

ACCOUNTING ADMINISTRATOR REPORT

January 2021

01/21/2021

1. FINANCIALS:

- a. I'll be finishing the process of balancing, printing/entering/filing year-end & annual reports, for the Wisconsin Retirement System (WRS), and 1099-Misc/NEC reports. All will be mailed and filed on-line to the vendors & government agencies before the January 31st due dates, as well as the Annual Summary of Work-related Injuries and Illnesses Report.
 - Oasis will mail out the W-2s by January 31st and should be accessible on-line next week.
- b. I will then be starting on the entire year-end accounting.
- c. The annual projects costing of equipment used for grants, capital outlay projects, (Internal Equipment use) etc. will be calculated and coded before the Gen. Ledger is printed and before the year-end reports are started.
- d. The 2021 DOT equipment costs have been downloaded and have updated the Town's equipment listing with the 2021 hourly rates as well as the billable hours file. These are used for grant reimbursements, County H and misc. billing, as well as the year end internal equipment use.
- e. County H billing for October 2020 – December 2020 will be done and submitted to the County. Dorgene has done the billing for 2021 Industrial Zone leases and Airport hangar leases, calculated based on the Dec 2020 ending CPI of 1.4%. Dock leases will be billed based on what new rates are determined by the Town Board.
 - 2020 tonnage report and payment has been received from Nelson Construction.
- f. The Annual Worker's Compensation Self-Audit paperwork is due and is in the process of being completed. Wage/Payroll information has been sent and I'll be finishing up the vendors information. This annual audit requires a compilation of all payroll type compensation & overtime pay and retirement contributions, as well as matching of quarterly payroll reports filed. It also requires tabulation of all funds paid to sub-contractors, as well as copies of the sub-contractors Certificate of Insurance and a notation of what services the sub-contractor provided.
- g. To go with the next monthly budget summary and bullet points, I plan to do a 2020 year-end Comparison printout which reports the final 2020 actuals (before year end adjustments) as compared to the original 2020 budget. This was suggested by the auditors to show the relationship between how the original budget was as compared to the actual financial report.
- h. Projects to work on after year end tasks have been finished: 2020 & 2021 Budget Amendments, look for Audit/Accounting firm, research accounting software programs, format budget files with 2021 changes and set up for 2024, grant updates and continue to move files to the shared drive for others to use.

2. TAXES:

- a. The "Jan settlement" was calculated by Carol sending a portion of the tax collections collected in Dec, to each taxing district. The vouchers were processed as part of the January R#2020-0324 alternative claims vouchers.
- b. The February tax collections settlement will take place by Feb. 20th, 2021 and will disburse the proportional collection percentage to the various taxing districts, including the Town's share. The next "major" tax roll funds received will be in August.

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT

FEBRUARY 2021

02/18/2021

FINANCIALS:

1. **ANNUAL MEETING:** I will start working on the 2020 financial reports for the Annual Meeting which is scheduled to be held on Tuesday, April 20th, 2021.
2. **TAX COLLECTIONS:** The 1st half tax collection process has been completed. Tax collections transferred into the General Fund, and the other taxing districts have been paid. Total 2020/2021 tax roll collections are at 56% compared to total 2019/2020 collections at 58%. The balance of the 2020/2021 real estate taxes will be paid to the Town in August.
3. **BILLINGS & AGREEMENTS:**
 - a. Dorgene has sent out the 2021 Airport Hangar & Industrial Zone lot leases.
 - b. Misc. and MRF charges billings have been sent out as well.
 - c. County:
 - i. Law Enforcement: Ashland County has paid \$32,625 to the Town for 1st Qtr. 2021 Law Enforcement Budget and the \$1,125 to be placed into the Squad Car Designated Fund.
 - ii. Zoning: The 4th Qtr. 2020 \$750 for providing Ashland County Zoning services has been paid.
 - iii. Highway/Rds.: Ashland County was billed for 4th Qtr 2020 maintenance expenses for Cty. H. Payment is expected this week.
4. **MRF:**
 - a. **SELF-CERTIFICATION AUDIT:** The WI Dept. of Natural Resources (DNR) requires MRF to self-certify by March 30th.
 - b. **MRF RESPONSIBLE UNIT GRANT FINAL REPORT:** The WI DNR paperwork will be started for the annual final report due April 30th, on the previous years' recycling program, reporting actual recycling costs, collection amounts and revenues and which is compared to the grant application and grant funds awarded.
5. **ACCOUNTING SOFTWARE:**
 - a. Research is ongoing for governmental accounting software programs and have reached out to a couple other municipalities inquiring what program they are using and their thoughts on it. Will continue to follow up on options, cost and demos.
6. **AUDIT/ACCOUNTING:**
 - a. I have approached Maitland, Singler & Van Vlack (MSVV) about continuing with the Town by providing a different accounting service. I'm also asking other municipalities about the firm they are using, in case MSVV is unable to continue.
7. **WORK COMP:**
 - i. A Workers Comp self audit of 2020 payroll records was done for Bitco General Insurance Corporation (the Town's Work Comp carrier for 2020).
 - This was reporting all wages and compensation, as well as sub-contractors and their information (type of job/work and done on-site or off-site, amount paid, if 1099 reportable, copies of their Certificate of Insurance, etc.). The audit actual figures are used to calculate what the previous years' premium should have been and adjusted accordingly. We have not received any notice yet.

