Northway Activity Report

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General Information:

No field trips were made to Northway during this reporting period. However, considerable time was spent via phone/fax with the Northway clerk. The administrator is taking most of the summer off. The audit that was originally scheduled for June-July (audit for calendar year 1999 has been postponed). The clerical help in the office has been stretched to capacity and the office is understaffed. RUBA has had discussions with the clerk regarding the rates for the haul system. Apparently, an "elder's rate" is desired. I reminded the clerk that we had previously set up a "family rate." An elder's rate for the flush haul is certainly "doable" and RUBA personnel gave the clerk a series of parameter type questions regarding this item. Once these questions are answered we can proceed to assist the community with developing an amendment to the rate schedule.

It appears in conversations with the clerk that accounting problems still exist. Apparently the cleanup efforts and the accounting assignments given to the clerk and administrator have not been completed. Minor tax problems continue to occur and the administrative assistant has not previously prepared the quarterly 941 and DOL forms. RUBA promised assistance if the pertinent payroll information could be forwarded. To date nothing has been received. Also, RUBA requested copies of the ledger to aid in bank reconciliations. The administrative assistant indicated that the ledger/computer postings were behind. Instructions were left to catch these up to current status. RUBA will schedule a site visit to render assistance once it is determined that staff has at least made an attempt to bring the financial records up to date.

The operator attended the "Introduction to Utility Management Course." Positive feedback was received, the operator commented that he had certainly learned a lot and "it was a pleasure to see how things should be run." The operator still needs more involvement with the flush haul system. At present the flush haul and washeteria are basically being conducted as two separate operations with very little contact between the different personnel.

Observations and Recommendations:

Finances — Discussed CMG grants with administrator. Impressed upon her that they are in serious danger of losing one of the grants (an automatic lapse do to the prolonged time period.) Talked to the CMG grant people and urged the administrator to do the same and to take immediate action.

Accounting Systems — Although no site visit was made during the quarter it appears from conversations with the administrative assistant that assignments generated for accounting personnel during the March 20, 1999 visit have not been carried out. Both the computer postings and the ledger are not up to date. Bank reconciliations have not been done. The cleanup of the Quick Pro (eliminating extraneous expense accounts, elimination of

"Uncategorized" transactions, and the generation of viable financial reports) has not been completed. Apparently this is mostly do to short staffing.

Tax Problems — Minor and largely offsetting. A bigger problem may occur if quarterly report information is not received and the reports are indeed late.

Personnel System — No change. No work has yet commenced on a new personnel policy or travel procedures manual. Hopefully when staff is back up to strength these problems can be addressed.

Organizational Management — See personnel system above. Until a personnel policy is instituted with a viable organizational chart confusion of the various staff roles will continue.

Leadership/Governance — The council could provide needed assistance to the staff by demanding more accountability and viable monthly financial reports. As with most rural villages, summer is a busy time and council interest and time commitments appear to decline.

Operation of Utility — It was reported that some of the resistance on the part of the customers to pay for the flush haul system is abating. However, the success of the flush haul system will be dependant upon adherence to the establish policies and accurate financial accounting, which is not yet being done. Washeteria and flush haul receipts appear to be deposited (at least for the most part) in the general fund even though a separate water/sewer fund has been established.

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		