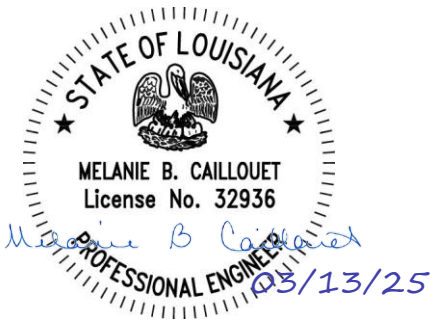


TERREBONNE PARISH CONSOLIDATED WATERWORKS DISTRICT NO. 1



2023-2024 ANNUAL ENGINEER'S REPORT



March 2025

ASCE Project No. 053-009-02, Task 020



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Table of Contents

	<u>Page Nos.</u>
Section I	Introduction..... 1
Section II	Operations Performance..... 15
Section III	Performance of Actual and Budgeted Year 25
Section IV	Capital Outlay 30
Section V	Litigation 37
Section VI	Management..... 40
Section VII	Insurance..... 43

List of Tables

Table I	Water Rates..... 11
Table II	Meter Deposits and Other Fees..... 13
Table III	History of Assessed Valuation 14
Table IV	Operation Statistics of Sales and Consumption..... 16
Table V	History of Customer Usage..... 17
Table VI	Total Revenue Per Customer 21
Table VII	Operating Expenses Per Customer 22
Table VIII	Net Surplus Per Customer..... 23
Table IX	History of Revenue, Expenses, and Net Surplus 24
Table X	Audited and Budgeted Revenue 27
Table XI	Audited and Budgeted Expenses 28
Table XII	Audited and Budgeted Surplus and Parity Income 29
Table XIII	Incomplete Projects 33
Table XIV	Annual Projects 36

List of Plates

Plate 1	Salinity in Raw Water from GIWW 4
Plate 2	Quantity of Water Produced and Sold 18

Appendices

Appendix A	Departmental Expenses..... A
Appendix B	Departmental Expenses and Budget..... B
Appendix C	Combine Debt Service Schedule C

Section I

Introduction

Introduction:

This report reviews the results of the operation and the financial condition of the Terrebonne Parish Consolidated Waterworks District No. 1 (TPCW) of the Parish of Terrebonne in Louisiana for the audited year ending June 30, 2024. The report is prepared in accordance with the terms of TPCW's bond resolution authorizing and securing all outstanding bonds. Arthur A. De Fraites, Jr. served as consultant to TPCW, from December 20, 1994, to December 31, 2015, at the time of his retirement. Ms. Melanie B. Caillouet assisted Mr. De Fraites for over ten years prior to his retirement, at which point she began acting in this capacity and completes the annual engineer's report per bond requirements for TPCW. Ms. Caillouet has been a registered engineer (License Number 32936) in Louisiana since 2007 and is currently employed by All South Consulting Engineers, LLC.

Background:

Legislation was introduced and passed in the 1992 session of the Louisiana Legislature that allowed for the consolidation of the City of Houma water system and Waterworks District Nos. 1, 2, and 3 of Terrebonne Parish, into a parish-wide consolidated water district. The Consolidated Waterworks District No. 1 of the Parish of Terrebonne, Louisiana was created by an ordinance adopted by the Terrebonne Parish Consolidated Government (TPCG) on March 23, 1994, and would be governed by a Board of Commissioners appointed by the TPCG Council.

General Description of The System:

TPCW operates the Houma Water Treatment Plant (WTP) and the Schriever WTP. The plants and their systems are known as Public Water System Nos. 1109001 and 1109002, respectively. TPCW operates these two public water systems in accordance with applicable regulations, mainly Louisiana Administrative Code Title 51, Part XII (Water Supplies), Recommended Standards for Water Works (also known as the Ten State Standards), and applicable USEPA and Office of Homeland Security standards. TPCW's two public water systems consist of two surface WTPs, two standpipes, fifteen elevated storage tanks, four ground storage tanks, and 915 miles of transmission and distribution piping ranging in size up to 36 inches in diameter. The

Lower Dulac Elevated Storage Tank, the sixteenth tank, was destroyed by Hurricane Ida in August 2021. Due to the reduction in water usage in this area, TPCW does not plan to replace it.

TPCW's water system serves all the residents and businesses in Terrebonne Parish and four sections of Lafourche Parish, namely Marydale Subdivision, the Grand Bois Community, the Pointe-Aux-Chenes Community, and Ferry Road.

Raw Water Sources:

The Schriever WTP obtains its water from Bayou Lafourche, which originates at the Mississippi River in Donaldsonville. The water from Bayou Lafourche is pumped to a raw water reservoir at the Schriever Plant. The overall quality of the water is good and is constantly being monitored by the Bayou Lafourche Fresh Water District (BLFWD) and other water customers utilizing Bayou Lafourche as a raw water source.

On May 4, 2013, Terrebonne Parish voters approved Terrebonne Parish joining the BLFWD and an imposition of the BLFWD millage tax. TPCW can obtain an unrestricted supply of raw water at the current rate of \$0.03 per 1,000 gallons. Saltwater intrusion has not been and is not anticipated to become a problem for the Schriever WTP.

The Houma WTP's primary water supply is the Gulf Intracoastal Waterway (GIWW). A secondary source is an approximate 4.5-mile impounded segment of Bayou Black. Saltwater intrusion has been and will likely remain a problem in the GIWW. There are two saltwater intrusion control structures in the canals that directly connect the GIWW to Bayou Black. An aggressive program of closing the structures during progressive stages of saltwater intrusion and timely operations of the pumps discharging into the Bayou Black reservoir reduces, but does not eliminate, the possibility of contamination.

Through years of recording chloride levels in the GIWW, a pattern has become evident. Salinity levels peak during hurricane season between August and November. There is also a small peak in the spring from March through May in most years; however, this peak is much lower than in the fall. The average number of days where the salinity level is greater than 250ppm is 54 days and ranged from 6 days in 2019 to 166 days in 2024. **Plate 1** indicates average and maximum readings of chloride (salinity) in the raw water of the Houma WTP from the GIWW for the fiscal year. The exhibit also includes an extension of readings through December

2024. It is seen that there were 166 days in which salinity exceeded 250ppm during the fiscal period which is three times the average. High readings were recorded every month except for February and May. Due to the saltwater coming from the west, Bayou Black reservoir was also affected. Therefore, the Houma Water Plant was shut down from November 2023 to February 2024.

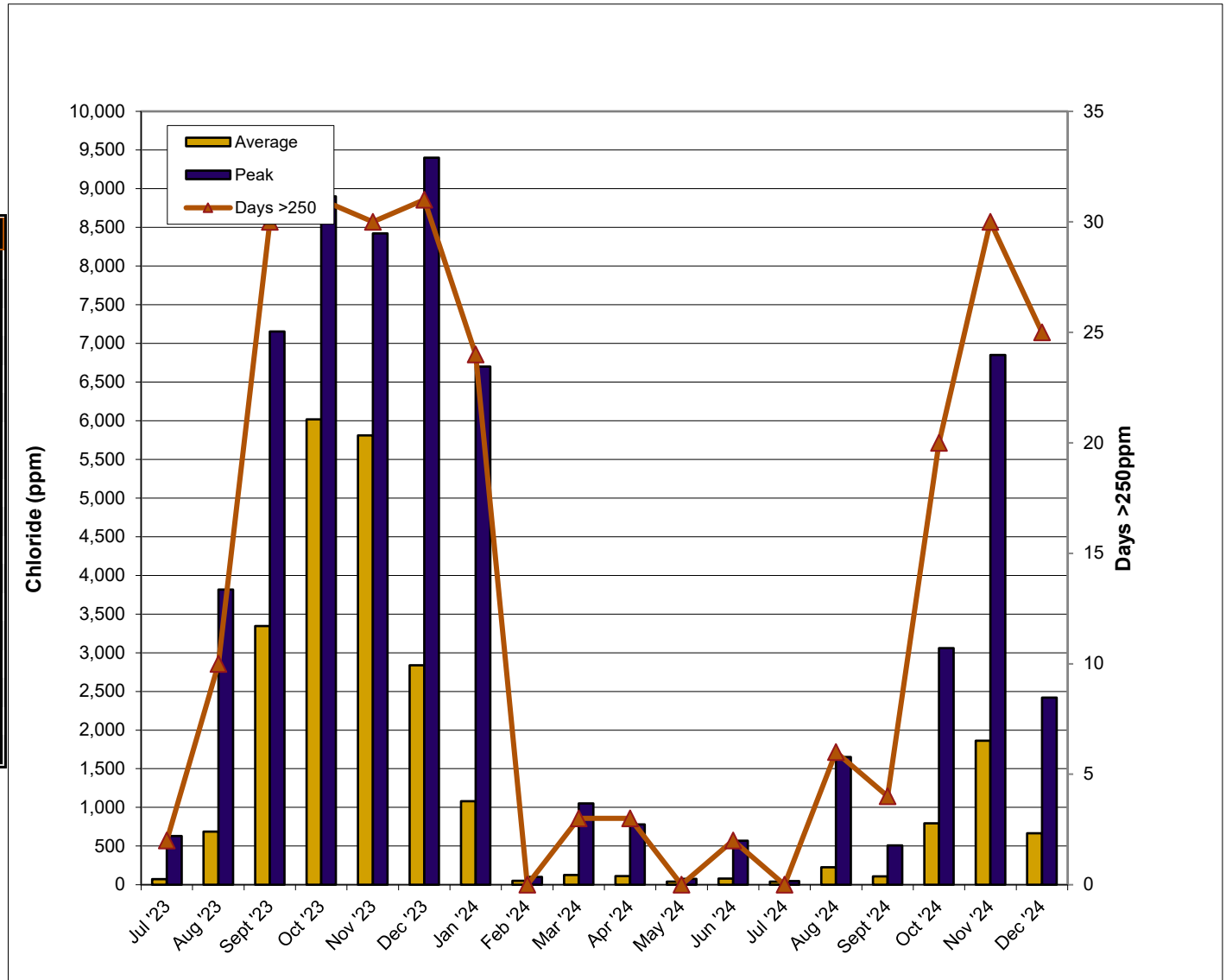
TPCW is aware of the higher levels of salinity during fall and coordinates their water requirements from other sources at these times. When GIWW salinity levels at the plant reach 100ppm, more frequent testing occurs and monitoring begins at Minors Canal. When levels in the GIWW reach 200ppm, the raw water source is shifted from the GIWW to the Bayou Black reservoir. If Minors Canal reaches 100ppm, Minors Gate is closed to protect Bayou Black and the reservoir. It is possible for the Schriever WTP to supply water to the Houma WTP distribution area, but it currently only occurs if there is an equipment failure or contamination of the Bayou Black reservoir.

The primary source of saltwater contamination is the interconnection of the Houma Navigational Canal with the GIWW. The Terrebonne Levee and Conservation District has constructed a floating barge-type flood gate on the Houma Navigation Canal, but this is only closed in the event of a hurricane in the Gulf of Mexico. Although this structure was not designed with the purpose of mitigating saltwater intrusion in mind, it is highly effective in reducing and/or eliminating saltwater intrusion when it is closed.

PLATE 1

Salinity in Raw Water from GIWW

Month	Average	Peak	Days >250
Jul '23	74	630	2
Aug '23	686	3815	10
Sept '23	3346	7155	30
Oct '23	6016	8900	31
Nov '23	5811	8420	30
Dec '23	2839	9400	31
Jan '24	1080	6700	24
Feb '24	52	100	0
Mar '24	125	1050	3
Apr '24	112	780	3
May '24	41	75	0
Jun '24	78	570	2
Jul '24	40	47	0
Aug '24	226	1650	6
Sept '24	109	510	4
Oct '24	796	3060	20
Nov '24	1861	6850	30
Dec '24	665	2420	25



Treatment Plants:

The raw water supply for TPCW is processed by two water plants, namely the Schriever WTP and the Houma WTP. The combined capacity of the plants is 32 million gallons per day (MGD) and individually sized as follows:

<u>Plant</u>	<u>Design Capacity MGD</u>
Schriever WTP	24
Houma WTP	<u>8</u>
TOTAL:	32

Schriever WTP:

The Schriever WTP is separated into the east and west sides. The east side of the plant has two treatment trains with eight filters, whereas the west side has four treatment trains with sixteen filters. They use the same raw water source but operate independently.

The Schriever WTP receives its raw water from Bayou Lafourche. There is a raw water reservoir on site to store the raw water and allow most of the solids to settle out of the water column. Two pipes bring the raw water from the reservoir to the clarifiers, one for the east treatment trains and the other for the west treatment trains. Chlorine dioxide and alum are added to the raw water at the beginning of the pipe run. Fluoride and polymer are also added to the west treatment trains' pipe. (Since the water from the west and east treatment trains are combined prior to distribution, it is not necessary to add fluoride to the east treatment trains' pipe as well.) The water on the west side is then treated by traditional upflow clarifiers, and filters with gravel, sand, and carbon with sweeps. The east side is treated by superpulsator clarifiers, and filters with only sand and carbon and an air scour system. The filters are backwashed every 96 hours on a rotational basis. The backwash water from the filters is sent to a settling pond which has a weir that allows the water to enter the reservoir. (When the settling pond needs to be dredged, some solids enter the reservoir causing a silting problem at the connection.) After the filters, the water is injected with corrosion inhibitor and chlorine on its way to separate clearwells. The treated water is pumped from the clearwells into a 30-inch header system where ammonium sulfate is added to continue disinfection in the distribution system with chloramines. The water is commingled in the header, before being pumped into two pipes, one heading north and the other

south. Any excess water from the clearwells is stored in the ground storage tanks on site. Each storage tank has a mixer, so the water does not become stagnant and is mixed with new water entering.

