

Gambell Activity Report

Josie Morrow, LGS/RUBA, Nome Regional Office

General Information:

In early February, RUBA staff traveled to Gambell to review the training provided to the City staff on Quick Books Pro and observe their operation of the system. The budget was entered with the annual amount in the month of July and not split between months, therefore when the partial year financial report was created the numbers were not very useful. The Mayor reported that the Council did not like and did not understand the reports they received. No reports had been memorized for the monthly and annual reports. No memorized invoices for customers had been entered and the Clerk did not know how to use this function. RUBA staff trained the Utility Clerk on all these activities so she can now do her job more efficiently.

Telephone assistance by Josie Morrow was provided this quarter in helping the Utility Clerk set up a separate set of books for the City departments. Josie also taught her backup and restore functions for the City and Utility software.

The City sent the Utility Clerk and one Council Member to the Utility Planning Management workshop held in Nome the week of January 29th. This week long workshop was sponsored by the RUBA Program and Norton Sound Health Corporation.

Observations and Recommendations:

Finances — The Utility continues to set aside \$500 per month in a separate bank account for capital improvements and emergency repairs. They have put away approximately \$23,000 in this fund. The City invests these funds in an interest bearing account with the local bank.

There are very few customers who are not current in their utility billing payments. The Utility Clerk is very diligent in following up on past due notices and cutoff of services. She said that customers seem more willing to pay their accounts because they understand the new bills that are being sent out from the QuickBooks Pro software.

Accounting Systems — The cash account was not balanced with the amount of cash in the office. They are using a NEB's cash receipt system and only putting payments into QuickBooks when deposits are made. RUBA staff discussed the procedure the Clerk needs to use to clear this up and she was going to work on it.

The Utility Clerk is utilizing the QuickBooks Pro accounting software and is becoming quite an expert with the system. At the beginning of the fiscal year, she set up the Bingo/Gaming Account onto QuickBooks Pro and the Gaming Manager is very pleased with the results. Last quarter the Utility Clerk began converting the General Fund accounts over to QuickBooks Pro. She did have some difficulty reconciling the payroll tax computations from the hand generated payroll checks with the payroll reports, which

slowed her down in the conversion, but she had brought all City accounts up to date by the end of this quarter.

The City Clerk has not been current with monthly budget reports. The Utility Clerk taught her how to do the reports on an Excel spreadsheet, but there are questions about the accuracy and completeness of these reports. All Utility reports are done in a timely manner, and the bank accounts are reconciled monthly.

The Nome RUBA and Utility Clerk have discussed the need for the City to have one bookkeeper for all departments. Currently, the City has three bookkeepers: The City Clerk, the Ivory Coop Manager, and the Gaming Manager. The Utility Clerk is a fourth bookkeeper and is the only one to have any kind of aptitude for the work. This concept of one Bookkeeper will be discussed with the City Council and staff on the next field trip. The City Administrator and Utility Clerk see the practicality of the suggestion.

Tax Problems — The Utility and City payroll tax deposits and reports are timely and up to date.

Personnel System — The City/Utility still needs to adopt job classifications, pay scale, and revised personnel policies and procedures. Additional training sessions in Personnel Management, Evaluations, and Supervision will be conducted next fiscal year by the Nome RUBA.

Organizational Management — The Utility Ordinances need updating to reflect current rates. All Utility Ordinances need reviewing with the Utility Board and Council for clarification. There are approximately twenty homes on the water/sewer system that do not have utility agreements on file. The Utility Clerk will be obtaining these agreements this summer. User agreements need to be updated to include appropriate information and legal considerations.

The City Council is desirous of eliminating the Utility Board, and had requested assistance from the Nome RUBA with this issue. Josie drafted an amending ordinance in December, but the City Council tabled the ordinance due to lack of support from the Utility Board. The Mayor and Administrator have requested that Josie discuss the issue with the Utility Board and Council on her next field trip to the City.

Leadership/Governance — The City Council has requested that there be a work session sometime this current fiscal year to read all ordinances, such that there can be a better understanding of the Code.

Operation of Utility — There have been no major problems with the system this past quarter. Any operational problems are handled speedily by both Water Plant Operators.

Both operators are OIT certified and one was able to complete the Level 1 course in February. The Nome RMW states that he is nominating both operators for Outstanding Operator of the Year for the Region.

Ranking 1 = Inadequate
 4 = Adequate to meet minimum requirements
 7 = Exceeds requirements

Category	1	4	7
Finances			X
Accounting Systems		X	
Tax Problems		X	
Personnel System		X	
Organizational Management		X	
Leadership/Governance		X	
Operation of Utility		X	

Anticipated Activity:

The Nome RUBA will be visiting the City/Utility in early June to review ordinances, the FY01 budget, and conduct a training session for the Council and Utility Board on the current Code of Ordinances.