

ACCOUNTING ADMINISTRATOR REPORT

January 2022

01/04/2022

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 to the vendors and filed on-line & 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 by the end of the month.
- 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 2022 DOT equipment costs have been downloaded and will be updated in the Town's equipment listing with the 2022 hourly rates as well as the billable hours file. These are used for grant reimbursements, County H, misc. billing, and the year-end internal equipment use.
- e. County H billing for October 2021 – December 2021 will be done and submitted to the County. Dock leases will be billed based the annual contract rate for each lease. 2021 tonnage report and payment request has been sent to Nelson Construction.
 - Dorgene will be doing the billing for 2021 Industrial Zone leases and Airport hangar leases, calculated based on the Dec 2021 ending CPI.
- f. The Annual Worker's Compensation Self-Audit request is normally received sometime this month and due by January 31st. 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, copies of the sub-contractors Certificate of Insurance and a listing services the sub-contractor provided.
- g. To go with the January or February budget summary and bullet points, I plan to do a 2021 year-end Comparison printout which reports the final 2021 actuals (before year-end adjustments) as compared to the original 2021 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: 2021 & 2022 Budget Amendments, the beginning of new accounting software programs to be installed and learned, format budget files with 2022 changes and set up for 2025, grant updates and continue to move files to the shared drive for others to use.

2. **TAXES:**

- a. The "Jan settlement" will be calculated by Carol sending a portion of the tax collections collected in Dec, to each taxing district. The vouchers will be processed as part of the January alternative claims vouchers.
- b. The February tax collections settlement will take place by Feb. 20th, 2022 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.

3. **MISCELLANEOUS:**

- a. I will be taking a vacation starting Thursday, January 13th and back on Monday, January 24th.
- b. The auditors are hoping to be close to wrapping up the reports for year ending 12/31/2020.

Respectfully submitted,

Barb Nelson

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

JAN 5 2022

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT

FEBRUARY 2022

02/1/2022

FINANCIALS:

1. **ANNUAL MEETING:** I will start working on the 2021 financial reports for the Annual Meeting which is scheduled to be held on Tuesday, April 19th, 2022.
2. **TAX COLLECTIONS:** The 1st half tax collection process is almost completed. Tax collections will be transferred into the General Fund, Carol will meet and settle with Ashland County, and then the other taxing districts will be paid by the February 20th deadline. Currently 2021/2022 tax roll collections are approximately 49% of the tax roll and charges.
3. **BILLINGS & AGREEMENTS:**
 - a. Dorgene has sent out the 2022 Airport Hangar & Industrial Zone lot lease billings.
 - b. MIFL dock lease has been paid, misc. and MRF charge billings have been sent out as well.
 - c. County:
 - i. Law Enforcement: Ashland County has **NOT** paid the \$32,625 to the Town for 1st Qtr. 2022 Law Enforcement Budget or the \$1,125 to be placed into the Squad Car Designated Fund.
 - ii. Zoning: The 4th Qtr. 2021 \$750 for providing Ashland County Zoning services **HAS** been paid.
 - iii. Highway/Rds.: Ashland County is being billed for 4th Qtr 2021 maintenance expenses for Cty. H. Payment is expected next 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. Last year, Marty did the bulk of the 2022 Responsible Unit Grant application.
5. **ACCOUNTING SOFTWARE:**
 - a. Workhorse has started working on the conversion and has reached out to the Baker Tilly auditor for clarification on accounts, transaction types and methods.
6. **AUDIT/ACCOUNTING:**
 - a. The 2020 year end audit has been basically completed. Vanesa, the Baker Tilly auditor who has been working with the Town, turned the report over to the managing auditor (Kim) who has now passed it on to their final review board. Once that step has been completed, Kim plans to meet with the Town Board to review Baker Tilly's findings, suggestions, improvements, etc.
 - b. Baker Tilly is starting on the 2021 year end audit and has requested preliminary documents by February 1st. The request came in while I was on vacation and then finishing up year end, so I'm a little behind on their requests. We will need to arrange for a contract with them for this service.
 - c. The Baker Tilly auditor (Vanessa) plans to be here in person, the week of March 7th for their in-person audit review. I believe two auditors are coming this time.

