

Accounting Manager Report January 2025

1. Accounting Manager

December and January were full of learning and organizing. Lauren, former Internal Accounting Coordinator, and Dorgene, the Office Manager/Clerical, have provided wonderful support and information on the history of town hall as well as procedures within accounting and government in general.

2. CPA Firm:

I met and spoke with Nicole, of Kerber Rose, several times to get help with questions about governmental accounting as well as using Workhorse. We discussed how she can support me, the governmental accounting timeline throughout the year, tax season, and how to reconcile monthly.

3. 2025 Audit:

Lauren introduced me to Vanessa and Avery with Baker Tilly to get the preliminary work done for this year's audit. We have prepared most of the preliminary documents needed and will be ready for the actual audit that will take place this spring.

4. Financial Working Group:

Glenn Carlson, Mike Anderson, Max Imholte and I are working together in this new group. We have recently met to establish where we are at, a better understanding of the Town's annual cash flow and what will be discussed moving forward.

Respectfully submitted,

Liz Brown

Accounting Manager

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FEB 7 2025

Initial: dg

Accounting Manager Report February 2025

1. Accounting Manager

February was a quick month, but I am starting to feel more comfortable in my position and with fellow staff as I continue to work on understanding all aspects of my responsibilities. I have been working with our CPA, Nicole of KerberRose, and Evan Erickson, Jr., MRF Supervisor, on the new point of sales and billing system through Square. Ashland County was billed for work done on County Road H during quarter 3 and 4 of 2024 and we have already received their payment. The 2025 budget has been entered into Workhorse.

2. CPA Firm:

Nicole and I continue to have meetings upon request. She has assisted in getting the new MRF billing system reports to enter into Workhorse, monthly banking reconciliations, and a better understanding of Workhorse and governmental accounting.

3. 2025 Audit:

Baker Tilly continues to request documents from Lauren about the Harbor Commission and myself for the town, in preparation for the spring audit which takes place last week of April.

4. Financial Working Group:

Glenn Carlson, Mike Anderson, Max Imholte and I are continuing to work together in this new group for a better understanding of the current and history of the town's financials.

Respectfully submitted,

Liz Brown

Accounting Manager

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MAR 6 2025

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Accounting Manager Report

March 2025

1. **Accounting Manager**

Worked with several department heads to find out which reports, and budget information would be helpful to them and how frequently they would like this information. We came up with a Budget Comparison Report with the ability to filter by department. I will begin to disperse this information regularly starting at the department heads first quarter meeting. Additionally, I will be preparing an accounts receivables report as well.

2. **CPA Firm:**

Worked with Nicole on cleaning up in previous months that included the tax settlements and deposit batches. We also looked into the designated funds and how each are represented in Workhorse and what's needed for more precision.

3. **2024 Financial Audit:**

We have completed the preliminary requests from Baker Tilly. The financial audit for 2024 will take place at the end of this April.

4. **Financial Working Group:**

This month we reviewed the previous couple years' cash flow to help predict the 2025 cash flow. This will help us to analyze and understand where we will stand by the end of this year.

Respectfully submitted,

Liz Brown

Accounting Manager

Accounting Manager Report

April 2025

1. Accounting Manager

The first quarter reports for department heads were very helpful in the department head meeting. Moving forward, I plan to prepare these reports quarterly and eventually monthly if needed. Workhorse is getting easier for me to work with, and I am finding myself fewer questions. The monthly reconciliations are also getting easier with fewer items to adjust. The new treasurer, Katey, has started and so far, seems to be a great fit for the position.

2. Kerber Rose- CPA Firm:

We met a few times with Nicole to discuss the tax settlements and if they were posted properly in Workhorse. We also discussed where the designated funds' balances are at, room and accommodation taxes.

3. Baker Tilly-2024 Financial Audit:

After months of preparing and submitting sample documents, vouchers and reports the auditors from Baker Tilly arrived on the island at the end of April. On sight, they were able to gather the remaining information needed. We are still working with them to finish up our end, then we wait for their official report.

4. Financial Working Group:

We continue to meet monthly to discuss the town's finances. In May, we welcome 2 new members both with banking backgrounds and interested in supporting the Town. Soon we plan to discuss the upcoming years' cash flow predictions.

Respectfully submitted,

Liz Brown

Accounting Manager

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MAY 8 2025

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Accounting Manager Report

May 2025

6/4/2025

1. Completed Items:

- a. Meeting with Bremer Bank to discuss their merger with Old National Bank.
- b. Billing for dock leases, MI Marathon.
- c. Training with Lauren Burtaux.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Ambulance Billing Issues: discussions with vendor, Cvikota, to improve quality of collection information.
- c. 2024 Audit with Baker Tilly: expecting first draft by the end of June.
- d. Kerber Rose: Met once this month for accounting consulting.
- e. Training Katey Abbott on Workhorse software.

3. Upcoming Items:

- a. Early 2026 Budget Planning Process.
- b. Second Quarter Report for Department Heads due mid-July.

