 45 92	124 102 113	18.20 3.80 6.50	
February	Max. 2,614.35 Min. Avg.	100.25 84.55 93.37	11,853	0.57 0.51 0.54	76,124	4.27 2.54 3.49	83,703	4.55 2.91 3.84	276 78 133	102 84 92	6.60 3.30 5.20	
March	Max. 2,859.43 Min. Avg.	99.71 83.79 92.24	13,662	0.66 0.53 0.57	66,947	3.16 2.45 2.80	73,378	3.48 2.62 3.08	228 60 89	126 92 111	6.30 3.30 4.50	
April	Max. 2,720.09 Min. Avg.	98.04 81.47 90.67	12,692	0.60 0.52 0.56	41,727	2.64 1.49 1.84	46,250	2.93 1.62 2.03	120 49 69	128 99 111	6.40 3.30 4.50	
May	Max. 2,782.70 Min. Avg.	102.08 78.63 89.76	11,458	0.53 0.46 0.49	46,061	2.13 1.52 1.98	51,042	2.37 1.65 2.20	218 68 123	131 113 121	6.80 2.50 4.20	
June	Max. 2,717.67 Min. Avg.	99.87 79.50 90.59	10,648	0.49 0.45 0.47	35,619	2.05 1.47 1.57	39,830	2.31 1.60 1.76	226 84 138	146 129 138	9.80 2.80 5.50	
July	Max. 3,033.75 Min. Avg.	105.21 91.67 97.86	11,674	0.47 0.43 0.46	39,242	1.68 1.46 1.55	43,481	1.95 1.64 1.72	215 74 129	148 121 135	14.70 2.70 5.60	
August	Max. 3,186.13 Min. Avg.	117.25 89.96 102.78	12,345	0.50 0.44 0.46	41,157	1.75 1.38 1.54	45,614	1.86 1.60 1.72	82 12 30	160 136 150	5.30 2.20 3.70	
September	Max. 2,737.64 Min. Avg.	100.88 79.71 91.25	11,010	0.90 0.44 0.48	35,330	1.67 1.36 1.55	39,498	2.20 1.57 1.73	20 7 12	172 151 161	4.70 1.80 3.30	
October	Max. 2,788.95 Min. Avg.	97.21 79.50 89.97	11,124	0.51 0.45 0.48	36,173	1.77 1.49 1.56	40,046	1.91 1.61 1.72	11 10 8	166 140 158	5.80 1.60 3.60	
November	Max. 2,810.85 Min. Avg.	106.38 76.88 93.70	11,554	0.77 0.44 0.49	35,836	1.63 1.48 1.53	39,448	1.75 1.58 1.68	14 5 9	167 130 148	6.70 1.70 3.90	
December	Max. 2,907.67 Min. Avg.	103.50 85.51 93.80	11,362	0.56 0.43 0.47	37,663	1.75 1.42 1.55	41,910	1.91 1.62 1.73	92 6 28	163 114 141	7.90 2.70 5.10	
Total	34,155.71		142,742		547,154		604,701					
General	Max. 3,186.13 Min. 2,614.35 Avg. 2,846.31	117.25 76.88 93.58	13,662 10,648 11,895	0.90 0.43 0.50	76,124 35,330 45,596	4.27 1.36 1.92	83,703 39,448 50,392	4.55 1.48 2.12	276 6 72	172 84 132	18.20 1.60 4.63	

TABLE IV-B

PRINCIPLE RESULTS OF OPERATION OF THE L3/L4 CONVENTIONAL UNITS AT THE CARROLLTON WATER PURIFICATION PLANT FOR THE YEAR ENDING: DECEMBER 31, 1999

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 During Month	Polymer used at Intake Parts Per Million	Total Pounds of Pure Iron (Fe) Used During Month	Pure Iron (Fe) Parts Per Million	Total Pounds of Lime During Month	Lime Parts Per Million	NTU Turbidity of River Water	PPM Alkalinity of River Water	NTU Turbidity of Unit Effluent
January	Max. Min. Avg.	1,274.58	46.42 39.00 41.12	5,946	0.71 0.50 0.56	40,455	6.88 3.51 3.81	1,371,594	157.27 102.81 129.29	216 45 92	124 102 113	16.00 2.70 8.30
February	Max. Min. Avg.	1,131.60	42.75 38.00 40.41	5,227	0.58 0.53 0.55	36,714	6.02 3.38 3.89	1,057,747	126.06 78.65 112.28	276 78 133	102 84 92	12.10 3.60 6.00
March	Max. Min. Avg.	1,256.90	42.00 38.00 40.55	6,070	0.61 0.53 0.58	38,319	4.69 1.89 3.66	1,448,372	158.48 109.52 138.37	228 60 89	126 92 111	11.50 3.70 6.40
April	Max. Min. Avg.	1,352.91	51.00 40.00 45.10	6,466	0.70 0.51 0.58	42,061	4.27 3.48 3.73	1,410,660	149.81 106.08 125.16	120 49 69	128 99 111	9.00 1.30 3.10
May	Max. Min. Avg.	1,534.26	50.42 48.00 49.49	6,561	0.55 0.48 0.51	47,992	3.90 3.57 3.75	1,557,113	154.20 99.44 121.58	218 68 123	131 113 121	5.00 1.50 2.90
June	Max. Min. Avg.	1,431.03	50.00 44.17 47.70	5,923	0.53 0.47 0.50	44,840	3.96 3.43 3.76	1,644,684	157.84 122.69 137.82	226 84 138	146 129 138	8.00 0.90 2.60
July	Max. Min. Avg.	1,511.75	50.46 47.33 48.77	5,986	0.50 0.45 0.47	48,447	4.35 3.62 3.84	1,910,533	169.97 132.93 151.58	215 74 129	148 121 135	10.50 1.00 2.40
August	Max. Min. Avg.	1,561.88	51.00 47.00 50.38	6,305	0.51 0.44 0.48	49,302	3.95 3.52 3.78	2,007,537	184.76 121.10 154.20	82 12 30	160 136 150	8.20 0.70 2.10
September	Max. Min. Avg.	1,509.16	51.00 43.79 50.31	6,444	0.95 0.46 0.51	47,625	4.03 3.52 3.78	2,185,092	193.56 144.12 173.81	20 7 12	172 151 161	3.00 0.70 1.60
October	Max. Min. Avg.	1,574.14	51.00 46.43 50.78	6,663	0.53 0.48 0.51	48,785	3.99 3.37 3.72	2,114,320	190.58 140.63 161.17	11 10 8	166 140 158	3.00 1.10 2.00
November	Max. Min. Avg.	1,441.97	51.00 29.92 48.07	5,897	0.56 0.21 0.49	45,821	4.02 3.46 3.82	1,782,360	178.65 122.87 148.54	14 6 9	167 130 148	6.10 1.40 2.50
December	Max. Min. Avg.	1,457.97	51.17 33.28 47.03	5,881	0.55 0.45 0.48	44,938	4.02 2.88 3.07	1,557,675	145.17 100.46 128.07	92 6 28	163 114 141	15.80 2.40 7.40
Total		17,038.15		73,369		535,299		20,047,687				
General	Max. Min. Avg.	1,574.14 1,131.60 1,419.85	51.17 29.92 46.68	6,663 5,227 6,114	0.95 0.21 0.52	49,302 36,714 44,608	6.88 1.89 3.77	2,185,092 1,057,747 1,670,641	193.56 78.65 141.08	276 6 72	172 84 132	16.00 0.70 3.94

TABLE N/C
MONTHLY SUMMARY OF COMBINED OPERATION OF CONVENTIONAL PLANTS FOR YEAR ENDING: DECEMBER 31, 1999

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
																	Total	M.G.D.
Month	Max		Amount of Water Treated Million Gallons Per 24 Hours	Total Pounds of Polymer used at intake During Month	Total Pounds of Polymer used in Plant During Month	Total Pounds of Fluoride (100%) Used During Month	Fluoride Parts Per Million	Total Pounds of Pure Iron (Fe) Used During Month	Total Pounds of Lime Used During Month	Total Pounds of Chlorine Used During Month	Chlorine Parts Per Million	Total Pounds of Anhydrous Ammonia Used During Month	Anhydrous Ammonia Parts Per Million	Total Pounds of Polyphosphate Used During Month	Polyphosphate Parts Per Million	Alkalinity of Filtered Water Parts Per Million	Total	M.G.D.
January	Min	4,271.06	158.67	19,306	55,275	25,434	0.79	100,956	1,371,594	182,811	4.85	38,376	1.03	17,434	0.59	116	3,960.16	139.98
	Avg		137.78				0.65				5.13		1.08		0.44	86		119.80
February	Max	3,745.95	143.00	17,080	76,124	22,747	0.81	120,417	1,057,747	164,035	5.50	32,861	1.08	14,952	0.52	97	3,528.82	133.49
	Min		122.55				0.67				5.25		1.05		0.45	65		118.18
	Avg		133.78				0.73				5.25		1.05		0.48	79		126.03
March	Max	4,116.33	141.71	19,732	66,947	25,006	0.84	111,697	1,448,372	165,770	5.23	36,123	1.11	16,704	0.57	105	3,909.76	135.86
	Min		121.79				0.60				4.36		1.04		0.45	77		118.17
	Avg		132.79				0.73				4.83		1.05		0.49	92		128.12
April	Max	4,073.00	149.04	19,158	41,727	24,078	0.79	88,311	1,410,660	156,502	4.70	35,157	1.06	16,234	0.52	92	3,806.39	132.57
	Min		121.47				0.62				4.40		1.00		0.44	75		119.95
	Avg		135.77				0.71				4.61		1.04		0.48	84		126.88
May	Max	4,316.96	152.50	18,019	46,061	25,281	0.79	99,034	1,557,113	167,523	5.01	34,912	1.04	17,776	0.72	107	3,944.56	136.30
	Min		126.63				0.61				4.55		0.95		0.46	83		117.95
	Avg		139.25				0.70				4.66		0.97		0.49	94		127.24
June	Max	4,148.70	149.87	16,571	35,619	24,159	0.76	84,670	1,644,684	185,421	5.62	37,023	1.11	16,533	0.54	113	3,692.70	132.21
	Min		123.67				0.64				4.88		1.02		0.35	92		115.77
	Avg		138.29				0.70				5.36		1.07		0.48	103		123.09
July	Max	4,545.50	155.67	17,660	39,242	25,497	0.75	91,928	1,910,533	203,370	5.54	40,656	1.09	18,284	0.51	117	3,831.46	135.69
	Min		139.00				0.60				5.09		1.06		0.45	100		104.88
	Avg		146.63				0.67				5.37		1.08		0.48	103		126.82
August	Max	4,748.01	168.25	18,650	41,157	27,231	0.76	94,916	2,007,537	205,521	5.45	40,727	1.08	18,907	0.50	124	4,044.28	140.75
	Min		136.96				0.56				5.07		0.99		0.45	100		113.08
	Avg		153.16				0.69				5.19		1.03		0.48	110		130.46
September	Max	4,246.80	151.88	17,454	35,330	27,253	0.88	87,123	2,185,092	213,121	7.78	42,353	1.40	17,066	0.51	137	3,997.93	144.90
	Min		123.50				0.69				5.23		1.02		0.45	103		123.61
	Avg		141.56				0.77				6.04		1.20		0.48	118		133.26
October	Max	4,363.09	148.21	17,787	36,173	25,960	0.84	88,831	2,114,320	219,690	6.32	39,551	1.19	18,832	0.55	133	4,159.39	147.42
	Min		125.93				0.63				5.56		1.07		0.45	101		121.06
	Avg		140.75				0.71				6.04		1.09		0.52	120		134.17
November	Max	4,252.82	157.38	17,451	35,836	22,365	0.76	85,269	1,782,360	182,422	7.46	37,273	1.23	18,661	0.56	132	3,944.07	141.23
	Min		106.80				0.54				4.53		0.99		0.50	102		121.98
	Avg		141.77				0.66				5.15		1.05		0.53	116		131.47
December	Max	4,365.64	154.67	17,243	37,663	22,234	0.76	86,848	1,557,675	168,743	5.25	36,668	1.14	18,951	0.56	126	3,994.32	138.64
	Min		118.79				0.56				4.56		0.99		0.49	89		120.17
	Avg		140.83				0.65				4.54		1.01		0.52	109		128.85
Total		51,193.86		216,111	547,154	297,145		1,140,000	20,047,687	2,214,929		452,080		210,334			46,913.84	
General	Max	4,748.01	168.25	19,732	76,124	27,253	0.88	120,417	2,185,092	219,690	7.78	42,353	1.40	18,951	0.72	137	4,159.39	144.90
	Min	3,745.95	122.55	16,571	35,330	22,234	0.54	84,670	1,057,747	156,502	4.36	32,861	0.95	14,952	0.35	65	3,528.82	104.88
	Avg	4,266.16	140.26	18,009	45,596	24,762	0.70	95,000	1,670,641	184,577	5.19	37,673	1.06	17,528	0.49	79	3,909.49	128.53

TABLE V
 PRINCIPAL RESULTS OF OPERATION OF THE ALGIERS WATER PURIFICATION PLANT FOR THE YEAR ENDING DECEMBER 31, 1953

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Month	Max	Total Million Gallons of Water Treated During Month	Amount of Water Treated Million Gallons Per 24 Hours	Total Pounds of Polyelectrolyte Used During Month	Polyelec Parts Per Million	Total Pounds of Fluoride (100%) Used During Month	Fluoride Parts Per Million	Total Pounds of Pure Iron (Fe) Used During Month	Pure Iron (Fe) Parts Per Million	Total Pounds of Lime Used During Month	Lime Parts Per Million	Total Pounds of Anhydrous Ammonia Used During Month	Anhydrous Ammonia Parts Per Million	Total Pounds of Chlorine Used During Month	Chlorine Parts Per Million	Total Pounds of Polyphosphate Used During Month	Polyphosphate Parts Per Million	Turbidity of Clarifier Effluent	Alkalinity of Effluent	Total M.G.D.
January	Min.	627.13	22.00	13,758	3.52	2,810	0.69	23,402	5.15	134,196	48.83	4,702	0.90	28,474	5.95	2,834	0.66	6.6	135	548.30
	Avg.		16.50		2.21		0.46		3.06		19.08		0.90		3.88		0.37	2.2	86	
February	Max	523.76	20.00	19,806	5.28	3,116	0.89	19,581	4.81	106,687	32.75	3,889	0.90	22,854	6.71	2,533	0.68	12.1	102	454.76
	Min.		17.71		2.74		0.52		4.01		17.16		0.88		4.79		0.40	1.9	74	
	Avg.		18.71		4.53		0.71		4.49		24.42		0.89		5.22		0.58	6.3	88	
March	Max	536.63	19.33	11,904	2.83	3,163	0.90	19,727	5.40	150,966	43.88	3,969	0.91	25,555	5.34	2,433	0.75	7.3	103	17.02
	Min.		14.00		2.48		0.55		3.75		21.27		0.88		4.73		0.41	0.8	66	
	Avg.		17.31		2.66		0.71		4.41		33.73		0.90		5.04		0.54	2.4	86	
April	Max	538.71	21.15	9,178	2.66	2,804	0.71	17,196	4.52	191,883	50.31	4,038	0.90	33,055	5.75	2,600	0.77	4.7	92	17.94
	Min.		15.00		2.04		0.53		3.23		24.58		0.89		4.50		0.44	2.3	67	
	Avg.		17.96		2.04		0.62		3.83		42.70		0.90		5.13		0.58	3.2	76	
May	Max	514.08	20.84	13,438	3.31	3,204	0.84	17,945	6.76	209,153	63.44	3,857	0.91	23,540	6.20	2,567	0.81	6.6	88	19.41
	Min.		12.00		1.89		0.62		3.43		38.45		0.90		4.96		0.45	2.3	65	
	Avg.		16.98		3.15		0.74		4.19		48.79		0.90		5.49		0.60	4.0	75	
June	Max	408.70	15.87	11,204	3.32	2,226	0.73	17,651	5.79	202,552	65.94	3,058	0.91	20,446	6.52	2,133	0.86	3.2	77	14.70
	Min.		12.00		3.05		0.54		4.37		46.97		0.89		5.39		0.51	1.3	50	
	Avg.		13.62		3.28		0.65		5.18		59.43		0.90		6.00		0.63	1.9	57	
July	Max	442.80	17.00	12,207	3.40	2,288	0.73	16,846	6.09	219,731	84.10	3,604	1.20	20,487	7.20	2,000	0.87	3.5	74	13.80
	Min.		12.00		3.25		0.52		3.61		40.45		0.89		4.56		0.43	1.7	44	
	Avg.		14.28		3.31		0.61		4.56		59.52		0.97		5.55		0.55	2.4	60	
August	Max	468.71	18.00	6,898	3.45	2,441	0.75	19,788	7.97	246,452	71.63	4,195	1.24	21,002	6.24	2,434	0.92	15.6	89	17.22
	Min.		12.00		1.12		0.53		3.73		56.92		0.92		4.82		0.44	1.1	54	
	Avg.		15.12		1.76		0.63		5.06		63.04		1.07		5.37		0.63	3.7	75	
September	Max	415.48	18.83	4,143	1.99	2,438	0.86	25,499	8.70	228,707	80.95	3,859	1.20	19,236	6.00	2,000	0.92	22.2	116	14.95
	Min.		8.90		1.10		0.56		6.29		53.41		1.05		4.81		0.32	80.0	68	
	Avg.		13.88		1.19		0.59		7.34		65.86		1.10		5.54		0.57	11.6	91	
October	Max	381.83	17.00	6,349	2.29	2,093	0.95	23,209	11.30	184,171	68.64	3,501	1.21	17,625	6.05	1,967	1.09	8.9	127	15.08
	Min.		9.08		1.96		0.51		5.80		50.32		0.98		5.18		0.35	2.0	88	
	Avg.		12.32		1.99		0.67		7.39		57.84		1.10		5.54		0.63	4.3	102	
November	Max	337.87	13.00	5,567	1.99	6,645	0.70	17,071	6.32	139,396	53.76	2,854	1.07	14,297	5.71	1,867	1.00	6.9	104	12.40
	Min.		11.00		1.97		0.48		6.17		43.14		0.92		4.58		0.55	2.5	70	
	Avg.		11.26		1.97		0.58		6.08		49.47		1.01		5.06		0.66	4.4	98	
December	Max	346.47	12.00	5,722	2.05	1,725	0.78	17,823	8.11	120,844	55.70	2,853	1.08	14,278	5.40	1,526	0.73	8.4	108	12.04
	Min.		10.00		1.95		0.51		5.24		25.30		0.90		4.53		0.42	3.4	77	
	Avg.		11.17		1.98		0.60		5.19		46.63		0.99		4.95		0.56	5.3	92	
Total		5,543.12		120,174		34,953		235,749		2,134,737		44,419		260,849		26,954				5,291.17
General	Max	527.13	22.00	19,806	5.28	5,645	0.95	25,499	11.30	246,452	84.10	4,702	1.24	33,055	7.20	2,834	1.09	22.2	135	548.30
	Min.	337.87	8.90	4,143	1.10	1,725	0.46	16,846	3.05	106,687	17.16	2,853	0.88	14,278	3.88	1,526	0.32	0.8	44	347.76
	Avg.	461.93	15.19	10,015	2.60	2,913	0.76	19,646	5.10	177,895	46.18	3,702	0.96	21,737	5.64	2,250	0.98	4.5	84	440.93