The Schriever and Houma WTPs both have SCADA systems. All plant operations, as well as ground storage tanks, can be monitored and controlled at each location individually. In addition, the system at the Schriever WTP can monitor the water towers, standpipes, and the Houma WTP's ground storage pressure, but has no control of these locations. The control of the distribution system, which includes the water towers and standpipes, is part of the SCADA system maintained at the TPCW office. The operators at the Schriever WTP are responsible for monitoring the distribution pressures during non-office hours.

There are two capital projects that were underway during the 2023-2024 Fiscal Year that will enhance the operations of the plant. Those are:

1. Effluent Line – Schriever Plant to Bayou Lafourche (CIP-9-18-03): Currently the backwash water at the Schriever Water Plant is sent to a settling pond where the solids settle out of the water column and the water is returned to the reservoir. A large amount of solids enters the reservoir when the settling pond needs dredging. The reservoir then needs to be dredged periodically to maintain capacity. The goal of this project is to construct an effluent line from the water plant to Bayou Lafourche. A Louisiana Department of Environmental Quality discharge permit was applied for and obtained to send the backwash water directly to Bayou Lafourche in 2018 in preparation for this project to be completed. Since that time, discharge monitoring reports have been submitted with “No Discharge”. Evaluation of “best alternatives” continues for this project as costs of construction continue to rise.
2. Schriever WTP Reservoir Dredging (L-7-22-01): The backwash pond and reservoir currently have a high level of silt and need to be dredged. The engineering and bidding for the dredging of the backwash and reservoir pond has been completed and the construction began in September 2023. The dredged material was pumped onto an adjacent property. This project was completed in May 2024.

The concrete driveway on the back side of the plant is being replaced panel by panel as time allows. The iFix SCADA system will be replaced with a VT SCADA system. The transfer was started but had to be put on hold because Houma's iFix system was having issues. Therefore, the Houma transfer is currently in process and Schriever will be completed afterwards.

The last major project caused by Hurricane Ida damage for the Schriever WTP was the roof replacement which was completed in November 2023.

Houma WTP:

The Houma WTP receives raw water from two sources. The main source is the Gulf Intracoastal Waterway (GIWW), while the alternative source is the Bayou Black Reservoir. When salinity in the GIWW is above 200 ppm, the raw water source is transferred to the reservoir. There are two suction pumps at the intake structure. Chlorine dioxide, alum, and polymer are added immediately after the pumps. Polyaluminum chloride coagulant (PACC) is also added when needed to help with sludge blanket formation. The raw water then enters one of the two clarifiers. Each clarifier can produce 4 mgd of treated water when run in parallel. After exiting the clarifiers, chlorine is added to the partially treated water in the trough before it enters the filters. The eight filters have gravel, sand, and anthracite. None of the filters currently have air scour for backwashing. The water goes from the filters to the clearwell for additional contact time. Pumps then take the water from the clearwell and transfer it to eight carbon vessels where it is filtered even further. Free chlorine is added to the water prior to it entering the ground storage tanks since the carbon filters remove the chlorine. Sodium hypochlorite is added prior to the water entering the ground storage tanks and ammonia is injected as the water leaves the ground storage tanks to make chloramines as it enters the distribution system. The Houma WTP has two 2-million-gallon concrete ground storage tanks. Four pumps can be used to pump potable water into two distribution lines that are 12-inch and 24-inch in diameter.

The Houma WTP must comply with new EPA guidelines that require an extra log removal of cryptosporidium. If the Houma WTP is pumping water from the GIWW, they have to achieve the 1 log removal of crypto and operate the clarifiers in series. If they are pumping water from Bayou Black, then the additional 1 log removal of crypto is not necessary and can operate the clarifiers either in parallel or in series.

TPCW began a tracer study to determine if a chemical means is an alternative to meet the extra log removal of cryptosporidium. The tracer study is no longer necessary to determine the log removal as a mechanical means was approved by LDH. However, it is recommended for future alterations to the system and to better understand the treatment occurring at each step in the process.

The raw water intake structure is partially repaired. One pump was refurbished, and the other pump and motor were replaced. The steel structure was also replaced due to corrosion. However, a coupling was needed to connect the pumps to the raw waterline. One was ordered but additional modifications to the piping needs to be made to finish the renovations.

The last major project caused Hurricane Ida was the roof replacement which was completed in October 2023. The iFix SCADA system is being replaced with a VT SCADA system. The software licenses are already purchased, and E3 Electrical, Inc. is creating the interface and reports necessary within the software.

Water Transmission and Distribution:

The water distribution systems for the two public water systems of TPCW include major transmission lines ranging from 16 inches to 36 inches in diameter. The two WTPs are interconnected through the ground storage tanks at the Houma WTP. Two ground storage tanks are located at the Houma WTP, and two are located at the Schriever WTP. The Schriever WTP has a combined storage capacity of six million gallons, while the Houma WTP has a combined storage of four million gallons. Two 3-million-gallon standpipes and fifteen water towers within the network additionally support the system. The total water storage capacity of TPCW is 18.65 million gallons. The system is comprised of approximately 934 miles of transmission and distribution piping ranging in sizes (as a % of the total) as follows:

36-inches - 14-inches	7.95%
12-inches - 8-inches	61.16%
6-inches - 4-inches	28.69%
Less than 4-inches	2.20%

The predominant waterline material of transmission mains (16 inches or greater) consists of concrete pressure pipe. The distribution system was constructed with cast iron during the earlier stages of

development. Then, as alternate materials developed and became more economical, waterlines were constructed of asbestos cement pipe, ductile iron, PVC, and polyethylene (PE). At present, PVC and PE are the materials of choice due to their handling, durability, and economic considerations. For larger transmission lines, concrete pipe is sometimes used because of its cost efficiency or availability.

Residential subdivisions are required to have a minimum of 8-inch diameter water mains with fire hydrants. For new developments and subdivisions, the developer’s Louisiana registered engineer prepares plans and submits them to TPCW and the State of Louisiana Department of Health (LDH) for approval prior to construction. TPCW maintains standard specifications, which stipulates approved materials and construction methods. The developer’s engineer is required to certify the project was constructed in accordance with their design and a request for final acceptance is submitted to TPCW’s Board prior to the transfer of title to TPCW. Upon acceptance, TPCW receives the servitudes in which the waterlines were constructed and assumes ownership and operating and maintenance obligations.

The following subdivisions and development extensions were granted final approval by TPCW and have met requirements set forth in TPCW’s Subdivision Ordinance during the fiscal period:

<u>Subdivision Names</u>	<u>No. of Lots</u>
Holy Trinity Academy	1 Lot
Evangeline Oaks Subdivision	235 Lots
Coteau Bayou Blue Park	1 Lot
12” Waterline on Bergeron St.	0 Lots
Adley Oaks, Phase C	42 Lots
Fletcher Community College Addition	1 Lot
<u>RPA Campus Roads</u>	<u>1 Lot</u>
TOTAL	281 Lots

Current Rate Structure:

Table I indicates the water rates of TPCW, which were used during this fiscal year. “S” customers (residential) paid a minimum of \$15.00, “C” customers (commercial, industrial, institutional, and the City Power Plant) paid \$25.00, while “E” customers (export) paid \$45.00 from July 1, 2023, to April 30, 2024. All minimums were increased by \$5 on May 1, 2024. The minimum for “S” and “C” customers comes with 2,000 gallons of water. Above the initial 2,000 gallons and up to 30,000 gallons, “S” and “C” customers paid \$3.60 and \$3.85 per 1,000 gallons, respectively. Above 30,000 gallons they paid \$4.15 and \$4.40 per 1,000 gallons, respectively. “E” customers paid \$4.47 per 1,000 gallons for all water consumed. In this structure, multiple occupancies are also charged the “S” or “C” rates based on their customer classifications and number of units at that location. An energy adjustment is charged per 1,000 gallons of water consumption over the initial water limit. This charge is a moving average of the system’s electrical costs for the prior three months of operation.

TABLE I

Water Rates

"S" Rate: Single Occ. Residential

Meter	Gallons	Effective Beginning May 1, 2023	Effective Beginning May 1, 2024
All Meters	2,000 Gals. (Minimum)	\$15.00	\$20.00
Rate per 1,000 gallons	Above Minimum to 30,000 Gals.	\$3.60	\$3.60
	Over 30,000 Gals.	\$4.15	\$4.15

1,000 gals. rate subject to energy adjustment charge.

"C" Rate: Commercial, Industrial, Institutional, and City Power Plant

Meter	Gallons	Effective Beginning May 1, 2023	Effective Beginning May 1, 2024
All Meters	2,000 Gals. (Minimum)	\$25.00	\$30.00
Rate per 1,000 gallons	Above Minimum to 30,000 Gals.	\$3.85	\$3.85
	Over 30,000 Gals.	\$4.40	\$4.40

1,000 gals. rate subject to energy adjustment charge.

"M" Rate: Multiple Occ. Residential, Commercial, Industrial, Institutional and Mobile Home Parks

One minimum "S" or "C" rate per applicant as applicable. For each minimum charged, the customers will be entitled to two thousand (2,000) gallons of water. After this minimum volume has been reached, the applicable rate over 2,000 gallons shall apply.

In no event shall the minimum bill be less than the "S" rate minimum, except for mobile home trailer parks that have a master meter agreement with the DISTRICT.

"E" Rate: Water Exported Offshore

Meter	Gallons	Effective Beginning May 1, 2023	Effective Beginning May 1, 2024
All Meters	No Water Is Included in Minimum	\$45.00	\$50.00
Rate per 1,000 gallons	Beginning with 0 Gallons	\$4.47	\$4.47

Notes:

An average "Energy Charge" will be added to each bill and is based on the average electricity costs of the system for the preceding 3-month period divided by the number of gallons sold during that same period.

Water sold to Lafourche Parish during the Fiscal Year was at \$1.58615 per 1,000 gallons. The rate is established annually by the DISTRICT'S Auditor. The rate is set at the annual cost of water production plus 40%. The rate per 1,000 gallons for the ensuing year will be $\$1.32693 + \$0.53077 = \$1.85770$.

Service Connection:

The rates for meter deposits and other fees are shown in **Table II** with the dates on which they became effective.

TPCW's staff periodically reviews expenditures of costs associated with the installation of new service connections and currently charges \$840 per service connection. TPCW's personnel provide labor and inventory parts for the service installations in conjunction with excavation equipment and an operator provided by an independent contractor. Contract labor and equipment services are bid every two years and are included with all expenses incurred by TPCW on expense vouchers. The average cost of a service installation during 2023-2024 was \$1,018 per service compared to \$1,154 per service last year. This is the second year that the cost of a service installation was greater than \$1,000. TPCW should discuss increasing the service installation fee to cover the current installation fees.

Property Valuation:

Although TPCW does not have ad valorem tax bonds outstanding currently, it is important to review the annual changes in the assessed taxable value of property in Terrebonne Parish. **Table III** shows the historical assessed valuation of Terrebonne Parish since TPCW's consolidation.

