

APPENDIX

ACCOUNTING PERIOD - period at the end of which, and for which, financial statements are prepared.

ACCRUAL – basis of accounting in which revenue is recognized in the accounting period in which it becomes available and measurable and expenditures are recognized in the accounting period in which the liability (a claim against an asset) is incurred.

ASSET – an item of monetary value, tangible or intangible, such as cash, property, equipment, and property rights, owned by a person or entity.

AWC – average winter consumption. Average of billed water for the previous October through March for a given customer account and the metric against which consumption is measured for all other months.

AWWA – American Water Works Association.

BASE FLOW – Wastewater flow observed during dry weather conditions.

BOD – Biochemical Oxygen Demand.

BOND – a written promise to repay an agreed-upon amount of principal and interest on the principal over a predetermined period of time. LRW generally issues bonds collateralized by and repaid from operating revenues.

BUDGET – a financial plan for the estimated revenues and planned expenditures for a given period of time and the associated financial implications associated with it.

CAPITAL IMPROVEMENT PLAN (CIP) – plan to improve existing assets or add new ones over the course of time. Financed separately from operations and maintenance budget.

CCF – hundred cubic feet (1 CCF of water = 748 gallons) Unit of measurement of customer water consumption.

COLLECTION SYSTEM – the aggregate of all assets that gather raw wastewater and return it to a treatment plant.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – governmental unit's yearly report prepared and published as a matter of public record, to include general purpose financial statements, schedules, tables, and notes as required by GASB.

C.P.A. – certified public accountant.

DEBT SERVICE – Expenditures for the repayment of principal and interest on the principal on bonds and other instruments of borrowing.

DIVISION – an organizational component which reports to management.

ENTERPRISE FUND – used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (including depreciation) of providing goods and services to the general public on a continuing basis be financed by or recovered primarily through user charges.

EPA – Environmental Protection Agency.

EXCESSIVE I/I – The quantities of I/I which can be economically eliminated from a sewer system by rehabilitation, as determined by cost-effectiveness analysis that compares the costs for correcting the I/I condition with the total cost for transportation and treatment of the I/I.

EXPENDITURE – The outlay of cash from the Utility's assets to honor an obligation for a good, service, or debt.

FISCAL YEAR – the twelve month period beginning January 1 and ending the last day of December of the calendar year.

FIVE-YEAR PLAN – A financial planning document to allow the Chief Executive Officer (CEO) and the Little Rock Sanitary Sewer Committee (LRSSC) to plan levels of expenditures and determine rate and fee schedules to generate necessary revenues. The Five-Year Plan begins with the proposed budget year and is updated annually.

FORCE MAINS – Pipelines that convey the discharge, under pressure, from lift stations to either a gravity manhole or a treatment facility.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for disclosing, recording and reporting financial transactions and entries.

GASB – Governmental Accounting Standards Board. Independent accounting standards-setting board for public sector and not-for-profit entities.

GFOA – Government Finance Officers Association.

GIS – geographic information system. The use of topographical information, orthophotographic imaging, and digital renderings of land and property for planning and data management.

GOAL – long-term, attainable target for an organization, or a vision of the future.

GRANT – the contribution of one governmental unit to another, in the form of assistance and/or direct financial contribution, and may or may not have restricted uses to attain its goals.

HYDROGRAPH – a RECORDING OF WASTEWATER FLOW VERSUS TIME MADE BEFORE, DURING, AND AFTER RAIN EVENTS. Base flow, infiltration, and inflow are all components of a hydrograph.

I/I – The total quantity of water from both infiltration and inflow without distinguishing the source.

I/I ANALYSIS – An engineering and if appropriate, an economic analysis demonstrating possible excessive or non-excessive I/I.

INCOME – excess of revenues earned over expenses incurred.

INFILTRATION – Water entering a sewer system and service connections from the ground, through such means as defective pipes, pipe joints, connections, or manhole walls, infiltration does not include and is distinguished from inflow.

INFLOW – The water discharged into a sewer system, including service connections, from such sources, as but not limited to, roof leaders, cellar, yard and area drains, foundation drains, cooling water discharges, drains from springs and swampy areas, manhole covers, cross connections from storm sewers and combined sewers, catch basins, storm sewers, surface run-off, street wash waters, or drainage. Inflow does not include, and is distinguished from, infiltration.

