

Council Meeting
Tuesday, October 1, 2013
City Council Chambers
7:30 p.m.
AGENDA



Call to Order
Pledge of Allegiance

1. Approval of Minutes
 - Council Minutes–September 17, 2013
2. Consent Agenda
 - Minutes
 - EDA Commission – September 16, 2013
 - Arena Building Committee – September 16, 2013
 - Telecommunication Commission – September 24, 2013
3. Shoretel Maintenance Support Agreement
4. SW MN/NW Iowa Emergency Response Unit Joint Powers Agreement
5. Resolution Accepting Fire Department Donation – South Central Electric Association
6. Recommendation for City Audit Services
7. New Business
8. Old Business
 - 16th/17th Street Sidewalk
9. Regular Bills
10. Contractor Payments
 - 2013 NWIP Project – Holtmeier Construction \$302,629.63
 - 2013 Street Project – Kuechle Underground, Inc. \$890,010.99
11. Council Concerns
12. Rescheduled Budget Workshop Meeting – October 8th at 6:00 p.m.
13. Adjourn



**Regular Council Meeting
Windom City Hall, Council Chamber
September 17, 2013
7:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Corey Maricle at 7:30 p.m.

2. Roll Call: Mayor: Corey Maricle

Council Members: Brian Cooley, Kelsey Fossing, Dominic Jones,
Bradley Powers and JoAnn Ray

Council Members Absent: None.

City Staff Present: Steve Nasby, City Administrator; Bruce Caldwell,
Streets & Parks Superintendent; Jim Kartes, Building
Official; Mike Haugen, Water and Wastewater
Superintendent and Jeff Dahna, Telecom

3. Pledge of Allegiance

4. Approval of Minutes:

**Motion by Powers second by Jones to approve the City Council minutes from
September 3, 2013. Motion carried 5 – 0.**

5. Consent Agenda:

Maricle noted the minutes from the following Boards and Commissions.

- Telecommunications Commission – August 29, 2013
- Arena Building Committee – September 3, 2013
- Community Center Commission – September 4, 2013
- Utility Commission – September 10, 2013
- Planning Commission – September 10, 2013
- Library Board – September 10, 2013
- Tree Commission – September 11, 2013

**Motion by Powers second by Fossing to approve the receipt of minutes from Boards
and Commissions. Motion carried 5 – 0.**

Maricle said there is also an application for a solicitation permit for Purpose Driven LLC.

Motion by Fossing second by Cooley to approve the solicitation permit for Purpose Driven LLC. Motion carried 5 – 0.

He said there is also a request for amplification permits from the Windom Area High School Senate for homecoming activities at Island Park for September 25, 2013 and from the Business, Arts and Recreation Center for an event at their location on September 28, 2013.

Motion by Ray second by Powers to approve the amplification permits for the Windom Area High School Senate and BARC. Motion carried 5 – 0.

6. Department Heads:

None.

7. Planning Commission Recommendation – Variance Request for 92 5th Street:

Jim Kartes, Building Official, said that a variance request for 92 5th Street had been made to allow for a manufactured home to be placed at this address. The variance is needed place the unit as the width is 14 feet compared to the 22 foot width required in this zone. The planning commission has reviewed the request and has recommended approval of the variance.

Jones asked when the current housing code was adopted that required the 22 foot width. Kartes said the code was revised in 2003. Jones asked if there had been prior variance requests since 2003 for this same type of issue. Kartes said this is the first such request. Jones noted that the building codes were revised in 2003 to reflect modern codes and standards for housing and a request for an eight foot variance is over a one-third reduction in the required width.

Jones asked if there was public input that the Planning Commission's meeting. Kartes said the applicants, realtor and seller of the manufactured housing unit spoke in favor and an adjacent property owner spoke in opposition.

Jones asked Kartes if he as the Building Official was in favor of the variance request. Kartes said the rationale the Planning Commission used was that the unit would fit in with the existing units and that the Commission has a few newer members. He was the author of the 2003 building code, as such; his preference is to stick with the code requirements.

Jones asked if a variance in reduction of width could be requested in any similarly zoned area. Kartes said that a variance could be requested, but each variance is handled on a case by case basis. Kartes added that the current code does allow a home to be built on this lot.

Kartes noted that the proposed variance is for width only and the home would have a continuous foundation.

Preliminary

Jones said that in reviewing the Planning Commissions “findings of fact” he needed clarification on how the variance was “in harmony with the general purposes of the ordinance”. Kartes said that the harmony statement was referring to the current uses in this location versus harmony with the ordinance.

Fossing noted that the vote at the Planning Commission was not unanimous so there appears to be some dissention regarding the variance. So the matter could be referred back to the Commission.

Kartes noted that there is a 60-day rule that applies and the due date for action is October 20, 2013 otherwise the variance is approved by default.

Maricle said that the options for Council consist of returning the item to the Planning Commission, approving the variance, denying the variance or tabling the issue to one of the Council’s October meetings.

**Motion by Jones second by Ray to deny the variance for 92 5th Street as presented.
Motion carried 5 – 0.**

Ray confirmed that this variance could be requested in any residential zone. Kartes said yes.

Cooley asked if there was a need to adjust lot sizes. Kartes said that lots can be combined but the lot in this variance request would support a home without needing additional land. Cooley said that he would prefer to abide by the standards in the code.

Jones said that he is for the modernizing of housing and supports the standards set in the 2003 code and since the variance request is for such a large reduction in width he will not be supporting the variance.

Jones asked if the same width is required in R-1 and R-2 zones. Kartes said that the requirement is the same for both those zoning designations.

Fossing noted the lack of variance requests since 2003 as background that the code requirements are reasonable.

8. Multi-Agency Law Enforcement Joint Powers Agreement:

Scott Peterson, Police Chief, said that this agreement between the City and State is a continuation of the program the department is working on relating to crimes against children primarily through the use or facilitation of computers. This agreement allows the City to work as part of a task force on this issue and will provide some reimbursements for time by the Windom Police Department.

Motion by Ray second by Powers to approve the Multi-Agency Law Enforcement Joint Powers Agreement (Contract #62807) between the City of Windom and State of Minnesota. Motion carried 5 – 0.

9. Nuisance Board Appointments:

Maricle said that he had three initial appointments to the Nuisance Board and he is looking for two more alternates to serve. The three appointees he had at this time are Monte Scrivens, Mark Stevens and Mary Ann Anderson.

Motion by Powers second by Ray to approve the Nuisance Board appointments as presented. Motion carried 5 – 0.

A request from the audience was made to address the Council on this matter. Maricle noted that there is a process for requesting time to speak under the public input portion of the meeting and encouraged the person to submit the form for the next meeting.

10. Breast Health Walk – Request for Picnic Tables:

Kelsey Fossing said that Tyann Marcy and Tammy Hall were unable to appear to make the request so he will be sharing the information related to the request. The event is raising money for breast health and donates monies raised to the hospital. To date, about \$100,000 had been raised. The group is requesting that the City waive the fee for picnic table use.

Powers asked if the City Council waived the \$5 per table fee for non-profits last year for this event and if the tables would be picked up and returned by the volunteers. Bruce Caldwell, Streets & Parks Superintendent replied that the City did waive the fee and the group did the table hauling.

Motion by Powers seconded by Ray to waive the fee policy for picnic table rental for the 2013 Breast Health Walk. Motion carried 5 – 0.

11. Personnel Items:

Mike Haugen, Water and Wastewater Superintendent, said that he is recommending that Eric Ward be promoted to Water foreman. He will replace Kevin Stevens who retired earlier this year. The rate of compensation would be at Grade 8, Step 12. The Utility Commission has reviewed this internal transfer and recommended approval with an effective date of September 2, 2013.

Powers asked if Mr. Ward had the necessary licenses. Haugen said that he has a Class C water license and a Class D in wastewater. Stevens had a Class B water license, but Windom is classified as a “C” plant.

Motion by Jones second by Fossing to promote Eric Ward to Water Foreman at Grade 8, Step 12 effective September 2, 2013. Motion carried 5 – 0.

Preliminary

Caldwell said that he had internally posted the position vacated in the Street\Park department and there were no applicants. As such, he reviewed the applicants from the public advertisement in May\June 2013 and interviewed one of the top candidates from that search. He is recommending that Justin Crowell be offered the position in the Street\Park department that was recently vacated by Jon Jurgens. The request for wage rates is to start Mr. Crowell at Grade 6, Step 4 and then move him to Grade 6, Step 5 at the end of a successful six month probation period and then to move him to Grade 6, Step 6 after one year of satisfactory employment. Caldwell noted that Mr. Crowell has a Class A driver's license and will need to get a Class B with an air brake endorsement within 30 days.

Cooley said that he is going to abstain from the vote as the applicant is a relative.

Motion by Jones second by Fossing to hire Justin Crowell at the Streets\Parks Department at Grade 6, Step 4 with him getting the required Class B license and then move him to Grade 6, Step 5 at the end of a successful six month probation period and then to move him to Grade 6, Step 6 after one year of satisfactory employment. Motion carried 4 - 0 - 1.

12. New Business:

None.

13. Old Business:

Nasby said there were price quotes solicited from local vendors for the City Hall boiler. Both vendors inspected the City Hall and their proposals are in the City Council packet for the Council's consideration. The prices range from \$21,000 to \$57,000. He noted that both of the vendors reviewed the City Hall property and submitted the proposals as to what they as professionals recommended.

Motion by Powers second by Ray to accept the lowest cost proposal. Motion carried 5 - 0.

Fossing said that the Arena Building Committee had just met and progress was being made. He suggested that the group give an update to the City Council on October 15.

Fossing asked if the Council members had an opportunity to review their schedules to see if October 8 may work for re-scheduling the 2014 Budget workshop. Consensus was that October 8 will be okay so the meeting date was switched. Nasby noted due to the early start at 6:00 p.m. there would be something for food available.

14. Regular Bills:

Motion by Ray seconded by Powers, to approve the regular bills. Motion carried 5 - 0.

15. Council Concerns:

Powers asked for an update on the 2013 Street project as it appears to be moving along very slowly. Caldwell said that both he and Nasby had been in constant contact with the engineers to move the project along and to get sections of the street opened up as soon as possible. Caldwell noted that the crews were paving 18th Street today and plan on finishing it tomorrow. Caldwell said that backfilling should be underway and pouring the radius so the streets can be opened up is a priority.

Jones said that he is hopeful that the Council sticks close to the project due date should there be a discussion on penalties.

Cooley said one of the most frustrating parts is the moving dates. Being told something is going to be done in a specific order or on a certain date only to have that moved time and time again is difficult for all involved.

Ray noted that the City-wide clean-up is coming up soon and she sees many appliances and electronics that do not appear to have the appropriate tags on them and encouraged the public to get the tags for collection.

Nasby said that there may be areas impacted by the street construction that would affect the clean-up routes, but the City staff is aware of this and working to get the word out to those property owners that may be affected.

Maricle reminded the public that the Council does have a time for public input and there is a short form that needs to be completed so items can be placed on the agenda.

16. Adjourn:

Maricle adjourned the meeting by unanimous consent at 8:25 p.m.

Corey Maricle, Mayor

Attest: _____
Steve Nasby, City Administrator

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM
MINUTES
SEPTEMBER 16, 2013

1. Call to Order: The meeting was called to order by President Slette at 12:03 p.m.

2. Roll Call & Guest Introductions:

EDAWN Commissioners: Trevor Slette, Juhl Erickson, Sally Larson, Dominic Jones, and Kelsey Fossing.

Also Present: EDA Staff – Aaron Backman, EDA Executive Director, and Mary Hensen, Admin. Asst.; City Administrator Steve Nasby, Cottonwood County Commissioner Tom White, and Rahn Larson (Citizen).

3. Approval of Minutes:

Motion by Commissioner Larson, seconded by Commissioner Jones, to approve the Minutes of the EDA Meeting held on August 12, 2013. Motion carried 4-0. (Commissioner Fossing arrived after this vote.)

4. TIF District 1-2 - Pamida

A. Wood 'N Pallets Request – Progress Update: On August 12, 2013, the EDA approved a forgivable loan of up to \$10,000 from the TIF proceeds of TIF District 1-2 to Bob and Pam Lindaman for the cleanup of debris stemming from a November 2012 fire that damaged a portion of the production facility. The loan proceeds can be used for the purposes of cleanup and site clearance of debris, removal and hauling of ash, damaged materials and equipment from the Wood 'N Pallets property, and for the associated tipping fees at the Cottonwood County landfill. Disbursements would be made to the business upon submission of invoices evidencing payment of approved costs, and all documentation would need to be submitted by December 31, 2013. Director Backman reported that on August 20, 2013, the City Council approved a resolution authorizing this loan and incorporating the above terms. The loan is forgivable at the rate of 33.3% per year over a period of three years as long as Mr. Lindaman continues to use the property for his business. The Combination Mortgage, Security Agreement, Note & Repayment Agreement was executed the second week of September. Cleanup activities have already begun. Mr. Lindaman is contracting with Quad Brothers Construction of Mountain Lake to clean up a portion of the property. Director Backman circulated pictures of the site showing the cleanup to date.

B. Spec Building – Loading Dock Project: On August 12, 2013, the EDA Board approved a plan for the installation of a third loading dock in the Spec Building, pursuant to a request from Toro (the Lessee), based on estimates of \$28,700 for construction of the third loading dock, including door, foundation, enclosure, leveler, shelter, bumper; \$8,100 for construction of a concrete apron; and \$1,630 for installation of two bumpers for the existing docks for a total cost of \$38,430. The EDA Board also recommended that the City Council authorize the use of proceeds from TIF District 1-2 for this project. This action was contingent upon approval by Toro's senior management of \$9,200 that would be contributed through adjusting the existing lease beginning with the November, 2013, lease payment. Director Backman advised that on August 20th the City Council authorized the EDA to proceed with the loading dock project utilizing the pre-1990 TIF funds. Buhler Construction would commence construction at the Spec Building on or before September 23rd and the project would be completed by late October. This coincides with a planned shutdown by Toro and would not disrupt the flow of parts. Since those approvals, the framework for payment from Toro has changed. Instead of an increase in their lease payments

beginning later this year, this increase would be part of the lease negotiations during 2014. The EDA Executive Director contacted each EDA Commissioner and it was the consensus that the loading dock project could still move forward this year. The EDA President then signed the contracts and the Executive Director forwarded them to Buhler Construction on September 6th.

Motion by Commissioner Erickson, seconded by Commissioner Jones, authorizing the EDA to proceed with the third loading dock/concrete apron project for the EDA Spec Building; ratifying the removal of the contingency for the project which required approval by Toro's management of an increase in the lease payments, effective November 1, 2013, to incorporate Toro's share of the project costs; and ratifying the EDA's execution of the contract between Buhler Construction and the EDA for total project costs of \$38,430.

5. North Windom Industrial Park

- A. Holtmeier Construction – Status of Project: Director Backman reported that on August 15th the subcontractor began installing the concrete curb and gutter for the NWIP streets. Approximately 6,200 feet of curbing was installed on Opportunity Drive, Commerce Blvd., and Trotter Court. During the first week of September, backfilling of black dirt behind the curbs was done as well as final grading of the roads. During the week of September 9th the first lift for asphalt paving was accomplished. By mid-September, the roads should be completed and the sides of the roads seeded with grass. Street lights for the new industrial park will be installed during October.
- B. Svoboda Excavating – Status of Project: Director Backman advised that since the re-opening of traffic on Highway 71 on August 8th, there has been limited activity. Two county lights remain to be installed. These lights will be placed on the Southwest and Northwest sides of the intersection of County Road 15 and Highway 71.
- C. Fast Sprayers – Project Update: Director Backman updated the Board concerning the construction work which has progressed from structural steel erection to working on the roof of the structure (which is over 50% completed). Once that work is done, they will begin installing the walls of the building. It is expected that additional concrete installation will begin shortly. South Central Electric has informed the EDA that they anticipate that the REDLG loan closing for Fast Sprayers will occur mid-November of 2013.
- D. FSA Forms – Authorization: Scott Veenker farms the undeveloped portion of the property in the EDA's North Windom Industrial Park. These remaining acres are included in USDA Farm Service Agency (FSA) programs. The FSA documents require signature by the property owner. In the past, the EDA authorized the Executive Director to sign specific required forms. The FSA Office is requesting that the EDA approve a blanket authorization to allow the EDA Executive Director to sign all required forms without the necessity of such an authorization as each form arises.

Motion by Commissioner Larson, seconded by Commissioner Erickson, authorizing the EDA Executive Director to sign all required FSA forms covering the North Windom Industrial Park on behalf of the EDA. Motion carried 5-0.

6. Points of Interest/Directional Signs

- A. Status of Leases: Director Backman advised that Lease Agreements have been prepared and reviewed by the City Attorney for the three directional signs which are situated on private property (one sign would be on City property). The Toro sign lease was executed on

August 20th. The Staples sign lease is being revised and will be forwarded shortly to Alan Staples. The Higley Ford sign lease is being reviewed by Joel Higley. It is anticipated that at least three of the signs will be fabricated and installed this Fall.

B. MnDOT Approvals: It is MnDOT's position that the directional signs are "advertising devices" and each sign requires a permit. The annual permit fee of \$30 per sign is based on the size of the advertising area. The EDA anticipates that at least three of the permit applications and accompanying leases will be submitted to MnDOT this month.

7. Redevelopment Grant Status: Director Backman reported that on August 1st he hand-delivered copies of the Redevelopment Grant Application in support of the Hospital Project to the Dept. of Employment & Econ. Development in St. Paul. The requested \$60,000 in grant funds would be used to demolish the existing structures on the Guardian Inn Extended Stay site, remove the non-compliant septic system, complete site preparation, and construct a portion of a new road for the hospital. On August 28th additional information was provided as requested. The lead reviewer was very satisfied with the additional information provided. It is anticipated that final rankings of the 25 applications submitted statewide will occur the week of September 16th with announcements of the award winners the following week.

8. Unfinished Business

A. Director Backman updated the Board concerning a recent "60-90" technology corridor meeting. This group is comprised of economic developers and representatives from communities participating in the Windomnet and Southwest Broadband service areas and received a grant from the Blandin Foundation to promote the available technology and encourage economic development in the service territories.

B. Towlerton Site: Director Backman reviewed the action taken by the EDA Board at the August 12th Meeting. Subsequent to the agenda packet, Tom White had contacted the EDA and requested an opportunity to speak as a private citizen and also as a Cottonwood County Commissioner. The purpose for his comments would be to clarify information concerning the County's proposal for the Towlerton site. Mr. White explained the proposal and also answered questions from the EDA Board. Following Mr. White's comments, Commissioner Jones acknowledged Mr. White's position and reiterated the input he has received from his constituents as to the use of the building site by a private sector business.

9. Miscellaneous Information

A. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the financial reports for July, 2013, provided by Van Binsbergen & Associates.

10. Adjourn: By consensus, President Slette adjourned the meeting at 12:50 p.m.

Sally Larson, EDA Secretary-Treasurer

Attest: _____
Aaron A. Backman, EDA Executive Director

Arena Building Committee Meeting
Windom City Council Chambers
September 16, 2013
5:15 p.m.

1. Call to Order:

The meeting was called to order by Chairperson Espenson.

2. Roll Call:

Members Present:	Justin Espenson, Rick Fredrickson, Terry Fredin, Kelsey Fossing, Joel LaCanne and Leland Theisen.
Members Absent:	Melanie Patterson, Donna Dunse and JoAnn Ray.
City Staff Present:	Steve Nasby, Denise Nichols and Al Baloun.
Public:	Bryan Paulsen and Chuck Freiberg Architects; Dirk Abraham – KDOM Radio; Rahn Larson –Citizen Publishing; Wayne Wormstadt – Windom School Superintendent; and members of the Windom Hockey Association.

3. Approval of Minutes:

Motion by LaCanne, seconded by Theisen, to approve the Arena Building Committee Minutes from September 3, 2013. Motion carried 4-0.

4. Review/Discuss Design and Concepts:

Architects Paulsen and Freiberg distributed revised conceptual drawings and construction cost comparisons for precast versus metal for the Committee to review. Freiberg reviewed the floor plans which included the Committee's requested changes. The plan reduced the number of locker rooms with showers and toilets. The lobby was changed and a separate entrance was added for access to the racquetball courts. With the requested changes, the size of the facility was reduced from 71,000 square feet to 50,000 square feet.

5. Site Location

It was noted that the Committee is evaluating all potential sites for the facility. Plans for the two identified sites were reviewed. The location on school property was moved to the north side of the existing track. The Community Center site would use the property between the Community Center and Wastewater Treatment Plant.

6. Construction Cost Estimates

Freiberg reviewed the construction cost comparisons. The cost of the facility with one sheet of ice with a precast building frame was \$6,603,385 versus a metal building frame of the same quality and efficiency of a precast building with a cost of \$6,249,551. The second sheet of ice

would add \$1,975,000 to the project. Espenson asked how costs could be reduced. He would like to see the costs reduced to Six Million Dollars or less. Freiberg responded that the Committee would need to look at reducing amenities by cutting programming space, reducing the number of locker rooms, showers, toilets and reducing ice space.

The Committee began discussing cost cutting options. It was noted by Freiberg that by removing the racquetball courts the cost for the arena would be reduced by \$500,000. A question was asked regarding what would be the cost reduction if a pre-engineered metal building is used and the second level is removed. Freiberg noted that the metal building in the cost comparison was not a pre-engineered metal building. The change to a pre-engineered building would reduce the building material cost. But the change would also require a change in the roof systems and this change would result in the loss of insulation value and efficiency of the building. The change would require the addition of roof support columns and an increase in the size of the building to relocate the locker rooms and seating. Espenson suggested that the locker rooms could be stick built and added on to the building at a reduced construction cost. This construction would be similar to the Community Center construction.

Fossing requested the estimated cost to update the existing arena's cooling system and energy efficiency. The cost would be approximately One Million Dollars and does not address the ADA requirements or other building issues. The estimated cost to renovate the existing arena is \$7.3 Million. The renovation would basically strip the entire building inside and out and install everything new. It was noted that state bonding funds would not be available for a renovation project. Fossing commented that he would like additional options to create more functionality to accommodate more user groups. If the facility could be self-sufficient without any levy funding, the Council and public would be more supportive of the project.

The Committee requested a proforma for the new facility. Freiberg responded that the proforma would be based on usage to determine revenue. To develop the proforma he would need to obtain information regarding the uses and fees. He would also need to know the type of building and amenities. This information would be used to calculate the amount of projected income and to estimate operational expenses.

The Committee agreed that they needed cost comparisons to review all options including the minimum renovation that would be required for the existing arena. The Committee can then weigh all benefits and disadvantages for all the options. The engineer will complete four options for the Committee to review. Included in the options will be the reduction of the number of locker rooms and an alternate for the racquetball courts.

1. Precast Building
 - a. Two sheets of ice and six locker rooms
 - b. One and one-half sheets of ice with six locker rooms
2. Pre-Engineered Building
 - a. Two sheets of ice and six locker rooms
 - b. One and one-half sheets of ice with six locker rooms
7. Existing Arena Discussion – None.
8. Other Business: A handout of the Arena fund revenue and expenses from 2002-2012 and including the 2013 budget was provided for review and discussion by the Committee. Al Baloun explained the report and answered questions.

9. Next Meeting Date: An invitation will be extended to current users of the arena to attend the next meeting which will focus on the existing arena.

The next meeting date was set for September 30th at 5:15 p.m.

10. Adjourn:

Chair Espenson adjourned the meeting by unanimous consent at 6:45 p.m.

Justin Espenson, Chair

Telecommunications Commission Meeting

Sept 24th, 2013

11:30 A.M.

I. Call to Order :

Virgil called the meeting to Order @ 11:42 a.m.

