

## Nightmute Activity Report

### General Information:

Paul Chimiugak, RUBA staff in Bethel, was informed that the previous Administrator and the Bookkeeper both resigned their positions over the summer. The new Administrator is Mark Tulik, who had been the Clerk/Bookkeeper. The new Utility Bookkeeper is Jimmie Tulik and Mark is training him on the basics of recording transactions. Paul Chimiugak went to Nightmute to assist Mark on the completion of FY00 Budget and FY98 CFS. During that trip Paul also reconciled most of their accounts and found that they have bank accounts in a now defunct Nightmute Power Plant (Nightmute has become an AVEC Member). The account is over a one hundred thousand dollar range and he said that the City Council will decide what to do with the account. Paul also gathered information for a rate study. The one concern that Paul heard from the haul operator was that the operator didn't like the transfer tank having wheels in the summer and having the tank transferred to a sled in the winter. He said that this is too tedious for him and he'd rather have one wheeled tank for summer and one on a sled for winter.

### Observations and Recommendations:

Finances — The City has a Nightmute Power Plant (NPP) account of \$141,000.00 and they haven't decided what to do with it. NPP was put off line when the city switched over to Alaska Village Electric Cooperative (AVEC). Paul is still waiting for FY00 Budget and FY98 CFS. He was told by the New Administrator that he will send a copy as soon as the City Council approves the Budget. Their accounts are in good shape, but the new Utility Bookkeeper needs training which he will get soon from the Bethel office. During the August trip, the general account was less than a thousand dollars, but Paul was told by the Administrator that he will make a deposit to cover the payroll and payroll taxes. Their Flush Tank & Haul System account is in a good shape and has enough to cover any small emergencies. The Post Office account is replenished on a monthly basis through contract payment. The Bingo account has a balance of \$14 thousand.

Accounting Systems — The Administrator is keeping the financial accounts and transactions up to date. The Utility account is maintained by the new Utility Bookkeeper. However, he needs training in Financial Record Keeping System. Paul is setting up a training time for them and the nearby village of Tununak. The bingo account has its own bookkeeper and the Administrator is fairly satisfied with his performance. The Administrator told Paul that since the Bingo Bookkeeper started working, the fund has increased to its present level. They keep the books fairly well, but they haven't been reconciling the bank accounts. This is evidenced by the bank statements that are missing.

Tax Problems — Paul has found that they had not paid their payroll taxes since April of 1999. The Administrator made a payment for the whole amount just recently and they said

that they will keep up with this payment for now. They now have no outstanding taxes to pay.

Personnel System — The administrative staff has been in the office randomly. The Utility Bookkeeper is being trained by the new Administrator and he will receive more training from the Bethel office. There has been no change in the job description of the Administrator. The previous Administrator had wanted the delegation of hiring and firing of city employees to be under the control of the City Council. The Administrator said that he will post an opening for a City Clerk/Bookkeeper.

Organizational Management — The office staff is still working in the same way as last summer. The office is occasionally manned by one of the three employees. We are working to change this situation for the better this winter.

Leadership/Governance — The leadership of the city administration has been absent on Paul's trip to Nightmute. They are either out of town or they don't show up to see how the city is operating. Paul is going out to Toksook Bay to conduct a Newly Elected Officials (NEO) workshop with Chefnak and Nightmute city councils to see if this situation can be improved.

Operation of Utility — The city has 31 units to date and it seems to be in stable condition. They have accumulated enough funds through the FTHS service to efficiently manage the operation of the utility.

**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	