Respectfully submitted,

Liz Brown

Accounting Manager

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Accounting Manager Report June 2025

7/1/2025

1. Completed Items:

- a. Billing for In-Line marathon.
- b. 2024 Audit Draft from Baker Tilly.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Ambulance Billing Issues: discussions with vendor, Cvikota, to improve quality of collection information.
- c. 2024 Audit with Baker Tilly.
- d. Kerber Rose Accounting Support: requested support with monthly reconciliations.
- e. Training Katey Abbott on Workhorse software and account codes.

3. Upcoming Items:

- a. Early 2026 Budget Planning Process.
- b. Second Quarter Report for Department Heads due mid-July.
- c. Final 2024 Audit completed by end of July.

Respectfully submitted,

Liz Brown

Accounting Manager

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JUL 3 2025

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Accounting Manager Report

July 2025

8/6/2025

1. Completed Items:

- a. 2024 Audit Journal Entries for the Town and the Harbor Commission funds.
- b. Second Quarter Report for Department Heads

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Ambulance Billing Issues: discussions with vendor, Cvikota, to improve quality of collection information.
- c. 2024 Audit with Baker Tilly.
- d. Kerber Rose Accounting Support: clean up reconciliation, and reviewed audit journal entries.
- e. Training Katey Abbott on Workhorse software and account codes.

3. Upcoming Items:

- a. Early 2026 Budget Planning Process.
- b. Final 2024 Audit completed.

Respectfully submitted,

Liz Brown

Accounting Manager

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AUG 7 2025

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Accounting Manager Report August 2025

9/3/2025

1. Completed Items:

- a. Ambulance Billing Issues: discussions with vendor, Cvikota, to improve quality of collection information.
- b. Final 2024 Audit completed.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Kerber Rose Accounting Support: various accounting topics discussed: reconciliation after audit journal entries, miscellaneous billing for next year, and loan payment accounts for paying and receiving.
- c. Early 2026 Budget Planning Process. Max and I have completed our first round of meetings with department heads.

3. Upcoming Items:

- a. 2026 Budget Work.
- b. Baker Tilly Audit ending review and meeting.

Respectfully submitted,

Liz Brown

Accounting Manager

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SEP 3 2025

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Accounting Manager Report September 2025

10/7/2025

1. Completed Items:

- a. 2026 Budget Workbooks created and sent to department heads.
- b. Attended a Workhorse Conference with Katey Abbott, La Pointe Treasurer.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Kerber Rose Accounting Support: helped tie in new accounts into the correct banking account in workhorse.
- c. 2026 Budget Planning: working with department heads for first draft of their budgets, including compensation and capital requests.

3. Upcoming Items:

- a. 2026 Budget Book due to Town Board 10/10/25.
- b. Baker Tilly Audit ending review and meeting.
- c. Train Katie Kisner, Harbor Commission Administrative Officer, on Workhorse.

Respectfully submitted,

Liz Brown

Accounting Manager

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OCT 7 2025

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Accounting Manager Report October 2025

11/5/2025

1. Completed Items:

- a. 2026 Budget Workshop round one for all departments.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Kerber Rose Accounting Support: two meetings to help with reports needed to record in the MRF account and questions about payroll.
- c. 2026 Budget Planning: working with Max and the Town Board on round two of the Budget Workshops.
- d. Train Katie Kisner, Harbor Commission Administrative Officer, on Workhorse.

3. Upcoming Items:

- a. Finalize 2026 Budget.

Respectfully submitted,

Liz Brown

Accounting Manager

**Accounting Manager Report
November 2025**

12/4/2025

1. Completed Items:

- a. 2026 Budget Workshops round two.
- b. 2026 Budget Summary and Levy prepared for the Special Town meeting 12/4/25.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Kerber Rose Accounting Support: one meeting this month was held to discuss 2026 contract for services with KR.
- c. Train Katie Kisner, Harbor Commission Administrative Officer, on Workhorse.

3. Upcoming Items:

- a. 2026 Levy Limit approved by the Town at Special Town meeting 12/4/25.
- b. 2026 Budget approved by the Town Board 12/4/25.

Respectfully submitted,

Liz Brown

Accounting Manager

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DEC 4 2025

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Accounting Manager Report December 2025

1/9/2025

1. Completed Items:

- a. 2026 Budget approved by the Town Board.
- b. 2026 Levy Limit approved by the Town at Special Town meeting.

2. Ongoing Items:

- a. Financial Working Group: Cash Flow Analysis working on forecasting cash flow out to 2026-2028.
- b. Kerber Rose Accounting Support: one meeting this month was held to discuss 2026 contract for services with KR.
- c. Train Katie Kisner, Harbor Commission Administrative Officer, on Workhorse.
- d. Baker Tilly Auditors - 2025 Audit Preliminary work

3. Upcoming Items:

- a. 2025 Preliminary Audit with Baker Tilly – end of January
- b. 2025 Audit with Baker Tilly – end of April

Respectfully submitted,

Liz Brown

Accounting Manager

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JAN 9 2026

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