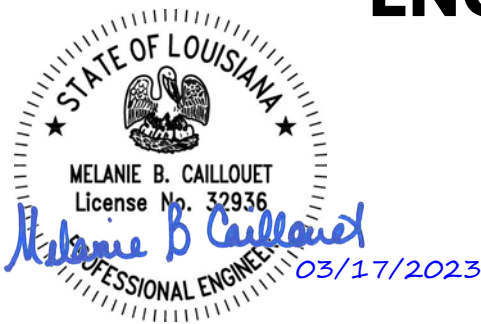


# TERREBONNE PARISH CONSOLIDATED WATERWORKS DISTRICT NO. 1



## 2021-2022 ANNUAL ENGINEER'S REPORT



**MARCH 17, 2023**

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**Section I**  
**Introduction**

**Introduction:**

This report reviews the results of 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, 2022. 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 his retirement. Ms. Melanie B. Caillouet is now completing the annual engineer's report per bond requirements. Ms. Caillouet is a registered engineer (License Number 32936) in Louisiana since 2007 and has been employed with Providence Engineering and Environmental Group LLC (and its predecessors) since 2002.

**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 Terrebonne Parish 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.

**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, sixteen 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 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.

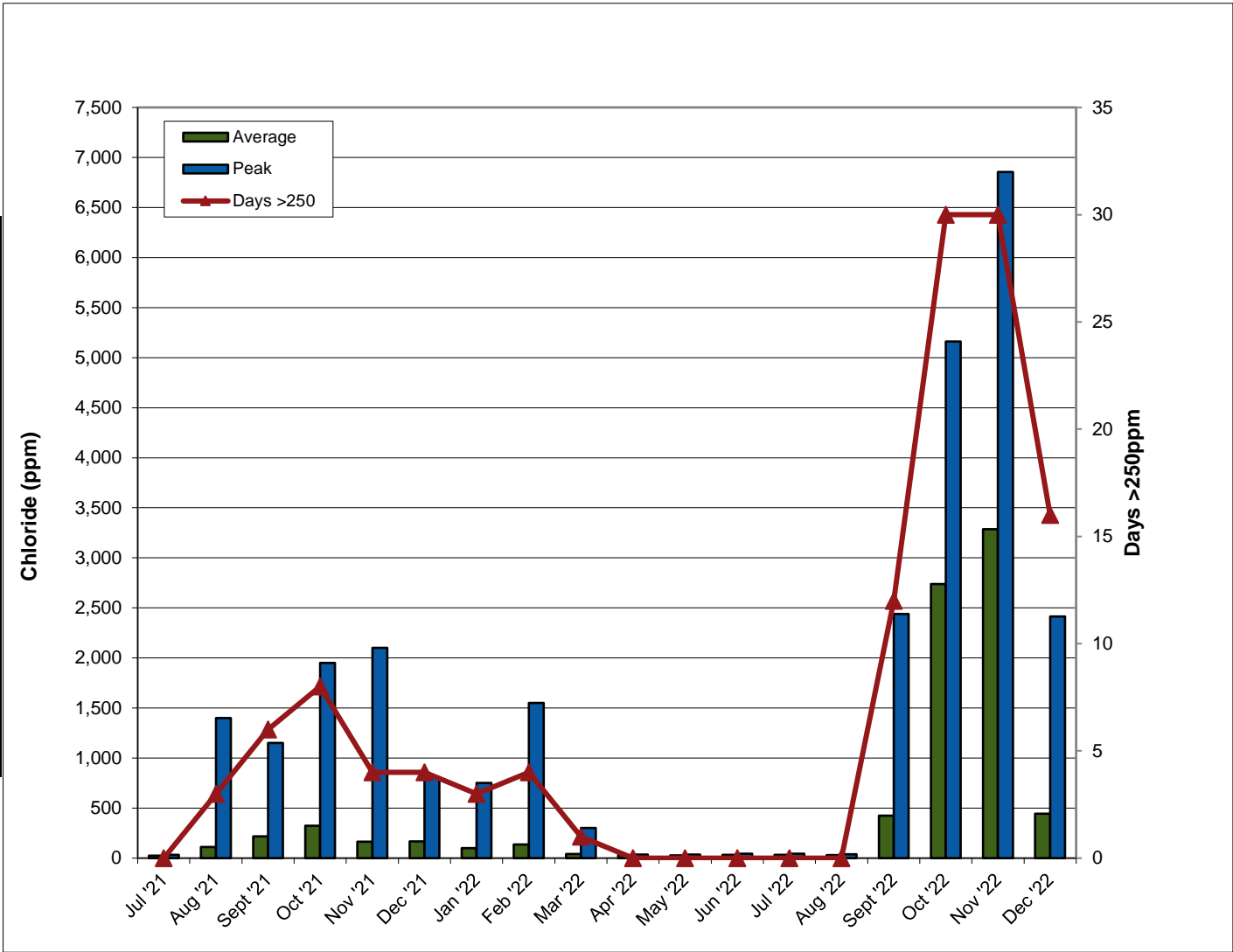
**Plate 1** indicates average and maximum readings of chloride (salinity) in the raw water of the Houma WTP from the GIWW for the fiscal year. The exhibit also includes an extension of readings through December 2022. It is seen that there were 33 days in which salinity exceeded 250ppm during the fiscal period. High readings were recorded every month from August 2021 through March 2022. It is noticed that high salinity readings occurred again in late summer and fall of 2022. 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 number of days where salinity exceeded 250ppm was lower in the 2021 than most years. However, it increased again in 2022 to more typical levels.

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 at Minors Canal begins. 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 '21	25	33	0
Aug '21	111	1400	3
Sept '21	217	1150	6
Oct '21	324	1950	8
Nov '21	164	2100	4
Dec '21	166	810	4
Jan '22	101	750	3
Feb '22	136	1550	4
Mar '22	42	300	1
Apr '22	30	36	0
May '22	29	35	0
Jun '22	32	43	0
Jul '22	32	45	0
Aug '22	31	38	0
Sept '22	425	2440	12
Oct '22	2739	5160	30
Nov '22	3287	6855	30
Dec '22	444	2415	16



**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 beginning where the raw water is pumped into the plant to a point after the filters where the water is commingled.

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 train 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 as well.) The water is then treated by upflow clarifiers and filters. The west side has gravel, sand, and carbon in the filters with sweeps, while the east side only has sand and carbon with 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 then 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 coming in.

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. However, the SCADA system at the Schriever WTP is equipped to monitor pressures in the distribution system. The operators at the Schriever WTP are responsible for monitoring those pressures during non-office hours.

There are three capital projects currently underway that will enhance the operations of the plant. Those are:

1. Slurry Line – Schriever Plant to Bayou Lafourche: Currently the backwash water is returned to the reservoir after most of the solids are removed in the settling pond. When the settling pond needs dredging a large amount of solids enters the reservoir, which in turn needs to be dredged periodically to maintain capacity. This would reduce silting in the reservoir and should not cause a silting problem in Bayou Lafourche because of the velocity of the bayou. This project to return the slurry to Bayou LaFourche instead of the reservoir is in the design stage. Right-of-way acquisition has been a major delay, because the effluent pipe travels through Lafourche Parish and one particular property owner does not want to give TPCW the right-of-way needed to cross their property. 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”.
  
2. LeFort Canal Intake Repairs: TPCW is investigating funding options to reconstruct the LeFort Canal Pump Station which will increase the capacity. The current operation is to pump raw water into the reservoir and from the reservoir to the plant. The long-term goal is to connect the raw water from Bayou Lafourche directly to the Schriever WTP intake.



3. Schriever WTP Reservoir Dredging: The backwash pond and reservoir currently have a high level of silt and need to be dredged. The engineering for the dredging of the backwash and reservoir pond is in process. The dredged material will be pumped onto an adjacent property.

The renovation of the Schriever office is being completed in-house by the operators. Additional offices were created, and a new speaker system installed. Security cameras were also installed both on the exterior and interior of the plant. Employee computers have been upgraded and are running Windows 10. The plant control computers still need to be upgraded and the SCADA system transferred to VTScada. The sodium chlorite and alum tanks were replaced in Fall of 2022 and Spring of 2023, respectively. The concrete driveway on the back side of the plant is being replaced panel by panel as time allows.

Hurricane Ida caused severe damage in August 2021. Several projects related to the damages are in design and will proceed as funds become available from FEMA and TPCW's insurance. The only major project remaining for the Schriever WTP is the roof replacement which is underway.

***Houma WTP:***

The Houma WTP operates two separate treatment trains that run identically. The raw water is typically pumped from the GIWW and when salinity becomes a concern, from the reservoir. There are two suction pumps at the intake structure. Chlorine dioxide, alum, and polymer are added immediately after the pumps. If the water is being taken directly from the GIWW, polyaluminum chloride coagulant (PACC) is also added 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. Since the demand from the plant has been reduced in recent years, they operate one clarifier at 4 mgd for 12 hours a day. That plant will stay in operation for approximately six months and then the other will be put online. After exiting the clarifier, 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. From the filters the water goes to the clearwell for additional contact time. Pumps then take the water from the clearwell and transfer it to four 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. Ammonia and sodium hypochlorite must be 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 raw water intake structure is partially repaired. The structure itself had corroded, so TPCW is replacing the steel structure. Half of the structure has been replaced and the pump refurbished. The steel for the other half of the structure is on site, but construction cannot begin until the pump is available. The current pump for that half cannot be refurbished because of the large amount of wear. TPCW is researching the replacement of the pump: replacement in-kind versus upgrading it from a 75hp pump to a 100hp pump. Upgrading the pump will require replacement of the wiring and conduits as well.