7. WORK COMP:

- i. EMC (the Town's Work Comp carrier for 2021) has not yet requested a Workers Comp audit of 2021 payroll records, but should receive it any day, since the policy runs Jan 1st – Dec 31st. They can request a self audit or will send an auditor here to review all the records, etc. I'm anticipating a self-audit, due to COVID, as well as our geographic transportation issues.
 - This required 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.

Respectfully submitted,

Barb Nelson

Barb Nelson
Accounting Administrator/Deputy Clerk

Accounting Administrator Report
March 2022
Page 1 of 2

03/02/2022

FINANCIALS:

1. Billings:

- a. Payment has been received from Ashland County for the billed 10/1/2021-12/31/2021 Cty H work done by the Town.
- b. Payment has been received from Ashland County for the 1st Qtr. 2022 Law Enforcement Budget.
- c. Nelson Construction has paid the 2021 tonnage fee and their new dock lease billing has been sent (due August 15th). CA Nelson & Son dock lease is due May 15th.
- d. Madeline Island Ferry Line has paid their 2022 Dock lease and 2021 electrical use.
- e. We have been sending out monthly bills for charges that have been done at the MRF.

2. Accounting Software:

- a. Workhorse access has been installed on my computer and I have had weekly phone calls with their support person, going through the start-up and conversion. Because the program will need to contain actual 2022 information, I scan and e-mail our actual vouchers and receipts to them, so we are working on actual 2022 data entry.
 - i. Currently, the training is duplicating what was done in the current accounting software program, but it's a good way to learn, and then to be able to balance Workhorse reports against TownHall Software reports. The sooner the conversion can take place, the better.
 - ii. At that point, we will need Will to coordinate with Workhorse to grant access on everyone's computers, some for data entry and the department heads (for read only access).

3. Audit:

- a. Year Ending 12/31/2020: Baker Tilly has basically finished their reports and has sent draft copies for review, they are hoping this is done by the weekend.
- b. Year Ending 12/31/2021: The auditors have sent all their requests for documents, reports, activity questionnaires, in preparation for being at the Town Hall March 8th – March 10th. Three new auditors will be here during this period. Previous years, we provided the boxes and files of documents and the auditors culled out what they needed. Now, it's supplying what they have requested, creating scans & electronic files and uploading into their software.

4. Draft 2021 Financial Report: This will be done for the March 22 Town Board meeting and is a summary of the previous year, given to the Electors at the Annual Meeting. This is also needed for the audit. It is a summary of the previous year for:

- a. Revenues & Expenditures Budget: Original Budget, Budget Amendments and Actual, as well as the 2022 Budget.
- b. Banking Balances and transactions: Funds in and out of each of the bank accounts.
- c. Designated Funds: Designated Funds by departments.
- d. Indebtedness: Status of the Town's borrowing and loan balances.

RECEIVED

MAR 2 2022

Initial: dg

Accounting Administrator Report March 2022

Page 2 of 2

GRANTS:

1. **MRF:** Marty has electronically filed the WI DNR required Material Recovery Facilities (MRF) Self-Certification report before the March 31st deadline.
2. **MRF:** The DNR's 2021 Annual Recycling Unit Grant (RUG) Report is due the end of April. Marty and staff will begin to work on collection & shipment information; Marty will let me know what information he needs when the on-line reporting becomes available.
3. **Fire Department:** 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 a couple purchases and invoices to complete the request.
4. **Docks:** The Wisconsin Coastal Management Grant for the Passenger Shelter has a final extension date of June 30th. We have all the purchase expenses put together, now will need the electrical and actual installation costs in order to file for reimbursement.
5. **Library:** They were awarded a \$80,000 ARPA grant from the Department of Public Instruction that ends June 30th, 2022.
6. **Energy Committee:** The Office of Energy Innovation Feasibility grant for study of power microgrids ends June 30th, 2022. The study is taking place and partial funds paid out to the sub-contractors.