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

Accounting Administrator Report

March 2021

03/18/2021

FINANCIALS:

1. Billings:

- a. Payment has been received from Ashland County for the 10/1/2020-12/31/2020 work done. County H maintenance reimbursement costs for 01/01/2021 - 03/31/2021 will be compiled and sent to Ashland County Highway.
- b. Nelson Construction has paid the 2020 tonnage fee and their new dock lease billing has been sent (payment due in August).
- c. Madeline Island Ferry Line has paid their 2021 Dock lease.
- d. We have been sending out monthly bills for charges that have been done at the MRF.

2. Accounting Software:

- a. I have received several software recommendations from WI Clerks and will be following up shortly with the companies. The CEO of the firm we currently use has reached out to see what changes they might be able to make to help the Town.
- b. The plan remains to move the Town back into doing payroll processing in house.

3. Auditing Firms: We've e-mailed eleven Request for Audit Services and have heard back from seven firms. A few hours have been spent on the phone answering questions and providing more information. Several seem very interested, so we are hopeful.

4. Draft 2020 Financial Report: This is a summary of the previous year, given to the Electors at the Annual Meeting. I hope to put together a preliminary cost of the Emergency Services Building project in time for the meeting.

- a. Revenues & Expenditures Budget: It summarizes the 2020 Original Budget, 2020 Budget Amendments and 2020 Actual, as well as the 2021 Budget.
- b. Banking Balances and transactions: This summarize funds in and out of each of the Town's bank accounts.
- c. Designated Funds: This provides both a summary of Designated Funds by departments as well as a comparison of department Designated Funds balances.
- d. Indebtedness: Reports the status of the Town's borrowing and loan balances.

GRANTS:

1. The WI Dept of Natural Resources (WI DNR) requires a Self-Certification report from all Material Recovery Facilities (MRF) to be filed electronically every year, by March 31st. Ted is compiling the information with Marty hoping to have it together next week and I'll log it into the DNR's system.
2. The DNR's 2020 Annual Recycling Unit Grant (RUG) Report is due the end of April. Ben and staff will begin to work on collection & shipment information; I'll start calculating the actual 2020 costs & revenues and will then input all into the DNR's electronic entry system.
3. The Fire Department's Forest Fire Protection (FFP) grant from the WI DNR must be completed and submitted by April 15th. Red is categorizing the purchases thus far for reimbursement. We are waiting on one invoice to complete the request.

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

Accounting Administrator's Monthly Report April 2021

Page 1 of 2

04/23/2021

FINANCIALS:

1. The 2020 Expenditure Restraint Program (ERPs) information will be worked on in order to be submitted to the WI Dept of Revenue (DOR) for the May 1st deadline. This reports the Town's budgeted expenditures for the current year as compared to the previous year. If the adjusted budget expenditure increase over the prior year is less than the DOR's reported growth for the municipality (along with a few other requirements), the Town would be eligible for an aid payment in the following year.
2. **Annual Audit:**
 - a. **New Firm:** A few accounting firms have responded to the Request for Proposals that was sent out looking for 2020 year-end audit. Several have been in contact with questions, looking for more information and supporting documents (previous audits, forms filed, etc.) I am unsure as to what to expect – level of interest, timeframes and cost. But hopefully these firms will put in proposal for the 4/27/2021 Town Board meeting. Once a firm has been selected, I expect to spend a large amount of time on this project and with the firm selected.
 - b. **Current Reporting:** The annual Form CT report is due May 15th to the Wisconsin Department Revenue. Rich from Maitland, Singler & Van Vlack is ready to start on what his firm offered to assist with, per the Town Board motion of 3/9/2021.
3. **Payroll:**
 - a. **Wisconsin Retirement System (WRS):**
 - i. The 2020 year-end employee transaction reporting was done, uploaded & balanced.
 - ii. **WRS Eligibility and hiring.** WRS has quite a few rules when it comes to hiring and determining an employee's WRS eligibility.
 - i. Eligibility is determined by several methods –
The Town's intent/expectations for a new hire; previous employment with the Town and previous employment with other WRS employers.
This makes hiring determinations very important. This process is becoming more difficult and time consuming.
 - b. **Unemployment:** Last week, the Town received 13 Unemployment Wage Verification/Eligibility reports that needed to be researched (compensation earned for the reporting period) and returned within, sometimes less than 5 days. The amount of time for each report can range from 15 minutes to several hours.
 - c. **New Town Administrator:** Benefit paperwork has been sent to Michael Kuchta. This took a bit more time due to the health insurance enrollment deadlines and research needed for fringe benefits being offered (taxable/WRS reportable).
 - d. **Work Comp:** Because the Town is in the State of Wisconsin Work Comp Pool, the current carrier, EMC has requested a remote audit to be done for the 1st Qtr of 2021. This is basically the same as what is done at year end, but for the first three months of 2021. They are requesting it to be done by April 29th, 2021. We haven't been able to determine if this is going to be required after each quarter in 2021.

Accounting Administrator's Monthly Report April 2021
Page 2 of 2

4. Accounting Software:

- a. This past weekend, I sent out four inquires to municipal software companies. One of these companies was positively recommended by quite a few City & Village Clerks and one Town Clerk, so I'm hopeful this firm may be what we are looking for/need. All have responded back so I'll start setting up times to do virtual demonstrations etc.

5. Grants:

1. WI DNR/MRF:

- a. Responsible Unit Grant (RUG): Marty Curry, MRF Recycling Specialist is looking at compiling the MRF 2020 tonnage collection & shipment figures. I've provided him with a breakdown of 2020 expenditures & revenues for the 2020 Recycling Grant final report and will submit (due April 30th) to the Dept. of Natural Resources (WI DNR).
- b. Annual Self Certification report to the WI DNR was completed and filed by Marty.

2. Fire Dept. Forest Fire Protection Grant 2020-2021:

- a. Purchases were done & documented by Tim Eldred, submitted for reimbursement and grant reimbursement payment in full received.

6. Licensed Raffles/Fundraising:

- a. No raffles were held in 2020 and no 2021 raffle licenses have been applied for. It appears the Fire Dept/Ambulance Service may be doing some type of fundraising this year, but no details received yet.

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

Accounting Administrator Monthly Report May 2021

05/19/2021

GRANTS:

1. **MRF:** The 2020 Responsible Unit Grant (RUG) final report to the WI DNR accounts for the Town's actual recycling program, expenditures and revenues, as well as collection & disposal information. Recycling Supervisor Marty Curry filed the report electronically to the DNR by the April 30th deadline.
2. **LIBRARY:** The Library has received several non-governmental grants to help fund their various recreational programs.

FINANCIALS:

1. Maitland, Singler & Van Vlack started the Town's financial review of the 12/31/2020 financial records and the Form CT report was submitted to the WI DOR by the May 17th deadline. The next week or so will be devoted to preparing the 2020 financial statements, adjusting entries and getting files ready for the actual audit. This will be a good time to try to organize previous audit records and files.
2. Baker Tilly plans to be in the area the week of June 14th and are hoping to spend a day or two here to start the audit process. I've sent them the annual audit listing I prepare and asked if they will provide something similar that we can start working on.
3. 2020 Expenditure Restraint Program (ERPs) report was filed, and associated budget reports uploaded to the WI Dept of Revenue by the May 1st deadline. The Department will review and determine if the Town will qualify for 2022 funding.
4. The requested Work Comp audit for the 1st quarter of 2021 was done and uploaded to the carrier's field agent. We haven't received any information if this will change the premium amounts for the remainder of 2021.
5. Starting May 1st, the MRF charges have had the admin billing fee of 4.00% or \$10 (whichever is greater) added to the statements being sent out.

