

**ANNUAL
REPORT
2008**



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, 2008
AND
ENDING DECEMBER 31, 2008

To the Honorable Mayor Clinton I. Young, Jr.

And the City Council

Of the City of Mount Vernon, New York

Dear Mayor Young:

We respectfully submit, herewith, our Annual Report for the year ending December 31, 2008. During the past year, the Department rehabilitated, by the Cleaning and Cement Lining process, 6,487 L.F. of 6" water main and 2,870 L.F. of 8" water main.

Furthermore, twenty-one (21) new fire hydrants together with 120 L.F. of hydrant laterals, and fifty-six (56) new valves were installed in the system.

DETAILS OF IMPROVEMENTS MADE TO THE PIPE SYSTEM

	ADDITIONS				DELETIONS			
	Size	Length	Valves	Hydrants	Size	Length	Valves	Hydrants
<u>Replace Hydrants and/or Pipes</u>								
1. Relocate & Replace Hydrant #334 in front of 436 South 9 th Avenue	6"	12'	1	1	6"	12'	1	1
2. Relocate & Replace Hydrant #459 in front of 433 South 10 th Avenue	6"	4'	1	1	6"	4'	1	1
3. Replace hydrant #892 at dead end of Forster Parkway	6"	6'	1	1	6"	6'	1	1
4. Replace Hydrant #927 Parkway Circle & East Devonia Avenue	6"	5'	1	1	6"	5'	1	1
5. Replace Hydrant #891 Forster Parkway & East Devonia Avenue	6"	5'	1	1	6"	5'	1	1
6. Replace Hydrant #765 East Devonia Avenue & Columbia Place	6"	7'	1	1	6"	7'	1	1
7. Replace Hydrant #996 East Devonia Avenue between Columbia Place & North Columbus Avenue	6"	9'	1	1	6"	9'	1	1
8. Replace Hydrant #894 Parkway East & Vernon Parkway	6"	6'	1	1	6"	6'	1	1
9. Replace Hydrant #907 Vernon Parkway & Central Parkway	6"	6'	1	1	6"	6'	1	1
10. Relocate & Replace Hydrant #906 Vernon Parkway & Raynor Avenue	6"	6'	1	1	6"	6'	1	1
11. Replace Hydrant #910 Carwall Avenue & North Columbus Avenue	6"	6'	1	1	6"	6'	1	1
12. Replace Hydrant #911 Carwall Avenue Raynor Avenue	6"	6'	1	1	6"	6'	1	1
13. Replace Hydrant #968 at dead end of Huntwood Place	6"	4'	1	1	6"	4'	1	1
14. Replace Hydrant #893 Parkway East & Huntwood Place	6"	6'	1	1	6"	6'	1	1
15. Replace Hydrant #779 Rockridge Road between Palmer Avenue & East Devonia Avenue	6"	5'	1	1	6"	5'	1	1

DETAILS OF IMPROVEMENTS MADE TO THE PIPE SYSTEM

	ADDITIONS				DELETIONS			
	Size	Length	Valves	Hydrants	Size	Length	Valves	Hydrants
<u>Replace or Install Valves</u>								
1. East Devonia Avenue & Central Parkway	10"		1		10"		1	
2. East Devonia Avenue & Central Parkway	8"		1		8"		1	
3. East Devonia Avenue & Parkway Circle	8"		1		8"		1	
4. Parkway Circle & East Devonia Avenue	6"		1		6"		1	
5. Parkway Circle & Forster Parkway	6"		1		6"		1	
6. Forster Parkway & East Devonia Avenue	6"		1		6"		1	
7. East Devonia Avenue & Parkway East	8"		2		8"		2	
8. East Devonia Avenue & Rockridge Road	8"		1		8"		1	
9. East Devonia Avenue & Columbia Place	6"		2					
10. Parkway East & East Devonia Avenue	6"		1		6"		1	
11. Rockridge Road & East Devonia Avenue	6"		1		6"		1	
12. Rockridge Road & East Devonia Avenue	6"		1					
13. Columbia Place & East Devonia Avenue	6"		1		6"		1	
14. Parkway East & Huntwood Place	6"		3		6"		3	
15. Parkway East & Vernon Parkway	6"		2		6"		2	
16. Vernon Parkway & Raynor Avenue	6"		1		6"		1	
17. Vernon Parkway & Raynor Avenue	8"		2		8"		2	
18. Rockridge Road north of Hydrant #779	6"		1					
19. Rockridge Road & Palmer Avenue	6"		1		6"		1	