The Houma WTP must comply with new EPA guidelines that require an extra log removal of cryptosporidium. EPA is requiring capital improvements that may include additional turbidity monitors and changes to the plant operation that could require plant modifications to meet these guidelines. Procedures were altered and the Houma WTP is currently meeting the removal using mechanical means. A tracer study is being conducted to determine if a chemical means is an alternative.

The department head requested several projects for the Houma WTP. These included replacing the ammonium sulfate storage tanks (sodium chlorite and alum tanks were replaced in Fall 2022 and Spring 2023, respectively), replacing the screen structure and bulkhead at the Waterproof intake station, and rehabilitating/replacing the concrete floors in the chlorine room and alum containment areas. The chlorine room floor was patched, but more work is still needed.

Hurricane Ida also damaged the Houma WTP. The only major project remaining is the roof replacement which is in construction.

**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. As of September 2021, 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 918 miles of transmission and distribution piping ranging in sizes (as a % of the total) as follows:

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36-inches - 14-inches	7.53%
12-inches - 8-inches	61.29%
6-inches - 4-inches	28.63%
Less than 4-inches	2.55%

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 its 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 preliminary 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>	<u>Length (ft.)</u>
UAS Complex	1 Lot	860
Adley Oaks	83 Lots	3,263
Summerfield Addendum 18, Phase A	6 Lots	320
IDJC Community Resettlement, Phase 2	4 Lots	10,620
Garden Estates Subdivision	17 Lots	1,680
Gardens Extension (Coteau Rd. and Bayou Gardens Ext.)	1 Lot	235
<u>Parc Evangeline Subdivision</u>	<u>142 Lots</u>	<u>3,851</u>
TOTAL	254 Lots	20,829 ft.

**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 \$10.00, “C” customers (commercial, industrial, institutional, and the City Power Plant) paid \$20.00, while “E” customers (export) paid \$40.00. Each minimum 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 above the initial 2,000 gallons. 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 for 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 October 1, 2019
All Meters	2,000 Gals. (Minimum)	\$10.00
Rate per 1,000 gallons	Above Minimum to 30,000 Gals.	\$3.60
	Over 30,000 Gals.	\$4.15

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

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

Meter	Gallons	Effective Beginning October 1, 2019
All Meters	2,000 Gals. (Minimum)	\$20.00
Rate per 1,000 gallons	Above Minimum to 30,000 Gals.	\$3.85
	Over 30,000 Gals.	\$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 October 1, 2019
All Meters	2,000 Gals. (Minimum)	\$40.00
Rate per 1,000 gallons	Above Minimum	\$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 \$1.61840 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  $\$1.13296 + \$0.45318 = \$1.58615$ .

**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. 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 2021-2022 was \$824 per service. TPCW currently charges \$840 per service connection.

**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**

<u>METER DEPOSITS</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**

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)**

Non-refundable deposit fee	\$25 for 1 - 15 days \$40 for 16-30 days \$60 for 31-60 days \$80 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**

Meter Installation/Transfer Fee	\$25.00	8/1/2012
Disconnect/Reconnect Fees	\$25.00	8/1/2012
Reconnect after hours	\$25.00 *	7/1/2001
Call-Out Fee	\$30.00	7/1/2001
Delinquent w/ water valve in box found open	\$30.00 *	8/1/2012
NSF/returned checks	\$25.00	5/1/2008
Meter Damage Fee	\$150.00	

\*In Addition To Required Reconnect Fee

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**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	\$93,293,417
2021	\$999,504,683	\$180,903,860	\$1,180,408,543	(\$5,612,901)
2022	\$1,035,157,872	\$182,848,555	\$1,218,006,427	\$31,984,983



**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 will be 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 is typically between 20 and 25% in the Southeastern United States. The monthly “Unaccounted for Water” in the system ranged from 19.35% to 47.05% with an annual average of 32.88%, which is higher than the US average range. The average “Unaccounted for Water” is 2% higher than last year. A significant factor in this increase was Hurricane Ida. In September and October 2021, the water loss in the system was 47.05% and 42.33%, respectively. When these two months are removed from the calculation, the average water loss that cannot be accounted for is 2.4% lower and consistent with previous years. 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).

**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 (per Customer per Month (Gals.))
July, 2021	43,871	\$1,536,111.67	315,891,200	\$35.01	7,200
August	44,021	\$1,415,785.48	289,065,900	\$32.16	6,567
September	43,297	\$1,841,557.78	380,595,400	\$42.53	8,790
October	43,447	\$1,397,022.08	261,862,500	\$32.15	6,027
November	43,325	\$1,210,563.79	256,861,600	\$27.94	5,929
December	43,026	\$1,378,362.40	279,564,700	\$32.04	6,498
January, 2022	43,140	\$1,391,315.72	287,692,500	\$32.25	6,669
February	43,233	\$1,260,532.77	247,110,800	\$29.16	5,716
March	43,170	\$1,329,851.93	260,797,300	\$30.81	6,041
April	43,644	\$1,265,894.64	233,690,600	\$29.01	5,354
May	43,350	\$1,426,138.09	283,288,600	\$32.90	6,535
June	43,124	\$1,574,064.46	319,052,700	\$36.50	7,398

**TOTAL** **\$17,027,200.81** **3,415,473,800**

Average number of Customers per Month **43,387**

Average Customer Bill per Month **\$32.70**

Average Customer Consumption per Month **6,560** gallons per month

**TERREBONNE PARISH CONSOLIDATED  
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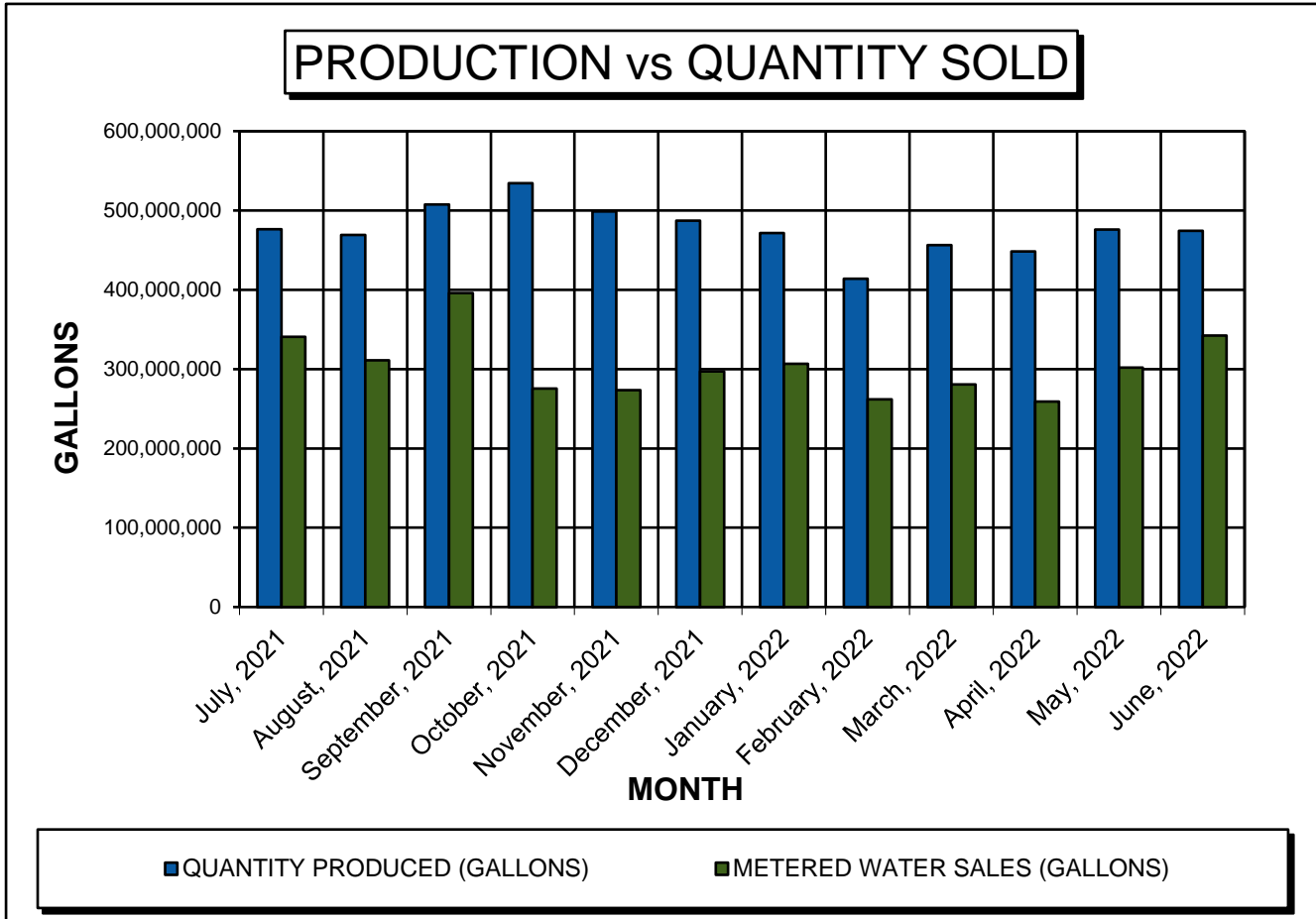
**TABLE V**  
History of Customer Usage