MISCELLANEOUS:

1. Monday, May 31st is Memorial Day and the Town Hall staff will be off.
 - a. Due to the holiday, payroll will be processed a day later and pay date will be Friday, June 4th instead of Thursday, June 3rd.
2. With the various projects and tasks going on, as well as the remote/closed building, I still have quite a bit of vacation time that was to be used by my anniversary date of July 1st and will probably need to request, at the next Town Board meeting, an extension.
3. Numerous unemployment wage earning verification reports continue to come in each week. These are very time consuming.
4. New accounting software has been pushed aside with everything needing attending, but hopefully next week I can start making contact with the several vendors who responded.

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT

June 2021

06/18/2021

FINANCIALS:

1. AUDIT:

- a. The auditor from Baker Tilly arrived Thursday in full force. It was amazing how much pre-prep had been done by them. The auditor expects to be here Friday and then back early in July to do the testing portion. In between will be remote work of uploading files and documents, answering questions and explaining processes.

2. GRANTS:

- a. American Rescue Plan: The funding relief programs for municipalities request for funds is open and Micaela has applied for the Town. Once the Town receives confirmation of funding approval, the Town Board may want to have some discussion as to how best use the funds. The funding will be split 50% to be received in June and the balance in 2022. More information will follow in the next week or two.

3. BUDGET:

- a. Budget time is coming quickly, which I'll need time to start setting up the files, formulas and historic budget information for the Department Heads.
- b. Budget Amendment #2 is being prepared. This amendment is to adjust the budget for the various decisions and contracts the Town has entered into that were not in the 2021 budget, and to adjust budget items between funds.

4. DONATIONS:

- a. As per the Town Boards request to be notified on any donations received from business, please find a listing of businesses who have contributed to the 4th of July fund as well as Library donations.

MISCELLANEOUS:

- b. The 4th of July falls on Sunday this year and the Town Hall staff has the option of taking Friday the 2nd or Monday the 5th off.
- c. As per the June 13th, 2006 Town Board Proclamation to Celebrate Lake Superior Day as the 3rd Sunday in July, the 2021 Lake Superior Day will be **July 18th, 2021**.
- d. Thank you for your 6/8/2021 approval of an extension of my unused 2020 vacation.
- e. In summary, my upcoming projects are:
 - i. 2020 year end Audit
 - ii. Accounting Software research
 - iii. Budget Amendment #2
 - iv. Insurance current listings/values
 - v. 2022-2024 budget preparation

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT

July 2021

8/03/2021

1. **FINANCIALS & TAXES:**

a. **AUDIT:**

1. Baker & Tilly has been working on the audit services for the year ending 12/31/2020. Currently, time has been spent bringing them up to speed on Town operations, files and documentations. One of their interns had July 29th and July 30th dedicated for questions and requesting files. This is perfect timing to tie in with looking at accounting and tracking software programs.

b. **BUDGET:**

- The \$13,659.25 that the Town received in American Rescue Plan funding will be placed in a Designated Fund until determined use.
- I will start working on formatting the department head budget worksheet files for 2022-2024; the payroll information, designated funds, and budget justifications. The Cost of Living Adjustment was 5.4% at the end of June.
- The draft 2022 Budget Calendar will be presented soon.
- What direction do you want the department heads to follow for 2022?
 - a. Information needed to plan for 2022 directions to Dept Heads?
 1. Tax Levy change/limit from 2020/2021
 - a. No increase
 - b. Possible Increase/Decrease %
 2. 2022 Capitals outlays and projects
 - a. Items removed from 2020 and/or 2021
 - b. Suggestions for 2022
 3. New borrowing limits or constraints
 4. Budget limits level – flat, % increase or decrease

c. **BILLINGS:**

1. Ashland County 2nd Qtr. for Zoning & County H have been sent and payment received. MRF and misc. billings will be done shortly.
2. The Madeline Island Chamber of Commerce has been billed for 100% of the “porta-potty” pump-out billings as well as supplies purchased.