PIPE IN TRANSMISSION AND DISTRIBUTION SYSTEM

As of December 31, 2008

<u>Diameter (inches)</u>	<u>Length (feet) 12/31/07</u>	<u>New Pipe Laid (feet)</u>	<u>Pipe Abandoned (feet)</u>	<u>Length (feet) 12/31/08</u>
4	43			43
6	257,790	120	120	257,790
8	90,048			90,048
10	114,405			114,405
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>555,799</u>	<u>120</u>	<u>120</u>	<u>555,799</u>

VALVES IN TRANSMISSION AND DISTRIBUTION SYSTEMS

As of December 31, 2008

<u>Diameter (inches)</u>	<u>In System 12/31/07</u>	<u>Installed</u>	<u>Removed</u>	<u>In System 12/31/08</u>
4	111			111
6	1,962	41	35	1,968
8	407	14	14	407
10	452	1	1	452
12	294			294
16	46			46
20	4			4
24	33			33
36	2			2
TOTAL	<u>3,311</u>	<u>56</u>	<u>50</u>	<u>3,317</u>

FIRE HYDRANTS IN SYSTEM

As of December 31, 2008

<u>Diameter (inches)</u>	<u>In System 12/31/07</u>	<u>Installed</u>	<u>Removed</u>	<u>In System 12/31/08</u>
4	158			158
6	988	21	21	988
TOTAL	<u>1,146</u>	<u>21</u>	<u>21</u>	<u>1,146</u>

WATER RATES

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

A minimum quarterly charge of \$30.00 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, \$2.00 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 April 1, 2008.

PRIVATE FIRE SERVICE RATES

Private Foamite Connections	\$65.00 per year
Private Fire Hydrants	\$65.00 per year

Water supplied for automatic sprinkler systems that have no inside hose connections is charged at \$0.10 per sprinkler head per year.

Where new inside standpipe connections are installed, the following rates are applicable:

8-inch Fire Lines with inside standpipe connections	\$120.00 per year
6-inch Fire Lines with inside standpipe connections	\$90.00 per year
4-inch Fire Lines with inside standpipe connections	\$60.00 per year

New fire lines which supply sprinkler heads as well as inside hose connections, shall pay in addition to the above fees, ten cents (\$.10) per head per year.

A minimum quarterly charge for \$30.00 is made for all sprinkler systems.

For all water bills rendered before April 1, 2008, the domestic water rates and fire service charges for all consumers were as follows:

A minimum quarterly charge of \$26.25 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, \$1.75 per 100 cubic feet.

A minimum quarterly charge of \$26.25 is made for all sprinkler systems.

PER CAPITA CONSUMPTION

<u>Year</u>	<u>Average Daily Consumption</u>	<u>Per Capita Consumption</u>
2007	8,452,588 gallons	124 gallons
2008	7,977,919 gallons	117 gallons

**WATER PURCHASED, SOLD, AND UNACCOUNTED FOR
(in gallons) FOR THE PAST FIVE YEARS**

<u>Year</u>	<u>Purchased</u>	<u>Sold</u>	<u>Unaccounted For</u>	<u>Percent</u>
2008	2,919,918,375	2,498,982,000	420,936,375	14.4
2007	3,085,194,750	2,541,940,000	543,254,750	17.6
2006	3,079,020,000	2,563,715,000	515,305,000	16.7
2005	3,286,621,083	2,676,415,000	610,206,083	18.6
2004	3,301,303,750	2,657,888,000	640,755,750	19.5

The unaccounted for water represents the water used from fire hydrants for the extinguishing of fires, for flushing streets and sewers, flushing water mains, water lost through leakage in mains and service pipes, and water lost by slippage in meter registration.