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

**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)	KNOWN WATER LOSS (GALLONS)	WATER LOSS IN SYSTEM
July, 2021	476,307,000	318,844,546	21,965,310	340,809,856	21,965,310	23.84%
August, 2021	469,118,000	291,537,000	19,404,010	310,941,010	19,404,010	29.58%
September, 2021	507,714,000	382,389,662	13,541,348	395,931,010	13,541,348	19.35%
October, 2021	534,410,000	267,645,686	7,658,710	275,304,396	7,658,710	47.05%
November, 2021	498,903,000	258,926,470	14,403,548	273,330,018	14,403,548	42.33%
December, 2021	487,324,920	282,009,380	15,090,710	297,100,090	15,090,710	35.94%
January, 2022	471,534,000	290,097,020	16,376,210	306,473,230	16,376,210	31.53%
February, 2022	413,752,000	249,419,784	12,506,325	261,926,109	12,506,325	33.67%
March, 2022	456,300,000	263,169,740	17,618,810	280,788,550	17,618,810	34.60%
April, 2022	448,426,600	245,968,840	12,918,348	258,887,188	12,918,348	39.39%
May, 2022	475,897,820	286,469,430	15,213,810	301,683,240	15,213,810	33.41%
June, 2022	474,467,670	319,052,700	23,094,548	342,147,248	23,094,548	23.02%
<b>TOTAL</b>	5,714,155,010	3,455,530,258	189,791,687	3,645,321,945	189,791,684	32.88%
<b>AVG/MONTH</b>	476,179,584	287,960,855	15,815,974	303,776,829	15,815,974	32.88%

**PLATE 2  
Quantity of Water Produced and Sold**



PLANT PRODUCTION	MONTH	QUANTITY PRODUCED (GALLONS)	WATER LOSS IN THE SYSTEM
Least Production Months	February, 2022	413,752,000	33.67%
	April, 2022	448,426,600	39.39%
	March, 2022	456,300,000	34.60%
	August, 2021	469,118,000	29.58%
Average Production Months	January, 2022	471,534,000	31.53%
	June, 2022	474,467,670	23.02%
	May, 2022	475,897,820	33.41%
	July, 2021	476,307,000	23.84%
Highest Production Months	December, 2021	487,324,920	35.94%
	November, 2021	498,903,000	42.33%
	September, 2021	507,714,000	19.35%
	October, 2021	534,410,000	47.05%

**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, 2022. 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 decreased from the previous year by \$0.47 and for the 2021-2022 year was \$34.25.

**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, 2022. The average expense attributed to each customer per month increased by \$0.92 before depreciation and \$1.00 after depreciation. Expenses increased significantly because of the economic downturn caused by COVID and Hurricane Ida.

**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 2012 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 expected, expenses continued to increase with only a slight decrease in 2015 and 2016. There was a decrease in 2020 due to a re-evaluation in the Other Post-Employment Benefits (OPEB) expenses. Due to the slight decrease in revenues and an increase in expenses, the surplus per customer per month decreased in 2022 by \$1.47.

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**TABLE VI**  
**Total Revenue Per Customer**

	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Difference</u>
<b><u>Operating Revenue</u></b>			
Sales	\$17,218,928	\$16,688,005	(\$530,923)
Lafourche Parish Sales	\$33,407	\$35,167	\$1,760
Service Connections	\$204,120	\$265,440	\$61,320
Meter Installation Fees	\$137,548	\$148,556	\$11,008
Penalties and Reconnect Fees	\$101,824	\$61,480	(\$40,344)
<b>Total Operating Revenue</b>	<b>\$17,695,827</b>	<b>\$17,198,648</b>	<b>(\$497,179)</b>
<b><u>Contract Services and Other Revenue</u></b>			
<u>Service Agreements</u>			
Sewerage Districts	\$233,998	\$221,454	(\$12,544)
Garbage collections	\$112,634	\$109,841	(\$2,793)
* Interest on Investments	\$26,132	\$56,306	\$30,174
LA Act 125	\$26,089	\$25,293	(\$796)
Miscellaneous	\$132,596	\$223,239	\$90,643
<b>Total Other Revenue</b>	<b>\$531,449</b>	<b>\$636,133</b>	<b>\$104,684</b>
<b>Total Revenue</b>	<b>\$18,227,276</b>	<b>\$17,834,781</b>	<b>(\$392,495)</b>
Average Number of Customers	43,745	43,387	(358)
<b>Operating Revenue/Customer/Month</b>	<b>\$33.71</b>	<b>\$33.03</b>	<b>(\$0.68)</b>
<b>Other Revenue/Customer/Month</b>	<b>\$1.01</b>	<b>\$1.22</b>	<b>\$0.21</b>
<b>Total Revenue/Customer/Month</b>	<b>\$34.72</b>	<b>\$34.25</b>	<b>(\$0.47)</b>

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

**TABLE VII  
Operating Expenses Per Customer**

<u>Operating Expenses</u>	<u>Actual 2020-2021</u>	<u>Actual 2021-2022</u>	<u>Difference</u>
<u>Department</u>			
Administration	\$950,938	\$936,661	(\$14,277)
Billings and Collections	\$1,196,638	\$1,196,788	\$150
Meter Reading	\$661,453	\$694,299	\$32,846
Warehouse and Meter Shop	\$286,537	\$203,601	(\$82,936)
Engineering	\$1,247,146	\$1,045,352	(\$201,794)
Operations	\$151,168	\$118,412	(\$32,756)
Distribution and Field Crews	\$2,583,725	\$3,102,424	\$518,699
Waterplant*	\$4,033,790	\$4,229,438	\$195,648
Bac-T-Lab	\$460,612	\$428,988	(\$31,624)
<b>Total Operating Expenses (BEFORE Depreciation)</b>	<b>\$11,572,007</b>	<b>\$11,955,963</b>	<b>\$383,956</b>
Add:			
Depreciation	\$3,715,873	\$3,726,534	\$10,661
<b>Total Operating Expenses (AFTER Depreciation)</b>	<b>\$15,287,880</b>	<b>\$15,682,497</b>	<b>\$394,617</b>
Average Number of Customers	43,745	43,387	(358)
<b>Operating Expense/Customer/Month (BEFORE Depreciation)</b>	<b>\$22.04</b>	<b>\$22.96</b>	<b>\$0.92</b>
<b>Operating Expense/Customer/Month (AFTER Depreciation)</b>	<b>\$29.12</b>	<b>\$30.12</b>	<b>\$1.00</b>

\* Waterplant expenses does not include filter amortization.



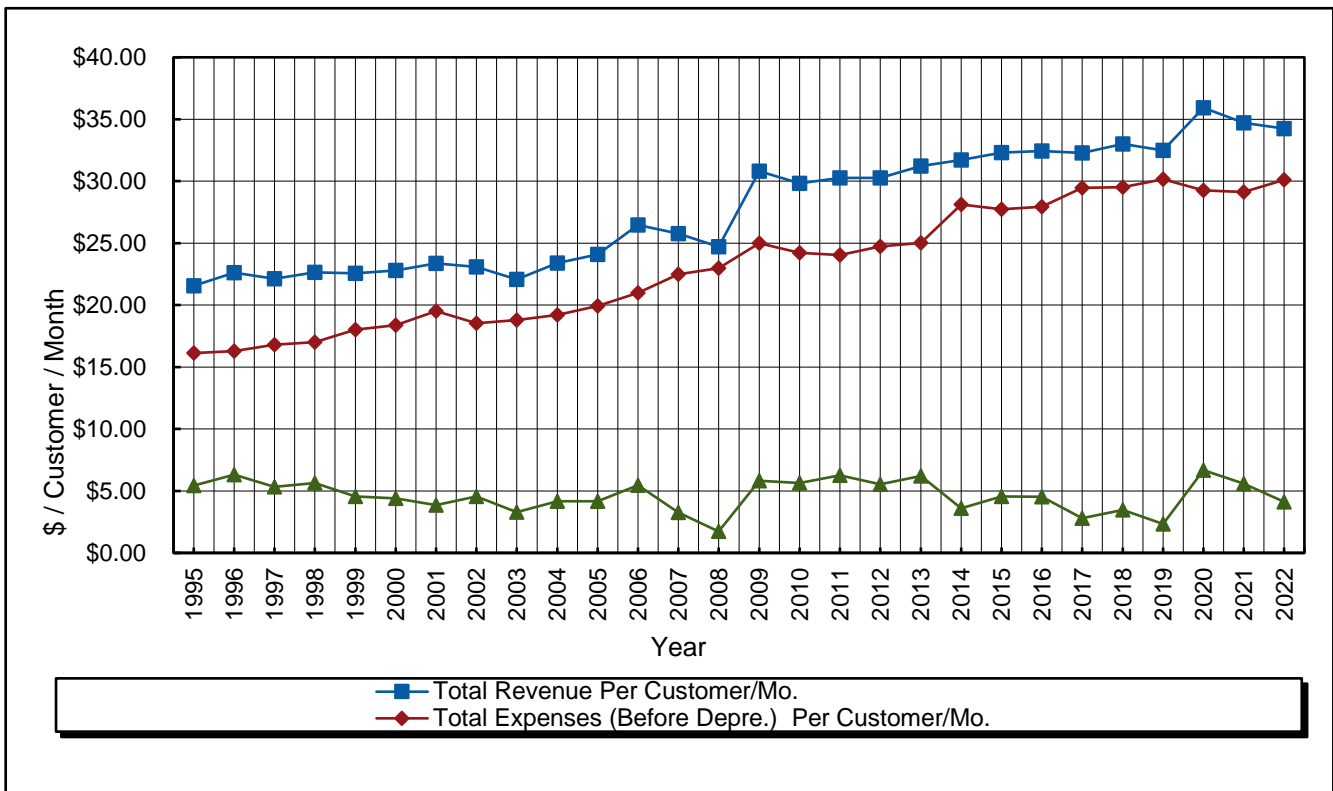
**TERREBONNE PARISH CONSOLIDATED  
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**TABLE VIII  
Net Surplus Per Customer**

