



**ANNUAL
REPORT
2016**

BOARD OF WATER SUPPLY, MOUNT VERNON, N.Y.





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ANNUAL REPORT
COVERING OPERATIONS OF THE BOARD OF WATER SUPPLY FOR
THE YEAR BEGINNING JANUARY 1, 2016
AND
ENDING DECEMBER 31, 2016

To the Honorable Mayor Richard Thomas
And the City Council
Of the City of Mount Vernon, New York

Dear Mayor Thomas:

We respectfully submit, herewith, our Annual Report for the year ending December 31, 2016.

Twenty (23) new fire hydrants together with 92 L.F. of hydrant laterals and water main, and thirty (30) new valves were installed in the system.

DETAILS OF IMPROVEMENTS MADE

TO THE PIPE SYSTEM

	REPLACEMENTS				HYDRANT TYPE
	Size	Length	Valves	Hydrants	
<u>Replace Hydrants and/or Pipes</u>					
1. Replace Hydrant #328 S. Columbus Ave.	6"	4'	1	1	MUELLER
2. Replace Hydrant # 75 S. 5 TH Ave & W 1 st St.	6"	4'	1	1	MUELLER
3. Replace Hydrant # 481 641 E. Lincoln Ave.	6"	4'	1	1	MUELLER
4. Replace Hydrant # 118 S. 1 st Ave c/o W. 2 nd	6"	4'	1	1	MET 250
5. Replace Hydrant # 1140 E. 3 rd c/o Hartford.	6"	4'	1	1	MET 250
6. Replace Hydrant # 707 300 Haywood Ave.	6"	4'	1	1	MUELLER
7. Replace Hydrant # 677 N. St. between Gramatan & N. 5 th Ave. 10 'of 6" pipe.	6"	4'	1	1	MUELLER
8. Replace Hydrant #180 S. Terrace c/o Mt. Vernon Ave.	6"	4'	1	1	MUELLER
9. Replace Hydrant # 215 in front of N. 8 th c/o North St.	6"	4'	1	1	MUELLER
10. Replace Hydrant # 994 132 Crary Ave.	6"	4'	1	1	MUELLER
11. Replace Hydrant # 1037 Anderson Ave.	6"	4'	1	1	MUELLER
12. Replace Hydrant # 835 100 California Rd.	6"	4'	1	1	MUELLER
13. Replace Hydrant # 958 Lawrence St. c/o Stevens Pl.	6"	4'	1	1	MUELLER

**DETAILS OF IMPROVEMENTS MADE
TO THE PIPE SYSTEM**

	REPLACEMENTS				HYDRANT TYPE
	Size	Length	Valves	Hydrants	
<u>Replace Hydrants and/or Pipes</u>					
22. Replace Hydrant # 952 111 Bateman Ave.	6"	4'	1	1	MUELLER
23. Replace Hydrant # 260 N. Fulton c/o E. Prospect.	6"	4'	1	1	MUELLER
24. Replace Hydrant # 1066 12 Alden Pl.	6"	4'	1	1	MUELLER
25. Replace Hydrant # 1065 6 Alden Pl.	6"	4'	1	1	MUELLER
26. Replace Hydrant # 970 37 Pearl St.	6"	4'	1	1	MUELLER
27. Replace Hydrant # 502 Hussey Rd. c/o E. Grand St.	6"	4'	1	1	MUELLER
28. Replace Hydrant # 838 Lawrence & California Rd.	6"	4'	1	1	MUELLER

PIPE IN TRANSMISSION AND DISTRIBUTION SYSTEM

As of December 31, 2016

<u>Diameter (inches)</u>	<u>Length (feet) 12/31/15</u>	<u>New Pipe Laid (feet)</u>	<u>Pipe Abandoned (feet)</u>	<u>Length (feet) 12/31/16</u>
4	10	66		76
6	257,844	88		257,932
8	90,816			90,816
10	114,405	9	36	114,378
12	63,033			63,033
16	12,100			12,100
20	554			554
24	11,174			11,174
30	5,401			5,401
36	1,251			1,251
TOTAL	<u>556,588</u>	<u>163</u>	<u>36</u>	<u>556,715</u>

VALVES IN TRANSMISSION AND DISTRIBUTION SYSTEMS

As of December 31, 2016

<u>Diameter (inches)</u>	<u>In System 12/31/15</u>	<u>Installed</u>	<u>Removed</u>	<u>In System 12/31/16</u>
4	97	6		103
6	1,993	9		2,002
8	411			411
10	458	2		460
12	295			295
16	46			46
20	4			4
24	33			33
36	2			2
TOTAL	<u>3,339</u>	<u>17</u>		<u>3,356</u>

WATER METERS

The City of Mount Vernon's consumer supply is 100% metered with the exception of service to fire sprinkler systems.

