

Kake Activity Report

Community Overview

Lead RUBA Staff: Gina Shirey, Juneau Office

2001 Population: 710

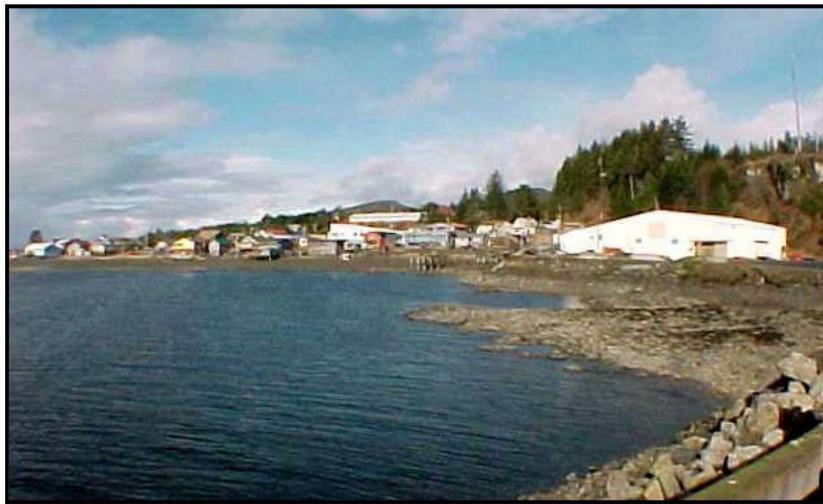
Region: Southeast

Local Governments: First Class City



The City of Kake operates a piped water system. The City Council is the policy making body for the utility.

Water is pumped from a dam at Gunnuck Creek, is treated, stored in a tank, and piped throughout Kake. In July 2000, the dam failed and a make-shift system of pumps supply City water. The City also operates a piped sewer system and a primary treatment plant. Almost all households are fully plumbed. A new dam at Alpine Lake is under development.



RUBA Activity This Quarter

RUBA staff traveled to Kake in early April. While the RUBA staff was in Kake, the City had to lay off all its employees due to lack of money to pay them. The Public Works Department payroll was transferred to an ANTHC grant for a Kake Master Plan so that there was no break in utility service.

Upon return from Kake, Juneau staff prepared a Recovery Plan Recommendations' document. This document was mailed to the City on May 3, 2002. The City Council reviewed the document at its meeting in late June and requested to speak to Juneau staff, in person, regarding the document. The Mayor will check with the Council to set a time would for Juneau staff to meet with the Mayor and Council to discuss the recovery plan recommendations.

Capacity Indicators

Finances

- | 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 type="checkbox"/> | <input checked="" 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. |

Finances Comments: The City has not yet passed their budget for FY03. The Mayor is still working on it and a draft has not been brought before the Council yet. The Bookkeeper hopes to have all the necessary data entered into QuickBooks by the end of July 2002 and to begin submitting monthly financial reports to the Council in August. The Bookkeeper expressed a concern about being able to meet utility expenses when the Public Works Department is back on the City payroll. (Previously their payroll expenses were being paid by an ANTHC grant that is now completed.)

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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input 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. |

Accounting Comments: With the help of their auditors, the City switched over to QuickBooks earlier this year. No bank reconciliation's have been done yet because the Bookkeeper is waiting for a beginning balance to use in QuickBooks. With regards to collections, the City is in a Catch-22 situation. They don't have enough staff time to deal with the problem so they're not generating any additional funds to help pay for the service or additional staff time to take care of the problem.

Tax Problems

Essential Indicators

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

Tax Problems Comments: The Bookkeeper reports that all outstanding IRS and DOL past tax liabilities have been paid as of January 5, 2002.

Personnel System

Essential Indicators

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

Personnel System Comments: The Bookkeeper hasn't seen a posted workers compensation insurance policy and it is not clear whether they have an insurance policy in effect. The Bookkeeper is unaware of any personnel policies. The Bookkeeper has some sample job descriptions that RUBA staff provided to her. She plans on typing them up and presenting them to the Council at an upcoming meeting. If there is a hiring process, no one follows it. For example, recently the garbage man quit and found himself a replacement without informing the City. The person he "hired" to replace him didn't have a CDL in order to be qualified to operate the garbage truck. The City does provide training opportunities to staff, such as sending them to utility management workshops, helping the water plant operator regain his certification, and helping the new garbage truck driver get his CDL.

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 type="checkbox"/> | <input checked="" type="checkbox"/> | The utility has a adequately trained bookkeeper. |
| <input type="checkbox"/> | <input checked="" 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. |

Organizational Management Comments: The Council is not active in making policy. They have not passed a budget for FY03 and do not review utility rates regularly. The Bookkeeper doesn't have any formal bookkeeping training, other than a few college classes, but she seems to be very quick to pick up new skills. It is unknown at this time whether or not the

operator has been able to get re-certified. The Council doesn't meet as required since they have a problem getting a quorum in order to have a meeting. This seems to be a year-round problem and not just a problem in the summer.

Operation of Utility

Essential Indicators

Yes No

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | The utility operator(s) are actively working towards necessary certification. |
| <input type="checkbox"/> | <input type="checkbox"/> | The utility has a preventative maintenance plan developed for the existing sanitation facilities. |

Operation of Utility Comments: The status of the Operator's certifications is unknown. It is also unknown if the utility has a preventative maintenance plan. (RUBA staff was not able to talk to the Operator prior to the writing of this report.) The Utility Manager doesn't receive a monthly O&M report from the operator; however, the Acting City Administrator does visit the water plant on a regular basis. The utility has not posted or published a Community Confidence Report (CCR) for 2001.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to again travel to Kake to meet with the Council about the repayment recommendations. Based on the Council's decisions, RUBA staff will also meet with City staff and establish some goals for the upcoming fiscal year.

Kaltag Activity Report

Community Overview

Lead RUBA Staff: Irene Catalone, Fairbanks Office

2001 Population: 230

Region: Interior

Local Governments: Second Class City



The City of Kaltag operates the piped water and sewer system. The City Council is the policy making body for the utility.

Piped water and sewer has existed since 1982 in Kaltag. Water is derived from a well and is treated. The majority of households are fully plumbed. A new 13-unit HUD subdivision was recently connected to the system, and an extension to 6th Avenue is under construction. A new washeteria was completed in January 1998. The City has requested funds to complete a Master Plan, and to relocate the landfill, construct an access road, and acquire a refuse vehicle and containers. The current landfill is not permitted.



RUBA Activity This Quarter

RUBA staff maintains contact with the manager and checks to make sure things are going o.k.

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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget has all the components except for the Repair and Replacement category. The overall budget reflects the debt for the fish plant that the city pledged its assets for, other than that they are very capable.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: Kaltag continues to use both the manual and the QuickBooks Accounting methods. They do have someone on staff who is familiar with QuickBooks and the plan is to utilize the program for FY03.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: The City of Kaltag has no tax liabilities.

Personnel System

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: The City of Kaltag has all the components for the Personnel section.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The City of Kaltag also complies with the Organizational component.

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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is operating at the level of service that was proposed. |
| <input checked="" type="checkbox"/> | <input 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</u> (CCR). |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is not on the <u>Significant Non-Compliance</u> (SNC) list. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility maintains an inventory control list. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility maintains a critical spare parts list. |

Operation of Utility Comments: The city has an active operator, however, problems arise when he is out of the village and the alternate takes over as far as the samples getting done. They are on the Significant Non-Compliant (SNC) list for the surface treatment rule. With the operator back in town they should come off the list. TCC helped the operator put together the inventory control list and the critical spare parts list. They had problems in May 2002 with a leak which caused the water to be shut down, however, this has been repaired. TCC will assist the city in getting their Community Confidence Report (CCR) done on time.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to continue to monitor the operations. RUBA staff will plan some QuickBooks training and assist with implementation. The manager will work on safety meetings and checking the inventory and critical spare parts list.

Kiana Activity Report

Community Overview

Lead RUBA Staff: Margaret Hansen, Kotzebue Office

2001 Population: 388

Region: Northwest Arctic

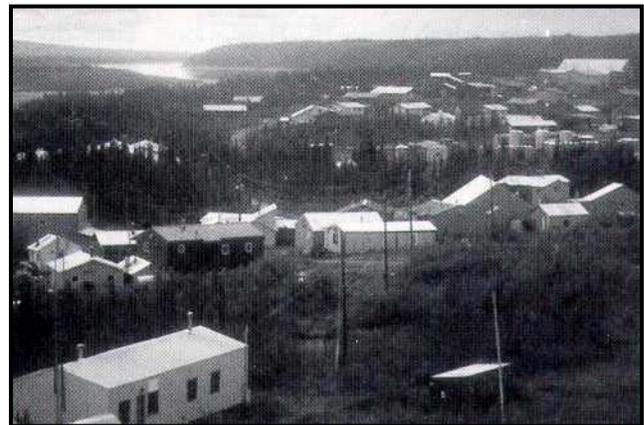
Local Governments: Second Class City



The City of Kiana operates the piped water & sewer system and maintains a central watering point where residents come to haul water to their residences. The City also maintains honeybucket pits and a sewage lagoon. The City Council is the policy making body for the utility.

A 200,000-gallon steel tank is intermittently filled from two wells near the Kobuk River.

Water is chlorinated prior to distribution through buried water mains. Piped water and sewer are provided to 75 homes, the clinic, school and community hall. Kiana maintains a 6-inch buried gravity sewer system, which drains to a lift station and is pumped through a buried force main to the sewage treatment lagoon northeast of the village. A few households haul water and use honeybuckets or septic tanks. The landfill is located west of the sewage disposal lagoon. The site needs to be relocated. A water and sewer Master Plan is being conducted for needed infrastructure improvements.



RUBA Activity This Quarter

RUBA staff is working with the staff on financial and grant reporting. The council received training on the open meetings act and budgeting. The Administrator resigned during the quarter, and the city is actively looking at hiring a new administrator.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: There seems to be no problems with accounting except an occasional QuickBooks Pro glitch that I work with staff to resolve.

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 city has no tax problems at this time.

Personnel System

Essential Indicators

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

Sustainable Indicators

<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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: The city has problems in doing evaluations timely. I will work with new staff on this.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body enforces utility policy.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained manager.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained bookkeeper.
<input type="checkbox"/>	<input checked="" 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 meetings act for all meetings.

Organizational Management Comments: The council just received training on the Open Meetings Act. They have identified the need to revise their personnel policies and adopt an organizational chart.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has completed and distributed its <u>Community Confidence Report (CCR)</u> .
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance (SNC)</u> list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains an inventory control list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The city had one violation of SOC's. The operators need to continue to try to get their certification.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to train the new administrator on job duties including evaluations, working with the water/sewer operators towards certification and update personnel policies including an organizational chart.

Kobuk Activity Report

Community Overview

Lead RUBA Staff: Margaret Hansen, Kotzebue Office

2001 Population: 109

Region: Northwest Arctic

Local Governments: Second Class City



Sanitation utilities in Kobuk are operated and managed by the City. The City Council is the policy making body for the utility.

Major improvements are under construction to provide a piped water and sewer system, including household plumbing. A 30-foot well provides water, which is treated and currently hauled by residents from the washeteria. Honeybuckets and privies are currently used by most residences, but plumbing is under construction. The washeteria has its own septic tank. Waste is disposed of at Dall Creek. A new landfill was recently completed. Kobuk Valley Electric Co-op purchases power from AVEC over the Kobuk-Shungnak intertie.



RUBA Activity This Quarter

RUBA staff is training the new administrator on grant writing. The administrator received training this quarter on budgeting, financial and grant reporting including payroll for QuickBooks Pro.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget is being supplemented by general fund. We have approached the council twice to increase user fees. This system is two years old and now the council should have more accounting information to make the decision.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: There seems to be problems at this time. The administrator is using QuickBooks Pro for just payroll at this time.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: There are no tax problems at this time.

Personnel System

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: The council has requested to review their personnel policies for any updates.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body enforces utility policy.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained manager.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a adequately trained bookkeeper.
<input type="checkbox"/>	<input checked="" 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 meetings act for all meetings.

Organizational Management Comments: The council needs to adopt an organizational chart as part of the policies.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains an inventory control list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The council needs to adopt a safety manual which the Kotzebue LGS will work with them on.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to continue training the administrator in using QuickBooks Pro for payroll, provide more training and assistance with grant writing and work with her in drafting a safety manual.

