

## 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.

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#### 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.

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#### 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.

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### 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.

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