II. Roll Call:

Commissioners Present: Virgil Meier, Wendell Woodcock, Forrest Fosheim, Dominic Jones

Commissioners Absent: Brian Cooley

City Staff: Dan Olsen, Londa Fosheim

III. Request from School – Live Broadcast of School Board Meetings from City Hall Council Chamber:

School Board would like to use the Chamber to air live School Board meetings. Discussion was held as to the options that are available. School has the equipment to do the live broadcast from the school if they so wish and air it on the school channel 22. The channel 3 has been mostly used for City functions and church service videos. The churches have set times that their church services airs weekly. Dominic questioned whether they wanted to air the school board meetings live or record them and air at a different time. Telecom members stated that they would like the students who will be doing the videoing or taping of the school board meetings to be trained and have a teacher there for guidance and for troubleshooting. Telecom members also stated that the equipment at the City Hall Chambers is expensive and would not like to foot the bill to have to buy new if something happens while students are using the equipment. Windomnet will have to let Golden West after hour's technical support know when this starts as any calls coming into Windomnet after hours will go to them. Windomnet does not want to have to pay overtime to workers for troubleshooting on this issue.

A motion was made by Dominic to allow Dan to work out the request from the school on a trial basis working toward becoming permanent in the future.

2nd by Wendell

All in Favor

IV. Digital Head-end Update:

Dan stated that he toured the Spencer, IA head-end with Jeremy and Wendell. A salesman met them there and the discussed some options on how to save some money. Set tops would be cheaper, would be able to get rid of monthly bill for support of the old set tops, this salesman's company has great customer service to help with issues when they arise. Some of the equipment being used right now is 28+ yrs old and needs to be replaced. Discussion was held on going all digital or not. We have the option of selling some of our older equipment to other cable head-ends that haven't gone digital yet. Dan stated it was a great meeting.

V. Appoint SMBS – MSA Negotiating Team:

Dan stated that 2 Telecom Commissioners from Windomnet and 2 Telecom Commissioners from SMBS need to just sit down and work out the agreement. Some wording needs to be changed need to add a few items and delete some items not needed.

Forrest volunteered

Dominic was volunteered by Wendell and agreed to be the 2nd person.

VI. Manager's update:

Dan stated the call completion issues are all over, Iowa is getting hit hard. Cut fibers are making it worse as there have been a few around the area lately. Long distance was selling cheap so no name companies bought a lot and are having issues dropping calls.

Dan stated the power plant was budgeted for \$40,000 but Windomnet will only be spending about \$21,000 now as the batteries will be good for another couple of years.

VII. Adjourn:

Meeting was adjourned at 12:38 pm by Virgil



City of Windom
August 23, 2013



Maintenance Support Summary

Description	Quantity	Unit Price	Total Price
ShoreCare Partner SILVER Level Support (1 Year, No Phones) Coverage Period: 1 YEAR Effective Dates: 10/30/13 - 10/29/14	1	\$2,220.60	\$2,220.60
Investment			
			Total: \$2,220.60

Accepted By:
Customer: City of Windom

Transcend United Technologies:

Printed Name

Title

Signature

Date

Customer PO#

Printed Name

Title

Signature, Transcend United Technologies

Date

	Silver	Gold	Platinum
TRAINING	TRAINING	TRAINING	TRAINING
Access to the ShoreTel Learning Management System	✓ Included	✓ Included	✓ Included
Access to the ShoreTel On-line Knowledgebase	✓ Included	✓ Included	✓ Included
Informational Quarterly Webinars related to new product versions and features	✓ Included	✓ Included	✓ Included
Monthly end user & admin training	✓ Included	✓ Included	✓ Included
TECHNICAL SUPPORT	TECHNICAL SUPPORT	TECHNICAL SUPPORT	TECHNICAL SUPPORT
Support requests via email	✓ Included	✓ Included	✓ Included
Support requests via web portal	✓ Included	✓ Included	✓ Included
Support requests via phone	✓ Included	✓ Included	✓ Included
Support for Red, Yellow, and Green requests during Standard Hours.	✓ Included	✓ Included	✓ Included
Support for Red requests 24 x 7 x 365	✓ Included	✓ Included	✓ Included
3 rd Party Coordination	Includes initial diagnosis of problems with PoE switches, servers, voice carriers, and all third party devices related to ShoreTel system. Customer manages third party escalations.	Includes initial diagnosis of problems with PoE switches, servers, voice carriers, and all third party devices related to ShoreTel system. Transcend manages third party escalations.	Includes initial diagnosis for problems with PoE switches, servers, voice carriers, and all third party devices related to ShoreTel system. Transcend manages third party escalations.

	Silver	Gold	Platinum
PARTS & LABOR	PARTS & LABOR	PARTS & LABOR	PARTS & LABOR
Warranty on ShoreTel parts	✓ Included	✓ Included	✓ Included
On-Site Labor on defective ShoreTel parts under warranty (If required)	✓ Included	✓ Included	✓ Included
New software releases for ShoreTel	✓ Included	✓ Included	✓ Included
Labor to install new ShoreTel software releases	Only for partial releases related to software bugs and patches	One major release per year, plus all partial releases related to software bugs and patches	✓ Unlimited
PREVENTATIVE SUPPORT & MANAGED SERVICES	PREVENTATIVE SUPPORT & MANAGED SERVICES	PREVENTATIVE SUPPORT & MANAGED SERVICES	PREVENTATIVE SUPPORT & MANAGED SERVICES
Quarterly trunk peak usage report	✗ Not available	✓ Included	✓ Included
Quarterly switch port usage report	✗ Not available	✓ Included	✓ Included
Quarterly capacity planning recommendations	✗ Not available	✓ Included	✓ Included
Monitoring Services for all ShoreGear Equipment: <ul style="list-style-type: none"> • 24x7 Proactive system monitoring • Staffed support center for alert response • Alert Escalation to customer or Transcend engineer 	✗ Not available	Monitoring & Alert Escalation to Customer (For full description of monitoring, see Transcend ShoreTel – Addendum – Gold.)	Monitoring, Alert Escalation, & Remediation to Transcend engineer (For full description of monitoring, see Transcend ShoreTel – Addendum – Platinum.)
Backup / Restore of ShoreTel Director configurations and server OS	✗ Not available, customer is responsible for backups and restores	ShoreTel Director configuration backed up locally, customer is responsible for backup of OS as well as for restores to server of OS, drivers, etc., and ShoreTel Director.	✓ Included, local and offsite backups of ShoreTel Director configuration, labor to help with reinstallation of OS and restores of ShoreTel software
Carrier Management	✗ Not available	✗ Not available	For full description, see Transcend – Carrier Management --- Addendum

	Silver	Gold	Platinum
HOURLY RATES FOR PROFESSIONAL SERVICES (not covered under support)	HOURLY RATES FOR PROFESSIONAL SERVICES (not covered under support)	HOURLY RATES FOR PROFESSIONAL SERVICES (not covered under support)	HOURLY RATES FOR PROFESSIONAL SERVICES (not covered under support)
During Standard Hours	\$175	\$175	\$150

During After Hours	\$250	\$250	\$225
<p>All rates are per hour, with a one hour minimum, billed in 30 minute increments after the first hour. Any necessary parts, hardware, or software will be billed to the customer. If on-site support is requested, there is a \$100 trip fee, plus travel expenses, covering first 125 miles. There is an additional \$100 trip fee for each additional 125 mile segment. The trip fee and travel expenses are waived for Platinum support plans for any visit within 125 miles of a physical Transcend office.</p>			

The Transcend Response Center is staffed 24 x 7 x 365 and urgent requests are handled promptly. However, not all requests may be urgent, and the response time you can expect will vary according to the severity of your problem and the time of day you make your request. Please see the General Support Guidelines for a description of our response time SLAs.

As described in the General Support Guidelines, we classify support requests into three categories, Red, Yellow, and Green. Here are the applicable definitions for ShoreTel systems:

Classification	Definition
Red	<ul style="list-style-type: none"> • A system problem is causing major impact to a customer's core business processes and requires immediate attention. Examples include: <ul style="list-style-type: none"> ◦ A ShoreGear switch is inoperative ◦ A minimum of 10% of all telephone endpoints in the system cannot place or receive calls. ◦ A minimum of 10% of all trunks in the system are inoperative. ◦ One or more T1 circuits are inoperative. ◦ Failure of a system processor or power supply. • Not all essential applications or functionality are available to a significant portion of the system users. • Performance of an essential application and/or functionality is affecting a critical department.
	<ul style="list-style-type: none"> • A system problem is affecting a customer's business processes, and the problem requires prompt attention but is not immediately critical. • A temporary workaround has been provided, but the problem reoccurs periodically. • A workaround exists, but is unacceptable to the customer due to the impact on the customer's business
Green	<ul style="list-style-type: none"> • A customer has a problem or question that is non-critical and not directly affecting business processes. • Less-than-desirable access to or performance of system components which affect non-critical parts of customer's business.

Authorized Support Contacts for this Product

Company Name And Mailing Address:	Company:
	Address:
	Address:
	City, State, Zip:
Authorized Contact #1:	
Name:	
Title:	
Phone Number:	
Fax Number:	
Email Address:	
Authorized Contact #2:	
Name:	
Title:	
Phone Number:	
Fax Number:	
Email Address:	
Authorized Contact #3:	
Name:	
Title:	
Phone Number:	
Fax Number:	
Email Address:	
Authorized Contact #4:	
Name:	
Title:	
Phone Number:	
Fax Number:	
Email Address:	

Warranty and Support Guidelines

- All Hardware/Software Additions will be prorated to co-term with your existing contract.
- All parts are covered for the contracted Support period or for the duration of manufacturer's standard warranty. Support/Warranty coverage is for work of a repair nature only.
- Emergency replacement of parts warranted or under a Support contract will be repaired or replaced within standard manufacturer delivery timeframes for the country in question (depending on product availability and does not include products that have reached end of life.)
- For products not covered under warranty or support, all shipping and handling charges will be billed back to Customer.
- Warranty support means the examination, testing, repair or part replacement performed to restore the equipment to its proper operating status.
- Patches and updates will be installed at Transcend's discretion if deemed to improve system performance. Any hardware enhancements that may be required to support these upgrades or updates are not included.
- Major Releases/Upgrades - while under warranty, the software to perform major releases/upgrades is provided to the customer at no charge; however, labor for installation and support services that will be required to implement major upgrades is subject to the type of Support contract purchased.

Warranty and Support Stipulations

- Parts that have been named "end of life" by the manufacturer are NOT covered.
- Transcend will only provide support for release versions that are considered still under support by the manufacturer.
- Additions, deletions, and/or modifications to the System are not included. Any on-site or remote technical assistance that is not of a repair nature shall be billable at Transcend's current labor and material rates.
- Applications that have been created by parties other than Transcend are not supported.
- Customer understands that the equipment purchased may be connected to a variety of customer-supplied pieces of equipment such as "UPS" devices and or other telephone networks. Should these external devices cause customer's ShoreTel system to fail, Transcend may, at its sole discretion, charge the Customer the current rates for diagnosing and repairing any and all equipment necessary to bring the solution back to working order.
- The customer also understands that ONLY the ShoreTel hardware and software listed in Exhibit C will be included in this support contract and that all other devices such as; Servers, Network Switches, Circuits, etc... are NOT included in this support contract.
- Transcend will determine the number of personnel required to respond to a request for warranty support.

Return Material Authorization (RMA) – for North America and International customers

Contact the Transcend Response Center to open an RMA request or reference the existing RMA request number. If an open request is already being worked, we will need to know the model type for defective hardware being returned, color, and serial number on the defective hardware device.

ShoreTel offers advanced replacement for ShoreGear switches. There will be return labels in the RMA shipment. Please use these to return the defective product within 30 days. Once the defective product is received we will then close the RMA. If product is not returned within 30 days, you will be billed for the equipment.

For ShoreTel phones covered under a Transcend Silver, Gold, or Platinum plan, the customer will receive the new phone and then use the return labels provided to return the defective phone. For ShoreTel phones not covered under manufacturer's warranty or a Transcend Silver, Gold, or Platinum plan, the customer will need to purchase a replacement at current pricing. .

North America Customers:

Per ShoreTel's policy for RMA requests, any requests made before 5 pm US Eastern time during normal business days, the replacement equipment will ship that same day, otherwise shipment will be released the following business day. Standard delivery timeframes for orders received by 5 pm US Eastern time:

- ShoreGear switches - Next Business Day
- ShoreTel IP Phone – Ground Delivery

International Customers:

Per ShoreTel's policy for RMA requests, international customers RMA requests can be made at any time and all timeframes to receive the replacement equipment will be in accordance with the country availability per the Global Account Program. Any international customer may choose to purchase an additional ShoreGear Switch at a significant discount off list price if they require local survivability. Delivery times for replacement equipment will vary by country availability matrix.

- ShoreGear switches – One/Two/Three business days
- ShoreTel IP Phone – Ground Delivery

Support Disclaimer

The Customer shall not permit a third party other than Transcend or their authorized agent, to perform Support, attempt repairs, or change the system or equipment while such system and equipment is under a Support agreement, unless agreed to by prior written approval by Transcend, (this excludes MAC's and system administration done through the ShoreWare Director or Voicemail server).

Unless Customer has purchased a backup solution from Transcend, Customer is 100% responsible to incorporate the ShoreTel servers into their overall back-up strategy, along with all restores of OS and ShoreTel server software configuration.

Management of the Microsoft patches for servers running Microsoft Server Operating Systems are the responsibility of the customer. Transcend recommends installing only software updates from Microsoft and NOT a full service pack. Full service packs should only be installed with prior approval either from Transcend or ShoreTel.

Antivirus software is NOT included on servers sold through Transcend and is the responsibility of the customer.

CUSTOMER ACKNOWLEDGES THAT HE/SHE HAS READ THIS PRODUCT SUPPORT GUIDELINE FOR SHORETEL AND AGREES TO IT.

Accepted by:

Customer: City of Windom

Printed Name

Title

Signature

Date

**SOUTHWEST MINNESOTA/NORTHWEST IOWA EMERGENCY RESPONSE UNIT
JOINT POWERS AGREEMENT
(H.E.A.T. Tactical Team)**

THIS JOINT AGREEMENT is made and entered into by and between the Clay County, Iowa Sheriff's Office, the Armstrong, Iowa Police Department, the Arnold's Park, Iowa Police Department, the Okoboji, Iowa Police Department, the Cottonwood County, Minnesota Sheriff's Office, the Dickinson County, Iowa Sheriff's Office, the Estherville, Iowa Police Department, the Fairmont, Minnesota Police Department, the Jackson County, Minnesota Sheriff's Office, the Martin County, Minnesota Sheriff's Office, the Milford, Iowa Police Department, the Mountain Lake, Minnesota Police Department, the Pipestone County, Minnesota Sheriff's Office, the Rock County, Minnesota Sheriff's Office, the Spencer, Iowa Police Department, the Spirit Lake, Iowa Police Department, the St. James, Minnesota Police Department, the Truman, Minnesota Police Department, the Watonwan County, Minnesota Sheriff's Office, the Westbrook, Minnesota Police Department, the Windom, Minnesota Police Department, and the Lakefield, Minnesota Police Department acting by and through their governing bodies.

WITNESSETH THAT:

WHEREAS, the above listed law enforcement agencies and their governmental units recognize that there are circumstances where the assistance of the police forces or other governmental units would be important in protecting the health, safety and welfare of the public including apprehending criminals, and; where, to provide such protection it is necessary that neighboring governmental units provide for the sharing of their respective resources;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the

undersigned units of government do covenant and agree pursuant to M.S. 471.59, M.S. 626.77, Iowa Statutes 804.7B (House File 2262) and Chapter 28E as follows:

1. PURPOSE.

The purpose of this Agreement is to provide police assistance to governmental units in circumstances where such assistance would enable a governmental unit to more adequately deal with a situation involving public health, safety and welfare. Such circumstances are hereby declared to be of the following nature:

A. Major disasters where keeping the public peace is necessary.

B. Crimes in progress or criminals in flight in a governmental unit where the assistance of police forces in other governmental units would be helpful in apprehending the criminals.

C. Exchange of personnel on a temporary short term basis not to exceed one year for the purpose of training.

2. METHOD

The purpose of this Agreement shall be fulfilled through the provision of police assistance by all parties to this Agreement. The police and/or sheriffs' departments of all parties to this Agreement are hereby deputized by the governing body of the governmental unit that they enter pursuant to this Agreement, for the period of time that they are operating pursuant to and under the authority of this Agreement.

Law Enforcement may enter the territory of a governmental unit of a part to this Agreement with full police powers, including the power of arrest and in the following circumstances and under the following conditions:

A. If a crime is in progress or criminals are in flight in a governmental unit, the police from a governmental unit may, upon being informed of such an occurrence by the Central Communications or another police officer, enter the territory of the other governmental unit. The law enforcement of the responding unit of government shall be under the direction of the senior law enforcement officer of the governmental unit in which they are working. If the governmental unit into which the law enforcement officers proceed does not have a law enforcement department, the responding law enforcement shall be under the direction of the senior member of the patrol division on duty. Upon the resolution of the circumstances which occasioned their entry into such governmental unit, they shall immediately retire to their jurisdiction.

B. In all other circumstances described in paragraph one, the following procedure shall be followed:

i. The unit of government which requires the law enforcement assistance, through its chief law enforcement officer, or his designee, hereinafter called "requesting unit", may, at its discretion, call upon any other governmental unit party to this Agreement through its chief law enforcement officer, or his designee, hereinafter called the "sending unit", to furnish law enforcement, or other force, for the assistance of the receiving governmental unit and to request for such purpose personnel, equipment, and supplies of the sending governmental unit.

ii. The sending unit reserves the right to retain for its own use such equipment, personnel, and supplies as, in its discretion may be necessary for its proper and adequate protection; and in case of an emergency arising within the sending unit while the equipment, personnel and supplies of that city are engaged in the receiving unit, the sending unit may, in its

discretion, recall such equipment.

iii. The sending unit maintains the ultimate control over the individuals dispatched as set forth above, but the on-site direction shall be under the control of the individual who has been designated by the receiving unit as being in control of law enforcement functions over the situation.

iv. For all governmental units which do not have a full time law enforcement officer, the County Sheriff is the chief law enforcement officer of the governmental unit. The Sheriff, or his designee, shall have full authority under this Agreement to obtain the assistance of law enforcement under the terms of this Agreement in such governmental units.

3. EXPENSES

The sending unit shall be responsible for its own personnel, equipment, and supplies, including the payment of its personnel, and the receiving unit shall not be held liable for any injuries to personnel or damage to equipment of the sending unit, nor shall the receiving unit be required to reimburse the sending unit for supplies expended, used or damaged while so engaged, except that equipment and supplies shall be returned to the sending unit upon the return of the employees to the sending unit.

4. LIMITATION

In case weather, road conditions or other circumstances are such that, in the direction of the sending unit, equipment, personnel, and supplies cannot be furnished to the receiving unit with reasonable safety, the sending unit may, in its discretion, refuse to authorize and direct assistance to the receiving unit. The determination of the sending unit as to what assistance shall

be furnished and whether assistance shall be withheld or withdrawn, as provided herein, shall be final and conclusive, and shall give rise to no liability on the part of the sending unit for failure to furnish assistance.

5. LIABILITY

i. Worker's Compensation Coverage: Each participating agency shall be responsible for its own actions and those employees and is responsible for complying the rules established within the state of residence of the participating agency.

ii. Automobile Liability Coverage: Each participating agency is responsible for its own actions and is responsible for complying with the motor vehicle financial responsibility laws of the State of the participating agency. It is understood that the participating agency may include in the emergency response volunteer agencies or individuals that have motor vehicles titled in the name of the volunteer agency or individual. It is the responsibility of participating agency to determine if the volunteer agency or individual has automobile liability coverage as required by law.

iii. General Liability, Public Officials Liability, and Law Enforcement Liability:

- (a) For the purposes of the Minnesota Municipal Tort Liability Act, Minnesota Statutes, Section 466 and Iowa Chapter 670 Governmental Liability, the peace officers of the assisting agency are employees as defined in Minn. Stat. § 466.01(6) and Iowa Code 804.7B1 of the requesting agency.
- (b) Each participating agency is responsible for its own acts and agrees to assume its own liability for those acts and consequences. The liability of any participating Iowa state agency is governed by Iowa Code Chapter 669, and the liability of any Iowa political subdivision's participating criminal justice agency is governed by Iowa Code Chapter 670. The liability of any Minnesota municipality's participating criminal justice agency is governed by Minnesota Statute 466.
- (c) Under no circumstances shall any participating agency be required to pay in excess of its statutory liability limits under Iowa or Minnesota law.

(d) Liability. For the purposes of the Minnesota Municipal Tort Liability Act (Minn. Stat. Ch. 466), the employees and officers of a party are deemed to be employees (as defined in Minn. Stat. § 466.01, subdivision 6) of that party. Under no circumstances shall a party, irrespective of whether it may have waived the limit on liability set forth in Chapter 466 of the Minnesota Statutes, be required to pay on behalf of itself or the other party, any amounts in excess of the limits on liability established in Minnesota Statutes Chapter 466 applicable to any one party. The limits of liability for some or all of the parties may not be added together to determine the maximum amount of liability for each party.

iv. The execution of this Agreement shall not give rise to any liability or responsibility for failure to respond to any request for assistance made pursuant to this Agreement. This Agreement shall not be construed as or deemed to be an Agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action whatsoever hereunder for any cause whatsoever.

6. EFFECTIVE DATE

This Agreement shall be effective when approved and executed by two or more of the participating criminal justice agencies to this Agreement and their respective governing bodies. Additional government units may join this Agreement through proper execution of this Agreement and this Agreement shall be effective as to such units upon execution.

7. TERMINATION AND WITHDRAWAL

Any law enforcement agency that is part of this Agreement may withdraw from this Agreement upon thirty days written notice delivered to the chief law enforcement officers of all other law enforcement agencies that are parties to this Agreement. Such withdrawal shall not terminate this Agreement except as to such party and this Agreement shall continue unless and until there is only one remaining party.

8. DIVISION OF ASSETS.

If the Emergency Response Unit dissolves, any assets held by the Emergency Response Unit will be divided between any law enforcement agencies remaining in the Emergency

Response Unit at the time of the dissolution. Said assets will be divided as those remaining law enforcement agencies see fit.

IN WITNESS WHEREOF, the undersigned on behalf of their governmental units have executed this Agreement pursuant to the authorization of their governmental unit.

Clay County, IA Sheriff's Office

dated _____

Armstrong, IA Police Department

dated _____

Arnold's Park, IA Police Department

dated _____

Okoboji, IA Police Department

dated _____

Cottonwood County, MN Sheriff's Office

dated _____

Dickinson County, IA Sheriff's Office

dated _____

Estherville, IA Police Department

dated _____

Fairmont, MN Police Department

dated _____

Jackson County, MN Sheriff's Office

dated _____

Martin County, MN Sheriff's Office

dated _____

Milford, IA Police Department

dated _____

Mountain Lake, MN Police Department

dated _____

Pipestone County, MN Sheriff's Office

dated _____

Rock County, MN Sheriff's Office

dated _____

Spencer, IA Police Department

dated _____

Spirit Lake, IA Police Department

dated _____

St. James, MN Police Department

dated _____

Truman, MN Police Department

dated _____

Watonwan County, MN Sheriff's Office

dated _____

Westbrook, MN Police Department

dated _____

Windom, MN Police Department

dated _____

Lakefield, MN Police Department

dated _____

IN WITNESS WHEREOF, this Agreement has been executed and approved and is effective and operative as to each of the parties provided herein.

This Agreement has been approved by the Windom City Council this 1st day of October, 2013.

Mayor Corey Maricle

ATTEST:

Scott Peterson
Police Chief

RESOLUTION #2013-

INTRODUCED:

SECONDED:

VOTED: **Aye:**
 Nay:
 Absent:

**AUTHORIZATION TO ACCEPT A CASH DONATION FROM
SOUTH CENTRAL ELECTRIC ASSOCIATION
FOR THE WINDOM FIRE DEPARTMENT**

WHEREAS, Minnesota State Statute §465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

WHEREAS, South Central Electric Association is a supporter of the City of Windom and the Windom Fire Department; and

WHEREAS, the City of Windom has recently received a donation from South Central Electric Association of \$400.00 for the Windom Fire Department; and

WHEREAS, South Central Electric Association did not designate a specific use for the donation as such the donation will be used as deemed appropriate for the benefit of the fire department.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, that the City Council accepts the donation of \$400.00 offered by South Central Electric Association for use by the Windom Fire Department.

Adopted by the Council this 1st day of October, 2013.