Kongiganak Activity Report

Community Overview

Lead RUBA Staff: Marita Hanson, LGS Bethel Office

2001 Population: 359

Region: Lower Kuskokwim

Local Governments: Village Council



The Village Council operates the central watering point and provides a water truck haul service. There is also a honeybucket haul service and a sewage lagoon. The Village Council is the policy making body for the utility.

Treated surface water is hauled from the washeteria. Some residents use rain catchment during the summer and ice melt in the winter. Honeybuckets are hauled by the village from disposal bunkers to a pre-treatment plant at the sewage lagoon. Homes are not plumbed. Funds have been requested to construct circulating water and vacuum sewer utilidor system, and plumbing for 45 homes. Phase I infrastructure improvements are under development, such as a new water source and water treatment improvements. The school wants an additional water storage tank. A new washeteria is needed.

RUBA Activity This Quarter

RUBA staff worked with the Kongiganak Traditional Council to make sure all required reports are being submitted to the RUBA office. This organization has been and continues to operate in a stable and fully operational status. There has been no notices or alerts of any kind that require immediate or significant attention.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The revenue for the water/sewer utility is the only department that has been very low. Collection rates for sewer service is low. However, the organization is trying to enforce collections. The bookkeepers were not available to give RUBA staff a breakdown of the percentage of delinquency. Summer subsistence activities become a priority for city staff, especially when the number of days for fishing have been reduced.

The administrator provides a verbal report to the council at their regular meetings regarding the utilities. A written managers report has never been requested by the council.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The accounting system has been working great without any problems. Having long term experienced staff really benefits the organization.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: There has not been any problems for several years that RUBA staff is aware of for this community.

Personnel System

Essential Indicators

Yes No

The utility has a posted workers compensation insurance policy in effect.

Sustainable Indicators

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

Personnel System Comments: The workers compensation insurance policy is in the renewal process. The personnel files have all the required information except for the letter of acceptance from the employee. Hires are normally done verbally in small communities so there usually isn't a letter of acceptance.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The council meets on their regular date or when special meetings are necessary. Currently, a majority of the communities are on summer schedules where subsistence activities take priority. Everything else is scheduled around this priority.

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"/>	?	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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input 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.

RUBA Activities For The Coming Quarter

- ✓ Continue to monitor monthly financial reports.
- ✓ Request list of operators and identify certificates held by each person.
- ✓ Request list of customers, number of those delinquent and total delinquent amount.
- ✓ Provide a billing and collections policy and procedure sample to the council.

Koyuk Activity Report

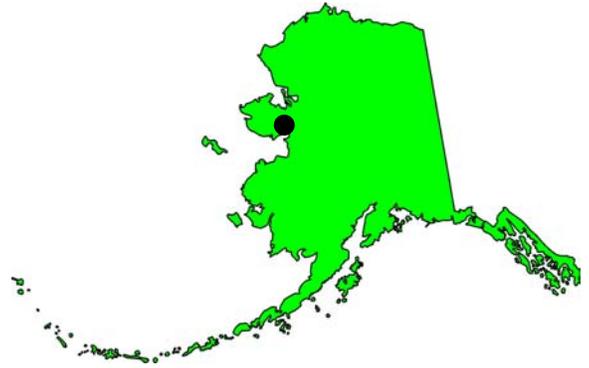
Community Overview

Lead RUBA Staff: Leroy Seppilu, Nome Office

2001 Population: 297

Region: Bering Straits

Local Governments: Second Class City



The City of Koyuk operates the water and sewer system and maintains a central watering point for residents to haul their own water. There are honeybucket pits but no sewage lagoon. The City Council is the policy making body for the utility.

A piped water and sewer system was recently completed for the west side of town, serving 51 households. The east loop system is under construction. The school has requested funding to connect to the new sewer system, since its septic effluent is posing a health hazard. DEC has approved the landfill for use, although it is not permitted. Funds have been requested to construct a new water plant and small washeteria.

RUBA Activity This Quarter

A couple of attempts were made by RUBA staff. during this quarter to travel to the community. There were at least two water & sewer utility clerks that were hired (at different times) and both quit within several months of starting. The city clerk tried to do most of the work herself but was unable to because of her pregnancy. The monthly water & sewer utility bills were not sent out for about three months. Under all this stress, the city clerk resigned because she was not able to keep up with the paperwork. The utility clerk was not able to keep up with her work as well because of complications of her own pregnancy and resigned.

Nome RUBA staff continued to monitor the situation and made recommendations in hiring qualified utility personnel to keep up with paperwork. A council member, who is qualified and competent, was hired on a temporary basis to work for the utility department. A temporary city clerk was hired as well. A very qualified water & sewer utility operator was hired as well at the pay rate he had asked for.

Capacity Indicators

Finances

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 type="checkbox"/>	<input checked="" 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.
<hr/>		
<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 checked="" type="checkbox"/>	<input 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 temporary city clerk says the utility clerk is doing well. RUBA staff plans to make a trip to the community in the near future to make that determination. The previous city clerk recommended to the city council that they double the current water & sewer residential utility rates (going from \$42 a month to \$94 a month). The ANTHC engineer had apparently told her that \$94 was the original rate to be charged. This rate was not carried out as the current city clerk was not aware of it. RUBA staff will review the current finances and make recommendations, such as gradually raising the rates over time to equal or surpass the expenditures.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: Both the utility clerk and city clerk may need training since they are new. A trip will be made to determine what and how much training may be needed. The utility clerk says she knows how to use QuickBooks Pro.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.

Tax Problems Comments: The city clerk is very new to 941s and payroll record keeping. She did attend a personnel policies workshop sponsored by RUBA and RUBA staff found that she does not know how to do quarterly tax reports. RUBA staff is planning a trip to provide payroll tax training.

Personnel System

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: Both the clerks will require training in personnel issues. The city clerk and a council member attended the personnel policies workshop and the clerk had a lot of questions that indicated she needs more training. The city has a fairly good personnel policies that the council tries to follow. Some of the council members have worked for the city one time or another and are familiar with personnel issues and policies.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body enforces utility policy.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a adequately trained manager.
<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 meetings act for all meetings.

Organizational Management Comments: Koyuk has had a water & sewer utility system for years. There is currently a high turn-over of city and utility clerks for various reasons. The council is trying to deal with this by slightly raising pay rates for the positions.

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"/>	?	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"/>	?	The utility has a safety manual and holds safety meetings.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance (SNC)</u> list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains an inventory control list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The city clerk and utility clerk are new to their jobs and training will be provided to address the delinquent water & sewer utility bills. RUBA staff was in the process of training the previous city clerk with small claims court proceedings before she quit.

RUBA Activities For The Coming Quarter

RUBA staff is planning a trip to determine training needs of the new city clerk and new utility clerk. RUBA staff will be training the city clerk to complete the budget and payroll tax reports. We are also in the process of completing the code of ordinances.

Koyukuk Activity Report

Community Overview

Lead RUBA Staff: Eileen Kozevnikoff, Fairbanks Office

2001 Population: 101

Region: Interior

Local Governments: Second Class City



The City of Koyukuk operates the central watering point at the washeteria and residents haul their own water. The City also maintains honeybucket pits and the sewage lagoon. The City Council is the policy making body for the utility.

Residents haul treated well water from the washeteria and use honeybuckets or pit privies. Households are not plumbed. The school and washeteria use City water, with sewage disposal into a lagoon. A Master Plan is underway, and preliminary work has begun to upgrade the community to a flush/haul system. A new landfill and access road are under development.



RUBA Activity This Quarter

RUBA staff is assisting city staff with the QuickBooks Accounting system and budget issues. Assistance as requested is provided on a regular basis.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget does not have the Repair and Replacement category and is using other revenues for their operation.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The City of Koyukuk utilizes the QuickBooks accounting system.

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 city has no tax liabilities.

Personnel System

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: The city has all the components for the Personnel System. See personnel problem below.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The city has all the components in place for the Organizational Management portion. The council needs to take a more active role to deal with the personnel problems.

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 checked="" type="checkbox"/> | <input type="checkbox"/> | Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is operating at the level of service that was proposed. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The operator provides status reports to the manager on a routine basis. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has completed and distributed its <u>Community Confidence Report</u> (CCR). |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is not on the <u>Significant Non-Compliance</u> (SNC) 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 city does not maintain an inventory control list or a critical spare parts list. They are on the SNC list for missed bacteria samples, however should be coming off if they get one more month’s worth of samples in. They are having a personnel problem. The operator who is supposed to do the testing has not been doing it. On the other hand the employee who is doing the haul system demonstration project is doing his job. The manager is addressing this with the council. The RMW is working on the critical spare parts and inventory control list. The city has not received follow up from AEA on the electrical distribution system which is a problem for the city and the utility.

RUBA Activities For The Coming Quarter

The goal for RUBA staff in the coming quarter is to assist with trouble shooting on the QuickBooks program as well as with the problems identified above.

Kwethluk Activity Report

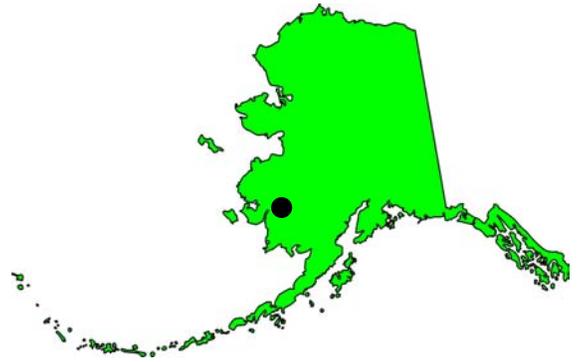
Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 713

Region: Lower Kuskokwim

Local Governments: Second Class City



The City of Kwethluk operates the central watering point where residents can come and haul their own water. The City also maintains multiple watering points in the City. They also provide a honeybucket haul service to the sewage lagoon. The City Council is the policy making body for the utility.

The washeteria and water treatment plant was recently rehabilitated. The school and teachers' housing have individual systems. Honeybuckets are hauled to a sewage lagoon. Very few homes have running water or plumbing for showers, but many residents have steambaths. Planning and engineering of a piped water and sewer system is underway.



RUBA Activity This Quarter

Travel to the community was minimal as the utility staff is unresponsive to the repeated requests by RUBA staff for required documents needed to assess the training needs of the staff.

Capacity Indicators

Finances

- | 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 type="checkbox"/> | <input checked="" 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. |

Finances Comments: A utility budget has never been created. The utility bills residential customers, but they have a very low collection rate. There has been community education meetings to explain why the residential customers have to pay for services but it doesn't seem to make any difference. Contribution of funds as promised by the two local governing bodies are infrequent. The utility holds quarterly fiddle dance fundraisers to meet its operational and maintenance expenses.

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 type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input checked="" type="checkbox"/> | The payroll system correctly calculates payroll and keeps records |
| <input checked="" type="checkbox"/> | <input 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. |

Accounting Comments: There is a collection policy in place, but it is never enforced. The utility organization has a manual accounting system that makes it very time intensive to keep track of paying residential customers. Payroll is done with the right calculations, but there is no follow through when it is time to pay payroll taxes. Revenue received is not properly expensed as there is no budget. There is no chart of accounts in place to categorize the job listing for the utility.

Tax Problems

Essential Indicators

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

Tax Problems Comments: The utility organization is behind in its payroll & payroll tax liabilities.

Personnel System

Essential Indicators

Yes No

The utility has a posted workers compensation insurance policy in effect.

Personnel System Comments: The utility is separate and has not acquired a workers compensation for its employee's. An evaluation process does not exist despite the presence of job descriptions for its employee's.

Organizational Management

Essential Indicators

Yes No

The entity that owns the utility is known and the entity that will operate the utility is set.

The policy making body is active in policy making of the utility.

The policy making body enforces utility policy.

The utility has a adequately trained manager.

The utility has a adequately trained bookkeeper.

The utility has a adequately trained operator(s).

The utility has adopted the necessary ordinances (or rules and regulations) necessary to give it the authority to operate.

Organizational Management Comments: The utility board is active in making decisions for the utility commission, but key staff have a problem implementing the scope of work required. Sample documents were sent to the community for their use in developing the required documents.

Operation of Utility

Essential Indicators

Yes No

The utility operator(s) are actively working towards necessary certification.

The utility has a preventative maintenance plan developed for the existing sanitation facilities.