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 2008**

<u>Location</u>	<u>Consumption (Cubic Feet)</u>	<u>Total Cost</u>
City Buildings, City Parks & Fields	554,701	\$ 10,790.00
Schools (Buildings & Athletic Fields)	2,563,800	49,152.75
Schools (Fire Sprinkler Service)		2,170.65
Recreation Commission (Playgrounds & Ball Fields)	284,700	5,651.00
Fire Department Stations	<u>120,700</u>	<u>2,342.75</u>
TOTAL	<u><u>3,523,901</u></u>	<u><u>\$ 73,909.15</u></u>

* * *

**WATER RENTS RECEIVABLE
December 31, 2004 through December 31, 2008**

<u>Year</u>	<u>Meter Charges</u>	<u>Receivable as of December 31,¹</u>	<u>Liens Filed *</u> No.	<u>Amount</u>
2008	\$ 6,497,098	\$ 1,184,327	483	\$ 250,716
2007	5,913,910	941,640	347	149,878
2006	5,682,637	821,138	288	119,248
2005	5,303,413	634,654	251	107,692
2004	4,769,783	558,923	244	85,298

* Water rents more than one year in arrears are required by law to be reported on current City tax rolls.

¹ Does not include unbilled water rents which have been reflected in the financial statements.

RESUME

Due to the continued success of the Corrosion Control Program in reducing the leaching of lead and copper into the water, the Board of Water Supply was able to forego lead and copper sampling and analysis in 2008. The next round of lead and copper sampling and analysis will be in 2010.

In May, the Board of Water Supply distributed its Annual Statement to our customers. The statement was also posted on the Mount 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 in *The Journal News* and *The County Press*. 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 effective July 1, 2008, the wholesale rate for water would increase from \$798.62 per million gallons to \$900.31 per million gallons. This was the 16th increase since 1992, when the rate was \$103.72 per million gallons.

During 2008, the Board of Water Supply continued to reap the benefits of the leak survey which was performed in 2007. The per capita water consumption dropped from 124 gallons per person per day (gpd) in 2007 to 117 gpd in 2008. This represented a savings of over \$137,000 in purchased water. Our "unaccounted for" water dropped to 14.4%, the lowest it has been in over 12 years.

The Board of Water Supply purchased meters for a total cost of \$21,080.00 under a contract signed with Rio Supply Inc. in May of 2005. During the year, 257 meters were replaced; 49 of those were large meters. Since the 300 largest accounts represent a significant portion of the Department's revenue, it is important that their meters are accurate and appropriately sized.

A 2008 Ford Focus was purchased from Warnock Fleet for \$11,527.75 under New York State Contract. The Department also purchased a 2008 Chevrolet Impala from Doan Chevrolet for \$21,280.00 under New York State Contract.

During 2008, the Board of Water Supply accepted delivery of a 2008 4 X 4 Ford F350 dump truck. It was purchased under New York State Contract for \$29,271.50.

In 2008, Metra Industries cleaned and lined 6,487 lineal feet (L.F.) of six (6) inch main and 2,870 L.F. of eight (8) inch main in the area between Central Parkway and North Columbus Avenue north of the Cross County Parkway. These areas had problems with fire flow availability and discolored water. The project was completed for \$1,025,782.25 of which \$1,000,137.69 has been paid to date. The remaining 2.5% is being held as retainer for a period of one (1) year from date of acceptance to insure that sufficient funds are available to repair any pavement patch in the project area that fails within the one year period from project completion.

SANITATION

The Board of Water Supply has maintained an adequate sampling program throughout the year, with weekly bacteriological tests made of our city water supply as a means of maintaining standard quality control and ensuring the protection of the public health.