Corey J. Maricle, Mayor

Attest: _____
Steven Nasby, City Administrator

MEMORANDUM

TO: City Council

FROM: Chelsie Carlson, Finance Director/Controller

SUBJECT: Audit Services Recommendation

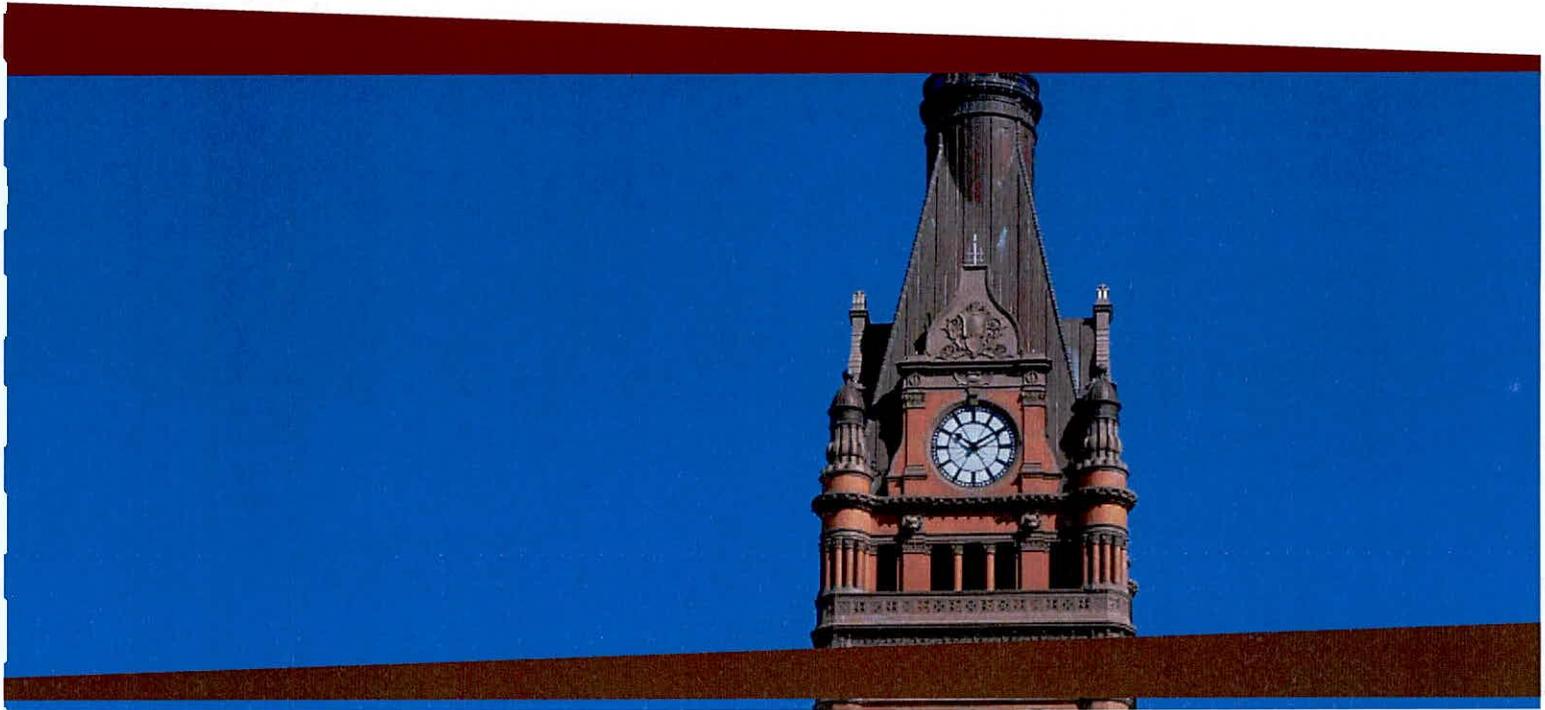
As you are aware, the City had issued a Request for Proposal for Professional Audit Services. The request was to audit the City's financial statements for the fiscal years ending December 31, 2013 and 2014 with the option of auditing its financial statements for each of the three (3) subsequent fiscal years 2015, 2016, and 2017. The City received a total of six responses to our proposal request. City staff along with two Council members has reviewed the proposals received. Using a points based rating system the Committee is recommending CliftonLarsonAllen for the audit engagement.

The recommendation of the Committee is based on the following considerations:

- Audit firm having staff dedicated to serving public sector clients
- Audit firm serving cities with similar population and offering similar services to Windom
- Other services provided that could be leveraged by the City such as TIF consulting, IT Assessments, and bond issuance consulting
- Experience of audit staff assigned to the proposed engagement to maintain quality of service received
- Ability of the firm to offer education and best practice suggestions for policy and procedures to City staff.

Pricing provided by the audit firm was also an important factor in reviewing the proposals. CliftonLarsonAllen had the lowest cost proposal which appears to offer an approximate savings to the City of \$20,000 over the possible 5 years covered by the proposal.

The Committee is requesting Council approval on their recommendation of engaging CliftonLarsonAllen for professional audit services for 2013 and 2014 based on cost and the other items mentioned above.



September 18, 2013

**Proposal to provide professional
auditing services to:**

City of Windom, Minnesota

Prepared by:

Craig Popenhagen, CPA, Partner

craig.popenhagen@CLAconnect.com

direct 507-434-7041 |

109 North Main Street

Austin, MN 55912

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Transmittal Letter

September 18, 2013

Chelsey Carlson, Finance Manager
City of Windom
P.O. Box 378
444 9th Street
Windom, MN 56101

Dear Ms. Carlson:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping the City of Windom (City) meet its financial goals and satisfy your compliance obligations. The enclosed proposal responds to your request for auditing services for the fiscal years ending December 31, 2013 and 2014, with the option of auditing the City's financial statements for each of the three subsequent fiscal years. We believe we've established a good understanding of the work to be performed and the specified time periods in which the work is to be completed and will fully commit to meeting or exceeding those expectations.

As one of the nation's top-10 accounting firm, CliftonLarsonAllen (CLA) is well positioned to bring you an elite level of knowledge, insight, and industry-specific consultation. CLA is the union of Clifton Gunderson and LarsonAllen, two peer firms who have joined together to create a different kind of professional services company. We are one of the few firms of our size and scope to focus singularly on privately held businesses and public sector organizations—as well as the people at their helm.

You can depend on CLA for several uncommon advantages:

- **Professionals dedicated expressly to government agencies.** Our firm has over 30 years experience auditing cities, counties, townships and other government agencies. This is our focus—it is not "off season" work.
- **Experience with cities of similar size.** Our client base includes many cities of similar size to the City of Windom—these are the size of clients that in fact built our firm and continue to be an important part of our business today.
- **Leadership and experience in the government sector.** We work with more than 1,700 government organizations across the country, and our exposure to the circumstances and issues that surround your industry has equipped us to serve you with unparalleled knowledge and insight.
- **Thought leadership and original content.** We provide proactive communications and training on emerging issues through seminars, webcasts, white papers, and eFlashes.
- **Credibility, reputation, and resources of a top 10 firm without sacrificing the small-firm touch.** As CLA we have renewed and deepened our commitment to you at a level most other firms reserve for large corporations.
- **Value and affordability.** You can avail yourself of the knowledge and capabilities of a top 10 firm at surprisingly competitive rates.
- **Commitment.** We have the resources, experience and expertise to fulfill this engagement. We are committed to providing all deliverables described in the RFP within the time period specified by the City.



Engagement summary

The audit shall be conducted in accordance with the appropriate versions of the following standards:

- The auditing standards generally accepted in as set forth by the American Institute of Certified Public Accountants.
- The standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The provisions of the Single Audit Act of 1984 (as amended in 1996).
- The provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 as applicable.
- The provisions of the Minnesota Legal Compliance Audit Guide for Local Government as circulated by the Minnesota State Auditor Pursuant to Minnesota Statute Section 6.65.
- Any other Federal, State, and local requirements in effect now or placed into effect during the engagements.

We also understand CliftonLarsonAllen shall become familiar with, and comply with, the provisions of any and all other Federal and State laws, City administrative policies, and rules and regulations which pertain to the work required under this RFP.

As part of completing the annual audits, we understand the following annual reports will be issued:

- A report that renders an opinion that the financial statements are represented fairly, in all material respects, the respective financial government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows for the year ended.
- Assist the City in preparing a comprehensive annual financial report
- A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with Government Auditing Standards.
- A report on compliance with requirements applicable to each major federal major program and internal control over compliance in accordance with OMB Circular A-133, if applicable in any fiscal year 2013 through 2017.
- A report on compliance with Minnesota State Laws and Regulations.
- Report on Schedule of Expenditures of Federal Awards, if applicable in any fiscal year 2013 through 2017.
- Provide a compilation report on the Economic Development Authority, with supporting disclosures, in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants.
- Complete Form 499-A Telecommunications Reporting Worksheet.
- Develop a management letter of our comments and recommendations regarding internal control, planning opportunities and other matters observed during the course of our engagements.
- Deliver a board communication letter in regards to the information required to be communicated under generally accepted auditing standards.
- Serve as a resource to your staff throughout the year.

All work papers and reports will be retained for a minimum of three years. Additionally, we shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers relating to matters of continuing accounting significance.

We reserve the right to perform additional investigative procedures (inquiries of the prior auditor and review of their December 31, 2012 working papers) prior to final acceptance of the engagement in order to comply with firm policies and professional standards.

Thank you for this opportunity to present our proposal. Please contact me at 507-434-7041 or via email at craig.popenhagen@claconnect.com with any additional questions.

Sincerely,
CliftonLarsonAllen LLP



Craig Popenhagen, CPA
Partner

1. General Requirements

We have prepared our technical proposal based on the requirements set forth in the Request for Proposal (RFP). We have structured the proposal in a manner that can be easily compared to the RFP's requirements. **However, we have included our *Sealed Dollar Proposal* under separate cover.**

2. Independence

CLA hereby certifies that it is independent with respect to the City of Windom, Minnesota and its component unit as defined by *Government Auditing Standards* and U.S. generally accepted auditing standards. In addition, there are no obligations or interests that might conflict with the best interests of the City. Furthermore, CliftonLarsonAllen has not had any professional relationships involving the City or its component unit during the current year or for the past five years.

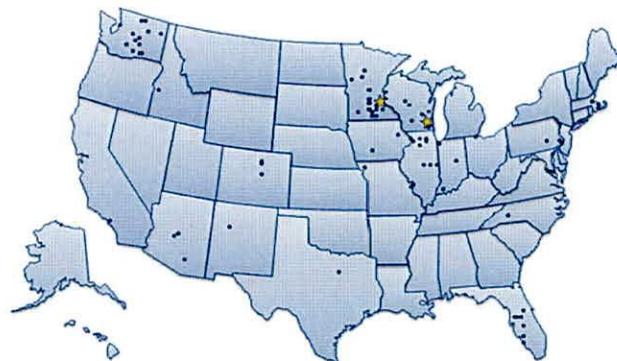
3. License to Practice in Minnesota

CLA is a properly licensed certified public accounting firm, able to practice in Minnesota. In addition, all key professional staff assigned to this engagement is properly licensed to practice as certified public accountants in Minnesota.

4. Firm Qualifications and Experience

ORGANIZATION AND SIZE OF CLA

CLA's 3,600 people are dedicated to helping businesses, governments, nonprofits, and the individuals who own and lead them. From offices coast to coast, our professionals practice in specific industries to deliver assurance, tax, advisory, and outsourcing capabilities best aligned with our clients' needs. Integrated private wealth advisory services address their personal financial goals, and our international resources help organizations successfully enter and compete in all markets, foreign and domestic. For more information, visit cliftonlaronallen.com.



CLA has more than 90 locations across the United States and has a staff of 3,600 professionals, including more than 500 partners.

SIZE OF FIRM'S GOVERNMENTAL AUDIT STAFF

CLA's government audit staff includes more than 600 professionals. Because we have such a large governmental audit practice, every member of your engagement team will have governmental audit experience. These individuals serve governmental entities throughout the country including many cities. Additionally, we have access to firm-wide experts and resources as needed to fulfill the requirements of the contract.

PEER REVIEW

Both Clifton Gunderson and LarsonAllen received external quality control reviews every three years and will continue to as one firm, CliftonLarsonAllen. Both firms received an unqualified opinion in their most recent external quality (peer) reviews. Government engagements are always part of the peer review process as these comprise a significant portion of the audit work performed by both Clifton Gunderson and LarsonAllen.

The Public Company Accounting Oversight Board (PCAOB) conducts inspections of the firm's procedures relating to audits of public companies, while the remainder of a firm's practice is peer reviewed under American Institute of Certified Public Accountants (AICPA) guidelines. We will continue to have an unrelated certified public accounting firm perform an extensive peer review of our quality control policies and procedures every three years under these guidelines.

In addition to our external peer review, we have undertaken an intensive internal quality control program to assure that professional standards are maintained in our work.

This program is designed to provide reasonable assurance that our personnel will be competent and objective, and will exercise due professional care. Included in that program are the following:

- A quality control manual to dictate the quality control standards and policies of our firm. These standards often exceed requirements set forth by professional standards and governmental guidelines. To monitor the adherence to policies and procedures, and to ensure that the quality and accuracy of services provided meet our standards of client services, each office must have a regular internal examination performed by professionals from other firm offices.
- Quality control standards as prescribed by the AICPA. A partner-in-charge is involved in the planning, fieldwork and post-fieldwork review. In addition, a second partner reviews the audit prior to issuance of the reports.
- A requirement that all single audits must be reviewed by a Designated Single Audit Reviewer, thereby assuring that standards set forth in OMB Circular A-133 are accurately maintained.

We have included a copy of Clifton Gunderson's and LarsonAllen's most recent peer review reports, in *Appendix C: Peer Review Reports*.

FEDERAL OR STATE DESK REVIEWS

CLA has been subject to several federal and state desk reviews by federal and state oversight agencies during the past three years performed in the normal course of business as part of oversight procedures by these agencies. In addition, our federal government financial statement audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office. We have had no disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The professionals at CLA operate as a team. We have found that the best way to thoroughly meet the needs of our clients is to work together, utilizing each other's areas of specialty. Our partners and managers stay closely involved with all of our clients so you know your engagement will be handled with the highest degree of accuracy and professionalism.

The chart below provides an overview of the experience and qualifications of the key members of the City's engagement team.

Engagement Team	Title	Role / Expertise	Years Experience
Craig Popenhagen	Engagement Partner	Governmental organizations and OMB Circular A-133	19
Sarah Cramblit	Director	Governmental organizations and OMB Circular A-133	7
Morey Schaefer	Senior Association	Governmental organizations	14
Darwin Viker	Partner	Quality review – governmental organizations	30+

Additional staff will be added depending on the needs of the engagement.

COMMITMENT TO STAFF CONTINUITY

We are committed to maintaining staff continuity throughout the engagement, and have one of the lowest staff turnover rates in the industry. In fact, our consistently low staff turnover rate is a key factor in our ability to provide consistent, timely service. We recognize the importance of staff continuity, and have developed several firm wide initiatives to recruit and retain talented professionals. We place high importance on employee work-life balance, and provide our professionals with extensive career and professional development opportunities, as well as dedicated mentoring relationships.

In the unforeseen event of staff turnover, we will notify appropriate management as soon as possible. Since changes in key personnel cannot always be prevented, it is important that similar replacements are available. Due to our extensive governmental resources and experience serving entities similar to the City, we have an abundance of qualified staff to provide high quality service over the term of the engagement.

Furthermore, we understand the City retains the right to approve or reject replacements. In addition, we understand our firm specialists mentioned in response to this RFP can only be changed with the express prior written permission of the City, who retains the right to approve or reject replacements.

CITY AUDIT EXPERIENCE

The City will be served by knowledgeable CPAs who are committed to serving local governments. This is our focus – it is not an “off season” sideline. Our firm has more than 30 years experience in government auditing.

In addition to audit services, we have assisted our government organizations with the following services:

- Assistance in retaining the Certificate of Achievement for Excellence in Financial Reporting Award
- Tax consultation availability for income and payroll related matters
- Close monitoring of the ongoing activity of the Minnesota Legislature to keep abreast of the latest legislative intents and proposals in order to be a resource to our clients when they are evaluating the impacts of pending legislation
- Extensive involvement and participation in city related organizations, meetings, seminars, hearings, (League of Minnesota Cities, Minnesota Municipal Clerks and Finance Officer Association, Accounting Guideline Committee, Minnesota Society of CPA's Local Government Audit Conferences, etc.) to ensure that we are our clients' best resource for current developments.

In addition to involvement at a local level, several partners at CLA are involved at the national level. Cline Comer is a member of the Government Accounting Standards Advisory Council (GASAC). Anita Supinski is a member of the AICPA State and Local Government Expert Panel. Darwin Viker is a member of the AICPA's Technical Issues Committee, Zone 3. With these national resources we are able to know the impacts of potential standards and communicate to our clients well in advance of implementation.

EXPERIENCE SERVING GOVERNMENTAL ORGANIZATIONS

CliftonLarsonAllen has a trained group of professionals who focus a significant portion of their time performing audits and tax work for governmental entities including those with compliance requirements under HUD, USDA, EPA and other federal grantors. We provide audit services and tax advice to development agents, housing projects, partnerships and state and local government financing agencies involved with these programs. We are familiar with the related tax regulations and have assisted clients through the life of this process. Our experience includes audit services, tax preparation, and offering advice at the onset through the tax credit period and after the tax credit period.

Our experience in serving cities spans four decades dating back to the 1970's when the National Council on Governments Accounting (NCGA) was formed, through the 1980's Single Audit Act and formation of the Government Accounting Standards Board (GASB) and through the recent GASB Statement No. 34 “re-write” of the government financial reporting model. In this period of years, CliftonLarsonAllen LLP has grown from serving a handful of government clients to more than 1,200 annual GASB financial statement engagements.

We know government operations, the environment of public scrutiny and the importance of due diligence in protecting public funds.

As a firm with over 50 years of experience serving clients, we are familiar with your challenges and needs and are able to respond promptly and effectively to help meet them. We are leaders in serving a large number of government organizations and nonprofit organizations, including counties, cities, foundations, social service, membership, education, and religious organizations.



This highly-qualified staff of experienced professionals offers you both the personalized service of a local firm and the varied specialty resources of a national firm to assist you in achieving your organizational missions and financial goals.

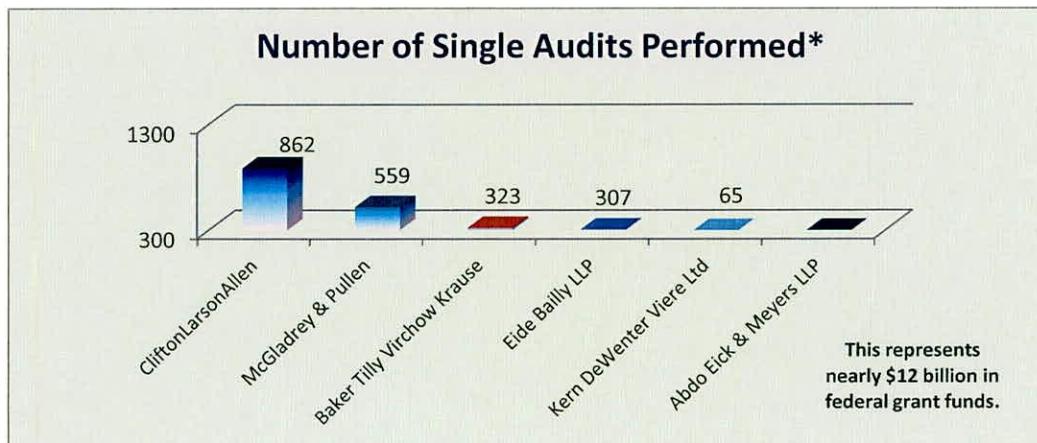
In addition, the CLA State and Local Government Group provides consulting, training, and accounting services to a variety of nonprofit and government organizations. Nonprofit and government represents a team of highly-skilled professionals with experience and professional degrees in accounting, business, finance, law, public affairs, social services, and the arts.

EXPERIENCE WITH TAX-EXEMPT BONDS

Our firm is routinely involved with the issuance of government debt, both large and small. We are very familiar with both the underlying professional standards and underwriter requirements. We understand the need for acting expeditiously when opportunities present themselves to our clients and we stand ready to serve our clients. Any request by the City to provide comfort letters associated with any debt offerings will be considered at the time such request is made, giving consideration to environmental and regulatory factors and the nature of the items on which we are requested to provide “comfort”. Comfort letters represent a report of our firm, as do our audit opinions, and are therefore subject to the same quality review processes and procedures as our audits.

SINGLE AUDIT EXPERIENCE

CliftonLarsonAllen is the national leader in providing OMB Circular A-133 audit services across the country. Our client portfolio of government, nonprofit, and health care organizations represents nearly half of the firm’s total revenue. The table below illustrates our experience in serving organizations requiring audits in accordance with OMB Circular A-133, compared to other public accounting firms across the country. The depth of our client base and expertise in this area is another indication of our dedication to organizations just like you – a “different kind of firm”.



*The information for the above firms with most single audits performed was pulled from the Federal Clearinghouse for audits submitted between December 1, 2011 – November 30, 2012.

As indicated above, CLA performs A-133 single audits for over 850 organizations annually, equating to over \$9.4 billion in federal grant funds audited. CLA is the national leader in providing OMB Circular A-133 audit services across the nation!

Many of the local governmental entities served by CLA receive federal funds and require a single audit in accordance with OMB Circular A-133. In fact, we have approximately 250 Minnesota clients who are funded through federal grants and for which OMB Circular A-133 audits are conducted.

CLA has designated specific partners who are authorized to review and approve single audit reports. In addition to the local resources, CLA has personnel throughout the firm as well as national technical personnel who specialize in Single Audits and as such provide resources and insights not found in many firms. CLA personnel were also invited to join and participated in Single Audit Task Forces formed by the AICPA to address single audit quality issue.

CLA has designated specific individuals within the firm who are authorized to review and approve single audit reports. We require all single audits to be reviewed by a Designated Single Audit Reviewer, thereby assuring that standards set forth in the OMB Circular A-133 are accurately maintained.

The partner, manager and senior assigned to your audit have perform single audits throughout the year and have received specialized training in governmental accounting, auditing and financial reporting. In addition, they receive training on the compliance requirements of OMB Circular A-133 and the use of the related compliance supplements specific to cities.

6. Prior Engagements with the City of Windom

We currently serve as the auditors for the Windom Area Hospital.

7. Similar Engagements with Other Government Entities

REFERENCES

We understand that quality of service will be a key factor as you prepare to select a firm to serve the City. We encourage you to contact the client references below to learn more about our team's experience and commitment to quality client service. As requested in the Request for Proposals we have included the contact information below for the City of Windom since they would be in a position to discuss transition issues with you as the most recent new school district client served by the engagement partner.

City of Buffalo	
Scope of Work	Audit of financial statements in accordance with Government Auditing Standards, single audit under OMB A-133, audit of Minnesota legal compliance and audit of fire relief association.
Length of Service	Over 10 Years to present
Engagement Partner	Craig Popenhagen
Total Hours (annually)	400
Client Contact	Mary Jo Stubstad, Finance Director (763) 684-5409

City of Mahtomedi	
Scope of Work	Audit of financial statements (GFOA CAFR program) in accordance with <i>Government Auditing Standards</i> , single audit under OMB A-133, audit of Minnesota legal compliance and audit of fire relief association.
Length of Service	2008 - present
Engagement Partner	Rachel Flanders (Craig Popenhagen was the previous audit partner and rotated off of this client)
Total Hours (annually)	250
Client Contact	Scott Schaefer, Finance Director 651-426-3344

City of Owatonna	
Scope of Work	Audit of financial statements (GFOA CAFR program) in accordance with <i>Government Auditing Standards</i> and audit of Minnesota legal compliance
Length of Service	2010 - present
Engagement Partner	Kimberley Hillberg
Total Hours (annually)	440
Client Contact	Rhonda Moen, Finance Director 507-774-7350

City of Hopkins	
Scope of Work	Audit of financial statements (GFOA CAFR program) in accordance with <i>Government Auditing Standards</i> and single audit under OMB A-133, audit of Minnesota legal compliance
Length of Service	2008 - present
Engagement Partner	Dennis Hoogeveen (Craig Popenhagen was the previous audit partner and rotated off of this client)
Total Hours (annually)	250
Client Contact	Christine Harkess, Finance Director 952-548-6330

Central Minnesota Municipal Power Agency	
Scope of Work	Audit of financial statements.
Length of Service	Over 10 Years to present
Engagement Partner	Craig Popenhagen
Total Hours (annually)	150 to 200 hours
Client Contact	Larry Blaine, Chief Financial Officer (507) 526-2193

ACCESSIBILITY

CLA's success is based on providing clients with excellent service on a timely basis. Therefore, Rachel Flanders, the Partner-in-charge of your engagement will be available for routine questions – whether addressed in person, via telephone or email – at no additional charge – a welcome investment in an ongoing relationship. All of our partners and managers have constant access to e-mail. In addition, you will be provided with cell phone numbers of every member of your engagement team. Team members will respond to all questions and requests on the same day that the request is made whenever possible.