TABLE VI-A

MONTHLY SUMMARY OF NEW ORLEANS FILTER OPERATIONS FOR YEAR ENDING DECEMBER 31, 1999

1	2	3		4		5		6		7		8		9		10		11	
		Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
Month	Total Million Gallons Water Filtered During Month			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 Wash	Percentage of Wash Water Used Per Run	Million Gallons Filtered Per Day	Old	New	Old	New	Old	New	Old	New
January	Max. 1,991.139 Min. 2,149.157 Avg. 1,736.355	171	86	145	167	18.125	37.409	2.388	4.468	59.010	0.350	0.686	5.920	4.210	72.690	74.145			
February	Max. 1,932.103 Min. 1,752.474 Avg. 1,705.793	155	74	145	127	18.378	34.380	2.514	4.469	59.762	0.386	1.037	1.280	7.670	76.526	74.159			
March	Max. 2,254.961 Min. 1,705.793 Avg. 1,802.044	156	74	152	138	19.500	31.685	2.775	4.119	58.905	0.378	0.668	4.320	3.960	84.471	68.351			
April	Max. 2,210.926 Min. 1,705.793 Avg. 1,802.044	157	72	164	167	20.928	30.679	2.816	4.007	63.286	0.403	0.715	6.580	7.820	85.719	66.492			
May	Max. 2,285.480 Min. 1,705.793 Avg. 1,802.044	162	68	166	122	20.750	32.948	2.753	4.184	66.950	0.413	1.042	5.160	5.690	83.801	69.129			
June	Max. 2,074.550 Min. 1,705.793 Avg. 1,802.044	156	66	183	190	20.167	34.903	2.542	4.219	69.272	0.417	0.696	6.950	5.740	77.378	70.010			
July	Max. 1,927.654 Min. 1,705.793 Avg. 1,802.044	271	66	271	208	33.875	46.764	2.361	4.861	56.908	0.409	0.729	6.910	9.730	71.869	80.670			
August	Max. 2,051.321 Min. 1,705.793 Avg. 1,802.044	99	72	309	195	38.625	40.083	2.486	4.861	45.608	0.460	0.688	7.460	5.280	75.674	80.663			
September	Max. 1,897.801 Min. 1,705.793 Avg. 1,802.044	102	68	240	173	30.000	37.834	2.414	5.055	43.293	0.424	0.666	7.710	2.650	73.482	83.883			
October	Max. 2,173.836 Min. 1,705.793 Avg. 1,802.044	107	76	239	185	29.875	39.505	2.553	4.453	39.151	0.366	0.688	3.720	3.680	77.713	73.893			
November	Max. 1,920.022 Min. 1,705.793 Avg. 1,802.044	101	72	264	220	33.000	45.955	2.493	4.672	50.518	0.500	0.705	8.000	3.710	75.866	77.523			
December	Max. 2,108.160 Min. 1,705.793 Avg. 1,802.044	129	76	218	169	26.875	37.214	2.436	4.563	55.105	0.427	0.697	5.050	3.690	74.152	72.718			
Total	24,827.953	23,036.472	1,776	870	5,068	4,974	578.285	950.773	30.531	53.931	660.965	4.943	9.017	121.640	122.710	929.361	891.636		
General	Max. 2,285.480 Min. 1,897.801 Avg. 2,068.996	148	73	309	220	38.625	46.764	2.816	5.055	69.272	0.500	1.042	8.000	9.730	85.719	83.883			

TABLE VI-B

MONTHLY SUMMARY OF ALGIERS FILTER OPERATIONS FOR YEAR ENDING DECEMBER 31, 1999

1	2	3	4	5	6	7	8	9	10
Month		Total Million Gallons Water Filtered	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 Wash	Percentage of Wash Water Used Per Run
January	Max. Min. Avg.	580.750	113	213 16 78	14.872 1.633 4.880	1.56	18.860	0.158	9.71 1.07 3.25
February	Max. Min. Avg.	442.940	92	167 42 85	10.718 1.917 4.815	1.32	15.963	0.174	9.05 1.62 3.60
March	Max. Min. Avg.	501.261	69	186 66 129	10.920 3.971 7.264	1.35	11.206	0.162	4.09 1.49 2.24
April	Max. Min. Avg.	299.914	53	170 90 155	11.438 4.832 9.432	1.38	9.478	0.179	3.07 1.56 1.90
May	Max. Min. Avg.	524.080	62	169 70 143	13.055 4.959 8.453	1.40	11.778	0.190	3.83 1.46 2.25
June	Max. Min. Avg.	411.840	52	190 118 164	11.171 5.493 7.920	1.14	9.447	0.182	3.31 1.62 2.30
July	Max. Min. Avg.	435.571	55	191 73 161	10.346 30.420 7.919	1.17	9.845	0.179	5.88 1.73 2.26
August	Max. Min. Avg.	438.355	50	191 95 168	11.455 5.626 8.767	1.18	10.528	0.211	3.74 1.84 2.40
September	Max. Min. Avg.	416.858	53	190 48 153	10.409 2.000 7.865	1.16	12.231	0.230	11.53 2.22 2.93
October	Max. Min. Avg.	391.724	51	171 99 170	9.696 4.042 7.681	1.05	14.975	0.294	7.25 3.02 3.81
November	Max. Min. Avg.	380.332	54	188 126 165	8.233 5.250 7.043	1.06	11.685	0.216	4.12 2.63 3.07
December	Max. Min. Avg.	378.277	54	209 163 169	9.191 5.334 7.005	1.02	10.541	0.195	3.66 2.12 2.79
Total		5,201.912	764			14.79	146.537	2.370	
General	Max. Min. Avg.	580.760 299.914 433.493	119 50 64	213 18 145	14.872 1.633 7.420	1.56 1.02 1.23	18.860 9.447 12.211	0.294 0.158 0.198	11.53 1.07 2.82

TABLE VII
 FIVE YEAR ANALYSIS DATA (1995 - 1999) 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)	156	70	112	140	48	86
TOTAL HARDNESS (PPM AS CaCO3)	207	96	155	211	102	143
NONCARBONATE HARDNESS (PPM AS CaCO3)	86	16	42	114	32	57
CALCIUM HARDNESS (PPM AS CaCO3)	158	70	110	167	55	105
MAGNESIUM HARDNESS (PPM AS CaCO3)	86	5	45	87	8	38
NEPHELOMETRIC TURBIDITY (N.T.U.)	270	7	71	1.50	0.02	0.19
JACKSON TURBIDITY (J.T.U.)	390	19	105	---	---	---
pH	8.59	7.4	8	9.81	8.28	8.92
CHLORIDE (PPM)	62	10	32	64	16	34
FLUORIDE (PPM)	0.48	0.10	0.25	1.40	0.51	0.92
TOTAL DISSOLVED SOLIDS (PPM)	329	95	232	341	96	211
TOTAL SUSPENDED SOLIDS (PPM)	430	3	114	---	---	---
FREE CHLORINE RESIDUAL (PPM AS CL2)	---	---	---	1.7	0.0	0.1
TOTAL CHLORINE RESIDUAL (PPM AS CL2)	---	---	---	4.5	0.2	2.9
AMMONIA (PPM AS N)	0	0.00	0.00	0.7	0.0	0.2
ORTHO PHOSPHATE (PPM AS PO4)	0.8	0.1	0.3	0.7	0.1	0.2
TOTAL PHOSPHATE (PPM AS PO4)	0.8	0.2	0.4	0.9	0.2	0.4
SULFATE (PPM AS SO4)	77.6	32.2	49.7	77.2	27.1	50.1
SILICA (PPM AS SiO2)	6.8	2.6	5.6	5.6	3.2	4.6
NITRATE (PPM AS N)	3.9	0.6	2.4	3.2	0.7	2.0
NITRITE (PPM AS N)	0.43	0.0	0.11	0.89	0.0	0.0
COLOR (Scale Units)	25	10	15	20	5	6.2
CONDUCTIVITY (umhos/cm)	571	200	380	541	232	367
TEMPERATURE (DEG F)	90	32	64	98	46	74
ALUMINUM (PPB)	203	0	33	83	0	12
ANTIMONY (PPB)	6.0	0.0	0.3	6	0	0
ARSENIC (PPB)	5.1	0.0	1.1	4.8	0.0	0.4
BARIUM (PPB)	251	4	59.16	139	2.0	39
BERYLLIUM (PPB)	0.7	0.0	0.0	1	0	0
CADMIUM (PPB)	1.2	0.0	0.0	1.0	0.0	0.0
CHROMIUM (PPB)	5.2	0.0	0.5	5.3	0.0	0.3
COPPER (PPB)	18.0	0.0	4.3	198	0.0	8.2
IRON (PPB)	359	0.0	25.1	740	0.0	26.0
LEAD (PPB)	3.0	0.0	0.1	4.0	0.0	0.2
MANGANESE (PPB)	14.0	0.0	2.4	20	0	3
MERCURY (PPB)	1.0	0.0	0.0	0.5	0.0	0.0
NICKEL (PPB)	13.0	0.0	2.6	34	0	2
SELENIUM (PPB)	3.3	0.0	0.5	4.8	0.0	0.5
SILVER (PPB)	0.5	0.0	0.0	0.7	0.0	0.0
ZINC (PPB)	244	0	11	439	0	17
POTASSIUM (PPM)	13.4	1.9	3.3	8.8	1.2	3.1
SODIUM (PPM)	51	8.5	21.4	43	9.0	20.3
THALLIUM (PPB)	1.0	0.0	0.0	1	0	0
TOTAL TRIHALOMETHANES (PPB)	2.4	0.0	0.0	43	4.0	15.1
TOTAL ORGANIC CARBON (PPM)	6.9	1.5	4.2	4.5	1.1	2.8
1,2-DICHLOROETHANE (PPB)	8.9	0.0	0.0	2.6	0.0	0.0
CHLOROFORM (PPB)	1.9	0.0	0.0	36	3.7	12.3
CARBON TETRACHLORIDE (PPB)	0.0	0.0	0.0	0	0.0	0.0
BROMODICHLOROMETHANE (PPB)	0.5	0.0	0.0	9.8	0.0	2.5
TETRACHLOROETHENE (PPB)	1.1	0.0	0.0	0.9	0.0	0.0
BTX (Benzene, Toluene & Xylenes) (PPB)	4.7	0.0	0.0	1.9	0.0	0.0
TOTAL COLIFORMS (colonies/100 ml)	13000	<100	1398	110	0	0
HETEROTROPHIC PLATE COUNT (col/100 ml)	52000	100	4754	1700	0	5

TABLE VIII
CARROLLTON OPERATION

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER MILLION GALLONS
LIME	\$778,142.23	\$15.20
FERRIC COAGULANT	\$313,969.49	\$6.13
CHLORINE	\$310,090.06	\$6.06
SODIUM POLYPHOSPHATE	\$125,082.55	\$2.44
POLYELECTROLYTE	\$249,072.55	\$4.87
FLUORIDE (100%)	\$83,203.01	\$1.63
AMMONIA	\$67,721.58	\$1.32
CARBON	\$3,010.82	\$0.06
TOTAL CHEMICALS	\$1,930,292.30	\$37.71

Purification Plant Operating Cost: \$5,010,887.00
 Total Water TREATED 1999: 51,193,860,000 Gallons

TOTAL COST
PER MILLION GALLONS

YEAR	TOTAL WATER TREATED MILLION GALLONS	OPERATING COST	COST PER MILLION GALLONS
1999	46,302.82	\$5,010,887.00	\$108.22
1998	46,987.48	\$4,960,716.00	\$105.58
1997	47,073.24	\$4,634,048.89	\$98.44
1996	44,578.29	\$4,389,820.00	\$98.47
1995	41,503.75	\$4,154,445.00	\$100.10

NOTE: Operating costs since 1996 include expenditures; Pension, FICA, FICA-MED; which were charged to payroll related groups in previous years.

**TABLE IX
ALGIERS OPERATION**

CHEMICAL	CHEMICAL COST	CHEMICAL COST PER MILLION GALLONS
LIME	\$124,369.67	\$22.44
FERRIC COAGULANT	\$63,816.24	\$11.51
CHLORINE	\$50,784.86	\$9.16
SODIUM POLYPHOSPHATE	\$15,561.57	\$2.81
POLYELECTROLYTE	\$46,849.81	\$8.45
FLUORIDE (100%)	\$8,929.06	\$1.61
AMMONIA	\$8,858.53	\$1.60
CARBON	\$952.41	\$0.17
TOTAL CHEMICALS	\$320,122.15	\$57.75

Purification Plant Operating Cost: \$1,373,072.00
 Total Water TREATED 1999: 5,543,120,000 Gallons

**TOTAL COST
PER MILLION GALLONS**

YEAR	TOTAL WATER TREATED MILLION GALLONS	OPERATING COST	COST PER MILLION GALLONS
1999	5,971.82	\$1,373,072.00	\$229.93
1998	4,402.11	\$1,340,745.00	\$304.57
1997	4,187.24	\$1,094,971.56	\$261.50
1996	4,217.43	\$1,088,219.00	\$258.03
1995	4,187.88	\$1,178,993.00	\$281.53

NOTE: Operating costs since 1996 include expenditures; Pension, FICA, FICA-Med; which were changed to payroll related groups in previous years.