TABLE II
Meter Deposits and Other Fees

METER DEPOSITS

<u>Size</u>	<u>Fee</u>	<u>Effective Date</u>
Standard (5/8" x 3/4") Meter	\$50	5/25/1994
1" Meter	\$300	5/25/1994
2" and Above	\$1,000	4/1/2000
Note: Effective May 1, 1997, Public bodies are not required to pay a meter deposit for services		

SERVICE CONNECTIONS

<u>Size</u>	<u>Fee</u>	<u>Effective Date</u>
Standard (5/8" x 3/4") Meter	\$840	8/1/2012
1" Meter	Actual Expenses w/ \$1,000 Downpayment	5/1/2008
2" and Above	Actual Expenses w/ \$2,000 Downpayment	4/1/2004

FIRE HYDRANT METER (effective August 1, 2010)

<u>Description</u>	<u>Fee</u>	
Non-refundable deposit fee	\$25.00	for 1 - 15 days
	\$40.00	for 16-30 days
	\$60.00	for 31-60 days
	\$80.00	for 61-90 days
Rental	\$1.50	per day
		Water Usage Customer billed at current water rate
		Late Return Charge \$3.00/day beyond return date stated above

PENALTIES/FEEES

<u>Size</u>	<u>Fee</u>	<u>Effective Date</u>	<u>Fee</u>	<u>Effective Date</u>
Meter Installation/Transfer Fee	\$25.00	8/1/2012	\$30.00	5/1/2023
Delinquent/Reconnect Fees	\$25.00	8/1/2012	\$40.00	5/1/2023
After hours*	\$25.00	7/1/2001	\$30.00	5/1/2023
Call-Out Fee	\$30.00	7/1/2001	\$30.00	7/1/2001
Delinquent w/ water valve in box found open*	\$30.00	8/1/2012	\$40.00	5/1/2023
NSF/returned checks	\$25.00	5/1/2008	\$30.00	5/1/2023
Meter Damage Fee	\$150.00		\$150.00	
Water Theft Charge			\$150.00	5/1/2023

TABLE III
History of Assessed Valuation

Tax Year	Taxable Assessed Value	Homestead Exemptions	Total Assessed Value	Amount of Change from Previous Year
1994	\$264,582,325	\$91,870,360	\$356,452,685	
1995	\$273,545,325	\$94,694,955	\$368,240,280	\$11,787,595
1996	\$284,627,220	\$99,088,555	\$383,715,775	\$15,475,495
1997	\$293,471,500	\$102,373,480	\$395,844,980	\$12,129,205
1998	\$312,754,147	\$106,223,565	\$418,977,712	\$23,132,732
1999	\$329,861,315	\$113,539,890	\$443,401,205	\$24,423,493
2000	\$361,587,645	\$131,836,605	\$493,424,250	\$50,023,045
2001	\$382,600,250	\$135,668,170	\$518,268,420	\$24,844,170
2002	\$400,366,940	\$141,038,005	\$541,404,945	\$23,136,525
2003	\$425,904,635	\$145,170,545	\$571,075,180	\$29,670,235
2004	\$461,860,250	\$151,796,400	\$613,656,650	\$42,581,470
2005	\$488,989,040	\$157,674,555	\$646,663,595	\$33,006,945
2006	\$532,633,035	\$160,970,875	\$693,603,910	\$46,940,315
2007	\$597,159,780	\$164,226,815	\$761,386,595	\$67,782,685
2008	\$709,298,030	\$169,519,980	\$878,818,010	\$117,431,415
2009	\$722,165,295	\$171,242,510	\$893,407,805	\$14,589,795
2010	\$741,791,975	\$172,892,410	\$914,684,385	\$21,276,580
2011	\$770,363,925	\$175,348,725	\$945,712,650	\$31,028,265
2012	\$810,700,735	\$179,113,825	\$989,814,560	\$44,101,910
2013	\$864,993,550	\$179,942,475	\$1,044,936,025	\$55,121,465
2014	\$893,469,950	\$180,091,915	\$1,073,561,865	\$28,625,840
2015	\$906,647,097	\$180,524,710	\$1,087,171,807	\$13,609,942
2016	\$922,511,933	\$181,538,770	\$1,104,050,703	\$16,878,896
2017	\$951,124,643	\$181,919,325	\$1,133,043,968	\$28,993,265
2018	\$948,226,968	\$181,469,945	\$1,129,696,913	(\$3,347,055)
2019	\$1,007,034,509	\$178,986,935	\$1,186,021,444	\$56,324,531
2020	\$1,041,672,410	\$181,317,920	\$1,222,990,330	\$36,968,886
2021	\$999,504,683	\$180,903,860	\$1,180,408,543	(\$42,581,787)
2022	\$1,035,157,872	\$182,848,555	\$1,218,006,427	\$37,597,884
2023	\$1,054,469,363	\$184,528,505	\$1,238,997,868	\$20,991,441
2024	\$1,113,850,872	\$187,493,275	\$1,301,344,147	\$62,346,279

Section II

Operations Performance

Customer Usage:

The monthly customer usage during the fiscal year is shown in **Table IV**, while a history of customer usage can be seen in **Table V**. This data was obtained from the monthly billings register of TPCW. The billing register contains the summation of the quantity of water sold with related sales revenue. It does not reflect any adjustments granted in monthly billings. The average number of customers is used as a basis to review key financial information per customer. The quantity produced from both water plants and sold to customers is graphically presented in **Plate 2**. “Unaccounted for Water” for water distribution systems ranges from 16% to above 75% in the United States according to the U.S. Environmental Protection Agency. However, TPCW aims to be between 20% and 25%. The monthly “Unaccounted for Water” in the system ranged from 30.90% to 47.30% with an annual average of 38.52%, which is higher than last year. Factors that may contribute to unaccounted water may include:

1. storage within the system (tanks, transmission, and distribution lines),
2. water used to flush new waterline construction,
3. fire hydrant flow testing for fire district insurance ratings,
4. meter inaccuracies due to flows less than optional ranges and broken meters,
5. water line leakage, and
6. timing of meter reading (plant’s production versus meter reading and billings).

TPCW has a meter replacement program where a prescribed number of meters is replaced. This replacement is necessary because as meters age, their accuracy decreases. For the last five years, the number of meters replaced decreased due to their unavailability. This is one reason that “Unaccounted for Water” has increased in recent years.

TABLE IV
Operation Statistics of Sales and Consumption

Month	Number of Customers	Net Sales (\$)	Quantity Sold (Gallons)	Average Bill (per Customer per Month)	Average Consumption (Gals. per Customer per Month)
July, 2023	43,048	\$1,805,473.09	307,167,200	\$41.94	7,135
August, 2023	43,149	\$1,698,831.07	286,588,000	\$39.37	6,642
September, 2023	43,050	\$1,890,385.70	335,038,600	\$43.91	7,783
October, 2023	43,083	\$1,786,032.31	307,481,600	\$41.46	7,137
November, 2023	43,034	\$1,715,389.96	295,022,500	\$39.86	6,856
December, 2023	43,056	\$1,644,492.53	275,086,500	\$38.19	6,389
January, 2024	43,091	\$1,756,070.84	308,884,700	\$40.75	7,168
February, 2024	43,000	\$1,683,644.16	292,509,200	\$39.15	6,803
March, 2024	43,099	\$1,450,401.36	238,210,200	\$33.65	5,527
April, 2024	43,112	\$1,464,267.69	233,586,100	\$33.96	5,418
May, 2024	43,232	\$2,026,136.45	308,933,500	\$46.87	7,146
June, 2024	43,113	\$1,952,638.88	283,097,200	\$45.29	6,566

TOTAL

\$20,873,764.04

3,471,605,300

Average number of Customers per Month

43,089

Average Customer Bill per Month

\$40.37

Average Customer Consumption per Month

6,714

gallons per month

TABLE V
History of Customer Usage

Year Ending June 30th	Average Number of Customers	Average Bill per Month	Average Consumption per Month (gals.)
1995	34,202	\$19.89	8,009
1996	34,767	\$20.30	9,090
1997	35,407	\$19.68	8,728
1998	36,045	\$20.32	9,092
1999	36,848	\$20.74	9,316
2000	37,339	\$20.18	9,137
2001	37,882	\$20.72	8,710
2002	38,318	\$21.84	8,625
2003	39,044	\$20.09	7,941
2004	39,459	\$21.75	8,097
2005	39,969	\$22.48	7,655
2006	40,446	\$23.54	8,018
2007	41,200	\$23.37	7,718
2008	41,742	\$22.53	7,423
2009	42,113	\$28.54	7,525
2010	42,347	\$28.42	7,494
2011	42,440	\$29.14	7,736
2012	42,614	\$28.88	7,536
2013	42,968	\$28.94	7,378
2014	43,313	\$29.86	7,383
2015	43,552	\$30.22	7,300
2016	43,688	\$30.45	7,256
2017	43,421	\$30.62	7,143
2018	43,424	\$30.63	7,078
2019	43,398	\$29.64	6,724
2020	43,454	\$33.49	7,073
2021	43,745	\$33.11	6,773
2022	43,387	\$32.70	6,560
2023	43,088	\$33.46	6,444
2024	43,089	\$40.37	6,714

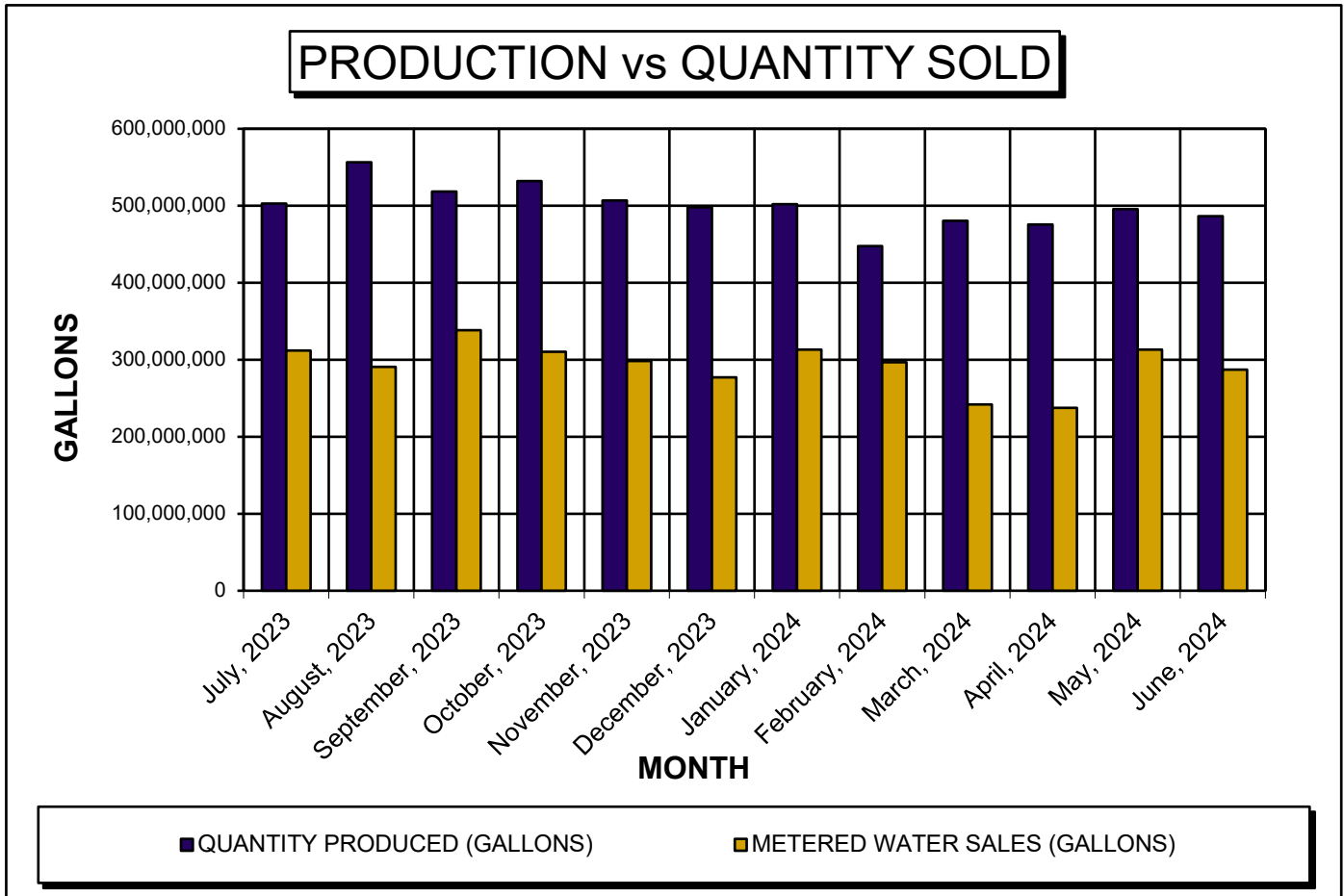
PLATE 2
Quantity of Water Produced and Sold

MONTH	QUANTITY PRODUCED (GALLONS)	METERED WATER SALES (GALLONS)	OTHER SALES NOT METERED (GALLONS)	TOTAL QUANTITY SOLD (GALLONS)	WATER USED BY TPCW* (GALLONS)	UNACCOUNTED FOR WATER IN SYSTEM**
July, 2023	502,970,510	307,167,200	4,758,260	311,925,460	14,241,608	35.15%
August, 2023	556,301,510	286,588,000	4,134,260	290,722,260	13,015,822	45.40%
September, 2023	518,446,600	335,038,600	3,275,596	338,314,196	13,074,448	32.22%
October, 2023	531,989,510	307,481,600	2,919,051	310,400,651	13,724,205	39.07%
November, 2023	507,010,640	295,022,500	3,191,360	298,213,860	15,268,148	38.17%
December, 2023	498,217,310	275,086,500	2,206,392	277,292,892	14,007,728	41.53%
January, 2024	502,140,040	308,884,700	4,278,834	313,163,534	15,671,772	34.51%
February, 2024	447,471,930	292,509,200	4,413,479	296,922,679	12,302,408	30.90%
March, 2024	480,490,600	238,210,200	3,884,350	242,094,550	15,931,766	46.30%
April, 2024	475,815,000	233,586,100	4,044,964	237,631,064	13,127,907	47.30%
May, 2024	495,588,000	308,933,500	4,064,390	312,997,890	16,481,430	33.52%
June, 2024	486,334,000	283,097,200	4,014,498	287,111,698	17,086,629	37.45%
TOTAL	6,002,775,650	3,471,605,300	45,185,434	3,516,790,734	173,933,871	38.52%
AVG/MONTH	500,231,304	289,300,442	3,765,453	293,065,895	14,494,489	38.52%

*This water includes backwash water, hydrant flushing, and other situations where water is used in the operation and maintenance of the sytem but not charged to a customer.