The close, personal attention from our senior level personnel, combined with our low partner-to-staff ratio, sets CLA apart from many other CPA firms.



GOVERNMENTAL CLIENT LIST

A sample listing of our governmental clients for the fiscal year ending December 31, 2012, follows:

Minnesota Cities, Townships, & Villages		Housing Authority	Other Government Entities
Adams	May Township	Austin HRA	Airport and Transit Authority
Albert Lea #	Menahga	Brainerd HRA	Austin/Mower County Home Ownership Fund
Alden	Minnetonka #	Minnesota Housing Finance Agency	Capital City Properties
Alexandria	Moose Lake	Moose Lake HRA	Cedar River Watershed District
Anoka #	North Branch	Mower County HRA	Central Minnesota Community Corrections
Austin #	Onamia	Mpls St Paul Housing Finance Board	Countryside Public Health Services
Austin HRA	Orono	Owatonna HRA	Ramsey/Washington Suburban Cable
Avon	Ortonville	Winona HRA	Minnesota Municipal Money Market
Barnesville	Owatonna #		Capital City Properties
Baxter #	Owatonna HRA	Other Electric Utilities	Downtown Liquor (Alexandria)
Bigfork	Paynesville	25 Rural Electric Cooperatives	Garrison Kathie W Mille Lacs Sewer Dist.
Brainerd #	Pequot Lakes	Aeration Industries Int'l	Gateway Corridor Commission
Brandon	Ravenna Township	Aitkin Public Utilities Commission	Greater Blue Earth River Basin Authority
Buffalo	Redwood Falls	Albert Lea Port Authority	Human Services of Faribault & Martin Counties
Buffalo Township	Rice Lake Township	Austin Utilities	Minnesota Senate
Clarks Grove	Rose Creek	Alexandria Light & Power	Plaza Discount Liquors (Alexandria)
Clear Lake Township	Sauk Centre	Blue Earth Light & Water Department	Port Authority of the City of St. Paul
Conger	Scandia	Brainerd Public Utilities	Region 4 South Adult Mental Health
Cottage Grove #	St. Cloud #	Central MN Municipal Power Agency	Ramsey/Washington Suburban Cable
Crosby	Southside Township	Delano Water, Light & Power	Rice-Steele Consolidated Dispatch
Crosslake	South St., Paul #	Glencoe Light & Power	Serpent Lake Sanitary Sewer District
Dalton	Stillwater #	Madelia Light & Power	Southeast Minnesota Narcotics Task Force
Delano	Sylvan Township	Midwest Consortium of Municipal	Stillwater Board of Water Comm.
Dexter	Town of May	Moose Lake Water & Light Commission	Turtle Creek Watershed
Elkton	Waseca #	Owatonna Public Utilities	Viking Library System
Eureka Township	Watertown	Port Authority Of The City Of St Paul	West Central Drug Task Force
Fairview Township	White Bear Township #	Sauk Centre Public Utilities Commission	Western Lake Superior Sanitary District #
Franklin Township	Winona HRA	Sun Prairie Water and Light Commission	
Garrison	Counties		
Gem Lake	Beltrami	Fire Relief Associations & Misc Fire	
Glencoe	Benton	Alden	
Grant	Douglas	Alexandria	
Greenwood	Itasca	Big Lake	
Hassan Township	Kanabec	Buffalo	
Hastings #	Lincoln	Delano	
Hayfield	Mower	Emily	
Hewitt	Nobles	Ironton	
Hopkins #	Pine	Hastings	
Independence	Pope-Douglas Solid Waste	Lewisville	
Ironton	Rice #	Mahtomedi	
Kiester	Steele	Sauk Centre	
Kimball	Swift	Watertown	
Lake St. Croix Beach	Todd	South Metro Fire	
Laketown Township	Todd Soil & Water Cons. Dist.		
Lino Lakes #	Washington #		
Mahtomedi	Wright		
Mapleton Township		# GFOA Certificate Program CAFR	
Marysville Township			

8. Specific Audit Approach

PROPOSED SEGMENTATION FOR THE ENGAGEMENT

Our audit approach for year one and subsequent years will have certain consistent elements. However, we expect that the subsequent years may result in redirected audit hours based on the efficiencies gained as we become more familiar with your operations. Our audit objective extends beyond the issuing of an opinion on financial statements. We believe that a good audit will yield substantial information for management, and will be a valuable tool in recognizing opportunities and identifying areas that can be strengthened. An effective audit performed by our team will also provide:

- An objective look at your policies and procedures
- Valuable suggestions for improvements in your financial operations and other areas
- An analysis of trends and unusual variations from year-to-year
- Protection for current and future resources through improved internal controls
- A deterrent to embezzlement and other fraudulent activities

Benefits of CLA's Risk-Based Approach

Our audit services are designed to protect the interests of management by concentrating on high-risk areas. Risk identification is the first step of the audit process, providing the basis upon which the overall plan is developed. Our risk assessment process involves consideration of the following types of risk:

- **Inherent risk** - that an error in the accounting and reporting process may occur
- **Control risk** - that internal control systems designed to prevent/detect errors may fail
- **Audit detection risk** - the risk that audit procedures may fail to detect errors

Through careful consideration of the above risks and their interrelationships, we will develop an audit plan and related programs that concentrate our efforts on those elements of your financial statements that involve the greatest risk. At the same time, we will avoid the unnecessary application of commonplace and traditional procedures to low-risk areas.

We expect that the majority of our audit hours will be concentrated in the high-risk audit areas. Our approach is not to review every account with extensive substantive testing. While substantive testing remains part of the process, we first identify relationships and truly learn about your operations.

Commitment to Communication with Management

Continual communication starts when an engagement letter is issued and continues until the completion or closeout of an engagement. We believe effective communication is critical to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession.

Upon notice of the issuance of an engagement letter, Rachel Flanders will meet with you to plan the start of the work and to further discuss the audit process.

We will conduct our audit in four primary phases:

- Phase 1 – Planning & Strategy
- Phase 2 – Systems Evaluation
- Phase 3 – Testing & Analysis
- Phase 4 – Reporting & Follow-Up

Phase 1 – Planning & Strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will accomplish our planning by following the methodology below:

- Conduct an entrance meeting with the City – Rachel Flanders will meet with the City personnel to mutually agree on an outline of responsibilities and timeframes. The agenda will include but not be limited to the following:
 - Establish audit approach and timing schedule,
 - Assistance to be provided by the City personnel,
 - Application of generally accepted accounting principles,
 - Initial audit concerns,
 - Concerns of the City’s management,
 - Establishment of report parameters and timetables
 - Progress reporting process, and
 - Establish principal contacts.
- Gain an understanding of the operations of the City, including its organization, management style and internal and external factors influencing the operating environment. We will utilize reference materials such as the budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations.
- Determine the likelihood of effective Information Systems (IS) - related controls.
- Identify any internal audit work performed and how it may be utilized.
- Perform a preliminary overall risk assessment.
- Confirm protocol for requesting information from and meeting with the business office staff.
- Establish a timetable for the fieldwork phase of the audit.
- Determine a protocol for using Interactive Data Extraction and Analysis (IDEA), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management.
- Prepare initial comprehensive list of items to be prepared by the City, establish clear deadlines and review with City management.



We will document our planning through preparation of the following:

- **City Profile.** This profile will help us gain an understanding of activities, industry conditions, organizational structure, products or services, management, key employees and regulatory requirements.
- **Preliminary Analytical Procedures.** These procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results, and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General Risk Analysis.** This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations and other key planning considerations.
- **Account Risk Analysis.** This document will contain the audit plan for the financial statements, including risk assessment and the extent of testing by assertion.
- **Prepared by Client Listing.** This document will contain a listing of schedules and reports to be prepared by the client with due dates for each item.

One of the key elements in the planning of this audit engagement will be the heavy involvement of the partner and manager. We will clearly communicate any issues in a timely manner, and will be in daily contact with the City as to what we are finding and where we expect it will lead.

We will develop our audit programs during this phase. We will use our standard audit programs as a base starting point, and will tailor the initial audit programs for each major section of the audit based on our planning and risks identified. We will hold an entrance conference with the City to discuss the audit timeframes, and will meet the appropriate City personnel at least one month prior to the start of the audit.

Phase 2 — Systems Evaluation

During the systems evaluation phase, we will first gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing and extent of our control testing and perform tests of controls.

This phase of the audit will include extensive testing of controls:

- Over electronic data, including general and application controls reviews and various user controls
- Over financial reporting and compliance with laws and regulations

We will test controls over each critical audit area. One of our audit efficiency initiatives is to rely heavily on internal controls when appropriate and to creatively look at internal control testing to make it as efficient as possible. This means not routinely performing detailed tests of transactions using large samples. We first seek to identify key controls, and then identify possible testing through alternative methods, such as observation, interviews and re-performance. These tests serve not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance.

We will also develop our internal control tests to assess the compliance with certain provisions of laws, regulations, contracts and grants for which noncompliance could have a direct and material effect on the determination of financial statement amounts. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for the applications that are significant to financial statements to conclude whether IS general controls are properly designed and operating effectively, and consider application controls as part of the internal control assessment in the financial statement audit. Our strategy for the IS review of the applications will involve reviewing all of the general control activities, including the computerized and manual processes. We will determine the scope of work by applying the concepts of materiality and risk assessment to effectively reduce examination inefficiencies. When planning this examination, we will gain an understanding of the City's operations by reviewing its current controls and control objectives as documented, and will also review prior years audit work and the status of corrective actions.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then proceed to assess the significant computer-related controls.

For those IS controls that we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection and re-performance.

Phase 3 — Testing & Review

The extent of our substantive testing will be based on results of our internal control tests. It has been our experience that governmental entities, like the City, often have a system of internal control that, with appropriately designed tests and correlation to account balances, can be used to limit the extent of account balance substantiation testing.

Audit sampling will be used only in those situations where it is the most effective method of testing. Before deciding to sample, we will consider all possible approaches and audit techniques. Items where, in our judgment, acceptance of some sampling risk is not justified will be examined 100 percent. These may include unusual items or items for which potential misstatements could individually equal or exceed tolerable error.

After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance, (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance or (3) applying analytical procedures to the remaining balance. When we elect to sample balances we will use IDEA to efficiently control and select our samples.

Our work papers during this phase will clearly document our work as outlined in our audit programs. We will also provide the City with status reports during the course of the audit fieldwork. As in all phases of the audit, we will be in communication with the City to ensure that all identified issues are resolved in a timely manner. We will also hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

Phase 4 — Reporting & Follow-Up

Reports to management will include oral and/or written reports regarding:

- Independent Auditor's Report
- Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133, if applicable.
- Report on Minnesota Legal Compliance
- Management Letter
- Written Communication to those charged with Governance, which includes the following areas:
 - Our responsibility under auditing standards generally accepted in the United States of America
 - Changes in significant accounting policies or their application
 - Unusual transactions
 - Planned scope and timing of the audit
 - Management representations
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing the audited financial statements
 - Disagreements with the City
 - The City's consultations with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed by the City, the financial statements and management letter will be issued.

The City will be provided a draft of any comments that we propose to include in the management letter, enabling them to review the comments for accuracy prior to final release. Any items that come to our attention that are not what we consider major items will be discussed verbally with management and not included in the management letter. Our management letter will include items noted during our analysis of your operations. We will also make a formal presentation of the results of the audit to those charged with governance of the City, if requested.

SINGLE AUDIT APPROACH (AS APPLICABLE)

The AICPA issued new guidance in Statement of Audit Standards 117 – “Compliance Audits” to require risk-based concepts be used in all compliance audits including those performed in accordance with OMB Circular A-133. Our risk-based approach incorporates this guidance.

We will conduct our audit in three primary phases:

- Phase 1 – Risk Assessment and Planning
- Phase 2 – Major Program Testing
- Phase 3 – Final Assessment and Reporting

Phase 1 – Risk Assessment and Planning

The risk assessment and planning phase will encompass the overall planning stage of the A-133 engagement. During this phase, we will work closely with City management to ensure that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the programs tested in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of loans and loan programs.
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and Type B programs in accordance with Circular A-133 and ARRA requirements, if applicable.
- Identifying the programs tested and the findings reported for the past three fiscal years. Determine and document the program risk based on the past three single audits.
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs.
- Determine the major programs to be tested for the current fiscal year based on the previous steps.
- Based on our determination of the major programs, we will obtain the current year Circular No. A-133 compliance requirement supplement and customize the audit program.
- Prepare and distribute templates to City management to obtain the Summary Status of Prior Year Findings.
- Determine the preferred methods of communication during the audit.

Phase 2 – Major Program Testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with Circular A-133. To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the City management of the major programs for the current fiscal year.
- Provide City management with a listing of reports, disbursements, listings, etc. that are required to select our samples for compliance testing
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards.
- Perform tests of compliance and internal controls over compliance for each major program identified.
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise.
- Conduct entrance and exit conference meetings with each grant manager.

Phase 3 – Final Assessment and Reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the Schedule of Expenditures of Federal Awards is final. Based on the final determination of the programs we will perform the following:

- Identify Type A and Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with City management to review draft reports

HOURS TO BE ASSIGNED TO EACH LEVEL OF STAFF

A breakdown of the level of staff and the approximate number of hours for the engagement are as follows:

Level	Partner Hours	Director Hours	Senior Hours	Staff Hours	Clerical Hours	Total Hours
Planning & Strategy	5	10	10	0	0	25
Systems Evaluation	0	5	10	10	0	25
Testing & Analysis	22	15	28	50	0	115
Reporting & Follow-Up	5	10	20	0	6	41
Total Hours	32	40	68	60	6	206

SAMPLE SIZES AND THE EXTENT TO WHICH STATISTICAL SAMPLING IS TO BE USED IN THE ENGAGEMENT

We extensively use statistical and non-statistical sampling during our audits of governmental entities. The sampling techniques vary depending upon the nature of the test, such as internal control reliance, attribute, substantive testing and transactional testing. Our sample sizes are directly related to the various risks (inherent and control) associated with the item being tested, confidence level to be obtained and overall materiality. Our sample sizes generally include up to 40 for control and transactional testing or up to 60 items for single audit testing, dependent upon assessment of risks. The samples for substantive testing are highly dependent upon the balance of the account being tested and the materiality of the engagement.

EXTENT OF USE OF SOFTWARE IN THE ENGAGEMENT

Throughout the audit we may employ the use of computer assisted audit techniques (CAATs) to increase efficiency and effectiveness. The key CAATs that we will use are as follows:

- Interactive Data Extraction and Analysis (IDEA). IDEA benefits the audit process through:
 - Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
 - 100 percent data coverage, which means that certain audit procedures can be performed on entire populations and not just samples
 - Unparalleled data access allows us to access and analyze data from virtually any computing environment
 - Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

TYPE AND EXTENT OF ANALYTICAL PROCEDURES TO BE USED IN THE ENGAGEMENT

Preliminary analytical procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. These procedures will focus on enhancing our understanding of the financial results. They will also be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.

In performing our substantive testing, our audit efficiency initiative provides that we first think analytically. By doing this, we can better understand the specific account balance being tested and determine if the current balance or relationship with other account balances appears reasonable and is consistent with our understanding and industry experience. We will also employ analytical testing on smaller and/or lower risk accounts and cycles to maintain efficiency and to meet milestones.

APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE INTERNAL CONTROL STRUCTURE OF THE CITY

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met.

Our audit approach is designed to evaluate and test the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the internal controls which are determined to be direct and material to the federal program under review, determination of the adequacy of those procedures, and testing of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the City's business operations and internal control structure for financial accounting and relevant operations through observation, discussion and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing and extent of our control testing and perform tests of controls.

This phase of the audit will include extensive testing of controls over transactions, financial reporting and compliance with laws and regulations. Whenever possible, we will use dual-purpose tests to reduce the need to select multiple samples for internal control and compliance testing. We will be as efficient as possible, thereby reducing the disruption to your operations while achieving our audit objectives.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

Our work papers during this phase will clearly document our work through the preparation of the following for each significant transaction cycle or accounting application:

- Audit program
- Cycle memo and supporting documentation
- Account risk analysis (ARA)
- Specific control evaluation (SCE)

LAWS AND REGULATIONS

Our determination of the laws and regulations that will be subject to audit tests will be based on the following:

- Our extensive knowledge gained during previous audits of other Minnesota cities and other Minnesota local governments
- Review of compliance requirements listed in OMB Circular A-133 compliance supplement
- Inquiries of management, legal counsel and appropriate personnel
- Review of applicable state laws and regulations

APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

The samples for purposes of compliance testing for populations greater than 100 are drawn randomly or haphazardly from the population of transactions utilizing applicable numerical sample techniques. These techniques consider confidence level, tolerable error and attribute risk in determining sample sizes. We will use dual-purpose testing whenever possible to increase audit efficiency.

The samples for purposes of compliance testing for populations less than 250 generally range from 10-15 percent of the population or the identification and testing of individually significant transactions to obtain adequate population coverage. Samples for populations in excess of 250 range up to 60 items.

ESTIMATED NUMBER OF DAYS REQUIRED TO COMPLETE FIELDWORK

We anticipate that the audit will include approximately 2 days of on-site preliminary fieldwork and approximately four days of on-site final fieldwork for the engagement partner, the audit director, senior and one audit staff as necessary. The remainder of the anticipated hours would be handled off site.

In the first year of an audit transition, additional time will be incurred to fully understand your operations. Many of our new clients have benefited significantly from our fresh perspective by having us review and give insight on the organization's operations. This is typically when we discover the most value-added suggestions for clients to improve operations and efficiency.

Our process in staffing client engagements is to use staff with greater experience to ensure high quality. All personnel assigned to the engagement will specialize in the area they are to complete and will have experience serving clients with very similar issues. With this planning process and working together, the additional burden on the City's personnel will be minimized.

We reserve the right to perform additional investigative procedures (inquiries of the prior auditor and review of their December 31, 2012 working papers) prior to final acceptance of the engagement in order to comply with firm policies and professional standards.

Significant Milestones	Target dates
Entrance conference	October
Interim Fieldwork	December
Final field audit work begins	March
Draft reports	April
Present final reports to board	May

9. Identification of Anticipated Potential Audit Problems

At this time we do not envision any audit problems. If issues arise as we are working with our staff we will contact the City's management to discuss the appropriate resolution to any issues that we encounter.



Appendix A: Client Service Team Biographies



Craig Popenhagen, CPA

CliftonLarsonAllen LLP

Partner

507-434-7041

Austin, Minnesota

craig.popenhagen@CLAconnect.com



PROFILE

Craig is a Partner with the CliftonLarsonAllen Public Sector Group specializing in government, utility, and nonprofit audits involving significant infrastructure assets and compliance audits under OMB Circular A-133.

EXPERIENCE SERVING CLIENTS

Craig has 19 years of experience in performing audits of cities, electrical utility agencies, municipal utilities, and finance organizations.

Craig also has extensive experience in audits of federal grant programs under OMB Circular A-133, Circular A-21, Circular A-87, Circular A-122 and Circular A-102. His experience with federal programs includes energy; sponsored research; student financial aid; housing assistance, development, and rehabilitation, and transportation.

His has served as engagement partner on many clients including the Cities of Buffalo, Mahtomedi, Hopkins and Cottage Grove; Central Minnesota Municipal Power Agency; Midwest Consortium of Municipal Utilities; Watertown Firemen's Relief Association and Buffalo Firemen's Relief Association; The Winona Housing & Redevelopment Authority; Minneapolis/St. Paul Housing Finance Board, Little Earth of United Tribes Housing Corporation.

EDUCATION/PROFESSIONAL INVOLVEMENT

Craig is a Certified Public Accountant licensed in Minnesota, Wisconsin and Iowa. He is a member of the American Institute of Certified Public Accountants, the National Council of State Housing Agencies, the Affordable Housing Association of Certified Public Accountants, and the Government Finance Officers Association.

He is also involved with CliftonLarsonAllen's in-house training program and has delivered technical training on the topics of new accounting standards, new auditing standards, and new standards affecting audits of federal grant programs under OMB Circular A-133.

Craig graduated from the University of Northern Iowa with a B.A. in Accounting.



Sarah Cramblit, CPA
CliftonLarsonAllen LLP

Director
Mankato, Minnesota

507-386-8821

sarah.cramblit@CLAconnect.com



PROFILE

Sarah is a senior in our Nonprofit and Government Group. She has provided audit and accounting services to a variety of governmental and non-profit entities since 2006.

Sarah's clients include the Cities of Austin, Owatonna and Albert Lea. Sarah also serves many school districts and has significant experience with OMB Circular A-133 compliance audits.

EDUCATION/PROFESSIONAL INVOLVEMENT

Sarah earned a Bachelor's degree in accounting from Gustavus Adolphus College. Sarah is licensed by the Minnesota State Board of Accountancy and is a member of the American Institute of CPAs and the Minnesota Society of CPAs.



Morey J. Schaefer, CPA

CliftonLarsonAllen LLP

Senior Accountant

507-386-8842

Mankato, Minnesota

morey.schaefer@CLAconnect.com



PROFILE

Morey is a senior in our Nonprofit and Government Group. He has over fourteen years experience providing audit and accounting services to a variety of governmental and non-profit entities.

EXPERIENCE SERVING CLIENTS

Morey has been auditing, advising, and assisting cities, public utilities, and schools of various sizes since 1997. In addition to his experience as an auditor he also has experienced working in a municipal environment as an accountant for a Minnesota city.

EDUCATION/PROFESSIONAL INVOLVEMENT

Morey earned a Bachelor's degree in accounting from Mankato State University and also has a Bachelor's degree in history from Iowa State University. Morey is a licensed Certified Public Accountant in both Minnesota and Iowa and is a member of the American Institute of CPAs, the Minnesota Society of CPAs, and the Minnesota Government Finance Officers Association.



Darwin Viker, CPA
CliftonLarsonAllen LLP

Partner
Austin, Minnesota

507-434-7019
darwin.viker@CLAconnect.com



PROFILE

Darwin Viker is a partner in the assurance and accounting quality group of CliftonLarsonAllen and works out of the Austin, MN office.

EXPERIENCE SERVING CLIENTS

Darwin has over thirty years of experience serving a variety of clients with special emphasis on local government units. As a member of the assurance and accounting quality group, Darwin is responsible for reviewing governmental audits from all over the country.

EDUCATION/PROFESSIONAL INVOLVEMENT

Darwin is a member of the American Institute of Certified Public Accountants (AICPA) and was the recipient of their Certificate of Educational Achievement in Governmental Accounting and Auditing in 1990. He is currently a telephonic member of the AICPA's Technical Issues Committee responsible for reviewing and commenting on proposed accounting and auditing standards impacting local governments. He is also a member of the Minnesota Association of School Business Officials, the Minnesota Government Finance Officers Association and the Minnesota Society of Certified Public Accountants (MNCPA).

Darwin is a frequent presenter at various events including MASBO events, the Region V annual spring conferences, and various in-house seminars.

Darwin earned a B.S. degree in accounting from St. Cloud State University.



