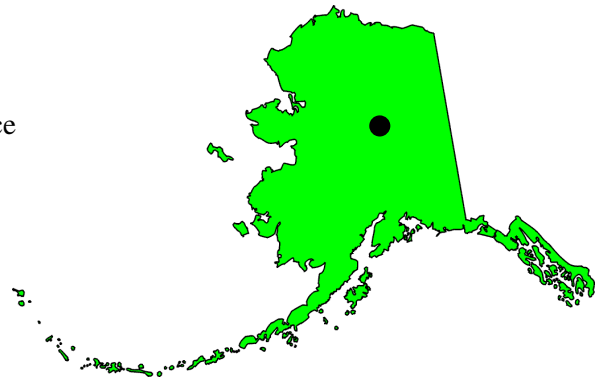
Minto Activity Report

Community Overview



Lead RUBA Staff: Eileen Kozevnikoff, Fairbanks Office

2002 Population: 229

Region: Interior

Local Governments: Village Council

The Minto IRA Council has been responsible for the administration of the water and sewer utility in the village since the relocation of the village to its present site between 1968 and 1972. When a feasibility study was completed in 1996 the Minto IRA had been on course to improve and expand the water and sewer utility in the village. They are currently constructing Phase I improvements and intend to administer the operations and maintenance of the utility when the improvements are completed. Improvements include changing the single-loop water distribution system to a 3-loop system; improving the fire safety and code issues in the water treatment plant; expanding the system to Block 6 and serving 5 unimproved lots; rehabilitate the water service main connections; construct well-houses on existing wells; provide a back-up electrical generation system and install new boilers and water add-heat systems.

The Minto IRA is currently responsible for the management of the local water and sewer services for approximately 74 occupied homes, the school, the Minto Lakeview Lodge, Post Office, a multi-purpose building (under construction) and a proposed clinic. There is no local washeteria. The Minto IRA also owns and operates a local landfill.

RUBA Activity This Reporting Period

Staff and Quick Books Contractor, Sandy Wilson traveled to Minto for the final on-site training in July. The tribe continues to use Quick Books Pro efficiently for all tribal accounting. A monthly financial report is provided to the council and a copy is provided to RUBA staff.

RUBA staff maintained contacts via telephone and fax with the tribal administrator and bookkeeper on various financial and grant issues. The tribe drafted and adopted the FY-04 budget, which identifies all revenues and expenditures. The Business Plan is complete and on file.

The tribe requested assistance in preparing a grant for the new clinic. A copy of the Huslia grant was provided.

The community of Minto has been a hub of major construction this summer with the building of a new church and the multipurpose building.

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: The FY-04 utility budget correctly identifies revenues and expenses. The general funds continue to subsidize utility expenses. Monthly financial reports are generated using QuickBooks Pro and Excel.

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 System Comments: Billing, collection, accounts payable, accounts receivable and payroll all meet accounting standards. The tribe is utilizing the Quick Books Pro accounting system and both staff members are well versed in the program at this point. When problems do occur they contact RUBA staff or the contractor, Sandy Wilson.

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 tribe has no tax liabilities.

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 tribal staff continues working on updating the Personnel Policy with staff from Tanana Chiefs Conference.

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 Meetings Act" for all meetings.

Organizational Management Comments: The tribal council is the policy making body for the utility and is very active in updating utility policies. The policy making body meets regularly and all meetings are properly noticed. The utility staff is well trained and stable.

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 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 utility has a Safety Manual however does not hold safety meetings.

RUBA Activities For The Coming Quarter

RUBA staff will continue to provide assistance with the Quick Books Pro program assuring that the monthly financial reports are accurate. With this program we will also be able to produce the required information for a rate analysis of the utility services for presentation to the governing body.