**This water was not charged to a customer and was not used by TPCW in the operation and maintenance of the system. The unaccounted for water is usually caused by leaks and inaccuracy in meters.

PLATE 2
Quantity of Water Produced and Sold



PLANT PRODUCTION	MONTH	QUANTITY PRODUCED (GALLONS)	UNACCOUNTED FOR WATER IN SYSTEM
Least Production Months	February, 2024	447,471,930	30.90%
	April, 2024	475,815,000	47.30%
	March, 2024	480,490,600	46.30%
	June, 2024	486,334,000	37.45%
Average Production Months	May, 2024	495,588,000	33.52%
	December, 2023	498,217,310	41.53%
	January, 2024	502,140,040	34.51%
	July, 2023	502,970,510	35.15%
Highest Production Months	November, 2023	507,010,640	38.17%
	September, 2023	518,446,600	32.22%
	October, 2023	531,989,510	39.07%
	August, 2023	556,301,510	45.40%

Revenues Per Metered Customer:

Table VI shows the total revenue per customer for TPCW as derived from TPCW's financial report for the year ending June 30, 2024. Interest on investment consists of only the interest earned on non-restricted accounts and is used in determining parity income since it is available for operations. The average revenue collected from each customer per month for the 2023-2024 year was \$44.85, which was an increase of \$6.67 from the previous year. Eighty-seven percent (87%) of this increase was an increase in sales caused by the increase in the minimum fee of \$5 for all customers and a slight increase in the average consumption.

Expenses Per Metered Customer:

Table VII shows the total expenses per customer for TPCW as derived from TPCW's financial report for the year ending June 30, 2024. The average expense attributed to each customer per month increased by \$2.53 before depreciation and \$2.93 after depreciation. The largest increase in expenses occurred in the Water Plant department, which is typical due to the increase in chemical and carbon costs.

Operating Surplus:

The net operating surplus of TPCW is shown in **Table VIII**. This presentation allows a review of changes in earning trends to assist in future operating considerations. A comparison of previous years' revenues, expenses, and surplus is shown in **Table IX**. The surplus represents the surplus available for mandated transfers, contingency expenditures, debt, and capital financing.

Revenues remained steady from 2009 through 2013 with a slight increase in subsequent years. An ordinance raised the variable rates by \$0.10 per year through 2017 (fiscal year ending 2018) which explains the slight increases in revenue through 2018 and then a decrease in 2019. An increase in the minimum charge on October 1, 2019, caused an increase in revenues in 2020, but the revenues then started decreasing again in 2021. As stated in previous sections, TPCW increased the minimum rates in May of 2023 and again in May of 2024. Therefore, the revenues per customer increased by approximately \$5 each year.

As expected, expenses continued to increase with only a slight decrease in 2015. There was a decrease in 2022 due to a re-evaluation in the Other Post-Employment Benefits (OPEB) expenses, but expenses rebounded in 2023. Due to a larger increase in revenues than increase in expenses, the surplus per customer per month increased in 2024 by \$4.14.

TABLE VI
Total Revenue Per Customer

	Actual 2022-2023	Actual 2023-2024	Difference
OPERATING REVENUE			
Sales	\$17,677,948	\$20,675,334	\$2,997,386
Lafourche Parish Sales	\$38,850	\$44,356	\$5,506
Service Connections	\$237,880	\$247,800	\$9,920
Meter Installation Fees	\$125,741	\$124,815	(\$926)
Penalties and Reconnect Fees	\$80,546	\$74,131	(\$6,415)
TOTAL OPERATING REVENUE	\$18,160,965	\$21,166,436	\$3,005,471

CONTRACT SERVICES AND OTHER REVENUE			
Service Agreements			
Sewerage Districts	\$202,703	\$171,547	(\$31,156)
Garbage collections	\$111,387	\$108,174	(\$3,213)
*Interest on Investments	\$997,372	\$1,352,526	\$355,154
LA Act 125	\$25,487	\$24,843	(\$644)
Miscellaneous	\$242,743	\$366,318	\$123,575
TOTAL CONTRACT AND OTHER REVENUE	\$1,579,692	\$2,023,408	\$443,716

TOTAL REVENUE	\$19,740,657	\$23,189,844	\$3,449,187
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Average Number of Customers	43,088	43,089	1
Operating Revenue/Customer/Month	\$35.12	\$40.94	\$5.82
Other Revenue/Customer/Month	\$3.06	\$3.91	\$0.85
Total Revenue/Customer/Month	\$38.18	\$44.85	\$6.67

* Amount reported by Consolidated Waterworks District #1 on unrestricted accounts

TABLE VII
Operating Expenses Per Customer

	<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>	<u>Difference</u>
OPERATING EXPENSES			
Administration	\$1,164,449	\$1,434,687	\$270,238
Billings and Collections	\$1,402,971	\$1,339,155	(\$63,816)
Meter Reading	\$845,248	\$695,358	(\$149,890)
Warehouse and Meter Shop	\$319,585	\$193,738	(\$125,847)
Engineering	\$1,453,522	\$1,391,974	(\$61,548)
Operations	\$126,652	\$116,309	(\$10,343)
Distribution and Field Crews	\$3,741,765	\$3,974,007	\$232,242
Water Plant	\$4,822,031	\$5,926,322	\$1,104,291
Bac-T-Lab	\$592,770	\$704,917	\$112,147
TOTAL OPERATING EXPENSES (Before Depreciation)	\$14,468,993	\$15,776,467	\$1,307,474

Add: Depreciation	\$3,849,226	\$4,059,245	\$210,019
TOTAL OPERATING EXPENSES (After Depreciation)	\$18,318,219	\$19,835,712	\$1,517,493

Average Number of Customers	43,088	43,089	1
Operating Expense/Customer/Month (BEFORE Depreciation)	\$27.98	\$30.51	\$2.53
Operating Expense/Customer/Month (AFTER Depreciation)	\$35.43	\$38.36	\$2.93

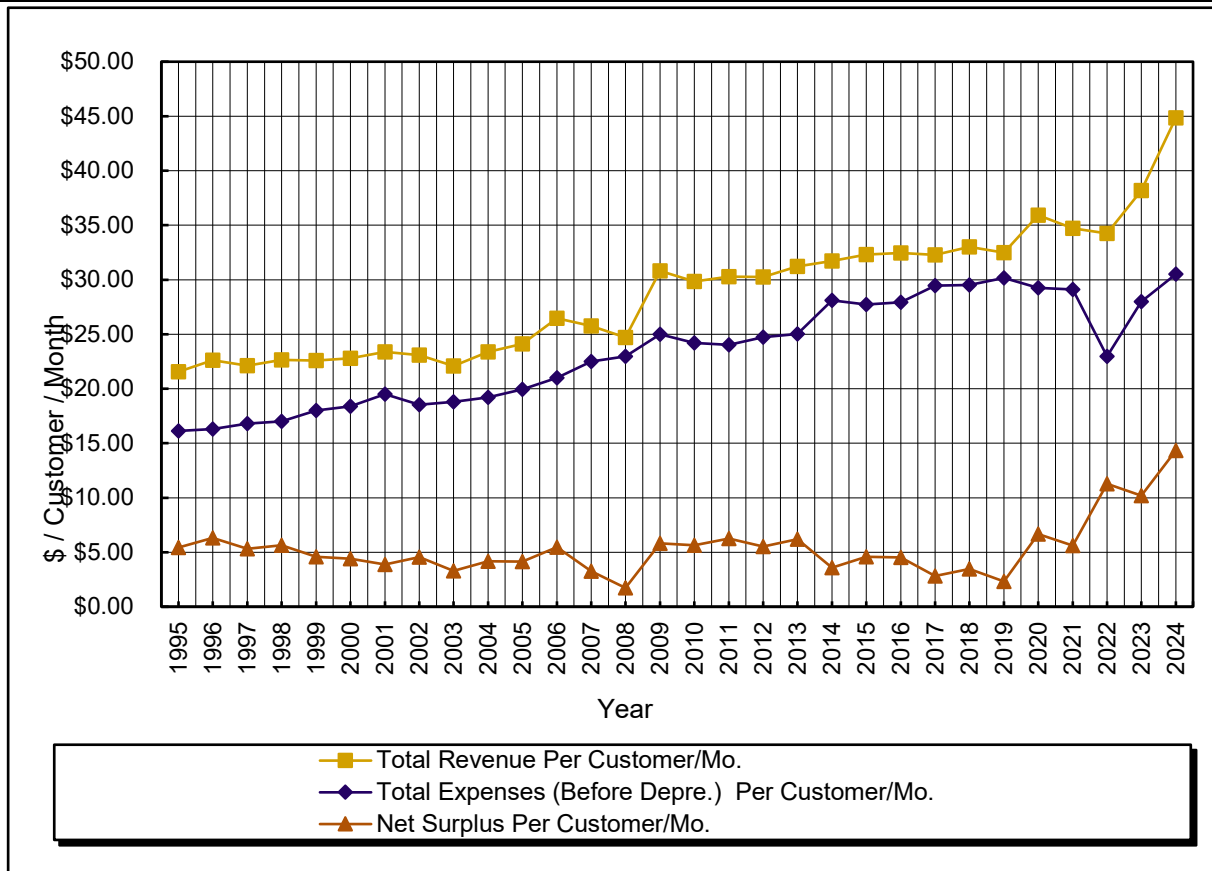
TABLE VIII
Net Surplus Per Customer

	Actual 2022-2023	Actual 2023-2024	Difference
REVENUE			
Operating Revenue	\$18,160,965	\$21,166,436	\$3,005,471
Other Revenue	\$1,579,692	\$2,023,408	\$443,716
EXPENSES			
Operating Expenses	\$14,468,993	\$15,776,467	\$1,307,474
OPERATING SURPLUS (Before Depreciation)	\$5,271,664	\$7,413,377	\$2,141,713
Add: Depreciation	\$3,849,226	\$4,059,245	\$210,019
OPERATING SURPLUS (After Depreciation)	\$9,120,890	\$11,472,622	\$2,351,732

Average Number of Customers	43,088	43,089	1
Operating Surplus/Customer/Month (Before Depreciation)	\$10.20	\$14.34	\$4.14
Operating Surplus/Customer/Month (After Depreciation)	\$17.64	\$22.19	\$4.55

TABLE IX
History of Revenue, Expenses, and Net Surplus

Year Ending June 30th	Total Revenue Per Customer/Mo.	Total Expenses (Before Depre.) Per Customer/Mo.	Net Surplus Per Customer/Mo.
2010	\$29.84	\$24.21	\$5.63
2011	\$30.28	\$24.03	\$6.25
2012	\$30.26	\$24.73	\$5.53
2013	\$31.22	\$25.02	\$6.20
2014	\$31.71	\$28.12	\$3.59
2015	\$32.30	\$27.73	\$4.57
2016	\$32.45	\$27.93	\$4.52
2017	\$32.27	\$29.46	\$2.81
2018	\$33.00	\$29.52	\$3.48
2019	\$32.49	\$30.16	\$2.33
2020	\$35.93	\$29.25	\$6.68
2021	\$34.72	\$29.12	\$5.60
2022	\$34.25	\$22.96	\$11.29
2023	\$38.18	\$27.98	\$10.20
2024	\$44.85	\$30.51	\$14.34



Section III

Performance of Actual and Budgeted Year

General:

Each year, the engineering consultant, TPCW's auditor, General Manager, Chief Administrative Officer, and various other staff members review year-to-date operating requirements and anticipated revenue and expenditures. After careful consideration, the development of an operating budget is presented to the Board for adoption. Any adjustments to the budget are made during the year, when necessary, with the appropriate amendment presented to TPCW's Board for review and approval.

Projected Revenue and Expenditures:

Actual audited revenues of the year ending June 30, 2024, and budgeted revenues for the following year, are indicated in **Table X**. Likewise, departmental actual and budgeted expenditures are shown in **Table XI**. Detailed department expenditures are indicated in **Appendix B**. Tank painting is not generally a necessary annual expense and therefore is listed as a capital project when necessary.

Projected Surplus and Parity Income:

Table XII is the presentation of the actual audited and budgeted operating surplus with required fund transfers before depreciation and amortization to determine parity income. Cost for service installations attributed to actual inventory of parts used and contract labor is also added to total expenses for operations funding purposes. However, these service installation expenses are capitalized and are added back to the operating surplus in determining available parity income.

To be in compliance with outstanding revenue bonding covenants, it is imperative that the earning capacity of TPCW be sufficient in meeting parity income requirements as set forth in the Revenue Bond Resolutions. During Fiscal Year 2023-2024, TPCW had four outstanding bonds. The 2010 bonds and 2014 DHH bonds require 125% of that year's principal and interest payment to meet parity. The 2014 bonds mandate that revenues are sufficient to realize an operating surplus to cover 120% of the maximum future annual debt payment before depreciation and amortization. The newest bond issued in 2019 requires that revenues are sufficient to realize an operating surplus to cover 125% of the maximum future annual debt payment before depreciation and amortization. The principal and interest payments for 2024 through 2037 were evaluated to

determine which requirement would yield the highest parity for each year. It was determined that the 2019 bond requirement of 125% of the future maximum annual payment would be the greatest requirement until it is paid off in 2037. The 2014 bonds were paid out in November 2023.