Respectfully submitted,

Barb Nelson

Barb Nelson
Accounting Administrator/Deputy Clerk

Accounting Administrator's Monthly Report April 2022

04/06/2022

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 next year.
2. **Annual Audit:**
 - a. **Current Reporting:** The annual Form CT report is due May 15th to the Wisconsin Department Revenue. Baker Tilly has been hired to do this filing, in conjunction with the audit for the year ending 12/31/2021.
3. **Payroll:**
 - a. **Wisconsin Retirement System (WRS):**
 - i. The 2021 year-end employee transaction reporting was done & uploaded.
 - b. **Work Comp:** Because the Town is in the State of Wisconsin Work Comp Pool, the current carrier, EMC requested a remote audit to be done for the 2021 and to be done by April 1st. As mentioned previously, this is the Town's reporting of all 2021 compensations paid, job categories, and a reporting of all sub-contractors used with copies of their insurance. This information was submitted to EMC on March 29th.
 - c. **Payroll Clerk:** Michael and I will be working to formula plans for this new position; job duties, position work schedule and timeline.
4. **Accounting Software:**
 - a. Workhorse Software support personnel and I have been meeting via phone and computer access weekly for the past month or so, training on the system.
 - b. We have been working on receipting – the general ledger process and now the module that the Treasurer will be able to use, to enter receipts directly into the system, instead of handwriting receipts and me entering into the account software. This will be a huge timesaver. We ask Workhorse and Will, from YWS, to coordinate installing the software access on Carol's laptop so she will be doing all the receipting.
 - c. In two weeks, we will move into actually paying bills within Workhorse. By doing so, this will be the start of Workhorse being the primary accounting software, instead of TownHall Software. The hope is to not run the two as dual programs for much longer.
 - d. I've sent Workhorse support staff, the 2022 budget file, as I think getting the budget incorporated into the software is a high priority.
 - e. All 2022 transactions that been done through Town Hall Software, must be re-entered into Workhorse. 2022 receipts are done and I am working on disbursements.
5. **Grants:**
 - a. Several grants are in progress, a couple are having their ending dates pushed back.

TIME OFF:

I have been pulled for jury duty for April (2 cases thus far), which may require time off and transportation figuring. I will have some 2020 vacation time left, as well as all 2021 times before my anniversary date of July 1st. I'll discuss plans with Michael but may need to ask for an extension.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

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APR 6 2022

Initial: dg

Accounting Administrator Monthly Report May 2022

05/04/2022

GRANTS:

1. **MRF:** The 2021 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 planned to file the report electronically to the DNR by the May 2nd deadline. We are devising a new labor & equipment tracking report for MRF, to help with calculations for the next grant cycle.
2. Four grants end in June:
 - a. Fire Department Forest Fire Protection for wildfire supplies ends 06/15/2022
 - b. Energy Committee Microgrid Study ends 06/30/2022
 - c. WI Coastal Management dock passenger shelter ends 06/30/2022
 - d. Library Dept of Public Instruction/ARPA for spacemakers ends 06/30/2022

FINANCIALS:

1. Baker Tilly is working on the information needed for them to complete the annual Form CT report to be submitted to the WI DOR by the May 16th deadline. The next week or so will be devoted to answering questions and providing supporting documentation.
2. 2021/2022 Expenditure Restraint Program (ERPs) report was filed, and associated budget reports uploaded to the WI Dept of Revenue by the May 2nd deadline. The Department will review and determine if the Town will qualify for 2023 funding.
3. The requested Work Comp audit for 2022 was done and sent to the carrier's field agent. We haven't heard if this will change the premium amounts for the remainder of 2022.
4. Billings:
 - a. MRF charges and subsequent billings have been reduced considerably.
 - b. Ashland Cty was billed and payments rec'd: County H, Zoning & Law Enforcement.
5. Accounting Software: All 2022 disbursements and receipts have been entered into the new software. No April transactions were done in the old software program. Next to work on will be accounting for the funds transferred between general, designated and tax funds, which this program handles differently (hopefully more efficient). Balancing each month with the old software will follow. The goal is to make the reporting and budgeting much easier and more streamlined, with accounts matching to the Dept of Revenue and real-time report access.