	<u>Actual</u> <u>2020-2021</u>	<u>Actual</u> <u>2021-2022</u>	<u>Difference</u>
<b><u>REVENUE</u></b>			
Operating Revenue	\$17,695,827	\$17,198,648	(\$497,179)
Other Revenue	\$531,449	\$636,133	\$104,684
<b>TOTAL REVENUE</b>	<b>\$18,227,276</b>	<b>\$17,834,781</b>	<b>(\$392,495)</b>
 <b><u>EXPENSES</u></b>			
Operating Expenses	\$11,572,007	\$11,955,963	\$383,956
<b>OPERATING SURPLUS</b> (BEFORE Depreciation)	<b>\$6,655,269</b>	<b>\$5,878,818</b>	<b>(\$776,451)</b>
Less: Depreciation	\$3,715,873	\$3,726,534	\$10,661
<b>OPERATING SURPLUS</b> (AFTER Depreciation)	<b>\$2,939,396</b>	<b>\$2,152,284</b>	<b>(\$787,112)</b>
Average Number of Customers	43,745	43,387	(358)
<b>Operating Surplus/Customer/Month</b> (BEFORE Depreciation)	<b>\$12.68</b>	<b>\$11.29</b>	<b>(\$1.39)</b>
<b>Operating Surplus/Customer/Month</b> (AFTER Depreciation)	<b>\$5.60</b>	<b>\$4.13</b>	<b>(\$1.47)</b>

**TABLE IX  
History of Revenue, Expenses, and Net Surplus**

<u>Year Ending June 30th</u>	<u>Total Revenue Per Customer/Mo.</u>	<u>Total Expenses (Before Depre.) Per Customer/Mo.</u>	<u>Net Surplus Per Customer/Mo.</u>
2009	\$30.81	\$24.99	\$5.82
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	\$30.12	\$4.13



### **Section III**

## **Performance of Actual and Budgeted Year**

**General:**

Each year, the engineering consultant, TPCW's auditor, General Manager, Chief Operating 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, 2022, 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**. It should be noted that TPCW's auditor does not include amortization of filter media in department expenses as shown in TPCW's budget. TPCW includes the amortization of filter media in the water plant department expenses because a third of the carbon filter media must be replaced annually in order to maintain the filtration effectiveness. The auditor includes the filter media in the audit under line item "Depreciation and Amortization". Tank painting is not generally a necessary annual expense and therefore is listed as a capital project when necessary.

**TERREBONNE PARISH CONSOLIDATED  
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**TABLE X**  
**Audited and Budgeted Revenue**

	<u>Actual</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>	<u>Difference</u>
<b><u>Operating Revenue</u></b>			
Sales	\$16,688,005	\$17,000,000	\$311,995
Lafourche Parish Sales	\$35,167	\$35,000	(\$167)
Service Connections	\$265,440	\$189,000	(\$76,440)
Meter Installation Fees	\$148,556	\$145,000	(\$3,556)
Penalties and Reconnect Fees	\$61,480	\$125,000	\$63,520
<b>Total Operating Revenue</b>	<hr/> \$17,198,648	<hr/> \$17,494,000	<hr/> \$295,352
<b><u>Contract Services and Other Revenue</u></b>			
<b><u>Service Agreements</u></b>			
Sewerage Districts	\$221,454	\$225,000	\$3,546
Garbage Collections	\$109,841	\$133,000	\$23,159
Interest on Investments	\$56,306	\$25,000	(\$31,306)
LA Act 125	\$25,293	\$25,000	(\$293)
Miscellaneous	\$223,239	\$55,000	(\$168,239)
<b>Total Other Revenue</b>	<hr/> \$636,133	<hr/> \$463,000	<hr/> (\$173,133)
<b>Total Revenue</b>	<hr/> \$17,834,781	<hr/> \$17,957,000	<hr/> \$122,219

**TERREBONNE PARISH CONSOLIDATED  
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**TABLE XI  
Audited and Budgeted Expenses**

<u>OPERATING EXPENSES</u>	<u>ACTUAL</u> <u>2021-2022</u>	<u>BUDGETED</u> <u>2022-2023</u>	<u>Difference</u>
<u>DEPARTMENT</u>			
Administrative	\$936,661	\$1,229,160	\$292,499
Billings and Collections	\$1,196,788	\$1,419,394	\$222,606
Meter Reading	\$694,299	\$940,230	\$245,931
Warehouse and Meter Shop	\$203,601	\$380,591	\$176,990
Engineering	\$1,045,352	\$1,567,130	\$521,778
Utilities - Operations	\$118,412	\$155,000	\$36,588
Maintenance and Field Crews	\$3,102,424	\$2,908,447	(\$193,977)
Waterplant	\$4,229,438	\$4,702,841	\$473,403
Bac-T-Lab	\$428,988	\$602,848	\$173,860
<b>TOTAL OPERATING EXPENSES</b> (BEFORE Depreciation and Amortization)	<b>\$11,955,963</b>	<b>\$13,905,641</b>	<b>\$1,949,678</b>

**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. At present, TPCW has five outstanding bonds. The 2010 bonds and 2014 DHH bonds require 125% of that year's principal and interest payment to meet parity. The 2012A and 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 2020 through 2037 were evaluated to determine which requirement would yield the highest parity for each year. It was determined the 2019 bond requirement of 125% of the future maximum annual payment would be the greatest requirement until it is paid off in 2037.

It is seen that the system met its parity income requirements for the 2021-2022 fiscal year with sufficient funds to cover 125% of the future maximum annual payment which is \$3,236,619 and had an excess of \$2,746,199. The parity income requirements for 2022-2023 is the same as the 2021-2022 fiscal year. It is projected that TPCW will meet this requirement and have an excess of \$918,740 for the 2022-2023 fiscal year. The debt retirement schedule (**Appendix C**) shows the semi-annual debt payments for future years.

**TERREBONNE PARISH CONSOLIDATED  
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**TABLE XII  
Audited and Budgeted Surplus and Parity Income**

	<u>Actual</u> <u>2021-2022</u>	<u>Budgeted</u> <u>2022-2023</u>	<u>Difference</u>
<b><u>REVENUE</u></b>			
Total Operating Revenue	\$17,198,648	\$17,494,000	\$295,352
Total Other Revenue	\$636,133	\$463,000	(\$173,133)
<b>Total Revenue</b>	<b>\$17,834,781</b>	<b>\$17,957,000</b>	<b>\$122,219</b>
<b><u>EXPENSES</u></b>			
Total Operating Expenses	\$11,955,963	\$13,905,641	\$1,949,678
Service Connections (Parts and Contract Labor)	\$190,339	\$90,000	(\$100,339)
<b>Total Expenses</b>	<b>\$12,146,302</b>	<b>\$13,995,641</b>	<b>\$1,849,339</b>
<b>Surplus (BEFORE Depreciation)</b>	<b>\$5,688,479</b>	<b>\$3,961,359</b>	<b>(\$1,727,120)</b>
less: Transfers			
Revenue Bonds (Sinking Fund and Reserve)	\$2,605,746	\$2,611,886	\$6,140
Depreciation and Contingency Fund	\$1,097,796	\$897,850	(\$199,946)
<b>Total Transfers</b>	<b>\$3,703,542</b>	<b>\$3,509,736</b>	<b>(\$193,806)</b>
<b>Net Surplus</b>	<b>\$1,984,937</b>	<b>\$451,623</b>	<b>(\$1,533,314)</b>
<b><u>PARITY INCOME</u></b>			
Net Surplus	\$1,984,937	\$451,623	(\$1,533,314)
Transfer: Revenue Bond Sinking Fund	\$2,605,746	\$2,611,886	\$6,140
Transfer: Depreciation and Contingency Fund	\$1,097,796	\$897,850	(\$199,946)
Service Connections (Parts and Contract Labor)	\$190,339	\$90,000	(\$100,339)
Reserve Filter Media Amortization	\$104,000	\$104,000	\$0
<b>Total Parity Income</b>	<b>\$5,982,818</b>	<b>\$4,155,359</b>	<b>(\$1,827,459)</b>
<b><u>REQUIRED PARITY INCOME</u></b>			
Maximum Amount of Principal and Interest	\$2,589,295	\$2,589,295	\$0
*Coverage @ 125% of Annual Principal and Interest	\$647,324	\$647,324	\$0
<b>Required Parity Income</b>	<b>\$3,236,619</b>	<b>\$3,236,619</b>	<b>\$0</b>
<b>Excess Income for Parity Purposes</b>	<b>\$2,746,199</b>	<b>\$918,740</b>	<b>(\$1,827,459)</b>
<b>% of Operating Revenue Available for Projects</b>	<b>19.73%</b>	<b>8.95%</b>	

\*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 (L-02-017-02) and the construction of a ground storage tank at the Schriever Water Treatment Plant (CIP-07-03-06). 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.

**2012 Bond Issues:**

Two bonds were issued in 2012. Series 2012A was the issuance of \$17.3 million for new Capital Improvement Projects. Series 2012B was the refinancing of Series 2009 Bonds at 3.0% interest. These bond issues require 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. The last payment for the 2012B bonds was in 2017. In the fall of 2019, a bond was issued to refund most of the 2012A bonds. Due to this refunding, the remaining \$1.765 million was paid off in November 2022.

**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 will expire in 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. Some of these projects were completed prior to the end of the fiscal year. The bond projects remaining on the list are to be completed using local funds, because the bonds have been expended. The Bayou Country Sports Park Waterline (L-6-20-02) was completed during the 2021-2022 Fiscal Year and was partially funded by Community Water Enrichment Fund (CWEF). There are also four projects that are being partially funded by the Water Sector Program. Another category of capital projects is those projects required due to Hurricane Ida damage. These projects may be partially reimbursed by FEMA and/or TPCW's insurance. Finally, there are two sets of local projects; those authorized prior to June 30, 2022, and those authorized afterwards. The balance to complete all the projects authorized prior to June 30, 2022 is approximately \$17.2 million. Of this balance, CWEF and WSP is contributing approximately \$6.48 million leaving TPCW to pay \$10.72 million. Again, FEMA and TPCW's insurance will reimburse TPCW for some of the IDA projects, but the amount is currently unknown. The authorized local projects for the 2022-2023 Fiscal Year have a total budget of \$1,198,750.