The metered services are shown in detail below:

<u>Meter Size (Inches)</u>	<u>Owned by Board of Water Supply</u>	<u>In Service 12/31/16</u>
5/8	8,060	7,864
3/4	1,101	1,053
1	620	604
1 1/2	217	212
2	346	336
3	49	37
4	18	14
6	11	11
8	3	3
10	1	1
12	1	1
20	1	1
24	<u>3</u>	<u>3</u>
TOTAL	<u>10,431</u>	<u>10,140</u>

WATER RATES

The present charges to customers for water supply are made at the following rates:

A minimum quarterly charge of \$49.50 is made for which amount 1,500 cubic feet of water is allowed.

For all over 1,500 cubic feet of water used within the quarter, \$3.30 per 100 cubic feet.

No meter or service charges are made.

No public fire hydrant rentals are charged to the City of Mount Vernon.

The above rates became effective October 1, 2015.

**AMOUNT PURCHASED FROM NEW YORK CITY
(incl. Westchester County Water District #1)
(in gallons)**

<u>Month</u>	<u>2015</u>	<u>2016</u>
January	244,900,000	244,770,000
February	236,000,000	228,334,000
March	263,499,000	237,625,000
April	226,730,000	230,056,000
May	245,977,000	246,910,000
June	234,620,000	248,330,000
July	249,820,000	259,920,000
August	258,314,000	258,518,000
September	249,600,000	234,240,000
October	245,232,000	228,414,000
November	231,991,000	224,117,000
December	<u>245,120,000</u>	<u>222,647,000</u>
TOTAL	<u><u>2,931,803,000</u></u>	<u><u>2,863,881,000</u></u>

AVERAGE DAILY CONSUMPTION

YEAR - 2015	8,032,337	Gallons per day
YEAR - 2016	<u>7,824,811</u>	Gallons per day
Decrease	<u><u>207,526</u></u>	Gallons per day

Highest Daily Consumption
August 10, 2016 10,587,000 Gallons

Lowest Daily Consumption
November 4, 2016 6,585,000 Gallons

PER CAPITA CONSUMPTION

<u>Year</u>	<u>Average Daily Consumption</u>	<u>Per Capita Consumption</u>
2015	8,032,337 gallons	119 gallons
2016	7,824,811 gallons	116 gallons

The 1,152 fire hydrants were flushed. This yearly program is designed to flush and clean out the sediment that has accumulated in the mains and thus reduces discolored water complaints.

All hydrants were checked for proper drainage to prevent winter freeze ups.

A total of 1013 valves were operated as part of the "Valve Exercising Program". The program is designed to evaluate the valves in the water system and repair those that are defective. This will ensure proper operation in an emergency.

All of the municipally owned buildings, schools, and recreation fields have received water supply free of charge during the past year.

Below is a summary of the free services and the value of same if the water had been charged for at our established rates:

**SUMMARY OF WATER SUPPLIED FREE OF CHARGE
TO THE CITY FOR THE YEAR 2016**

<u>Location</u>	<u>Consumption (Cubic Feet)</u>	<u>Total Cost</u>
City Buildings, City Parks & Fields	707,200	\$ 20,508.80
Schools (Buildings & Athletic Fields)	2,511,600	72,836.40
Recreation Commission (Playgrounds & Ball Fields)	696,600	20,201.40
Fire Department Stations	<u>126,100</u>	<u>3,656.90</u>
TOTAL	<u><u>4,041,500</u></u>	<u><u>\$ 117,203.50</u></u>

* * *

**WATER RENTS RECEIVABLE
December 31, 2012 through December 31, 2016**

<u>Year</u>	<u>Meter Charges</u>	<u>Receivable as of December 31.¹</u>	<u>Liens Filed * No.</u>	<u>Amount</u>
2016	\$ 9,997,902	\$ 1,531,383	904	\$ 574,176
2015	9,747,391	1,900,639	928	744,229
2014	9,226,632	1,724,808	886	581,530
2013	8,740,354	1,539,584	707	466,215
2012	8,187,784	1,434,809	682	304,011

RESUME

In May, the Board of Water Supply distributed the Annual Water Quality Statement to our customers. The statement was also posted on the City of Mt. Vernon web site and copies were distributed to schools, community centers, and other public buildings. Additionally, a notice advertising the availability of the report was published. Under the New York State Sanitary Code, community water systems are required to provide information about their water supply and analytical testing results to their customers in order to keep them informed.