It is seen that the system met its parity income requirements for the 2023-2024 fiscal year with sufficient funds to cover 125% of the future maximum annual payment which is \$3,236,619 and had an excess of \$4,176,758. Since the 2014 bonds were paid off in the 2023-2024 fiscal year, the parity income requirement decreased significantly for 2024-2025, from \$3,236,619 to \$1,865,281. It is projected that TPCW will meet this requirement and have an excess of \$6,517,719 for the 2024-2025 fiscal year. The debt retirement schedule (**Appendix C**) shows the semi-annual debt payments for future years.

TABLE X
Audited and Budgeted Revenue

	Actual 2023-2024	Budgeted 2024-2025	Difference
OPERATING REVENUES			
Sales	\$20,675,334	\$22,600,000	\$1,924,666
Lafourche Parish Sales	\$44,356	\$42,000	(\$2,356)
Service Connections	\$247,800	\$197,400	(\$50,400)
Meter Installation Fees	\$124,815	\$125,000	\$185
Penalties and Reconnect Fees	\$74,131	\$100,000	\$25,869
TOTAL OPERATING REVENUES	\$21,166,436	\$23,064,400	\$1,897,964

CONTRACT SERVICES AND OTHER REVENUES			
Service Agreements			
Sewerage Districts	\$171,547	\$170,000	(\$1,547)
Garbage Collections	\$108,174	\$125,000	\$16,826
Interest on Investments	\$1,352,526	\$750,000	(\$602,526)
LA Act 125	\$24,843	\$23,000	(\$1,843)
Miscellaneous (includes Insurance & FEMA Reimbursements)	\$366,318	\$60,000	(\$306,318)
TOTAL CONTRACT SERVICES AND OTHER REVENUES	\$2,023,408	\$1,128,000	(\$895,408)

TOTAL REVENUE	\$23,189,844	\$24,192,400	\$1,002,556
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TABLE XI
Audited and Budgeted Expenses

	<u>Actual</u> <u>2023-2024</u>	<u>Budgeted</u> <u>2024-2025</u>	<u>Difference</u>
OPERATING EXPENSES			
Administrative	\$1,434,687	\$1,367,500	(\$67,187)
Billings and Collections	\$1,339,155	\$1,535,000	\$195,845
Meter Reading	\$695,358	\$1,048,650	\$353,292
Warehouse and Meter Shop	\$193,738	\$459,300	\$265,562
Engineering	\$1,391,974	\$1,477,250	\$85,276
Utilities - Operations	\$116,309	\$145,000	\$28,691
Maintenance and Field Crews	\$3,974,007	\$3,638,200	(\$335,807)
Waterplant	\$5,926,322	\$5,496,000	(\$430,322)
Bac-T-Lab	\$704,917	\$642,500	(\$62,417)
TOTAL OPERATING EXPENSES (Before Depreciation)	\$15,776,467	\$15,809,400	\$32,933

TABLE XII
Audited and Budgeted Surplus and Parity Income

	Actual <u>2023-2024</u>	Budgeted <u>2024-2025</u>	Difference
REVENUE			
Total Operating Revenue	\$21,166,436	\$23,064,400	\$1,897,964
Total Other Revenue	\$2,023,408	\$1,128,000	(\$895,408)
Total Revenue	\$23,189,844	\$24,192,400	\$1,002,556
EXPENSES			
Total Operating Expenses	\$15,776,467	\$15,809,400	\$32,933
Service Connections (Parts and Contract Labor)	\$125,000	\$170,000	\$45,000
Total Expenses	\$15,901,467	\$15,979,400	\$77,933
Surplus (Before Depreciation)	\$7,288,377	\$8,213,000	\$924,623
LESS: TRANSFERS			
Revenue Bonds (Sinking Fund and Reserve)	\$1,874,441	\$1,501,615	(\$372,826)
Depreciation and Contingency Fund	\$1,092,550	\$1,209,620	\$117,070
Total Transfers	\$2,966,991	\$2,711,235	(\$255,756)
Net Surplus	\$4,321,386	\$5,501,765	\$1,180,379
PARITY INCOME			
Net Surplus	\$4,321,386	\$5,501,765	\$1,180,379
Transfer: Revenue Bond Sinking Fund	\$1,874,441	\$1,501,615	(\$372,826)
Transfer: Depreciation and Contingency Fund	\$1,092,550	\$1,209,620	\$117,070
Service Connections (Parts and Contract Labor)	\$125,000	\$170,000	\$45,000
Total Parity Income	\$7,413,377	\$8,383,000	\$969,623
REQUIRED PARITY INCOME			
Maximum Amount of Principal and Interest	\$2,589,295	\$1,492,225	(\$1,097,070)
*Coverage @ 125% of Annual Principal and Interest	\$647,324	\$373,056	(\$274,268)
Required Parity Income	\$3,236,619	\$1,865,281	(\$1,371,338)
Excess Income for Parity Purposes	\$4,176,758	\$6,517,719	\$2,340,961
% of Operating Revenue Available for Projects	19.73%	28.26%	

*The bond ordinances differ in coverage requirements. Therefore, the higher of the coverage requirements was used. The 125% coverage of the maximum succeeding year will be higher until the bonds are paid off in 2037.

Section IV

Capital Outlay

2010 Bond Issue:

TPCW applied for and received a loan from the Louisiana Department of Health (LDH), through the Drinking Water Revolving Loan Fund (DWRLF), for \$1.9 million at 3.45% interest. These funds were used to pay the remainder of the North and South Terrebonne Standpipes Renovation and the construction of a ground storage tank at the Schriever Water Treatment Plant. This bond issue requires 125% coverage of that year's principal and interest payments to meet parity. It also requires a minimum of \$200,000 in the Depreciation and Contingencies Fund. This bond issue will be paid off in 2030.

2014 Bond Issues:

TPCW refinanced the 2003A bonds in the amount of approximately \$6 million at an interest rate of 3.0%. They were paying 5.25% interest prior. This bond issue requires 120% coverage of the maximum principal and interest payments for future years to meet parity. It also requires a minimum of \$300,000 in the Depreciation and Contingencies Fund. This bond was paid off in November 2023.

TPCW also issued \$4.2 million in bonds through LDH's DWRLF. LDH is forgiving \$1.125 million of these bonds. The remaining amount will have a 3.45% interest rate. This bond issue requires 125% coverage of that year's principal and interest payments to meet parity. It also requires a minimum of \$200,000 in the Depreciation and Contingencies Fund. This bond will be paid off in 2035.

2019 Bond Issue:

TPCW refinanced most of the 2012A bonds in the amount of \$14.32 million at a variable interest rate not exceeding 3.248%. They were paying 4% interest prior. This bond issue requires 125% coverage of the maximum principal and interest payments for future years to meet parity. It also requires a minimum of \$300,000 in the Depreciation and Contingencies Fund. This bond will expire in 2037.

Table XIII shows the bond projects along with the list of local projects funded by TPCW using Surplus and Capital Additions funds. Nine projects were completed prior to the end of the fiscal year. One additional project was completed since June 30, 2024, with two more substantially complete with final payments still

outstanding. The bond projects remaining on the list are to be completed using local funds, because the bonds have been expended. There are also five projects that the Water Sector Program (WSP) will contribute \$5,222,200, one of which will also have \$1,297,500 from Community Development Block Grant, Disaster Recovery-Resilient Communities Infrastructure Program (CDBG-DR, RCIP). Another category of capital projects is those projects required due to Hurricane Ida damage. These projects were partially reimbursed by FEMA and/or TPCW's insurance. Finally, there are two sets of local projects; those authorized prior to June 30, 2024, and those authorized afterwards. The balance to complete all the projects authorized prior to June 30, 2024, is approximately \$12.6 million. WSP and CDBG-DR RCIP still have \$2,274,445 to contribute to this balance. The authorized local projects for the 2024-2025 Fiscal Year have a total budget of \$3,567,360.13.

Future Projects:

The staff discussed other projects they would like to see completed at the plants and in the distribution system. These projects are not necessary at this time but will require funds to be set aside if TPCW decides to move forward with them.

Distribution System

1. Abandon redundant lines in various parts of the system.
2. Replace waterlines
 - a. along Isle of Cuba Road in Schriever,
 - b. in LeCompte Subdivision in Bourg,
 - c. in Broadmoor Subdivision in Houma (partially complete), and
 - d. crossing the bayou near Ashland Jail in Houma.
3. Demolition of Grand Caillou and West Gibson Elevated Storage Tanks.

Schriever WTP

1. Renovations to the chlorine room, including repairs to the cylinder racks, paint, and adding heaters.
2. Inspection and possible repairs to the walls of the filters and clarifiers on the east side of the plant.
3. Rehabilitation of the LeFort Canal Raw Water Pump Station. (A bridge to the pump station needs to be installed, and the canal dredged prior to this project being bid.)
4. Transfer the SCADA system from iFix to VT SCADA.
5. Replacing the roofs on the filters from glass to aluminum.

Houma WTP

1. Replace the piping for the high service pumps/ground storage tanks. (This project was completed in 2024/2025.)
2. Relocation of the ammonia injection points. (This project is currently 90% complete.)
3. Complete the Raw Water, Bayou Black Reservoir, and Waterproof pump station renovations.
4. Complete the transfer of the SCADA system from iFix to VT SCADA.
5. Complete the tracer study as recommended (but not required) by LDH.
6. Replace the sodium hypochlorite tank.

TABLE XIII
Incomplete Projects

Project No.	Project Description	Engineer	Engineering Fee	Other/Contingencies	Construction Cost	Overbudget / (Under Budget)	Total Project Budget	Paid to Date	Balance
Funds Provided by DWRLF 2014A Bonds									
CIP-4-13-01	Operating & Maintenance Manual	In House	\$ 125,000.00	\$ -	\$ -	\$ -	\$ 125,000.00	\$ 6,325.00	\$ 118,675.00
CIP-9-18-03	Effluent Line - Schriever Plant to Bayou Lafourche	David Waitz Engineering, Inc.	\$ 221,750.00	\$ 87,500.00	\$ 875,000.00	\$ -	\$ 1,184,250.00	\$ 41,249.38	\$ 1,143,000.62
SUBTOTAL			\$ 346,750.00	\$ 87,500.00	\$ 875,000.00	\$ -	\$ 1,309,250.00	\$ 47,574.38	\$ 1,261,675.62

Funds Provided by WSP (Remainder to be Paid by District Surplus)									
CIP-09-22-01	Dunn St. 12" Transmission Line	GIS Engineering, LLC	\$ 898,280.00	\$ -	\$ 4,675,000.00	\$ 70,702.00	\$ 5,643,982.00	\$ 4,676,829.67	\$ 967,152.33
CIP-09-22-02	HWTP - High Service Pump and Pipe Renovations	David Waitz Engineering, Inc.	\$ 126,981.42	\$ 42,000.00	\$ 713,140.00	\$ 214,799.76	\$ 1,096,921.18	\$ 74,389.76	\$ 1,022,531.42
*CIP-09-22-03	12" Waterline on Bergeron St.	All South Consulting Engineers, LLC	\$ 141,807.35	\$ -	\$ 487,027.50	\$ (38,661.05)	\$ 590,173.80	\$ 592,649.54	\$ (2,475.74)
CIP-09-22-05	GIWW Crossings at Short, Bourg, and Belanger Streets	All South Consulting Engineers, LLC	\$ 137,125.00	\$ -	\$ 695,700.00	\$ 188,085.75	\$ 1,020,910.75	\$ 138,274.90	\$ 882,635.85
CIP-12-23-01	Replacement of 24" Transmission Line - Williams Pump Station to Connely Street	All South Consulting Engineers, LLC	\$ 545,103.00	\$ 261,914.25	\$ 4,454,000.00	\$ -	\$ 5,261,017.25	\$ -	\$ 5,261,017.25
SUBTOTAL			\$ 1,849,296.77	\$ 303,914.25	\$ 11,024,867.50	\$ 434,926.46	\$ 13,613,004.98	\$ 5,482,143.87	\$ 8,130,861.11