MISCELLANEOUS:

1. I am trying to use some 2020 vacation hours, so will be out of the Town Hall the next couple of Thursdays and Fridays.
2. Monday, May 30th is Memorial Day and the Town Hall will be closed
 - a. Due to the Monday holiday, payroll will be processed a day later and pay date will be Friday, June 3rd instead of Thursday, June 2nd.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT June 2022

06/06/2022

FINANCIALS:

1. AUDIT:

- a. The auditors from Baker Tilly plan to meet with the Town Board on Tuesday, June 28th, to discuss the audit review, suggestions for changes and improvements, etc. At least one will be here in person that day to review with me, how the new accounting software is set up as needed, and review 2021 adjusting entries and ending balances.

2. GRANTS:

- a. American Rescue Plan: Michael filed the annual report for 2021; 2022 funds should arrive sometime in June.
- b. Fire Department Forest Fire Protection Grant: the reimbursement request and documentation was submitted to the WI DNR on May 25th, well in advance of the June 15th deadline. Red is very instrumental with this grant.
- c. Town Dock WI Coastal Management: All costs must be incurred by June 30th. The costs are being tracked and will be submitted before the Sept 1st final due date.
- d. MicroGrid Study: Costs must be incurred by June 30th and final reports and requests for reimbursement submitted no later than Sept. 30th.
- e. Airport CARES, etc: I hope to start working on pulling these expenses together.

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. The plan is still to hopefully have, by budget time, the new software up and running with read report access to the department heads and the current budget incorporated.
- b. Budget Amendment #2 is being prepared. This amendment is to adjust the budget for the various decisions, new contracts and to adjust budget items between funds.

MISCELLANEOUS:

- c. The 4th of July falls on Monday and the Town Hall will be closed.
- d. 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 17th, 2022**.
- e. Thank you for your 5/24/2022 approval of an extension of my unused 2021 vacation.
 - i. I will be taking some time off starting Thursday, June 16th – Monday, June 27th.
 - ii. I will also be gone on vacation starting Tuesday, July 5th returning Monday, July 25th. I plan to bring my laptop and do some work remotely (I'll have access to an office) since I will be gone during a Town Board meeting, full payroll and Library Board meeting.
- f. My upcoming projects are:
 - i. 2020-2021 year end Audit and changes for 2022
 - ii. 2022 Budget Amendment #2
 - iii. Kinks worked out/increasing use & training of new accounting software
 - iv. New payroll position: job descriptions, duties, etc.
 - v. Succession plans
 - vi. 2023-2025 budget preparation
 - vii. Airport grants reimbursement

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

JUN 7 2022

Initial: dg-

ACCOUNTING ADMINISTRATOR REPORT July 2022

07/03/2022

FINANCIALS:

1. AUDIT:

a. The auditors from Baker Tilly met with the Town Board on Tuesday, June 28th, to discuss the audit review, suggestions for changes and improvements, etc. They have sent over the adjusting 12/31/2021 entries to move the Town into a modified accrual accounting basis. This will take a little getting used to for me, as I haven't done accrual accounting in quite a while. Once the 12/31/2021 entries are updated and balanced in TownHall Software, the 01/01/2022 account balances can be entered into Workhorse which is the next step to converting all the accounting over from previous accounting software.

2. GRANTS:

- a. American Rescue Plan: Michael filed the annual report for 2021 and the 2022 funds of \$13,659.25 were deposited into the Town's account on June 21st.
- b. Fire Department Forest Fire Protection Grant: the reimbursement request was received in full.
- c. Town Dock WI Coastal Management: The final costs have been totaled and will be submitted before the Sept 1st final due date.
- d. MicroGrid Study: Final reports and requests for reimbursement will be submitted no later than Sept. 30th.
- e. Airport CARES, etc: I hope to start pulling these expenses together soon.

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. The plan is still to hopefully have, by budget time, the new software up and running with read report access to the department heads and the current budget incorporated.

