Cheryl M. Wolfe

Certified Public Accountant

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*Accounting *Management *Information Systems *Tax and Legal Research *Human Resources

* State of Montana CPA License and Permit to Practice 1998-2017

*Bachelor of Arts in Accounting, Cum Laude, Western State College of Colorado, June 1995

Specialized training and extensive experience with accounting information systems technology including setup, implementation, operations, financial and managerial reporting. Expert computer skills in accounting programs, database programs, ERP systems, spreadsheets, statistics, programming, word processing, networks and internet/www. Expert in all versions of Excel: functions, macros, add-ins, programming in Visual Basic, integration and transfers of data. Proficient with Access, SQL. Windows, Macintosh and Linux. Computer hardware skills: setup, networking, troubleshooting, and repair.

••2003-2017 ~ Sole practitioner ~ Contract Accounting Services, Consulting, and Tax ~ Private sector, Non-profit and Governmental accounting. ***Client Projects have included*:**

*Contracted accounting supervision for a Community Development Corporation and Food Enterprise Center. Financial and management reporting and audit prep over 3 years for community development block grants (CDBG) and relending programs for Yellow Book audit and federal grant programs under the Single Audit Act. Fund reporting for multiple and varied types of federal and state grants and loans, contract management and infrastructure projects.

*Accounting Manager for multi-national petroleum distribution company with $50 million + in revenues, 200+ employees, and complex tax and compliance reporting requirements. This project included supervising accounting functions for 5 months, end of year processes, and audit preparation during transition from purchase of new company, and merging the new company into the accounting system of the existing larger corporation. General Ledger entries and reconciliation for preparation of financial statements. Banking including EFT preparation and supervision, and reconciliation of all cash accounts including credit card transactions for hundreds of locations in the Western US. Supervised accounts receivables for 13,000+ customers increased by an additional 3500+ customers in 2015. Supervision of AP including EFT transactions for purchase and resale of propane, diesel, gas, avgas, jet fuel and marine fuel transported by rail, transport and bulk trucks. Preparation and reconciliation of 1099-Ks for hundreds of customer companies. Supervision and reconciliation of credit card transactions processed through major credit card companies as well as major fuel companies and multiple electronic fuel card networks.

*Accounting system set up and implementation included 4 months on-site on remote island in SE Alaska. Fully booked fishing lodge sold to new company after 30 years. Worked long hours for short and intense business cycle under extreme conditions and challenging technical difficulties. Set up new accounting system, reconciled with previous company records and system, integrated new accounting software with new point-of-sale software and integrated with lodging booking software. Multi-state human resources functions. Successfully completed worker's comp audit of previous policy and found refund dollars due the company. With limited staff available, tasks included bookkeeping, working closely with food service and housekeeping.

Client Projects -continued:

*Setup, testing, and initial implementation of accounting system for a $5 million contract awarded by the NM Department of Labor to administer the Workforce Investment Act (WIA) program for the northern region of the state. Researched, set up processes and internal controls, then trained accounting and field personnel in official policies, standards, and specific requirements of the Federal and State Regulations. Specialized training to integrate reporting requirements of the new grant with fund accounting and reporting for the previous restricted and unrestricted grants funds administered by the non-profit corporation. Research included in-depth study, analysis, and implementation of controls required by the Federal and State Regulations as well as travel to observe and analyze on-site implementation of the program by the Texas DOL.

*Audit preparation work for a private 4-year college in Santa Fe, NM, to assist in completing bank and other accounting reconciliations for the annual audit. Worked with the Comptroller, Audit Committee and outside auditors to rebuild and verify accounting information which was lost or misclassified during accounting software changes.

*Built specialized custom Excel spreadsheets and programming macros in Visual Basic to automate production reports for the editor of the daily newspaper in Santa Fe, NM. The purpose was to maximize the amount of non-accounting information available to managers while minimizing data entry requirements.

*Accounting for heavy-highway construction, concrete manufacture and mining for two related Montana companies. Accounted for contract management, job-costing, equipment hours, retail and manufactured product inventory, and reporting to the Montana Department of Transportation and Mine Safety and Health Administration (MSHA) and numerous environmental and other regulatory agencies. Davis-Bacon wages for multiple work zones and accounted for Contractor's Gross Receipts Tax.