Operation of Utility Comments: The utility has its own checklist, but it is never reported to the utility manager. The operator performs the daily, weekly, and monthly maintenance items as required. The utility manager does not hold any safety meetings with its employees, they are expected to know how to operate in a safe manner. Services are performed by the operators as proposed by the level of service, despite the funding increment. The operators provide a status report to the utility manager, and that is as far as they go. The utility has never completed a CCR. It does not maintain any inventory and/or critical spare parts. Parts are ordered when needed.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to contact the utility board and the city and make a recommendation to replace the utility manager with someone who will be effective.

Marshall Activity Report

Community Overview

Lead RUBA Staff: Jimmy Smith, Anchorage Office

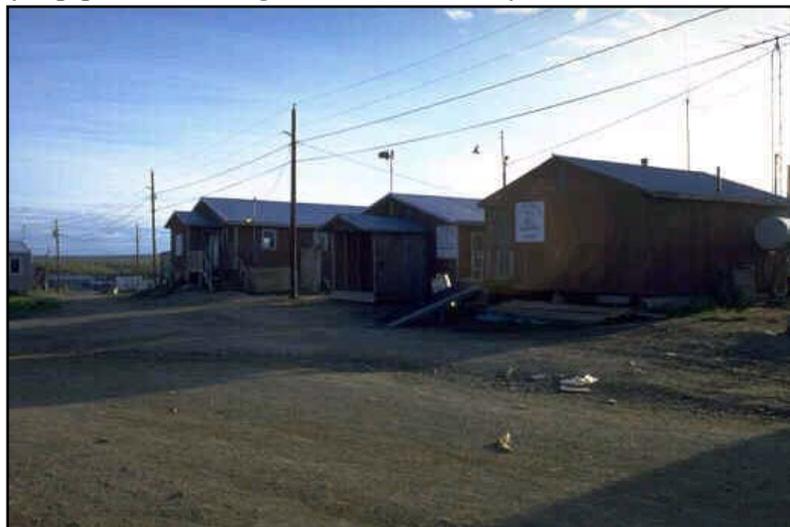
2001 Population: 349

Region: Yukon Delta

Local Governments: Second Class City



Water is derived from five wells. Two wells were completed in 1991. Approximately 70% of the City (60 homes) are served by a piped circulating water and sewer system and have full plumbing. The remainder haul water and use honeybuckets. Funds have been requested to expand to the remaining unserved 19 homes and the fish processing plant, and to replace the older portion of the system installed in the late 1970s. A new landfill and access road were completed in 1997, and the City has begun a refuse collection service.



City Hall and Post Office
(1994)

RUBA Activity This Quarter

RUBA staff is working with the city staff and a consultant from Carney and Associates on the installation of the QuickBooks Pro program. City staff attended a weeklong course the first week of April on understanding the basic use of QuickBooks Pro. The city staff have been using the QuickBooks Pro program but not to the software's fullest capacity. With the help of the consultant, the city staff have been using the program for doing invoicing, billing, and payroll. The city staff is pleased to be able to take full advantage of the software program's features.

Recommendations were made to the city staff to purchase a laser jet printer and a zip drive for their computer. In May the city purchased a satellite dish from a local teacher and got their internet connection operating. City staff have been using the internet and the staff have their own internet addresses for email.

Capacity Indicators

Finances

Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.

Sustainable Indicators

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

Finances Comments: Using QuickBooks Pro the staff should be able to track all their revenue and expenditures for the utility and other departments. They were using a manual system.

Accounting Systems

Essential Indicators

Yes	No	
?	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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.

Sustainable Indicators

<input checked="" type="checkbox"/>	<input type="checkbox"/>	A chart of accounts is used that identifies categories in a reasonable, usable manner.
<input type="checkbox"/>	?	Monthly bank reconciliations have been completed for all utility accounts.
?	<input 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 Comments: The city staff is real pleased with the QuickBooks Pro software. Their water sewer ordinance needs to be reviewed by RUBA staff to make sure it meets the city needs on their piped system.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.

Tax Problems Comments: City staff has been current with all tax reporting requirements and have been calculating payroll correctly.

Personnel System

Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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"/>	?	The utility has an adequate written hiring process.
<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"/>	?	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: The city needs to update their Personnel Policy. City staff just completed the AML questionnaire so AML can assist them in updating their personnel policy to meet city standards. The above that have not been marked will be assessed with the city staff to make sure these will be met later during the year.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

- ? The utility has adopted an organizational chart that reflects the current structure.
- The policy making body meets as required.
- The utility complies with the open meetings act for all meetings.

Organizational Management Comments: The utility ordinance needs to be reviewed to make sure it meets the needs of city for dealing with the utility customers.

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 type="checkbox"/> | The utility has a preventative maintenance plan developed for the existing sanitation facilities. |
-

Sustainable Indicators

- ? 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.
- ? The utility has a safety manual and holds safety meetings.
- Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
- The utility is operating at the level of service that was proposed.
- ? The operator provides status reports to the manager on a routine basis.
- ? The utility has completed and distributed its Community Confidence Report (CCR).
- The utility is not on the Significant Non-Compliance (SNC) list.
- ? The utility maintains an inventory control list.
- ? The utility maintains a critical spare parts list.

Operation of Utility Comments: The above that have not been marked will need to be worked on with city staff, the RMW and the local operator.

RUBA Activities For The Coming Quarter

RUBA staff will make sure the city staff receives a “how to” manual on the basic use of the QuickBooks Pro program from the Consultant that installed the software and conducted on-site training. RUBA staff will also address the unmarked boxes in the Capacity Indicators sections.

Mekoryuk Activity Report

Community Overview

Lead RUBA Staff: Paul Chimiugak, Bethel Office

2000 Census Population: 210

Region: Lower Kuskokwim

Local Governments: Second Class City



The City of Mekoryuk operates the central watering point for residents to haul their own water. The City also operates a honey bucket haul service to the sewage lagoon. The City Council is the policy making body for the utility.

Water is derived from a well, is treated and stored in a tank. A new flush/haul system currently serves about 90% of homes. Funds have been provided to complete the remaining homes, which use honey buckets. The school has its own well, and needs a new water treatment system. The washeteria has piped disposal to a new sewage lagoon.



Water Tank

RUBA Activity This Quarter

RUBA staff is keeping in contact with the city. The accounting system could deteriorate with the clerk/bookkeeper and the temporary office assistant on maternity leave. There is a need for a competent bookkeeper. The administrator has been encouraged to post a position opening for a temporary clerk/bookkeeper.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <input checked="" 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. |

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 budget is still being revised to reduce the deficit, however, the budget may have to be passed by the council as is and amended in the future. This will be done in order to receive the much needed state funds to keep the city in operation.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: There might be a need for a competent bookkeeper starting in August when the temporary office assistant goes on maternity leave effective July 31st.

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 type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: The quarterly reports to IRS and DOL have not been completed to date since the clerk/bookkeeper went on leave, however the Bethel office is assisting the temporary office assistant in completing the reports. The assistant has been making the tax deposits for the current payrolls.

Personnel System

Essential Indicators

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

Sustainable Indicators

- | | | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input 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: The city staff is still working reduced hours to save money and the administrator has expressed his displeasure at having his hours reduced. The council has not approved any hourly increases and won't until they have a balanced budget. The bookkeeper will be on maternity leave starting on the first part of July, she will probably go back to work sometime in September. The temporary office assistant is going to work until she also goes on maternity leave July 31. The administrator will post a position opening for the Clerk/Bookkeeper

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 checked="" type="checkbox"/> | <input type="checkbox"/> | The policy making body enforces utility policy. |
| <input checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <input checked="" type="checkbox"/> | The policy making body meets as required. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | The utility complies with the open meetings act for all meetings. |

Organizational Management Comments: The council does not address the revenue problem that is continually brought up by the administrator. They have reduced the office hours for the administrator and clerk/bookkeeper in order to get through the 2002 fiscal year. The mayor was working on the budget with the clerk/bookkeeper, however the administrator returned from his subsistence leave and said he has to further reduce the deficit. He will present his completed budget to the council when done.

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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input 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</u> (CCR).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) 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 flush tank haul system is still functioning as intended. The administrator said that at this time with the subsistence and commercial activities going on it is hard to keep haul operators.

RUBA Activities For The Coming Quarter

- ✓ The goal for the coming quarter is to make sure that the accounting system is kept functional.
- ✓ RUBA staff will make sure that their FY03 budget balances, especially the washeteria and the flush tank and haul system.

Napaskiak Activity Report

Community Overview

Lead RUBA Staff: Marita Hansen, Bethel Office

2001 Population: 353

Region: Lower Kuskokwim

Local Governments: Second Class City, Tribal Council



The Tribal Council operates the Flush Tank and Haul System (FTHS). 56 residents are using the FTHS, including sinks and low flush toilets. Water is derived from a well and is treated. The school has its own well, but needs a water treatment system. The flush haul system is being expanded to all unserved homes, and the washeteria, which is owned by the city, has been remodeled and the city office is located there.

Taken June 6, 2002



RUBA Activity This Quarter

RUBA staff have been working with the city and tribal IRA government on the issue of who is to operate the flush tank and haul system. The tribal IRA government currently operates the system but wants the city to take back the full operation of the system. They are willing to wait till the city gets additional permanent, full time staff in the office. Both full time staff are currently on medical leave and are out of the community. In the meantime, the city has hired temporary staff. Bethel Regional Office staff provided a copy of Napaskiak's memorandum of agreement as a sample for their review. The two entities are determined to get the agreement into place.

This quarter a RUBA Agreement was signed by the city. Bethel staff traveled to the community and completed an assessment of the city's operations. An additional assessment of the flush tank and haul system is in the process of being completed by the IRA administrator. Since staff are on leave it has been a slow process. However, the administrator is very willing to cooperate and will help identify all needs on the assessment.

Training for the current staff has not been provided since they are not committed to their jobs. Until the city gets committed employees, no training will be provided. The current temporary employee is getting on-the-job training from the temporary administrator/bookkeeper.

Capacity Indicators

Finances

Essential Indicators

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

Finances Comments: The utility budget for FY03 is in draft form. A first reading was presented to the council. Without the carryover ending cash balance from the previous year, the city shows a deficit of \$25,000. RUBA staff recommended the administrator point this out to the council and have them review each department budget and determine where reductions should take place to reduce the deficit. The council plans to have a public hearing/meeting sometime in late June on the budget.

The Flush Tank and Haul System (FTHS) is not receiving user fees sufficient to cover operating costs so the council subsidizes the operation from other revenue. The user fees cover the FTHS bookkeepers payroll. Detailed information on the customer accounts and payroll has yet to be received by RUBA staff in the Bethel office. The information has been requested from the IRA administrator.

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 type="checkbox"/> | <input checked="" type="checkbox"/> | The utility bills customers on a regular basis. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | An accounts receivable system is in place which track customers and reports past due accounts and amounts. |
| <input checked="" type="checkbox"/> | <input 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. |

Accounting Comments: There were outstanding checks carried over from the previous year on both accounts. RUBA staff recommended they research these checks and put a stop payment on them if they were lost. This will make a difference in their Ekonomik check register and on the bank balances.

The city has a model financial record keeping manual from our department in their office. This was presented to the staff last summer when on-the-job training was provided. The chart of account was also presented; however, the city has not yet implemented this into their financial system. When full time staff is hired or Deanna Paul returns to work, this will be one of the tasks to get completed along with all other indicators marked "no."

The Flush Tank and Haul System administered through the IRA has their financial system done by hand. The IRA has a QuickBooks program but it has not yet been installed. The staff is not computer literate according to the administrator.

Tax Problems

Essential Indicators

Yes No NA

- The utility has a system to accurately calculate, track, and report payroll tax liabilities.**
- The utility is current on filing tax reports.**
- The utility is current on making tax deposits.**
- If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.**

Tax Problems Comments: The city has a repayment plan for past tax liabilities. The last confirmation of their remaining balance showed them owing over \$4,000. The repayment plan is \$2,000 a month. As long as they continue to send this amount and stay current they should be paid in full by August 2002. The IRA has not received any IRS or DOL notices for late of repayment of taxes since 1997. This is when June Ayagalria, IRA Administrator, started working for the IRA organization. Tax deposits and filing have been kept current.

Personnel System

Essential Indicators

Yes No

- The utility has a posted workers compensation insurance policy in effect.**

Personnel System Comments: The city does not have a workers comp policy in effect. After discussing this with the clerk, RUBA staff suggested the utility make this a high priority. The city did have a personnel policy. Since the city office moved and there was staff turnover, the policy cannot be located. The IRA has personnel policies and they are available to the employees. It is used frequently.

