

ACCOUNTING ADMINISTRATOR REPORT

January 2023

01/04/2023

1. FINANCIALS:

- a. All year end balancing, printing/entering/filing year-end & annual reports, for the Wisconsin Retirement System (WRS), and 1099-Misc/NEC reports will be done and mailed to the vendors and filed on-line & government agencies before the January 31st due dates. The Annual Summary of Work-related Injuries and Illnesses Report will be completed and hopefully uploaded by the due date.
 - Oasis will mail out the W-2s by January 31st and should be accessible on-line.
 - In order to access personal payroll reports & information, everyone on the Town's payroll must have their own Oasis access by early January.
- b. 2021 Year End balances are ready for uploading into Workhorse. Once that is done, 2022 entire year-end accounting and balancing can be finished.
- c. The 2023 DOT equipment costs hourly rates and billable hours file has been updated. These are used for grant reimbursements, County H, and any misc. billing.
- d. Billings:
 - County H billing for October 2022 – December 2022 will be done and sent to the County, as will the 4th Qtr 2022 for Zoning reimbursement.
 - Dock leases will be billed based the annual contract rate for each lease. 2022 tonnage report and payment request has been sent to Nelson Construction.
 - Dorgene will be doing the billing for 2023 Industrial Zone leases and Airport hangar leases, calculated based on the Dec 2022 ending CPI.
 - All of these billings will be calculated and then entered & sent out through the Workhorse billing module. This seems to be working well now for the MRF billings. This allows Carol to record and post payments received at the same time.
- e. 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.
- f. Jamie has been working to have the systems in place to start processing payroll instead of Oasis. The payroll ending 01/07/2023 will be the first payroll with Workhorse.

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 probably be processed as part of the January alternative claims vouchers.
- b. The February tax collections settlement will take place by Feb. 20th, 2023 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 on vacation starting Friday, January 13th and back on Tuesday, January 24th.
- b. The auditors will be doing some remote work with us on Friday, January 6th, for the year ending 12/31/2022. They plan to be on site the last week of March.

Respectfully submitted,
Barb Nelson
Accounting Administrator/Deputy Clerk

RECEIVED

JAN 4 2023

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT FEBRUARY 2023

02/7/2023

FINANCIALS:

1. **TAX COLLECTIONS:** The 1st half tax collection process is almost completed. Tax collections will be transferred into the General Fund, Carol will settle with Ashland County on Feb 17th, and then the other taxing districts will be paid by the February 20th deadline. Currently 2022/2023 tax roll collections are approx. 57% of the tax roll and charges.
2. **BILLINGS & AGREEMENTS:**
 - a. Dorgene drew up the 2023 Airport Hangar & Industrial Zone lot lease billings and they have been entered into the Workhorse billing program and sent out.
 - b. MIFL 2023 dock lease, Winter Transportation contributions, various miscellaneous and MRF charge billings have been sent out using the new billing module.
 - c. **County:**
 - i. Law Enforcement: **NO FUNDING.**
 - ii. Zoning: Ashland County was billed 4th Qtr. 2022 \$750 for providing Ashland County Zoning services. **HAS** been paid.
 - iii. Highway/Rds.: Ashland County was billed 4th Qtr 2022 maintenance expenses for Cty. H. **HAS** been paid.
3. **GRANTS:**
 - a. **Airport:** 3 separate grants pertaining to COVID will be started. Two of the grants will allow expenses only during the period of time that a face mask requirement was in place by the Town.
 - b. **BBTP Trails:** This DNR grant will expire 06/30/2023. Approx. \$1,700 funds have not been utilized, but Ben feels they will do some work before the grant ending date.
 - c. **BBTP Access:** This Coastal Management grant will expire 06/30/2023. Reimbursement request of \$15,000 will be filed once the consultants have submitted their final bill.
 - d. **Police SAFER:** Paperwork and reimbursement request has been started, but no word yet on the status of the \$7,000 awarded.
4. **ACCOUNTING SOFTWARE:**
 - a. The conversion continues with the various modules and understanding the processes.
 - b. Jamie and I are learning the new payroll software program and working out changes.
5. **AUDIT/ACCOUNTING:**
 - a. Baker Tilly started the 2022 year-end audit and has requested several pages of preliminary documents and reports. Two auditors plan to be here in person the first week of May for their in-person audit review.
6. **WORK COMP:**
 - i. EMC (Town's 2022 Work Comp carrier) has requested the annual Workers Comp audit of 2022 payroll records, as a self-audit due by February 17th.
 - This required reporting covers all wages and compensation, as well as sub-contractors and their information including 1099s, Certificate of Insurance, etc.