d. **TAXES:**

1. The final (2020 payable in 2021) settlement of the balance of outstanding Real Estate taxes will be paid to the Town from Ashland County by August 20th. This is the last large funding source for the Town until the 2021/2022 tax season begins.

e. **EMERGENCY SERVICES BLDG PROJECT:**

1. Contract close outs (final payments made) have been done for Berghammer and Brown Plumbing & HVAC. Remaining are Five Star Electric, Nelson Co. and Wendel.

f. In summary, my upcoming projects are:

1. 2020 year end Audit
2. Accounting Software research (*Vendor demonstration scheduled 08/05/2021*)
3. Insurance current listings/values
4. 2022-2024 budget preparation

Respectfully submitted,

Barb Nelson
Accounting Administrator/Deputy Clerk

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AUG 3 2021

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT

09/08/2021

August/September 2021

1. FINANCIALS:

a. BUDGET:

1. The beginning of the budget process has started. The 2022-2024 budget files have been set up and on the shared drive for the Department Heads. Currently the files contain 2021 information through July and will be updated when August reports have been completed. The actual budget file for 2022 will hopefully be replaced when new software is in place.
2. Consumer Price Index – Urban (CPI-U) ended at 5.4% for July; 1.0% in 2020

b. 2020 AUDIT:

1. Not as much took place in August – providing documentation and answering questions. We've been trying to take a look at internal functions and reporting – how to add checks and balances or what could be improved upon and splitting off duties. Some will be reflected in the proposed 2022 General Government budget.
2. Some discussion will take place with the auditors regarding how the Town's reporting is done and best options. This will be important once the new software is being set up.

A. Cash basis (which is what is currently used – expenses and revenues are realized when paid or deposited).

B. Accrual or modified accrual basis – expenses and revenues are realized as soon as they are incurred and entered into the accounting software. Gives a more accurate and up to date view of where the budget is at.

- ### c. ACCOUNTING SOFTWARE:
- Two different firms have been looked at for providing municipal accounting software. Both seem very good and will be very different from what the Town has used for over 25 years. I think, no matter which software is chosen, the end result will be fabulous but will make now until the end of the year, extremely busy. Making this switch will require going back to processing all payroll tasks, reporting, etc.

d. GRANTS:

1. MRF Responsible Unit Grant: Begun working on the 2022 Responsible Unit Grant (RUG) Application (recycling). This grant application is due to the Dept. of Natural Resources (WI DNR) by October 1st and reports the estimated/budgeted financial costs and revenues of the recycling program. This ties in nicely with the budget work. I've reviewed, with Marty, some of the process, files and information needed and he is working on his/the MRF portion.
2. Airport CARES: The airport has received three separate funding from the WI Bureau of Aeronautics, for reimbursement of operations and maintenance that can be used over the next three to four years. I'll start the paperwork for requesting reimbursement for what was budgeted this year (two funding periods have eligible expenses period going back to 1/20/2020, and one funding is for eligible expenses starting 03/11/2021).
3. American Rescue Plan: The \$13,659.25 was put into a designated fund. Michael is researching how those funds can be spent. The funds must be obligated by 12/31/2024, and until 12/31/2026 to complete those obligations. Reporting use of funds must be done annually, with the first report to be filed by 10/31/2021 and thereafter.

RECEIVED

SEP 8 2021

Initial: dg

2. **TAXES:**

- a. The August tax collection settlement has been received from Ashland County and has been deposited.
 1. The bank loan payment was made to Bremer – for the Emergency Services Building construction. This was the first of ten payments with a balloon due as the 10th payment.
- b. Everyone has received the 2021 Equalization Report from the Department of Revenue.
 1. This report reflected the Town's potential share of Ashland County tax levy (22.46% as compared to last year of 21.57%). The same report is available for Bayfield County; the calculated Town's share of Bayfield School's tax levy (46.72% as compared to last year of 45.78%).
 2. The Equalization report is also needed to complete the two exemptions from County Levy:
 - A. The Library Exemption is an annual filing with Ashland County claiming an exemption from Ashland County taxation on their Library tax levy. The Town certifies that the amount spent on the local library is greater than what the Town's share would be for the county library tax levy.
 - B. The second is that special Exemption From Levy (70.62(4)) for shared services with Ashland County which was attempted once. Once again, I did not draft this exemption for the September 1st due date.