Organizational Management

Essential Indicators

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

Organizational Management Comments: The council is active and is determined to get all necessary tasks accomplished and see the Village Safe Water grant carried out to complete the utility system. The city staff has not been stable the past couple of years which sets back the operation. Hiring qualified staff from the community is difficult. There hasn't been very much participation by the residents in city government and this poses a problem in finding adequate or qualified employees. The council meets regularly to address the priorities of the city. Since this is the summer subsistence season, getting a quorum is not as easy. Whenever a meeting is to be scheduled, it is done around the subsistence fish openings.

The IRA Council meets regularly and as needed for joint meetings with the city. The last meeting which was the week of June 24th, the council(s) decided they would have the bookkeeping for the Flush Tank and Haul System moved to the washeteria conference room. The IRA Council will administer payroll for the flush tank haul staff until the city gets full time staff that can take over this task.

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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a preventative maintenance plan developed for the existing sanitation facilities.

Operation of Utility Comments: The utility plans to have its operators attend any training that may be provided this Fall. According to YKHC/OEH, this community is not on the list of having certified operators.

The City Council and IRA Council have agreed to have the Flush Tank and Haul System transferred back to the city. Currently the bookkeeping along with other staff have been relocated from the IRA office to the washeteria conference room. The IRA has had a cramped office and this helps make room for them. Eventually, the whole operation will be transferred once the city gets full time and trained staff to administer the system.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to monitor:

- ✓ Completion of FY 2003 budget and Certified Financial Statement (CFS). Request copies for Bethel Regional Office files
- ✓ Follow up on workers compensation insurance. The city needs to get this coverage ASAP.
- ✓ Complete assessment of Flush Tank and Haul System with IRA administrator.
- ✓ Request copies of all employees job descriptions.
- ✓ Follow up on community assessment recommendations.
- ✓ Request monthly financial reports be sent to Bethel office.
- ✓ Request federal tax liability status.
- ✓ Recommend the implementation of a chart of accounts.
- ✓ Follow up on research of outstanding checks on the bank accounts.

Napaskiak Activity Report

Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 390

Region: Lower Kuskokwim

Local Governments: Second Class City, Village Council



The Village Council in Napaskiak maintains a central watering point for the residents to haul water to their residences and operates multiple other watering points. The Village Council also operates the honeybucket haul service to the sewage lagoon and provides for honeybucket pits. The Village Council operates the utility under a Memorandum of Agreement with the City and is the policy making body for the utility.

Residents haul treated water from one of two watering points. They occasionally experience water shortages. Some homes have tanks with running water for the kitchen, but very few have complete plumbing.

Honeybuckets are disposed of by residents in bunkers at various locations. Sewage is then pumped from the bunkers and transported to the sewage lagoon. The school has its own well, but needs a new water treatment system. After a successful flush haul demonstration project, an additional fifteen units are currently under construction. These are slated to get done by April 2002.



RUBA Activity This Quarter

RUBA staff reviewed the content of the new business plan and reminded the community they need to renew the Memorandum of Agreement with the city.

Capacity Indicators

Finances

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |

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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The community has put into effect a modest fee of \$25 until all the flush haul units are installed to those residential customers who need them. The policy making body agreed that they will retain this modest fee until then. The community was provided a rate analysis with increased number of flush haul units considered. The difference in the utility services is subsidized through gaming operations.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The community uses Cougar Mountain financial software for their accounting functions. The system is working for them and implements all of the necessary systems.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: The organization appointed the Assistant Tribal Administrator and the Chief Accountant to oversee the operation and maintenance of the water sewer services.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The organization is very effective in making decisions for the utility services.

Operation of Utility

Essential Indicators

Yes No

- The utility operator(s) are actively working towards necessary certification.
 - The utility has a preventative maintenance plan developed for the existing sanitation facilities.
-

Sustainable Indicators

- 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.
- The utility has a safety manual and holds safety meetings.
- Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
- The utility is operating at the level of service that was proposed.
- The operator provides status reports to the manager on a routine basis.
- The utility has completed and distributed its Community Confidence Report (CCR).
- The utility is not on the Significant Non-Compliance (SNC) list.
- The utility maintains an inventory control list.
- The utility maintains a critical spare parts list.

Operation of Utility Comments: The community has never completed a CCR. Parts are ordered when needed.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to have the community formulate and develop safety plans and revisit the new business plan to ensure it complies with the VSW standards.

Nightmute Activity Report

Community Overview

Lead RUBA Staff: Paul Chimiugak, Bethel Office

2001 Population: 208

Region: Lower Kuskokwim

Local Governments: Second Class City



The school in Nightmute provides a central watering point for residents to haul their own water. The City of Nightmute provides a honeybucket haul service and the City Council is the policy making body for the utility.

A flush/haul system was recently completed for 21 homes, and additional units are being added in 1999 and 2000. Water delivery and waste tank pumping services are available. Unserved residents haul water and honeybuckets. The community has a new watering point at the school. School wastes discharge to the City sewage lagoon. A washeteria is not available. The Nightmute Power Plant was acquired by AVEC in March 1998.

The school in Nightmute provides a central watering point for residents to haul their own water. The City of Nightmute provides a honeybucket haul service and the City Council is the policy making body for the utility.

A flush/haul system was recently completed for 21 homes, and additional units are being added in 1999 and 2000. Water delivery and waste tank pumping services are available. Unserved residents haul water and honeybuckets. The community has a new watering point at the school. School wastes discharge to the City sewage lagoon. A washeteria is not available. The Nightmute Power Plant was acquired by AVEC in March 1998.

RUBA Activity This Quarter

RUBA staff is still assisting the current administrator in getting their administration and financial situation to a manageable operational level. There has been a big turnover this last quarter; the bookkeeper has resigned and so has the administrator. The mayor is a teacher and she has gone on a summer vacation and the council has cut the office hours to four hours a day for subsistence activities. A new administrator and bookkeeper have been hired. The city was given assistance in creating a promissory note for them to give a loan to the local corporation.

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 type="checkbox"/> | <input checked="" type="checkbox"/> | Monthly financial reports are prepared and submitted to the policy making body. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses. |
-

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 type="checkbox"/> | <input checked="" 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 current administrator is getting the paperwork for the budget put together. He has been getting the FY 2001 certified financial statement and the FY 2003 budget ready for the council to approve at their next meeting.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The administrator is reorganizing the financial situation since the bookkeeper quit. However, the former bookkeeper and administrator have been assisting the current administrator in catching up with accounting. They have not completely let the office deteriorate to a unmanageable level. They have updated the current administrator on the financial and administrative situation. A bookkeeper was hired to keep the books up to date.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: The current administrator has been finding out what needs to be done in the office. They appear to be current with all their taxes..

Personnel System

Essential Indicators

Yes No

The utility has a posted workers compensation insurance policy in effect.

Sustainable Indicators

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

Personnel System Comments: The personnel system is functioning with adequate efficiency in that all information on the employee is provided on the employment application and W-2's after hire. The files will have to be updated on other employees.

Organizational Management

Essential Indicators

Yes No

The entity that owns the utility is known and the entity that will operate the utility is set.

- The policy making body is active in policy making of the utility.**
 - The policy making body enforces utility policy.**
 - The utility has a adequately trained manager.**
 - The utility has a adequately trained bookkeeper.**
 - The utility has a adequately trained operator(s).**
 - The utility has adopted the necessary ordinances (or rules and regulations) necessary to give it the authority to operate.**
-

Sustainable Indicators

- The utility has adopted an organizational chart that reflects the current structure.
- The policy making body meets as required.
- The utility complies with the open meetings act for all meetings.

Organizational Management Comments: The current administrator has worked for the city prior to the last administrator, so he is familiar with what needs to be done in the office. The bookkeeper is learning on the job and the former bookkeeper has been helping him in getting experience on how she had been keeping the accounting system.

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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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 current administrator is thinking about having the utility have its own manager, bookkeeper and utility board. The last administration did the administration of the utility along with the city in order to save funds for the utility. The administration will revisit his decision after making the budget for the utility.

RUBA Activities For The Coming Quarter

- ✓ The goal for the coming quarter is to assist the current administrator and bookkeeper in learning their duties and responsibilities so that utility operation does not falter or deteriorate and is operational at a level of operation it has been operating.
- ✓ Monitor the monthly pay back of the loan to the local corporation.
- ✓ Keep requesting monthly financial reports be sent to the Bethel office.
- ✓ Provide more training to bookkeeper after assessment of his capabilities.

Nondalton Activity Report

Community Overview

Lead RUBA Staff: Roxanne Auge, Anchorage Office

2001 Population: 221

Region: Cook Inlet

Local Governments: Second Class City



The City of Nondalton operates the piped water and sewer system and provides a central watering point for residents to haul their own water. The City Council is the policy making body for the utility.

An infiltration gallery at Six Mile Lake supplies the community with treated water. There are 88,000 gallons of storage capacity. 70 residences are connected to the piped water and sewer system and are plumbed. Funds have been requested to extend the system to 11 newly-constructed homes, and to make system improvements -- demand has doubled over the past 12 years. Refuse collection is not provided.

A new 60-acre landfill and incinerator are planned, following construction of the Iliamna-Nondalton road and bridge in 2003. The INN Electric Cooperative owns a diesel plant in Newhalen and 50 miles of distribution line to connect Iliamna, Newhalen and Nondalton. The Tazimina Hydroelectric Project has recently been completed, and powers the three communities.



RUBA Activity This Quarter

In addition to frequent phone and fax assistance RUBA staff has made two trips to Nondalton this quarter. On June 11, Roxanne Auge and Mike Black traveled to Nondalton to meet with the council and the public on the processes that could be used to remove the mayor from office. They also assisted the city staff to determine the status of the city's finances and operations. DEC/VSW staff John Flory accompanied them to discuss the status of the landfill grant with the community.

Roxanne Auge and Irene Catalone also traveled to Nondalton on June 25 to provide training to the acting administrator and continue working on figuring out the status of city operations.

The city council is showing a keen interest in dealing with the problems that have been allowed to go on for years. The 30 or so members of the public that showed up for the meeting were supportive of the council's actions and many of them are eager to serve on committees and or volunteer labor to help get the city on track. The council removed Tom Greene from the office of mayor (he is still on the city council, though hasn't been attending meetings).

The council has amended their ordinance to do away with having a paid mayor and incorporated a prohibition against allowing the mayor to also work as administrator for the city. They have been holding off on electing a new mayor until these actions were completed. The vice-mayor, Bob Tracey, is currently acting mayor until the council elects another mayor. Council member Mike Boerleski is currently acting city administrator.

Capacity Indicators

Finances

Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has adopted a balanced realistic budget.
<input type="checkbox"/>	<input checked="" 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.

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 type="checkbox"/>	<input checked="" 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 budget for last year and prior years has not reflected actual revenues and expenditures. RUBA staff worked with Nondalton to adopt a realistic budget for FY 03 based on actual revenues and expenditures identified. If the city implements their billing and collections policy, they should be able to cover operations in FY 03.

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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility bills customers on a regular basis.
<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>	The payroll system correctly calculates payroll and keeps records
<input checked="" type="checkbox"/>	<input 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.

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 Comments: The City of Nondalton is currently in transition. Recommendations have been made repeatedly to implement better record keeping practices. It is too soon to say whether these recommendations will be followed effectively. The city has significant back debt; however, I need more information on all of the city's outstanding debt; contracts and agreements for services; the files for all vendors and city leases and agreements; and an accounting of water/sewer payments and repayment agreements to complete a realistic repayment plan.

Tax Problems

Essential Indicators

Yes	No	NA	
<input type="checkbox"/>	<input checked="" type="checkbox"/>		The utility has a system to accurately calculate, track, and report payroll tax liabilities.
<input type="checkbox"/>	<input checked="" type="checkbox"/>		The utility is current on filing tax reports.
<input type="checkbox"/>	<input checked="" type="checkbox"/>		The utility is current on making tax deposits.
<input type="checkbox"/>	<input checked="" 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 city has not filed and or deposited its payroll taxes consistently and owes IRS a significant amount in deposits, plus penalties and interest. RUBA staff will work with the city and IRS to work out a repayment plan.

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 type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has an adequate written hiring process. |
| <input type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input checked="" type="checkbox"/> | The utility provides training opportunities to staff as needed and available. |

Personnel System Comments: The city has adopted the standard personnel policy that most communities are using, which covers the items identified here, but they haven't been using it.

