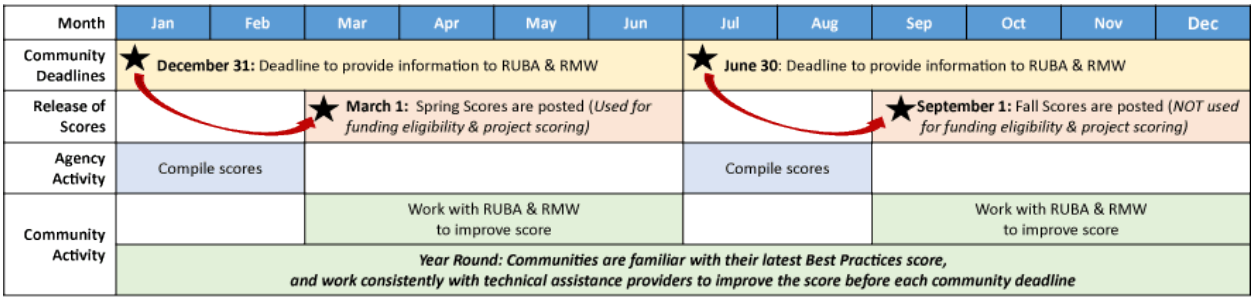
RUBA MANAGERIAL & FINANCIAL BEST PRACTICES CHECK LIST

This checklist is designed to help a community understand the request for documents needed for scoring the managerial and financial categories of the Operations and Maintenance Best Practices criteria. Please consult the "Operations and Maintenance Best Practices Scoring Guide" for detailed information about each category.



Meeting minutes, water operator and financial reports should be submitted each month to RUBA staff after they have been reviewed and approved by the utility's governing body. If you wait to send documents all at once to meet the deadline there is no time for RUBA staff to give feedback early in the scoring period so changes and corrections can be made for optimum scoring.

☐ Did the utility owner provide documents to RUBA by the deadline: **June 30** or **December 31**?

MANAGERIAL CATEGORY

UTILITY MANAGEMENT TRAINING CRITERIA:

☐ Has a person who lives in the community AND holds a position of responsibility with the utility completed a RUBA management training in the past five years?

MEETINGS OF THE GOVERNING BODY CRITERIA:

☐ Has the utility owner provided its meeting ordinance or by-law to RUBA?

☐ Has the utility owner provided meeting minutes for a majority of the reporting period? (*See reporting period above).*

☐ Are the meeting minutes signed by the presiding officer and clerk validating adoption of the minutes?

☐ Do the meeting minutes document receipt and review of a water operator report by the utility owner's governing body for a majority of the reporting period? *(See reporting period above).*

FINANCIAL CATEGORY

BUDGET CRITERIA:

- ☐ Has the utility owner provided an OVERALL budget to RUBA?
- ☐ Has the utility owner provided a non-code budget ordinance or resolution validating adoption of the budget?
- ☐ Is the overall budget balanced?
- ☐ Does the budget separate utility income and expenses in an enterprise budget?
- ☐ If so, is the utility's budget realistic? Do budget line items support the level of service being provided by the utility?
- ☐ If the utility enterprise is subsidized, is it clearly identified and documented in the budget?
- ☐ Have monthly financial reports been submitted to the governing body for review for a majority of the reporting period?
- ☐ Are the monthly financial reports in CASH basis?
- ☐ Do monthly financial reports compare budgeted revenues and expenses to actual year-to-date revenues and expenses.?
- ☐ Has a review of the monthly financial reports been documented in the meeting minutes for a majority of the reporting period? *(See reporting period on first page).*

REVENUE CRITERIA:

- ☐ Has the utility owner provided its utility ordinance to RUBA?
- ☐ Does the utility ordinance contain a collection policy?
- ☐ Do the monthly financial reports show the utility is collecting sufficient revenue to cover operating expenses?
- ☐ If the utility enterprise is subsidized, is it clearly identified and documented in the monthly financial reports?
- ☐ Does the utility regularly contribute to a Repair & Replacement (R&R) account?
- ☐ If so, is the R&R account included in the monthly financial reports and budget?

WORKERS COMPENSATION CRITERIA:

- ☐ Does the utility owner have a worker's compensation insurance policy TODAY?
- ☐ Has the utility owner had a workers' compensation insurance for the past two years?
- ☐ Is the insurance policy on file with the State of Alaska? (Please visit the Department of Labor and Workforce Development website for verification.)

PAYROLL LIABILITIES CRITERIA:

- ☐ Has the utility owner provided a signed Form 8821 to RUBA?
- ☐ Is the utility owner current with state payroll tax liabilities?
- ☐ Is the utility owner current with federal payroll tax liabilities?
- ☐ If the utility owner is not current, is there a signed payment agreement on file with RUBA?

Don't forget to visit the following web pages for more information,

Operations and Maintenance Best Practices

Rural Utility Business Advisor (RUBA) Program

Best Practices Tool Kit

Operations and Maintenance Dashboard