

## Coffman Cove Activity Report

### General Information:

On November 1-6, 1999, Gina Atkinson and Kim Judge traveled to Coffman Cove. The purpose of the trip was to audit the financial records, present a Newly Elected Officials Workshop, and to gather information for a rate study. One of the results of the trip was that the City's finances weren't as bad as originally thought. Most of the information was in Quickbooks. There was only one deposit that was missing from the bank statement, and one deposit that was on the bank statement but not in Quickbooks. The new Bookkeeper kept a hand ledger for the month of June 1999. When we left Coffman Cove, Kim was comfortable with the financial information they had and that they had a correct ending balance for FY99.

The second objective of the trip was the Newly Elected Officials Workshop. Three Council members were in attendance including the mayor. A pretest was given to the participants. To start discussion, we went over a City Council report card. Then we went through the City Council Primer. Each participant was given a copy of the handbook. After we finished with the handbook, a post test was given. All participants improved their scores and the Mayor finished with 100%. The pre and post tests were based on the City Council Primer.

The final purpose of the trip was to gather information for a rate study. Unfortunately, the financial records weren't in any shape to gather this information. On November 30, 1999, Gina sent an e-mail copy of the rate sheet spreadsheet to the Bookkeeper so she would know the information Gina needs to do the rate study. As of January 1, 2000, the City hasn't given Gina the information yet.

### Observations and Recommendations:

**Finances** — Before the trip to Coffman Cove, the City was worried that the financial records were so out of order that they would not be able to produce a certified financial statement for FY99. When we reviewed the finances, we found that most of the information was there. Based on Quickbooks and the Bookkeeper's ledger sheets, we were able to come up with a good ending balance for FY99.

**Accounting Systems** — The City gave up on a computerized accounting system and went back to hand ledgers. The new Bookkeeper is more comfortable with a manual system (she has her own business and keeps manual records) than a computer accounting system.

**Tax Problems** — There appears to be no tax problems.

**Personnel System** — City employment appears to be steady. The new Bookkeeper who is also the Office Manager wants to work on personnel policies and procedures.

Organizational Management — There are only a few City employees. Before the new Bookkeeper was appointed Office Manager, there seems to be a lack for direction for the City employees. Now the Office Manager has the authority to manage City employees.

Leadership/Governance — The City of Coffman Cove has a new Mayor. Previously, the City went through several mayors due to people leaving town for jobs in other places. This Mayor has been there for a couple of months now and seems to want to do a good job. He scored a 100% on the post test for the newly elected officials training.

Operation of Utility — There doesn't seem to be any problems with the operation of the utility. The operator is level one certified.

**Ranking**     1 = Inadequate  
                   4 = Adequate to meet minimum requirements  
                   7 = Exceeds requirements

Category	1	4	7
Finances		X	
Accounting Systems		X	
Tax Problems			X
Personnel System		X	
Organizational Management		X	
Leadership/Governance		X	
Operation of Utility			X