The New York City Water Board notified Mt. Vernon that it would not be increasing rates for 2016. Rates remain the same at \$1,728.99 per million gallons. The current retail charge to customers is \$49.50 which includes the first 1,500 cubic feet of water. Additional water usage is at \$3.30 per cubic foot.

In October 2016, the Board of Water Supply purchased a 2016 Dodge Ram utility truck for a purchase price of \$46,529.00. It was obtained under Westchester County Contract from Robert Green Truck Division.

The Cross Connection Control Program will continue to be a priority. This program is designed to protect the public water supply system from contamination by potentially hazardous or aesthetically objectionable materials. Those facilities that could pose a threat will be required to install a backflow prevention device.

The backup chlorinator at Hillview Station was purchased in 1977. Current technology has made new chlorinating equipment safer and more compact with fewer parts and greater reliability. Due to the unreliability of the older chlorinator, there is a tendency to run the newer chlorinator whenever Hillview Station is on line. Therefore, the two chlorinators are no longer affording us true redundancy. It is recommended that the older chlorinator and related equipment be replaced at a projected cost of \$20,000. This project is slated for 2017.

Monitoring equipment at the Water Shop on North MacQuesten Parkway is over 20 years old and is slated to be replaced in mid-2017.

The Water Meter Replacement Program will continue to be emphasized, with a concentration on large meters. The meters will be checked for accuracy and analyzed for proper sizing and then repaired or replaced.

During 2016, Mount Vernon and Yonkers worked together with Westchester County Water District #1 to advance the south side connection project. This will provide a southern feed to the 48 inch Kensico Line and help to insure normal water system conditions in the event of a break on the main water supply line to Mount Vernon, as well as during planned long term shutdowns of the New York City aqueducts.

AUDIT REPORT

As customary each year, our accounts have been audited by certified public accountants engaged by the Board of Water Supply and have been found in good order. A complete report of their audit for the year ending December 31, 2016 will be forwarded upon receipt.

CONCLUSION

The water being furnished to consumers is of safe quality; the general condition of the facilities is good, and the system is functioning satisfactorily in all aspects.

Respectfully submitted,

BOARD OF WATER SUPPLY
City of Mount Vernon, New York



Anthony Della Mura Sr.
Water Commissioner

**Board of Water Supply of the
City of Mount Vernon, New York**

**Financial Statements and
Supplementary Information**

Years Ended December 31, 2016 and 2015

Board of Water Supply of the City of Mount Vernon, New York

**Financial Statements and Supplementary Information
for the Year Ended December 31,**

Table of Contents

	<u>Page No.</u>
Independent Auditors' Report	1
Financial Statements	
Comparative Balance Sheet	3
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	4
Notes to Financial Statements	5
Supplementary Information	
Comparative Schedule of Expenditures	12



Independent Auditors' Report

The Board of Water Supply of the City of Mount Vernon, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the Board of Water Supply ("Water Fund") of the City of Mount Vernon, New York as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements which collectively comprise the Water Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Water Supply of the City of Mount Vernon, New YorkComparative Balance Sheet
December 31,

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash and equivalents	\$ 4,117,839	\$ 3,993,382
Receivables		
Accounts	107,292	115,614
Water rents	<u>4,135,879</u>	<u>4,605,098</u>
	<u>4,243,171</u>	<u>4,720,712</u>
Inventories	<u>321,696</u>	<u>204,238</u>
Total Assets	<u>\$ 8,682,706</u>	<u>\$ 8,918,332</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable - Water purchases	\$ 2,353,042	\$ 4,568,458
Accrued expenditures	573,975	438,739
Due to City of Mount Vernon	<u>118,130</u>	<u>142,905</u>
Total Liabilities	<u>3,045,147</u>	<u>5,150,102</u>
Fund balance		
Nonspendable		
Inventories	321,696	204,238
Restricted		
Liability and casualty claims	1,631,451	1,571,451
Committed		
Additions, betterments and replacements	502,139	270,351
Maintenance of water supply system	369,277	187,489
Assigned		
DEC compliance	2,100,000	1,100,000
Unassigned	<u>712,996</u>	<u>434,701</u>
Total Fund Balance	<u>5,637,559</u>	<u>3,768,230</u>
Total Liabilities and Fund Balance	<u>\$ 8,682,706</u>	<u>\$ 8,918,332</u>

The accompanying notes are an integral part of the financial statements.

