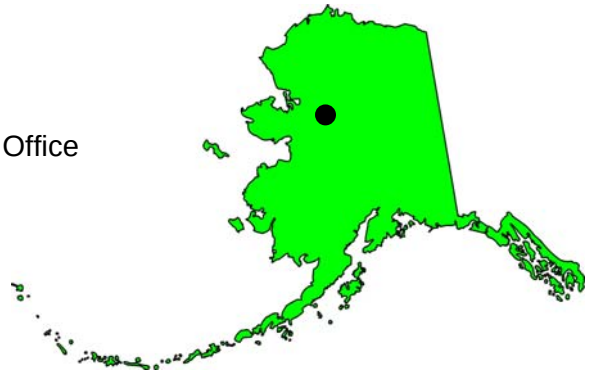
Koyukuk Activity Report



Community Overview

Lead RUBA Staff: Eileen Kozevnikoff, Fairbanks Office

2003 Population: 111

Region: Interior

Local Governments: 2nd 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. There are five households on the honeybucket haul demonstration system, which is paying for itself.

RUBA Activity This Reporting Period

A visit was made by RUBA staff on June 1-2, 2005 for the purpose of working with staff on financial reports; completing a FY-06 budget, completing the Certified Financial Statement; updating the RUBA Assessment and becoming familiar with the programs the city operates.

Capacity Indicators

Finances

Essential Indicators

Yes	No	
☒	☐	All revenue and expenses for the utility are listed in the utility budget.
☒	☐	The utility has adopted a balanced realistic budget.
☐	☒	Monthly financial reports are prepared and submitted to the policy making body.
☐	☒	The utility is receiving revenues (user fees or other sources) sufficient to cover operating expenses.

Sustainable Indicators

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

Finances Comments:

Financial and Manager's reports are submitted to the council on a quarterly basis however the financial reports are not sufficient enough to tell the council members exactly where they are with funding. No budgets are entered so basically all they are seeing is an expenditure report.

Accounting Systems

Essential Indicators

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

Sustainable Indicators

☒	☐	A chart of accounts is used that identifies categories in a reasonable, usable manner.
☒	☐	Monthly bank reconciliations have been completed for all utility accounts.
☒	☐	The utility has a purchasing system that requires approval prior to purchase, and the approval process compares proposed purchases to budgeted amounts.

Accounting Systems Comments:

The city is back on both the manual system and QuickBooks program due to continued staffing and other problems. They do have a good manual system. No budgets are entered into the QB program.

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:

Taxes from the fourth quarter, 2001 in the amount of $3,000.00+ are in question. The city administrator has signed a Release of Information for RUBA staff to work with IRS to resolve the discrepancy.

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 continues to have staffing issues with high staff turnover.

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 an adequately trained manager.
☐	☒	The utility has an adequately trained bookkeeper.
☐	☒	The utility has an 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 meeting act for all meetings.

Organizational Management Comments:

The city has not held an election since 2002. They currently have one vacant seat on the council. Regular city office hours are not maintained due to health reasons of the city administrator and they do not have a city clerk. Council meetings are not held on a regular basis.

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 Consumer Confidence Report (CCR).
☒	☐	The utility is 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 operator has taken the OIT training and has not been able to pass the state exam. When in a pinch the city calls on the alternate operator who is OIT certified.

RUBA Activities For The Coming Quarter

Assist the city administrator as requested. Keep on top of election deadlines to assure that an election is held this October. Work with IRS to resolve the outstanding debt if there is one.