TABLE X
 SLUDGE REMOVED FROM THE "G" BASINS PRIMARY TREATMENT UNITS
 DORR MONORAKE CONVENTIONAL SYSTEM
 1999

Total M.G. Water Treated	34,155.71
Total Tons Dry Sludge Deposited in Basins Including Suspended and Dissolved Solids Removed and Reacting Chemicals	19,498
Total M.G. Wet Sludge Withdrawn From Basins	801.50
Average Percent Solids in Wet Sludge	0.58
Total M.G. Water Used in Withdrawing Sludge	799.55
Percent of Total Water Treated Used in Withdrawing Wet Sludge	2.35

TABLE X-A
 SLUDGE REMOVED FROM THE "L" BASINS PRIMARY TREATMENT UNITS
 DORR MONORAKE CONVENTIONAL SYSTEM
 1999

Total M.G. Water Treated	17,038.15
Total Tons Dry Sludge Deposited in Basins Including Suspended and Dissolved Solids Removed and Reacting Chemicals	28,014
Total M.G. Wet Sludge Withdrawn From Basins	359.73
Average Percent Solids in Wet Sludge	1.83
Total M.G. Water Used in Withdrawing Sludge	356.93
Percent of Total Water Treated Used in Withdrawing Wet Sludge	2.11

TABLE XI
1999 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 ₃)	172	84	132	136	67	103
TOTAL HARDNESS (PPM AS CaCO ₃)	221	118	175	192	117	158
NONCARBONATE HARDNESS (PPM AS CaCO ₃)	70	15	44	88	39	55
CALCIUM HARDNESS (PPM AS CaCO ₃)	152	83	119	138	75	115
MAGNESIUM HARDNESS (PPM AS CaCO ₃)	98	14	56	90	15	43
NEPHELOMETRIC TURBIDITY (N.T.U.)	276	6	71.1	0.46	0.07	0.13
JACKSON TURBIDITY (J.T.U.)	340	25	107	---	---	---
pH	8.55	7.34	7.99	9.38	8.16	8.94
CHLORIDE (PPM)	59	23	36	54	25	38
FLUORIDE (PPM)	0.47	0.11	0.27	1.35	0.75	1.00
TOTAL DISSOLVED SOLIDS (PPM)	350	192	261	347	148	247
TOTAL SUSPENDED SOLIDS (PPM)	214	46	111	---	---	---
FREE CHLORINE RESIDUAL (PPM AS CL ₂)	---	---	---	0.43	0.0	0.12
TOTAL CHLORINE RESIDUAL (PPM AS CL ₂)	---	---	---	4.09	1.03	3.06
AMMONIA (PPM AS N)	---	---	---	0.60	0.04	0.18
ORTHO PHOSPHATE (PPM AS PO ₄)	0.27	0.19	0.23	0.29	0.16	0.22
TOTAL PHOSPHATE (PPM AS PO ₄)	0.48	0.28	0.39	0.56	0.26	0.42
SULFATE (PPM AS SO ₄)	50.2	31.1	38.4	49.8	29.9	37.9
SILICA (PPM AS SiO ₂)	6.5	5.2	5.7	5.4	4.5	4.8
NITRATE (PPM AS N)	2.84	0.29	1.55	3.09	0.67	1.59
NITRITE (PPM AS N)	0.03	0.00	0.01	0.22	0.00	0.03
COLOR (Scale Units)	25	15	21	20	10	15
CONDUCTIVITY (umhos/cm)	573	235	420	537	270	402
TEMPERATURE (DEG. F.)	89	42	66	92	56	72.2
ALUMINUM (PPB)	98	0	31.7	48	0	5.1
ANTIMONY (PPB)	0.4	0	0.2	0.3	0	0.16
ARSENIC (PPB)	3.2	0.1	1.6	3.2	0.0	0.7
BARIIUM (PPB)	126	44	62.0	62	33	46
BERYLLIUM (PPB)	0	0	0	0.1	0	0
CADMIUM (PPB)	5.4	0.0	0.0	0.3	0.0	0.0
CHROMIUM (PPB)	2.8	0.0	0.5	4.0	0.0	0.53
COPPER (PPB)	6.9	0.6	2.9	96	0.1	11.2
IRON (PPB)	47	0	7.8	18	0	2
LEAD (PPB)	0.4	0	0.08	1.2	0	0.17
MANGANESE (PPB)	14	0	1.7	12	0.5	3.48
MERCURY (PPB)	0.1	0	0	0.3	0	0
NICKEL (PPB)	5.3	0.6	2.1	3	0.2	1.3
SELENIUM (PPB)	1.5	0.0	0.8	2.2	0.0	0.8
SILVER (PPB)	0.2	0	0	0	0	0
THALLIUM (PPB)	0	0	0	0	0	0
ZINC (PPB)	7.0	0.0	2.4	39	0.0	4.2
POTASSIUM (PPM)	7.9	2.0	3.2	4.1	2.1	3.2
SODIUM (PPM)	55.5	13	27.1	55	13.6	27
TOTAL TRIHALOMETHANES (PPB)	0.0	0.0	0.0	53.2	10.3	22.6
TOTAL ORGANIC CARBON (PPM)	7.6	3.6	4.7	3.64	2.2	3.03
1, 2-DICHLOROETHANE (PPB)	20.7	0.0	0.2	2.3	0.0	0.04
CHLOROFORM (PPB)	0.0	0.0	0.0	42.9	6.9	16.0
CARBON TETRACHLORIDE (PPB)	0.0	0.0	0.0	1.0	0.0	0.1
BROMODICHLOROMETHANE (PPB)	0.0	0.0	0.0	9.8	2.0	5.3
TETRACHLOROETHENE (PPB)	0.0	0.0	0.0	0.0	0.0	0.0
BTX (Benzene, Toluene & Xylenes) (PPB)	0.3	0.0	0.0	0.8	0.0	0.0
TOTAL COLIFORMS (colonies/100 ml)	4550	100	905	3	0	0
HETEROTROPHIC PLATE COUNT (col./100 ml)	28000	1800	6700	320	0	3.8
FECAL COLIFORMS (colonies/100 ml)	1100	0	178	0	0	0

TABLE XII
EXTRACTS FROM TABLES IV-C AND V
20 Year Period, 1980 to 1999 Inclusive
Maximum, Minimum, and Average Amount of
Water Treated Per Day
(M.G. per 24 Hours)

CARROLLTON				ALGIERS		
YEAR	MAX.	MIN.	AVG.	MAX.	MIN.	AVG.
1980	166.80	118.30	137.10	13.50	8.00	10.09
1981	164.50	121.70	140.50	13.00	8.13	10.71
1982	216.40	118.30	133.80	15.68	9.25	11.07
1983	231.70	107.60	128.30	15.00	8.50	11.02
1984	166.71	113.08	130.37	15.42	9.50	11.07
1985	210.04	99.75	124.08	14.96	8.54	10.49
1986	175.77	89.12	121.50	13.71	8.04	10.29
1987	137.63	95.08	116.42	13.46	7.45	10.42
1988	146.38	94.71	118.38	13.71	8.34	10.19
1989	240.00	93.83	119.54	18.75	7.00	9.80
1990	162.50	100.46	119.61	14.78	8.00	10.46
1991	133.29	98.92	114.79	12.50	8.00	9.60
1992	139.00	97.00	115.22	13.88	8.00	9.88
1993	140.38	103.25	117.41	15.42	7.62	10.18
1994	128.88	103.88	113.71	17.00	8.00	11.47
1995	142.83	104.67	121.40	18.14	9.00	11.55
1996	198.42	91.59	128.97	18.27	9.00	11.47
1997	156.53	112.70	128.73	18.83	9.58	12.06
1998	152.96	98.48	126.86	22.96	12.00	16.36
1999	168.25	122.55	140.26	22.00	8.90	15.19

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

MONTH	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
JANUARY	40	40	39	37	35	40	45	46	64	45
FEBRUARY	46	41	41	38	36	38	48	50	50	50
MARCH	51	47	47	38	42	43	52	57	52	50
APRIL	55	56	52	48	53	55	57	61	61	60
MAY	65	65	63	60	62	62	68	63	70	67
JUNE	72	75	72	71	71	77	76	75	80	77
JULY	79	79	78	76	77	82	83	83	85	82
AUGUST	80	80	77	76	77	85	83	87	85	87
SEPTEMBER	80	78	74	75	76	84	82	83	83	83
OCTOBER	69	67	64	62	66	73	72	77	76	74
NOVEMBER	57	53	54	51	57	60	62	67	65	66
DECEMBER	50	45	41	41	46	50	51	59	57	56
MAXIMUM	85	88	81	80	80	88	84	90	87	89
MINIMUM	36	38	36	35	32	36	40	39	47	42
AVERAGE	62	61	59	56	58	62	65	67	68	66

Ten-Year Period

Maximum	90
Minimum	32
Average	62

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

	1995	1996	1997	1998	1999
January	65	67	64	64	65
February	64	64	61	66	66
March	67	65	69	68	63
April	71	74	70	73	70
May	75	78	75	79	77
June	76	77	79	82	80
July	78	80	82	83	82
August	81	81	86	84	86
September	81	81	83	81	83
October	77	77	79	80	75
November	70	72	72	72	70
December	66	66	65	67	63
Maximum	88	89	92	89	89
Minimum	44	54	53	58	56
Average	73	74	74	75	74

<u>Five-Year Period</u>	
Maximum	92
Minimum	44
Average	74

New Orleans East Bank Sewage Treatment Plant Yearly Summary

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	1999
PLANT FLOW (MGD)													
Average	96	81	91	82	85	107	100	95	97	107	94	97	94
Maximum	174	95	184	103	130	186	145	144	159	165	128	141	186
INFLUENT BOD (mg/l)													
Average	126	138	160	172	187	114	107	139	127	155	223	129	141
Maximum	201	200	209	329	263	190	186	253	170	315	219	189	379
INFLUENT TSS (mg/l)													
Average	138	150	177	174	195	145	149	190	148	197	141	146	164
Maximum	190	266	288	254	308	212	215	316	236	303	209	225	316
INFLUENT BOD (lbs/day)													
Average	98,300	92,905	117,490	116,486	132,323	98,914	89,838	108,991	103,109	144,995	94,824	103,750	108,925
Maximum	116,214	104,623	134,895	149,766	99,381	118,691	130,908	192,983	167,409	199,148	163,651	145,785	199,148
INFLUENT TSS (lbs/day)													
Average	110,942	101,250	131,448	118,254	136,696	129,318	125,308	148,660	118,919	172,875	110,534	117,896	127,655
Maximum	242,901	209,643	276,718	169,257	251,661	227,194	259,641	219,269	210,956	258,139	163,458	181,789	276,718
EFFLUENT BOD (mg/l)													
Average	26	23	28	29	22	24	22	16	23	24	24	20	24
Weekly Maximum	29	29	33	42	31	27	26	18	21	35	25	27	42
EFFLUENT TSS (mg/l)													
Average	32	30	28	31	30	27	23	25	23	22	15	19	25
Weekly Maximum	43	40	29	40	35	32	28	28	23	31	18	23	43
EFFLUENT BOD (lbs/day)													
Average	21,304	15,625	20,664	19,790	15,212	21,423	18,042	12,456	18,095	20,515	18,989	16,917	18,253
Maximum	66,470	27,935	47,854	102,001	24,998	41,477	29,276	20,820	39,904	39,061	31,534	51,470	102,001
EFFLUENT TSS (lbs/day)													
Average	25,108	20,254	21,835	21,158	20,989	24,347	19,593	19,637	18,673	19,392	11,867	16,067	19,910
Maximum	81,163	59,648	87,660	81,836	50,523	83,728	39,151	34,523	43,325	51,649	19,432	67,561	87,660
EFFLUENT CL2 (mg/l)													
Average	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.3	0.4	0.3	0.2
Maximum	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
EFFLUENT COLIFORM (col/100 ml)													
Average (Geo)	135	66	12	56	76	75	46	93	90	38	7	7	58
Wkly Maximum (Geo)	264	368	16	180	216	311	238	393	252	897	18	9	897
EFFLUENT pH (SU)													
Minimum	6.47	6.43	6.43	6.36	6.10	6.04	6.00	6.00	6.18	6.40	6.52	6.53	6.00
Maximum	6.79	6.60	6.66	6.67	6.53	6.62	6.54	6.50	6.86	6.90	6.67	6.70	6.90
BURNED SLUDGE (tons)													
Average per day	33	38	34	31	32	34	37	33	38	36	32	34	34
Total	566	942	1,016	559	958	1,021	1,158	931	1,130	1,073	894	980	11,228
AUXILIARY FUEL (MMBTU's)													
Average per ton	10.8	7.8	9.8	10.6	10.4	8.8	7.1	9.7	9.8	9.3	11.8	8.9	8.5
Total	5,357	5,930	6,352	5,784	9,718	8,887	8,196	8,912	11,004	10,029	9,873	8,817	95,712
ELECTRICITY (kw/hr)													
Average per day	74,516	74,400	76,413	74,480	78,039	80,920	76,955	67,229	79,240	77,768	77,560	78,039	76,297
Total	2,319,000	2,083,200	2,368,800	2,234,400	2,419,200	2,427,600	2,385,600	2,084,088	2,377,200	2,410,800	2,326,800	2,419,200	27,846,888
RAINFALL (inches)													
Total	3.1	0.5	4.2	0.0	4.9	10.4	2.8	4.0	4.0	4.1	0.2	2.8	39.5

New Orleans West Bank Plant Yearly Summary

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	1999
PLANT FLOW (MGD)													
Average	9.0	6.5	7.2	6.6	8.8	14.0	11.4	7.6	9.3	7.8	6.2	6.7	8.4
Maximum	22.7	7.9	22.3	9.3	15.7	31.1	17.3	16.3	21.5	14.9	10.9	14.9	31.1
INFLUENT BOD (mg/l)													
Average	93	135	126	113	85	65	65	63	85	102	130	127	99
Maximum	136	176	185	155	122	193	104	92	121	129	158	155	193
INFLUENT TSS (mg/l)													
Average	109	150	150	111	96	65	86	77	81	101	114	116	105
Maximum	202	224	230	180	167	138	155	154	111	183	188	368	368
INFLUENT BOD (lbs/day)													
Average	6,372	7,321	7,274	6,200	6,689	6,701	6,349	3,993	6,157	6,455	6,848	6,998	6,446
Maximum	12,477	9,510	13,917	9,109	13,729	19,436	11,106	9,208	9,091	7,974	12,113	9,792	19,436
INFLUENT TSS (lbs/day)													
Average	7,313	8,154	9,003	6,036	7,011	7,230	8,201	4,994	6,169	6,396	6,043	7,470	7,002
Maximum	11,372	12,124	29,876	9,157	18,744	16,355	16,113	19,137	11,476	16,279	10,298	45,730	45,730
EFFLUENT BOD (mg/l)													
Average	19	22	21	23	22	17	16	14	15	17	34	30	21
Maximum	29	32	34	37	43	27	25	26	26	16	60	57	60
EFFLUENT TSS (mg/l)													
Average	24	19	18	18	21	20	17	15	16	20	21	19	19
Maximum	39	22	43	25	37	35	36	31	26	29	32	44	44
EFFLUENT BOD (lbs/day)													
Average	1,360	1,212	1,322	1,264	1,816	1,880	1,551	973	1,216	1,062	1,781	1,842	1,440
Maximum	3,231	1,697	6,031	1,882	4,535	3,996	3,007	3,256	3,425	2,013	3,572	7,133	7,133
EFFLUENT TSS (lbs/day)													
Average	1,706	1,039	1,239	973	1,659	2,405	1,700	1,048	1,341	1,273	1,114	1,161	1,388
Maximum	3,679	1,272	8,035	1,243	4,136	6,324	3,822	3,728	4,680	3,554	1,704	5,468	8,035
EFFLUENT CL ₂ (mg/l)													
Maximum	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
EFFLUENT COLIFORM (col/100 ml)													
Average (Geo)	3	3	3	3	3	6	3	4	4	3	7	4	4
Maximum	18	20	22	20	33	96	14	90	58	60	270	100	270
EFFLUENT pH (SU)													
Minimum	7.40	7.35	7.33	7.23	7.19	6.18	7.26	7.17	7.29	7.36	7.22	6.97	6.18
Maximum	7.83	7.90	7.70	7.63	7.60	7.51	7.58	7.56	7.64	7.53	7.57	7.40	7.90
DISPOSED SLUDGE (tons)													
Total	65	91	69	56	73	64	105	68	31	49	31	54	756
ELECTRICITY (kwhr)													
Average per day	8,400	7,800	8,490	10,453	6,503	9,753	9,123	9,103	9,753	9,574	6,813	7,000	8,842
Total	260,400	218,400	263,200	313,600	201,600	292,600	282,800	288,400	292,600	296,800	204,400	217,000	3,131,800
RAINFALL (inches)													
Total	5.4	0.7	4.2	0.0	7.7	12.0	2.4	4.0	9.0	4.4	1.0	3.1	48.8