WSP GRANT AMOUNT \$ 5,222,200.00
CDBG GRANT AMOUNT \$ 1,297,500.00
AMOUNT PROVIDED BY DISTRICT \$ 7,093,304.98

Hurricane Ida Projects									
*IDA-11-21-01	IDA - Fence Repairs	High Tide Consultants, LLC	\$ 40,455.58	\$ -	\$ 294,790.00	\$ 2,372.83	\$ 337,618.41	\$ 337,618.41	\$ -
*IDA-04-22-02	Houma City Plant - Roof Replacement	Gros Flores Positerry, LLC	\$ 22,006.00	\$ -	\$ 182,000.00	\$ 31.18	\$ 204,037.18	\$ 204,037.18	\$ -
*IDA-04-22-03	Schriever Plant - Roof Replacement	Gros Flores Positerry, LLC	\$ 51,888.00	\$ -	\$ 468,000.00	\$ 20.37	\$ 519,908.37	\$ 519,908.37	\$ -
*IDA-05-22-04	Tank Coatings and Repairs	High Tide Consultants, LLC	\$ 105,871.85	\$ -	\$ 1,240,300.00	\$ 83,893.49	\$ 1,430,065.34	\$ 1,430,065.34	\$ -
IDA-06-22-06	Tank Electrical Repairs	In-House	\$ -	\$ -	\$ 69,230.00	\$ -	\$ 69,230.00	\$ 52,630.00	\$ 16,600.00
SUBTOTAL			\$ 220,221.43	\$ -	\$ 2,254,320.00	\$ 86,317.87	\$ 2,560,859.30	\$ 2,544,259.30	\$ 16,600.00

Local Projects Committed prior to June 30, 2024 (Funds Provided by District Surplus)									
*L-7-22-01	Schriever WTP Reservoir Dredging	Mid America Construction	\$ 74,700.00	\$ -	\$ 743,516.81	\$ 12,511.62	\$ 830,728.43	\$ 830,728.43	\$ -
*L-01-23-01	Tank Painting & Repair - Chauvin Elevated Tank	In-House	\$ -	\$ -	\$ 235,600.00	\$ 4,863.00	\$ 240,463.00	\$ 240,463.00	\$ -
*L-01-23-02	Tank Painting & Repair - Gibson Elevated Tank	In-House	\$ -	\$ -	\$ 149,520.00	\$ 28,000.00	\$ 177,520.00	\$ 177,520.00	\$ -
L-7-23-04	Bayou Petit Caillou Waterline Crossing	In-House	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
*L-7-23-05	Waterworks Main Office Landscaping	Foret Contracting Group, LLC	\$ -	\$ -	\$ 30,730.45	\$ -	\$ 30,730.45	\$ 30,730.45	\$ -
**L-02-24-01	Relocation 8" Waterline on Broadmoor Ave	High Tide Consultants, LLC	\$ 7,000.00	\$ -	\$ 215,000.00	\$ (99,190.02)	\$ 122,809.98	\$ 30,687.00	\$ 92,122.98
L-04-24-02	Lefort Canal Dredging	Leonard Chauvin, P.E., P.L.S., Inc.	\$ 228,457.00	\$ 47,850.00	\$ 478,500.00	\$ -	\$ 754,807.00	\$ -	\$ 754,807.00
L-06-24-03	Tank Painting & Repair 24-25 - NTSP, Dumas, & Cocodrie	High Tide Consultants, LLC	\$ 187,885.00	\$ -	\$ 1,722,585.00	\$ -	\$ 1,910,470.00	\$ -	\$ 1,910,470.00
L-06-24-04	Westside Blvd Extension Waterline TPCW-TPCG-TMHS	Milford & Associates, Inc.	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00
SUBTOTAL			\$ 498,042.00	\$ 47,850.00	\$ 4,000,452.26	\$ (53,815.40)	\$ 4,492,528.86	\$ 1,310,128.88	\$ 3,182,399.98

BALANCE FOR ALL PROJECTS AUTHORIZED PRIOR TO JUNE 30, 2024 \$ 12,591,536.71

Local Projects Committed after June 30, 2024 (Funds Provided by District Surplus)									
L-07-24-05	Waterline Participation	In-House	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
L-07-24-06	Waterline Replacement - Country Estates Bridge	David A. Waitz Engineering	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
L-10-24-07	Lefort Canal Access Bridge	Leonard Chauvin, P.E., P.L.S., Inc.	\$ 58,522.13	\$ 26,258.00	\$ 262,580.00	\$ -	\$ 347,360.13	\$ -	\$ 347,360.13
L-01-25-01	Meter Replacement Program	In-House	\$ -	\$ -	\$ 3,000,000.00	\$ -	\$ 3,000,000.00	\$ -	\$ 3,000,000.00
SUBTOTAL			\$ 58,522.13	\$ 26,258.00	\$ 3,512,580.00	\$ -	\$ 3,597,360.13	\$ -	\$ 3,597,360.13

* Completed prior to June 30, 2024

** Completed since to June 30, 2024

As of June 30, 2024, TPCW has a balance in various accounts for Annual Capital Outlay purposes in the following amounts:

Surplus Fund – Cash	\$ 79,291	
Surplus Fund – CD Invest.	1,050,000	
Surplus Fund – LAMP	15,418,071	
Depreciation and Contingency – CD Invest.	2,025,000	
Depreciation and Contingency – Savings	1,464,189	
Depreciation and Contingency – LAMP	<u>1,613,000</u>	
	\$21,649,551	\$ 21,649,551
Less: Reserve for Capital and <u>Contingency Fund</u>		<u>(-\$ 300,000)</u>
Total Funds Available for Annual Capital Projects		\$ 21,349,551

In addition to the funds in TPCW's accounts, five projects are receiving a combined \$6.5 million from the Water Sector Program (WSP) and Community Development Block Grant, Disaster Recovery-Resilient Communities Infrastructure Program (CDBG-DR, RCIP). All insurance and FEMA funds were received prior to the end of the fiscal year. There was one payment from the Department of the Treasury for \$17,390 that was received in July 2024.

The capital improvement and local projects will be funded as shown below. TPCW has annual projects and projects that they have committed to for the 2024-2025 fiscal year that also must be funded and are therefore included in the following calculations. They are shown on **Table XIV**.

Funds Required for DWRLF 2014A Bond Projects	(-\$ 1,261,676)
Funds Required for WSP Projects	(-\$ 8,130,861)
Funds Required for Hurricane Ida Projects	(-\$ 16,600)
Funds Required for Local Projects Committed prior to June 30, 2024	(-\$ 3,182,400)
Funds Required for 2024-2025 Committed Local Projects	(-\$ 3,597,360)
<u>Funds Required for 2024-2025 Annual Projects</u>	<u>(-\$ 1,929,045)</u>
Funds Required for Previously Committed Projects	(-\$18,117,942)

Total Unassigned Surplus Capital Funds

Unrestricted Funds (D and C, Surplus, and Bonds)	\$ 21,349,551
<u>Funds Required for Previously Committed Projects</u>	<u>(-\$ 18,117,942)</u>
Total Unallocated Surplus Funds	\$ 3,231,609

The Unallocated Surplus Funds for TPCW as of June 30, 2024, is approximately \$3.2 million for other projects TPCW would like to undertake in 2024-2025. In the upcoming years, the WSP and CDBG-DR, RCIP is expected to reimburse \$2,274,445 to TPCW. Therefore, the funds available (not including the 2024-2025 surplus) are \$5,506,054.

TABLE XIV
Annual Projects

Project	Estimated Cost
Tank Painting and Repairs	\$ 300,000.00
Residential Meter Replacements (3/4")	\$ 451,845.00
Treatment Plant - Capital Improvements	\$ 300,000.00
Replacements of Critical System Valves	\$ 150,000.00
Vehicles and Equipment	\$ 220,000.00
Carbon - Rotational Replacement	\$ 457,200.00
Technology Upgrades	\$ 50,000.00
TOTAL	\$ 1,929,045.00

Section V

Litigation

General:

From time to time, TPCW gets involved in litigation, which may affect their financial status. Currently TPCW is involved in (or has an interest in) three (3) litigation matters.

Mr. David Norman, TPCW's attorney, has summarized the current litigation as follows:

1) *Stathes v. Livas and Consolidated Waterworks, et al*, Docket no. 196673, 32nd Judicial District Court, Terrebonne Parish, Louisiana.

This case involves a vehicular accident caused by a Waterworks employee driving a company vehicle while working on the job. Randy Livas allegedly ran a stop sign in a residential area and impacted plaintiff's (Elizabeth Stathes) vehicle, which had the right of way. As of this writing, it is apparent that 100% of the liability for the accident will be placed on Mr. Livas.

Ms. Stathes' injuries are reported to be a neck strain going into her shoulder, but these appear to be relatively minor in nature.

Depositions of the plaintiff and daughter were taken—cognitive issues are now being claimed but not yet backed up with medical opinion.

As per usual, there does not appear to be any real chance that damages will exceed Waterworks' large policy limits, and defense is being provided by the insurer who also will pay any damages from the first dollar and thereafter.

2) Consolidated Waterworks et al v. AGC Chemicals Americas, Inc et al, Docket no. 2:18-mn-2873-RMG, U.S. Dist. Ct., Dist. Of South Carolina.

This is a case involving a nationwide problem being dealt with by nationwide litigation. The manufacturers of so-called “forever chemicals” are defendants in this action brought by a host of water-providers, including the TPCW, which has just joined in the suit as a plaintiff.

These chemicals are basically aqueous film-forming foam (“AFFF”) products that contained per- and poly-fluoroalkyl substances (“PFAS”), including perfluorooctanoic acid (“PFOA”). They were primarily found in foam products used in firefighting at airports and other areas. These chemicals have been detected in water sources nationwide, including ours. They persist indefinitely in the environment and are believed to cause serious harm to humans and animals, including cancers, thyroid disease, ulcerous colitis, hypertension and high cholesterol, among other health concerns.

Damages being sought include continued testing and monitoring costs as well as remedial actions. TPCW is being represented by a firm (Napoli Shkolnik) whose resume includes successful similar litigation. They are involved in settlement negotiations as part of a court-approved process which will hopefully result in significant monetary amounts to compensate TPCW and the many other water-providers for their losses. There is no clear timetable for any ultimate resolution to this complex litigation, and TPCW will monitor the progress and participate as required.

3) Zane Burgess vs. GIS Engineering, Terrebonne Parish Consolidated Waterworks District No. 1, Docket Number: 200246, 32nd Judicial District Court, Terrebonne Parish, Louisiana.

This is a single-vehicle accident case involving a motorcyclist who claims his bike was caused to lose traction caused by an accumulation of mud as a result of a Waterworks waterline replacement project on Dunn Street in Houma, Louisiana.

Even assuming the accident occurred as alleged, TPCW should have no liability exposure in light of the project’s contractor and engineer having sole responsibility for conducting the project and maintaining all

safety precautions, with indemnification agreements running in favor of TPCW. Additionally, there are insurance policies in place which would provide TPCW with a defense and first-dollar coverage.

Attempts will be made to have TPCW dismissed as a party defendant, and at any rate, no liability is anticipated to be placed upon TPCW.

Section VI

Management

General:

TPCW is well staffed and supervised by key members with numerous years of experience. Each department is accounted for individually, but collectively, provides the citizens of Terrebonne Parish with a modern, highly developed, and well-regarded water system. The Board of Commissioners is constantly informed on matters by the managers, engineers, consultants, accountants, and legal advisors. The Board has adopted a subdivision ordinance that stipulates the requirements regarding new development. Standard specifications are enforced to ensure construction material quality and adherence to construction methods. The management staff reviews system upgrades on a regular basis, develops specifications, and receives bids for bulk purchases of certain materials, supplies, and contractual labor, and distributes work among several engineering firms inside and outside of the Parish. Providing a safe potable water supply to customers of TPCW in the most cost-effective manner is paramount to the concerns of the Board.

The Board acquires professional services from various firms when the need arises. These are as follows:

Legal Advisor	Mr. David Norman, III
Engineering Consultant	Ms. Melanie B. Caillouet, P.E., All South Consulting Engineers, LLC
Bond Counsel	Mr. Jerry Osborne, Foley & Judell, L.L.P.
Certified Public Accountants	Bourgeois Bennett, L.L.C.

Management Personnel:

Mr. Michael Sobert has been the General Manager of TPCW since July 16, 2012. Mr. Sobert has a B.S. Degree in Electrical Engineering and a Master of Business Administration. He maintains the highest levels of LDH certifications required to operate the distribution systems of the two TPCW Public Water Supplies. Prior to becoming General Manager, Mr. Sobert was a business owner in the private sector. Prior to owning his own business, Mr. Sobert served as a Senior Engineer with General Electric. Since his employment with TPCW, he has dedicated himself to becoming aware of all aspects of the distribution and treatment system

of TPCW, and EPA and Louisiana Department of Health (LDH) requirements. He supervises all personnel of TPCW and is responsible for informing the Board of Commissioners of its operating condition.

Ms. Cecilia Norman has been serving as the Chief Administrative Officer and staff accountant of TPCW since January 1, 2000. Ms. Norman, who possesses a B.S. Degree in Accounting and Personnel Management, has 15 years' prior experience serving as a comptroller. For TPCW, Ms. Norman provides all the internal accounting, administers the investment of all funds, and ensures compliance with TPCW's bond requirements.

Mr. Jacob Prosperie has been serving as Chief Engineer for TPCW since December 2019 and has been employed with TPCW since February 2015. Mr. Prosperie, who has a B.S. degree in Mechanical Engineering, is licensed as a Professional Engineer in Civil Engineering in the State of Louisiana and maintains the highest levels of LDH certifications that are required to operate the distribution systems of the two TPCW Public Water Supplies. His duties consist of assisting the General Manager in operating TPCW and supervising the Engineering, Distribution, and Treatment Departments.