Respectfully submitted,



Barb Nelson
Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR'S REPORT

Public

October 2021

10/06/2021

10-6-21

1. FINANCIALS:

a. 2022-2024 Budget:

1. The first process of reviewing the budget files have been done – both by myself and Michael. This morning, I have removed access to the actual department budget files and I will start try to make sure all the noted projects and purchases are in the budgets and will then start on flipping each budget into the “master” 2022 budget file. Once that has been done, formulas and comparisons will take place. When Michael returns, we will have a day or two for reviewing, before all the files will be printed out and put into your 2022 budget books.
2. As in the past, I will be interested to hear what did/would make the budget process easier for both the department heads and the Town Board.
3. Michael and I have done a quick calculation of the WI Dept of Revenue's (WI DOR) allowable tax levy and will insert that figure into the budget sheets.

b. Grants:

1. Recycling: The Town's Responsible Unit Grant (RUG) application for 2022 was completed and submitted to the WI DNR by the Oct. 1st, 2022 deadline. This grant application reflects what budgetary recycling expenses and revenues expected in 2022. Most of the calculations were done by Marty, and he filed the report on-line.
2. Airport CARES: As soon as I am able, I plan to put together the first reimbursement request for airport expenses.

c. County Library Exemption resolution: This resolution is on the Town Board's agenda for review and approval; it reflects the Town spends more in the town's budget for library services as opposed to what the Town's share of the Ashland County Library budget would be, thereby exempting the Town's from the County Library levy.

d. Billings:

1. Ashland County:
 1. 3rd Qtr. Town maintenance to County H will be billed after this payroll
 2. 4th Qtr. Police & Squad Car Budget for 2021 was billed
 3. 3rd Qtr. budget request for Zoning for 2021 was billed
2. September MRF billings are being done as well as various misc. billings.

e. 2021 Budget:

1. Another budget amendment will be drafted for some of the un-budgeted expenditures that are being done and shifting of funds to pay for these items. I had hoped to have the amendment ready for this agenda but I haven't been able to work on it yet.

f. 2020 Audit: The auditor was off during August but is starting to get back to the Town's reporting. In the meantime, we have come up with a couple additional internal checks and balances for reviewing transactions.

g. Accounting Software: I've received demonstrations from two firms and will need to schedule a block of time to compare and make a recommendation. Paychex, who owns Oasis, has reached out to see if the Town would be interested in other payroll options they have, instead of converting payroll processing back in house, as well as modules for employee data entry, etc. Glenn is familiar with what they have to offer and has volunteered to assist with reviewing the softwares and options available.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

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OCT 06 2021

Initial: dy

11-3-21

ACCOUNTING ADMINISTRATOR REPORT

November 2021

11/02/2021

1. MISCELLANEOUS:

- a. The Town Hall will be closed on Thursday, November 25th.
- b. Once the budget has been firmed up, I hope to take some time off.

2. TAXES:

- a. The Town has received Northwood Technical College (formerly WITC) and Madeline Sanitary District's Certified Tax Levy Apportionments. The Bayfield School and Ashland County's should be arriving shortly, and State School Tax Levy Credit, Lottery & 1st Dollar credit should be posted by the DOR within the next week. When we received the final assessments, I'll revised the summary report on the tax levies. In the past, this is a widely requested budget document.
- b. Ashland County 2022 Budget has the Town's request of Law Enforcement \$135,000 (\$130,500 for operations budget & \$4,500 for squad). The Town requested \$5,000 for Zoning and but \$3,000 was put into their budget (\$3,000 was approved for 2021).