**ANNUAL REPORT - 1999
WATER TABULATION NO. 1**

**WATER LINES LAID DURING 1999
QUANTITIES OF PIPE MEASURED IN FEET**

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
2" P.V.C.	0.00	3,770.00	3,770.00	0.714
4" P.V.C.	0.00	0.00	0.00	0.000
6" P.V.C.	285.50	812.00	1,097.50	0.208
8" P.V.C.	23,207.00	21,949.60	45,156.60	8.552
8" D.I.	350.00	575.00	925.00	0.175
10" P.V.C.	0.00	0.00	0.00	0.000
10" IRON	0.00	0.00	0.00	0.000
12" P.V.C.	5,018.00	1,592.00	6,610.00	1.252
12" D.I.	10.00	12.00	22.00	0.004
18" P.V.C.	0.00	0.00	0.00	0.000
20" P.V.C.	0.00	0.00	0.00	0.000
21" D.I.	0.00	0.00	0.00	0.000
TOTAL FEET	28,870.50	28,710.60	57,581.10	10.91
FIRE HYDRANTS	32	58	90	Total Fire Hydrants in 1999
VALVES	36	115	151	Total Valves in 1999
MANHOLES	27	67	94	Total Manholes in 1999

Total feet removed or abandoned 28,870

WATER VALVES AS OF 1999

INSTALLED IN 1999	REMOVED IN 1999	TOTAL VALVES REMAINING IN 1999
151	39	24,159

FIRE HYDRANTS AS OF 1999

INSTALLED IN 1999	REMOVED IN 1999	TOTAL FIRE HYDRANTS REMAINING IN 1999
90	2	30,448

WATER MANHOLES AS OF 1999

INSTALLED IN 1999	REMOVED IN 1999	TOTAL MODIFICATIONS IN 1999
94	0	94

WATER LINES IN SYSTEM AS OF 1999

INSTALLED	ABANDONED	TOTAL FEET	TOTAL MILES
57,580.60	28,870.00	8,847,112.40	1,675.59

ANNUAL REPORT 1999
 WATER TABULATION NO. 2
 WATER MAINS, VALVES, AND HYDRANTS INSTALLED BY EACH AGENCY AND
 QUANTITIES REMOVED OR ABANDONED IN THE PRESENT EXISTING WATER DISTRIBUTION SYSTEM
 AT THE END OF 1999

CONTRACTOR	WATER MAINS				VALVES				HYDRANTS			
	Existing	Total Linear Feet Installed	Total Linear Feet Removed or Abandoned	Total Linear Feet Remaining in System	Existing	Installed	Removed	Remaining	Existing	Installed	Removed	Remaining
Algiers Water Works	48,830.00	0.00	0.00	48,830.00	72	0	0	72	0	0	0	0
Ordinary Contracts	4,472,173.20	28,870.00	28,710.60	4,472,332.60	15,633	151	39	15,745	400	90	2	488
S&WB Forces	723,346.80	0.00	0.00	723,346.80	1,927	0	0	1,927	1,731	0	0	1,731
By L-M-P Contracts	1,120,029.00	0.00	0.00	1,120,029.00	2,013	0	0	2,013	9,617	0	0	9,617
By P-W-A Contracts	64,917.30	0.00	0.00	64,917.30	36	0	0	36	52	0	0	52
C-W-A & E-R-A Contracts	32,154.50	0.00	0.00	32,154.50	44	0	0	44	86	0	0	86
By W-P-A Contracts	249,199.70	0.00	0.00	249,199.70	401	0	0	401	441	0	0	441
By F-W-A Contracts	52,649.60	0.00	0.00	52,649.60	31	0	0	31	19	0	0	19
By Various War Agencies	3,158.00	0.00	0.00	3,158.00	0	0	0	0	0	0	0	0
Under HANO	0.00	0.00	0.00	0.00	0	0	0	0	0	0	0	0
Under F-P-H-A	1,176.40	0.00	0.00	1,176.40	0	0	0	0	0	0	0	0
By Orleans Levee Board	147,667.80	0.00	0.00	147,667.80	357	0	0	357	863	0	0	863
By Others	1,893,272.50	28,870.00	0.00	1,922,142.50	3,208	115	0	3,323	4,202	58	0	4,260
By Dock Board	9,508.20	0.00	0.00	9,508.20	121	0	0	121	0	0	0	0
Total Linear Feet	8,818,083.00	57,740.00	28,710.60	8,847,112.40	23,843	266	39	24,070	17,411	148	2	17,557
Total Miles	1,670.09	10.94	5.44	1,675.59								

ANNUAL REPORT - 1999
SEWER TABULATION NO. 1
SEWER LINES LAID DURING 1999
QUANTITIES OF PIPE MEASURED IN FEET

ITEMS	BY CONTRACT	BY OTHERS	TOTAL FEET	TOTAL MILES
6" P.V.C.	22,626.50	4,939.00	27,565.50	5.22
8" P.V.C.	77,751.60	12,413.40	90,165.00	17.08
8" D.I.	0.00	0.00	0.00	0.00
10" P.V.C.	265.60	0.00	265.60	0.05
12" P.V.C.	0.00	2,389.00	2,389.00	0.45
15" P.V.C.	2,613.40	0.00	2,613.40	0.49
18" P.V.C.	3,121.50	0.00	3,121.50	0.59
21" P.V.C.	392.60	0.00	392.60	0.07
4" P.V.C./S.F.M.		262.40	262.40	0.05
36" P.V.C.				
TOTALS	106,771.20	20,003.80	126,775.00	24.01
M.H.'S	13	135	148 Total Manholes Constructed in 1999	

SEWER LINES LAID IN 1999

ORIGINAL CONSTRUCTION (IN FEET)	REMOVED & REPLACED (IN FEET)	TOTAL REMAINING (IN FEET)	TOTAL REMAINING (IN MILES)
151,932.80	69,240.30	82,692.50	15.66

SEWER MANHOLE PROJECTS FOR 1999

BUILT IN 1999	REMOVED IN 1999	TOTAL MODIFICATIONS IN 1999
148	11	137

ANNUAL REPORT - 1999
SEWER TABULATION NO. 2
SEWER MANHOLE AND FLUSH TANKS BUILT BY EACH CONTRACT FOR 1999

THE QUANTITIES DESTROYED OR ABANDONED AND THE EXTENT OF THE SEWERAGE AT THE END OF 1999

	SEWER PIPE			ALL SEWERS			MANHOLES	
	ORIGINAL BUILT	REMOVED & REPLACED	REMAIN	ORIGINAL BUILT	ABANDONED	REMAINING	ORIGINAL BUILT	ABANDONED REMAINING
Bought from N.O. Sewer Co.	21,307.50	14,498.30	6,809.20	24,908.20	18,099.00	6,809.20	0.00	0.00
Built Under Ordinary Contracts	137,222.30	69,240.30	67,982.00	14,710.30	34,103.50	1,184,005.00	148.00	23,125.00
Built by S&WB Forces	1,353,426.20	61,370.80	1,249,055.40	1,357,727.70	63,698.80	1,293,758.90	3,998.00	3,856.00
Built by Dock Board	5,839.70	0.00	5,839.70	6,874.30	0.00	6,874.30	19.00	19.00
Built Under CWA & ERA Contracts	25,662.60	360.00	25,302.60	25,662.60	360.00	25,302.60	76.00	3.00
Built Under WPA Contracts	138,903.60	26,168.40	112,735.20	112,735.20	26,168.40	112,735.20	504.00	3.00
Built Under PWA Contracts	177,599.30	14,095.40	163,503.90	163,503.90	14,095.40	163,503.90	474.00	5.00
Built Under FWA Contracts	9,120.80	0.00	9,120.80	9,120.80	0.00	9,120.80	32.00	0.00
Built by Orleans Levee Board	126,348.70	7,503.00	118,845.70	126,348.70	7,503.00	118,845.70	675.00	6.00
Built by FPHA	4,253.10	340.50	3,912.60	4,253.10	340.50	3,912.60	17.00	1.00
Built Under L.M.P. Contracts	733,963.50	16,352.40	717,611.10	743,801.80	22,809.40	720,992.40	2,192.00	60.00
Built by Others	1,958,576.30	40,206.40	1,918,369.90	1,937,292.80	40,206.40	1,897,086.40	5,508.00	81.00
TOTAL LINEAR FEET	8,287,302.10	386,548.50	8,002,486.30	16,417,486.00	289,129.20	13,244,207.00	13,643.00	36,319.00
TOTAL MILES	1,569.56	73.21	1,515.62	3,109.37	54.76	2,508.37		

ANNUAL REPORT - 1999
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	NOW REMAINING IN THE SYSTEMS
72" Steel	29,182.40		29,182.40
68" Steel	9,061.90		9,061.90
66" Concrete	13,740.70		13,740.70
66" Steel	28,979.70		28,979.70
60" Steel	2,577.70		2,577.70
60" Concrete	748.90		748.90
57" Concrete	1,766.80		1,766.80
54" Concrete	7,030.40		7,030.40
54" Steel	44,014.50		44,014.50
51" Concrete	928.30		928.30
50" Steel	135.00		135.00
48" Concrete	13,791.00		13,791.00
48" FRP	10,900.20		10,900.20
48" Steel	21,147.20		21,147.20
45" Concrete	3,048.40		3,048.40
42" Concrete	20,170.10		20,170.10
42" Steel	3,580.20		3,580.20
39" Brick	884.80		884.80
39" Concrete	4,410.60	538.80	3,871.80
36" Vitrified Clay	2,777.90	344.20	2,433.70
36" Prestressed Concrete	11,617.20		11,617.20
36" Reinforced Concrete	9,392.70	80.00	9,312.70
36" Steel	150.00		150.00
36" Cast Iron	10,674.00		10,674.00
36" P.V.C.	10,604.00		10,604.00
33" Brick	3,150.40	69.50	3,080.90
33" Reinforced Concrete	1,450.90		1,450.90
30" Vitrified Clay	1,672.20	243.60	1,428.60
30" Brick	3,006.60		3,006.60
30" Prestressed Concrete	484.00		484.00
30" Reinforced Concrete	34,449.70	4,193.70	30,256.00
30" Vitrified Clay	11,732.20		11,732.20
30" Cast Iron	4,305.90		4,305.90
30" Steel	3,255.20		3,255.20
30" ERP	16,400.00		16,400.00
29" P.V.C.	887.00		887.00
28" P.V.C.	541.00		541.00
27" Vitrified Clay	29,134.80	1,986.70	27,148.10
27" Terra Cotta	11.00		11.00
27" P.V.C.	11.00		11.00
27" Reinforced Concrete	13,738.40		13,738.40
26" P.V.C.	2,331.00	54.00	2,277.00
Subtotal Linear Feet	385,544.90	7,456.50	378,088.40
Total Miles	73.02	1.41	71.61

SIZE & MATERIAL OF SEWER	TOTAL LENGTH BUILT INCLUDING SUBSTITUTES	DESTROYED OR ABANDONED	NOW REMAINING IN THE SYSTEMS
24" Vitrified Clay	42,463.00	10,551.60	31,911.40
24" Cast Iron	17,653.20	15.10	17,638.10
24" Asbestos Cement	4,942.20		4,942.20
24" Reinforced Concrete	31,880.30	3,503.90	28,377.00
24" P.V.C.	162.00		162.00
24" Steel	110.00		110.00
21" P.V.C.	373.60		373.60
21" Reinforced Concrete	15,355.10	360.60	14,994.50
20" Ductile Iron Pipe	143.80		143.80
18" P.V.C.	3,121.50		3,121.50
16" Steel	120.00		120.00
16" Asbestos Cement	28,894.90	8.00	28,886.90
16" Plastic	1,913.10		1,913.10
15" P.V.C.	4,706.40		4,706.40
15" Plastic Truss	1,766.80		1,766.80
15" Vitrified Clay	121,696.00	2,613.40	119,082.60
10" Vitrified Clay	195,275.40	265.60	195,009.80
10" Concrete	68,743.40	14,647.60	54,095.80
10" Steel	130.00		130.00
10" Asbestos Cement	28,263.40	603.00	27,660.40
10" P.V.C.	101,967.30		101,967.30
10" Plastic Truss	6,102.50		6,102.50
8" Plastic	706,297.50	32.00	706,265.50
8" Concrete	375,816.00	10,767.40	365,048.60
8" Terra Cotta	418,388.20	42,199.90	376,188.30
8" Cast Iron	33,579.40	692.00	32,887.40
8" Vitrified Clay	4,542,450.80	24,510.20	4,517,940.60
8" Asbestos Cement	9,818.90	5,923.00	3,895.90
8" Plastic Truss	78,885.90		78,885.90
8" P.V.C.	77,751.30		77,751.30
6" Concrete	2,700.00	335.40	2,364.60
6" Asbestos Cement	4,493.90		4,493.90
6" Cast Iron	4,204.40		4,204.40
6" Vitrified Clay	150,185.90	12,732.00	147,453.90
6" Plastic	371,272.70		371,272.70
6" Plastic Truss	7,617.10	262.50	7,354.60
6" Terra Cotta	22,631.00	9,296.80	13,334.20
6" P.V.C.	22,626.50		22,626.50
4" Cast Iron	874.20		874.20
4" Ductile Iron	180.40		180.40
4" Plastic	126.00		126.00
4" P.V.C.	703.00		703.00
Subtotal Linear Feet	7,516,387.00	139,319.40	7,377,067.60
Total Linear Feet	7,901,931.90	146,775.90	7,755,156.00
Total Miles	1,496.58	27.80	1,468.78