Operating Personnel:

The operating personnel of TPCW are separated into eight departments. The profiles of these departments are as follows:

Administration

Department Head - Michael Sobert, General Manager
Cecilia Norman, Chief Administrative Officer

5 employees

Billing and Collecting

Department Head - Monique Prosperie, Customer Service Manager/Water Supply Specialist
Nicole Theriot, Billing & Collections Supervisor

6 employees

Customer Service Representatives, Field

Supervised by the Customer Service Manager

7 Customer Service Representatives

2 Cross Connection Specialists

Engineering

Department Head - Jacob Prosperie, P.E., Chief Engineer

9 employees

Field Force

Department Head - Lloyd Benoit, Distribution Superintendent
Devon Woods, Distribution Supervisor

20 employees

Warehouse and Meter Shop

Supervised by Chief Administrative Officer

3 employees

Water Treatment Plants

Department Head - Brennan LeBlanc, Staff Engineer
Schriever Water Treatment Plant - Jesse Shaw, Supervisor
Houma Water Treatment Plant - Ivy Theriot, Supervisor

18 employees

Bac-T-Lab

Department Head - Ray Percle, Supervisor

4 employees

Section VII

Insurance

General:

The provisions of TPCW's bond resolutions provide that insurance will be carried and maintained on the physical properties of the system of a kind and in amounts normally carried by public utility companies engaged in the operation of similar water systems. It further provides that adequate public liability and property damage insurance will be carried and blanket fidelity and performance bonds to protect from loss of money will cover TPCW.

TPCW has supplied a summary of TPCW's coverage, which appears on the following page. Our review of this summary indicates TPCW is protected by insurance and fidelity bonds in amounts usually carried by water utility systems of comparable size and character and TPCW is, therefore, in compliance with the bond resolution.

Prior the Fiscal Year 2022-2023, TPCW carried a \$3 million general liability policy as well as a \$10 million excess liability policy. After 2022-2023, the excess liability was reduced to \$5 million due to a large increase in the premium and with the knowledge of the healthy financial status of TPCW.

SCHEDULE OF INSURANCE IN FORCE

**Consolidated Waterworks District No. 1 of the Parish of Terrebonne,
State of Louisiana**

June 30, 2024

(Unaudited)

Insurer	Type of Coverage	Amount of Insurance	Expiration Date
Travelers	Automobile liability	\$1,000,000	July 1, 2024
The Charter Oak Fire Insurance Company	General liability	\$3,000,000	July 1, 2024
Travelers	Umbrella Policy	\$5,000,000	July 1, 2024
Bridgefield Insurance Company	Workers' compensation	\$1,000,000	July 1, 2024
Swiss Re	Combined building and personal property	\$1,500,000	July 1, 2024
Bridgefield Insurance Company	Combined building and personal property	\$1,000,000	July 1, 2024
Starstone	Combined building and personal property	\$2,500,000	July 1, 2024
Travelers	Public employee dishonesty, forgery or alteration, theft, disappearance, and destruction	\$100,000	July 1, 2024
Great American Insurance Company	Computer equipment and software	\$501,000	July 1, 2024
Indian Harbor Insurance Company	Pollution liability	\$1,000,000	July 1, 2025
American Bankers Insurance	Flood	\$500,000	August 1, 2024
Houston Casualty Company	Cyber liability	\$2,000,000	July 1, 2024

Appendix A

Departmental Expenses



5300 Highway 311
Houma, Louisiana 70360

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APPENDIX A
Departmental Expenses

	ADMINISTRATION	BILLINGS & COLLECTIONS	METER READING	WAREHOUSE & METER SHOP	ENGINEERING	OPERATIONS	DISTRIBUTION & FIELD CREWS	WATER PLANT	LAB	TOTAL
Accounting	\$48,100									\$48,100
Attorney	39,890									\$39,890
Bayou Black Reservoir Maintenance								4,414		\$4,414
Board Members	35,812									\$35,812
Bond Agent Fees	13,855									\$13,855
Chemicals							14,068	1,968,276		\$1,982,344
Computer Supplies					2,350					\$2,350
Consulting Engineer	164,521									\$164,521
Data Processing		345,477								\$345,477
Employee Group Insurance	125,932	133,696	193,931	73,967	224,299		334,205	370,473	96,690	\$1,553,193
Equipment and Bldg.Repairs	140,930	71,053		5,892			116,424	69,537	12,785	\$416,621
Equipment - Field Repairs										\$0
Freight				2,250				14,270		\$16,520
Gasoline and Oil	2,280	2,280	21,664	6,383	17,103		42,491	19,025	10,719	\$121,945
Generator Fuel								18,589		\$18,589
GIS Network					134,137					\$134,137
Insurance and Bonds	62,747	24,736	57,281	16,904	54,584		177,778	300,217	31,602	\$725,849
Janitorial Service	24,000								7,742	\$31,742
Lab Analysis									30,856	\$30,856
Lab Equipment and Supplies									32,391	\$32,391
Meter Parts and Repair				1,242						\$1,242
Office Supplies and Expenses	60,641	62,180	967	3,154	3,691		5,249	28,451	7,825	\$172,158
Other Postemployment Benefit	33,486	(70,992)	(235,776)	(154,210)	191,207		(190,337)	225,672	151,120	(\$49,830)
Payroll Taxes	52,687	35,259	49,649	17,199	59,577		98,052	133,584	25,753	\$471,760
Plant Maintenance								300,492		\$300,492
Plant Supplies								14,207		\$14,207
Postage		296,788								\$296,788
Publish Proceedings	6,891									\$6,891
Radio Communications	21,450	41,345	28,465	5,648	12,439		19,130	29,853	11,528	\$169,858
Raw Water Cost								178,920		\$178,920
Retirement Expenses	19,993	14,196	19,866	5,414	22,834		37,699	51,873	9,716	\$181,591
Salaries	537,431	382,073	536,521	191,653	632,214		1,038,241	1,423,715	266,401	\$5,008,249
Seminars and Schools	11,143		1,850		20,532		5,922	15,138		\$54,585
Small Tools			3,016	1,807			19,944	734		\$25,501
Telephone Service		334								\$334
Tractor Repairs								1,307		\$1,307
Truck and Auto Repair	665	730	17,924	903	17,007		53,794	14,904	2,041	\$107,968
Uniforms							3,080			\$3,080
Utilities	32,233					116,309		742,671	7,748	\$898,961
Warehouse Supplies				15,532						\$15,532
Waterline Maintenance							2,115,866			\$2,115,866
Watertower Maintenance							82,401			\$82,401
TOTAL	\$1,434,687	\$1,339,155	\$695,358	\$193,738	\$1,391,974	\$116,309	\$3,974,007	\$5,926,322	\$704,917	\$15,776,467

Average No. of Customers	43,089									
Annual Costs per Customer	\$33.30	\$31.08	\$16.14	\$4.50	\$32.30	\$2.70	\$92.23	\$137.54	\$16.36	\$366.15
Monthly Costs per Customer	\$2.78	\$2.59	\$1.35	\$0.38	\$2.69	\$0.23	\$7.69	\$11.46	\$1.36	\$30.51

Appendix B

Departmental Expenses and Budget



5300 Highway 311
Houma, Louisiana 70360

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APPENDIX B
Departmental Expenses and Budget

	ACTUAL 2022-2023	ACTUAL 2023-2024	Increase / (Decrease)	Budget 2024-2025	Budget Increase / (Decrease)
ADMINISTRATIVE					
Salaries	\$514,803	\$537,431	\$22,628	\$563,000	\$25,569
Other Postemployment Benefits	(21,889)	33,486	55,375	31,000	(2,486)
Employee Group Insurance	124,921	125,932	1,011	143,000	17,068
Payroll Taxes	49,106	52,687	3,581	55,500	2,813
Retirement Expenses	60,881	19,993	(40,888)	42,500	22,507
Office Supplies and Expenses	62,962	60,641	(2,321)	60,000	(641)
Gasoline and Oil	2,512	2,280	(232)	3,000	720
Accounting	56,950	48,100	(8,850)	64,000	15,900
Attorney	48,278	39,890	(8,388)	80,000	40,110
Board Members	34,453	35,812	1,359	38,000	2,188
Bond Agent Fees	17,061	13,855	(3,206)	2,500	(11,355)
Consulting Engineers	21,523	164,521	142,998	80,000	(84,521)
Insurance and Bonds	43,986	62,747	18,761	55,000	(7,747)
Janitorial Service	24,000	24,000	0	24,000	0
Publishing Proceedings	6,258	6,891	633	7,000	109
Communications	25,038	21,450	(3,588)	23,000	1,550
Equipment Repair (Office)	51,208	140,930	89,722	42,000	(98,930)
Truck and Auto Repair	599	665	66	1,000	335
Seminars and Schools	8,395	11,143	2,748	18,000	6,857
Utilities	33,404	32,233	(1,171)	35,000	2,767
TOTAL	\$1,164,449	\$1,434,687	\$270,238	\$1,367,500	(\$67,187)

APPENDIX B
Departmental Expenses and Budget

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>Increase /</u> <u>(Decrease)</u>
BILLINGS AND COLLECTIONS					
Salaries	\$414,322	\$382,407	(\$31,915)	\$400,000	\$17,593
Other Postemployment Benefits	(13,971)	(70,992)	(57,021)	30,000	100,992
Employee Group Insurance	134,441	133,696	(745)	153,000	19,304
Payroll Taxes	37,510	35,259	(2,251)	39,500	4,241
Retirement Expenses	50,093	14,196	(35,897)	30,000	15,804
Gasoline and Oil	2,512	2,280	(232)	3,000	720
Office Supplies and Expenses	64,986	62,180	(2,806)	70,000	7,820
Collection Agency	0	0	0	500	500
Data Processing	64,356	67,543	3,187	62,000	(5,543)
Merchant Card Fees	246,173	277,934	31,761	300,000	22,066
Equipment Maintenance/Lease	72,025	71,053	(972)	74,000	2,947
Insurance and Bonds	24,572	24,736	164	25,500	764
Postage	276,559	296,788	20,229	300,000	3,212
Communications	28,550	41,345	12,795	43,500	2,155
Truck and Auto Repairs	68	730	662	1,000	270
Seminars and Schools	775	0	(775)	3,000	3,000
TOTAL	\$1,402,971	\$1,339,155	(\$63,816)	\$1,535,000	\$195,845

CUSTOMER SERVICE - FIELD (METER READING)					
Salaries	\$478,130	\$536,521	\$58,391	\$550,000	\$13,479
Other Postemployment Benefits	(11,193)	(235,776)	(224,583)	25,000	260,776
Employee Group Insurance	169,166	193,931	24,765	227,000	33,069
Payroll Taxes	43,793	49,649	5,856	54,200	4,551
Retirement Expenses	57,727	19,866	(37,861)	41,250	21,384
Gasoline and Oil	23,868	21,664	(2,204)	25,000	3,336
Office Supplies and Expenses	1,049	967	(82)	2,000	1,033
Small Tools	1,374	3,016	1,642	3,000	(16)
Insurance and Bonds	53,629	57,281	3,652	58,000	719
Communications	12,339	28,465	16,126	20,000	(8,465)
Mobile Read Services	0	0	0	30,000	30,000
Truck and Auto Repairs	14,791	17,924	3,133	10,000	(7,924)
Schools and Seminars	575	1,850	1,275	3,200	1,350
TOTAL	\$845,248	\$695,358	(\$149,890)	\$1,048,650	\$353,292

APPENDIX B
Departmental Expenses and Budget

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>Increase /</u> <u>(Decrease)</u>
WAREHOUSE AND METER SHOPS					
Salaries	\$205,463	\$191,653	(\$13,810)	\$231,000	\$39,347
Other Postemployment Benefits	(27,343)	(154,210)	(126,867)	30,000	184,210
Employee Group Insurance	48,194	73,967	25,773	92,000	18,033
Payroll Taxes	18,662	17,199	(1,463)	22,800	5,601
Retirement Expenses	18,087	5,414	(12,673)	17,500	12,086
Gasoline and Oil	6,411	6,383	(28)	6,000	(383)
Office Supplies and Expenses	3,254	3,154	(100)	3,500	346
Small Tools	2,890	1,807	(1,083)	3,000	1,193
Warehouse Supplies	13,414	15,532	2,118	15,000	(532)
Freight	2,820	2,250	(570)	2,000	(250)
Insurance and Bonds	15,902	16,904	1,002	19,500	2,596
Communication	5,426	5,648	222	6,000	352
Equipment Repairs	4,257	5,892	1,635	7,500	1,608
Meter Repairs Parts	2,107	1,242	(865)	1,500	258
Truck and Auto Repairs	41	903	862	1,000	97
Schools and Seminars	0	0	0	1,000	1,000
TOTAL	\$319,585	\$193,738	(\$125,847)	\$459,300	\$265,562