Respectfully submitted,

Barb Nelson

Barb Nelson
Accounting Administrator/Deputy Clerk

RECEIVED

FEB 7 2023

Initial: dg

Accounting Administrator Report
March 2023
Page 1 of 1

03/06/2023

FINANCIALS:

1. Billings:

- a. Madeline Island Ferry Line has paid their 2023 Dock lease and 2022 electrical use.
- b. Most all airport hangar and industrial lot leases have been paid and reminder statements have been sent out using the new billing module.
- c. We have been sending out monthly bills for charges that have been done at the MRF.
- d. Ashland County also has paid the 1st Qtr. 2023 zoning \$750 budget contribution without being billed at the end of the qtr.

2. Accounting Software:

- a. Workhorse updating and switchover continues with conversation to take place between Baker Tilly, Workhorse support and myself, to make sure that processes are being completed as to how the system needs, as well as providing the information that the Town needs.
- b. I've been working on setting up the town's budget file to mimic the Workhorse accounts and account numbers, in the hopes of being able to upload figures back and forth, which would enable having the current budget in Workhorse for the dept. heads to utilize.
- c. Changing from cash to accrual accounting continues to be an interesting endeavor.
 - a. Expenses paid in the current year but were for goods and/or services received/took place the previous year, are to be reported in the previous year which is very different than operating on a cash basis. A budget amendment for 2022 may need to take place once the shifting has been done.

3. Audit:

- a. Year Ending 12/31/2022: The auditors have sent their many page requests for documents, reports, activity questionnaires, in preparation for being at the Town Hall May 1st – May 5th.

4. Draft 2022 Financial Report: This will be done for the 3/28/2023 Town Board meeting and is a summary of the previous year, given to the Electors at the Annual Meeting. This is also used in 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 2023 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.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

MAR 7 2023

Initial: dg

Accounting Administrator's Monthly Report April 2023

04/01/2023

FINANCIALS:

1. The 2022 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 the following year. The paperwork has not arrived yet.
2. **Annual Audit:**
 - a. **Current Reporting:** The annual Form CT report is due May 15th to the Wisconsin Department of Revenue. Baker Tilly has been hired to do this filing, in conjunction with the audit for the year ending 12/31/2022. The Auditors are scheduled to be here May 1st – 5th. It will be a crazy week as it's payroll, a new treasurer and Dorgene is off.
3. **Payroll:**
 - a. **Wisconsin Retirement System (WRS):** The 2022 employee transaction reporting was calculated and balanced. WRS Annual Statements should be mailed out shortly.
 - b. **Work Comp:** The annual audit for the current carrier, EMC, was done remotely for 2022. This is the Town's reporting of all 2022 compensations paid, job categories, payroll tax filing, as well as a reporting of all sub-contractors used, with copies of their insurance. This information was submitted to EMC, which generated a substantial refund, due to their classification of jobs. They also did a testing of vendors with employees; the Town had the required paperwork, so no additional exposure/cost.
 - c. **Payroll Clerk:** Jamie and I have been steadily working on training and transferring payroll and benefit duties, as well as utilizing the Workhorse capabilities and reporting.
 - d. **Life Insurance:** Jamie and Michael are working together on formalizing the new WRS offering and changes to be made to The Standard policy.
4. **Accounting Software:**
 - a. The new Workhorse accounting, receipt, and payroll modules appear to be working well. Several department heads have begun using the new account numbers (which is very helpful) and the numbers have been incorporated into most of the budget reports. The Miscellaneous billing module is still a little bit of a work in progress, as is coordination of funds between general and designated fund accounts. The Fixed Assets module will be the next project, especially for the audit.
 - b. Workhorse has payroll portal options, and they have sent a demo system for Jamie and me to test. It may require more admin work by the Department Heads but might be useable for some employees instead of the paper timecards. Workhorse charges by the number of timesheets entered and then interfaced to the payroll module.
5. **Grants:**
 - a. Airport grants are being worked on; Dorgene and Carol have provided copies of expenses and cancelled checks needed. All the expenses will be categorized into the three grants and sent to the new Bureau of Aeronautics representative in mid-May.