Appendix B: Peer Review



System Review Report

To the Partners of
Clifton Gunderson LLP
and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of Clifton Gunderson LLP (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based upon our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Clifton Gunderson LLP applicable to non-SEC issuers in effect for the year ended July 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Clifton Gunderson LLP has received a peer review rating of *pass*.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
December 3, 2010

AN INDEPENDENT
MEMBER OF BAKER TILLY
INTERNATIONAL

WEAVER AND TIDWELL LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
WWW.WEAVERLLP.COM

DALLAS
12221 MERIT DRIVE, SUITE 1400, DALLAS, TX 75251
P: (972) 490 1970 F: (972) 702 8321





**Clifton
Gunderson LLP**
Certified Public Accountants & Consultants

System Review Report

To the Principals of LarsonAllen LLP
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of LarsonAllen LLP (the firm) applicable to non-SEC issuers in effect for the year ended March 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*; audits of employee benefit plans, and an audit performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice applicable to non-SEC issuers of LarsonAllen LLP in effect for the year ended March 31, 2010 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. LarsonAllen LLP has received a peer review rating of *pass*.

Clifton Gunderson LLP

August 13, 2010



CliftonLarsonAllen LLP
109 North Main Street, PO Box 217
Austin, MN 55912-0217
507-434-7000 | fax 507-437-8997
www.cliftonlarsonallen.com

September 18, 2013

Chelsey Carlson, Finance Manager
City of Windom
P.O. Box 378
444 9th Street
Windom, MN 56101

Dear Ms. Carlson:

We are pleased to submit this sealed dollar cost bid for the audit of the financial statements of City of Windom for the fiscal years ending December 31, 2013 through 2017.

I hereby certify that I am entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Windom.

Sincerely,
CliftonLarsonAllen LLP

A handwritten signature in cursive script, appearing to read 'Craig Popenhagen'.

Craig Popenhagen, CPA
Partner
Enclosure

CITY OF WINDOM, MINNESOTA
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2013-2017 FINANCIAL STATEMENTS

Total All-Inclusive Maximum Price for City's Auditing Services *

	2013	2014	2015	2016	2017
Pricing for basic scope of services:					
Audit Fee	\$ 20,000	\$ 20,400	\$ 20,800	\$ 21,000	\$ 21,000
Compilation for EDA	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Preparation of Form 499-A for Telecommunications Reporting Worksheet	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Expenses not-to-exceed	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Pricing for other services:					
Single Audit **	\$ 2,500	\$ 2,500	\$ 2,575	\$ 2,575	\$ 2,575
Preparation of State Reporting Form for the City***	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500

Hourly rate for additional services provided: \$120 per hour.

* Subject to significant changes in City operations, service requirements, audit standards and federal compliance audit procedures.

** Single Audit is required when the City expends at least \$500,000 of federal financial assistance in a fiscal year. Years in which a Single Audit is required will have additional fees to cover the additional time required for the audit.

*** Quote for preparation of state reporting forms is provided at the City's request. The represents optional services and will only be performed if so engaged by the City.





Windom Area Schools

District Office
PO Box 177
Windom, MN 56101

Phone: 507-831-6901
Fax: 507-831-6919
Website: www.windom.k12.mn.us

Windom Area Middle/High School
Winfair Elementary

Phone: 507-831-6910 Fax: 507-831-6909
Phone: 507-831-6925 Fax: 507-831-6932

September 25, 2013

Re: 6th Ave Sidewalk from Winfair to 17th Street

City Council Members,

The Windom School Board is concerned with the safety of students as are all members of our community. In this endeavor to maintain safe routes to school, the school board would like to partner with the City of Windom in making our community safer. As you know, the section of 6th Avenue between 16th and 17th streets is subject to high traffic before and after school for buses, parents and student drivers. We believe that this area in conjunction with the bridge over Perkins Creek creates an area for improvement for those who walk to school.

The school board would propose the following as an alternative solution from assessing the four households on 6th Avenue for a sidewalk.

City of Windom:

1. Installs sidewalk from Winfair Elementary to 17th street at no expense to home owners.

Windom School District

1. Responsible for snow removal for this new area of sidewalk including during Winter break.

The Windom School Board believes this is an opportunity for our two public entities to work together to provide a solution for the safety of community members and our school age children.

If you have any questions please contact me at your convenience at 507-822-0711.

Best Regards,

Wayne Wormstadt

Superintendent

Windom Area School District



Windom, MN

Expense Approval Report

By Fund

Payment Dates 9/13/2013 - 9/26/2013

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL					
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	100-20202	17.15
PURPOSE DRIVEN RESTORATI	20130917	09/17/2013	REFUND OF OVERPAYMENT O	100-32210	27.00
PURPOSE DRIVEN RESTORATI	20130917	09/17/2013	REFUND OF OVERPAYMENT O	100-32211	1.50
					<u>45.65</u>
Activity: 41110 - Mayor & Council					
INDOFF, INC	2329414	09/03/2013	SUPPLIES	100-41110-200	238.34
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	100-41110-350	655.70
					<u>894.04</u>
Activity: 41310 - Administration					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	100-41310-133	80.00
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-FEE REIMB	100-41310-200	-1.48
INDOFF, INC	2331496	09/03/2013	SUPPLIES	100-41310-200	34.56
INDOFF, INC	2331566	09/03/2013	PAPER	100-41310-200	389.64
INDOFF, INC	2332652	09/10/2013	SUPPLIES	100-41310-200	17.05
INDOFF, INC	2332952	09/10/2013	SUPPLIES	100-41310-200	50.12
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	100-41310-200	3.54
CORY HILLESHEIM	20130917	09/17/2013	ACTIVE SHOOTER EXPENSE	100-41310-212	60.37
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-MGFOA	100-41310-308	50.00
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-41310-322	661.91
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	100-41310-401	20.81
					<u>1,366.52</u>
Activity: 41910 - Building & Zoning					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	100-41910-133	24.00
INDOFF, INC	2329840	09/03/2013	SUPPLIES	100-41910-200	8.52
INDOFF, INC	2331565	09/03/2013	SUPPLIES	100-41910-200	118.31
INDOFF, INC	2332953	09/10/2013	SUPPLIES	100-41910-200	2.58
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-41910-322	28.02
MN DEPT OF LABOR & INDUS	20130917	09/17/2013	ACCT 632404 / STK B42BOCE	100-41910-433	110.00
					<u>291.43</u>
Activity: 41940 - City Hall					
HOMETOWN SANITATION SE	000057193	09/03/2013	GARBAGE SERVICE	100-41940-384	85.04
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	100-41940-406	103.68
WERNER ELECTRIC	57617226.001	08/23/2013	MAINTENANCE	100-41940-409	111.60
WERNER ELECTRIC	57617226.002	08/23/2013	CREDIT-	100-41940-409	-110.56
					<u>189.76</u>
Activity: 42120 - Crime Control					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	100-42120-133	144.00
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-42120-322	10.64
VERIZON WIRELESS	9711183691	09/17/2013	SERVICE FOR LAP TOPS	100-42120-326	105.03
LANGUAGE LINE SERVICE	3226908	09/13/2013	SERVICE	100-42120-327	26.86
CORY HILLESHEIM	20130917	09/17/2013	ACTIVE SHOOTER EXPENSE	100-42120-334	118.23
SOUTHWESTERN MENTAL HE	26734	09/20/2013	TESTING	100-42120-350	375.00
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	100-42120-405	4.61
WINDOM TOWING CO	663365	09/10/2013	SERVICE	100-42120-405	116.49
COTTONWOOD CTY SHERIFF	0000001	09/24/2013	TOWING SERVICE- PAYING 1/	100-42120-480	212.50
					<u>1,113.36</u>
Activity: 42220 - Fire Fighting					
VERIZON WIRELESS	9711183691	09/17/2013	SERVICE FOR LAP TOPS	100-42220-321	121.25
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-42220-322	5.40
WINDOM FARM SERVICE	148555	09/17/2013	MAINTENANCE UNIT #25	100-42220-405	26.35

Expense Approval Report

Payment Dates: 9/13/2013 - 9/26/2013

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MN STATE FIRE CHEF ASSOC	20130917	09/17/2013	REGISTRATION	100-42220-480	220.00
Activity 42220 - Fire Fighting Total:					373.00
Activity: 42700 - Animal Control					
COTTONWOOD VET CLINIC	121366	09/06/2013	CITY POUND	100-42700-300	69.35
COTTONWOOD VET CLINIC	121466	09/06/2013	CITY POUND	100-42700-300	99.07
Activity 42700 - Animal Control Total:					168.42
Activity: 43100 - Streets					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	100-43100-133	64.00
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	SUPPORT	100-43100-200	245.80
ERICKSON OIL CO	009628-AUG	09/09/2013	GAS	100-43100-212	859.53
GDF ENTERPRISES, INC	14445	09/24/2013	EQUIPMENT RENTAL	100-43100-217	181.15
DIAMOND VOGEL PAINT	295148331	09/03/2013	SUPPLIES	100-43100-224	124.56
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-43100-322	34.50
MN ENERGY RESOURCES	4090846-9SEP	09/20/2013	HEATING	100-43100-383	50.21
HOMETOWN SANITATION SE	0000057194	09/03/2013	GARBAGE SERVICE	100-43100-384	84.73
HOMETOWN SANITATION SE	0000057195	09/03/2013	GARBAGE SERVICE	100-43100-384	46.12
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	100-43100-404	0.14
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	100-43100-404	203.77
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	100-43100-405	38.94
SANFORD LABORATORIES	190501157	09/10/2013	TESTING	100-43100-480	79.94
Activity 43100 - Streets Total:					2,013.39
Activity: 43210 - Sanitation					
NEAL GRUNEWALD	510128	09/17/2013	COMPOST SITE MANAGER	100-43210-307	136.00
Activity 43210 - Sanitation Total:					136.00
Activity: 45120 - Recreation					
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	100-45120-217	2.30
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	100-45120-217	20.81
AH HERMEL COMPANY	377242	09/24/2013	MERCHANDISE	100-45120-260	50.00
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	100-45120-340	81.90
Activity 45120 - Recreation Total:					155.01
Activity: 45202 - Park Areas					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	100-45202-133	16.00
ERICKSON OIL CO	009628-AUG	09/09/2013	GAS	100-45202-212	157.89
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	100-45202-340	163.80
HOMETOWN SANITATION SE	0000048204	09/03/2013	GARBAGE SERVICE	100-45202-384	31.62
HOMETOWN SANITATION SE	0000057204	09/03/2013	GARBAGE SERVICE	100-45202-384	74.00
HOMETOWN SANITATION SE	0000057205	09/03/2013	GARBAGE SERVICE	100-45202-384	37.00
HOMETOWN SANITATION SE	0000057206	09/03/2013	GARBAGE SERVICE	100-45202-384	37.00
HOMETOWN SANITATION SE	0000057207	09/03/2013	GARBAGE SERVICE	100-45202-384	37.00
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	100-45202-404	0.68
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	100-45202-404	2.66
DICKS WELDING INC	56984	09/09/2013	MAINTENANCE	100-45202-404	7.90
MTI DISTRIBUTING, INC	927503-00	09/10/2013	MAINTENANCE	100-45202-404	187.47
Activity 45202 - Park Areas Total:					753.02
Fund 100 - GENERAL Total:					7,499.60
Fund: 211 - LIBRARY					
Activity: 45501 - Library					
DEMCO	5068145	09/13/2013	SUPPLIES	211-45501-200	66.06
MN ENERGY RESOURCES	4081276-0SEP	09/20/2013	HEATING	211-45501-383	65.35
POPULAR WOODWORKING	20130916	09/16/2013	SUBSCRIPTION	211-45501-433	19.99
HEALTH	20130916	09/16/2013	SUBSCRIPTION #2123656544	211-45501-433	30.00
MN SPORTSMAN	20130916	09/16/2013	SUBSCRIPTION	211-45501-433	18.00
NATIONAL GEOGRAPHIC TRA	20130916	09/16/2013	SUBSCRIPTION	211-45501-433	17.95
MAXIMUM PC	20130920	09/20/2013	SUBSCRIPTION	211-45501-433	19.95
ROMANTIC HOMES	20130920	09/20/2013	SUBSCRIPTION #0001170588	211-45501-433	21.95
ENTERTAINMENT WEEKLY	20130920	09/20/2013	SUBSCRIPTION #046364029	211-45501-433	30.00
BETTY CROCKER	BTC IFMO1	09/16/2013	SUBSCRIPTION	211-45501-433	14.95
CONSUMER REPORTS	CNSFB17L	09/16/2013	SUBSCRIPTION	211-45501-433	26.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CENTER POINT LARGE PRINT	1121054	09/20/2013	BOOKS	211-45501-435	44.34
READERS SERVICE	135 REGQ	09/16/2013	SUBSCRIPTION #539165688	211-45501-435	22.26
INGRAM	2004243-AUG	09/13/2013	BOOKS	211-45501-435	1,241.28
AMAZON / GEGRB	20130920	09/20/2013	BOOKS #1434	211-45501-435	14.97
MICROMARKETING	491471	09/13/2013	BOOKS	211-45501-435	119.93
MICROMARKETING	492220	09/13/2013	BOOKS	211-45501-435	29.95
MICROMARKETING	492878	09/16/2013	BOOKS	211-45501-435	73.23
MICROMARKETING	492955	09/13/2013	BOOKS	211-45501-435	29.95
MICROMARKETING	493893	09/16/2013	BOOKS	211-45501-435	280.90
MICROMARKETING	494474	09/13/2013	BOOKS	211-45501-435	74.98
MICROMARKETING	494760	09/13/2013	BOOKS	211-45501-435	27.29
GALE	50141342	09/20/2013	BOOKS	211-45501-435	88.36
GALE	99853640	09/20/2013	BOOKS	211-45501-435	46.48
GALE	99855434	09/20/2013	BOOKS	211-45501-435	79.46
GALE	99873117	09/20/2013	BOOKS	211-45501-435	93.70
DISNEY MOVIE CLUB	A5465080-00002	09/20/2013	BOOKS	211-45501-435	33.90
Activity 45501 - Library Total:					2,631.18
Fund 211 - LIBRARY Total:					2,631.18
Fund: 225 - AIRPORT					
TKDA ENGINEERS	002013002698	09/17/2013	ALP UPDATE- 2011 AIRPORT L	225-19305	358.39
TKDA ENGINEERS	002013002789	09/17/2013	JET FUEL-CONDENSED EA JET	225-19306	325.00
TKDA ENGINEERS	002013002791	09/17/2013	HANGAR-2012 DESIGN/CONS	225-19306	879.82
					1,563.21
Activity: 45127 - Airport					
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	225-45127-217	23.54
CITY SERVICE VALCON	806287	09/20/2013	AV GAS PURCHASE	225-45127-264	35,214.40
SOUTHWEST MN BROADBAN	20130920	09/20/2013	TELEPHONE WIND-001-0018	225-45127-321	27.20
WERNER ELECTRIC	S7635988.001	09/10/2013	MAINTENANCE	225-45127-406	207.65
WERNER ELECTRIC	S7635988.002	09/23/2013	PARTS & SUPPLIES	225-45127-406	-207.65
WERNER ELECTRIC	S7639857.001	09/10/2013	MAINTENANCE	225-45127-406	203.06
Activity 45127 - Airport Total:					35,468.20
Fund 225 - AIRPORT Total:					37,031.41
Fund: 230 - POOL					
Activity: 45124 - Pool					
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	230-45124-217	20.81
AH HERMEL COMPANY	376538	09/24/2013	MERCHANDISE	230-45124-260	562.37
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	230-45124-322	49.22
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	230-45124-460	83.00
Activity 45124 - Pool Total:					715.40
Fund 230 - POOL Total:					715.40
Fund: 235 - AMBULANCE					
Activity: 42153 - Ambulance					
BOUND TREE MEDICAL, LLC	81188825	09/09/2013	SUPPLIES	235-42153-217	246.64
BOUND TREE MEDICAL, LLC	81188826	09/09/2013	SUPPLIES	235-42153-217	60.58
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	235-42153-217	20.81
WINDOM AREA HOSPITAL	20130916	09/16/2013	NURSING SERVICE	235-42153-312	2,397.81
VERIZON WIRELESS	9711183691	09/17/2013	SERVICE FOR LAP TOPS	235-42153-321	78.06
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	235-42153-322	51.92
TIM HACKER	20130925	09/25/2013	EXPENSE & MILEAGE	235-42153-331	56.50
APRIL HARRINGTON	20130917	09/17/2013	EXPENSE	235-42153-334	7.07
TIM HACKER	20130917	09/17/2013	EXPENSE	235-42153-334	6.56
KIM POWERS	20130917	09/17/2013	EXPENSE	235-42153-334	42.94
TIM HACKER	20130925	09/25/2013	EXPENSE & MILEAGE	235-42153-334	70.54
ZOLL MEDICAL CORPORATION	2047024	09/16/2013	MAINTENANCE	235-42153-404	60.88
HIGLEY FORD	121100	08/30/2013	MAINTENANCE	235-42153-405	17.84
ARROW MANUFACTURING IN	1889	09/12/2013	MAINTENANCE #27	235-42153-405	187.67

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WINDOM AUTO VALU	34043599	09/17/2013	MAINTENANCE UNIT #27	235-42153-405	17.48
				Activity 42153 - Ambulance Total:	3,323.30
				Fund 235 - AMBULANCE Total:	3,323.30
Fund: 250 - EDA GENERAL					
Activity: 46520 - EDA					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	250-46520-133	24.00
INDOFF, INC	2329840	09/03/2013	SUPPLIES	250-46520-200	8.53
INDOFF, INC	2331565	09/03/2013	SUPPLIES	250-46520-200	118.31
INDOFF, INC	2332953	09/10/2013	SUPPLIES	250-46520-200	8.98
EHLERS & ASSOC., INC.	346911	09/17/2013	SERVICE	250-46520-301	1,800.00
EHLERS & ASSOC., INC.	346912	09/17/2013	SERVICE	250-46520-301	450.00
BRADLEY & DEIKE, P.A.	33069	09/13/2013	SERVICE	250-46520-304	170.00
MAPCED	20130917	09/17/2013	REGISTRATION	250-46520-308	20.00
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	250-46520-322	19.84
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	250-46520-350	356.70
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	250-46520-438	30.90
MN DEPT OF TRANSPORTATI	20130925	09/25/2013	PERMITS - STAPLES LOT	250-46520-443	20.00
MN DEPT OF TRANSPORTATI	20130925	09/25/2013	PERMITS - BY TORO	250-46520-443	20.00
CITY OF WINDOM	20130920	09/20/2013	PERMIT	250-46520-480	15.50
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	250-46520-480	79.50
				Activity 46520 - EDA Total:	3,142.26
				Fund 250 - EDA GENERAL Total:	3,142.26
Fund: 252 - EDA SCDP					
Activity: 46520 - EDA					
SW MN HOUSING PARTNERS	20130917	09/17/2013	CDAP-10-0058-O-FY11	252-46520-491	7,005.00
				Activity 46520 - EDA Total:	7,005.00
				Fund 252 - EDA SCDP Total:	7,005.00
Fund: 254 - NORTH IND PARK					
Activity: 46520 - EDA					
WENCK ASSOCIATES, INC.	1303802	09/10/2013	ENGINEERING - NORTH INDU	254-46520-303	1,320.30
AMERICAN ENGINEERING TES	803745	09/10/2013	TESTING	254-46520-480	360.00
				Activity 46520 - EDA Total:	1,680.30
				Fund 254 - NORTH IND PARK Total:	1,680.30
Fund: 262 - TIF 1-2 PAMIDA					
Activity: 46530 - TIF Districts					
PAM LINDAMAN	20130917	09/17/2013	REDEVELOPMENT LOAN - 130	262-46530-491	8,072.04
JOHN HOLT	20130917	09/17/2013	REDEVELOPMENT LOAN - 195	262-46530-491	3,357.23
				Activity 46530 - TIF Districts Total:	11,429.27
				Fund 262 - TIF 1-2 PAMIDA Total:	11,429.27
Fund: 306 - 2013 STREET IMPROVEMENT					
Activity: 41000 - General Government					
WENCK ASSOCIATES, INC.	1303803	09/10/2013	2013 STREET IMPROVEMENTS	306-41000-500	47,073.46
AMERICAN ENGINEERING TES	803746	09/09/2013	2013 STREET PROJECT	306-41000-500	354.00
				Activity 41000 - General Government Total:	47,427.46
				Fund 306 - 2013 STREET IMPROVEMENT Total:	47,427.46
Fund: 401 - GENERAL CAPITAL PROJECTS					
WINDOM FLOOR & SLEEP	20130917	09/17/2013	OFFICE FLOOR MATERIALS	401-16200	5,852.51
					5,852.51
				Fund 401 - GENERAL CAPITAL PROJECTS Total:	5,852.51
Fund: 601 - WATER					
BANK MIDWEST	20130924	09/24/2013	NSF -AUTOPAY-BARTLOW &	601-11500	13.73
HD SUPPLY WATERWORKS	B417375	09/12/2013	PARTS	601-14200	2,873.27
HD SUPPLY WATERWORKS	B430089	09/13/2013	PARTS	601-14200	366.74
HD SUPPLY WATERWORKS	B445744	09/13/2013	PARTS	601-14200	302.24
WENCK ASSOCIATES, INC.	1303803	09/10/2013	2013 STREET IMPROVEMENTS	601-16300	17,552.82

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AMERICAN ENGINEERING TES	803746	09/09/2013	2013 STREET PROJECT	601-16300	132.00	
					21,240.80	
Activity: 49400 - Water						
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	601-49400-133	40.00	
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	SUPPORT	601-49400-200	74.80	
INDOFF, INC	2331566	09/03/2013	PAPER	601-49400-200	194.82	
HP SUDS CLUB, LLC	20130917	09/17/2013	BILLING CONTRACT SERVICE	601-49400-217	251.56	
HP SUDS CLUB, LLC	20130923	09/23/2013	BILLING CONTRACT SERVICE	601-49400-217	250.00	
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-AERATOR	601-49400-217	512.00	
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR- PAY PAL	601-49400-217	7.50	
MN DEPT OF HEALTH	20130924	09/24/2013	REGISTRATION - MIKE, ERIC, R	601-49400-308	90.00	
SANFORD LABORATORIES	190501157	09/10/2013	TESTING	601-49400-310	39.97	
GOPHER STATE ONE CALL	78297	09/03/2013	LOCATES	601-49400-321	30.81	
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	601-49400-322	7.58	
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	601-49400-322	205.15	
WENCK ASSOCIATES, INC.	1301993-CM	09/10/2013	LANDFILL	601-49400-386	-347.52	
RON'S ELECTRIC INC	127531	09/16/2013	MAINTENANCE	601-49400-402	144.45	
FERGUSON WATERWORKS	0047007	09/12/2013	MAINTENANCE	601-49400-404	322.49	
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	601-49400-404	29.91	
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR- LEWISCO	601-49400-404	34.23	
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	601-49400-404	5.34	
HD SUPPLY WATERWORKS	B432502	09/13/2013	MAINTENANCE	601-49400-404	6.09	
HD SUPPLY WATERWORKS	B440808	09/13/2013	MAINTENANCE	601-49400-404	33.38	
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	601-49400-404	20.81	
WESTRUM LEAK DETECTION I	3069	09/10/2013	MAINTENANCE	601-49400-408	837.50	
					Activity 49400 - Water Total:	2,790.87
					Fund 601 - WATER Total:	24,031.67

Fund: 602 - SEWER

BANK MIDWEST	20130924	09/24/2013	NSF -AUTOPAY-BARTLOW &	602-11500	25.20
WENCK ASSOCIATES, INC.	1303803	09/10/2013	2013 STREET IMPROVEMENTS	602-16300	15,159.25
AMERICAN ENGINEERING TES	803746	09/09/2013	2013 STREET PROJECT	602-16300	114.00
					15,298.45