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 type="checkbox"/> | <input checked="" type="checkbox"/> | The utility has a adequately trained bookkeeper. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | The utility has a adequately trained operator(s). |
| <input type="checkbox"/> | <input checked="" 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 meetings act for all meetings. |

Organizational Management Comments: The mayor was recently removed from the office of mayor for failure to adequately perform the administrative duties required of this position. As a result, they are currently in transition and RUBA staff will continue to work closely with them to address their organization problems.

Operation of Utility

Essential Indicators

Yes	No	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility operator(s) are actively working towards necessary certification.
<input type="checkbox"/>	<input checked="" 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</u> (CCR).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) 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.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to make three trips to continue providing training and assistance with the transition. I have made the following recommendations for improving operations and will continue working with the council and staff to implement these recommendations:

1. Identify and collect all revenues the city may be entitled to, including rentals, leases, and charges for services;
2. Update accounts receivable for water and sewer and send out bills;
3. Offer a repayment plan option for past due water and sewer bills and send out bills for current charges;
4. Assist with and support efforts to coordinate with vendors and other agencies to adopt a repayment plan;
5. Send a letter to vendors and businesses informing them that purchases will not be honored unless there is a purchase order approved by the city’s authorized representative and, of course, who the AR is;
6. Do monthly financial reports using the forms set up in the computer;
7. Continue updating the check register and budget detail sheets using the forms set up in the computer;
8. Implement a purchase order system;
9. Prepare an inventory of all city property to present to the council at the next meeting;
10. Get a wall calendar and note important dates/deadlines to ensure all staff and the council stay informed.
11. Take minutes of all council meetings and type and post them immediately;
12. Review and, if appropriate, adopt ordinances amending the provision for a paid mayor and residency requirements for being in office;

Northway Activity Report

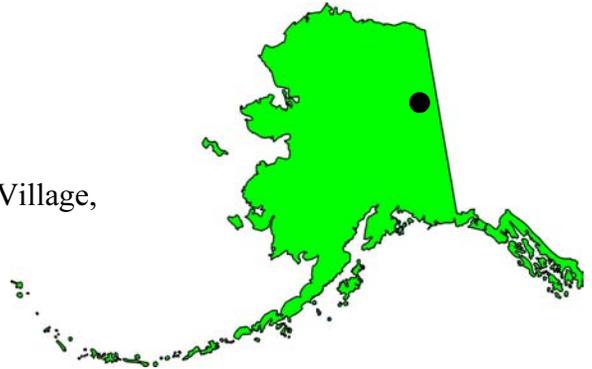
Community Overview

Lead RUBA Staff: Irene Catalone, Fairbanks Office

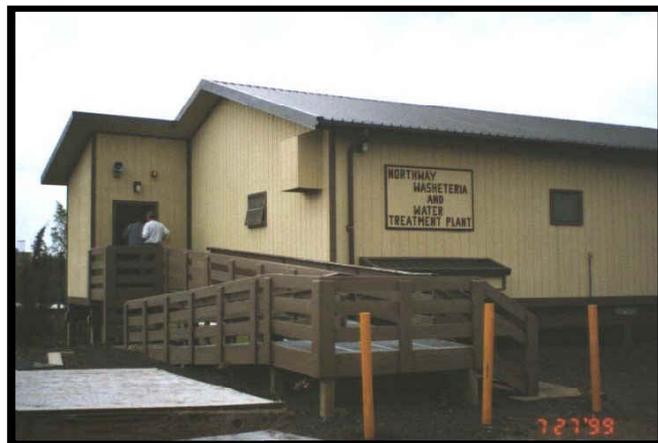
2000 Census Population: 274 (Northway, Northway Village, Northway Junction)

Region: Interior

Local Governments: Village Council



There is a central watering point for the residents to haul their own water. The Northway Village Council operates the washeteria. Over half of households are not plumbed. Due to high groundwater and deep permafrost, individual water wells and septic systems often freeze. A flush/haul system is currently under construction for 100 area homes. The Northway Village Council operates the local washeteria. The landfill is not permitted.



RUBA Activity This Quarter

RUBA staff is monitoring the tribe until they become compliant with the 99 Audit findings. One trip was made to Northway this quarter to meet with the tribal administrator and attend a council meeting. RUBA staff assisted the operator in getting an old budget.

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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget is being supplemented with other resources, i.e. tribal shares.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The tribe is utilizing the QuickBooks Accounting program.

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 type="checkbox"/> | <input checked="" type="checkbox"/> | | The utility is current on filing tax reports. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | | The utility is current on making tax deposits. |
| <input type="checkbox"/> | <input checked="" 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 council has refused to take responsibility for the past administration and is not paying taxes for that period of time.

Personnel System

Essential Indicators

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

Sustainable Indicators

<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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: The tribe has a written Personnel Policy and follows it to a certain extent. Evaluations are not being completed on employees.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	The utility complies with the open meetings act for all meetings.

Organizational Management Comments: The tribe does not enforce the utility policy and the current administration has not attended any of our utility management training sessions. It is questionable whether or not they follow the Open Meetings act, although the meeting seemed very well run when RUBA staff attended it.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a safety manual and holds safety meetings.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input 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 operation of the facility and the haul system is excellent due to the commitment of their operator. He does not have a inventory control list and a spare parts list.

RUBA Activities For The Coming Quarter

The goal for RUBA staff in the coming quarter is to continue to monitor until they become compliant with the 1999 audit.

Nunapitchuk Activity Report

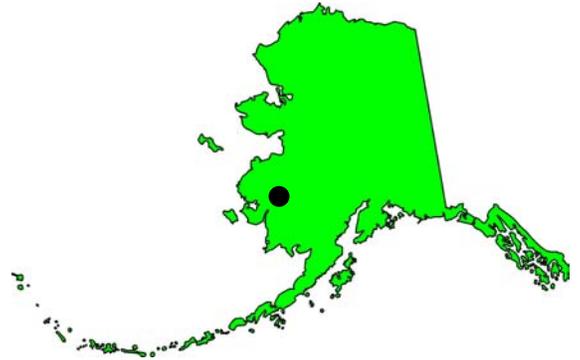
Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 466

Region: Lower Kuskokwim

Local Governments: Second Class City, Village Council



The City of Nunapitchuk operates the central watering point and provide a water truck delivery service. The City operates the washeteria and provides a honeybucket haul service.

Well water is treated and supplied from a central tap year round. Fifteen additional flush/haul units are currently under construction and are slated to complete by February 2002. Remaining households not in the flush haul system, haul their own water and honeybuckets. Sewage containers are located throughout the City, and are emptied into one of two new sewage lagoons (one on each side of the River). The City provides piped water to the school. Teacher's housing, located in the old school, has an independent water and sewer system that needs improvements.



RUBA Activity This Quarter

RUBA staff provided sample rate analysis as requested.

Capacity Indicators

Finances

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input checked="" type="checkbox"/>	<input 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.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	YTD expenditures are at a level equal to or below those budgeted.
<input type="checkbox"/>	<input checked="" 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 residential customers are billed much lower than the suggested rate as the system is still under construction. Once the system is up, the city will consider hiking the rate to the vicinity of the suggested rate.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The organization has a manual accounting system and uses excel spreadsheets to perform accounting functions. The community is planning to computerize their accounting system and use QuickBooks Pro.

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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If there are any past tax liabilities, a repayment agreement has been signed and repayments are current.

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

Personnel System

Essential Indicators

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

Sustainable Indicators

<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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: The community has never developed job descriptions for their organizational staff.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The city council is very active in the operation and maintenance of the utility.

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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input 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</u> (CCR).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) 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 washeteria/water treatment plan should have in place a preventative maintenance plan as all other communities do. VSW is assisting the community in developing preventative maintenance plans. Safety meetings and/or ideas are not routinely conveyed to the operators. They are expected to comply with the safety precautions that came with the asset. The community has not completed CCR's in the past.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to develop a rate analysis for the second water treatment plant and assist the community in developing a business plan for utility services.

Port Alexander Activity Report

Community Overview

Lead RUBA Staff: Gina Shirey, Juneau Office

2001 Population: 81

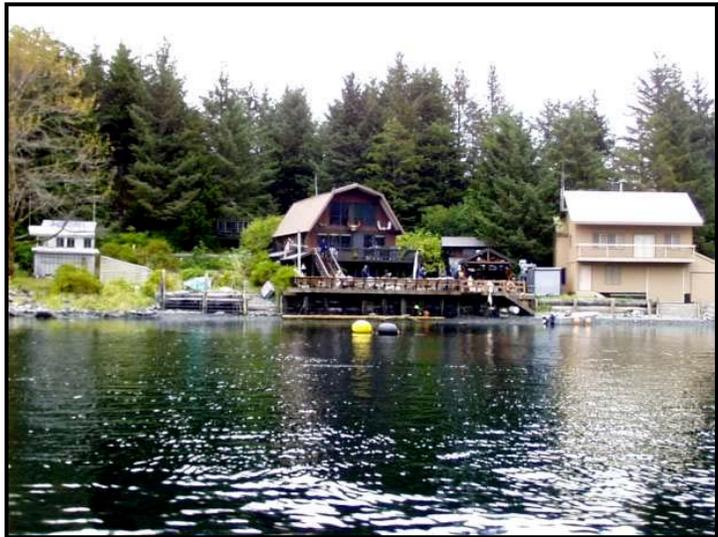
Region: Southeast

Local Governments: Second Class City



The City of Port Alexander operates a piped water system. The City Council is the policy making body for the utility.

Water is derived from a dam and is treated, stored in a tank and piped to 51 households. A new water filtration system is needed. One home uses a rain catchment system. Homes use individual septic tanks, haul honeybuckets, or use outhouses for sewage disposal. A number of homes in Port Alexander are used only seasonally.



RUBA Activity This Quarter

RUBA staff is still working on updating the rate study done several years ago. A letter was faxed to the City office on July 8, 2002, with a list of items needed in order to update this rate study. Information needed included budget figures for FY99, FY00, and FY01 and updated information regarding meters.

Capacity Indicators

Finances

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Finances Comments: The City FY03 budget was passed on June, 21,2002. It is a balanced and realistic budget. Monthly financial reports are prepared by the City Clerk/ Treasurer and submitted to the Council. Although the City doesn't charge user fees at this time, there is enough revenue coming into the City to cover operating expenses. The City does budget for maintenance labor and maintenance supplies in the utility budget.

Accounting Systems

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| NA | <input type="checkbox"/> | The utility has adopted a collection policy and actively follows it. |
| NA | <input type="checkbox"/> | The utility bills customers on a regular basis. |
| NA | <input type="checkbox"/> | An accounts receivable system is in place which track customers and reports past due accounts and amounts. |
| <input checked="" type="checkbox"/> | <input 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. |
-

Sustainable Indicators

- | | | |
|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A chart of accounts is used that identifies categories in a reasonable, usable manner. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Monthly bank reconciliations have been completed for all utility accounts. |
| <input checked="" type="checkbox"/> | <input 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 Comments: The City currently doesn't bill customers for water service. Due to the rising costs of water treatment, they are considering billing customers for part of the revenue needed to adequately run the water utility. If they decide to bill customers, QuickBooks will be set up to bill customers and track their accounts. The City doesn't have a cash receipts system because they take in so little money from residents. RUBA staff discussed this with the City Clerk and she may start a system either with a receipt book from an office supply store or with the receipt program in QuickBooks. Bank reconciliations are done monthly and the City has a purchase order system where purchases are compared to the budget.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: The City uses QuickBooks to calculate payroll taxes and does make payroll deposits after every pay period.

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 checked="" type="checkbox"/> | <input 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 type="checkbox"/> | <input checked="" type="checkbox"/> | The utility has adequate written job descriptions for all positions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has adopted and follows a written personnel evaluation process that ties the job description to the evaluation. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has an adequate written hiring process. |
| <input type="checkbox"/> | <input checked="" 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: The City does have a workers compensation insurance policy, but the notice is not posted. The City has a personnel policy adopted in ordinance. It is referred to when personnel questions arise. The current City Clerk has some previous experience in personnel management and plans to review the ordinance for possible updating. Most positions with the City have a job description although there are a few exceptions. The Mayor is the supervisor of most employees and does evaluations when appropriate. RUBA staff will be providing the City Clerk with a sample letter of acceptance to use in the future. The City doesn't have a probationary period for new hires but provides orientation and on-the-job training for new employees. When possible and feasible, the City provides training opportunities to staff.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input 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 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 meetings act for all meetings.