TIME OFF:

I will be gone on vacation April 14th through 26th.

Respectfully submitted,

Barb Nelson

Accounting Administrator/Deputy Clerk

RECEIVED

APR 3 2023

Initial: dg

**Accounting Administrator Monthly Report
May 2023**

05/03/2023

FINANCIALS:

1. Baker Tilly audit staff were at the Town Hall May 1st – May 4th, 2023 and are working on the information needed for them to complete the annual Form CT report to be submitted to the WI DOR by the May 15th deadline. The following week or so will be devoted to answering questions and providing supporting documentation for the filing.
 - a. I can't speak for the auditors, but all seems to be going well.
 - b. With various changes to governmental accounting, a few accounting tasks will change or be added, as well as setting items up on the accrual basis, prepaids expenses and unearned revenues. Definitely an on-going process.
2. 2022/2023 Expenditure Restraint Program (ERPs) report was filed, and associated budget reports uploaded to the WI Dept of Revenue (DOR) by the May 1st deadline. The DOR will review and determine if the Town will qualify for 2024 funding, which it appears should be the case.
3. Billings:
 - a. MRF charges and subsequent billings are being done on a routine basis.
 - b. Hangar, industrial zone and dock leases have also been run through the accounting software program and statements sent out.
4. Accounting Software/Workhorse: The new software is an on-going process with a few processes still to be worked out. The disbursements, receipting, payroll and billings are working well.

MISCELLANEOUS:

1. I am trying to use the remainder of my 2021 vacation hours that were extended to June 30th, 2023. I may not be able to use my 2022 vacation hours by my anniversary date of July 1st.
2. Monday, May 29th 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 2nd instead of Thursday, June 1st.
3. We are in the process of completing paperwork for Jamie to have access to the various benefit administration sites instead of me. Benefit admin is a large portion of the job, so we will be training more on that in the coming weeks and will request the Town Board to appoint Jamie as the Town's agent for Department of Employee Trust Funds benefit programs.

Respectfully submitted,

Barb Nelson

Accounting Administrator

ACCOUNTING ADMINISTRATOR REPORT June 2023

06/06/2023

FINANCIALS:

1. AUDIT:

- a. The Baker Tilly partner review of the 2022 audit should take place in the next few weeks; then they will send the adjusting entries. Once that is done, entries can be made into the Workhorse program and reconciled so we can close 2022.
- b. Does the Town Board want to meet with the auditors to discuss the audit review or suggestions for changes and improvements? Meeting could be in person or via Zoom.

2. GRANTS:

- a. **Big Bay Town Park Access WI Coastal Management:** All costs have been incurred and Michael has submitted the close-out report and reimbursement request before the June 30th due date.
- b. **Airport CARES, etc:** Will begin the organization of invoices and check copies for reimbursement.

3. BUDGET:

- a. The 2023 Amended Budget has been entered into the software program and we will give their budget reports a try. The hope is to eliminate most of the data entry from the software program into the Excel budget spreadsheets. By doing so, it should automate some of the monthly budget reporting.
- b. 2024 budget process will be starting in three months. Department Heads will be asking for guidance on 2024 borrowing, allowable budget changes and capital projects. This is also the time for working on budget files for the Department Heads. I'll be looking into the logistics on exporting and importing data from Workhorse and the budget spreadsheet and what may need to be changed with the budget spreadsheets.