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

YEAR	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	ANNUAL	MONTHLY	EXCESS OR											
No	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	AMOUNT	TOTAL	DEFICIT											
1	1894	2.11	13.27	15.36	4.46	18.86	4.27	24.13	2.36	26.45	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	51.46	4.29	
	1895	1.65	3.76	11.41	3.63	15.04	2.48	17.52	10.48	39.98	6.97	45.35	7.32	52.67	2.16	54.83	1.92	56.15	1.92	58.15	0.88	57.03	4.90	61.83	5.15	
	1896	5.76	17.03	26.79	6.11	34.90	8.75	41.65	12.74	68.97	15.12	84.06	14.78	98.87	3.53	102.40	2.08	104.46	2.07	106.55	6.74	113.29	6.74	119.29	11.29	
	1897	4.88	8.52	13.40	4.06	17.45	3.38	20.83	6.37	27.20	7.29	34.49	7.56	42.05	7.39	49.44	4.05	54.44	1.77	51.20	1.04	52.24	3.73	55.98	5.65	
	1898	2.52	3.07	5.58	5.27	10.86	3.25	14.11	3.11	17.22	9.61	26.83	3.56	30.39	4.05	34.44	5.80	40.24	6.66	46.93	3.73	50.66	3.59	54.25	4.52	
	1899	12.28	20.10	32.38	13.36	45.76	10.00	55.76	15.85	71.61	24.19	95.80	18.68	114.48	18.83	133.31	9.53	142.84	8.77	151.41	5.90	157.21	10.33	167.54	15.00	
	1900	4.09	6.70	10.79	4.46	15.25	3.33	18.59	5.28	23.87	8.06	31.93	6.23	38.16	6.28	44.44	3.11	47.55	2.92	50.47	1.93	52.40	3.44	55.85	4.10	
	1901	2.02	5.10	7.12	5.36	12.50	5.57	18.07	0.58	19.95	6.21	24.98	4.90	29.76	3.56	33.32	3.85	37.17	3.76	40.93	3.22	44.15	5.09	49.24	4.96	
	1902	14.30	25.20	39.50	18.76	58.26	15.57	73.83	18.43	90.26	30.40	120.68	23.58	144.24	22.39	166.63	13.18	179.81	12.53	192.34	9.02	201.36	15.42	216.78	14.96	
	1903	3.58	6.30	9.88	4.65	14.57	3.86	18.48	4.11	22.57	7.00	30.17	5.90	36.06	5.60	41.66	3.30	44.95	3.13	48.09	2.26	50.34	3.86	54.20	4.02	
	1904	2.00	7.30	9.30	1.23	10.53	3.20	13.73	0.10	13.83	3.58	17.39	5.70	22.09	5.48	27.57	16.01	44.58	1.50	46.08	6.32	52.40	3.00	55.40	4.02	
	1905	16.30	32.50	48.80	19.99	68.79	18.77	87.56	16.53	104.09	33.96	138.05	29.28	167.33	27.67	195.20	29.19	224.39	14.03	238.42	15.34	253.76	18.48	272.24	18.01	
	1906	3.26	6.50	9.76	4.00	13.76	3.75	17.51	3.31	20.76	6.79	27.61	5.80	33.47	5.57	39.04	5.84	44.88	2.61	47.68	2.61	50.75	3.70	54.45	3.69	
	1907	2.61	3.43	6.04	2.89	8.93	1.62	10.61	0.15	10.76	8.82	19.58	4.58	26.08	3.01	29.09	0.39	29.48	1.69	31.17	2.02	33.19	3.43	36.62	3.15	
	1908	3.15	5.99	9.14	3.81	12.95	3.41	16.36	3.41	19.74	7.26	28.41	5.83	32.24	5.15	37.39	28.58	65.22	4.98	70.20	3.63	73.83	2.89	76.72	3.83	
	1909	3.88	5.99	9.87	4.50	14.37	12.29	26.68	3.38	30.04	6.78	36.82	8.42	45.24	4.98	50.22	3.63	53.85	2.53	56.38	1.28	57.66	6.44	64.10	6.44	
	1910	2.78	4.02	6.47	3.91	10.38	32.74	45.09	20.06	64.89	50.36	115.25	43.40	158.65	35.86	194.51	33.21	307.72	18.25	325.97	18.64	344.61	28.35	372.96	37.29	
	1911	3.36	5.72	9.05	3.81	12.86	7.76	20.61	1.79	22.40	7.19	27.89	6.20	34.08	5.12	39.22	4.74	43.96	2.61	46.57	2.66	49.23	4.05	53.28	5.23	
	1912	28.12	47.64	73.76	31.19	104.95	40.45	145.44	21.85	167.29	53.92	221.21	52.82	274.03	40.85	314.88	38.45	351.33	21.50	372.83	21.17	394.00	32.89	426.89	32.89	
	1913	3.27	5.96	9.22	3.90	13.12	5.06	18.18	2.73	20.91	6.74	27.65	6.80	34.25	5.11	39.36	4.56	43.92	2.66	46.60	2.65	49.25	4.11	53.36	4.45	
	1914	0.75	3.52	4.27	3.85	8.16	3.41	11.57	2.04	13.61	1.21	14.82	2.51	17.33	3.21	20.54	5.93	26.47	2.32	28.85	3.25	32.10	5.63	37.73	13.72	
	1915	26.87	51.16	78.03	35.00	113.11	43.90	157.01	23.88	180.90	56.13	238.03	55.33	291.36	44.08	335.42	42.38	377.80	23.85	401.68	24.42	426.10	38.72	464.82	37.92	
	1916	2.99	5.68	8.67	3.90	12.57	4.88	17.45	2.85	20.55	6.13	26.48	6.15	32.97	4.90	37.27	4.71	41.98	2.65	44.63	2.71	47.34	4.30	51.65	5.15	
	1917	3.84	9.81	13.75	11.77	25.52	0.66	26.18	1.37	27.55	3.94	31.49	6.57	38.06	5.79	43.85	2.47	46.32	0.80	48.92	0.21	50.71	3.56	54.27	4.22	
	1918	30.81	60.97	91.78	46.85	138.63	44.56	183.19	25.26	208.45	69.07	267.52	61.90	328.42	49.65	378.07	44.85	424.11	24.48	448.60	24.63	473.23	42.30	515.53	42.30	
	1919	3.08	6.10	9.18	4.69	13.86	4.46	18.32	2.53	20.85	5.81	26.75	6.19	32.94	4.99	37.93	4.49	42.41	2.45	44.86	2.46	47.32	4.23	51.55	4.23	
	1920	3.15	1.59	4.74	4.04	8.78	1.77	10.55	3.83	14.38	3.87	18.25	6.60	24.85	5.51	30.42	3.40	33.82	1.14	34.96	1.60	36.56	2.43	39.04	3.25	
	1921	33.96	62.56	96.52	50.89	147.41	46.33	193.74	29.09	222.83	62.94	285.77	68.50	354.27	55.42	409.69	48.25	457.94	25.62	483.56	26.23	509.79	44.78	554.57	44.78	
	1922	5.09	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	4.39	41.63	2.33	43.96	2.38	46.34	4.07	50.42	5.07	
	1923	6.38	4.97	11.35	7.13	18.48	5.57	24.05	4.21	28.26	5.79	34.05	3.49	38.33	3.49	41.82	9.28	51.10	6.23	57.33	4.02	61.35	13.16	74.53	6.21	
	1924	46.94	67.53	107.87	58.02	165.89	51.90	217.79	33.30	251.09	88.73	319.82	72.78	392.60	58.91	451.51	57.53	509.04	31.85	540.89	30.25	571.14	57.96	628.10	62.11	
	1925	3.36	5.63	8.99	4.84	13.82	4.33	18.15	2.78	20.92	5.73	26.65	6.07	32.72	4.51	37.63	4.79	42.42	2.65	45.07	2.52	47.60	4.83	52.43	4.83	
	1926	2.05	2.03	4.08	5.95	10.03	1.31	11.34	0.76	12.10	4.02	16.12	6.28	22.43	5.09	27.49	6.32	35.81	1.25	37.06	0.91	37.97	3.02	40.99	3.02	
	1927	42.39	69.56	111.95	63.97	175.92	53.21	229.13	34.06	263.19	72.75	335.94	79.06	415.00	64.00	479.00	66.85	544.85	33.10	577.95	31.16	609.11	60.93	670.09	67.09	
	1928	3.26	5.35	8.61	4.92	13.53	4.09	17.63	2.62	20.25	5.60	25.84	8.08	31.92	4.92	36.85	5.07	41.91	2.55	44.46	2.40	46.86	4.69	51.55	5.15	
	1929	2.22	4.61	6.83	1.58	8.41	12.64	21.05	13.98	35.03	1.42	36.45	2.84	39.29	4.78	44.07	6.21	50.28	1.33	51.61	4.90	56.51	7.65	64.16	5.35	
	1930	44.61	74.17	118.78	65.55	184.33	65.85	250.18	48.04	298.22	74.17	372.39	81.90	454.29	68.78	523.07	72.06	595.13	34.43	629.56	36.06	665.62	68.63	734.25	73.42	
	1931	3.19	5.30	8.48	4.68	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	5.24	
	1932	4.28	4.14	8.42	3.38	11.80	1.41	13.21	5.06	18.27	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	4.26	
	1933	48.89	78.31	127.20	68.93	198.13	67.26	263.39	53.10	316.49	77.25	393.74	92.83	486.57	73.38	559.95	63.32	643.27	35.18	678.45	36.50	714.95	70.42	785.37	78.53	
	1934	3.26	5.22	8.48	4.60	13.08	4.48	17.56	3.54	21.10	5.15	26.25	4.19	32.44	4.88	37.33	5.55	42.88	2.95	45.23	2.43	47.66	4.69	52.36	5.23	
	1935	3.33	5.49	8.82	4.45	13.27	7.46	20.73	4.42	25.15	9.38	34.53	4.92	39.45	7.57	47.02	6.53	53.55	3.90	57.45	1.28	58.73	7.28	66.01	7.28	
	1936	52.22	83.80	136.02																						

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 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	AMOUNT	TOTAL TO DATE		
1914	1.05	6.00	7.06	10.99	4.93	15.92	0.59	16.51	3.76	20.27	6.68	26.95	9.21	36.16	4.87	41.03	1.25	42.28	4.15	46.44	3.92	50.36	4.20	54.56	4.20	-4.20
total	67.95	100.82	168.77	268.00	106.78	374.78	85.37	460.15	110.67	570.82	131.35	702.17	115.09	817.23	120.11	937.34	51.06	988.40	54.30	1,042.70	1,042.70	1,042.70	1,042.70	1,042.70	1,042.70	1,042.70
avg	3.24	4.30	6.04	12.76	5.08	17.85	4.07	21.91	5.27	27.18	6.25	33.44	5.48	38.92	5.72	44.64	2.43	47.07	2.59	49.65	5.00	54.85	5.47	60.06	5.47	65.27
1915	7.42	4.16	11.58	13.59	0.06	13.75	3.54	17.29	5.27	22.56	5.49	29.05	7.91	36.96	6.84	43.80	12.14	55.94	1.94	57.88	4.05	61.93	5.47	67.40	5.47	72.87
total	75.37	104.98	180.35	281.34	106.84	388.53	88.91	477.44	115.94	593.38	137.84	731.22	122.97	854.19	130.95	984.24	63.20	1,047.44	59.24	1,106.68	1,106.68	1,106.68	1,106.68	1,106.68	1,106.68	1,106.68
avg	3.43	4.77	6.20	12.80	4.86	17.66	4.04	21.70	5.27	26.97	6.27	33.24	5.59	38.83	5.91	44.74	2.87	47.61	2.58	49.19	5.00	54.15	5.47	59.62	5.47	65.09
1916	4.23	2.01	6.24	0.57	6.91	9.57	7.89	17.46	6.93	24.39	24.39	29.69	4.93	34.62	3.57	38.19	6.92	45.11	0.59	45.70	5.00	50.70	4.31	55.01	4.31	60.32
total	79.60	106.99	186.59	102.01	288.60	398.10	96.80	494.90	122.87	617.77	143.14	760.91	127.90	888.81	133.62	1,022.43	70.12	1,092.55	56.93	1,149.48	1,149.48	1,149.48	1,149.48	1,149.48	1,149.48	1,149.48
avg	3.45	4.65	6.11	12.55	4.78	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	2.48	49.98	5.02	55.00	5.47	60.47	5.47	65.94
1917	3.67	2.87	6.54	2.94	3.68	13.14	1.30	14.44	1.69	16.13	5.84	21.97	5.34	27.31	3.28	30.59	0.98	31.57	0.25	31.82	1.98	33.80	2.79	36.59	2.79	41.38
total	83.27	109.86	193.13	104.95	298.08	411.24	98.10	509.34	124.56	633.90	148.96	782.88	133.24	916.12	136.90	1,053.02	70.80	1,123.82	57.19	1,181.01	1,181.01	1,181.01	1,181.01	1,181.01	1,181.01	1,181.01
avg	3.47	4.56	6.05	12.42	4.72	17.14	4.09	21.22	5.19	26.41	6.21	32.62	5.55	38.17	5.70	43.88	2.95	46.83	2.38	49.21	4.90	54.10	5.47	59.57	5.47	64.94
1918	4.14	1.65	5.79	1.62	7.41	10.28	17.69	23.38	7.87	31.25	5.27	36.52	6.86	43.38	5.40	48.88	3.21	52.09	5.78	57.87	7.88	65.75	5.00	70.75	5.00	75.75
total	87.41	111.51	198.52	106.57	305.49	428.93	100.18	529.11	127.05	656.16	151.32	807.48	138.87	946.35	141.11	1,087.46	81.48	1,168.95	61.18	1,230.13	1,230.13	1,230.13	1,230.13	1,230.13	1,230.13	1,230.13
avg	3.50	4.46	5.92	12.22	4.94	17.16	4.01	21.18	5.08	26.25	6.05	32.30	5.55	38.28	5.35	43.83	3.36	47.19	2.85	49.63	4.96	54.69	5.47	60.16	5.47	65.63
1919	6.78	6.11	12.89	3.24	16.13	22.37	17.40	39.77	17.40	57.17	6.09	63.26	7.51	70.77	6.09	76.86	4.00	80.86	3.01	83.87	8.42	92.29	5.18	97.47	5.18	102.65
total	94.19	117.62	211.81	109.81	321.62	451.31	117.58	568.89	134.56	699.39	144.27	843.66	151.36	995.02	157.45	1,152.47	85.48	1,237.95	68.88	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83
avg	3.62	4.32	6.15	12.22	5.03	17.40	4.16	21.55	5.09	26.64	6.09	32.73	5.55	38.28	5.35	43.83	3.36	47.19	2.85	49.63	4.96	54.69	5.47	60.16	5.47	65.63
1920	5.34	3.73	9.07	2.85	11.92	16.31	18.23	36.54	23.47	59.99	7.51	67.50	8.02	75.52	6.09	81.61	4.00	85.61	3.01	88.62	8.42	97.04	5.18	102.22	5.18	107.40
total	99.53	121.35	220.88	112.66	333.54	451.31	117.58	568.89	134.56	699.39	144.27	843.66	151.36	995.02	157.45	1,152.47	85.48	1,237.95	68.88	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83
avg	3.69	4.49	6.16	12.35	5.07	17.43	4.20	21.62	5.18	26.80	6.06	32.87	5.49	38.96	5.35	44.31	3.36	47.67	2.85	50.52	4.96	55.99	5.47	61.46	5.47	66.93
1921	1.17	1.97	3.14	4.50	7.94	12.33	15.92	23.84	11.92	35.76	22.28	58.04	14.27	72.31	10.28	82.59	5.48	88.07	3.31	91.38	8.42	99.80	3.84	103.64	3.84	107.48
total	100.70	123.32	224.02	117.18	341.18	451.31	117.58	568.89	134.56	699.39	144.27	843.66	151.36	995.02	157.45	1,152.47	85.48	1,237.95	68.88	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83
avg	3.60	4.40	6.00	12.19	5.05	17.33	4.11	21.34	5.30	26.84	6.10	32.75	5.44	38.19	5.55	43.73	3.28	47.02	2.70	49.72	4.93	54.85	5.47	60.32	5.47	65.79
1922	4.54	3.55	8.09	8.22	16.31	20.48	6.20	26.68	4.45	31.13	4.68	35.81	6.50	42.31	1.31	43.62	4.11	47.73	3.55	51.28	6.85	58.13	4.84	62.97	4.84	68.11
total	105.24	126.87	232.11	125.38	357.49	451.31	117.58	568.89	134.56	699.39	144.27	843.66	151.36	995.02	157.45	1,152.47	85.48	1,237.95	68.88	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83	1,306.83
avg	3.63	4.37	6.00	12.33	5.02	17.34	4.18	21.53	5.27	26.80	6.09	32.85	5.48	38.33	5.40	43.73	3.31	47.04	2.73	49.77	4.96	54.97	5.47	60.44	5.47	65.91
1923	3.99	2.26	6.25	4.48	10.71	14.84	8.71	24.55	6.17	30.72	9.83	40.55	7.48	48.03	2.60	50.63	2.48	53.09	4.94	58.03	3.93	61.96	5.14	66.10	5.14	71.24
total	109.23	129.13	238.36	129.84	368.20	497.94	131.00	628.94	137.17	766.11	147.00	913.11	163.49	1,076.60	179.17	1,255.77	90.96	1,346.73	72.11	1,418.84	1,418.84	1,418.84	1,418.84	1,418.84	1,418.84	1,418.84
avg	3.64	4.30	5.95	12.27	4.99	17.28	4.37	21.63	5.30	26.93	6.18	33.11	5.55	38.66	5.31	43.96	3.28	47.24	2.90	50.05	4.95	55.00	5.47	60.47	5.47	65.94
1924	5.59	5.24	10.83	2.11	12.94	16.07	15.51	31.58	25.06	56.64	15.51	72.15	28.67	100.82	28.67	129.49	0.00	129.49	0.21	129.70	6.70	136.40	3.22	140.62	3.22	143.84
total	114.82	134.37	249.19	131.95	381.14	512.25	146.51	658.76	161.57	819.34	177.06	996.40	205.63	1,102.03	234.30	1,336.33	129.49	1,465.82	100.00	1,565.82	1,565.82	1,565.82	1,565.82	1,565.82	1,565.82	1,565.82
avg	3.70	4.33	6.04	12.29	4.91	17.21	4.42	21.52	5.24	26.87	6.03	32.90	5.44	38.34	5.23	43.56	3.16	46.74	2.72	49.46	5.01	54.47	5.47	60.04	5.47	65.51
1925	5.47	1.67	7.14	0.91	8.05	12.98	8.86	21.84	16.66	38.50	23.64	62.14	26.25	88.39	6.10	94.49	7.27	101.76	4.80	106.56	3.34	110.90	3.98	114.88	3.98	118.86
total	120.29	136.04	256.33	132.86	389.19	521.05	145.37	666.42	162.03	828.45	175.67	1,004.12	1,179.37	1,354.62	1,529.72	1,704.97	1,880.22	2,055.47	1,238.64	1,412.31	1,586.95	1,761.29	1,935.58	2,110.82	2,286.06	2,461.30
avg	3.76	4.25	6.01	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	5.47	59.21	5.47	64.18
1926	5.50	2.84	8.34	14.38	22.72	36.10	50.00	63.90	77.80	91.70	105.60	119.50	133.40	147.30	161.20	175.10	189.00	202.90	216.80	230.70	244.60	258.50	272.40	286.30	300.20	314.10
total	125.79	138.88	264.67	147.24	314.48	461.68	608.88	756.08	903.28	1,050.48	1,197.68	1,344.88	1,492.08	1,639.28	1,786.48	1,933.68	2,080.88	2,228.08	2,375.28	2,522.48	2,669.68	2,816.88	2,964.08	3,111.28	3,258.48	3,405.68
avg	3.81	4.21	6.02	12.48	4.82	17.30	4.52	21.92	5.14	27																