Board of Water Supply of the City of Mount Vernon, New York

Notes to Financial Statements
December 31, 2016 and 2015

Note 1 - Summary of Significant Accounting Policies

The Board of Water Supply of the City of Mount Vernon, New York ("Water Fund") was established in 1911 and became operational in 1922. The Board operates the Water Fund in accordance with the Laws of the City of Mount Vernon, New York ("City"), Chapter 127 of the Laws of 1911 of the State of New York, as revised ("The Water Act") and the various other applicable laws of the State of New York. The Board is responsible for the distribution of water to residents and other entities within the City and repairs and maintenance to the water distribution system.

The accounting policies of the Water Fund conform to generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the Water Fund's more significant accounting policies:

A. Basis of Presentation

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. The Water Fund is a governmental fund.

The accompanying financial statements present only the activities of the Water Fund of the City and do not purport to, and do not, present fairly the financial position of the City as of December 31, 2016 and 2015 and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types are presented using the flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The reported unassigned fund balance is a measure of "available spendable resources".

The modified accrual basis of accounting is followed in the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they are "measurable" and "available" to finance current operations. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A ninety day availability period is generally used for revenue recognition for most governmental fund revenues. Revenues susceptible to accrual include charges for services and intergovernmental charges.

Expenditures, under the modified accrual basis, are generally recognized when the related fund liability is incurred.

Board of Water Supply of the City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2016 and 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

securities held by the pledging financial institution's trust department but not in the Water Fund's name. The Water Fund's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at December 31, 2016.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Water Fund does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State of New York.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Water Fund's investment policy limits the amount on deposit at each of its banking institutions.

Receivables - Accounts receivable include amounts due from individuals for services provided by the Water Fund. Water rents receivable consist of amounts due from consumers for water consumption. Allowances are recorded when appropriate.

Inventories - Inventories are valued at cost on a first-in, first-out basis and consist of certain expendable supplies held for consumption. The cost is recorded as inventory at the time individual items are purchased. The Water Fund uses the consumption method to relieve inventory. Reported amounts are equally offset by nonspendable fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of current assets.

Due From/To City of Mount Vernon - During the course of its operations, the Water Fund has numerous transactions with other funds of the City to finance operations and provide services. To the extent that certain transactions with the other funds of the City had not been paid or received as of December 31, 2016 and 2015, balances of interfund amounts receivable or payable have been recorded.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

As of December 31, 2016 and 2015, no amounts were required to be reported as deferred outflows/inflows of resources.

Compensated Absences - The Water Fund provides for the payment of accumulated vacation and sick leave upon an employee's separation from service. The liability for such accumulated leave is reflected in the City's government-wide and proprietary fund financial statements to which

Board of Water Supply of the City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2016 and 2015

Note 1 - Summary of Significant Accounting Policies (Continued)

they are needed. For unrestricted amounts of fund balance, it is the Water Fund's policy to use fund balance in the following order: committed, assigned, and unassigned.

D. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

E. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is December 21, 2017.

Note 2 - Detailed Notes on Governmental Fund

A. Liabilities

Compensated Absences

Water Fund employees who are members of Teamsters Local 456, who are eligible to retire and have at least one hundred and twenty accumulated sick days, shall receive compensation for one fifth of the accumulated days at the current rate of pay to a maximum of one hundred and eighty days. Members of CSEA who are eligible to retire and have at least one hundred accumulated sick days, shall receive compensation for one fifth of the accumulated days at the current rate of pay with no maximum limit. Vacation time is generally taken in the year earned. Payment for vacation leave is limited to a maximum of four weeks. The liability for compensated absences at December 31, 2016 and 2015 was \$118,130 and \$142,905, respectively, and these amounts have been reflected in the City's Compensated Absences Internal Service Fund.

Pension Plan

The Water Fund participates in the New York State and Local Employees' Retirement System ("System"). This System is a cost-sharing multiple-employer defined benefit pension plan. The System provides retirement, disability and death benefits to plan members. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, New York 12224.