MISCELLANEOUS:

- a. The 4th of July falls on Tuesday and the Town Hall will be closed.
- b. As per the June 13th, 2006 Town Board Proclamation to Celebrate Lake Superior Day as the 3rd Sunday in July, the 2023 Lake Superior Day will be **July 16th, 2023**.
- c. Thank you for your 5/23/2023 approval of an extension of my unused vacation hours.
 - i. I will be taking some time off starting Friday, June 16th – and back Monday, June 26th.
- d. My upcoming projects are:
 - i. 2022 year-end Audit entries, for 2022 & 2023
 1. Implement audit suggestions/changes
 - ii. Workhorse software updated and balanced/reconciled from audit entries
 1. Finish setting up department head/user access
 2. Review with users how to locate reports and data
 - iii. Succession plans/options
 - iv. 2024-2025 budget preparation
 - v. Airport grants reimbursement
 - vi. Basement files/organization

Respectfully submitted,

Barb Nelson

Accounting Administrator

RECEIVED

JUN 7 2023

Initial: dg

ACCOUNTING ADMINISTRATOR REPORT July 2023

07/03/2023

FINANCIALS:

1. AUDIT:

- a. The auditors have sent over the adjusting 12/31/2022 entries. Once the 12/31/2022 entries are updated and balanced in Workhorse, I'll hopefully be able to close the year and move into the reconciliation of accounts with 2023 beginning balances.
 1. They suggested the Town combine the General Fund checking and the Designated Funds saving accounts. By moving these into one checking account:
 - a. One less bank account to track, and only one general pool of funds.
 - b. No tracking of expenses and revenues to and from each account, which require a bank transfer to be done.
 - c. Designated Funds accounts would continue to be accounted for separately.
 - d. Saves accounting and processing time.

2. SOFTWARE:

- a. Once the audit entries are done, and the reconciliations taken place, it should enable monthly budget reports to be produced directly from Workhorse (this was one of the major goals of the software change to Workhorse).
- b. Just about everyone has access to Workhorse, so they can run their own reports, look at vendor information, compare actual real-time expenses and revenues to the budget (which was another goal for making the change to Workhorse).
- c. Workhorse has the capabilities for designing of reports, which I really hope to do for each department before retiring.

3. GRANTS:

- a. Airport CARES, etc.: I hope to start pulling these expenses together soon.
- b. WI Department of Natural Resources (DNR) Trails Grant: The DNR granted Michael's requested extension to 6/30/2024. This is for Big Bay Town Park trails improvements.

4. BUDGET:

- a. Budget time is coming quickly, I'll start setting up the files, formulas and historic budget information for the Department Heads. Once a budget is adopted, it can be imported into Workhorse for automated reporting.

MISCELLANEOUS:

1. Succession: My official retirement date has been set for Saturday, August 19th. Michael and I have been working on succession plans and shifting of duties. All will be in good hands.

Respectfully submitted,

Barb Nelson

Accounting Administrator

RECEIVED
JUL 3 2023
Initial: ctg

ACCOUNTING ADMINISTRATOR REPORT

August 2023

8/02/2023

1. **FINANCIALS & TAXES:**

a. **BUDGET:**

- Workhorse accounting remote access has been set up on all Town department computers, and I have gone in and set up the access parameters – read only, data entry, etc. Some folks have gone in to look at the program – others would like some training for accessing the information and reports.
- I've started working on formatting the department head budget worksheet files for 2024; payroll information, designated funds, and budget justifications. The Cost of Living Adjustment was 3.0% at the end of June.

b. **BILLINGS:**

1. Ashland County 2nd Qtr. for Zoning was billed, and payment received. The billing to Ashland County for the 2nd Qtr of County H work will be completed shortly, as will MRF billings. These all will be tracked in Workhorse's billing module, which is still a bit of a work in progress for the training.
2. The Madeline Island Chamber of Commerce has been contributing for 100% of the "porta-potty" pump-out billings.

c. **TAXES:**

1. The final settlement of the balance of outstanding Real Estate taxes (2022 payable in 2023) will be paid to the Town from Ashland County by August 21st. This is the last large funding source for the Town until the 2023/2024 tax season begins.