ENGINEERING					
Salaries	\$819,608	\$632,214	(\$187,394)	\$742,000	\$109,786
Other Postemployment Benefits	(33,547)	191,207	224,754	42,000	(149,207)
Employee Group Insurance	210,094	224,299	14,205	340,000	115,701
Payroll Taxes	76,477	59,577	(16,900)	73,500	13,923
Retirement Expenses	96,557	22,834	(73,723)	55,750	32,916
Computer Supplies	532	2,350	1,818	3,000	650
Gasoline and Oil	18,843	17,103	(1,740)	18,000	897
Office Supplies and Expenses	6,263	3,691	(2,572)	5,000	1,309
GIS Network	133,420	134,137	717	100,000	(34,137)
Insurance and Bonds	55,066	54,584	(482)	52,000	(2,584)
Communications	14,691	12,439	(2,252)	14,000	1,561
Truck and Auto Repair	20,092	17,007	(3,085)	6,000	(11,007)
Seminars and Schools	35,426	20,532	(14,894)	26,000	5,468
TOTAL	\$1,453,522	\$1,391,974	(\$61,548)	\$1,477,250	\$85,276

APPENDIX B
Departmental Expenses and Budget

	ACTUAL 2022-2023	ACTUAL 2023-2024	Increase / (Decrease)	Budget 2024-2025	Budget Increase / (Decrease)
DISTRIBUTION AND FIELD CREWS					
Salaries	\$947,824	\$1,038,241	\$90,417	\$1,175,000	\$136,759
Other Postemployment Benefits	(169,464)	(190,337)	(20,873)	115,000	305,337
Employee Group Insurance	311,460	334,205	22,745	382,000	47,795
Payroll Taxes	88,465	98,052	9,587	116,000	17,948
Retirement Expenses	111,201	37,699	(73,502)	88,200	50,501
Chemicals	15,689	14,068	(1,621)	15,000	932
Gasoline and Oil	45,932	42,491	(3,441)	45,000	2,509
Office Supplies and Expenses	702	5,249	4,547	5,000	(249)
Small Tools	25,788	19,944	(5,844)	20,000	56
Insurance and Bonds	149,940	177,778	27,838	192,000	14,222
Communications	16,996	19,130	2,134	20,000	870
Equipment Repairs (Field)	251,357	163,474	(87,883)	150,000	(13,474)
Truck and Auto Repair	53,447	53,794	347	20,000	(33,794)
Water Tower Maintenance	33,500	82,401	48,901	80,000	(2,401)
Waterline Maintenance	1,851,345	2,068,816	217,471	1,200,000	(868,816)
Seminars and Schools	3,380	5,922	2,542	10,000	4,078
Uniforms	4,203	3,080	(1,123)	5,000	1,920
TOTAL	\$3,741,765	\$3,974,007	\$232,242	\$3,638,200	(\$335,807)

OPERATIONS					
Utilities	\$126,652	\$116,309	(\$10,343)	\$145,000	\$28,691

APPENDIX B
Departmental Expenses and Budget

	ACTUAL 2022-2023	ACTUAL 2023-2024	Increase / (Decrease)	Budget 2024-2025	Budget Increase / (Decrease)
WATER PLANT					
Salaries	\$1,243,968	\$1,423,715	\$179,747	\$1,400,000	(\$23,715)
Other Postemployment Benefits	(48,913)	225,672	274,585	85,000	(140,672)
Employee Group Insurance	306,768	370,473	63,705	417,000	46,527
Payroll Taxes	116,386	133,584	17,198	138,000	4,416
Retirement Expenses	150,412	51,873	(98,539)	105,000	53,127
Chemicals	1,539,561	1,968,276	428,715	1,750,000	(218,276)
Computer Supplies	0	0	0	0	0
Generator Fuel	9,098	18,589	9,491	15,000	(3,589)
Gasoline and Oil	17,367	19,025	1,658	19,500	475
Office Supplies and Expenses	27,387	28,451	1,064	27,000	(1,451)
Raw Water Cost	134,555	178,920	44,365	155,000	(23,920)
Small Tools	2,135	734	(1,401)	3,000	2,266
Plant Supplies	2,523	14,207	11,684	5,000	(9,207)
Freight	11,939	14,270	2,331	14,000	(270)
Insurance and Bonds	224,859	300,217	75,358	324,000	23,783
Lab Analysis	0	0	0	0	0
Communications	19,631	29,853	10,222	40,500	10,647
Bayou Black Reservoir Maint.	3,269	4,414	1,145	7,000	2,586
Plant Maintenance	234,788	370,029	135,241	225,000	(145,029)
Tractor Repairs	1,699	1,307	(392)	3,000	1,693
Truck and Auto Repair	885	14,904	14,019	5,000	(9,904)
Seminars and Schools	2,549	15,138	12,589	8,000	(7,138)
Utilities	821,165	742,671	(78,494)	750,000	7,329
TOTAL	\$4,822,031	\$5,926,322	\$1,104,291	\$5,496,000	(\$430,322)

APPENDIX B
Departmental Expenses and Budget

	<u>ACTUAL</u> <u>2022-2023</u>	<u>ACTUAL</u> <u>2023-2024</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>Budget</u> <u>2024-2025</u>	<u>Budget</u> <u>Increase /</u> <u>(Decrease)</u>
LAB					
Salaries	\$284,465	\$266,401	(\$18,064)	\$293,000	\$26,599
Other Postemployment Benefits	4,107	151,120	147,013	7,500	(143,620)
Employee Group Insurance	88,459	96,690	8,231	111,000	14,310
Payroll Taxes	25,884	25,753	(131)	29,000	3,247
Retirement Expenses	33,886	9,716	(24,170)	22,000	12,284
Gasoline and Oil	12,562	10,719	(1,843)	12,000	1,281
Lab Equipment and Supplies	42,111	32,391	(9,720)	35,000	2,609
Office Supplies and Expenses	8,092	7,825	(267)	7,500	(325)
Freight	0	0	0	2,000	2,000
Insurance and Bonds	30,201	31,602	1,401	34,500	2,898
Janitorial Services	7,742	7,742	0	8,000	258
Lab Analysis	22,540	30,856	8,316	40,000	9,144
Communications	11,290	11,528	238	14,000	2,472
Equipment and Building Repairs	8,215	12,785	4,570	10,000	(2,785)
Truck and Auto Repair	5,380	2,041	(3,339)	5,000	2,959
Seminars and Schools	1,054	0	(1,054)	7,000	7,000
Utilities	6,782	7,748	966	5,000	(2,748)
TOTAL	\$592,770	\$704,917	\$112,147	\$642,500	(\$62,417)

Appendix C

Combine Debt Service Schedule



5300 Highway 311
Houma, Louisiana 70360

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APPENDIX C Combined Debt Service Schedule

WATER REVENUE BONDS
CONSOLIDATED WATERWORKS DISTRICT NO. 1, PARISH OF TERREBONNE, STATE OF LOUISIANA

Payment Date	UNREFUNDED SERIES 2012A BONDS, 10-30-12			SERIES 2010 BONDS DWRLF, ISSUE DATE 12-29-10				REFUNDING SERIES 2014 ISSUE DATE 5-6-2014			TAXABLE SERIES 2014 BONDS DWRLF, ISSUE DATE 12-2014				REFUNDING BONDS DATED 12-DEC-19			Semi-Annual Total	Bond Year Total	Fiscal Year Total	Bond Year Total Less Admin Fee
	Principal Due	Interest Date	Interest Due	Principal Due	Interest Rate	Interest Rate	Interest Due	Principal Due	Interest Rate	Interest Due	Principal Due	Interest Rate	Interest Rate	Interest Due	Principal Due	Interest Rate	Interest Due				
05/01/20			35,300.00				20,337.75			61,725.00			45,108.75			151,085.08	313,556.58		313,556.58		
11/01/20	565,000	4.000%	35,300.00	90,000	2.950%	0.500%	20,337.75	985,000	3.000%	61,725.00	125,000	2.950%	0.500%	45,108.75	125,000	1.865%	195,649.75	2,248,121.25	2,561,677.83	2,542,707.83	
05/01/21			24,000.00				18,785.25			46,950.00			42,952.50			194,484.13	327,171.88		2,575,293.13		
11/01/21	590,000	4.000%	24,000.00	93,000	2.950%	0.500%	18,785.25	1,015,000	3.000%	46,950.00	130,000	2.950%	0.500%	42,952.50	135,000	1.965%	194,484.13	2,290,171.88	2,617,343.76	2,599,448.76	
05/01/22			12,200.00				17,181.00			31,725.00			40,710.00			193,157.75	294,973.75		2,585,145.63		
11/01/22	610,000	4.000%	12,200.00	96,000	2.950%	0.500%	17,181.00	1,035,000	3.000%	31,725.00	134,000	2.950%	0.500%	40,710.00	135,000	2.005%	193,157.75	2,304,973.75	2,599,947.50	2,583,167.50	
05/01/23							15,525.00			16,200.00			38,398.50			191,804.38	261,927.88		2,566,901.63		
11/01/23				100,000	2.950%	0.500%	15,525.00	1,080,000	3.000%	16,200.00	139,000	2.950%	0.500%	38,398.50	775,000	2.126%	191,804.38	2,355,927.88	2,617,855.76	2,602,225.76	
05/01/24							13,800.00						36,000.75			183,566.13	233,366.88		2,589,294.76		
11/01/24				103,000	2.950%	0.500%	13,800.00				143,000	2.950%	0.500%	36,000.75	790,000	2.176%	183,566.13	1,269,366.88	1,502,733.76	1,488,298.76	
05/01/25							12,023.25						33,534.00			174,970.93	220,528.18		1,489,895.06		
11/01/25				107,000	2.950%	0.500%	12,023.25				148,000	2.950%	0.500%	33,534.00	805,000	2.311%	174,970.93	1,280,528.18	1,501,056.36	1,487,851.36	
05/01/26							10,177.50						30,981.00			165,669.15	206,827.65		1,487,355.83		
11/01/26				110,000	2.950%	0.500%	10,177.50				153,000	2.950%	0.500%	30,981.00	825,000	2.411%	165,669.15	1,294,827.65	1,501,655.30	1,489,725.30	
05/01/27							8,280.00						28,341.75			155,723.78	192,345.53		1,487,173.18		
11/01/27				114,000	2.950%	0.500%	8,280.00				159,000	2.950%	0.500%	28,341.75	850,000	2.531%	155,723.78	1,315,345.53	1,507,691.06	1,497,076.06	
05/01/28							6,313.50						25,599.00			144,967.03	176,879.53		1,492,225.06		
11/01/28				118,000	2.950%	0.500%	6,313.50				164,000	2.950%	0.500%	25,599.00	870,000	2.581%	144,967.03	1,328,879.53	1,505,759.06	1,496,509.06	
05/01/29							4,278.00						22,770.00			133,739.68	160,787.68		1,489,667.21		
11/01/29				122,000	2.950%	0.500%	4,278.00				170,000	2.950%	0.500%	22,770.00	895,000	2.631%	133,739.68	1,347,787.68	1,508,575.36	1,500,735.36	
05/01/30							2,173.50						19,837.50			121,965.95	143,976.95		1,491,764.63		
11/01/30				126,000	2.950%	0.500%	2,173.50				176,000	2.950%	0.500%	19,837.50	915,000	2.731%	121,965.95	1,360,976.95	1,504,953.90	1,498,573.90	
05/01/31													16,801.50			109,471.63	126,273.13		1,487,250.08		
11/01/31											182,000	2.950%	0.500%	16,801.50	940,000	2.831%	109,471.63	1,248,273.13	1,374,546.26	1,369,676.26	
05/01/32													13,662.00			96,165.93	109,827.93		1,358,101.06		
11/01/32											188,000	2.950%	0.500%	13,662.00	970,000	2.931%	96,165.93	1,267,827.93	1,377,655.86	1,373,695.86	
05/01/33													10,419.00			81,950.58	92,369.58		1,360,197.51		
11/01/33											195,000	2.950%	0.500%	10,419.00	995,000	2.981%	81,950.58	1,282,369.58	1,374,739.16	1,371,719.16	
05/01/34													7,055.25			67,120.10	74,175.35		1,356,544.93		
11/01/34											201,000	2.950%	0.500%	7,055.25	1,025,000	3.031%	67,120.10	1,300,175.35	1,374,350.70	1,372,305.70	
05/01/35													3,588.00			51,586.23	55,174.23		1,355,349.58		
11/01/35											208,000	2.950%	0.500%	3,588.00	1,055,000	3.081%	51,586.23	1,318,174.23	1,373,348.46	1,372,308.46	
05/01/36																35,333.95	35,333.95		1,353,508.18		
11/01/36														1,090,000	3.131%	35,333.95	1,125,333.95	1,160,667.90	1,160,667.90		
05/01/37																18,270.00	18,270.00		1,143,603.95		
11/01/37														1,125,000	3.248%	18,270.00	1,143,270.00	1,161,540.00	1,143,270.00	1,161,540.00	
	1,765,000		143,000.00	1,179,000			257,749.50	4,115,000		313,200.00	2,615,000		831,519.00	14,320,000		4,586,629.49	30,126,097.99	30,126,097.99	30,126,097.99	29,968,232.99	

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