Activity: 49450 - Sewer

NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	602-49450-133	56.00
INDOFF, INC	2329365	09/10/2013	SUPPLIES	602-49450-200	222.17
INDOFF, INC	2331566	09/03/2013	PAPER	602-49450-200	194.82
HAWKINS, INC	3506830	09/03/2013	CHEMICALS	602-49450-216	5.00
HP SUDS CLUB, LLC	20130917	09/17/2013	BILLING CONTRACT SERVICE	602-49450-217	251.56
HP SUDS CLUB, LLC	20130923	09/23/2013	BILLING CONTRACT SERVICE	602-49450-217	250.00
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR- PAY PAL	602-49450-217	7.50
MN VALLEY TESTING	668313	08/27/2013	TESTING	602-49450-310	173.40
MN VALLEY TESTING	668314	08/27/2013	TESTING	602-49450-310	124.80
MN VALLEY TESTING	668381	08/27/2013	TESTING	602-49450-310	27.20
MN VALLEY TESTING	668780	09/03/2013	TESTING	602-49450-310	111.20
MN VALLEY TESTING	669092	09/10/2013	TESTING	602-49450-310	146.20
MN VALLEY TESTING	669108	09/10/2013	TESTING	602-49450-310	173.40
MN VALLEY TESTING	669354	09/10/2013	TESTING	602-49450-310	146.20
MN VALLEY TESTING	669699	09/10/2013	TESTING	602-49450-310	124.80
MN VALLEY TESTING	669718	09/10/2013	TESTING	602-49450-310	111.20
GOPHER STATE ONE CALL	78297	09/03/2013	LOCATES	602-49450-321	30.81
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	602-49450-322	6.32
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	602-49450-322	205.14
MN ENERGY RESOURCES	4325313-7SEP	09/20/2013	HEATING	602-49450-383	37.41
HOMETOWN SANITATION SE	0000057197	09/09/2013	GARBAGE SERVICE	602-49450-384	85.04
FERGUSON WATERWORKS	0047007	09/12/2013	MAINTENANCE	602-49450-404	322.50
USA BLUE BOOK	136244	09/16/2013	MAINTENANCE	602-49450-404	46.59
FLEXIBLE PIPE TOOL CO	16652	09/06/2013	MAINTENANCE	602-49450-404	2,546.66
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	602-49450-404	5.38
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	602-49450-404	35.08

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HAWKINS, INC	3509256	09/09/2013	CHEMICALS	602-49450-404	2,547.75
MTI DISTRIBUTING, INC	925176-00	08/27/2013	MAINTENANCE	602-49450-404	49.24
MTI DISTRIBUTING, INC	925176-01	08/30/2013	MAINTENANCE	602-49450-404	28.41
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	602-49450-404	20.81
Activity 49450 - Sewer Total:					8,092.59
Fund 602 - SEWER Total:					23,391.04

Fund: 604 - ELECTRIC

KRISTIN THINER	20130916	09/16/2013	REFUND-STMT CREDIT & UTIL	604-11500	17.89
BANK MIDWEST	20130924	09/24/2013	NSF -AUTOPAY-BARTLOW &	604-11500	38.48
BORDER STATES	906179318	09/10/2013	PARTS & SUPPLIES	604-14200	347.43
BORDER STATES	906199672	09/12/2013	PARTS	604-14200	62.49
BORDER STATES	906220852	09/24/2013	PARTS & SUPPLIES	604-14200	2,679.02
J. H. LARSON	5100481134.001	09/17/2013	PARTS / SUPPLIES	604-14200	1,524.75
WERNER ELECTRIC	57661048.001	09/23/2013	PARTS & SUPPLIES	604-14200	1,062.47
RON'S ELECTRIC INC	127542	09/16/2013	NEW CONSTRUCTION	604-16300	35.16
RON'S ELECTRIC INC	127549	09/16/2013	NEW CONSTRUCTION-NWIP	604-16300	887.95
RON'S ELECTRIC INC	127582	09/16/2013	NEW CONSTRUCTION	604-16300	1,210.72
ODDSON UNDERGROUND INC	2013-210	09/17/2013	NEW CONSTRUCTION	604-16300	5,706.00
WERNER ELECTRIC	57581671.002	08/13/2013	NWIP NEW CONSTRUCTION	604-16300	1,986.71
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	604-20202	28,398.00
KAYLEE NAUMANN	20130913	09/13/2013	REF UTILITY PREPAYMENT	604-22000	300.00
KRISTIN THINER	20130916	09/16/2013	UTIL PREPAY=K.THINER	604-22000	300.00
CALEB BEDNER	20130920	09/20/2013	REFUND- UTIL PREPAY-C.BED	604-22000	300.00
ELECTRIC FUND	20130920	09/20/2013	UTIL PREPAY-P.GONZALEZ TO	604-22000	199.58
PAUL GONZALEZ	20130923	09/23/2013	REFUND-BAL OF UTILITY PREP	604-22000	100.42
					45,157.07

Activity: 49550 - Electric

NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	604-49550-133	96.00
INDOFF, INC	2331566	09/03/2013	PAPER	604-49550-200	194.82
ERICKSON OIL CO	009628-AUG	09/09/2013	GAS	604-49550-212	632.43
HP SUDS CLUB, LLC	20130917	09/17/2013	BILLING CONTRACT SERVICE	604-49550-217	251.57
HP SUDS CLUB, LLC	20130923	09/23/2013	BILLING CONTRACT SERVICE	604-49550-217	250.00
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR - PAY PAL	604-49550-217	7.50
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	604-49550-241	3.73
DEPARTMENT OF ENERGY	BFPB000800813	09/09/2013	POWER	604-49550-263	116,206.26
SKARSHAUG TESTING LAB	181351	09/10/2013	SUPPLIES	604-49550-310	235.24
SANFORD LABORATORIES	190501157	09/10/2013	TESTING	604-49550-310	119.91
GOPHER STATE ONE CALL	78297	09/03/2013	LOCATES	604-49550-321	30.81
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	604-49550-322	205.14
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	604-49550-322	11.56
MARV GRUNIG	20130913	09/13/2013	CMMPA MEETING	604-49550-331	79.10
HOMETOWN SANITATION SE	0000057198	09/03/2013	GARBAGE SERVICE	604-49550-384	84.75
UTILITIES PLUS ENERGY SERVI	8147	08/30/2013	SUBSTATION BATTERIES	604-49550-402	4,857.51
JOHNSON HARDWARE	20130917	09/17/2013	MAINTENANCE	604-49550-404	22.21
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	604-49550-404	8.43
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	604-49550-404	20.81
OVERHEAD DOOR COMPANY	38399	09/23/2013	MAINTENANCE	604-49550-406	1,272.00
OVERHEAD DOOR COMPANY	38400	09/23/2013	MAINTENANCE	604-49550-406	995.00
OVERHEAD DOOR COMPANY	38401	09/23/2013	MAINTENANCE	604-49550-406	2,789.00
TRAFFIC CONTROL CORP	0000061011	08/27/2013	MAINTENANCE	604-49550-408	69.47
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	604-49550-408	46.20
WERNER ELECTRIC	57635988.002	09/23/2013	PARTS & SUPPLIES	604-49550-408	-253.67
WERNER ELECTRIC	57637683.002	09/23/2013	PARTS & SUPPLIES	604-49550-408	258.03
RETROFIT RECYCLING, INC	0067091-IN	08/27/2013	MAINTENANCE	604-49550-450	246.48
TORO	20130916	09/16/2013	ENERGY REBATE - LIGHTING P	604-49550-450	2,843.00
COLE PAPERS INC.	8901951	09/24/2013	FLATGARD #86495 -SUPPLIES	604-49550-480	75.12
Activity 49550 - Electric Total:					131,658.41
Fund 604 - ELECTRIC Total:					176,815.48

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Fund: 609 - LIQUOR STORE					
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	609-20202	13,536.00
					13,536.00
Activity: 49751 - Liquor Store					
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	609-49751-133	16.00
INDOFF, INC	2331566	09/03/2013	PAPER	609-49751-200	194.81
CULLIGAN	106-250	09/13/2013	SUPPLIES	609-49751-217	8.99
AH HERMEL COMPANY	386426	09/09/2013	MERCHANDISE	609-49751-217	207.09
SOUTHERN WINE & SPIRITS O	1067765	08/27/2013	MERCHANDISE	609-49751-251	1,110.53
SOUTHERN WINE & SPIRITS O	1072255	09/10/2013	MERCHANDISE	609-49751-251	932.00
SOUTHERN WINE & SPIRITS O	1072257	09/10/2013	MERCHANDISE	609-49751-251	89.91
WIRTZ BEVERAGE MN WINE	1080078865	09/03/2013	MERCHANDISE	609-49751-251	3,892.77
JOHNSON BROS.	1655827	09/03/2013	MERCHANDISE	609-49751-251	1,629.41
JOHNSON BROS.	1661213	09/10/2013	MERCHANDISE	609-49751-251	2,074.46
PHILLIPS WINE & SPIRITS	2476501	09/03/2013	MERCHANDISE	609-49751-251	3,073.39
PHILLIPS WINE & SPIRITS	2479888	09/10/2013	MERCHANDISE	609-49751-251	219.95
BEVERAGE WHOLESALERS	0471057	09/13/2013	MERCHANDISE	609-49751-252	6,055.60
BEVERAGE WHOLESALERS	0471956	09/20/2013	MERCHANDISE	609-49751-252	5,454.05
BEVERAGE WHOLESALERS	20130920	09/20/2013	CREDIT-OVERPAYMENT ON #	609-49751-252	-200.00
BEVERAGE WHOLESALERS	20130920A	09/20/2013	CREDIT - 20072	609-49751-252	-16.50
HAGEN BEVERAGE DIST. INC.	256018	09/13/2013	MERCHANDISE	609-49751-252	2,672.20
VINOCOPIA, INC	0082386-IN	08/27/2013	MERCHANDISE	609-49751-253	200.00
SOUTHERN WINE & SPIRITS O	1067766	08/27/2013	MERCHANDISE	609-49751-253	185.00
SOUTHERN WINE & SPIRITS O	1072257	09/10/2013	MERCHANDISE	609-49751-253	288.00
WIRTZ BEVERAGE MN WINE	1080078865	09/03/2013	MERCHANDISE	609-49751-253	580.00
JOHNSON BROS.	1655828	09/03/2013	MERCHANDISE	609-49751-253	1,793.60
JOHNSON BROS.	1655829	09/03/2013	MERCHANDISE	609-49751-253	20.99
JOHNSON BROS.	1655830	09/03/2013	MERCHANDISE	609-49751-253	352.00
JOHNSON BROS.	1661214	09/10/2013	MERCHANDISE	609-49751-253	571.00
JOHNSON BROS.	1661215	09/10/2013	MERCHANDISE	609-49751-253	26.00
PHILLIPS WINE & SPIRITS	2476502	09/03/2013	MERCHANDISE	609-49751-253	316.95
PAUSTIS & SONS	8413337-IN	09/03/2013	MERCHANDISE	609-49751-253	1,246.02
SOUTHERN WINE & SPIRITS O	1072256	09/10/2013	MERCHANDISE	609-49751-254	40.00
JOHNSON BROS.	1661214	09/10/2013	MERCHANDISE	609-49751-254	64.00
AMERICAN BOTTLING CO	2459317813	09/04/2013	MERCHANDISE	609-49751-254	161.34
PBC - PEPSI BEVERAGES COM	29749612	08/27/2013	MERCHANDISE	609-49751-254	162.95
AH HERMEL COMPANY	386426	09/09/2013	MERCHANDISE	609-49751-254	85.67
AH HERMEL COMPANY	C32299	08/27/2013	CREDIT- MERCHANDISE	609-49751-254	-21.33
AH HERMEL COMPANY	386426	09/09/2013	MERCHANDISE	609-49751-256	257.56
BEVERAGE WHOLESALERS	0471057	09/13/2013	MERCHANDISE	609-49751-259	19.00
HAGEN BEVERAGE DIST. INC.	256018	09/13/2013	MERCHANDISE	609-49751-259	17.35
AH HERMEL COMPANY	386426	09/09/2013	MERCHANDISE	609-49751-261	10.11
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	609-49751-322	4.14
GARY KULSETH	20130920	09/20/2013	EXPENSE	609-49751-331	79.10
VINOCOPIA, INC	0082386-IN	08/27/2013	MERCHANDISE	609-49751-333	7.00
CULLIGAN	106-250	09/13/2013	SUPPLIES	609-49751-333	1.00
SOUTHERN WINE & SPIRITS O	1067765	08/27/2013	MERCHANDISE	609-49751-333	20.54
SOUTHERN WINE & SPIRITS O	1067766	08/27/2013	MERCHANDISE	609-49751-333	3.70
SOUTHERN WINE & SPIRITS O	1072255	09/10/2013	MERCHANDISE	609-49751-333	16.65
SOUTHERN WINE & SPIRITS O	1072256	09/10/2013	MERCHANDISE	609-49751-333	1.85
SOUTHERN WINE & SPIRITS O	1072257	09/10/2013	MERCHANDISE	609-49751-333	7.40
WIRTZ BEVERAGE MN WINE	1080078865	09/03/2013	MERCHANDISE	609-49751-333	78.39
JOHNSON BROS.	1655827	09/03/2013	MERCHANDISE	609-49751-333	17.73
JOHNSON BROS.	1655828	09/03/2013	MERCHANDISE	609-49751-333	72.00
JOHNSON BROS.	1655830	09/03/2013	MERCHANDISE	609-49751-333	8.00
JOHNSON BROS.	1661213	09/10/2013	MERCHANDISE	609-49751-333	27.20
JOHNSON BROS.	1661214	09/10/2013	MERCHANDISE	609-49751-333	27.20
PHILLIPS WINE & SPIRITS	2476501	09/03/2013	MERCHANDISE	609-49751-333	50.26
PHILLIPS WINE & SPIRITS	2476502	09/03/2013	MERCHANDISE	609-49751-333	9.60
PHILLIPS WINE & SPIRITS	2479888	09/10/2013	MERCHANDISE	609-49751-333	1.60

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AH HERMEL COMPANY	386426	09/09/2013	MERCHANDISE	609-49751-333	3.95
PAUSTIS & SONS	8413337-IN	09/03/2013	MERCHANDISE	609-49751-333	15.00
CITIZEN PUBLISHING CO	2013AUG	09/12/2013	ADVERTISING	609-49751-340	97.50
HOMETOWN SANITATION SE	0000057196	09/09/2013	GARBAGE SERVICE	609-49751-384	96.13
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	609-49751-404	20.76
BANK MIDWEST	20130923	09/23/2013	NSF-A.NELSON -RIVER BEND L	609-49751-480	50.35

Activity 49751 - Liquor Store Total: 34,507.92

Fund 609 - LIQUOR STORE Total: 48,043.92

Fund: 614 - TELECOM

LAURA REEVE	20130916	09/16/2013	REFUND-STATEMENT CREDIT	614-11500	19.45
NEPP ENTERPRISES	20130916	09/16/2013	REFUND-STATEMENT CREDIT	614-11500	5.81
ELECTRIC FUND	20130916	09/16/2013	MONTHLY TRANSFERS-SEPT	614-11500	237.50
COUNTRY BUMPKIN	20130916	09/16/2013	REFUND-STATEMENT CREDIT	614-11500	19.39
MICHAEL & ASHLEY GLISSMA	20130916	09/16/2013	REFUND - STATEMENT CREDI	614-11500	22.83
NORMAN SALTHER	20130916	09/16/2013	REFUND-STATEMENT CREDIT	614-11500	24.59
KRISTIN THINER	20130916	09/16/2013	REFUND-STMT CREDIT & UTIL	614-11500	111.37
BERNICE AMUNDSON	20130916	09/16/2013	REFUND-STATEMENT CREDIT	614-11500	26.85
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	614-20202	6,855.00

7,322.79

Activity: 49870 - Telecom

NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	614-49870-133	96.00
INDOFF, INC	2331566	09/03/2013	PAPER	614-49870-200	194.82
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	614-49870-200	39.56
GLOBAL GOV'T/EDUCATION S	J50571020101	09/13/2013	SUPPLIES	614-49870-200	218.11
HP SUDS CLUB, LLC	20130917	09/17/2013	BILLING CONTRACT SERVICE	614-49870-217	251.56
HP SUDS CLUB, LLC	20130923	09/23/2013	BILLING CONTRACT SERVICE	614-49870-217	250.00
JEREMY ROLFES	20130924	09/24/2013	EXPENSE	614-49870-217	50.94
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-PAY PAL	614-49870-217	7.50
ACTION BATTERY WHOLESALE	0034547-IN	09/03/2013	SUPPLIES	614-49870-227	75.77
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	614-49870-227	817.77
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-AMAZON -	614-49870-227	215.98
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR-DREAMHO	614-49870-227	139.00
POWER & TEL	5415018-00	09/03/2013	SUPPLIES	614-49870-227	453.39
POWER & TEL	5425608-00	09/03/2013	SUPPLIES	614-49870-227	186.29
POWER & TEL	5426689-00	09/03/2013	SUPPLIES	614-49870-227	67.40
ADARA TECHNOLOGIES INC	AP100223CW-15	09/13/2013	HOSTING SERVICE - 3 MONTH	614-49870-227	10,500.00
CLEARFIELD, INC	INVO110158	09/03/2013	SUPPLIES	614-49870-227	600.74
CINNAMON MUELLER	29140	09/13/2013	SERVICE	614-49870-304	1,800.00
INTERSTATE TRS FUND	82580709133	09/24/2013	ASSESSMENT FOR 499-A FILIN	614-49870-304	124.90
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR - ASURION	614-49870-321	99.00
GOPHER STATE ONE CALL	78297	09/03/2013	LOCATES	614-49870-321	30.82
RUSHMORE INDUSTRIES, INC	20130916	09/16/2013	MAINTENANCE	614-49870-322	12.81
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	614-49870-322	443.08
AZAR COMPUTER SOFTWARE	130437	09/13/2013	SOFTWARE SUPPORT	614-49870-326	1,950.00
GOLDEN WEST TECH & INT SO	130810448	09/13/2013	SUPPORT	614-49870-326	31.25
ADVERTISING PRODUCTS	16081	09/13/2013	ADVERTISING	614-49870-340	214.96
KDOM RADIO	KDOM0073130829821	09/13/2013	ADVERTISING	614-49870-340	295.50
MN ENERGY RESOURCES	4098343-9SEP	09/20/2013	HEATING	614-49870-383	11.57
HOMETOWN SANITATION SE	0000057199	09/03/2013	GARBAGE SERVICE	614-49870-384	73.92
ODDSON UNDERGROUND INC	2013-212	09/24/2013	MAINTENANCE	614-49870-402	300.00
NATIONAL CABLE TV COOP	SI-362424	09/24/2013	MAINTENANCE	614-49870-402	1,755.78
POWER & TEL	5416127-00	09/16/2013	PARTS	614-49870-404	40.70
POWER & TEL	5425611-00	09/16/2013	PARTS	614-49870-404	839.56
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	614-49870-404	20.83
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR - STROBES	614-49870-405	45.96
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR- STROBES	614-49870-405	311.13
ELAN	2013-SEP	09/24/2013	CREDIT CARD PUR - AMAZON-	614-49870-408	39.50
WOODSTOCK TELEPHONE CO	10022181	09/16/2013	SPECIAL ACCESS CIRCUITS	614-49870-441	205.10
ONVOY VOICE SERVICES	130903008508	09/16/2013	SS7 SERVICE	614-49870-441	1,342.47

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ONVOY VOICE SERVICES	130903010558	09/16/2013	SWITCHING SERVICE	614-49870-441	3,523.26
CENTURY LINK	L040021021-13238	09/13/2013	CARRIER-ACCESS BILLING	614-49870-441	74.36
BBC WORLDWIDE AMERICA I	056765	09/13/2013	SUBSCRIBER	614-49870-442	74.76
DISCOVERY DIGITAL NETWORK	08-2013	09/10/2013	SUBSCRIBER	614-49870-442	130.76
DISPLAY SYSTEMS INTERNATI	20044	09/24/2013	SERVICE	614-49870-442	163.88
HUBBARD BROADCASTING IN	2013-AUG	08/30/2013	SUBSCRIBER	614-49870-442	1,152.16
DISH NETWORK	2013SEPT	09/13/2013	SERVICE	614-49870-442	3,400.00
KARE GANNETT CO., INC	213-1042	09/17/2013	SUBSCRIBER	614-49870-442	2,425.60
TOWER DISTRIBUTION COMP	333630	09/10/2013	SUBSCRIBER	614-49870-442	532.97
OWN	4292177	09/10/2013	SUBSCRIBER	614-49870-442	70.08
HUB TELEVISION NETWORKS	4292670	09/10/2013	SUBSCRIBER	614-49870-442	33.73
MANKATO NETWORKS LLC	386503	09/13/2013	SERVICE	614-49870-447	1,325.00
COGENT COMMUNICATIONS,	CITYOFWI00001-SEP	09/13/2013	SERVICE	614-49870-447	1,750.00
SDN COMMUNICATIONS	119033	09/16/2013	FEES	614-49870-451	2,839.78
NEUSTAR, INC.	L-0000008786	09/24/2013	SERVICE	614-49870-451	85.75
BANK MIDWEST	20130924	09/24/2013	NSF -AUTOPAY-BARTLOW &	614-49870-480	63.13
				Activity 49870 - Telecom Total:	41,798.89
				Fund 614 - TELECOM Total:	49,121.68

Fund: 615 - ARENA**Activity: 49850 - Arena**

NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	615-49850-133	32.00
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	615-49850-217	20.81
AH HERMEL COMPANY	377242	09/24/2013	MERCHANDISE	615-49850-260	33.68
AH HERMEL COMPANY	377243	09/24/2013	MERCHANDISE	615-49850-260	21.92
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	615-49850-260	97.46
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	615-49850-322	8.82
HOMETOWN SANITATION SE	0000057200	09/03/2013	GARBAGE SERVICE	615-49850-384	130.88
MIDWEST GARAGE DOORS, I	7055	09/17/2013	MAINTENANCE	615-49850-402	274.44
WINDOM AUTO VALU	20130923	09/23/2013	MAINTENANCE 3400540 - SEP	615-49850-405	133.86
PAULSEN ARCHITECTS	13057.001.00-000002	09/10/2013	PROFESSIONAL SERVICES-ARE	615-49850-439	5,390.00
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	615-49850-460	785.00
				Activity 49850 - Arena Total:	6,928.87
				Fund 615 - ARENA Total:	6,928.87

Fund: 617 - M/P CENTER**Activity: 49860 - M/P Center**

NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	617-49860-133	48.00
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	617-49860-217	15.94
HY-VEE, INC.	62863-SEP	09/24/2013	MERCHANDISE	617-49860-254	3.04
CMRS - TMS #256704	2013-SEPT	09/13/2013	POSTAGE #256704	617-49860-322	39.78
KDOM RADIO	KDOM0563130829839	09/10/2013	ADVERTISING	617-49860-340	152.40
HOMETOWN SANITATION SE	0000057201	09/03/2013	GARBAGE SERVICE	617-49860-384	51.52
A & B BUSINESS	IN15015	09/12/2013	MAINTENANCE CONTRACT	617-49860-404	20.81
MN REVENUE	20130906	09/13/2013	SALES TAX 9-6-13	617-49860-460	306.00
				Activity 49860 - M/P Center Total:	637.49
				Fund 617 - M/P CENTER Total:	637.49

Fund: 700 - PAYROLL

Internal Revenue Service-Payr	INV0000107	09/20/2013	Federal Tax Withholding	700-21701	9,642.15
Minnesota Department of Re	INV0000106	09/20/2013	State Withholding	700-21702	4,217.91
Internal Revenue Service-Payr	INV0000108	09/20/2013	Social Security	700-21703	11,292.00
MN Pera	INV0000101	09/20/2013	PERA	700-21704	11,680.26
MN Pera	INV0000102	09/20/2013	PERA	700-21704	4,901.71
MN Pera	INV0000103	09/20/2013	PERA	700-21704	424.88
Minnesota State Deferred	INV0000104	09/20/2013	Deferred Compensation	700-21705	5,550.00
LOCAL UNION #949	2013-SEP	09/17/2013	UNION DUES	700-21707	1,501.86
LAW ENFORCEMENT LABOR SE	2013-SEP	09/17/2013	UNION DUES	700-21708	270.00
Internal Revenue Service-Payr	INV0000105	09/20/2013	Medicare Withholding	700-21711	3,196.82
SELECTACCOUNT	20130917	09/17/2013	FLEX SPENDING	700-21712	40.79
SELECTACCOUNT	20130924	09/24/2013	FLEX SPENDING	700-21712	319.16