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 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	AMOUNT	TOTAL TO DATE		
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	10.88	50.20	2.01	52.21	2.73	54.94	5.87	60.81	1.90	62.71	5.23	6.54	
total	162.54	180.97	343.51	196.87	530.38	206.02	736.40	201.35	937.75	207.12	1,144.87	251.78	1,396.65	235.32	1,631.97	213.64	1,845.61	141.92	1,987.53	125.67	2,113.20	169.97	2,283.17	2,392.87		
avg.	3.96	4.41	8.38	4.96	12.94	5.02	17.96	4.91	22.87	5.05	27.92	6.14	34.06	5.74	39.80	5.21	45.01	3.45	48.48	3.07	51.54	4.83	56.17	4.44		
1935	2.35	3.08	5.43	8.91	14.34	7.63	21.97	4.02	25.99	3.57	29.56	7.70	37.26	4.55	41.81	2.04	44.56	0.61	45.17	1.50	46.67	9.95	56.62	4.44	2.77	
total	164.89	184.05	348.94	195.78	544.72	213.65	758.37	205.37	963.74	210.69	1,174.43	259.48	1,433.91	239.87	1,673.89	215.29	1,890.17	142.53	2,032.70	127.17	2,159.87	196.92	2,356.20	2,483.04		
avg.	3.93	4.38	8.31	4.68	12.97	5.09	18.06	4.89	22.95	5.02	27.98	6.18	34.14	5.71	39.85	5.15	45.00	3.39	48.40	3.03	51.43	4.87	56.10	4.44		
1936	8.25	5.11	13.36	2.11	15.47	5.55	21.02	4.36	25.38	0.70	26.08	6.41	32.49	5.89	38.38	4.90	43.28	3.22	46.50	2.94	49.44	3.48	52.92	4.41	2.11	
total	173.14	189.16	362.30	187.89	560.18	219.20	779.39	209.73	989.12	211.39	1,200.51	265.89	1,466.40	245.87	1,712.27	221.18	1,933.45	145.75	2,079.23	130.11	2,209.31	199.81	2,409.12	2,536.16		
avg.	4.03	4.40	8.43	4.60	13.03	5.10	18.13	4.88	23.00	4.92	27.92	6.18	34.10	5.72	39.82	5.14	44.95	3.39	48.35	3.03	51.38	4.85	56.03	4.44		
1937	3.84	2.00	5.84	5.08	10.92	6.95	17.87	3.57	21.44	8.95	30.39	3.72	34.11	5.14	39.25	5.19	44.44	24.62	59.06	1.29	70.35	3.57	73.92	5.16	7.49	
total	176.98	191.16	368.14	202.97	571.11	226.15	797.28	213.30	1,010.56	220.34	1,230.90	269.61	1,500.51	251.01	1,751.52	226.37	1,977.89	170.37	2,148.26	131.40	2,279.66	203.98	2,483.04	2,610.53		
avg.	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	44.95	3.37	48.32	2.99	51.31	4.82	56.03	4.44		
1938	4.65	1.70	6.35	1.08	7.43	2.86	10.29	2.40	12.69	3.33	16.02	6.30	24.32	4.18	28.50	5.06	33.56	0.55	34.21	2.07	36.28	4.29	40.57	3.58	15.51	
total	181.63	192.86	374.49	204.05	578.54	229.01	807.55	215.70	1,023.25	223.67	1,246.92	277.91	1,524.83	235.19	1,780.02	231.43	2,011.45	171.02	2,182.47	133.47	2,315.94	207.67	2,523.61	2,650.12		
avg.	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	3.80	48.50	2.97	51.47	4.61	56.08	4.44		
1939	2.06	3.87	5.93	1.24	7.17	2.99	10.16	10.51	20.67	3.75	24.42	4.60	29.02	5.54	34.56	3.18	37.74	0.36	38.10	3.08	41.18	2.36	43.54	3.63	12.27	
total	183.69	196.73	380.42	205.29	585.71	232.00	817.71	226.21	1,043.92	227.42	1,271.34	282.51	1,553.85	260.73	1,814.58	234.61	2,049.19	171.38	2,220.57	136.55	2,357.12	210.03	2,567.15	2,694.88		
avg.	3.99	4.28	8.27	4.46	12.73	5.04	17.76	4.92	22.69	4.94	27.84	6.14	33.78	5.67	39.45	5.10	44.55	3.73	48.27	2.97	51.24	4.57	55.81	4.44		
1940	4.59	7.92	12.51	4.23	16.74	10.11	26.85	0.86	27.71	6.83	34.54	9.92	44.46	9.57	54.03	7.79	61.82	1.09	62.91	1.09	64.00	7.64	71.64	5.97	15.50	
total	188.28	204.65	392.93	209.52	602.45	242.11	844.56	227.07	1,071.83	234.25	1,305.88	292.43	1,598.31	270.30	1,868.51	242.40	2,111.01	172.47	2,283.48	137.64	2,421.12	217.67	2,638.79	2,766.29		
avg.	4.01	4.35	8.36	4.48	12.82	5.15	17.97	4.83	22.80	4.98	27.78	6.22	34.01	5.75	39.76	5.16	44.92	3.67	48.58	2.93	51.51	4.63	55.14	4.44		
1941	3.90	2.66	6.56	2.64	9.20	2.74	11.94	2.55	14.49	12.77	27.26	7.53	34.79	5.97	40.76	6.03	46.79	5.54	52.33	1.67	54.00	3.32	57.32	4.78	1.15	
total	192.18	207.31	398.49	212.18	611.65	244.85	856.50	229.52	1,086.12	247.02	1,333.14	299.96	1,633.10	278.27	1,909.37	248.43	2,157.80	178.01	2,335.81	139.31	2,475.12	220.99	2,696.11	2,823.60		
avg.	4.00	4.32	8.32	4.42	12.74	5.10	17.84	4.78	22.83	5.15	27.71	6.25	34.02	5.76	39.78	5.18	44.95	3.71	48.68	2.90	51.57	4.60	56.17	4.44		
1942	1.18	10.13	11.31	7.13	18.44	1.36	19.80	5.83	25.63	14.29	39.92	6.57	46.49	12.09	58.58	4.82	63.40	4.16	67.56	2.22	69.78	3.79	73.57	6.13	7.05	
total	193.36	217.44	410.80	219.29	630.09	246.21	876.30	235.49	1,111.75	261.31	1,373.06	306.53	1,679.59	288.36	1,967.95	253.25	2,221.20	182.17	2,403.37	141.53	2,544.90	224.78	2,769.68	2,897.73		
avg.	3.95	4.44	8.38	4.48	12.86	5.02	17.88	4.81	22.89	5.33	28.02	6.26	34.28	5.88	40.16	5.17	45.33	3.72	49.09	2.89	51.94	4.59	55.92	4.44		
1943	2.29	1.39	3.68	7.95	11.54	1.47	13.01	2.87	15.88	3.11	18.79	6.73	25.52	3.80	29.32	13.20	42.52	0.76	43.28	1.40	44.68	5.04	49.72	4.14	5.67	
total	195.65	218.83	414.48	227.15	641.63	247.68	889.31	238.12	1,127.43	264.42	1,391.85	313.26	1,705.11	292.16	1,997.27	266.45	2,263.72	182.93	2,446.65	142.93	2,589.58	229.82	2,819.40	2,946.90		
avg.	3.91	4.38	8.29	4.54	12.83	4.95	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	4.60	56.39	4.44		
1944	3.02	4.70	12.22	5.93	18.85	2.71	21.86	4.27	24.86	3.29	28.15	6.42	35.57	6.19	45.00	5.66	51.66	0.66	52.62	12.12	64.74	2.37	67.11	5.59	10.51	
total	203.67	223.53	427.20	233.08	660.28	256.83	917.17	242.99	1,159.58	267.71	1,427.27	317.65	1,744.92	288.35	2,043.27	272.11	3,315.38	183.99	2,499.27	155.05	2,654.32	232.19	2,886.51	3,013.02		
avg.	3.99	4.38	8.38	4.67	12.95	5.04	17.98	4.79	22.74	4.95	27.89	6.23	34.21	5.85	40.28	5.34	45.40	3.81	49.01	3.04	52.05	4.53	58.60	4.44		
1945	4.69	4.89	9.28	2.20	11.68	3.35	17.03	2.82	19.85	4.02	23.87	12.01	35.88	8.16	41.04	6.70	47.74	2.58	50.32	2.63	52.95	5.31	58.26	4.86	1.63	
total	208.36	226.22	436.58	235.38	671.86	262.24	934.20	245.21	1,179.41	271.73	1,451.14	329.66	1,780.80	303.51	2,084.61	278.81	2,363.12	188.47	2,549.59	157.68	2,707.27	237.50	2,944.77	3,074.40		
avg.	4.01	4.39	8.40	4.63	12.92	5.04	17.97	4.72	22.88	5.23	27.91	6.34	34.25	5.84	40.28	5.36	45.44	3.59	49.03	3.03	52.08	4.57	56.63	4.44		
1946	5.43	3.82	8.95	3.40	12.40	3.28	17.33	5.53	23.86	7.23	43.08	4.08	48.78	4.50	53.28	8.25	61.53	0.21	61.74	3.31	65.05	2.37	67.42	5.62	10.59	
total	213.49	232.04	445.53	250.48	684.01	265.52	951.53	253.74	1,215.27	278.95	1,494.22	333.38	1,828.58	308.01	2,137.59	287.06	2,424.65	188.68	2,611.33	180.99	2,792.92	239.97	3,012.19	3,140.78		
avg.	4.03	4.38	8.41	4.70	13.13	5.01	18.14	4.79	22.93	5.26	28.49	6.33	34.52	5.91	40.33	5.32	45.76	3.52	49.27	3.04	52.31	4.53	56.83	4.44		
1947	7.50	2.60	10.10	7.48	17.58	8.08	25.67	5.47	31.14	6.63	37.80	3.14	40.91	5.51	46.45	3.22	49.67	3.21	52.88	12.58	65.48	7.65	73.14	6.09	15.97	
total	220.99	244.64	455.93	257.96	701.59	273.61	967.20	269.21	1,246.41	285.61	1,532.02	338.50	1,879.52	313.52	2,184.04	280.28	2,474.32	189.99								

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	3.58	1.57	5.15	2.64	7.79	1.00	8.79	3.95	12.74	3.58	16.32	8.04	24.38	3.75	28.11	5.96	34.07	3.67	37.74	2.81	40.55	5.08	45.93	45.93	-1.26	
1895	2.42	2.59	5.71	3.11	8.14	3.08	11.23	2.76	13.99	3.16	17.15	3.89	21.05	3.47	24.52	3.28	27.80	2.01	29.81	2.03	31.84	2.85	34.70	34.70	0.00	
1896	3.98	4.26	8.23	5.11	13.35	5.06	18.41	4.53	22.94	5.18	28.12	6.38	34.51	5.99	40.20	5.39	45.59	3.30	48.88	3.33	52.21	4.69	56.90	56.90	0.00	
1897	6.09	5.52	11.74	6.09	11.90	6.96	16.76	4.66	23.62	2.75	26.37	12.17	38.54	12.35	50.89	7.19	58.08	1.53	59.61	3.24	62.85	2.37	65.48	65.48	0.00	
1898	2.48	2.81	5.14	3.15	8.26	3.15	11.41	2.81	14.23	3.18	17.41	4.01	21.42	3.59	25.03	3.43	28.46	4.41	32.87	2.02	35.89	2.67	38.56	38.56	0.00	
1899	4.01	4.28	8.29	5.03	13.32	5.09	18.42	4.54	22.95	5.14	28.10	6.48	34.57	5.80	40.37	5.41	45.78	3.27	49.05	2.33	52.38	4.54	57.02	57.02	0.00	
1900	2.22	2.44	4.66	2.64	7.30	2.64	10.94	4.08	14.96	3.86	17.80	5.87	24.67	4.87	32.54	3.79	46.33	1.23	50.54	1.37	54.91	5.60	60.51	60.51	0.00	
1901	2.51	2.73	5.24	3.16	6.40	3.16	9.56	2.85	12.41	3.70	17.77	4.08	24.85	3.70	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1902	3.38	4.34	8.33	5.02	13.35	5.07	18.42	4.54	22.95	5.29	28.24	6.48	34.70	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1903	1.30	2.42	3.72	8.44	13.18	5.74	18.90	2.88	21.78	7.68	29.68	6.77	35.43	7.12	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1904	2.52	3.25	5.78	3.25	8.54	3.25	11.79	2.89	14.68	3.58	18.26	4.14	22.40	3.70	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1905	3.94	4.31	8.28	5.09	13.34	5.08	18.43	4.52	22.95	5.29	28.24	6.48	34.70	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1906	6.03	3.61	9.64	8.28	17.90	3.18	21.08	7.25	28.33	3.88	32.19	8.68	40.87	4.81	45.68	5.96	51.64	1.03	52.67	1.15	53.83	1.30	55.13	55.13	0.00	
1907	2.58	3.67	6.25	3.95	8.71	3.95	12.66	3.26	15.92	4.24	18.39	4.22	22.59	3.70	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1908	3.45	10.83	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	0.00	
1909	2.91	2.90	5.52	3.24	8.90	3.24	12.14	4.67	16.81	5.28	28.47	6.62	35.10	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1910	3.97	4.40	8.37	5.12	13.49	5.04	18.53	4.67	23.19	5.28	28.47	6.62	35.10	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1911	4.40	5.40	9.80	4.85	14.65	4.85	21.21	4.41	25.62	1.78	27.40	6.12	33.52	7.15	40.87	3.96	44.65	4.12	48.77	3.21	51.98	4.04	55.02	55.02	0.00	
1912	2.96	2.91	5.81	3.43	9.04	3.43	12.47	4.67	16.81	5.28	28.47	6.62	35.10	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1913	3.97	4.41	8.39	5.12	13.51	5.06	18.57	4.67	23.19	5.28	28.47	6.62	35.10	5.77	40.47	5.48	45.95	3.23	49.18	2.90	52.48	4.67	57.15	57.15	0.00	
1914	6.88	8.63	15.29	6.84	22.13	4.26	26.39	6.58	32.95	10.76	43.71	7.75	51.48	5.24	56.70	5.67	62.37	3.36	65.73	5.00	71.73	6.77	78.50	78.50	0.00	
1915	2.72	3.04	5.77	3.49	9.27	3.43	12.70	3.19	15.89	4.50	19.50	4.51	24.01	3.83	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1916	4.01	4.48	8.49	5.15	13.63	5.05	18.68	4.69	23.37	5.31	28.68	6.63	35.31	5.78	41.10	5.52	46.62	3.25	49.87	3.29	53.15	4.59	57.74	57.74	0.00	
1917	3.40	1.75	5.15	1.18	6.33	3.12	9.45	0.80	10.25	8.63	18.88	3.28	22.14	5.85	27.99	4.31	32.30	1.70	34.00	2.91	36.91	2.77	39.68	39.68	0.00	
1918	2.78	3.06	5.84	3.51	9.35	3.51	12.86	4.64	16.50	5.38	28.54	6.58	35.12	5.78	41.10	5.52	46.62	3.25	49.87	3.29	53.15	4.59	57.74	57.74	0.00	
1919	4.71	5.65	10.36	1.06	11.42	1.99	13.41	1.55	14.96	8.27	23.23	6.49	29.72	3.12	32.84	7.80	40.44	0.00	40.44	8.41	48.85	5.21	54.06	54.06	0.00	
1920	2.80	3.11	5.92	3.52	9.44	3.52	12.96	3.21	16.17	4.50	19.70	4.51	24.01	3.83	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1921	4.01	4.45	8.47	5.03	13.50	4.98	18.47	4.59	23.07	5.40	28.46	6.59	35.05	5.74	40.79	5.53	46.32	3.18	49.51	3.35	52.86	4.57	57.43	57.43	0.00	
1922	10.52	5.39	15.91	8.03	21.94	8.55	30.49	1.24	31.73	4.04	36.77	7.67	43.44	5.10	48.54	4.88	53.22	4.20	57.42	3.16	60.58	2.83	63.41	63.41	0.00	
1923	2.91	3.17	6.08	3.51	9.58	3.51	13.09	3.22	16.31	4.91	20.28	4.88	24.76	4.07	42.55	11.49	54.04	1.57	55.71	3.95	59.66	3.28	62.94	62.94	0.00	
1924	4.14	4.47	8.61	5.05	13.66	5.03	18.71	4.65	23.36	5.38	28.67	6.60	35.18	5.73	40.80	5.52	46.42	3.20	49.82	3.35	52.97	4.54	57.51	57.51	0.00	
1925	6.90	5.18	12.08	6.04	15.12	1.31	16.43	3.69	22.12	5.29	25.37	6.77	30.14	6.19	36.29	6.78	46.05	4.97	47.12	3.60	48.72	6.71	55.43	55.43	0.00	
1926	2.98	4.0	8.22	3.20	9.20	3.20	12.40	4.88	16.28	5.23	20.53	7.19	25.72	4.18	33.17	3.88	43.05	3.24	43.29	3.33	46.63	4.57	51.20	51.20	0.00	
1927	4.14	4.48	8.62	5.02	13.64	4.97	18.61	4.53	23.14	5.38	28.52	6.57	35.10	5.78	41.10	5.53	46.34	3.20	49.86	3.25	53.11	4.65	57.76	57.76	0.00	
1928	12.20	9.14	21.34	3.41	24.75	8.88	31.53	7.78	39.31	2.30	41.69	9.24	60.92	7.82	58.74	6.54	65.28	2.95	68.23	0.52	68.75	5.36	74.11	74.11	0.00	
1929	3.10	3.60	7.20	4.65	10.85	4.65	15.50	3.50	19.00	5.00	25.00	5.00	30.00	5.00	35.00	5.00	40.00	5.00	45.00	5.00	50.00	5.00	55.00	55.00	0.00	
1930	3.60	4.15	8.30	5.15	12.45	5.15	17.60	3.00	20.60	4.00	24.00	4.00	28.00	4.00	32.00	4.00	36.00	4.00	40.00	4.00	44.00	4.00	48.00	48.00	0.00	
1931	3.14	3.38	6.76	3.95	9.93	3.95	13.88	3.37	17.25	3.90	21.75	4.80	32.55	3.00	36.55	4.15	45.70	3.98	49.85	3.68	53.53	5.90	60.43	60.43	0.00	
1932	4.25	4.58	9.16	5.50	13.66	5.50	19.16	4.58	23.74	6.32	29.82	6.62	39.44	5.83	41.10	5.58	46.68	3.20	49.86	3.25	53.11	4.65	57.76	57.76	0.00	
1933	0.85	3.28	4.13	1.88	6.03	3.39	9.43	3.08	12.51	4.71	21.28	5.21	26.49	3.63	32.09	2.18	34.27	3.58	37.85	5.01	42.86	7.84	50.70	50.70	0.00	
1934	3.15	3.41	6.82	4.21	10.03	4.21	14.24	3.40	17.64	4.00	20.00	4.00	24.00	4.00	28.00	4.00	32.00	4.00	36.00	4.00	40.00	4.00	44.00	44.00	0.00	
1935	4.20	4.56	9.12	5.40	13.60	5.40	19.00	4.56	23.52	6.24	28.80	6.24	36.96	5.80	41.10	5.58	46.68	3.20	49.86	3.25	53.11	4.65	57.76	57.76	0.00	
1936	3.13	4.40	8.80	5.30	13.10	5.30	18.40	3.90	22.30	4.24	25.44	4.24	30.52	3.82	40.82	2.98	43.80									

