

## Stebbins Activity Report

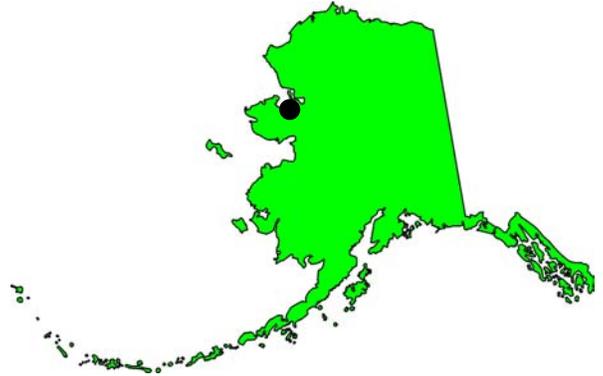
### Community Overview

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.

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#### 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.

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#### 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

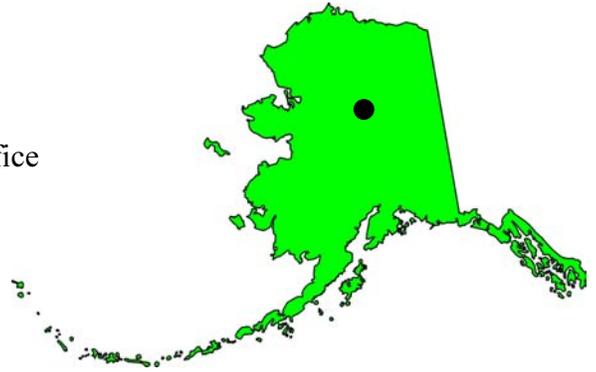
### Community Overview

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.

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#### 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.

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### 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

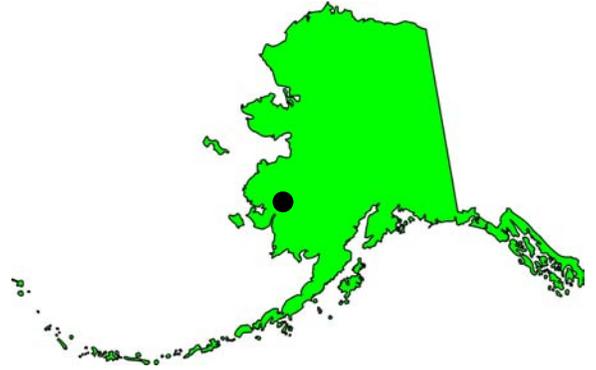
## Community Overview

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"/>            | 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"/>            | YTD expenditures are at a level equal to or below those budgeted.   |
| <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.

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### 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.

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**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.

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### 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 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

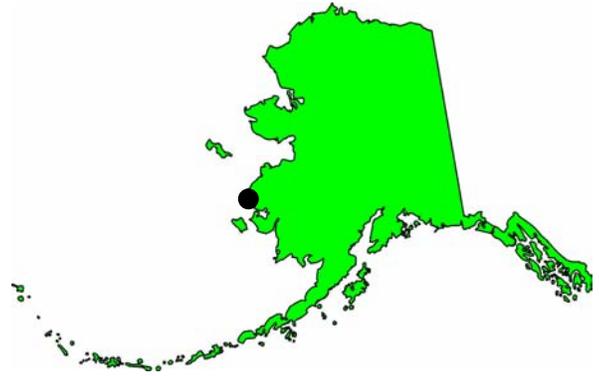
## Community Overview

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"/>            | ?                        | 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 18<sup>th</sup>. 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 16<sup>th</sup> 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 30<sup>th</sup> if not completed and sent to Juneau. John said he was going to get the bookkeeper to work on them and submitted.

On May 29<sup>th</sup>, 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 30<sup>th</sup>, 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 Tim Murphy 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.