*Tax, accounting services and computer system consulting for individuals and small business clients.

••2007 – 2008 Controller Workplace, Inc./Workplace Resources PEO Kalispell, MT
Financial and accounting management for Professional Employer Organization and staffing agency and two related LLC's. Supervised accounting department for payroll, benefits, and separate workers compensation policies for 70+ client businesses during a period of intense growth. Special projects included opened new corporate accounting offices and moving the finance department to new physical location with no break in service. Overhauled banking and automated the ACH transmission procedures.

••2005 – 2006 Accountant DRS Technical Services, Inc. Polson, MT
Responsible for duties previously performed by the Director of Finance of the manufacturing company. Financial statement preparation. Designed and implemented processes for preparation of intercompany data and entries for consolidated financial statements. Tax accounting, cash flow forecasting and measurement, accounting for multi-state payroll, payroll tax and benefits reporting, training and supervision of accounts payable and office management. Audited accounting and tax data and resolved issues with IRS, Social Security Administration and Montana Department of Revenue. Created programs and procedures to implement electronic interface and transmittal of financial statement information, cash and bank transactions, HR reporting and payroll processing.

••1996– 2002 Corporate Controller Moody's Market, Inc. Polson, MT

Prepared individual and consolidated financial statements for 6 retail grocery stores and the corporate office. Accounted for $40 million annual sales and $4 million gross payroll. General ledger and financial statement analysis. Preparation of regular and adjusting journal entries. Bank reconciliations. Audits and reconciliations of general ledger accounts. Internal audit and preparation of audit materials for annual financial statement review and audits of 401(k) plan and workers compensation insurance. Supervised accounts payable, accounts receivable, and office management. Supervised and coordinated accounting functions of store bookkeepers and 35 department and store managers. All payroll and human resources for 300+ employees at 7 locations, including multi-state tax reporting and administration of 401(k) plan, flexible benefits plan, other benefit and deduction plans, and group health and life insurance. Tax and legal research. Special projects have included selection, setup, and implementation and maintenance of software and hardware for electronic data transfers and transmissions of funds. Maintenance of computer network, including hardware and software installation and troubleshooting.

••1995 – 1996 Assistant to the Business Manager Missoula Freightliner

Credit management, A/R, HR, payroll and relief A/P for truck dealership. Administered and documented pre-employment and drug and alcohol testing, compliance with labor laws, OSHA requirements, company policies, workers compensation and unemployment insurance. Inventory control.

••1994 – 1995 Accounting Lab Supervisor Western State College of Colorado

Tutored Principles of Accounting and Managerial Accounting, scheduled and supervised additional tutors.

••1992 – 1994 Treasurer Student Government Association of WSC

Supervised control and implementation of all phases of $500,000. budget including general ledger, accounts receivable, accounts payable, payroll, and preparation of financial statements. Chaired budget committee consisting of 6 student subcommittee directors, 6 faculty/administration representatives, the college Controller and the college President's representative. Created and implemented policies to reduce overspending and reward fiscal responsibility. Conducted presentations to teach student government members about budget and procedures for expenditures.

••1993 Accounts Payable Western State College of Colorado

Audited travel expenses, learned Oracle Banner accounting program and purchasing procedures required by State Treasurer.

••1989 – 1991 Department Manager Monarch Recreation Corporation

Operated 2 lounges at ski resort area lodge, catered banquets, receptions, and special events. Responsible for staffing, department budget, cash handling and cash reports, and inventory. Trained restaurant waitpersons with a focus on customer service and liability issues. Increased sales and gross profit and reduced labor costs each year.

***Member in good standing of the American Institute of Certified Public Accountants**

*CO Society of CPA's, 1995-1996 *Student Government Association Senator, 1992-1993 *AAUW Honorarium, 1993 *WSC Foundation Mateik Scholarship, 1993 *CO State Merit Scholarships 1994, 1995

***Emergency Medical Technician State of CO Certification, 1989**