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AFLAC	396293-SEP	09/17/2013	INSURANCE	700-21715	98.22
AFLAC	396293-SEP	09/17/2013	INSURANCE	700-21716	377.84
MN BENEFIT ASSOCIATION	20130923	09/23/2013	INSURANCE - GROUP #351	700-21717	159.65
NCPERS MINNESOTA	84461013	09/23/2013	INSURANCE 844600 9-2013	700-21718	32.00
MN BENEFIT ASSOCIATION	20130923	09/23/2013	INSURANCE - GROUP #351	700-21719	117.26
MII LIFE	2013-SEP	09/17/2013	VEBA	700-21720	10,581.36
					<u>64,403.87</u>
				Fund 700 - PAYROLL Total:	64,403.87
				Grand Total:	521,111.71

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL	7,499.60
211 - LIBRARY	2,631.18
225 - AIRPORT	37,031.41
230 - POOL	715.40
235 - AMBULANCE	3,323.30
250 - EDA GENERAL	3,142.26
252 - EDA SCDP	7,005.00
254 - NORTH IND PARK	1,680.30
262 - TIF 1-2 PAMIDA	11,429.27
306 - 2013 STREET IMPROVEMENT	47,427.46
401 - GENERAL CAPITAL PROJECTS	5,852.51
601 - WATER	24,031.67
602 - SEWER	23,391.04
604 - ELECTRIC	176,815.48
609 - LIQUOR STORE	48,043.92
614 - TELECOM	49,121.68
615 - ARENA	6,928.87
617 - M/P CENTER	637.49
700 - PAYROLL	64,403.87
Grand Total:	521,111.71

Account Summary

Account Number	Account Name	Payment Amount
100-20202	Sales Tax Payable	17.15
100-32210	Building Permit - City	27.00
100-32211	Building Permit - State S	1.50
100-41110-200	Office Supplies	238.34
100-41110-350	Printing & Binding	655.70
100-41310-133	Employer Paid Insurance	80.00
100-41310-200	Office Supplies	493.43
100-41310-212	Motor Fuels	60.37
100-41310-308	Training & Registrations	50.00
100-41310-322	Postage	661.91
100-41310-401	Repairs & Maint - Buildi	20.81
100-41910-133	Employer Paid Insurance	24.00
100-41910-200	Office Supplies	129.41
100-41910-322	Postage	28.02
100-41910-433	Dues & Subscriptions	110.00
100-41940-384	Refuse Disposal	85.04
100-41940-406	Repairs & Maint - Groun	103.68
100-41940-409	Repairs & Maint - Utilitie	1.04
100-42120-133	Employer Paid Insurance	144.00
100-42120-322	Postage	10.64
100-42120-326	Data Processing	105.03
100-42120-327	Interpretation Fees	26.86
100-42120-334	Meals/Lodging	118.23
100-42120-350	Printing & Binding	375.00
100-42120-405	Repairs & Maint - Vehicl	121.10
100-42120-480	Other Miscellaneous	212.50
100-42220-321	Telephone	121.25
100-42220-322	Postage	5.40
100-42220-405	Repairs & Maint - Vehicl	26.35
100-42220-480	Other Miscellaneous	220.00
100-42700-300	Charges for Services	168.42
100-43100-133	Employer Paid Insurance	64.00
100-43100-200	Office Supplies	245.80
100-43100-212	Motor Fuels	859.53

Account Summary

Account Number	Account Name	Payment Amount
100-43100-217	Other Operating Supplie	181.15
100-43100-224	Street Maint Materials	124.56
100-43100-322	Postage	34.50
100-43100-383	Gas Utility	50.21
100-43100-384	Refuse Disposal	130.85
100-43100-404	Repairs & Maint - M&E	203.91
100-43100-405	Repairs & Maint - Vehicl	38.94
100-43100-480	Other Miscellaneous	79.94
100-43210-307	Management Fees	136.00
100-45120-217	Other Operating Supplie	23.11
100-45120-260	Concessions	50.00
100-45120-340	Advertising	81.90
100-45202-133	Employer Paid Insurance	16.00
100-45202-212	Motor Fuels	157.89
100-45202-340	Advertising	163.80
100-45202-384	Refuse Disposal	216.62
100-45202-404	Repairs & Maint - M&E	198.71
211-45501-200	Office Supplies	66.06
211-45501-383	Gas Utility	65.35
211-45501-433	Dues & Subscriptions	198.79
211-45501-435	Books and Pamphlets	2,300.98
225-19305	Improvements Other Th	358.39
225-19306	Improvements Other Th	1,204.82
225-45127-217	Other Operating Supplie	23.54
225-45127-264	Merchandise For Resale	35,214.40
225-45127-321	Telephone	27.20
225-45127-406	Repairs & Maint - Groun	203.06
230-45124-217	Other Operating Supplie	20.81
230-45124-260	Concessions	562.37
230-45124-322	Postage	49.22
230-45124-460	Miscellaneous Taxes	83.00
235-42153-217	Other Operating Supplie	328.03
235-42153-312	Nursing	2,397.81
235-42153-321	Telephone	78.06
235-42153-322	Postage	51.92
235-42153-331	Travel Expense	56.50
235-42153-334	Meals/Lodging	127.11
235-42153-404	Repairs & Maint - M&E	60.88
235-42153-405	Repairs & Maint - Vehicl	222.99
250-46520-133	Employer Paid Insurance	24.00
250-46520-200	Office Supplies	135.82
250-46520-301	Auditing & Consulting Se	2,250.00
250-46520-304	Legal Fees	170.00
250-46520-308	Training & Registrations	20.00
250-46520-322	Postage	19.84
250-46520-350	Printing & Binding	356.70
250-46520-438	Meeting Expense	30.90
250-46520-443	Intergovernmental Fees	40.00
250-46520-480	Other Miscellaneous	95.00
252-46520-491	Payments to Other Orga	7,005.00
254-46520-303	Engineering and Surveyi	1,320.30
254-46520-480	Other Miscellaneous	360.00
262-46530-491	Payments to Other Orga	11,429.27
306-41000-500	Capital Outlay	47,427.46
401-16200	Buildings	5,852.51
601-11500	Accounts Receivable	13.73
601-14200	Inventory	3,542.25
601-16300	Improvements Other Th	17,684.82

Account Summary

Account Number	Account Name	Payment Amount
601-49400-133	Employer Paid Insurance	40.00
601-49400-200	Office Supplies	269.62
601-49400-217	Other Operating Supplie	1,021.06
601-49400-308	Training & Registrations	90.00
601-49400-310	Lab Testing	39.97
601-49400-321	Telephone	30.81
601-49400-322	Postage	212.73
601-49400-386	Landfill	-347.52
601-49400-402	Repairs & Maint - Struct	144.45
601-49400-404	Repairs & Maint - M&E	452.25
601-49400-408	Repairs & Maint - Distrib	837.50
602-11500	Accounts Receivable	25.20
602-16300	Improvements Other Th	15,273.25
602-49450-133	Employer Paid Insurance	56.00
602-49450-200	Office Supplies	416.99
602-49450-216	Chemicals and Chemical	5.00
602-49450-217	Other Operating Supplie	509.06
602-49450-310	Lab Testing	1,138.40
602-49450-321	Telephone	30.81
602-49450-322	Postage	211.46
602-49450-383	Gas Utility	37.41
602-49450-384	Refuse Disposal	85.04
602-49450-404	Repairs & Maint - M&E	5,602.42
604-11500	Accounts Receivable	56.37
604-14200	Inventory	5,676.16
604-16300	Improvements Other Th	9,826.54
604-20202	Sales Tax Payable	28,398.00
604-22000	Deposits	1,200.00
604-49550-133	Employer Paid Insurance	96.00
604-49550-200	Office Supplies	194.82
604-49550-212	Motor Fuels	632.43
604-49550-217	Other Operating Supplie	509.07
604-49550-241	Small Tools	3.73
604-49550-263	Merchandise for Resale	116,206.26
604-49550-310	Lab Testing	355.15
604-49550-321	Telephone	30.81
604-49550-322	Postage	216.70
604-49550-331	Travel Expense	79.10
604-49550-384	Refuse Disposal	84.75
604-49550-402	Repairs & Maint - Struct	4,857.51
604-49550-404	Repairs & Maint - M&E	51.45
604-49550-406	Repairs & Maint - Groun	5,056.00
604-49550-408	Repairs & Maint - Distrib	120.03
604-49550-450	Conservation	3,089.48
604-49550-480	Other Miscellaneous	75.12
609-20202	Sales Tax Payable	13,536.00
609-49751-133	Employer Paid Insurance	16.00
609-49751-200	Office Supplies	194.81
609-49751-217	Other Operating Supplie	216.08
609-49751-251	Liquor	13,022.42
609-49751-252	Beer	13,965.35
609-49751-253	Wine	5,579.56
609-49751-254	Soft Drinks & Mix	492.63
609-49751-256	Tobacco Products	257.56
609-49751-259	Non- Alcoholic	36.35
609-49751-261	Other Merchandise	10.11
609-49751-322	Postage	4.14
609-49751-331	Travel Expense	79.10

Account Summary

Account Number	Account Name	Payment Amount
609-49751-333	Freight and Express	369.07
609-49751-340	Advertising	97.50
609-49751-384	Refuse Disposal	96.13
609-49751-404	Repairs & Maint - M&E	20.76
609-49751-480	Other Miscellaneous	50.35
614-11500	Accounts Receivable	467.79
614-20202	Sales Tax Payable	6,855.00
614-49870-133	Employer Paid Insurance	96.00
614-49870-200	Office Supplies	452.49
614-49870-217	Other Operating Supplie	560.00
614-49870-227	Utility System Maint Sup	13,056.34
614-49870-304	Legal Fees	1,924.90
614-49870-321	Telephone	129.82
614-49870-322	Postage	455.89
614-49870-326	Data Processing	1,981.25
614-49870-340	Advertising	510.46
614-49870-383	Gas Utility	11.57
614-49870-384	Refuse Disposal	73.92
614-49870-402	Repairs & Maint - Struct	2,055.78
614-49870-404	Repairs & Maint - M&E	901.09
614-49870-405	Repairs & Maint - Vehicl	357.09
614-49870-408	Repairs & Maint - Distrib	39.50
614-49870-441	Transmission Fees	5,145.19
614-49870-442	Subscriber Fees	7,983.94
614-49870-447	Internet Expense	3,075.00
614-49870-451	Call Completion	2,925.53
614-49870-480	Other Miscellaneous	63.13
615-49850-133	Employer Paid Insurance	32.00
615-49850-217	Other Operating Supplie	20.81
615-49850-260	Concessions	153.06
615-49850-322	Postage	8.82
615-49850-384	Refuse Disposal	130.88
615-49850-402	Repairs & Maint - Struct	274.44
615-49850-405	Repairs & Maint - Vehicl	133.86
615-49850-439	Special Projects	5,390.00
615-49850-460	Miscellaneous Taxes	785.00
617-49860-133	Employer Paid Insurance	48.00
617-49860-217	Other Operating Supplie	15.94
617-49860-254	Soft Drinks & Mix	3.04
617-49860-322	Postage	39.78
617-49860-340	Advertising	152.40
617-49860-384	Refuse Disposal	51.52
617-49860-404	Repairs & Maint - M&E	20.81
617-49860-460	Miscellaneous Taxes	306.00
700-21701	Federal Withholding	9,642.15
700-21702	State Withholding	4,217.91
700-21703	FICA Tax Withholding	11,292.00
700-21704	PERA Contributions	17,006.85
700-21705	Retirement	5,550.00
700-21707	Union Dues	1,501.86
700-21708	PD Union Dues	270.00
700-21711	Medicare Tax Withholdi	3,196.82
700-21712	Flex Account	359.95
700-21715	Individual Insurance-Afla	98.22
700-21716	Individual Insurance-Afla	377.84
700-21717	Individual Insurance-MB	159.65
700-21718	Individual Insurance-NC	32.00
700-21719	Individual Insurance-MB	117.26

Account Summary

Account Number	Account Name	Payment Amount
700-21720	VEBA Contributions	10,581.36
	Grand Total:	<u>521,111.71</u>

Project Account Summary

Project Account Key	Payment Amount
None	502,440.35
Admin	2,250.00
Distribution	9,826.54
Expense	5,390.00
HangarExp	1,204.82
	<u>521,111.71</u>
Grand Total:	521,111.71

✓
9/26/13
✱

USDA-FmHA
Form FmHA 1924-18

PARTIAL PAYMENT ESTIMATE

CONTRACT NO. 0045-38
PARTIAL PAYMENT ESTIMATE #5

PAGE 1 OF 5

OWNER: CITY OF WINDOM
2013 NORTH INDUSTRIAL PARK

CONTRACTOR:
HOLTMEIER CONSTRUCTION, INC
MANKATO, MN 56001

PERIOD OF ESTIMATE
FROM TO
8/31/2013 9/26/2013

CONTRACT CHANGE ORDER SUMMARY

ESTIMATE

NO.	FmHA Approval Date	Amount	
		Additions	Deductions
1	5/21/13	\$7,039.10	
2	6/11/13	\$4,640.00	
3			
4			
5			
6			
7			
8			
9			
10			
TOTALS		\$11,679.10	\$0.00
NET CHANGE		\$11,679.10	

1. Original Contract.....	\$1,307,482.47
2. Change Orders.....	\$11,679.10
3. Revised Contract (1+2).....	\$1,319,161.57
4. Work Completed*.....	\$1,345,314.82
5. Stored Materials*.....	\$0.00
6. Subtotal (4+5).....	\$1,345,314.82
7. Retainage*.....	\$67,265.74
8. Previous Payments.....	\$975,419.45
9. Amount Due (6-7-8).....	\$302,629.63

* Detailed breakdown attachment

CONTRACT TIME

Original (days) October 25, 2013
Revised
Remaining

On Schedule Yes
 No

Starting Date 5/13/2013
Projected Completion

CONTRACTOR'S CERTIFICATION:

The undersigned Contractor certifies that to the best of their knowledge, information and belief the work covered by this payment estimate has been completed in accordance with the contract documents, that all amounts have been paid by the contractor for work which previous payment estimates was issued and payments received from the owner, and that current payment shown herein is now due.

HOLTMEIER CONSTRUCTION, INC.
MANKATO MN

By: [Signature]
Date: 9/26/13

ARCHITECT OR ENGINEER'S CERTIFICATION:

The undersigned certifies that the work has been carefully inspected and to the best of their knowledge and belief, the quantities shown in this estimate are correct and the work has been performed in accordance with the contract documents.

Architect or Engineer: WENCK ASSOCIATES

By: [Signature]
Date: 9/26/13

APPROVED BY OWNER

Owner: CITY OF WINDOM

By:
Date:

ACCEPTED BY FmHA:

The review and acceptance of this estimate by FmHA does not attest to the correctness of the quantities shown or that the work has been performed in accordance with the contract documents.

By:
Date:

2013 NORTH INDUSTRIAL PARK IMPROVEMENTS
WINDOM, MINNESOTA 56101
PAY REQUEST #5

ITEM	CONTRACT				THIS PERIOD		PREVIOUS TOTAL		TOTAL TO DATE	
	APPROX. QUANTITY	UNIT	UNIT COST	AMOUNT	QUANTITY	AMOUNT	QUANTITY	AMOUNT	QUANTITY	AMOUNT
Watermain (Bituminous Option)										
12" WATERMAIN	3490	L.F.	\$31.60	\$ 110,284.00	0	\$ -	3826	\$ 120,901.60	3826	\$ 120,901.60
10" WATERMAIN	1025	L.F.	\$24.80	\$ 25,420.00	0	\$ -	1025	\$ 25,420.00	1025	\$ 25,420.00
8" WATERMAIN	462	L.F.	\$21.50	\$ 9,933.00	0	\$ -	460	\$ 9,890.00	460	\$ 9,890.00
6" WATERMAIN	150	L.F.	\$18.10	\$ 2,715.00	0	\$ -	58	\$ 1,049.80	58	\$ 1,049.80
12" VALVE AND BOX	6	Each	\$2,660.20	\$ 15,961.20	0	\$ -	7	\$ 18,621.40	7	\$ 18,621.40
10" VALVE AND BOX	2	Each	\$2,213.00	\$ 4,426.00	0	\$ -	2	\$ 4,426.00	2	\$ 4,426.00
8" VALVE AND BOX	3	Each	\$1,579.50	\$ 4,738.50	0	\$ -	4	\$ 6,318.00	4	\$ 6,318.00
6" VALVE AND BOX	9	Each	\$1,212.00	\$ 10,908.00	0	\$ -	9	\$ 10,908.00	9	\$ 10,908.00
12" TEE	1	Each	\$985.20	\$ 985.20	0	\$ -	2	\$ 1,970.40	2	\$ 1,970.40
8" TEE	1	Each	\$540.10	\$ 540.10	0	\$ -	1	\$ 540.10	1	\$ 540.10
12" BEND 90 DEG.	1	Each	\$682.90	\$ 682.90	0	\$ -	3	\$ 2,048.70	3	\$ 2,048.70
12" X 10" TEE	1	Each	\$951.10	\$ 951.10	0	\$ -	0	\$ -	0	\$ -
12" X 6" TEE	5	Each	\$767.00	\$ 3,835.00	0	\$ -	6	\$ 4,602.00	6	\$ 4,602.00
10" X 8" TEE	1	Each	\$746.50	\$ 746.50	0	\$ -	1	\$ 746.50	1	\$ 746.50
10" X 6" TEE	1	Each	\$684.40	\$ 684.40	0	\$ -	2	\$ 1,368.80	2	\$ 1,368.80
12" CROSS	4	Each	\$1,232.40	\$ 4,929.60	0	\$ -	2	\$ 2,464.80	2	\$ 2,464.80
12" PLUG	3	Each	\$217.30	\$ 651.90	0	\$ -	3	\$ 651.90	3	\$ 651.90
10" PLUG	1	Each	\$171.10	\$ 171.10	0	\$ -	1	\$ 171.10	1	\$ 171.10
12" X 8" REDUCER	1	Each	\$295.80	\$ 295.80	0	\$ -	0	\$ -	0	\$ -
12" X 6" REDUCER	1	Each	\$419.60	\$ 419.60	0	\$ -	1	\$ 419.60	1	\$ 419.60
8" X 6" REDUCER	1	Each	\$281.70	\$ 281.70	0	\$ -	1	\$ 281.70	1	\$ 281.70
HYDRANT	9	Each	\$3,131.90	\$ 28,187.10	0	\$ -	9	\$ 28,187.10	9	\$ 28,187.10
ROCK SUBFOUNDATION (CV)	538	C.Y.	\$0.01	\$ 5.38	0	\$ -	538	\$ 5.38	538	\$ 5.38
BORE 20" STEEL CASING	87	L.F.	\$205.00	\$ 17,835.00	0	\$ -	90	\$ 18,450.00	90	\$ 18,450.00
F & I 18" STEEL CASING	100	L.F.	\$75.00	\$ 7,500.00	0	\$ -	0	\$ -	0	\$ -
DIRECTIONAL BORE 12" WATERMAIN	440	L.F.	\$37.00	\$ 16,280.00	0	\$ -	440	\$ 16,280.00	440	\$ 16,280.00
DITCH RESTORATION	2400	L.F.	\$1.00	\$ 2,400.00	0	\$ -	2400	\$ 2,400.00	2400	\$ 2,400.00
WATERMAIN SUBTOTAL (BITUMINOUS OPTION)				\$ 271,768.08		\$ -		\$ 278,122.88		\$ 278,122.88
Sanitary Sewer (Bituminous Option)										
12" SDR 35 SEWER 8-10' DEEP	500	L.F.	\$25.90	\$ 12,950.00	0	\$ -	500	\$ 12,950.00	500	\$ 12,950.00
12" SDR 35 SEWER 10-12' DEEP	350	L.F.	\$25.90	\$ 9,065.00	0	\$ -	623	\$ 16,135.70	623	\$ 16,135.70
12" SDR 35 SEWER 12-14' DEEP	300	L.F.	\$27.90	\$ 8,370.00	0	\$ -	300	\$ 8,370.00	300	\$ 8,370.00
8" SDR 35 SEWER 10-12' DEEP	310	L.F.	\$21.40	\$ 6,634.00	0	\$ -	310	\$ 6,634.00	310	\$ 6,634.00
6" FORCEMAIN 6-8' DEEP	5,230	L.F.	\$14.80	\$ 77,404.00	0	\$ -	5230	\$ 77,404.00	5230	\$ 77,404.00
6" FORCEMAIN 8-12' DEEP	550	L.F.	\$14.80	\$ 8,140.00	0	\$ -	550	\$ 8,140.00	550	\$ 8,140.00
MANHOLE	39	L.F.	\$243.70	\$ 9,504.30	0	\$ -	42	\$ 10,235.40	42	\$ 10,235.40
FORCEMAIN VALVE MANHOLE	1	Each	\$11,345.00	\$ 11,345.00	0.50	\$ 5,672.50	0.50	\$ 5,672.50	1	\$ 11,345.00
AIR RELIEF MANHOLE	8	L.F.	\$1,085.00	\$ 8,680.00	0.00	\$ -	8	\$ 8,680.00	8	\$ 8,680.00
CONNECT TO MANHOLE	1	Each	\$500.00	\$ 500.00	0	\$ -	1	\$ 500.00	1	\$ 500.00
MANHOLE CASTING	5	Each	\$610.00	\$ 3,050.00	0	\$ -	5	\$ 3,050.00	5	\$ 3,050.00
12"X6" WYE	6	Each	\$277.50	\$ 1,665.00	0	\$ -	6	\$ 1,665.00	6	\$ 1,665.00