Organizational Management Comments: The Council is active in making utility policy and is considering establishing rates for the water utility. RUBA staff is working on an updated rate study to assist the Council with their decision. The Utility Manager is a Council Member in charge of the Water Department. He hasn't been to any utility management workshops but has a great interest in how the water utility runs. The City doesn't have an organizational chart; however, with the small staff that they have, the lines of communication are well-known.

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"/>	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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has completed and distributed its <u>Community Confidence Report</u> (CCR).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) list.
?	<input type="checkbox"/>	The utility maintains an inventory control list.
?	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The current operator is OIT certified. She will be taking the Level I exam in October 2002. At the same time, the Mayor will be taking the OIT exam. The utility has a preventative maintenance plan. The City Clerk wasn't sure if the Utility Manager received a monthly report from the operator. The water plant operator doesn't do

any maintenance of the facility. The Mayor is responsible for the maintenance. The utility doesn't have a safety manual or hold safety meetings. The City Clerk will look for assistance from VSW or SEARHC for a safety manual. The utility does have an inventory control list and a critical spare parts list, but neither of these lists is written down. The utility should be getting some more storage space and will look at having a clipboard with that information hanging in the storage area.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to complete the rate study and have a draft copy available for the City Council to review in late December 2002 or early January 2003.

Scammon Bay Activity Report

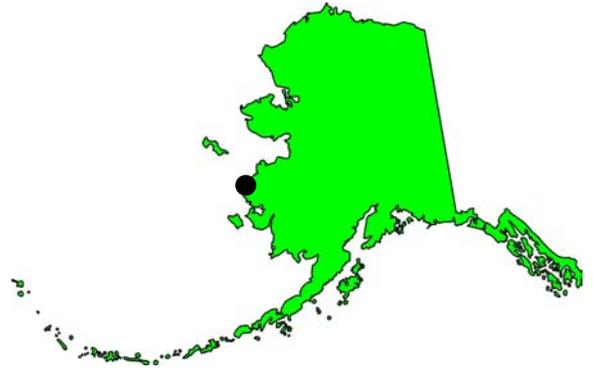
Community Overview

Lead RUBA Staff: Paul Chimiugak, Bethel Office

2001 Population: 465

Region: Lower Yukon

Local Governments: Second Class City, Tribal Council



The City operates the piped water and sewer system. Water is derived from an infiltration gallery located on a small stream south of the City, is treated and stored in a 100,000-gal. tank. The City Council is the policy making body for the utility.

Nearly all homes and the school are connected to the piped water and sewer system and are plumbed. Only a few residents use honeybuckets, typically due to frozen pipe damage. There is no washeteria. A new landfill and access road were recently completed, but funds are needed for equipment. AVEC and the City are interested in developing a small hydroelectric plant.



Community Hall (1994)

RUBA Activity This Quarter

The last manager resigned the beginning of April to work in another village. An interim manager has been hired to work until the end of August. He has been keeping the city office open and operational. The bookkeeper is once again thinking about going to college, the last time he said that he wanted to go was in the last part of 2001. He has been taking courses through correspondence after choosing to not leave town for college.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |

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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget is supported through subsidies derived from revenues of other departments of the city. These subsidies are not dedicated.

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 type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input 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. |

Sustainable Indicators

- | | | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A chart of accounts is used that identifies categories in a reasonable, usable manner. |
| <input checked="" type="checkbox"/> | <input 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 Comments: The utility bill collection is poor because it is not supported by the council or the community. The accounting system for this entity is good. However if their bookkeeper should decide to leave they will need to hire a trained bookkeeper that knows how to use the accounting software in the computer.

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 type="checkbox"/>	<input checked="" type="checkbox"/>		The utility is current on making tax deposits.
<input type="checkbox"/>	<input checked="" 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: They continue to be current in their quarterly reports, thanks in part to their bookkeeper who is proficient in using the computer accounting software.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has an adequate written hiring process.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has personnel folders on every employee that contain at least: I-9, Job Application and Letter of Acceptance.
<input checked="" type="checkbox"/>	<input 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: The city does not have a workers comp policy in effect. They have been told that they are required by law to have workers compensation insurance. The new manager is an interim manager (Frank Aguchak) who will work until the end of August when hopefully a new manager will have been hired.

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 checked="" type="checkbox"/>	<input 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 meetings act for all meetings.

Organizational Management Comments: The city manager oversees all operations of the city departments, therefore he is somewhat qualified to be the manager for the utility. The city council is functional and meets since it has a quorum. They had been trying to hold elections this last quarter but decided to wait for the October elections.

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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input 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</u> (CCR).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) 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 problem with collection is still a problem despite an attempt by the council to meet with the customers to make payments. There is no support and no funding to make major repairs in the pipe system.

RUBA Activities For The Coming Quarter

- ✓ The goal for the coming quarter is to continue communications with the manager in providing technical assistance.
- ✓ Keep requesting monthly financial reports be sent to the Bethel office.

Shishmaref Activity Report

Community Overview

Lead RUBA Staff: Leroy Seppilu, Nome Office

2001 Population: 562

Region: Bering Straits

Local Governments: Second Class City



The City of Shishmaref operates a central watering point, a water truck delivery service, multiple watering points and the washeteria. They also provide a honeybucket haul service. The City Council is the policy making board for the utility.

Water is derived from a surface source, is treated and stored in a new tank. Shishmaref is undergoing major improvements, with the construction of a flush/haul system and household plumbing. 19 HUD homes have been completed, and 71 homes remain. The new system provides water delivery, but the unserved homes continue to haul water. The City hauls Honeybuckets and the new flush tanks. The school, clinic, Friendship Center, City Hall and fire hall are connected to a sewage lagoon.



RUBA Activity This Quarter

RUBA staff receive notification that the City of Shishmaref is deeply in debt to the IRS with overdue tax liabilities totaling over \$99,000. IRS has filed a lien against the city's State Revenue Sharing (SRS) funds which are to be released at the end of July. RUBA staff warned the Shishmaref City Council last winter that if the council did not cut back on payroll and did not pay tax liabilities when due, that the IRS debts would mount. The city has been having a difficult time meeting payroll. The city clerk was advised numerous times to make tax deposits immediately after payroll, but she did not do it. The vice-mayor was advised by RUBA staff to make drastic cuts to services. He has been in the minority on the council in trying to make the cutbacks. The mayor has said that it's more important to provide services and jobs than make cutbacks to save money and pay taxes.

Capacity Indicators

Finances

- | 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 type="checkbox"/> | <input checked="" 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. |

Finances Comments: The washeteria is the main money-loser. Last winter, RUBA staff advised the council to make drastic cuts to the operation of the washeteria because the city was losing at least \$70 a day when it is open. The council made some cuts but the mayor decided that they should not cut back the hours and wages of the washeteria employees and brought the operations back to regular hours. The washeteria continues to lose money. The current city clerk has tried to cut back the wages but has met strong resistance from the public and employees.

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 type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input checked="" type="checkbox"/> | The payroll system correctly calculates payroll and keeps records |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A cash receipt system is in place that records incoming money and what it was for. |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | The Utility has a cash disbursement system that records how money was spent. |

Accounting Comments: The city clerk tried to meet a \$3,500 payroll by calling the bank for the city's current bank account balance. She was told by the bank that the balance was about \$6,000 but RUBA staff told her that there were numerous checks still out that had not yet cleared the bank and that was the reason for the high balance given by the bank. She was asked how much she showed in the checking account register for a balance. She said she had about \$500. RUBA staff told her that was probably more accurate than what the bank told her. She was also told to expect the city's checks to start bouncing within the next couple of weeks. However, she was able to cover the payroll by making several deposits from unexpected revenues.

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 type="checkbox"/>	<input checked="" type="checkbox"/>		The utility is current on making tax deposits.
<input type="checkbox"/>	<input checked="" 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 city is in serious trouble with the IRS now. By not making cutbacks as recommended by RUBA staff, the city's tax liabilities grew by about \$18,000 a quarter from last Fall with the total now owed to the IRS at \$99,000. RUBA staff has also assisted the city clerk in completing the FY02 budget and FY00 Certified Financial Statement and making it eligible for about \$17,000 State Revenue Sharing (SRS) money. RUBA staff had recommended that this money be used to pay the IRS debt. But ANTHC recommended that it be used to pay the insurance company debt so that the city could reinstate the workman's comp insurance and continue to be eligible for water & sewer utility projects. This may set back the RUBA staff recommendation on the IRS debt reduction plan.

Personnel System

Essential Indicators

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

Personnel System Comments: There is friction between the city clerk and some of the former employees that sometimes make it difficult for the city clerk to work. There was a petition to have the city council fire her but the council ignored it. (Note: This type of personnel matter is not subject to a petition drive.) There were plans to update the personnel policies but the financial problems have placed it on the back burner for the time being.

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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a adequately trained bookkeeper.
<input type="checkbox"/>	<input checked="" 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.

Organizational Management Comments: The washeteria operator seriously needs training. All winter long, he was not able to repair the frozen water pipes in the city apartment. A simple repair job like this, that was not done, clearly identifies his need for training.

Operation of Utility

Essential Indicators

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

Operation of Utility Comments: If the utility continues to operate at this rate, we may see them close down the washeteria in the future. It continues to operate at a big loss. The revenues are way below the operating expenses and revenue needs to be increased. This can only be done if the council cuts back the hours of operation and raise the fees it charges for washer, dryer and showers.

RUBA Activities For The Coming Quarter

RUBA staff may travel to the city the middle of August to meet with the council to discuss the major IRS debt and ways to lower it. The IRS has invited RUBA staff to this meeting. We may also invite other agencies such as DOL/ESD, ANTHC, Kawerak, NSHC/OEH to this meeting. The meeting will take place to discuss the on-going debts and what may happen if it continues this way.

Shungnak Activity Report

Community Overview

Lead RUBA Staff: Margaret Hansen, Kotzebue Office

2001 Population: 256

Region: Northwest Arctic

Local Governments: Second Class City



The City of Shungnak operates the piped water and sewer system. The City Council is the policy making board for the utility.

The water infiltration gallery was destroyed by ice several years ago, and needs replacement. A reservoir is intermittently filled from the Kobuk River — a portable pump fills a 200,000-gallon steel storage tank through 1,110' of buried arctic pipe. Groundwater wells have proven unsuccessful. Piped water and sewer are provided to 53 homes (those at the top of the bluff,) the clinic, school and community building. Shungnak has a 6-inch buried gravity sewage main, which drains into a small diked lake one-half mile northwest of the City. The main, lift station and manholes need replacement. The effluent is chlorinated before discharge. A new landfill has recently been completed.



RUBA Activity This Quarter

RUBA staff is working with the administrator in increasing her revenues to cover the expenses of especially the water/sewer system. They have one of the oldest systems in the region. It needs repair or replacement with new pipe and a new water plant.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget is being supplemented by general fund and all repairs are paid for by their capital matching grants.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: There are no problems at this time.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: There are no tax problems.

Personnel System

Essential Indicators

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

Sustainable Indicators

<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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: The council needs to do evaluations on the administrator timely.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body enforces utility policy.
<input checked="" type="checkbox"/>	<input 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 meetings act for all meetings.

Organizational Management Comments: The council has requested to update their personnel policies and adopt an organizational chart.

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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a preventative maintenance plan developed for the existing sanitation facilities.

Sustainable Indicators

<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has completed and distributed its <u>Community Confidence Report</u> (CCR).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance</u> (SNC) list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains an inventory control list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The city has had five violations during the time the certified operator quit and left to work at the Red Dog Mine. He currently is back on staff but the city needs to actively pursue getting an alternate trained.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to work with the administrator in securing funding to complete phase two water/sewer renovations and work with staff in updating their personnel policies, safety manual and an organizational chart.

Stebbins Activity Report

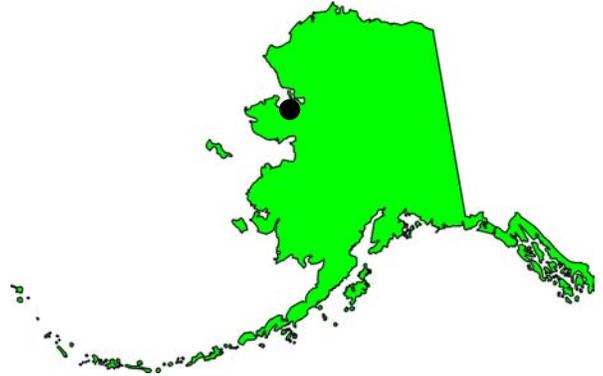
Community Overview

Lead RUBA Staff: Leroy Seppilu, Nome Office

2001 Population: 547

Region: Bering Straits

Local Governments: Second Class City



The City of Stebbins operates the washeteria and a central watering point where residents can come and haul their own water. The City also provides a honeybucket haul service. The City Council is the policy making board for the utility.