3. FINANCIALS:

- a. Fall normally tends to be difficult due to working within two calendar years of budgets. This year, four different years are being worked in: the remote audit of 2020, and also delving back into 2019 for certain verifications and updating; 2021 budget amendments needed, year-end estimations, cash and project projections; and the 2022 budget.
- b. After the 2022 budget is adopted, a Wage Resolution will be drafted for your review and approval as well as the 2022 Schedule of Fees.
- c. After this budget has been adopted, it is hoped the Town Board can give some input as to what reports are helpful, what is a waste of time and what information would you like to be given, and when.
- d. The audit for the period ending 12/31/2020 is still in progress. Baker Tilly representatives appear to be interested in providing the same service for the year ending 12/31/2021.
- e. Misc. billings, County H reimbursement, have all been done and submitted. October MRF billings will be done in the next week. The fuel tax credit accounting and request for reimbursement will be done in the next couple of weeks. Carol is helping on the collection of some unpaid MRF billings, which is greatly appreciated.
- f. Grant reimbursement requests will be compiled for the Airport CARES and the WI DNR BBTP Trails project. As soon as the passenger shelter arrives and final bills incurred, reimbursement request will be sent to WI Coastal Management (WICM).
- g. I think an accounting software firm has been decided on, and once the purchase is approved, we will start the timing coordination: the purchase of, converting current accounts, vendors, etc. and training. We will then work on determining the purchase of other modules, including payroll.

Respectfully submitted,

Barb Nelson, Accounting Administrator/Deputy Clerk

RECEIVED

NOV 3 2021

Initial: dg

**Accounting Administrator's Monthly Report
December 2021**

12/01/2021

1. TAXES:

- a. Micaela has the calculations of the Statement of Assessment & tax levies, along with the Big Arn's Road Assessments, ready for to be faxed to the Ashland County Land Description office for preparing the tax bills. She will also file the Statement of Taxes with the Dept of Revenue. The notice of approved tax levy will then also be filed with the State.
- b. Carol will be mailing the tax bills as soon as Ashland County has them prepared, using the Ashland County Tax Collection software. Ashland County web-site will also have all of this information on their web-site; simply click onto their GIS box.

2. FINANCIALS:

- a. Ashland County has reimbursed the Town for the first three quarters of County H maintenance as well as for Zoning Services provided for them by the Town.
- b. The Consumer Price Index – Urban for the 12 months ended Oct. 2021 increase is 6.2%, Oct. 2020 was 1.2%. The Dec. ending rate is used to calculate the 2022 hangar and industrial zone lot lease payments.
- c. Michael will be reminding all the department heads to make sure to submit all their 2021 invoices, expenditure reports/requests by the morning of Tuesday, December 28th. Anything that comes in after that will be paid from 2022 funds.
- d. Baker Tilly are continuing to work on the audit for the year ending 12/31/2020. They are awaiting costs and values on land/roads/sidewalks/culverts and that we haven't done before, so Ben has been helping me get costs and information.
- e. The third 2020 budget amendment has been prepared – for general housekeeping of accounts/approved POs and shifting of funds for items either not budgeted or higher than budgeted expenses.
- f. Grant Reimbursement requests are being worked on. WI DNR Grant for Big Bay Town Park Trails has been handed off to Michael for review and signing. I've e-mailed the WI Bureau of Aeronautics for guidance on forms and applying for reimbursement on the various Airport CARES/ARPA/Federal Stimulus funding. Nothing has been provided yet.

3. MISCELLANEOUS:

- a. Michael is working with Dept Heads to determine days off and building closure for Christmas and New Year's Day, since both fall on a weekend.
- b. Employees' health insurance choices and most Flex/Section 125 employee annual options have been put in place for 2022. A few employee changes have recently occurred and are taking up some of my time for researching how to handle their benefits.
- c. The last payroll of the 2021 year will be paid on Thursday, December 30th. That will start the beginning of all the year-end processes, balancing and reporting – employee benefits, general and Work Comp insurances audits, vendor reporting and the general audit/year end reporting to the State of WI.
- d. Workhorse Software Services has drafted a proposal for the purchase of various software modules. One question is whether the Town is interested in having them host the Town's information or should their program be installed on the Town's network server. If installed on the Town's server, each department's access would have to be granted by Will and access would only be available to those already on the Town's network. Having Workhorse host it, would allow others not on the network be granted limited access (Library Director, any Town Board members interested, etc.).

Respectfully submitted,

Barb Nelson

Barb Nelson
Accounting Administrator/Deputy Clerk

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DEC 2 2021

Initial: dg