**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 the City of Houma:
  - a. Saadi Street
  - b. Main Street Downtown
  - c. Grinage Street
  - d. Goode Street
  - e. Verrett Street
2. Replace waterlines along Highway 24 South (Main Street) from Highway 311 to Highway 660.
3. Demolition of Grand Caillou Elevated Storage Tank.
4. Reconfiguring of South Terrebonne Standpipe Pump System.

5. Replace inoperable valves in various locations throughout.

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. Replacement of remaining manual valves with automated valves on the filters.

Houma WTP

1. Conduct maintenance on the raw water reservoir.
2. Install VFD controls on the Reservoir Intake Pumps.

**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
<b>Funds Provided by DWRLF 2014A Bonds</b>									
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	Slurry 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
<b>SUBTOTAL</b>			<b>\$ 346,750.00</b>	<b>\$ 87,500.00</b>	<b>\$ 875,000.00</b>	<b>\$ -</b>	<b>\$ 1,309,250.00</b>	<b>\$ 47,574.38</b>	<b>\$ 1,261,675.62</b>

**Funds Provided with CWF and WSP (Remainder to be Paid by District Surplus)**

**L-6-20-02	Waterline Through Bayou Country Sports Park - Hwy 311 to Valhi	All South Consulting Engineers, LLC	\$ 53,966.00	\$ 11,830.50	\$ 254,810.00	\$ (21,649.50)	\$ 298,957.00	\$ 298,957.00	\$ -
CIP-09-22-01	Dunn St. 12" Transmission Line	GIS Engineering, LLC	\$ 898,280.00	\$ -	\$ 7,000,000.00	\$ -	\$ 7,898,280.00		\$ 7,898,280.00
CIP-09-22-02	HWTP - High Service Pump and Pipe Renovations	David Waitz Engineering, Inc.	\$ 127,711.40	\$ -	\$ 822,600.00		\$ 950,311.40		\$ 950,311.40
CIP-09-22-03	12" Waterline on Bergeron St.	All South Consulting Engineers, LLC	\$ 141,807.35		\$ 788,687.00		\$ 930,494.35		\$ 930,494.35
CIP-09-22-05	Slip Line GIWW Crossings at Short, Bourg, and Belanger Streets	Providence Engineering and Env Group	\$ 153,278.00		\$ 1,471,500.00		\$ 1,624,778.00		\$ 1,624,778.00
<b>SUBTOTAL</b>			<b>\$ 1,375,042.75</b>	<b>\$ 11,830.50</b>	<b>\$ 10,337,597.00</b>	<b>\$ (21,649.50)</b>	<b>\$ 11,702,820.75</b>	<b>\$ 298,957.00</b>	<b>\$ 11,403,863.75</b>

GRANT AMOUNT \$ 5,222,200.00

AMOUNT PROVIDED BY DISTRICT \$ 6,480,620.75

**Hurricane Ida Projects**

IDA-11-21-01	IDA - Fence Repairs	High Tide Consultants, LLC	\$ 39,455.58	\$ 14,739.50	\$ 294,790.00	\$ 5,095.00	\$ 354,080.08	\$ 5,400.00	\$ 348,680.08
IDA-04-22-02	Houma City Plant - Roof Replacement	Gros Flores Positerry, LLC	\$ 16,240.00	\$ -	\$ 182,000.00	\$ -	\$ 198,240.00	\$ -	\$ 198,240.00
IDA-04-22-03	Schriever Plant - Roof Replacement	Gros Flores Positerry, LLC	\$ 31,798.00	\$ -	\$ 468,000.00	\$ -	\$ 499,798.00	\$ -	\$ 499,798.00
IDA-04-22-04	Tank Coatings and Repairs	High Tide Consultants, LLC	\$ 85,755.85	\$ 143,595.75	\$ 1,233,300.00	\$ -	\$ 1,462,651.60	\$ -	\$ 1,462,651.60
IDA-05-22-05	Tank Structural Repairs	In-House	\$ -	\$ -	\$ 143,680.00	\$ -	\$ 143,680.00	\$ -	\$ 143,680.00
IDA-06-22-06	Tank Electrical Repairs	In-House	\$ -	\$ -	\$ 133,360.00	\$ -	\$ 133,360.00	\$ -	\$ 133,360.00
<b>SUBTOTAL</b>			<b>\$ 173,249.43</b>	<b>\$ 158,335.25</b>	<b>\$ 2,455,130.00</b>	<b>\$ 5,095.00</b>	<b>\$ 2,791,809.68</b>	<b>\$ 5,400.00</b>	<b>\$ 2,786,409.68</b>

**Local Projects Committed prior to June 30, 2022 (Funds Provided by District Surplus)**

L-4-20-01	Lower Montegut Waterline Replacement	In-House	\$ -	\$ -	\$ 125,000.00		\$ 125,000.00	\$ -	\$ 125,000.00
L-7-20-04	Montegut Waterline Replacement	High Tide Consultants, LLC	\$ 175,757.23	\$ -	\$ 1,488,657.50	\$ -	\$ 1,664,414.73	\$ 119,805.78	\$ 1,544,608.95
L-12-20-07	Lefort Canal Intake Repairs	In-House	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 60,261.00	\$ 89,739.00
*L-5-21-04	Emergency Replacement 24" Transmission Line	Providence Engineering and Env Group	\$ 1,217,600.00		\$ 12,173,480.00	\$ (13,206,254.86)	\$ 184,825.14	\$ 184,825.14	\$ 0.00
<b>SUBTOTAL</b>			<b>\$ 1,393,357.23</b>	<b>\$ -</b>	<b>\$ 13,937,137.50</b>	<b>\$ (13,206,254.86)</b>	<b>\$ 2,124,239.87</b>	<b>\$ 364,891.92</b>	<b>\$ 1,759,347.95</b>

**BALANCE FOR ALL PROJECTS AUTHORIZED PRIOR TO JUNE 30, 2022 \$ 17,211,297.00**

**Local Projects Committed after June 30, 2022 (Funds Provided by District Surplus)**

L-7-22-01	Schriever WTP Reservoir Dredging	Providence Engineering and Env Group	\$ 13,750.00	\$ -	\$ 450,000.00	\$ -	\$ 463,750.00	\$ -	\$ 463,750.00
L-7-22-02	Waterline Participation 2022-2023	In-House	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00
L-7-22-03	Water Sector Program Consultant	Owen & White	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00
L-11-22-04	Lefort Canal Cleanup & Servitude	TBD	\$ -	\$ -	\$ 190,000.00	\$ -	\$ 190,000.00	\$ -	\$ 190,000.00
L-01-23-01	Tank Painting & Repair - Chauvin Elevated Tank	In-House	\$ -	\$ -	\$ 240,000.00	\$ -	\$ 240,000.00	\$ -	\$ 240,000.00
L-01-23-02	Tank Painting & Repair - Gibson Elevated Tank	In-House	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
<b>SUBTOTAL</b>			<b>\$ 43,750.00</b>	<b>\$ -</b>	<b>\$ 1,155,000.00</b>	<b>\$ -</b>	<b>\$ 1,198,750.00</b>	<b>\$ -</b>	<b>\$ 1,198,750.00</b>

\*Contract was terminated.

\*\* Completed prior to June 30, 2022.

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

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As of June 30, 2022, TPCW has a balance in various accounts for Annual Capital Outlay purposes in the following amounts:

Surplus Fund – Cash	\$	7,345	
Surplus Fund – CD Invest.		1,050,000	
Surplus Fund – LAMP		17,894,000	
Depreciation and Contingency – CD Invest.		2,275,000	
Depreciation and Contingency – Savings		1,590,569	
Depreciation and Contingency – LAMP		823,000	
Insurance Funds – Savings		815,635	
Unrestricted Construction Fund – Cash		1,911	
			\$ 24,457,460
Less: Reserve for Capital and			
<u>Contingency Fund</u>			(-\$ 300,000)
Total Funds Available for Annual Capital Projects			\$ 24,157,460

In addition to the funds in TPCW's accounts, L-6-20-02, Waterline Through Sports Park Complex – Highway 311 is receiving \$222,200 from the Community Water Enrichment Fund (CWEF). Four other projects are receiving a combined \$5 million from the Water Sector Program (WSP). Finally, there are currently six projects that are to repair or replace infrastructure damaged by Hurricane Ida. The amount of funds that will be reimbursed by FEMA and TPCW's insurance is currently unknown but will be \$1.7 million at a minimum.

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 2022-2023 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 CWEF and WSP Projects	(-\$11,403,864)
Funds Required for Hurricane Ida Projects	(-\$ 2,786,410)
Funds Required for Local Projects Committed prior to June 30, 2022	(-\$ 1,759,348)
Funds Required for 2022-2023 Committed Local Projects	(-\$ 1,198,750)
<u>Funds Required for 2022-2023 Annual Projects</u>	<u>(-\$ 1,445,000)</u>
Funds Required for Previously Committed Projects	(-\$19,855,048)

**TERREBONNE PARISH CONSOLIDATED  
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Total Unassigned Surplus Capital Funds

Unrestricted Funds (D and C, Surplus, and Bonds)	\$ 24,157,460
<u>Funds Required for Previously Committed Projects</u>	<u>(-\$ 19,855,048)</u>
<b>Total Unallocated Surplus Funds</b>	<b>\$ 4,302,412</b>

The Unallocated Surplus Funds for TPCW as of June 30, 2022, is approximately \$4.3 million for other projects TPCW would like to undertake in 2022-2023. In the upcoming years, the WSP, FEMA, and insurance will reimburse TPCW a minimum of \$6.7 million. However, these funds cannot be committed until they are received from their respective entities.