d. My projects for the next two weeks are:

1. Training, training, training
2. 2024 budget preparation
3. Sorting files, organizing basement storage
4. Airport CARES grants

Respectfully submitted and thank you everyone,

Barb Nelson

Accounting Administrator

RECEIVED

AUG 3 2023

Initial: dg

Internal Accounting Coordinator Report August 2023

09/06/2023

1. **Software:**

- a. I had a training course with Workhorse on Wednesday, September 6th. It was helpful to see how the different modules work separately, and together. A part of the training consisted of budget reports and how to better utilize WH for the department heads.
 - i. I have a training scheduled with Ben Schram to show him how Workhorse operates and how he can use the software to help not only with his budget for next year, but how to use it in real time. That training is scheduled for Thursday, September 7th. I have offered this to other department heads as well.
- b. Workhorse offers an all-day in person and online training conference on October 20th. I have registered to do the conference online. I hope to learn how to use the software for what the Town's needs are, post Barb.

2. **Airport CARES Grant:**

- a. Barb has put me on this task and walked me through the process before her retirement. I have informed Paul that I am aware and may be asking him for assistance. It is due October 1st.

3. **Training:**

- a. Michael has informed me of the 2023 Fall Workshop put on by the Wisconsin Towns Association. I plan to attend the workshop on Wednesday, September 20th, near Cable, WI, with Michael.

4. **Two Weeks Post Barb:** I am slowly but surely finding my way behind Barb's desk without her guidance and expertise. I plan to work with the treasurer to make things more streamlined. I am looking forward to learning as much as I can about accounting and local government.

5. **Ehlers:** I have a conference call scheduled with Angela (Angie) Truchon, from Ehlers, to discuss what she needs from myself, and the treasurer, set for Monday, September 11th at 2pm. We will discuss how to move forward, along with setting up a regular "check in", either weekly or bi-weekly. I am excited to touch base with her, and I believe she will be able to teach me a lot!

Respectfully submitted,

Lauren Burtaux

Internal Accounting Coordinator

Internal Accounting Coordinator Report September 2023

9/30/2023

1. **Software:**
 - a. Looking forward to the Workhorse conference training on Friday October 20th that I will attend online.

2. **Airport CARES Grant:**
 - a. I have contacted the current WisDOT Bureau of Aeronautics project manager, Matthew Messina to get more info. Final reimbursement requests are not due until 2024 at earliest. Here are the due dates:
 - i. CARES \$20,000, expires June 2024
 - ii. CRRAAA \$9,000, expires August 2025; need mask policy
 - iii. ARPA \$22,000, expires December 2025; need mask policyMatt is happy to work through this process with me. Barb had done some preliminary work, so I hope it will be easy to put together.

3. **Training:**
 - a. The Wisconsin Town's Association workshop at the end of September was helpful and informative. I learned about levy limits and calculations, and the budget process, along with basic governmental systems such as public hearings, resolutions, etc.

4. **Ehlers:** Angie and I try to meet once a week for any outstanding questions or topics that require more communication than an email. Every time I talk with her, I learn something new. Right now, we are meeting on Mondays at 12pm.

Respectfully submitted,

Lauren Burtaux

Internal Accounting Coordinator

RECEIVED

OCT 5 2023

Initial: dg

Internal Accounting Coordinator Report October 2023

11/1/2023

1. **Software:**

- a. Workhorse Training Conference went well. I felt confident in what I have been doing in Workhorse and how to use the system, especially after the training. They went over a lot of questions that I had; most of their customers seemed to have many of the same questions. They introduced a new accounts receivable module that will be available in 2024, to replace their miscellaneous billing module. This will be helpful when sending out bills and I am looking forward to them releasing the module in the new year.

2. **Grants:**

- a. I plan to work on the grant reimbursement for the airport CARES grants next week. Michael Kuchta thinks it would be best to try to receive this money sooner than later to help with budget season and planning for the 2024 budget.
- b. The ACT 102 for the ambulance is due the end of November. I assisted Cindy in getting the proper documents from town hall and passed it along to her to submit the application.