INTERCEPTORS – Larger diameter sewers (10” through 24”) that receive wastewater from the sewer main networks. Usually located adjacent to natural drainage.

INTERNAL INSPECTION – An activity of the sewer system evaluation survey. This activity involves inspecting sewer lines that have previously been cleaned. Inspection may be accomplished by physical, photographic and/or TV methods.

LF – linear feet.

LIABILITY – an amount owed, either currently or some time into the future, by a person or entity.

LIFT STATIONS – Pumping facilities that “lift” wastewater to a higher elevation where it can again flow by gravity. Also, there is nearly always a lift station preceding treatment works.

LIMS – laboratory information management system.

MANAGEMENT – the CEO, the CEO’s staff (including Director of Administration, Manager of Finance, Manager of Engineering Services, Manager of Maintenance and Construction, Manager of Operations, and Director of Environmental Assessment).

MBE/WBE – minority or woman-owned business enterprise. LRW actively encourages historically underutilized or M/WBE’s to participate in all bidding processes.

MGD – million gallons per day. Unit of measurement for treatment plants.

NACWA – National Association of Clean Water Agencies.

P.E. – “professional engineer” certification.

PERFORMANCE MEASURE – Metric by which the Utility’s organizational units can evaluate service efforts and accomplishments of established goals, with emphasis on quantifiable concepts.

PHYSICAL SURVEY – An activity of the sewer system evaluation survey. This activity involves physical inspection of manholes and smoke testing, a method of leak detection accomplished by blowing smoke into sewer line and mapping the leak locations where the smoke exists.

POLICY – a plan, course of action, or guiding principal designed to set parameters for its decisions and actions.

PREPARATORY CLEANING – An activity of the sewer system evaluation survey. This activity involves adequate cleaning of sewer lines prior to inspection. These sewers were previously identified as potential sections of excessive I/I.

PRIVATE SERVICE LINES – Small diameter sewers, usually 4”, that convey wastewater from a building or residence to the public sewer line.

PUMP STATION – a pumping facility generally for a sewer line, which is usually used to lift the raw wastewater to a higher elevation so that gravity can take it further down the line, known as a gravity main.

RAINFALL SIMULATION – The activity of the sewer system evaluation survey. This activity involves determining the impact of rainfall and/or run-off on the sewer system. Rainfall simulation may include dyed water or water flooding of storm sewer sections, ponding areas, stream sections and ditches. In addition, other techniques such as smoke testing and water sprinkling may be utilized.

REHABILITATION – Repair work on sewer lines, manhole and other sewer system appurtenances that have been determined to contain excessive I/I or are structurally deteriorated. The repair work may include grouting of sewer pipe joints or defects, sewer pipe relining, or sewer pipe replacement.

SANITARY SEWER – A sewer intended to carry only sanitary and industrial wastewaters from residences, commercial buildings, industrial plants and institutions, as distinguished from storm sewers and combined sewers (storm and sanitary). All mains, interceptors, and trunks sewers operated by LRW are sanitary sewers versus storm or combined sewers.

SANITARY SEWER OVERFLOW (SSO) – Discharge of wastewater from a manhole to ground surface, caused by either stoppage in downstream sewer or wastewater flows that exceed downstream sewer capacity. This is what we are trying to reduce with the Overflow Mitigation Program.

SCADA – Supervisory Control and Data Acquisition system. Allows remote and instantaneous monitoring of distribution and collection systems.

SECTION – an organizational subcomponent which reports to a Division.

SERVICE AREA – As defined by LRW, the physical land area that is served by a single trunk sewer.

SEWER BYPASS – A sewer line installed to relief sewer overloading by diverting wastewater directly into drainage channels during high flow periods.

SEWER MAINS – 6” or 8” diameter sewers that compose the network that collects the discharge from private service lines. Typically located in streets, alleys, or backyard easements.

SSES – A systematic examination of the tributary sewer systems or subsections of the tributary sewer systems that have demonstrated possibly excessive I/I. The examination will determine the location, flow rate and cost of correction for each definable element of the total I/I problem.

SUBBASIN – A subset of Service Area. As defined by LRW, the physical land area that is served by an interceptor.

SYSTEM – the total of all assets the Utility uses for distribution, collection, treatment, and provision of services.

TRUNK SEWERS – Very large diameter sewers (up to 60” in LRW System) that receive and convey the discharge of interceptors to treatment facilities.

TSS – Total Suspended Solids.

WWTF – wastewater treatment facility.