**TABLE XIV  
Annual Projects**

**Annual Projects**

Residential Meter Replacements (20 yrs.)	\$ 250,000.00
Large Meter Replacements (2"+) (10 yrs.)	\$ -
Treatment Plant - Capital Improvements	\$ 300,000.00
Replacements of Critical System Valves	\$ 150,000.00
Vehicles and Equipment	\$ 200,000.00
Carbon - Rotational Replacement	\$ 300,000.00
New Waterline Construction/Financing	\$ 125,000.00
Technology Upgrades	\$ 120,000.00
	<b><u>\$ 1,445,000.00</u></b>

**Section V**  
**Litigation**

**General:**

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

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

**1) *Byron E. Talbot, Contractor, Inc. v. Consolidated Waterworks District No.1, LaGreca Services, Inc. and The Gray Insurance Company, 32<sup>nd</sup> Judicial District for the Parish of Terrebonne***

This is a suit for contractual and other damages which grew out of a TPCW Capital Improvements Project known as "30-Inch Water Main along U.S. Hwy. 90 from Bayou Blue to LA Hwy. 311", Project No. CIP-1-14-02 (the "Project").

The Project ran into difficulties during several of its phases. The part of the Project directly affecting TPCW's bottom line occurred when a large segment of submerged pipeline was allowed to sit for a lengthy period of time filled with surrounding swamp water. The contractor, Byron E. Talbot, Contractor, Inc., ("BET") had employed a subcontractor, LaGreca Service, Inc. ("LaGreca") to bore this segment of the pipeline under and through a designated wetlands area. Due to the alleged actions/inactions of LaGreca, swamp water was allowed to fill that segment of pipeline and remain within it for several months.

Because of this contamination, BET halted work on the ongoing Project and expended much time and effort trying to clean the pipe for suitable use. These attempts at cleaning and decontamination involved a large amount of water for repeated flushing and running a mechanical "pig" through the affected area. The retail dollar amount of the water used for this cleaning was substantial and in excess of that normally used to flush out a completed line. The Project was significantly delayed because of these cleaning efforts and "liquidated damages" were incurred and owed to TPCW pursuant to the Project's contract.

Moreover, BET maintained that it suffered its own damages as a result of the delays and incurred extra costs

when BET had to clean and flush the affected pipeline for which BET sued LaGreca as the at-fault party. LaGreca in turn itself filed its own claim for unpaid fees, costs, and charges for its work on the Project against BET and TPCW. Pursuant to an agreement between BET and TPCW, BET sought to recoup TPCW's damages from LaGreca and its bond company as enumerated above in the same lawsuit, and BET provided a defense to TPCW against LaGreca's claims, all at BET's cost.

Trial was begun in July 2021, then continued for a long interval and finally concluded in June 2022. After a lengthy period of advisement, the trial judge recently ruled with voluminous written reasons, finding that all parties shared some blame during the Project. The court wound up awarding no amounts to TPCW for liquidated damages or excess water based on the attempted assignment to BET; however, because TPCW was not a formal party to the suit, no amounts were awarded against it for the fault that the judge mentioned in its reasons. A partial award was given to LaGreca for its unpaid charges against BET (after deducting the portion of charges attributable to LaGreca's partial defective performance) and BET was denied any of its claimed damages against LaGreca.

The nominal parties to the suit, BET and LaGreca, are in discussions to end the suit without effecting an appeal. The granular detail of the ruling makes it one highly unlikely to be changed by any appellate court.

**2) *Frances Hebert v. Consolidated Waterworks District No.1, 32<sup>nd</sup> Judicial District for the Parish of Terrebonne***

This is a suit for personal injuries brought by plaintiff, Frances Hebert, against TPCW, based upon a vehicular accident in December 2018. One of TPCW's employees, Freddie Goodwin, rear-ended the plaintiff with no justification.

There was minimal damage to the rear of Hebert's vehicle, but she claimed serious injuries to her cervical area from this accident. There was a report of a recommendation of surgery, but none was performed.

The case was handled by TPCW's insurer, who provided first-dollar coverage and defense counsel. The case went to mediation and settled for a sum well within the insurance policy limits and was fully and finally dismissed by court order in September 2022.



**3) Consolidated Waterworks v. Atmos Energy LLC and GridSource Inc., 32<sup>nd</sup> Judicial District for the Parish of Terrebonne**

This is a suit brought by TPCW against the contractor, GridSource, Inc., and against the gas company hiring GridSource, Atmos Energy, LLC, for the damages done to (and costs of repair of) one of TPCW's lines in Schriever. On November 5, 2020, TPCW was contacted by GridSource to locate one of TPCW's lines near 473 West Main Street in Schriever where GridSource was going to perform boring services under some concrete to install a gas line for Atmos. TPCW then attempted to locate its line.

Some days later, on November 18th, GridSource damaged TPCW's line at that location when it bored under the concrete. After suit was filed and discovery was had, fault was evident on both parties. A prudent business decision was made to settle the suit with TPCW receiving a sum from GridSource which was less than its full damages but deemed fair under the circumstances. A full and final dismissal was entered by the court in January 2023.

**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 (per bond covenants)	Ms. Melanie B. Caillouet, P.E., Providence Engineering and Environmental Group LLC
Bond Counsel	Mr. Jerry Osborne, Foley & Judell, L.L.P.
Certified Public Accountants	Bourgeois Bennett, L.L.C.

**Management Personnel:**

Mr. Michael Sobert is the General Manager of TPCW and has been 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.

Mrs. Mary Trahan has been serving as Operations Manager for TPCW since 2014. She maintains the highest levels of LDH certifications required to operate the distribution systems of the two Public Water Supplies TPCW operates. Her duties consist of assisting the General Manager in operating TPCW and supervising the Engineering and Distribution Departments. Mrs. Trahan retired in December of 2021.

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

4 employees

**Billing and Collecting**

Department Head - Monique Prosperie, Customer Service Manager

8 employees

**Customer Service Representatives, Field**

Supervised by the Customer Service Manager

9 employees

**Warehouse and Purchasing**

Supervised by Chief Administrative Officer

3 employees

**Engineering**

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

Brennan LeBlanc, WTP Department Head

12 employees

**Distribution Field Maintenance**

Department Head - Lloyd Benoit, Distribution Superintendent

Devon Woods, Distribution Supervisor

20 employees

**Water Treatment Plants**

Department Head - Brennan LeBlanc, Staff Engineer

Schriever Water Treatment Plant - Ivy Theriot, Supervisor

Houma Water Treatment Plant - Randy Hille, 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.

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**SCHEDULE OF INSURANCE IN FORCE**

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

June 30, 2021

(Unaudited)

Insurer	Type of Coverage	Amount of Insurance	Expiration Date
Tokio Marine Specialty Insurance Company	Automobile liability	\$1,000,000	July 1, 2022
Tokio Marine Specialty Insurance Company	General liability	\$3,000,000	July 1, 2022
Tokio Marine Specialty Insurance Company	General liability	\$10,000,000	July 1, 2022
Retailer's Casualty Insurance Company	Workers' compensation	\$1,000,000	July 1, 2022
Tokio Marine Specialty Insurance Company	Combined building and personal property	Blanket Limit as Per Schedule	July 1, 2022
Tokio Marine Specialty Insurance Company	Public employee dishonesty, forgery or alteration, theft, disappearance, and destruction	\$100,000	July 1, 2022
Tokio Marine Specialty Insurance Company	Computer equipment and software	\$409,000	July 1, 2022
Indian Harbor Insurance Company	Pollution liability	\$1,000,000	July 1, 2022
American Bankers Insurance	Flood	\$500,000	August 1, 2022
Tokio Marine HCC	Cyber liability	\$2,000,000	July 1, 2022

# Appendix A

## Departmental Expenses

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX A  
Departmental Expenses**

	ADMINISTRATION	BILLINGS & COLLECTIONS	METER READING	WAREHOUSE & METER SHOP	ENGINEERING	OPERATIONS	DISTRIBUTION & FIELD CREWS	WATERPLANT	LAB	TOTAL
Accounting	\$45,700									\$45,700
Attorney	54,640									54,640
Bayou Black Reservoir Maintenance								6,571		6,571
Board Members	30,172									30,172
Bond Agent Fees	17,865									17,865
Chemicals							6,707	1,462,277		1,468,984
Collection Agency		233								233
Computer Supplies					1,641					1,641
Consulting Engineer	18,526									18,526
Data Processing		297,174								297,174
Employee Group Insurance	111,406	129,909	168,940	49,124	177,735		267,118	301,626	79,300	1,285,158
Equipment and Bldg.Repairs	59,997	71,205		7,844			181,696	86,082	16,943	423,767
Equipment - Field Repairs										0
Freight				1,283				14,807		16,090
Gasoline and Oil	2,129	2,129	20,222	5,111	15,965		39,818	15,401	10,650	111,425
Generator Fuel								27,682		27,682
GIS Network					128,428					128,428
Insurance and Bonds	35,664	20,150	34,257	13,711	37,753		119,923	239,630	22,333	523,421
Janitorial Service	24,000								7,742	31,742
Lab Analysis									23,205	23,205
Lab Equipment and Supplies									34,053	34,053
Meter Parts and Repair				282						282
Office Supplies and Expenses	66,889	68,787	988	2,962	4,451		1,517	21,174	6,844	173,612
Other Postemployment Benefit	(108,541)	(72,145)	(38,424)	(107,309)	(115,703)		(107,103)	(332,528)	(78,533)	(960,286)
Payroll Taxes	48,354	35,915	43,384	18,011	68,492		86,443	116,229	25,801	442,629
Plant Maintenance								265,769		265,769
Plant Supplies								4,049		4,049
Postage		249,655								249,655
Publish Proceedings	2,560									2,560
Radio Communications	21,817	29,443	14,169	5,871	13,951		17,087	18,973	11,299	132,610
Raw Water Cost								148,272		148,272
Retirement Expenses	(33,467)	(25,854)	(30,857)	(9,764)	(47,152)		(59,129)	(81,114)	(18,293)	(305,630)
Salaries	498,493	389,206	468,097	197,036	723,618		906,940	1,219,503	274,412	4,677,305
Seminars and Schools	7,787	345		724	14,321		2,733	6,597	60	32,567