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 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 DEFICIENCY
	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	AMOUNT	TOTAL TO DATE		
1874	7.48	7.48	4.56	12.04	5.04	17.08	5.49	22.57	10.98	33.55	1.93	35.48	5.70	41.18	7.87	49.05	5.99	55.04	0.53	55.57	8.83	62.40	5.00	67.40	5.92	9.43
1875	4.20	340.04	4.54	708.12	5.03	1115.72	4.88	1511.20	4.69	1890.79	4.19	2310.02	5.37	2847.41	4.76	3323.95	4.58	3782.19	2.54	4037.07	2.71	4308.18	3.87	4695.75	4.78	5173.53
1876	3.59	359.1	4.89	848.1	5.10	1358.1	5.72	1930.1	7.67	2697.1	13.09	4006.1	7.89	4795.1	8.60	5655.1	3.38	6193.1	2.76	6469.1	4.15	6884.1	3.39	7223.1	5.02	7725.1
1877	4.19	343.63	4.55	716.60	4.12	1129.30	4.01	1530.50	3.87	1917.76	4.32	2350.08	5.45	2895.36	4.85	3380.40	4.63	3844.12	2.57	4101.76	2.75	4377.02	3.90	4767.98	4.77	5245.1
1878	2.23	345.85	3.75	722.58	2.81	1138.09	0.80	1540.09	3.93	1934.06	6.22	2252.1	6.45	2897.1	3.46	3243.1	1.83	3411.1	3.14	3725.1	3.36	4061.1	4.22	4483.1	4.77	4960.1
1879	4.17	417.1	4.54	871.1	5.01	1372.1	4.84	1856.1	4.75	2330.1	5.28	2858.1	6.65	3523.1	5.89	4112.1	4.12	4524.1	3.17	4841.1	3.99	5240.1	5.29	5769.1	4.62	6238.1
1880	5.40	540.1	2.75	815.1	8.56	1471.1	3.57	1828.1	2.09	2037.1	1.18	2155.1	4.85	2640.1	15.96	4236.1	9.06	5142.1	4.72	5614.1	7.67	6381.1	3.53	6734.1	5.05	7239.1
1881	4.18	418.1	4.52	870.1	5.02	1372.1	4.83	1855.1	4.72	2327.1	5.23	2850.1	6.53	3503.1	6.03	4106.1	4.56	4562.1	3.19	4881.1	3.44	5225.1	5.41	5766.1	4.80	6246.1
1882	11.10	1110.1	2.27	1337.1	3.58	1695.1	2.99	1994.1	10.65	3059.1	8.04	3863.1	7.03	4566.1	7.46	5312.1	3.16	5628.1	0.00	5628.1	5.48	6176.1	5.44	6720.1	5.60	7280.1
1883	362.36	362.36	381.74	744.10	425.65	1169.75	408.58	1578.31	406.71	1985.02	447.76	2432.78	563.61	2996.39	511.92	3508.31	477.62	3985.93	268.01	4253.94	294.46	4548.40	409.04	4957.44	4.81	5438.1
1884	4.26	426.1	4.49	875.1	5.01	1376.1	4.81	1857.1	4.78	2335.1	5.27	2862.1	6.83	3545.1	6.02	4147.1	5.62	4709.1	3.15	5024.1	3.46	5370.1	5.31	5901.1	4.81	6382.1
1885	5.49	549.1	11.48	1697.1	4.37	2134.1	3.66	2500.1	18.57	2687.1	1.21	3108.1	2.86	3394.1	4.33	3827.1	5.55	4382.1	1.14	4496.1	4.54	4950.1	5.79	5529.1	4.81	6010.1
1886	4.28	428.1	4.57	885.1	5.00	1385.1	4.79	1864.1	4.78	2342.1	5.22	2864.1	6.56	3520.1	6.00	4120.1	5.82	4702.1	3.13	5015.1	3.48	5363.1	5.54	5917.1	4.79	6396.1
1887	5.29	529.1	3.20	849.1	10.32	1881.1	18.66	2647.1	37.47	3424.1	45.87	3882.1	52.74	4409.1	52.84	4937.1	48.84	5425.1	37.47	5801.1	30.37	6104.1	31.33	6417.1	5.83	6900.1
1888	4.29	429.1	4.56	885.1	5.06	1391.1	4.95	1886.1	4.83	2369.1	5.18	2887.1	6.65	3552.1	5.88	4140.1	5.61	4701.1	3.16	5017.1	3.47	5364.1	5.73	5937.1	4.75	6412.1
1889	0.58	058.1	7.96	854.1	1.96	1050.1	1.35	1185.1	3.70	1555.1	2.69	1824.1	2.51	2075.1	3.77	2452.1	2.88	2740.1	3.77	3117.1	5.32	3649.1	3.46	4181.1	4.75	4656.1
1890	4.25	425.1	4.80	884.1	5.03	1387.1	4.91	1878.1	4.81	2359.1	5.23	2882.1	6.61	3543.1	5.97	4140.1	5.55	4695.1	3.14	5009.1	3.44	5353.1	5.57	5910.1	4.78	6368.1
1891	1.75	175.1	5.84	759.1	3.45	1104.1	7.44	1848.1	18.78	2359.1	21.81	2577.1	25.84	2835.1	33.83	3173.1	35.41	3514.1	5.59	3973.1	5.59	4532.1	4.40	4972.1	5.14	5486.1
1892	4.22	422.1	4.10	832.1	4.45	1277.1	4.94	1771.1	4.80	2251.1	5.21	2772.1	6.63	3435.1	5.96	4031.1	5.58	4589.1	3.15	4904.1	3.15	5219.1	5.55	5774.1	4.84	6258.1
1893	4.81	481.1	8.91	1372.1	4.14	1786.1	17.87	2373.1	35.73	2966.1	9.28	3894.1	12.92	4816.1	15.84	5400.1	18.82	6282.1	6.82	6964.1	6.82	7646.1	4.30	8076.1	5.72	8648.1
1894	380.28	380.28	419.13	799.41	449.89	1249.30	457.54	1706.84	430.84	2137.68	472.94	2610.62	533.23	3203.85	536.79	3740.56	536.79	4243.35	284.30	4528.10	310.75	4838.85	438.33	5277.18	572.1	5849.1
1895	4.23	423.1	4.68	888.1	5.00	1388.1	5.08	1896.1	4.79	2375.1	5.25	2901.1	6.59	3560.1	5.96	4156.1	5.59	4715.1	3.16	5031.1	3.45	5377.1	4.87	5864.1	5.77	6441.1
1896	3.70	370.1	5.00	870.1	3.90	1260.1	1.84	1444.1	16.97	1697.1	5.08	2205.1	5.50	2755.1	6.62	3417.1	6.62	4079.1	1.61	4240.1	2.12	4452.1	2.55	4707.1	3.53	5060.1
1897	383.98	383.98	424.13	808.11	453.79	1261.90	459.38	1721.28	433.37	2154.65	478.02	2632.67	568.64	3231.31	643.41	3774.72	504.86	4279.58	286.42	4566.00	313.30	4879.30	440.18	5319.48	5.31	5850.1
1898	4.22	422.1	4.66	888.1	4.99	1387.1	5.05	1892.1	4.76	2368.1	5.25	2893.1	6.58	3551.1	5.97	4148.1	5.55	4703.1	3.15	5018.1	3.44	5362.1	5.52	5914.1	4.84	6368.1
1899	4.50	450.1	6.50	1100.1	6.93	1793.1	0.47	1840.1	1.08	1948.1	3.34	2282.1	7.63	3045.1	7.18	3763.1	6.21	4382.1	15.00	5882.1	1.06	5988.1	4.07	6395.1	5.33	6928.1
1900	388.48	388.48	430.63	819.11	460.72	1279.83	459.87	1739.68	434.43	2174.11	481.36	2655.47	606.27	3261.74	550.96	3812.33	511.07	4323.40	301.42	4624.82	314.36	4939.18	444.25	5383.43	5.43	5926.1
1901	4.22	422.1	4.68	890.1	5.01	1391.1	5.00	1891.1	4.72	2363.1	5.23	2886.1	6.59	3545.1	5.96	4144.1	5.56	4699.1	3.28	5027.1	3.42	5369.1	5.52	5921.1	4.83	6374.1
1902	3.57	357.1	4.33	790.1	3.00	1090.1	1.38	1228.1	1.83	1411.1	5.81	1992.1	5.67	2559.1	5.94	3153.1	3.43	3496.1	2.25	3721.1	2.25	3946.1	3.55	4301.1	4.83	4784.1
1903	392.05	392.05	434.96	827.01	463.72	1290.73	461.23	1751.96	436.26	2188.22	487.17	2675.39	611.94	3287.33	556.53	3843.86	514.50	4358.36	303.67	4662.03	320.92	4982.95	449.04	5431.99	4.05	5936.1
1904	4.22	422.1	4.68	890.1	5.01	1391.1	5.00	1891.1	4.72	2363.1	5.23	2886.1	6.59	3545.1	5.96	4144.1	5.56	4699.1	3.28	5027.1	3.42	5369.1	5.52	5921.1	4.83	6374.1
1905	8.68	868.1	6.38	1506.1	5.37	2043.1	1.31	2174.1	5.09	2683.1	9.77	3660.1	4.07	4067.1	4.37	4504.1	2.22	4726.1	0.43	4769.1	3.36	5105.1	2.14	5319.1	4.43	5762.1
1906	400.73	400.73	441.34	842.07	469.09	1311.16	462.54	1773.70	441.35	2215.05	496.94	2711.99	616.01	3328.00	560.90	3888.90	516.72	4405.62	304.10	4709.72	324.28	5034.00	451.18	5485.18	5.10	5996.1
1907	4.26	426.1	4.70	896.1	4.99	1395.1	4.92	1887.1	4.70	2356.1	5.29	2885.1	6.55	3540.1	5.97	4137.1	5.50	4687.1	3.24	5010.1	3.45	5355.1	5.55	5910.1	4.80	6365.1
1908	4.19	419.1	10.92	1511.1	8.58	2369.1	11.24	3493.1	2.34	3727.1	6.45	4372.1	3.90	4762.1	11.74	5936.1	11.59	7095.1	1.52	7247.1	1.70	7417.1	3.45	7762.1	4.73	8235.1
1909	4.04	404.1	4.52	857.18	4.77	1334.85	4.73	1808.63	4.43	2252.32	5.03	2755.71	6.19	3375.62	5.72	3948.28	5.28	4476.57	305.62	4782.19	325.98	5108.17	452.91	5561.08	6.33	6094.1
1910	4.26	426.1	4.76	902.1	5.03	1405.1	4.99	1904.1	4.67	2371.1	5.30	2901.1	6.53	3553.1	6.03	4156.1	5.56	4712.1	3.22	5034.1	3.43	5377.1	4.77	5854.1	4.74	6328.1
1911	1.71	171.1	0.01	172.1	6.44	816.1	3.25	1141.1	3.90	1531.1	4.65	1996.1	5.30	2526.1	6.03	3129.1	6.03	3732.1	1.95	3927.1	1.71	4098.1	3.64	4462.1	5.31	4993.1
1912	4.06	406.1	4.71	895.1	5.04	1399.1	4.97																			

TABLE OF RAINFALL IN NEW ORLEANS SINCE ESTABLISHMENT OF RAIN GAGES 'N 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 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	AMOUNT	TOTAL TO DATE		
101	1994	3.22	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	477.95	940.81	940.81	517.80	1,458.61	506.52	1,955.13	484.90	2,450.03	550.42	3,000.45	660.79	3,661.23	601.82	4,263.05	556.24	4,819.29	319.51	5,138.80	368.34	5,507.14	481.50	5,988.64		
	avg.	4.58	4.73	9.31	9.31	5.13	14.44	5.02	19.45	4.80	24.26	5.45	29.71	6.54	36.25	5.96	42.21	5.51	47.72	3.16	50.88	3.65	54.53	4.77	59.29		
102	1995	3.53	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	3.90	66.84	5.57	7.47
	total	466.39	482.91	949.30	949.30	527.59	1,476.89	511.69	1,988.58	505.81	2,494.39	552.40	3,046.79	668.45	3,715.24	604.81	4,320.05	567.44	4,877.49	321.56	5,199.05	371.33	5,570.38	485.10	6,055.48		
	avg.	4.57	4.73	9.31	9.31	5.17	14.48	5.02	19.50	4.96	24.45	5.42	29.87	6.55	36.42	5.93	42.35	5.47	47.82	3.15	50.97	3.54	54.51	4.79	59.37		
103	1996	3.52	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	3.42	44.36	4.65	49.02	4.09	-10.25
	total	469.91	485.46	955.37	955.37	532.06	1,487.43	516.61	2,004.04	508.22	2,512.26	558.30	3,070.56	675.72	3,746.28	610.63	4,356.91	560.55	4,917.46	322.53	5,239.99	374.75	5,614.74	489.76	6,104.50		
	avg.	4.56	4.71	9.28	9.28	5.17	14.44	5.02	19.46	4.93	24.39	5.42	29.81	6.56	36.37	5.93	42.30	5.44	47.74	3.13	50.87	3.54	54.51	4.75	59.27		
104	1997	5.04	5.04	3.75	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	489.22	964.17	964.17	535.56	1,499.73	522.04	2,021.77	513.70	2,535.47	563.14	3,098.61	680.02	3,778.63	612.55	4,391.18	561.07	4,952.25	323.74	5,275.99	382.01	5,658.00	491.66	6,149.66		
	avg.	4.57	4.70	9.27	9.27	5.15	14.42	5.02	19.44	4.94	24.38	5.41	29.79	6.54	36.33	5.89	42.22	5.39	47.62	3.11	50.73	3.57	54.40	4.73	59.13		
105	1998	10.70	10.70	5.03	15.73	9.28	25.01	4.12	29.13	0.74	29.87	3.28	33.15	5.02	38.17	7.59	45.76	26.90	72.66	0.99	73.65	3.55	77.30	1.74	79.04	6.59	19.72
	total	485.65	494.25	979.90	979.90	544.84	1,524.74	526.16	2,050.90	514.44	2,565.34	566.42	3,131.76	685.04	3,816.80	620.14	4,436.94	587.97	5,024.91	324.73	5,349.64	385.66	5,735.30	493.40	6,228.70		
	avg.	4.63	4.71	9.33	9.33	5.19	14.52	5.01	19.53	4.90	24.43	5.39	29.83	6.52	36.35	5.91	42.28	5.60	47.86	3.09	50.95	3.57	54.62	4.70	59.32		
106	1999	3.06	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	-18.40
	total	488.71	494.70	983.41	983.41	549.02	1,532.43	526.19	2,058.62	519.30	2,577.92	576.79	3,154.71	687.88	3,842.59	624.11	4,466.70	591.97	5,058.67	328.80	5,387.47	385.82	5,773.29	496.16	6,269.45		
	avg.	4.61	4.67	9.28	9.28	5.18	14.46	4.96	19.42	4.90	24.32	5.44	29.76	6.49	36.25	5.89	42.14	5.58	47.72	3.10	50.83	3.64	54.47	4.68	59.15		

