

8 Financial and Management Assessment

The Financial and Management assessment section of the Iowa Self Assessment Program allows the user to input information describing the treatment facility capital and O&M costs, staffing levels, maintenance, wastewater collection system operations, and new development and planning. No points or scores are accumulated from this section of the program. The purpose of this section is to allow the treatment facility staff and owners to collect, analyze, and manage the financial, management, and operations trends over time.

The finance and management section is accessed from the ISAP main menu. The user is first prompted to enter the year for which data will be entered. The financial and management information is entered on a calendar year basis and can be saved along with the rest of the data in the facility ISAP file. As information from several years becomes available it can be summarized in graphical format using bar graphs from the computer program. Clicking the "Financial Status" option button will lead the user to a series of application windows and dialog boxes where financial data for the treatment facility can be entered. To enter/edit the data cells the user must first activate the "Edit" button, and then move to the data cells to enter the data. The data is saved to file by clicking the "Accept" button. The first application window, **Financial Status and Cost Analysis**, is intended to provide a concise description of the income and expenses for the treatment facility enterprise for a number of standard financial categories. The program will compute the degree of over/under budgeting on the expense side, and show the net balance of income and expenses for the year. A glossary is provided to explain what is included in each of the income and expense categories.

Clicking the "Next" button, will lead the user to the next window, **Operation and Maintenance Cost Analysis**. This window requires no data entry, but uses the data entered in the financial status section to provide a breakdown of the facility O&M cost categories as a percent of total O&M costs. Some comparison values are provided from the U.S EPA publication, "Operation and Maintenance costs for Municipal Wastewater Facilities", EPA Technical Report 430/9-81-004 FRD-22. This report was published in 1981 and the costs in the program are in 1981 dollars.

The "Next" window, **Administrative Cost Analysis**, displays the users facility administrative costs as a per cent of the annual total O&M costs, and provides some comparison values for a range of facility design flows.

The "Next" window, **Treatment Cost Analysis**, computes the facility cost of treatment expressed as Total O&M costs per million gallons/day of flow. The program will compute the ratio using the annual average daily plant flow (MGD) from the monitoring records file and the O&M cost information provided. The basic comparison is based on 1981 dollars. To adjust the costs to the current year, enter the Engineering News Record (ENR) cost index for the current year in the data cell. The program will automatically update the comparison values to current equivalent dollars. The program will also compute the loading status for the treatment facility based on the current year annual average daily flow as a percent of the design plant flow capacity.

Examples of the information contained in, and printed from the Financial and Management Assessment section of the computer program are illustrated on pages A-16 through A-26.

In addition to finances, information is collected on staffing (A-21), maintenance (A-22), the wastewater collection system (A-23), and new development and planning (A-25). The questions in these sections are more interpretive and subjective, but can provide a supplementary snapshot of operating and management condition at the facility.