3. **Ehlers:**

- a. Angie came to the office on November 1st. We had a meeting with Workhorse to learn how to create custom reports within the accounting software. In doing these custom reports, it will be quicker and easier to get reports for the town board. Furthermore, this will allow the department heads to be able to extract the exact information they are wanting for their reporting throughout the year, and especially during budget season.
- b. During the Workhorse training, I learned about reconciling within the Workhorse software system. I have asked Angie to do the last couple of months so I can focus on the day to day work here in the office. She will teach me how to do this once she understands how it works in the system. This will reduce billable hours.
- c. Angie and I continue to meet weekly.

4. **Budget Season:**

- a. Michael has been hard at work on all the budget worksheets with the department heads and town board. Occasionally he asks me questions and I am happy to help him find what he is looking for within Workhorse. I have been attending the budget workshop meetings to better understand the budget process. I would like to be more involved next year.

Respectfully submitted,

Lauren Burtaux

Internal Accounting Coordinator

RECEIVED

NOV 1 0 2023

Initial: dg

Internal Accounting Coordinator Report November 2023

12/1/2023

1. **Software:**

a. I met with Workhorse software engineer, Francisco, and the Town's IT guy, Will, in order to install Workhorse onto the Town Hall board room computer. Michael requested this so that we can have a meeting with department heads to train them on how to use Workhorse. They will be able to run reports on their budgets throughout the year.

2. **Grants:**

a. The Harbor Commission was able to receive \$200,000 in start-up cost reimbursement from the Governor's budget. I have been working at getting a list together of purchases to submit for reimbursement.

3. **Ehlers:**

a. Angie and I meet weekly to discuss details of the accounting in Workhorse. I always learn something new and find value in our phone calls. She is still working on the reconciling for the last couple of months. She helped do the Winter Transportation Committee transfer for the 2023-2024 season from the Town to WTC fund.

4. **Budget Season:**

a. Budget season is almost complete. Once this is done and the budget is approved, I will work with Michael to get the numbers into Workhorse for 2024.

5. **Miscellaneous:**

a. It seems like the days go by very quickly! There are constant invoices to process, misc. billings to do, emails to respond or send, etc. I am still trying to get into a routine, learn the nuances and all the ins and outs that this job entails. I am looking forward to the audit to learn more and understand how to do the job better, and more efficiently.

Respectfully submitted,

Lauren Burtaux

Internal Accounting Coordinator

RECEIVED

DEC 8 2023

Initial: dg

Internal Accounting Coordinator Report December 2023

1/4/2024

1. **Ehlers:**

- a. Angie finished up the Workhorse reconciling and made necessary adjustments. She will show me how to do this in the future so that it can be done internally in 2024.
- b. Angie, Michael Kuchta and I have a meeting scheduled for January 8th, to discuss various topics.
- c. I have asked Angie to help me with the 1099s and W-2s that will need to be done in January.
- d. We continue to have weekly phone calls to discuss topics of concern or questions that arise.

2. **Miscellaneous:**

- a. The final payment has been made on the Northern State Bank loan. That leaves four loans the town has; however, one is set for final payment in 2024.
- b. Audit: The auditors from Baker Tilly have been in contact with Michael Kuchta and I. They have made an online terminal where I can upload requested documents. There is a virtual audit date set for January 11th. In the meantime, there are lots of documents to gather and upload.
- c. I attended a quarterly department heads meeting where I took time to show the DHs how to use Workhorse and how it might be beneficial to them keeping an eye on their budgets.
- d. Dorgene helped me with fuel tracking reimbursement request for off-road fuel usage. The total refund request came to be \$1,044.11.
- e. Workers Comp insurance was paid. It took a lot of time for me to go through and figure out how each department is allocated to a certain portion of the insurance, for accounting purposes. Overall, it was successful, although time-consuming.

Respectfully submitted,

Lauren Burtaux

Internal Accounting Coordinator

RECEIVED

JAN 4 2024

Initial: dg