**APPENDIX A  
Departmental Expenses**

	ADMINISTRATION	BILLINGS & COLLECTIONS	METER READING	WAREHOUSE & METER SHOP	ENGINEERING	OPERATIONS	DISTRIBUTION & FIELD CREWS	WATERPLANT	LAB	TOTAL
Small Tools			1,356	1,051			11,356	1,297		15,060
Telephone Service		352						4,917	1,714	6,983
Tractor Repairs								1,102		1,102
Truck and Auto Repair	677	284	12,167	10	21,852		31,695	4,781	2,409	73,875
Uniforms							6,002			6,002
Utilities	31,993					118,412		676,341	9,049	835,795
Warehouse Supplies				17,654						17,654
Waterline Maintenance							1,519,440			1,519,440
Watertower Maintenance							70,181			70,181
<b>TOTAL</b>	<b>\$936,661</b>	<b>\$1,196,788</b>	<b>\$694,299</b>	<b>\$203,601</b>	<b>\$1,045,352</b>	<b>\$118,412</b>	<b>\$3,102,424</b>	<b>\$4,229,438</b>	<b>\$428,988</b>	<b>\$11,955,963</b>
Average No. of Customers	43,387									
Annual Costs per Customer	\$21.59	\$27.58	\$16.00	\$4.69	\$24.09	\$2.73	\$71.51	\$97.48	\$9.89	\$275.58
Monthly Costs per Customer	\$1.80	\$2.30	\$1.33	\$0.39	\$2.01	\$0.23	\$5.96	\$8.12	\$0.82	\$22.97

# **Appendix B**

## **Departmental Expenses and Budget**

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>Increase / (Decrease)</u>	<u>Budget 2022-2023</u>	<u>Budget Increase / (Decrease)</u>
<b><u>ADMINISTRATIVE</u></b>					
Salaries	\$476,839	\$498,493	\$21,654	\$514,000	\$15,507
Other Postemployment Benefits	(22,673)	(108,541)	(85,868)	35,960	144,501
Employee Group Insurance	104,592	111,406	6,814	137,000	25,594
Payroll Taxes	46,107	48,354	2,247	54,000	5,646
Retirement Expenses	5,901	(33,467)	(39,368)	38,600	72,067
Office Supplies and Expenses	58,848	66,889	8,041	55,000	(11,889)
Gasoline and Oil	1,397	2,129	732	3,000	871
Accounting	55,700	45,700	(10,000)	57,000	11,300
Attorney	45,540	54,640	9,100	80,000	25,360
Board Members	13,889	30,172	16,283	40,000	9,828
Bond Agent Fees	3,929	17,865	13,936	4,100	(13,765)
Consulting Engineers	12,380	18,526	6,146	15,000	(3,526)
Insurance and Bonds	43,827	35,664	(8,163)	47,500	11,836
Janitorial Service	24,000	24,000	0	24,000	0
Publishing Proceedings	3,075	2,560	(515)	5,000	2,440
Communications	8,513	21,817	13,304	30,000	8,183
Equipment Repair (Office)	43,801	59,997	16,196	40,000	(19,997)
Truck and Auto Repair	364	677	313	1,000	323
Seminars and Schools	49	7,787	7,738	18,000	10,213
Utilities	24,860	31,993	7,133	30,000	(1,993)
<b>TOTAL</b>	<b>\$950,938</b>	<b>\$936,661</b>	<b>(\$14,277)</b>	<b>\$1,229,160</b>	<b>\$292,499</b>

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>Increase / (Decrease)</u>	<u>Budget 2022-2023</u>	<u>Budget Increase / (Decrease)</u>
<b><u>BILLINGS AND COLLECTIONS</u></b>					
Salaries	\$355,461	\$389,558	\$34,097	\$406,000	\$16,442
Other Postemployment Benefits	(16,736)	(72,145)	(55,409)	63,444	135,589
Employee Group Insurance	109,711	129,909	20,198	148,000	18,091
Payroll Taxes	33,061	35,915	2,854	40,000	4,085
Retirement Expenses	4,376	(25,854)	(30,230)	30,450	56,304
Gasoline and Oil	1,397	2,129	732	3,000	871
Office Supplies and Expenses	66,566	68,787	2,221	67,000	(1,787)
Collection Agency	1,420	233	(1,187)	1,000	767
Data Processing	67,258	65,893	(1,365)	58,000	(7,893)
Merchant Card Fees	228,936	231,281	2,345	230,000	(1,281)
Equipment Maintenance/Lease	71,481	71,205	(276)	74,000	2,795
Insurance and Bonds	21,833	20,150	(1,683)	25,000	4,850
Postage	240,490	249,655	9,165	240,000	(9,655)
Communications	9,490	29,443	19,953	30,000	557
Truck and Auto Repairs	16	284	268	500	216
Seminars and Schools	1,878	345	(1,533)	3,000	2,655
			\$0		
<b>TOTAL</b>	<b>\$1,196,638</b>	<b>\$1,196,788</b>	<b>\$150</b>	<b>\$1,419,394</b>	<b>\$222,606</b>
<b><u>CUSTOMER SERVICE - FIELD (METER READING)</u></b>					
Salaries	\$408,793	\$468,097	\$59,304	\$475,000	\$6,903
Other Postemployment Benefits	(10,351)	(38,424)	(28,073)	86,030	124,454
Employee Group Insurance	146,957	168,940	21,983	181,000	12,060
Payroll Taxes	38,246	43,384	5,138	47,000	3,616
Retirement Expenses	5,072	(30,857)	(35,929)	36,000	66,857
Gasoline and Oil	13,275	20,222	6,947	28,000	7,778
Office Supplies and Expenses	572	988	416	2,000	1,012
Small Tools	1,765	1,356	(409)	1,500	144
Insurance and Bonds	34,742	34,257	(485)	39,500	5,243
Communications	6,653	14,169	7,516	15,000	831
Mobile Read Services	0	0	0	16,000	16,000
Equipment Repair (Office)	0	0	0	0	0
Truck and Auto Repairs	13,661	12,167	(1,494)	10,000	(2,167)
Schools and Seminars	2,068	0	(2,068)	3,200	3,200
<b>TOTAL:</b>	<b>\$661,453</b>	<b>\$694,299</b>	<b>\$32,846</b>	<b>\$940,230</b>	<b>\$245,931</b>

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>Increase / (Decrease)</u>	<u>Budget 2022-2023</u>	<u>Budget Increase / (Decrease)</u>
<b><u>WAREHOUSE AND METER SHOPS</u></b>					
Salaries	\$219,221	\$197,036	(\$22,185)	\$212,000	\$14,964
Other Postemployment Benefits	(47,347)	(107,309)	(59,962)	31,291	138,600
Employee Group Insurance	49,534	49,124	(410)	48,000	(1,124)
Payroll Taxes	20,516	18,011	(2,505)	19,500	1,489
Retirement Expenses	1,826	(9,764)	(11,590)	11,000	20,764
Gasoline and Oil	3,771	5,111	1,340	5,700	589
Office Supplies and Expenses	2,896	2,962	66	3,500	538
Small Tools	495	1,051	556	2,000	949
Warehouse Supplies	8,595	17,654	9,059	13,000	(4,654)
Freight	73	1,283	1,210	1,500	217
Insurance and Bonds	19,350	13,711	(5,639)	16,000	2,289
Communication	1,328	5,871	4,543	6,100	229
Equipment Repairs	5,319	7,844	2,525	7,500	(344)
Meter Repairs Parts	295	282	(13)	1,500	1,218
Truck and Auto Repairs	79	10	(69)	1,000	990
Schools and Seminars	586	724	138	1,000	276
<b>TOTAL</b>	<b>\$286,537</b>	<b>\$203,601</b>	<b>(\$82,936)</b>	<b>\$380,591</b>	<b>\$176,990</b>
<b><u>ENGINEERING</u></b>					
Salaries	\$717,039	\$723,618	\$6,579	\$840,000	\$116,382
Other Postemployment Benefits	19,940	(115,703)	(135,643)	68,880	184,583
Employee Group Insurance	174,673	177,735	3,062	275,000	97,265
Payroll Taxes	68,854	68,492	(362)	82,750	14,258
Retirement Expenses	8,796	(47,152)	(55,948)	62,000	109,152
Computer Supplies	3,758	1,641	(2,117)	3,000	1,359
Gasoline and Oil	10,480	15,965	5,485	21,000	5,035
Office Supplies and Expenses	6,044	4,451	(1,593)	6,000	1,549
GIS Network	164,196	128,428	(35,768)	125,000	(3,428)
Insurance and Bonds	41,186	37,753	(3,433)	46,000	8,247
Communications	14,238	13,951	(287)	14,000	49
Truck and Auto Repair	10,424	21,852	11,428	8,500	(13,352)
Seminars and Schools	7,518	14,321	6,803	15,000	679
<b>TOTAL:</b>	<b>\$1,247,146</b>	<b>\$1,045,352</b>	<b>(\$201,794)</b>	<b>\$1,567,130</b>	<b>\$521,778</b>

\*These items are included as part of "Salaries" in the audit; therefore they were added to "Salaries" for the budget year.

