

# Upper Kalskag Activity Report

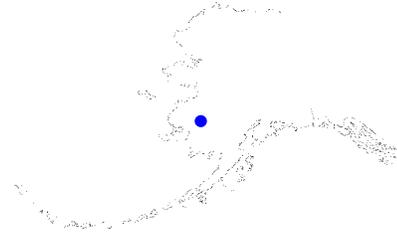
## Community Overview

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.



## General Information

Jimmy Smith made a trip to the community on January 16, 2002, to review the office procedures with the Mayor, Betty Turner, and the City Clerk, Margaret Alexie. Margaret and Jimmy went over the individual payroll journals she had put together. Jimmy reviewed them to make sure the deductions were done correctly. She had done an excellent job with the preparation of the individual payroll journals.

Jimmy then reviewed the Excel payroll spread sheet in the computer to make sure the formulas were okay. He found some errors in the formulas and made the corrections for her. Margaret told Jimmy the City payroll was in the City Computer and the utility payroll was in the utility computer. Jimmy told her it would be better to have all the payroll done on one computer instead of going back and forth. Both Betty and Margaret agreed to have all the payroll information in one computer, the utility computer.

Jimmy worked with Betty Turner, Mayor, on how to submit the city’s certified financial statement for 2001 to Juneau. She had assisted with the preparation the prior year and needed a refresher on how to do the report. Jimmy showed her how to do this using example following the budget and her expense reports

## Observations and Recommendations

Finances — Financial reports have yet to be submitted to RUBA staff for review. City staff insist they are operating in the black and following the adopted budget for FY02.

Accounting Systems — City staff is using a manual system to keep track of the revenue and expenditures for the City and utility. Training needs to be done with the staff on how to use the QuickBooks program.

Tax Problems — It appears that the City has no tax problems. This may need to be reviewed with the IRS agent to ensure all taxes, if any have been paid

Personnel System — City staff need to follow up with AML/JIA to ensure that their policy has been reviewed.

Organizational Management — The City Clerk attended a Utility Management Organizational training session and may establish a organizational chart for the City Council to review and adopt.

Operation of Utility — City staff have been sending monthly billing to the customers, but are starting to have some problems with a few of the customers not willing to pay their monthly bill. Staff is looking into ways of collecting the funds owed to the utility for service.

Category	Inadequate	Meets Minimum Requirements	Exceeds Minimum Requirements
Finances	X		
Accounting Systems	X		
Payroll Taxes		X	
Personnel System		X	
Organizational Management	X		
Operation of Utility		X	

### **Anticipated Activity**

- ✓ Train the Clerk and Mayor how to use the QuickBooks program.
- ✓ Make sure the quarterly tax reports are done property.
- ✓ Work with AML/JIA to establish a personal policy for the City.
- ✓ Work with City staff and Council members to set up a organizational chart.