Funding Policy - The System is non-contributory except for employees in tiers 3 and 4 that have less than ten years of service who contribute 3% of their salary, employees in tier 5 who also contribute 3% of their salary without regard to their years of service and employees in Tier 6 who

Board of Water Supply of the City of Mount Vernon, New York

Notes to Financial Statements (Concluded)
December 31, 2016 and 2015

Note 2 - Detailed Notes on Governmental Fund (Continued)

Restricted for Liability and Casualty Claims represents amounts established in accordance with Section 6-N of the General Municipal Law of the State of New York to provide for the payment of self-insured general liability and casualty claims. Legislation authorized by the City Council permits the Water Fund to set aside \$60,000 per year, with no maximum accumulation limit.

The commitment for Additions, Betterments and Replacements, established by the City Council is used to segregate a portion of fund balance to be utilized for additions, betterments or replacements of property and equipment. The legislation permits the Water Fund to set aside \$250,000 per year to a maximum accumulation of \$1,000,000.

The commitment for Maintenance of Water Supply System, established by the City Council is used to segregate a portion of fund balance to be utilized for work to be performed on the water supply system. The legislation permits the Water Fund to set aside \$200,000 per year to a maximum accumulation of \$1,000,000.

The original assignment of \$1,100,000 was established by the Commissioner of the Water Fund as of December 31, 2015 to set aside funds to satisfy potential Department of Environmental Conservation ("DEC") compliance costs. The Commissioner set aside an additional \$1,000,000 for this purpose during the year ending December 31, 2016.

As provided in the Water Act, any excess of revenues over expenditures, after amounts have been set aside for nonspendable, restricted, committed and assigned purposes, are to be remitted to the City in the subsequent year.

Note 3 - Summary Disclosure of Significant Contingencies

Litigation

The Board receives numerous notices of claims for money damages occurring from bodily injury and property damage. Of the claims pending, none are expected to have a material effect on the financial position of the Water Fund, if adversely settled.

Risk Management

The City purchases conventional insurance coverages to reduce its exposure to loss and this coverage extends to the Water Fund. The City maintains general, law enforcement and auto liability insurance coverage of \$10 million in the aggregate, including a self-insured retention level of \$500,000 for claims incurred from 2005 through 2010 and \$350,000 for claims incurred since 2011. The City also maintains public officials' liability insurance with coverage of \$10 million, including a self-insured retention level of \$75,000 for claims incurred from 2005 through 2010 and \$100,000 for claims incurred since 2011. The Water Fund separately maintains workers' compensation coverage at statutory limits and provides health benefits coverage as well. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

* * * * *

Board of Water Supply of the City of Mount Vernon, New York

Supplementary Information - Comparative Schedule of Expenditures
For the Years Ended December 31,

	2016	2015
WATER PURCHASES		
New York City	\$ 58,878	\$ 65,820
Westchester County	4,478,214	4,816,372
Total Water Purchases	4,537,092	4,882,192
OPERATING AND MAINTENANCE		
Sources of supply plant		
Operation of sources of supply plant	26,292	36,034
Water treatment		
Operation and maintenance of water treatment building	81,937	70,912
Water treatment supplies and expenditures	23,147	51,285
Transmission and distribution		
Maintenance of services	556,407	450,695
Removing and resetting meters	775	7,146
Maintenance of mains and accessories	125,045	1,293,078
Maintenance of meters	180,173	157,425
Maintenance of hydrants and accessories	99,110	44,235
Customers' accounting and collecting		
Billing, accounting and collecting	361,560	395,906
Meter reading	331,047	320,482
Total Operating and Maintenance	1,785,493	2,827,198
ADMINISTRATIVE AND GENERAL		
Salaries	334,993	358,214
General office supplies and expenditures	18,056	6,877
Professional fees	53,896	33,160
Employee benefits		
Workers' compensation	246,370	67,463
State retirement	307,123	315,896
Federal social security coverage	146,300	135,237
State health insurance	519,567	544,613
Contribution to City dental and vision plan	12,683	12,948
Contribution to welfare fund	6,200	4,800
Transportation expenditures	88,262	74,982
Miscellaneous general expenditures	132,213	26,509
Operation and maintenance of general property		
Office, stores, shops and garage	68,763	48,873
Miscellaneous property and equipment	31,707	18,916
Total Administrative and General	1,966,133	1,648,488
Total Expenditures	\$ 8,288,718	\$ 9,357,878