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>Increase / (Decrease)</u>	<u>Budget 2022-2023</u>	<u>Budget Increase / (Decrease)</u>
<b><u>DISTRIBUTION AND FIELD CREWS</u></b>					
Salaries	\$755,542	\$906,940	\$151,398	\$973,000	\$66,060
Other Postemployment Benefits	(55,071)	(107,103)	(52,032)	157,447	264,550
Employee Group Insurance	253,322	267,118	13,796	378,000	110,882
Payroll Taxes	72,324	86,443	14,119	96,000	9,557
Retirement Expenses	9,162	(59,129)	(68,291)	73,000	132,129
Chemicals	8,573	6,707	(1,866)	6,500	(207)
Gasoline and Oil	25,812	39,818	14,006	48,000	8,182
Office Supplies and Expenses	3,124	1,517	(1,607)	5,000	3,483
Small Tools	18,666	11,356	(7,310)	10,000	(1,356)
Backflow Prevention Program	0	0	0	0	0
Freight	0	0	0	0	0
Insurance and Bonds	114,438	119,923	5,485	167,000	47,077
Communications	12,591	17,087	4,496	18,000	913
Equipment Repairs (Field)	148,924	181,696	32,772	150,000	(31,696)
Truck and Auto Repair	26,160	31,695	5,535	15,000	(16,695)
Water Tower Maintenance	49,149	70,181	21,032	50,000	(20,181)
Waterline Maintenance	1,134,596	1,519,440	384,844	750,000	(769,440)
Seminars and Schools	3,204	2,733	(471)	6,500	3,767
Uniforms	3,209	6,002	2,793	5,000	(1,002)
<b>TOTAL:</b>	<b>\$2,583,725</b>	<b>\$3,102,424</b>	<b>\$518,699</b>	<b>\$2,908,447</b>	<b>(\$193,977)</b>
<b><u>OPERATIONS</u></b>					
Utilities	\$151,168	\$118,412	(\$32,756)	\$155,000	\$36,588

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

<b><u>WATER PLANT</u></b>	<b><u>ACTUAL</u> 2020-2021</b>	<b><u>ACTUAL</u> 2021-2022</b>	<b><u>Increase / (Decrease)</u></b>	<b><u>Budget</u> 2022-2023</b>	<b><u>Budget</u> Increase / (Decrease)</b>
Salaries	\$1,098,812	\$1,224,420	\$125,608	\$1,325,000	\$100,580
Other Postemployment Benefits	34,225	(332,528)	(366,753)	143,966	476,494
Employee Group Insurance	280,510	301,626	21,116	338,000	36,374
Payroll Taxes	103,848	116,229	12,381	130,500	14,271
Retirement Expenses	13,584	(81,114)	(94,698)	99,375	180,489
Chemicals	1,323,223	1,462,277	139,054	1,325,000	(137,277)
Computer Supplies	0	0	0	0	0
Generator Fuel	11,533	27,682	16,149	15,000	(12,682)
Gasoline and Oil	12,299	15,401	3,102	18,000	2,599
Office Supplies and Expenses	21,182	21,174	(8)	23,000	1,826
Raw Water Cost	130,189	148,272	18,083	148,000	(272)
Small Tools	851	1,297	446	2,000	703
Plant Supplies	2,558	4,049	1,491	5,000	951
Freight	0	14,807	14,807	1,000	(13,807)
Insurance and Bonds	212,356	239,630	27,274	285,000	45,370
Lab Analysis	0	0	0	0	0
Communications	7,439	18,973	11,534	24,000	5,027
Bayou Black Reservoir Maint.	7,123	6,571	(552)	7,000	429
Plant Maintenance	194,451	351,851	157,400	225,000	(126,851)
Tractor Repairs	2,819	1,102	(1,717)	3,000	1,898
Truck and Auto Repair	2,975	4,781	1,806	5,000	219
Seminars and Schools	220	6,597	6,377	5,000	(1,597)
Uniforms	0	0	0	0	0
Utilities	573,593	676,341	102,748	575,000	(101,341)
Reserve Filter Media	104,000	104,000	0	104,000	0
<b>TOTAL:</b>	<b>\$4,137,790</b>	<b>\$4,333,438</b>	<b>\$195,648</b>	<b>\$4,806,841</b>	<b>\$473,403</b>

**TERREBONNE PARISH CONSOLIDATED  
WATERWORKS DISTRICT NO. 1**

**APPENDIX B  
Departmental Expenses and Budget**

<u>LAB</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>Increase / (Decrease)</u>	<u>Budget 2022-2023</u>	<u>Budget Increase / (Decrease)</u>
Salaries	\$253,008	\$276,126	\$23,118	\$273,000	(\$3,126)
Other Postemployment Benefits	(10,646)	(78,533)	(67,887)	23,898	102,431
Employee Group Insurance	72,775	79,300	6,525	91,000	11,700
Payroll Taxes	23,561	25,801	2,240	27,000	1,199
Retirement Expenses	3,102	(18,293)	(21,395)	20,500	38,793
Computer Supplies	0	0	0	0	0
Gasoline and Oil	7,049	10,650	3,601	14,000	3,350
Lab Equipment and Supplies	34,163	34,053	(110)	30,000	(4,053)
Office Supplies and Expenses	6,149	6,844	695	7,250	406
Freight	610	0	(610)	1,200	1,200
Insurance and Bonds	18,319	22,333	4,014	25,000	2,667
Janitorial Services	6,948	7,742	794	8,000	258
Lab Analysis	25,197	23,205	(1,992)	39,000	15,795
Communications	3,381	11,299	7,918	14,000	2,701
Equipment and Building Repairs	6,032	16,943	10,911	8,000	(8,943)
Truck and Auto Repair	1,526	2,409	883	4,000	1,591
Seminars and Schools	175	60	(115)	7,000	6,940
Utilities	9,263	9,049	(214)	10,000	951
<b>TOTAL:</b>	<b>\$460,612</b>	<b>\$428,988</b>	<b>(\$31,624)</b>	<b>\$602,848</b>	<b>\$173,860</b>



# **Appendix C**

## **Combine Debt Service Schedule**

**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			SERIES 2010 BONDS				REFUNDING SERIES 2014 BONDS			TAXABLE SERIES 2014 BONDS				REFUNDING BONDS, DATED 12-Dec-19			Semi-Annual Total	Bond Year Total	Fiscal Year Total (ending 6/30)	Bond Year Total Less Admin. Fcc.
	Principal Due	Interest Rate	Interest Due	Principal Due	Interest Rate	Administrative Interest Rate	Interest Due	Principal Due	Interest Rate	Interest Due	Principal Due	Interest Rate	Administrative Interest Rate	Interest Due	Principal Due	Interest Rate	Interest Due				
01-May-20			35,300.00				20,337.75			61,725.00				45,108.75			151,085.08	313,556.58		313,556.58	
01-Nov-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
01-May-21			24,000.00				18,785.25			46,950.00				42,952.50			194,484.13	327,171.88		2,575,293.13	
01-Nov-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
01-May-22			12,200.00				17,181.00			31,725.00				40,710.00			193,157.75	294,973.75		2,585,145.63	
01-Nov-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
01-May-23							15,525.00			16,200.00				38,398.50			191,804.38	261,927.88		2,566,901.63	
01-Nov-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
01-May-24							13,800.00							36,000.75			183,566.13	233,366.88		2,389,294.76	
01-Nov-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
01-May-25							12,023.25							33,534.00			174,970.93	220,528.18		1,489,895.06	
01-Nov-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
01-May-26							10,177.50							30,981.00			165,669.15	206,827.65		1,487,355.83	
01-Nov-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
01-May-27							8,280.00							28,341.75			155,723.78	192,345.53		1,487,173.18	
01-Nov-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
01-May-28							6,313.50							25,599.00			144,967.03	176,879.53		1,492,225.06	
01-Nov-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
01-May-29							4,278.00							22,770.00			133,739.68	160,787.68		1,489,667.21	
01-Nov-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
01-May-30							2,173.50							19,837.50			121,965.95	143,976.95		1,491,764.63	
01-Nov-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
01-May-31														16,801.50			109,471.63	126,273.13		1,487,250.08	
01-Nov-31														16,801.50			109,471.63	1,248,273.13	1,374,546.26		1,369,676.26
01-May-32														13,662.00			96,165.93	109,827.93		1,358,101.06	
01-Nov-32														13,662.00			96,165.93	1,267,827.93	1,377,655.86		1,373,695.86
01-May-33														10,419.00			81,950.58	92,369.58		1,360,197.51	
01-Nov-33														10,419.00			81,950.58	1,282,369.58	1,374,739.16		1,371,719.16
01-May-34														7,055.25			67,120.10	74,175.35		1,356,544.93	
01-Nov-34														7,055.25			67,120.10	1,300,175.35	1,374,350.70		1,372,305.70
01-May-35														3,588.00			51,586.23	55,174.23		1,355,349.58	
01-Nov-35														3,588.00			51,586.23	1,318,174.23	1,373,348.46		1,372,308.46
01-May-36																	35,333.95	35,333.95		1,353,508.18	
01-Nov-36														1,090,000	3.131%	35,333.95	1,125,333.95	1,160,667.90		1,160,667.90	
01-May-37																	18,270.00	18,270.00		1,143,603.95	
01-Nov-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	29,968,233.01

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