Laboratory reports of the tests have indicated that our water supply is of safe, potable quality throughout the City.

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, 2008 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



David A. Ford, Sr.
Water Commissioner

**BOARD OF WATER SUPPLY OF THE
CITY OF MOUNT VERNON, NEW YORK**

FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2008

WITH INDEPENDENT AUDITORS' REPORT

BOARD OF WATER SUPPLY OF THE
CITY OF MOUNT VERNON, NEW YORK

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2008

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Comparative Balance Sheet	2
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	3
Notes to Financial Statements	4
Supplementary Information -	
Comparative Schedule of Expenditures	10



Independent Auditors' Report

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

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 year ended December 31, 2008. These financial statements are the responsibility of the Board of Water Supply's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Water Fund's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, the financial statements present only the Water Fund and do not purport to, and do not present fairly the financial position of the City of Mount Vernon, New York as of December 31, 2008 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Water Fund of the City of Mount Vernon, New York as of December 31, 2008 and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information, listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements of the Water Fund of the City of Mount Vernon, New York. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bennett Kielson Storch DeSantis

**The Government Services Division of
O'Connor Davies Munns & Dobbins, LLP**
January 30, 2009

Bennett Kielson Storch DeSantis Division

BOARD OF WATER SUPPLY OF THE CITY OF MOUNT VERNON, NEW YORK

COMPARATIVE BALANCE SHEET
DECEMBER 31, 2008 AND 2007

<u>ASSETS</u>	<u>2008</u>	<u>2007</u>
Cash:		
Demand deposits	\$ 1,621,365	\$ 2,386,009
Certificate of deposit	1,138,328	1,113,020
	<u>2,759,693</u>	<u>3,499,029</u>
Receivables:		
Accounts	23,593	4,955
Due from City of Mount Vernon	-	2,842
Water rents	2,861,049	2,335,113
	<u>2,884,642</u>	<u>2,342,910</u>
Prepaid Expenditures	<u>36,425</u>	<u>38,294</u>
Inventories	<u>75,385</u>	<u>64,921</u>
Total Assets	<u>\$ 5,756,145</u>	<u>\$ 5,945,154</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Accounts payable - Water purchases	\$ 1,423,628	\$ 1,339,913
Accrued expenditures	320,186	304,086
Due to City of Mount Vernon	73,973	51,779
Total Liabilities	<u>1,817,787</u>	<u>1,695,778</u>
Fund Balance:		
Reserved for liability and casualty claims	1,487,061	1,429,806
Reserved for prepaid expenditures	36,425	38,294
Reserved for inventories	75,385	64,921
Unreserved:		
Designated for additions, betterments and replacements	410,964	726,969
Designated for maintenance of water supply system	589,291	909,468
Undesignated	1,339,232	1,079,918
Total Fund Balance	<u>3,938,358</u>	<u>4,249,376</u>
Total Liabilities and Fund Balance	<u>\$ 5,756,145</u>	<u>\$ 5,945,154</u>

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

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, 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 of Mount Vernon 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, liabilities, 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 of Mount Vernon, New York and do not purport to, and do not, present fairly the financial position of the City of Mount Vernon, New York as of December 31, 2008 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

B. Measurement Focus/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 unreserved 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 used for revenue recognition for 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

Prepaid Expenditures - Prepaid expenditures consist of employee retirement and other costs which have been satisfied prior to the end of the fiscal year, but represent items which are applicable to the subsequent year. Reported amounts are equally offset by a reservation of fund balance, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

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 inventories are equally offset by a reservation of fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of current assets.

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 of Mount Vernon, New York's government-wide and proprietary fund financial statements to which the Water Fund contributes its respective share. The liability for compensated absences includes salary related payments, where applicable.