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COST OF OPERATIONS IDENTIFICATION PROGRAM

ADMINISTRATIVE SERVICES DEPARTMENT

Insurance Cost per Employee:

Workers' Compensation	\$1411.00
Auto Liability	\$ 630.00
General Liability	\$ 126.00

ENGINEERING DEPARTMENT

Cost to Design a Project	5.8%
	of Project Cost

ENVIRONMENTAL DEPARTMENT

Cost of Typical Industry Sampling Event	\$ 166.95
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FACILITY MAINTENANCE DEPARTMENT

Cost to set 5/8" water meter	\$ 62.80
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MANAGEMENT SERVICES DEPARTMENT

ACCOUNTING:

Cost to Process a Miscellaneous Invoice	\$ 8.26
Cost to process a Vendor Invoice	\$ 5.45
Cost to process a Paycheck	\$ 2.86

INFORMATION SYSTEMS:

Cost to Image a Document	\$ 0.27
Cost to Retrieve a Document From the Imaging System	\$ 3.06
Cost to Retrieve a Document From the Microfiche Files/Storage	\$ 26.78

PERSONNEL:

Cost to Hire an Employee	\$ 425.34
Cost to complete a Voluntary Employee Termination	\$ 13.10
Employee Turnover Rate	12.23%
Cost to Train an Employee:	\$ 259.62

PURCHASING:

Cost to Process a Sundry Purchase Order	\$ 12.50
---	----------

REVENUE:

Cost to Read a Meter	\$	0.38
Cost to Render a Bill (Less Meter Reading)	\$	0.49
Cost to Manage a Customer by Phone	\$	2.33
Cost to Manage a Customer by Mail	\$	1.15
Cost to Manage a Walk-in Customer	\$	7.24
Cost to Process a Mail-in Payment	\$	0.37
Cost to Process a Walk-in Payment	\$	1.83

SUPPORT SERVICES DEPARTMENT

Average Annual Maintenance Cost per Piece of Equipment	\$	579.00
Average Percent of Fleet Down for 1999		10%



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Sewerage and Water Board of New Orleans New Orleans, Louisiana

SINGLE AUDIT REPORTS

Under provisions of state law, this report is a public document. A copy of this report has been provided to the entire and other appropriate public officials. The report is available for review at the Baton Rouge office of the Legislative Auditor, where appropriate, at the office of the parish clerk of court.

Release Date _____

Year ended December 31, 1999

SEWERAGE AND WATER BOARD OF NEW ORLEANS
New Orleans, Louisiana

Single Audit Reports

Year ended December 31, 1999

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Suite 3500 One Shell Square
New Orleans, LA 70139-3599

Bruno
& Tervalon

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited the general purpose financial statements of the Sewerage and Water Board of New Orleans (the Board) as of and for the year ended December 31, 1999, and have issued our report thereon dated April 21, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Board's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Board in a separate letter dated April 21, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Board in a separate letter dated April 21, 2000.



This report is intended solely for the information of the Board, the Board's management and federal awarding agencies and pass-through entities, such as the State of Louisiana and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Bruno & Jewalton

April 21, 2000



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

Bruno
& Tervalon

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Compliance

We have audited the compliance of the Sewerage and Water Board of New Orleans (the Board) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The Board's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Board's management. Our responsibility is to express an opinion on the Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Board's compliance with those requirements.

In our opinion, the Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or



operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Board in a separate letter dated April 21, 2000.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Board as of and for the year ended December 31, 1999, and have issued our report thereon dated April 21, 2000. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations* and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information of the Board, the Board's management and federal awarding agencies and pass-through entities, such as the State of Louisiana and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Bruno + Javalon

April 21, 2000

SEWERAGE AND WATER BOARD OF NEW ORLEANS
New Orleans, Louisiana

Schedule of Expenditures of Federal Awards

For the year ended December 31, 1999

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
United States Environmental Protection Agency - Special purpose:		
Grant #1	66.606	\$ 6,224,995
Grant #2	66.606	4,901,487
Grant #3	66.606	<u>811,072</u>
 Total Federal Awards		 <u>\$ 11,937,554</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

SEWERAGE AND WATER BOARD OF NEW ORLEANS
New Orleans, Louisiana

Notes to Schedule of Expenditures of Federal Awards

December 31, 1999

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of the federal awards of the Sewerage and Water Board of New Orleans (the Board). The Board's reporting entity is defined in note 1 to the financial statements for the year ended December 31, 1999. All federal awards received from federal agencies is included on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in note 1 to the Board's financial statements for the year ended December 31, 1999.

(3) Relationship to Financial Statements

Federal awards are included in contributed capital in the financial statements.

SEWERAGE AND WATER BOARD OF NEW ORLEANS
New Orleans, Louisiana

Schedule of Findings and Questioned Costs

Year ended December 31, 1999

- (1) Summary of Auditors' Results
- (a) The type of report issued on the financial statements: unqualified opinion
 - (b) Reportable conditions in internal control were disclosed by the audit of the General Purpose Financial Statements: none reported; Material weaknesses: no
 - (c) Noncompliance which is material to the financial statements: no
 - (d) Reportable conditions in internal control over major programs: none reported; Material weaknesses: no
 - (e) The type of report issued on compliance for major programs: unqualified opinion
 - (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: no
 - (g) Major program:

United States Environmental Protection Agency -
Special Purpose (CFDA number 66.606)
 - (h) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000
 - (i) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes
- (2) Findings Relating to the General Purpose Financial Statements Reported in Accordance with Government Auditing Standards: None
- (3) Findings and Questioned Costs relating to Federal Awards: None



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April 21, 2000

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

Ladies and Gentlemen:

We have audited the general purpose financial statements of the Sewerage & Water Board of New Orleans (the Board), for the year ended December 31, 1999, and have issued our report thereon dated April 21, 2000.

In planning and performing our audit of the general purpose financial statements of the Board, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We have not considered internal control since the date of our report.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized in Appendix A. Appendix B provides the status of prior year comments. Appendix C provides management's response to current year comments.

Our audit procedures are designed primarily to enable us to form an opinion on the general purpose financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the company's organization gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This report is intended solely for the information and use of the Board, the Board's management, and federal awarding agencies and pass-through entities, such as the State of Louisiana and the office of the Louisiana Legislative Auditor within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP

Bruno Tervalon



Current Year Comments

Account Analysis

During the course of the audit, we noted that analyses of the balance sheet accounts were not consistently prepared throughout the year. The accounting staff worked diligently to ensure that all analysis were prepared as of year-end. We encourage that all balance sheet accounts be analyzed monthly. These analyses should be retained and reviewed by a supervisor as part of the monthly closing cycle. These analysis assist with understanding the details of the account and help to identify potential errors.

Preparation of Cash Reconciliations

The Board manually records the cash transactions to the general ledger. Because the process is manual, reconciliations are time consuming and not performed on a regular basis. As a result, the staff incurred significant time reconciling the account for the November close in preparation for the bond sale. Reconciliations between the bank statements and the general ledger should be performed monthly. The reconciliations should be reviewed by management or designee and adjusting journal entries should be made timely.

Grant Information

As a result of a change in the accounting personnel overseeing grant reimbursement, accounting personnel had a difficult time locating documents (invoices) to support purchases made with grant revenue. However, all requested documents were eventually provided to us. Grant documentation should be maintained in a central file and retained for a specific period. Maintenance of documentation will provide comprehensive support for all acquisitions.

Audit Adjustments

Currently, several accruals, including workers' compensation, legal claims and health insurance, are not recorded to the Board's accounting system until the year-end audit. The accounting system should provide an ongoing accounting record of transactions to support the financial status of the Board. Timely recording of accruals and estimated amounts will provide management with more accurate information as interim financial reports are prepared.

PRIOR YEAR COMMENTS

Financial Statement Account Reconciliations

During our audit we noted financial statement accounts that were not reviewed or reconciled on a timely basis during the year. These accounts included cash and accounts payables. To ensure accurate financial information on a timely basis during the year and at year-end, we recommend:

- reconciliation of all balance sheet accounts to supporting documentation on a monthly basis;
- review of reconciliations and account balances by supervisors on a timely basis, and
- documented analytical reviews of all account balances on a quarterly basis.

The recommendations should be considered by management and may require additional training and efforts of the staff. However, these or similar changes would provide the Board and management with more accurate interim as well as year-end data.

Management's Response and Status

The Board is implementing additional automation to replace manual accounting practices as it relates to cash. The Board's Computer Center and Finance staff have teamed up to complete the automation and issuance of interim financial statements. Additionally, the Board is providing ongoing training to Finance Department employees.

EPA Grant

The Board has established an anticipated long-term relationship resulting in receipt of funding from the Environmental Protection Agency (EPA). As part of the requirements in receiving such funds, the Board is subject to EPA and other regulations. A portion of these regulations requires the Board to submit an EPA Form 5700-52A, "MBE/WBE Utilization Under Federal Grants/Cooperative Agreements and Other Federal Financial Assistance," report to the EPA award official within thirty (30) days after the end of each Federal Fiscal Year quarter.

The Board did not submit these reports within the required time frame. We recommend that the Board develop a process to comply with the above.

Management's Response and Status

The Board has assigned appropriate employees to ensure that reports are submitted timely. The Economic Disadvantaged Business Program prepares the report, and the department head will review the reports and follow-up on a timely submission.

Inventory

During the audit, it came to our attention that inventory at Central Yard location was misappropriated during the year. The misappropriation occurred primarily due to collusion of employees. While we recognize that employee circumvention of controls can occur, we recommend that the Board re-evaluate their system of internal control and regularly monitor the effectiveness of such controls to ensure that the Board's assets are appropriately safeguarded.

Management's Response and Status

The Board has instituted a policy to ensure inventory at its Central Yard site is adequately safeguarded.

Reporting Model Changes

After years of study and consideration of the needs of users of government financial statements, the Governmental Accounting Standards Board (GASB) issued its revolutionary new reporting model in June 1999. The new model dramatically changes the presentation of governments' external financial statements. In the GASB's view, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors. It will substantially affect the Board's financial data accumulation and financial statement presentation processes. Some of the key aspects of the changes follow:

Management's Discussion and Analysis (MD&A) – A comprehensive MD&A will now be included as required supplementary information. The MD&A will introduce the financial statements by presenting an analysis of the government's financial performance for the year and its financial position at year-end. The MD&A will be *in addition* to the transmittal letter currently required for Government Finance Officers Association (GFOA) award candidates, such as your Board, but we expect that the GFOA will make changes in their requirements so as to avoid any duplication between the two documents.

Statement of Activities – Governments will now be required to use a "net program cost" format for the entity-wide statements instead of a traditional operating statement. This new format groups revenues and expenses by functional categories (such as public safety, public works, etc.). The purpose of the new statement is to inform readers about the cost of specific functions and the extent to which they are financed with program revenues or general revenues of the government (such as tax revenues). Governments will have the option of reporting both direct and indirect program costs.

Capital Contributions – Capital contributions to enterprise funds would be reported as nonoperating revenues (rather than direct additions to equity); governments would no longer report contributed capital equity accounts. This change would recognize all contributed resources-including grants, tap fees, and developer contributions consistently in enterprise fund operating statements. It also would eliminate the confusion caused by reporting negative retained earnings (offset) by large contributed capital balances.

The effective date of the new pronouncement will require implementation by the Board for its year ending December 31, 2001. The magnitude of these changes and the time required to prepare for implementation should not be underestimated. We recommend that the Board begin to look at its systems and processes to ensure that the required information will be available to ensure timely implementation. We recommend that the Board consider the cost of required changes to its systems and processes to ensure availability of necessary funds in its upcoming budget and also consider identifying training programs for key staff members to attend.

Management's Response and Status

The Board has considered the impact of the new reporting model and is continuing to identify courses/training for key personnel to enhance the knowledge and preparation for new GASB reporting standards.

The Board uses an AMS package for its automated financial system. Information Systems (IS) is aware of the GASB changes and believes that AMS is preparing appropriate software modifications. At this time, IS anticipates a six to nine month effort to implement the new AMS software with work completed by the December 2001 deadline.

Year 2000

As part of our audit, limited inquiries and documentation reviews were made in connection with Year 2000 issues. Such procedures were not intended to, and do not, provide any assurance that Year 2000 issues which may exist have been identified, on the adequacy of the Board's remediation plans related to Year 2000 financial or operational problems, or on whether the Board is or will become Year 2000 compliant. Identified comments are listed as follows:

- The Board has not adequately documented its Year 2000 contingency plan. The lack of a formal, documented contingency plan leaves the Board at risk of discontinuity of operations in the event of problems associated with the Year 2000.

The Board should immediately develop and adopt a formal Year 2000 contingency plan. The *contingency plan should be aimed to provide alternate resources or direction for all of the Board departments.* The contingency plan would allow the Board to continue operations deemed critical to the Board in the event that Year 2000 problems arise.

- The Board has not created documented test plans for the testing of Year 2000 related issues. The lack of a formalized and documented test planning process leaves the Board at risk of inadequate testing.

The Board should develop a documented test planning process for its Year 2000 effort. The documented process would allow the Board to ensure that all testing associated with the Year 2000 is conducted appropriately.

Management's Response and Status

The Year 2000 remediation undertaken by Information Systems was highly successful, capping a four year effort by the staff. No significant Year 2000 related errors occurred on any mainframe hardware or application programs, including customer, financial, and human resources systems.

No significant Year 2000 related errors occurred on any LAN network hardware or application systems, with one exception. The OCOA did experience a corruption of data which had been manually entered between September 1999 and December 1999. The application system programs have been corrected and all lost data re-entered. The OCOA system is used to monitor payments to a single contractor. The system was originally scheduled to be discontinued in 1999.

Management's Response to Current Year Comments

Account Analysis

During the course of the audit, we noted that analyses of the balance sheet accounts were not consistently prepared throughout the year. The accounting staff worked diligently to ensure that all analysis were prepared as of year-end. We encourage that all balance sheet accounts be analyzed monthly. These analyses should be retained and reviewed by a supervisor as part of the monthly closing cycle. These analysis assist with understanding the details of the account and help to identify potential errors.

Management's Response

Procedures have been devised to assure that balance sheet accounts will be reconciled in a timely manner.

Preparation of Cash Reconciliations

The Board manually records the cash transactions to the general ledger. Because the process is manual, reconciliations are time consuming and not performed on a regular basis. As a result, the staff incurred significant time reconciling the account for the November close in preparation for the bond sale. Reconciliations between the bank statements and the general ledger should be performed monthly. The reconciliations should be reviewed by management or designee and adjusting journal entries should be made timely.

Management's Response

The Board is in the process of further automating the financial system to include cash receipts to expedite the reconciliation process.

Grant Information

As a result of a change in the personnel overseeing grant processing, accounting personnel had a difficult time locating documents (invoices) to support purchases made with grant revenue. However, all requested documents were eventually provided to us. Grant documentation should be maintained in a central file and retained for a specific period. Maintenance of documentation will provide comprehensive support for all acquisitions.

Management's Response

All Grant reimbursement documents (invoices, public vouchers and purchase orders) are filed in a central location. Further measures have been taken to assure that grant documents shall be filed back into its proper location timely when removed from the file.

Audit Adjustments

Currently, several accruals, including workers' compensation, legal claims and health insurance, are not recorded to the Board's accounting system until the year-end audit. The accounting system should provide an ongoing accounting record of transactions to support the financial status of the Board. Timely recording of accruals and estimated amounts will provide management with more accurate information as internal financial reports are prepared.

Management's Response

In the preparation of interim financial statements the accruals, including workers' compensation, legal claims and health insurance, will be recorded timely to present the current financial position of the Board.