MISCELLANEOUS:

- b. Will from YWS Technologies was on site and worked with Workhorse IT, to install remote access on the computers of the department heads and others. I, as the "program admin" will have to set up each person's type of actual access.
- c. Moving forward with Workhorse, the general ledger, disbursements and receipting are working well. We have touched on doing billings through their system, which I think will be a great timesaver in the long run.
- d. 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 17th, 2022.
- e. I will be gone on vacation starting Tuesday, July 5th returning Monday, July 25th. I plan to bring my laptop and work remotely for the processing vouchers, the full payroll and Library Board reports and vouchers. It will definitely take some coordination with Dorgene and everyone to scan and e-mail incoming invoices/statements and timesheets. I'm hoping to do some overall Workhorse processing as well, but I've only got so much room in my suitcase....

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

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JUL 5 2022

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT

For July 2022

7/29/2022

1. FINANCIALS & TAXES:

a. BUDGET:

- Workhorse accounting remote access has been set up on all Town dept computers and I have gone in and set up the access parameters – read only, data entry, etc.
- I will start working on formatting the department head budget worksheet files for 2023-2025; the payroll information, designated funds, and budget justifications. The Cost of Living Adjustment was 9.1% at the end of June.
- The draft 2023 Budget Calendar will be presented soon.
- What direction do you want the department heads to follow for 2023?
 - a. Information needed to plan for 2023 directions to Dept Heads?
 1. Tax Levy change/limit from 2021/2022
 - a. Flat, possible increase/decrease %
 2. 2023 Capitals outlays and projects
 - a. Items removed from 2021 and/or 2022
 - b. Suggestions for 2023
 3. New borrowing limits or constraints
 4. Budget limits level – flat, % increase or decrease
 - b. 12/14/2021 the TB requested capital outlay purchases and projects for 1st through 3rd years should be ranked. The TB also felt they were interested in just looking at a one-year operating budget, instead of three years (other than Capital items).

b. BILLINGS:

1. Ashland County 2nd Qtr. for Zoning and Ashland County 3rd Qtr Police budget billing have been sent and payments received. 3rd Qtr County H will be done shortly as well MRF and misc. billings.
2. The Madeline Island Chamber of Commerce has been billed by Dorgene for 100% of the “porta-potty” pump-out billings.

c. TAXES:

1. The final (2021 payable in 2022) 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 2022/2023 tax season begins.

d. In summary, my upcoming projects are:

1. 2021 year end Audit finished and entered into the old and new accounting software programs.
2. Update Accounting Software
3. Train Treasurer on Workhorse receipting and billings
4. 2023-2025 budget preparation
5. Town Hall Planning for retirement

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

ACCOUNTING ADMINISTRATOR REPORT

August/September 2022

09/07/2022

1. FINANCIALS:

a. BUDGET:

1. The beginning of the budget process has started. The 2023-2025 budget files are being set up and will be put on the shared drive for the Department Heads.
2. Consumer Price Index – Urban (CPI-U) ended at 8.5% for July. August won't be out for a few more days. We haven't received what the Dept of Revenue is using for their increases.

b. AUDIT:

1. 2021 is being wrapped up – year-end adjustments to mesh the old accounting software with Baker Tilly's modified accrual. As soon as the year-end figures are balanced between the two, account balances will be entered into the new accounting software (Workhorse) followed by balancing each month's transactions and reports.
 - A. We are still working on the process for moving into the modified accrual basis – expenses and revenues are realized as soon as they are incurred and entered in the accounting software.
2. 2022 year-end audit is in the planning process, Baker Tilly is drafting an agreement and are scheduling work for January and March 2023.

c. ACCOUNTING SOFTWARE:

1. I've been working with their support person with the miscellaneous billing and the fixed assets modules. A lot to learn: different method of processing and reporting, as well as the laying out, setup and inputting the data. Should be worth it in the long run.
2. Our next item will be working on the budgeting process, as well as downloading and uploading reports.

d. GRANTS:

1. MRF Responsible Unit Grant: Marty has begun working on the 2023 Responsible Unit Grant (RUG) Application (recycling). This grant application is due to the Dept. of Natural Resources 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 set up files with information needed and he is working on his/the MRF portion.
2. Energy/Micro Grid Study: Michael submitted the grant reimbursement request for \$43,000 and that funding arrived last week.
3. Airport CARES: The airport has received three separate sources of 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 am working on compiling the labor, equipment and expenditures that have taken place thus far, for requesting reimbursement. One of the grants had a requirement of the municipality have an order in place requiring the wearing of masks at the airport (customers, staff, visitors). We will have to see if what the Town passed satisfied this grant requirement.