Major improvements are under construction to enable a piped water and vacuum sewer system, with household plumbing. Residents currently haul water and deposit honeybuckets in bunkers. Water is derived during the summer from Big Clear Creek, is treated and stored in a 1,000,000-gallon steel water tank. In the summer there are several watering points in the village, distributed from the tank via plastic pipelines. A reservoir at Clear Lake and a new water storage tank are under construction to alleviate winter water shortages.

RUBA Activity This Quarter

Mikunda, Cottrell & Co., a CPA firm, successfully completed the on-site QuickBooks Pro training during this quarter. The city administrator and clerk are actively using the accounting program now and are very happy with it. RUBA staff plans to review the chart of accounts and make recommendations to conform it to the city's budget.

RUBA staff made comments on the city's Denali Commission grant application for a new washeteria. Norton Sound Health Corporation-Office of Environmental Health assisted the city and they were successful in obtaining the grant. The city will be constructing a new washeteria this summer.

Capacity Indicators

Finances

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Finances Comments: The city’s revenues have been way down since the washeteria burned last winter. The washeteria was the main source of revenue for the city. RUBA staff was just starting to get involved with the city when it happened. RUBA staff will make recommendations to place money aside for insurance and also have a savings account for repair and replacement.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: The new QuickBooks Pro accounting system is in place and the city clerk and city administrator are putting it into full use. They are both happy with the ease of use and the many functions it provides.

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 city continues to make payments on the tax debt and is current with the current payroll tax reports and payments.

Personnel System

Essential Indicators

Yes No

The utility has a posted workers compensation insurance policy in effect.

Sustainable Indicators

The utility has adopted and uses a Personnel Policy, which has been reviewed by an attorney, AML, or DCED for topics and language.

The utility has adequate written job descriptions for all positions.

The utility has adopted and follows a written personnel evaluation process that ties the job description to the evaluation.

The utility has an adequate written hiring process.

The utility has personnel folders on every employee that contain at least: I-9, Job Application and Letter of Acceptance.

The utility has a probationary period for new hires that includes orientation, job-training/oversight, and evaluations.

The utility provides training opportunities to staff as needed and available.

Personnel System Comments: The city has been told that they are required by law to have workers compensation insurance. The personnel policies system is in place and used by the city.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The city’s organizational management adequately meets the requirements.

Operation of Utility

Essential Indicators

Yes No

The utility operator(s) are actively working towards necessary certification.

The utility has a preventative maintenance plan developed for the existing sanitation facilities.

Sustainable Indicators

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.

The utility has a safety manual and holds safety meetings.

Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.

The utility is operating at the level of service that was proposed.

The operator provides status reports to the manager on a routine basis.

The utility has completed and distributed its Community Confidence Report (CCR).

The utility is not on the Significant Non-Compliance (SNC) list.

The utility maintains an inventory control list.

The utility maintains a critical spare parts list.

Operation of Utility Comments: The new washeteria will be built this summer and the council is excited to once again provide washeteria services to the public.

RUBA Activities For The Coming Quarter

RUBA staff will check to make sure a workers compensation policy is in effect. RUBA staff may travel to the community this summer to review the operation and use of QuickBooks Pro and the status of the construction of the washeteria. They will also review the revenues and expenses to see if the city can afford fire insurance as the city did not have it when the old washeteria burned down.

Tanana (Too'gha) Activity Report

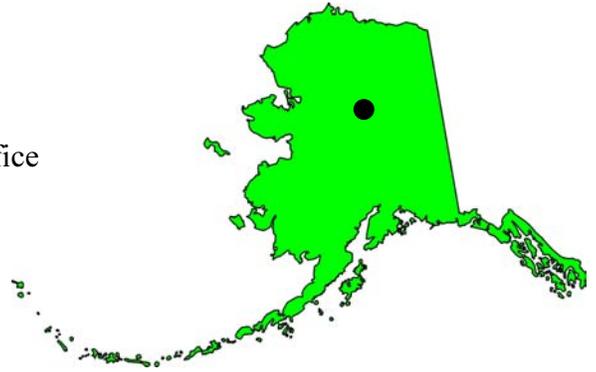
Community Overview

Lead RUBA Staff: Eileen Kozevnikoff, Fairbanks Office

2001 Population: 308

Region: Interior

Local Governments: First Class City



Water and sewer utilities are operated by Too'gha, Inc., a non-profit. Water is derived from three wells near the Yukon River, and four watering points are available. In 1970, 55 individual wells were drilled, but due to permafrost and poor water quality, the project essentially failed. Nearly all residents now haul their own water from the washeteria and use privies and honeybuckets. In 1976, a piped water and sewer system was constructed to serve the school, teacher's quarters, clinic, senior center, and IRA Council building. Funds have been provided to overhaul portions of the City's piped systems. A new washeteria and water treatment plant were recently completed. Construction has begun to replace the failing pipes in 40 homes downtown. The landfill uses an incinerator, and provides recycling services.



RUBA Activity This Quarter

RUBA staff has not been involved with Too'gha this period. The manager has been very difficult to contact. She is currently on leave.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input 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. |
-

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 checked="" type="checkbox"/> | <input type="checkbox"/> | YTD revenues are at a level equal to or above those budgeted. |
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input type="checkbox"/> | Budget amendments are completed and adopted as necessary. |

Finances Comments: The utility budget is a bare bones budget and RUBA staff should be able to tell in a few months how things are going once everything is operating correctly in the new plant. They do not have any funds for R & R or anything extra.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: Too'gha utilizes the QuickBooks Accounting Program. The FY03 budget has not been completed.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Tax Problems Comments: There are currently no tax problems.

Personnel System

Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has adopted and follows a written personnel evaluation process that ties the job description to the evaluation.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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: Too'gha has all the components in place for the Personnel system however do not utilize it, i.e., staff not coming to work and continuing to hold their job, etc. The board needs to decide on how they want their company to operate.

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 checked="" type="checkbox"/>	<input type="checkbox"/>	The policy making body is active in policy making of the utility.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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 meetings act for all meetings.

Organizational Management Comments: The board needs to have a manager that is working and easier to contact to have a good working company. The manager has had all the training, however, she too hard to get hold of.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input 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 alternate operator is doing a good job of learning the new plant and keeping things operating in top form. They do **not** have a Safety Manual, Inventory Control List or a Critical Spare Parts List. The CCR was not completed.

RUBA Activities For The Coming Quarter

The goal for RUBA staff in the coming quarter is to get to Tanana, take a tour of the new plant and work with whoever is in the office doing the work.

Tuluksak Activity Report

Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 428

Region: Lower Kuskokwim

Local Governments: Village Council



The Village Council operates the washeteria and the central watering point. The Village Council is the policy making board for the utility.

Only one watering point, with storage capacity of less than 7,000 gallons, serves the entire community, washeteria, clinic, and school. Residents haul honey-buckets to fifteen bins located sparingly throughout the community. A feasibility study was completed to implement a piped water and sewer system in the future. A larger water storage tank, water system improvements are the community's priority.

RUBA Activity This Quarter

RUBA staff's travel to community was minimal as the utility organization had a contract advisor.

Capacity Indicators

Finances

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.

Sustainable Indicators

<input type="checkbox"/>	<input type="checkbox"/>	<input 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 type="checkbox"/>	<input type="checkbox"/>	?	YTD expenditures are at a level equal to or below those budgeted.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	?	A monthly manager's report is prepared.
<input checked="" type="checkbox"/>	<input type="checkbox"/>			Budget amendments are completed and adopted as necessary.

Finances Comments: The operating expenses are subsidized through Tribal funds and they have a modest fee in place for residential customers. The utility budget is consolidated with their Natural Resources Fund.

Accounting Systems

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Accounting Comments: Accounting functions are computerized through Mind Your Own Business Accounting Software.

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 type="checkbox"/> | <input checked="" 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 organization has an electronic filing system set-up with its banking institution. They have filed the repayment agreement paperwork with the IRS and they are now waiting for the IRS to process the request.

Personnel System

Essential Indicators

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

Sustainable Indicators

- | | | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input 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 checked="" type="checkbox"/> | <input 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: The required documents were recently adopted with the assistance of the Tribal Advisor.

Organizational Management

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Organizational Management Comments: The utility operator is additionally appointed as the utility manager and they have a chief accountant in place. The policy making body is active in the operation & maintenance of the utility services.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility has a safety manual and holds safety meetings.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is operating at the level of service that was proposed.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The operator provides status reports to the manager on a routine basis.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: The utility has all the inventory in place, but they need to develop a system to keep track of them on a daily, weekly, and monthly basis.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to monitor their negotiation with IRS on the past tax liabilities. Assist the utility manager in developing an evaluation process that ties in with their job descriptions. Assist the utility manager in developing an inventory checklist that would keep track of the local assets.

Tuntutuliak Activity Report

Community Overview

Lead RUBA Staff: Johnny Evan, Bethel Office

2001 Population: 370

Region: Lower Kuskokwim

Local Governments: Traditional Council



Tuntutuliak Community Services Association (Utility Organization) operates the washeteria, flush haul system, landfill/lagoon site, garbage collection service, and the central watering point.

A flush/haul system was completed for 31 homes in 1997, including bathroom plumbing. Construction continues for the remaining 30 homes, who currently use honeybuckets. The Tuntutuliak Community Service Association (TCSA), a non-profit arm of the Village Council, operates the utilities. A new landfill, sewage lagoon, and a 4-mile sanitation boardwalk were recently completed. The school has its own well and sewage lagoon; design of a new water treatment system and lagoon is underway.

RUBA Activity This Quarter

RUBA staff provided the community with payroll and payroll tax step by step procedures. Due to the absence of the bookkeeper (on maternity leave), an outside temporary bookkeeper was hired to work on their tax liabilities.

Capacity Indicators

Finances

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	All revenue and expenses for the utility are listed in the utility budget.
<input checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.

Sustainable Indicators

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

Finances Comments: The user fees are barely covering the expenses due to low collection rate. The electric utility has sufficient revenues to cover the shortfall in the near term.

Accounting Systems

Essential Indicators

Yes	No	
<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	The payroll system correctly calculates payroll and keeps records
<input checked="" type="checkbox"/>	<input 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.

Sustainable Indicators

<input type="checkbox"/>	<input checked="" type="checkbox"/>	A chart of accounts is used that identifies categories in a reasonable, usable manner.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Monthly bank reconciliations have been completed for all utility accounts.
<input checked="" type="checkbox"/>	<input 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 Comments: Accounts payables are paid at the time bills are received; this is not considered a proper "system." Payroll taxes are done manually; however, they have not always been completed correctly.

Tax Problems

Essential Indicators

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

Tax Problems Comments: The tax liabilities this quarter have fallen behind due to the bookkeeper’s resignation. The organization temporarily hired a bookkeeper to work on the tax liabilities. The organization is late in paying the tax liabilities, but they have sufficient funds to pay them with the penalties.

Personnel System

Essential Indicators

The utility meets all essential indicators.

Sustainable Indicators

The utility meets all sustainable indicators.

Personnel System Comments: The hiring practice is not a written policy. The utility does all the steps that a good written policy would have. Not all of the personnel folder requirements are in place, but most of them are in there.

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 checked="" type="checkbox"/> | <input type="checkbox"/> | The policy making body is active in policy making of the utility. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The policy making body enforces utility policy. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has a adequately trained manager. |
| <input type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input 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 meetings act for all meetings. |

Organizational Management Comments: The bookkeeper resigned this quarter and an outside bookkeeper was hired to do the payroll/taxes. The ordinances were reviewed by the utility board and sent to the Tribal Council for their review and adoption.

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Utility facilities have not suffered any major problems/outages due to management issues that are still unresolved.
<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility is not on the <u>Significant Non-Compliance (SNC)</u> list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains an inventory control list.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	The utility maintains a critical spare parts list.

