

# Akiachak Activity Report

## Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 585

Region: Yukon-Kuskokwim Delta

Local Governments: Village Council



The Tribal Council operates the washeteria, water treatment plant, garbage collection, and the honey-bucket haul system. The Tribal Council is the policy making body for the utility.

Construction of a piped water and gravity sewer system is halted temporarily due to unmet grant conditions. A new well, water tank, water treatment plant and a road to the new lagoon have been completed. Currently, the school and teacher's housing are served by a piped system; most residents haul water from the community's watering point and haul their own honey-buckets to the sewage lagoon.



## RUBA Activity This Reporting Period

The new administration is now more responsive to the imposed grant conditions. The audit by Newhouse & Vogler was completed this quarter, and an SOQ was advertised for a CPA firm to assist them initiate the bookkeeping improvement plan. The tribal council selected Mikunda & Cottrell to carry-out the prescribed plans for improvement. Once the CPA Firm completes a plan, a RUBA work plan will be develop by filling the gaps not covered by the consultant.

## Capacity Indicators

### Finances

#### Essential Indicators

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted a balanced realistic budget.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Monthly financial reports are prepared and submitted to the policy making body.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.

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#### Sustainable Indicators

<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses and Repair & Replacement (R&R) costs.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	YTD revenues are at a level equal to or above those budgeted.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	YTD expenditures are at a level equal to or below those budgeted.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A monthly manager's report is prepared.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Budget amendments are completed and adopted as necessary.

**Finances Comments:** The utility still has not developed an operating budget for the fiscal year. The user fee of \$10.00 per month is still not sufficient to cover the operation & maintenance costs. A container haul rate analysis was completed for their consideration, but still has not been approved for implementation. The importance of increasing the collection rate was conveyed to the tribal organization as it is listed as one of the primary grant condition.

### Accounting Systems

#### Essential Indicators

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted a collection policy and actively follows it.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility bills customers on a regular basis.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	An accounts receivable system is in place which track customers and reports past due accounts and amounts.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	An accounts payable system is in place.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The payroll system correctly calculates payroll and keeps records
<input type="checkbox"/>	<input checked="" type="checkbox"/>	A cash receipt system is in place that records incoming money and what it was for.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Utility has a cash disbursement system that records how money was spent.

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#### Sustainable Indicators

<input type="checkbox"/>	<input checked="" type="checkbox"/>	A chart of accounts is used that identifies categories in a reasonable, usable manner.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Monthly bank reconciliations have been completed for all utility accounts.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a purchasing system that requires approval prior to purchase, and the approval process compares proposed purchases to budgeted amounts.

**Accounting System Comments:** Newhouse & Vogler completed its audit on the organization for fiscal year 2001. An SOQ was solicited, and the tribal organization has selected Mikunda Cottrell as its CPA Firm to assist them on the bookkeeping improvement plan.

**Tax Problems**

**Essential Indicators**

Yes	No	NA	
<input checked="" type="checkbox"/>	<input type="checkbox"/>		The utility has a system to accurately calculate, track, and report payroll tax liabilities.
<input checked="" type="checkbox"/>	<input type="checkbox"/>		The utility is current on filing tax reports.
<input checked="" type="checkbox"/>	<input type="checkbox"/>		The utility is current on making tax deposits.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.

**Tax Problems Comments:** The community is current with their tax liabilities.

**Personnel System**

**Essential Indicators**

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a posted workers compensation insurance policy in effect.

**Sustainable Indicators**

<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted and uses a Personnel Policy, which has been reviewed by an attorney, AML, or DCED for topics and language.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has adequate written job descriptions for all positions.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted and follows a written personnel evaluation process that ties the job description to the evaluation.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has an adequate written hiring process.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has personnel folders on every employee that contain at least: I-9, Job Application and Letter of Acceptance.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a probationary period for new hires that includes orientation, job-training/oversight, and evaluations.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility provides training opportunities to staff as needed and available.

**Personnel System Comments:** Currently, there is no workers compensation policy in effect. The utility uses and enforces the organizational personnel policy for all employees. There is still no written hiring process for the community, nor is there is an evaluation process that ties in with the job description. In most cases, one is expected to know from the first day on the job. Training of staff relies on availability of funding. A new Tribal Administrator was selected and is proactive in the water sewer activities for the community.

**Organizational Management**

**Essential Indicators**

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The entity that owns the utility is known and the entity that will operate the utility is set.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The policy making body is active in policy making of the utility.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The policy making body enforces utility policy.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a adequately trained manager.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained bookkeeper.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained operator(s).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has adopted the necessary ordinances (or rules and regulations) necessary to give it the authority to operate.

**Sustainable Indicators**

<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has adopted an organizational chart that reflects the current structure.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body meets as required.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility complies with the open meeting act for all meetings.

**Organizational Management Comments:** The Council is beginning to be more proactive in the water sewer business as they now understand that in order for the projects to continue, they have to meet the grant conditions. A utility ordinance was adopted during this quarter and has yet to be

implemented. There is no one appointed to oversee the utility operations for the community, this is why the level of service still has not been met. The organizational chart still needs to be updated to reflect the current staff for the community.

### Operation of Utility

#### Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility operator(s) are actively working towards necessary certification.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a preventative maintenance plan developed for the existing sanitation facilities.

#### Sustainable Indicators

<input type="checkbox"/>	<input checked="" type="checkbox"/>	The manager receives a monthly O&M report from the utility operator and routinely “spot checks” the facilities to see that the maintenance items are being completed.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a safety manual and holds safety meetings.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has completed and distributed its <u>Community Confidence Report (CCR)</u> .
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance (SNC)</u> list.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility maintains an inventory control list.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility maintains a critical spare parts list.

**Operation of Utility Comments:** The tribal organization needs to be more involved in the operation and maintenance of the water sewer system leading to the financial activities. The main problem still lies within who is accountable for the utility services, unless the policy making body and the organizational staff coordinate and communicate, will it begin to meet the level of service it was proposed for. The community still needs to appoint a utility coordinator to oversee the administration and management of the water sewer services.

### RUBA Activities for the Coming Quarter

The goal for the coming quarter is to develop a new RUBA work plan, once the CPA Firm outlines its work-plan, with the tribal organization as it is now proactive in solving its problem for the benefit of the community’s water sewer project. This will fill the gaps not covered by the selected CPA Firm.