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SEP 6 2022

Initial: dg

4. American Rescue Plan: The second \$13,659.25 was put into the general fund, the budgeted plan was to off-set some of the La Pointe Community Clinic budget request.

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 2022 Equalization Report from the Department of Revenue.
 1. This report reflected the Town's estimated potential share of Ashland County tax levy (20.95% as compared to last year's 22.46%). The same report is available for Bayfield County; the Town's estimated share of Bayfield School's tax levy (46.12%), as compared to last year of 46.72%.
 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 a 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

October 2022

10/05/2022

1. FINANCIALS:

a. 2022-2023 Budget:

1. Department budgets have been on the shared drive for the dept. heads to work on. I look at them every evening to answer any questions, update information, etc.
2. Michael has 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: Marty completed and submitted the Town's Responsible Unit Grant (RUG) application for 2023 by the September 30th, 2022 deadline. This grant application reflects what budgetary recycling expenses and revenues are expected for 2023.
2. Airport CARES: The first reimbursement request for airport expenses relating to the three grants has been compiled and sent to the WI Bureau of Aeronautics (WI BOA). They are reviewing it before I go any further on getting documentation needed.

c. County Library Exemption resolution: This is annual resolution which reflects that 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. I have notified Ashland County that this resolution will be coming.

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 2022 was billed
 3. 3rd Qtr. budget request for Zoning for 2022 was billed
2. September MRF and misc. billings have been done and sent out.

e. 2022 Budget:

1. Budget amendment #4 is being drafted for some un-budgeted expenditures being done and shifting of funds to pay for these items, as well as moving fund transfers that won't be done and 2022 purchases and committee budget balances into designated funds for use in 2023. I'll need to include funding decisions for the Harbor Commission.

f. 2021 Audit: 2021 year-end adjusting entries were made, but some accounts don't match what Baker Tilly has, so they are looking at the variance. Once the town's software year-end balances match Baker Tilly's, we can upload the balances to the new software program.

g. Accounting Software:

1. General: This an on-going process for new accounts mapped for the debt service and designated funds. The designated fund accounts originally were set as department totals, but didn't provide individual designated funds transactions and balances. Once I have the accounts mapped and programmed in, recoding the entries can hopefully be done. Baker Tilly reviewed and has approved the accounting plan.
2. Misc billing: The set-up to utilize the misc billing module is still being done. The module needs more planning and information set-up than I originally anticipated, but should work great when finalized. It will tie in with receipting and the General Ledger.
3. Fixed Assets: I think most of the planning and mapping setup has been done and the entering of 2022 purchases has begun.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

OCT 5 2022

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT

November 2022

1. TAXES:

- a. The Town has received all Certified Tax Levy Apportionments except for Ashland County's, which will arrive after their meeting on the 15th. State School Tax Levy Credit, Lottery & 1st Dollar credit should be posted by the DOR within the next two weeks. When we receive the final figures, I'll revise the summary report on the tax levies. In the past, this is a widely requested budget document.

