

# Mekoryuk Activity Report

## Community Overview

Lead RUBA Staff: Paul Chimiugak, Bethel Office

2003 Population: 205

Region: Lower Kuskokwim

Local Governments: 2<sup>nd</sup> Class City,  
Tribal Council



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, 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. A new lagoon has recently been completed. A piped sewage system serves the washeteria/WTP and the school.

## RUBA Activity This Quarter

No activity or travel has been done with Mekoryuk since last quarter. The Bethel office has tried to get in contact with the bookkeeper. Obviously subsistence activity and budget cuts have affected the times that the bookkeeper and mayor are in the office. The local tribal entity has expressed interest in taking over the water delivery and sewer haul system but is cautious assuming this service. They are exploring if the service is viable for them. They have requested past revenue and expense reports on the service provided. However, we don't know if this includes the washeteria.

## Capacity Indicators

### Finances

#### Essential Indicators

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

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#### 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 budget that was faxed to the Bethel office looks good. It shows in detail the calculation of the revenues and expenses for the flush tank and haul system. However, Edith has not checked the figures to make sure that she was typing in the correct numbers in the detail section. Mark Baron of Cowater had done the budget detailing for them. Bethel office has tried to get in contact with the Mekoryuk Bookkeeper, Edith Olrun, to ask her if she could send in monthly financial reports for the last Quarter because none has been sent to the Bethel office.

**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.                               |

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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"/>            | <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 System Comments:**

The city clerk is making improvements to the quality of the accounting system. She is doing a good job in the current transactions, but is finding it difficult to go back and fix past transactions (from previous clerks). This has delayed the development of financial reports. The City has made a renewed effort to collect past due payments with good success. They do need to start charging the school district but once they do that collections should not be a problem.

**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:**

It is unclear if there are any past tax problems, if so it is thought to be very minor. The potential problem is with the 2001 taxes. It is due to some of the employees not having their taxes compiled onto year-end W-4 forms. Some of the employees need corrected 2001 W-4's re-issued to them. The problem stems from employees working in different departments and not having any employee pay record to document them. This problem will not happen again as the employees now have pay records in their file.

**Personnel System****Essential Indicators**

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

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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"/>	<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 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 personnel problems are a lower priority than the financial and organizational problems.

**Organizational Management****Essential Indicators**

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

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**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 meeting act for all meetings.

**Organizational Management Comments:**

There is serious discussion taking place as to who should be running the utility. Both the Tribe and the City are interested in transferring ownership/operation to the Tribe. This may either be done through a contractual agreement or through dissolution of the city. In the next six months, the new clinic will open and the City will lose a major tenant in the community building. It is unclear if the City will be able to support the cost of the building. At the very least it will dramatically increase the financial strain the city is already experiencing.

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

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**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 type="checkbox"/>	<input checked="" type="checkbox"/>	The utility has completed and distributed its <u>Consumer 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:**

There is a preventative maintenance plan for the flush/haul system, but not for the new piped system. City staff is not aware of all the facilities and how to properly operate them.

**RUBA Activities For The Coming Quarter**

Work with the city to amend the FY04 budget to produce a realistic budget that covers all of the sanitation operation. -Work with the city to complete the FY02 CFS and submit it. - Continue to work with the City on collection issues -Meet with the City and IRA council regarding organizational issues.