Operation of Utility Comments: There are safety manuals in place for some of the units, although there is no organizational safety manual. Safety is discussed in the monthly staff meetings. The community has never completed the a CCRs. As for the SNC, they are working on the required work and they should be returned to compliance by the end of July 2002.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to train the new bookkeeper on payroll and payroll tax liabilities; once they hire a bookkeeper.

Tununak Activity Report

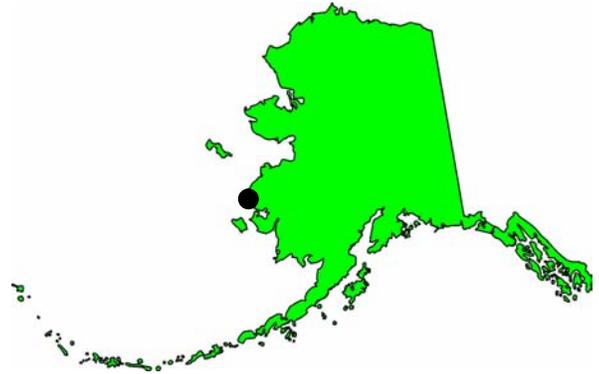
Community Overview

Lead RUBA Staff: Paul Chimiugak, Bethel Office

2001 Population: 325

Region: Yukon-Kuskokwim Delta

Local Governments: Traditional Council & IRA Council



The Village Council operates the washeteria, central watering point for residents to haul their own water, and multiple watering points. They also provide a honeybucket haul service. The Village Council is the policy making board for the utility.

Water is derived from Muskox Creek. A flush/haul system began construction in 1992. Only five homes are currently served, and 30 additional units are in construction. 40 additional household units will need to be installed. Most residents currently haul water and honeybuckets, and rely on the washeteria for laundry and bathing. 5% of households use individual septic systems. The landfill needs to be upgraded.

RUBA Activity This Quarter

The Administrator resigned his position to become the Administrator of the IRA in April. Attempts to contact the new administrator since that time have failed. We have not been able to assess any of the capacity indicators. It does not appear that the council has authorized the necessary paperwork to be submitted to begin the process of negotiating a settlement with the IRS.

Upper Kalskag Activity Report

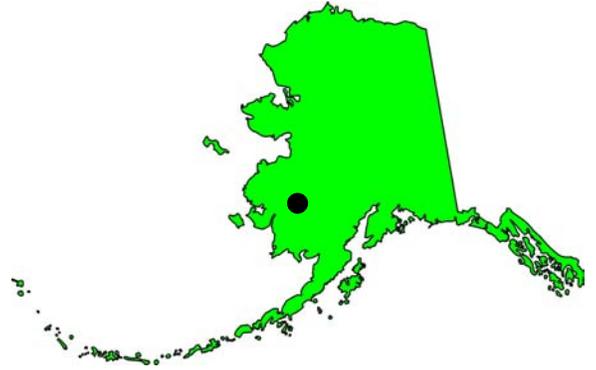
Community Overview

Lead RUBA Staff: Jimmy Smith, Anchorage Office

2001 Population: 230

Region: Lower Kuskokwim

Local Governments: Second Class City



The City of Upper Kalskag operates the piped sewer system. The City Council is the policy making board for the utility.

As of November 1997, nearly all homes, the school and the store have individual wells with potable water and indoor plumbing. A new piped gravity sewage system with lift stations, force main and lagoon now serves over 60 households and facilities. The school has requested funds for a new septic tank and leachfield, or connection to the community sewer system. The landfill is located between Upper and Lower Kalskag.



RUBA Activity This Quarter

RUBA staff worked with the city and utility staff to notify utility customers that have not paid for their sewer services. The city and utility staff did not follow their adopted ordinance to disconnect nonpaying customers.

City and Utility staff have not provided any financial reports to RUBA staff for review this quarter. The issue of not providing financial reports has been a major concern for RUBA staff over the past several months.

Capacity Indicators

Finances

Essential Indicators

- | Yes | No | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | All revenue and expenses for the utility are listed in the utility budget. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | The utility has adopted a balanced realistic budget. |
| <input type="checkbox"/> | <input checked="" 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. |

Finances Comments: The mayor has reported that collections are down. This is jeopardizing the cash position of both the utility and the city.

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 checked="" type="checkbox"/> | <input type="checkbox"/> | An accounts payable system is in place. |
| ? | <input type="checkbox"/> | The payroll system correctly calculates payroll and keeps records |
| <input checked="" type="checkbox"/> | <input 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. |

Accounting Comments: The utility has a good collection policy, they just need to enforce it.

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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | If there are any past tax liabilities, a repayment agreement has been signed and repayments are current. |

Personnel System

Essential Indicators

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

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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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.

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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has a preventative maintenance plan developed for the existing sanitation facilities.

RUBA Activities For The Coming Quarter

The goal for the coming quarter is to have the city and utility staff provide financial reports to RUBA staff for review. The primary focus will be on the financial situation. The customer account files need to be reviewed to make sure the utility clerk is following the city ordinance for disconnects to non-paying customers and receiving full payments for the services provided by the utility.

Non-RUBA Communities

Alakanuk

Jimmy Smith, LGS, Anchorage Regional Office

RUBA staff has made several attempts to get a RUBA assessment done but the new city staff are not cooperating so it has not been completed. The majority of city staff positions have had several people in them during the past several months. The city has recently hired a new bookkeeper and the person needs training in all aspects of basic bookkeeping.

Aleknagik

Tim Troll, LGS/RUBA, Dillingham Regional Office

Attended community meeting in Aleknagik held to gather information from the public for a community strategic plan. City has hired a consultant to prepare the plan. Draft plan is scheduled for presentation to the community in August.

Tim has responded to several calls from the city administrator regarding completion of certified financial statements, ordinance passage, and personnel policies. Plan to spend several days with the clerk and administrator to address accounting, billing and office procedure issues.

City Administrator attended and successfully completed RUBA Introduction to Utility Management workshop. City only provides a septic pumping service for a community septic system serving a housing development. City administrator wants to begin billing for this service.

Allakaket

Irene Catalone, LGS, Fairbanks Regional Office

There is a significant record keeping problem that the mayor and council are aware of. Recommendations have been made; it remains to be seen if this is followed up with. Work was done on-site on record keeping.

Akiak

Ken Berlin, LGS/RUBA, Bethel Regional Office

A trip was scheduled to Akiak on April 18th. The bookkeeper was called that morning prior to staff travel to make sure she was in the office. When Bethel staff arrived in Akiak, the bookkeeper had gone out fishing. Ken met with John Jasper, Mayor, and gave him a run down of what the bookkeeper needs to get done. He said he would check up on her work. A copy of a RUBA agreement was left with John Jasper and he was instructed to meet with Ivan Ivan, Tribal Administrator, and decide what they want to do.

On May 16th a call was made to the bookkeeper, but she was out sick. Bethel staff talked

with John Jasper, Mayor, about the State Revenue Sharing (SRS) and Certified Financial Statement (CFS) paperwork that needed to be submitted. Some of this funding is going to lapse on June 30th if not completed and sent to Juneau. John said he was going to get the bookkeeper to work on them and submitted.

On May 29th, Damian Sigler was hired as the Administrator for the City of Akiak. The Administrator position had been vacant for several years. Hopefully the office will start operating better.

As of June 30th, the FY99 Certified Financial Statement (CFS) was completed except for the summary and final approval by the City Council. The FY00 CFS revenue section was done, but the expense and summary sections needed to be completed. The FY01 Safe Communities resolution needed to be approved and signed.

The cash disbursement records are done with Ekonomik check registers. Payroll records and journals are up-to-date. No monthly reports are being done. There is **not** an acceptable cash receipts system in place.

The city has tax problems. Bethel staff helped complete the quarterly reports to IRS starting from the 4th quarter of 1998 to the present and the ESC quarterly reports starting from 2nd quarter 2001 to present. There appears to have been no payroll tax deposits made since December 1998. The IRS said they have on record one payment of \$5,000. It appears that ESC taxes have not been paid since 1st quarter of 2001. These reports were completed during previous trips. It appears that the bookkeeper still has not mailed these returns.

Anticipated Activities in September 2001:

- ✓ Follow up on quarterly reports to IRS and State.
- ✓ Meet with Tribal Council and explain RUBA Program.
- ✓ Set up cash receipt system.
- ✓ Set up a monthly financial report format and encourage the bookkeeper to generate them monthly for the council.

Atmautluak

Ken Berlin, LGS, Bethel Regional Office

Eric Lehen, Engineer for CH2M Hill called about the draft Atmautluak Sanitation Facility Master Plan. He wanted to coordinate our efforts so that the village gets the best possible chance of getting funded. He sent a copy of the master plan.

Chuathbaluk

Jimmy Smith, LGS, Anchorage Regional Office

The City has not provided any financial reports to RUBA staff for review. The city staff and council members have been trying to resolve land issues over the past year.

Circle

Eileen Kozevnikoff, LGS, Fairbanks Regional Office

Traveled to Circle on two separate occasions for the purpose of doing an internal audit of the state revenue sharing program and the safe communities program and attending the Circle Civic Community Association Annual meeting. The washeteria is being operated by an alternate who is not certified and they are having problems with tokens because people are using the tokens picked up in Fairbanks. They are considering going to the quarters method. They are reportedly in arrears with IRS on taxes.

Copper Center (Kluti-Kaah)

Greg Gould, LGS, Anchorage office

Kluti-Kaah has a VSW grant that has just been issued for a sanitation master plan. One of the grant conditions is having a RUBA assessment completed and a presentation of findings made to the community. RUBA has been working with VSW Engineer, Lynn Marino, on the upcoming project. A trip is expected to occur in the coming quarter.

Dot Lake

Eileen Kozevnikoff, LGS, Fairbanks Regional Office

Stopped in Dot Lake for a meeting with the chief who gave us a tour of the community buildings. They were in the process of moving into a new tribal office. Eileen informed the chief of the RUBA Program and what we did.

Gulkana

Irene Catalone, LGS, Fairbanks Regional Office

The tribal administrator and staff attended and participated in Quick Books training and this was followed up by installation at the tribal office by our staff. Staff then provided a follow-up for trouble-shooting.

Hoonah

Gina Shirey, LGS/RUBA, Juneau Regional Office

The City of Hoonah expressed an interest in having a rate study completed for the community. RUBA staff mailed a letter to the City Administrator requesting additional information in order to accurately calculate potential utility rates.

Larsen Bay

Elizabeth Manfred, LGS/RUBA, Anchorage Office

Larsen Bay city council held public hearings and then adopted a billing and collection procedure (including authority to disrupt service for non-payment) for all city services. Notices were sent to all customers of the new policy and the effective date. This next quarter RUBA staff will closely monitor the utility to judge the effectiveness of the new policy and the authority to discontinue service for non-payment.

Lower Kalskag

Jimmy Smith, LGS, Anchorage Regional Office

The city council has been very unresponsive to RUBA staff this quarter. The Mayor resigned and RUBA staff has not been able to get in touch with any of the council members to discuss the Memorandum of Agreement (MOA) between the Tribal Council and City. The MOA would have had the Tribal Council take over the operation of the public services the city provides to the Tribal Council. The Tribal Council has been willing to take the services over but the city has been reluctant to sign the MOA.

Newhalen

Tim Troll, LGS/RUBA, Dillingham Regional Office

Have responded to several calls from the city clerk regarding FY01 Certified Financial Statement and FY03 budget. Together we put together the financial statement and the budget.

New Stuyahok

Tim Troll, LGS/RUBA, Dillingham Regional Office

Mayor Timurphy called and asked for some assistance helping him and the city clerk prepare a budget for FY03. Made two visits to the community and have been providing follow-up assistance over the phone. Completed FY03 budget and have helped the city clerk complete the FY01 Certified Financial Statement. New Stuyahok has joined a rural utility association that is being organized by ANTHC. Through the association, New Stuyahok has been receiving operational and management assistance with water and sewer utility. The extent of further assistance from this office should be coordinated with the efforts of ANTHC.

City clerk is upgrading to new accounting software. Once installed, the goal is to put water and sewer customer accounts on the computer and begin regular billing. Very few residents are current with their water and sewer bills and many are thousands of dollars past due. Billing has been sporadic. City Council is not filling the vacancy in the city administrator position, rather it will evaluate how the office operates with a city clerk/bookkeeper and the mayor. City office is open four hours a day.

City clerk attended and successfully completed the RUBA *Utility Planning* course. The Mayor did not complete the RUBA *Introduction to Utility Management* course.