2. FINANCIALS:

- a. Fall normally tends to be difficult, due to working within two calendar years of budgets. This year, three different years are being worked in: finishing up the audit of 2021, budget amendments, year-end estimations, cash, and project projections for 2022; and the 2023 budget.

b. Projects include:

- Finishing 2021 audit.
- Updating 2021 year-end/2022 beginning balances into new software.
- Mapping and recoding accounts in new software for 2022 designated funds and debt.
- Continue updating on accrual accounting methods.
- Set up, learn and start using new accounting software modules:
 1. Misc Billing
 - a. Will soon tie to Carol's receipt module and eliminate work duplication.
 2. Fixed Assets
 3. Payroll
 - a. We plan to start processing payroll with the first payroll in January 2023 (ending 01/07/2023).
 - b. My access to various state and federal tax reporting/payment accounts has been de-activated. I've set up all but the federal access.
- Set up and teach department heads access to the accounting software information.
- The audit for the period ending 12/31/2021 is still in progress, as some year-end figures don't match, which we are working on.
- Preparing for the 2022 year-end financial reports to be in the format for Baker Tilly to audit and report to the State.
 1. Audit process will start the end of December or early January, with the majority of the audit taking place between January and March. Auditors will be at Town Hall the last week in March.
 2. I have been using them as a source of information as to how best to set up the new accounting program, best practices, etc., but this really is not part of their agreement, which is to audit the town's actual financial reports.
- c. After the 2023 budget is adopted, a Wage Resolution and 2023 Schedule of Fees will be drafted.
- d. County H reimbursement has been done and submitted. October MRF billings will be done this week, along with fuel tax credit accounting and request for reimbursement.
- e. Three Airport CARES grants reimbursement requests are being worked on. Ben felt they would finish up WI DNR BBTP Trails project, reimbursement of up to \$1,763 could be requested in 2023. Reimbursement request on the Big Bay Town Park Access Project will be sent to Wisconsin Coastal Management Program in 2023, after final payment to Cooper Engineering.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

NOV 5 2022

Initial: dg

**Accounting Administrator's Monthly Report
December 2022**

12/07/2022

1. TAXES:

- a. Micaela has done the calculations of the Statement of Assessment & tax levies, along with the Big Arn's Road Assessments, and faxed to the Ashland County Land Description office for preparing the tax bills. The Statement of Taxes (along with the notice of approved tax levy and supporting documents) will then also be filed with the Dept of Revenue.
- 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 will also have all of this information on their website; simply click onto their GIS box.

2. FINANCIALS:

- a. The Consumer Price Index – Urban for the 12 months ended Oct. 2022 increase is 7.7%, November's hasn't been published yet. The December ending rate will be used to calculate the 2023 hangar and industrial zone lot lease payments.
- b. Baker Tilly has set up a remote audit session on Friday, January 6th, for the year ending 12/31/2022, with quite a lot of prep work needed to be done before then.
- c. The fourth 2022 budget amendment has been prepared – for approved POs and shifting of funds for the designated funds and will be presented at the last December Town Board meeting.
- d. Baker Tilly 12/31/2021 year-end adjustments have been made, and I think I'm ready to schedule and upload those 01/01/2022 beginning balances into the new software, so we can keep moving forward.
- e. We are using the Miscellaneous Billing module and incorporating Carol's receipting to eliminate duplication of efforts. A couple of glitches have occurred in the required processes, but we hope to have them worked out so we can use this system for all the leases, non-motorized vessel renewals, etc. instead of the previous manual methods.

3. MISCELLANEOUS:

- a. The Town Hall will be closed Friday, Dec 23rd & Monday, Dec 26th for Christmas.
- b. The last 2022 Town Board meeting will be Tuesday, December 27th. We will be reminding all the department heads to make sure to submit all their 2022 invoices, expenditure reports/requests by Thursday, December 22nd, for that meeting. Anything that comes in after that will be paid from 2023 funds.
- c. The last payroll of the 2022 year will be paid on Friday, 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 and miscellaneous year-end reporting, as well as the 12/31/2022 audit. Oasis will be shutting down our access to payroll records shortly after the first of the year, so we will be downloading all the reports that we think may be needed. We have notified everyone on the payroll that if they need access to their payroll records for 2019-2022, they must enroll in Oasis' on-line access. I won't be able to do it for them after the first of the year.
- d. The payroll training and transitioning are going well. The next three weeks, we will be utilizing both payroll systems. We must be 100% trained and all payroll processes converted before January 8th, 2023.
- e. I will be on vacation January 13th through January 23rd.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

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DEC 8 2022

Initial: dg