Fund Balance - Reserves and Designations - Portions of fund balance are segregated for future use and are therefore not available for future appropriation or expenditure. Amounts reserved for liability and casualty claims, prepaid expenditures and inventories represent portions of fund balance which are required to be segregated in accordance with State law or generally accepted accounting principles. Designations of unreserved fund balance in governmental funds indicates the utilization of these resources in the ensuing year or tentative plans for future use.

D. Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Water Fund's financial position and operations.

E. 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.

Note 2 - Detailed Notes on Governmental Fund (Continued)

Post-Employment Health Care Benefits

In addition to providing pension benefits, the Water Fund provides certain health care benefits for retired employees. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Water Fund may vary according to length of service. Substantially all of the Water Fund's employees may become eligible for those benefits if they reach normal retirement age while working for the Water Fund. The cost of retiree health care benefits is recognized as an expenditure as claims are paid. During the year, \$143,347 was paid on behalf of 14 retirees and this amount has been recorded as an expenditure.

B. Fund Equity

Fund Balance - Reserved

The Reserve for Liability and Casualty Claims represents amounts established in accordance with applicable sections of the General Municipal Law of the State of New York to provide for the payment of self-insured general liability and casualty claims.

The Reserve for Prepaid Expenditures has been provided to account for retirement payments made in advance. The reserve indicates that funds are not "available" for appropriation or expenditure even though they are a component of current assets.

The Reserve for Inventories has been established to indicate that a portion of fund balance is not "available" for expenditure because the asset is in the form of commodities and will be utilized in the normal course of operations.

Unreserved - Designations

Designated for Additions, Betterments and Replacements - This designation, established by the City Council of the City of Mount Vernon, New York, 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.

Designated for Maintenance of Water Supply System - This designation, established by the City Council of the City of Mount Vernon, New York, 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.

Unreserved

As provided in the Water Act, any excess of revenues over expenditures, after reserves and designations, are to be remitted to the City of Mount Vernon, New York in the subsequent year.

BOARD OF WATER SUPPLY OF THE CITY OF MOUNT VERNON, NEW YORK

SUPPLEMENTARY INFORMATION - COMPARATIVE SCHEDULE OF EXPENDITURES
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
WATER PURCHASES		
New York City	\$ 15,591	\$ 14,044
Westchester County	2,468,449	2,262,782
Other	1,040	1,954
	<u>2,485,080</u>	<u>2,278,780</u>
OPERATING AND MAINTENANCE		
Sources of supply plant - Operation of sources of supply plant	41,022	42,895
Water treatment:		
Operation and maintenance of water treatment building	65,067	107,451
Water treatment supplies and expenditures	15,668	10,194
Transmission and distribution:		
Maintenance of services	383,848	321,859
Removing and resetting meters	3,257	5,137
Maintenance of mains and accessories	1,146,633	134,256
Maintenance of meters	105,815	127,184
Maintenance of hydrants and accessories	53,192	46,062
Customers' accounting and collecting:		
Billing, accounting and collecting	329,494	327,061
Meter reading	264,874	238,340
	<u>2,408,870</u>	<u>1,360,439</u>
ADMINISTRATIVE AND GENERAL		
Salaries	355,259	236,158
General office supplies and expenditures	989	1,366
Office furniture and equipment	17,870	451
Professional fees	21,171	19,954
Employee benefits:		
Workers' compensation	43,860	42,768
State retirement	122,579	121,331
Federal social security coverage	114,123	100,148
State health insurance	439,668	423,397
Contribution to City dental and vision plan	15,086	14,622
Contribution to welfare fund	5,100	4,900
Transportation expenditures	90,224	44,686
Miscellaneous general expenditures	11,491	13,056
Operation and maintenance of general property:		
Office, stores, shops and garage	56,535	65,909
Miscellaneous property and equipment	1,681	187
	<u>1,295,636</u>	<u>1,088,933</u>
Total Administrative and General	<u>1,295,636</u>	<u>1,088,933</u>
Total Expenditures	<u>\$ 6,189,586</u>	<u>\$ 4,728,152</u>