8" CAP	3	Each	\$68.20	\$ 204.60	0	\$ -	3	\$ 204.60	3	\$ 204.60
6" CAP	6	Each	\$55.30	\$ 331.80	0	\$ -	7	\$ 387.10	7	\$ 387.10
6" SEWER SERVICE	325	L.F.	\$17.30	\$ 5,622.50	0	\$ -	400	\$ 6,920.00	400	\$ 6,920.00
LIFT STATION - 96"	19	L.F.	\$4,672.40	\$ 88,775.60	5	\$ 23,362.00	9	\$ 42,051.60	14	\$ 65,413.60
DITCH RESTORATION	5,780	L.F.	\$1.00	\$ 5,780.00	0	\$ -	5780	\$ 5,780.00	5780	\$ 5,780.00
ROCK SUBFOUNDATION	149	C.Y.	\$0.01	\$ 1.49	0	\$ -	149	\$ 1.49	149	\$ 1.49
SANITARY SEWER SUBTOTAL (BITUMINOUS OPTION)				\$ 258,023.29		\$ 29,034.50		\$ 214,781.39		\$ 243,815.89
Storm Sewer (Bituminous Option)										
12" HDPE CULVERT	75	L.F.	\$21.50	\$ 1,612.50	0	\$ -	100	\$ 2,150.00	100	\$ 2,150.00
15" RCP CULVERT	300	L.F.	\$30.30	\$ 9,090.00	0	\$ -	300	\$ 9,090.00	300	\$ 9,090.00
12" CMP APRON	2	EACH	\$191.10	\$ 382.20	0	\$ -	2	\$ 382.20	2	\$ 382.20
24" CMP APRON	4	EACH	\$333.20	\$ 1,332.80	0	\$ -	4	\$ 1,332.80	4	\$ 1,332.80
15" RCP APRON	10	EACH	\$573.00	\$ 5,730.00	0	\$ -	10	\$ 5,730.00	10	\$ 5,730.00
6" TILE DRAIN	100	L.F.	\$8.20	\$ 820.00	0	\$ -	100	\$ 820.00	100	\$ 820.00
8" TILE DRAIN	306	L.F.	\$9.30	\$ 2,845.80	0	\$ -	306	\$ 2,845.80	306	\$ 2,845.80
10" TILE DRAIN	1,065	L.F.	\$10.20	\$ 10,863.00	0	\$ -	1286	\$ 13,117.20	1286	\$ 13,117.20
FLAP GATE FOR 6" PVC	1	EACH	\$153.40	\$ 153.40	0	\$ -	1	\$ 153.40	1	\$ 153.40
FLAP GATE FOR 12" PVC	1	EACH	\$217.40	\$ 217.40	0	\$ -	1	\$ 217.40	1	\$ 217.40
6" PIPE SEWER	75	L.F.	\$12.60	\$ 945.00	0	\$ -	100	\$ 1,260.00	100	\$ 1,260.00
12" PIPE SEWER, DESIGN HDPE DUAL WALL	170	L.F.	\$20.00	\$ 3,400.00	0	\$ -	140	\$ 2,800.00	140	\$ 2,800.00
15" PIPE SEWER, DESIGN HDPE DUAL WALL	190	L.F.	\$21.10	\$ 4,009.00	0	\$ -	221	\$ 4,663.10	221	\$ 4,663.10
18" PIPE SEWER, DESIGN HDPE DUAL WALL	945	L.F.	\$23.95	\$ 22,632.75	0	\$ -	1155	\$ 27,662.25	1155	\$ 27,662.25
24" PIPE SEWER, DESIGN HDPE DUAL WALL	400	L.F.	\$30.60	\$ 12,240.00	0	\$ -	298	\$ 9,118.80	298	\$ 9,118.80
30" PIPE SEWER, DESIGN HDPE DUAL WALL	440	L.F.	\$39.20	\$ 17,248.00	0	\$ -	494	\$ 19,364.80	494	\$ 19,364.80
36" PIPE SEWER, DESIGN HDPE DUAL WALL	400	L.F.	\$44.95	\$ 17,980.00	0	\$ -	440	\$ 19,778.00	440	\$ 19,778.00
CATCH BASIN (48")	23	L.F.	\$276.00	\$ 6,348.00	0	\$ -	25	\$ 6,900.00	25	\$ 6,900.00
CATCH BASIN (72")	36	L.F.	\$496.00	\$ 17,856.00	0	\$ -	39	\$ 19,344.00	39	\$ 19,344.00
CATCH BASIN CASTING (48")	7	EACH	\$594.60	\$ 4,162.20	0	\$ -	7	\$ 4,162.20	7	\$ 4,162.20
CATCH BASIN CASTING (72")	7	EACH	\$594.60	\$ 4,162.20	0	\$ -	7	\$ 4,162.20	7	\$ 4,162.20
SPECIAL MANHOLE	1	EACH	\$1,737.00	\$ 1,737.00	0	\$ -	2	\$ 3,474.00	2	\$ 3,474.00
ROCK SUBFOUNDATION	189	C.Y.	\$0.01	\$ 1.89	0	\$ -	189	\$ 1.89	189	\$ 1.89
RANDOM RIPRAP, CLASS 2	30	C.Y.	\$45.55	\$ 1,366.50	0	\$ -	30	\$ 1,366.50	30	\$ 1,366.50
SPILL WAY	35	L.F.	\$115.00	\$ 4,025.00	0	\$ -	0	\$ -	0	\$ -
GEOTEXTILE FILTER, TYPE	20	S.Y.	\$2.50	\$ 50.00	0	\$ -	20	\$ 50.00	20	\$ 50.00
STORM SEWER SUBTOTAL (BITUMINOUS OPTION)				\$ 151,210.64		\$ -		\$ 159,946.54		\$ 159,946.54
Street (Bituminous Option)										
COMMON EXCAVATION (CV)	24,500	C.Y.	\$3.00	\$ 73,500.00	0	\$ -	26000	\$ 78,000.00	26000	\$ 78,000.00
PLACE SALVAGE FROM TH71 (CV)	2,900	C.Y.	\$5.75	\$ 16,675.00	0	\$ -	3500	\$ 20,125.00	3500	\$ 20,125.00
SALVAGE TOPSOIL (CV)	9,715	C.Y.	\$2.45	\$ 23,801.75	0	\$ -	9715	\$ 23,801.75	9715	\$ 23,801.75
AGGREGATE BASE, CLASS 5	1,800	TON	\$13.45	\$ 24,210.00	700	\$ 9,415.00	3200	\$ 43,040.00	3900	\$ 52,455.00
AGGREGATE BASE, CLASS 3	1,800	TON	\$12.00	\$ 21,600.00	0	\$ -	0	\$ -	0	\$ -
TYPE MV B NON WEARING COURSE MIXTURE (C	967	TON	\$82.80	\$ 80,067.60	0	\$ -	0	\$ -	0	\$ -
TYPE MV B NON WEARING COURSE MIXTURE (C	725	TON	\$84.50	\$ 61,262.50	1,692	\$ 142,974.00	0	\$ -	1,692	\$ 142,974.00
TYPE MV A WEARING COURSE MIXTURE (C	725	TON	\$84.50	\$ 61,262.50	900	\$ 76,050.00	0	\$ -	900	\$ 76,050.00
BITUMINOUS MATERIAL FOR TACK COAT	1,758	GAL	\$2.95	\$ 5,186.10	900	\$ 2,655.00	0	\$ -	900	\$ 2,655.00
CONCRETE CURB AND GUTTER B618	4,391	L.F.	\$11.20	\$ 49,179.20	0	\$ -	4391	\$ 49,179.20	4391	\$ 49,179.20
SILT FENCE	600	L.F.	\$1.80	\$ 1,080.00	0	\$ -	600	\$ 1,080.00	600	\$ 1,080.00
STORM DRAIN INLET PROTECTION	12	EACH	\$150.00	\$ 1,800.00	12	\$ 1,800.00	0	\$ -	12	\$ 1,800.00
SEEDING	30	ACRE	\$1,235.00	\$ 37,050.00	0	\$ -	0	\$ -	0	\$ -

EROSION CONTROL MONITORING	1	EACH	\$9,830.00	\$ 9,830.00	0.00	\$ -	1	\$ 9,830.00	1	\$ 9,830.00
STREET SUBTOTAL (BITUMINOUS OPTION)				\$ 466,504.65		\$ 232,894.00		\$ 225,055.95		\$ 457,949.95
TOTAL BID (BITUMINOUS OPTION)				\$1,147,506.66		\$ 261,928.50		\$ 877,906.76		\$ 1,139,835.26
ALTERNATE #1										
Watermain (Bituminous Alternate)										
10" WATERMAIN	550	L.F.	\$24.80	\$ 13,640.00	0	\$ -	927	\$ 22,989.60	927	\$ 22,989.60
6" WATERMAIN	10	L.F.	\$18.10	\$ 181.00	0	\$ -	10	\$ 181.00	10	\$ 181.00
10" VALVE AND BOX	2	Each	\$2,213.00	\$ 4,426.00	0	\$ -	2	\$ 4,426.00	2	\$ 4,426.00
6" VALVE AND BOX	1	Each	\$1,212.00	\$ 1,212.00	0	\$ -	1	\$ 1,212.00	1	\$ 1,212.00
10" X 6" TEE	1	Each	\$684.40	\$ 684.40	0	\$ -	1	\$ 684.40	1	\$ 684.40
10" PLUG	1	Each	\$171.10	\$ 171.10	0	\$ -	0	\$ -	0	\$ -
HYDRANT	1	Each	\$3,131.90	\$ 3,131.90	0	\$ -	1	\$ 3,131.90	1	\$ 3,131.90
ROCK SUBFOUNDATION (CV)	59	C.Y.	\$0.01	\$ 0.59	0	\$ -	59	\$ 0.59	59	\$ 0.59
WATERMAIN SUBTOTAL (BITUMINOUS ALTERNATE)				\$ 23,446.99		\$ -		\$ 32,625.49		\$ 32,625.49
Sanitary Sewer (Bituminous Alternate)										
8" SDR 35 SEWER 10-12' DEEP	550	L.F.	\$21.40	\$ 11,770.00	0	\$ -	721	\$ 15,429.40	721	\$ 15,429.40
MANHOLE	19	L.F.	\$243.70	\$ 4,630.30	0	\$ -	10	\$ 2,437.00	10	\$ 2,437.00
MANHOLE CASTING	2	Each	\$610.00	\$ 1,220.00	0	\$ -	2	\$ 1,220.00	2	\$ 1,220.00
8"X6" WYE	2	Each	\$152.90	\$ 305.80	0	\$ -	3	\$ 458.70	3	\$ 458.70
8" CAP	1	Each	\$68.20	\$ 68.20	0	\$ -	0	\$ -	0	\$ -
6" CAP	2	Each	\$55.30	\$ 110.60	0	\$ -	1	\$ 55.30	1	\$ 55.30
6" SEWER SERVICE	70	L.F.	\$17.30	\$ 1,211.00	0	\$ -	107	\$ 1,851.10	107	\$ 1,851.10
ROCK SUBFOUNDATION	58	C.Y.	\$0.01	\$ 0.58	0	\$ -	58	\$ 0.58	58	\$ 0.58
SANITARY SEWER SUBTOTAL (BITUMINOUS ALTERNATE)				\$ 19,316.48		\$ -		\$ 21,452.08		\$ 21,452.08
Storm Sewer (Bituminous Alternate)										
12" PIPE SEWER, DESIGN HDPE DUAL WALL	35	L.F.	\$20.00	\$ 700.00	0	\$ -	35	\$ 700.00	35	\$ 700.00
24" PIPE SEWER, DESIGN HDPE DUAL WALL	450	L.F.	\$30.60	\$ 13,770.00	0	\$ -	350	\$ 10,710.00	350	\$ 10,710.00
CATCH BASIN (48")	8	L.F.	\$276.00	\$ 2,208.00	0	\$ -	8	\$ 2,208.00	8	\$ 2,208.00
CATCH BASIN (72")	8	L.F.	\$496.00	\$ 3,968.00	0	\$ -	8	\$ 3,968.00	8	\$ 3,968.00
CATCH BASIN CASTING (48")	2	Each	\$594.60	\$ 1,189.20	0	\$ -	2	\$ 1,189.20	2	\$ 1,189.20
CATCH BASIN CASTING (72")	2	Each	\$594.60	\$ 1,189.20	0	\$ -	2	\$ 1,189.20	2	\$ 1,189.20
ROCK SUBFOUNDATION	49	C.Y.	\$0.01	\$ 0.49	0	\$ -	49	\$ 0.49	49	\$ 0.49
STORM SEWER SUBTOTAL (BITUMINOUS ALTERNATE)				\$ 23,024.89		\$ -		\$ 19,964.89		\$ 19,964.89
Street (Bituminous Alternate)										
COMMON EXCAVATION (CV)	1,200	C.Y.	\$3.00	\$ 3,600.00	0	\$ -	2400	\$ 7,200.00	2400	\$ 7,200.00
SALVAGE TOPSOIL (CV)	1,000	C.Y.	\$2.45	\$ 2,450.00	0	\$ -	3700	\$ 9,065.00	3700	\$ 9,065.00
AGGREGATE BASE, CLASS 5	1,016	TON	\$13.45	\$ 13,665.20	600	\$ 8,070.00	2000	\$ 26,900.00	2600	\$ 34,970.00
AGGREGATE BASE, CLASS 3	1,016	TON	\$12.00	\$ 12,192.00	0	\$ -	0	\$ -	0	\$ -
TYPE MV B NON WEARING COURSE MIXTURE (C	226	TON	\$82.80	\$ 18,712.80	0	\$ -	0	\$ -	0	\$ -
TYPE MV B NON WEARING COURSE MIXTURE (C	169	TON	\$84.50	\$ 14,280.50	160	\$ 13,520.00	0	\$ -	160	\$ 13,520.00
TYPE MV A WEARING COURSE MIXTURE (C	169	TON	\$84.50	\$ 14,280.50	400	\$ 33,800.00	0	\$ -	400	\$ 33,800.00
BITUMINOUS MATERIAL FOR TACK COAT	411	GAL	\$2.95	\$ 1,212.45	420	\$ 1,239.00	0	\$ -	420	\$ 1,239.00
CONCRETE CURB AND GUTTER B618	1,100	L.F.	\$11.20	\$ 12,320.00	0	\$ -	1695	\$ 18,984.00	1695	\$ 18,984.00
SILT FENCE	100	L.F.	\$1.80	\$ 180.00	0	\$ -	100	\$ 180.00	100	\$ 180.00
STORM DRAIN INLET PROTECTION	2	EACH	\$150.00	\$ 300.00	0	\$ -	2	\$ 300.00	2	\$ 300.00

SEEDING	0.4	ACRE	\$1,235.00	\$ 494.00	0.0	\$ -	0	\$ -	0	\$ -
EROSION CONTROL MONITORING	1	EACH	\$500.00	\$ 500.00	0.00	\$ -	1	\$ 500.00	1	\$ 500.00
STREET SUBTOTAL (BITUMINOUS ALTERNATE)				\$ 94,187.45		\$ 56,629.00		\$ 63,129.00		\$ 119,758.00
TOTAL BID (BITUMINOUS ALTERNATE)				\$ 159,975.81		\$ 56,629.00		\$ 137,171.46		\$ 193,800.46
TOTAL				\$ 1,307,482.47		\$ 318,557.50		\$ 1,015,078.22		\$ 1,333,635.72
Change Orders										
CHANGE ORDER #1	1	EACH	\$7,039.10	\$ 7,039.10	0	\$ -	1	\$ 7,039.10	1	\$ 7,039.10
CHANGE ORDER #2	800	L.F.	\$5.80	\$ 4,640.00	0	\$ -	800	\$ 4,640.00	800	\$ 4,640.00
CHANGE ORDER SUBTOTAL				\$ 11,679.10		\$ -		\$ 11,679.10		\$ 11,679.10
TOTAL				\$ 1,319,161.57		\$ 318,557.50		\$ 1,026,757.32		\$ 1,345,314.82

USDA-FmHA
Form FmHA 1924-18

PARTIAL PAYMENT ESTIMATE

CONTRACT NO. 0045-39
PARTIAL PAYMENT ESTIMATE #5

PAGE 1 OF 4

OWNER: CITY OF WINDOM
2013 STREETS

CONTRACTOR:
KUECHLE UNDERGROUND, INC
KIMBALL, MN 55353

PERIOD OF ESTIMATE
FROM 8/29/2013 TO 10/3/2013

CONTRACT CHANGE ORDER SUMMARY

ESTIMATE

NO	FmHA Approval Date	Amount			
		Additions	Deductions		
1				1. Original Contract.....	\$3,753,365.03
2				2. Change Orders.....	\$0.00
3				3. Revised Contract (1+2).....	\$3,753,365.03
4				4. Work Completed*.....	\$2,991,700.39
5				5. Stored Materials*.....	\$6,358.00
6				6. Subtotal (4+5).....	\$2,998,058.39
7				7. Retainage*.....	\$149,902.92
8				8. Previous Payments.....	\$1,958,144.48
9				9. Amount Due (6-7-8).....	\$890,010.99
10				* Detailed breakdown attachment	
TOTALS		\$0.00	\$0.00		
NET CHANGE		\$0.00			

CONTRACT TIME

Original (days)80	On Schedule <input type="checkbox"/> Yes	Starting Date 5/15/2013
Revised	<input type="checkbox"/> No	Projected Completion
Remaining		

CONTRACTOR'S CERTIFICATION:

The undersigned Contractor certifies that to the best of their knowledge, information and belief the work covered by this payment estimate has been completed in accordance with the contract documents, that all amounts have been paid by the contractor for work which previous payment estimates was issued and payments received from the owner, and that current payment shown herein is now due.

KUECHLE UNDERGROUND, INC.
KIMBALL MN
By: [Signature]
Date: Sept 26, 2013

ARCHITECT OR ENGINEER'S CERTIFICATION:

The undersigned certifies that the work has been carefully inspected and to the best of their knowledge and belief, the quantities shown in this estimate are correct and the work has been performed in accordance with the contract documents.

Architect or Engineer: WENCK ASSOCIATES
By: [Signature]
Date: 9/26/13

APPROVED BY OWNER

Owner: CITY OF WINDOM
By: _____
Date: _____

ACCEPTED BY FmHA:

The review and acceptance of this estimate by FmHA does not attest to the correctness of the quantities shown or that the work has been performed in accordance with the contract documents.
By: _____
Date: _____

2013 STREET IMPROVEMENTS
 WINDOM, MINNESOTA 56101
 PAY REQUEST #5

ITEM	CONTRACT				THIS PERIOD		PREVIOUS TOTAL		TOTAL TO DATE	
	APPROX. QUANTITY	UNIT	UNIT COST	AMOUNT	QUANTITY	AMOUNT	QUANTITY	AMOUNT	QUANTITY	AMOUNT
Street										
REMOVE CURB AND GUTTER	16,020	L.F.	\$2.25	\$ 36,045.00	0	\$ -	16020	\$ 36,045.00	16020	\$ 36,045.00
REMOVE SIDEWALK	5,300	S.F.	\$1.30	\$ 6,890.00	0	\$ -	5300	\$ 6,890.00	5300	\$ 6,890.00
REMOVE DRIVE	9,550	S.F.	\$1.75	\$ 16,712.50	1,000	\$ 1,750.00	10800	\$ 18,900.00	11800	\$ 20,650.00
REMOVE 4- 5' D TREE	4	EACH	\$1,000.00	\$ 4,000.00	0	\$ -	12	\$ 12,000.00	12	\$ 12,000.00
REMOVE AND REINSTALL MAILBOX	84	EACH	\$50.00	\$ 4,200.00	0	\$ -	84	\$ 4,200.00	84	\$ 4,200.00
REMOVE AND REINSTALL SIGN	35	EACH	\$100.00	\$ 3,500.00	35	\$ 3,500.00	0	\$ -	35	\$ 3,500.00
COMMON EXCAVATION (CV)	7,750	C.Y.	\$3.50	\$ 27,125.00	2,250	\$ 7,875.00	10700	\$ 37,450.00	12950	\$ 45,325.00
CRUSHING (CV)	967	C.Y.	\$14.00	\$ 13,538.00	0	\$ -	0	\$ -	0	\$ -
TOPSOIL BORROW (CV)	1,790	C.Y.	\$14.00	\$ 25,060.00	0	\$ -	0	\$ -	0	\$ -
SHAPE BOULEVARD (S.Y.)	18,690	S.Y.	\$0.50	\$ 9,345.00	8,900	\$ 4,450.00	0	\$ -	8900	\$ 4,450.00
EXPLORATORY DIGGING	20	HR	\$560.00	\$ 11,200.00	0	\$ -	18	\$ 10,080.00	18	\$ 10,080.00
AGGREGATE BASE, CLASS 5	4,242	TON	\$12.00	\$ 50,904.00	4,600	\$ 55,200.00	1935	\$ 23,220.00	6535	\$ 78,420.00
MILLING 3"	25,930	S.Y.	\$2.00	\$ 51,860.00	0	\$ -	25930	\$ 51,860.00	25930	\$ 51,860.00
TYPE MV B NON WEARING COURSE MIXTURE (C)	100	TON	\$125.00	\$ 12,500.00	100	\$ 12,500.00	0	\$ -	100	\$ 12,500.00
TYPE MV A WEARING COURSE MIXTURE (C)	100	TON	\$135.00	\$ 13,500.00	85	\$ 11,475.00	0	\$ -	85	\$ 11,475.00
BITUMINOUS MATERIAL FOR TACK COAT	50	GAL	\$10.00	\$ 500.00	50	\$ 500.00	0	\$ -	50	\$ 500.00
TRAFFIC CONTROL	1	L.S.	\$33,000.00	\$ 33,000.00	0	\$ -	1	\$ 33,000.00	1	\$ 33,000.00
ADJUST MANHOLE	28	EACH	\$400.00	\$ 11,200.00	2	\$ 800.00	0	\$ -	2	\$ 800.00
ADJUST CATCH BASIN	29	EACH	\$150.00	\$ 4,350.00	0	\$ -	0	\$ -	0	\$ -
STRUCTURAL CONCRETE	4,686	C.Y.	\$124.00	\$ 581,064.00	1,850	\$ 229,400.00	675	\$ 83,700.00	2525	\$ 313,100.00
PLACE CONCRETE	27,716	S.Y.	\$13.00	\$ 360,308.00	11,500	\$ 149,500.00	4053	\$ 52,689.00	15553	\$ 202,189.00
REINFORCING BARS	5,631	L.B.	\$0.78	\$ 4,392.18	1,855	\$ 1,446.90	1215	\$ 947.70	3070	\$ 2,394.60
DOWEL BARS	8,315	L.F.	\$4.00	\$ 33,260.00	0	\$ -	1500	\$ 6,000.00	1500	\$ 6,000.00
CONCRETE CURB AND GUTTER B618	15,700	L.F.	\$5.55	\$ 87,135.00	8,800	\$ 48,840.00	2240	\$ 12,432.00	11040	\$ 61,272.00
CONCRETE CURB AND GUTTER S512	320	L.F.	\$5.00	\$ 1,600.00	0	\$ -	0	\$ -	0	\$ -
CONCRETE SIDEWALK	1,800	S.F.	\$9.00	\$ 16,200.00	1,225	\$ 11,025.00	0	\$ -	1225	\$ 11,025.00
CONCRETE DRIVE	9,550	S.F.	\$5.90	\$ 56,345.00	2,925	\$ 17,257.50	0	\$ -	2925	\$ 17,257.50
SILT FENCE	600	L.F.	\$2.00	\$ 1,200.00	0	\$ -	0	\$ -	0	\$ -
STORM DRAIN INLET PROTECTION	54	EACH	\$150.00	\$ 8,100.00	8	\$ 1,200.00	46	\$ 6,900.00	54	\$ 8,100.00
SEEDING	3.9	ACRE	\$600.00	\$ 2,340.00	0	\$ -	0	\$ -	0	\$ -
SEED	386	LB	\$6.00	\$ 2,316.00	0	\$ -	0	\$ -	0	\$ -
MULCH	7.7	TON	\$550.00	\$ 4,235.00	0	\$ -	0	\$ -	0	\$ -
COMMERCIAL FERTILIZER	1931	LB	\$2.00	\$ 3,862.00	0	\$ -	0	\$ -	0	\$ -
EROSION CONTROL MONITORING	1	EACH	\$23,000.00	\$ 23,000.00	1	\$ 17,250.00	0.25	\$ 5,750.00	1	\$ 23,000.00
STREET SUBTOTAL				\$ 1,520,786.68		\$ 573,969.40		\$ 402,063.70		\$ 976,033.10
Storm Sewer										
4" TILE DRAIN	15,590	L.F.	\$2.25	\$ 35,077.50	500	\$ 1,125.00	15590	\$ 35,077.50	16090	\$ 36,202.50
12" PIPE SEWER, DESIGN HDPE DUAL WALL	1,460	L.F.	\$32.00	\$ 46,720.00	0	\$ -	1810	\$ 57,920.00	1810	\$ 57,920.00
18" PIPE SEWER, DESIGN HDPE DUAL WALL	340	L.F.	\$37.00	\$ 12,580.00	0	\$ -	680	\$ 25,160.00	680	\$ 25,160.00
72" PIPE SEWER, CONCRETE CLASS 3	80	L.F.	\$360.00	\$ 28,800.00	0	\$ -	80	\$ 28,800.00	80	\$ 28,800.00
72" PIPE APRON,	2	L.F.	\$2,700.00	\$ 5,400.00	0	\$ -	2	\$ 5,400.00	2	\$ 5,400.00
CATCH BASIN	129	L.F.	\$450.00	\$ 58,050.00	15	\$ 6,750.00	85	\$ 38,250.00	100	\$ 45,000.00
CATCH BASIN CASTING R-3067	29	EACH	\$400.00	\$ 11,600.00	11	\$ 4,400.00	18	\$ 7,200.00	29	\$ 11,600.00
CONNECT TO CATCH BASIN	35	EACH	\$1,100.00	\$ 38,500.00	29	\$ 31,900.00	6	\$ 6,600.00	35	\$ 38,500.00
CONNECT TO MANHOLE	7	EACH	\$1,100.00	\$ 7,700.00	2	\$ 2,200.00	5	\$ 5,500.00	7	\$ 7,700.00
ROCK SUBFOUNDATION	188	C.Y.	\$32.00	\$ 6,016.00	0	\$ -	0	\$ -	0	\$ -
RANDOM RIPRAP, CLASS 2	115	C.Y.	\$67.00	\$ 7,705.00	0	\$ -	75	\$ 5,025.00	75	\$ 5,025.00
GEOTEXTILE FILTER, TYPE IV	50	S.Y.	\$6.00	\$ 300.00	0	\$ -	50	\$ 300.00	50	\$ 300.00
STORM SUBTOTAL				\$ 258,448.50		\$ 46,375.00		\$ 215,232.50		\$ 261,607.50
Sanitary Sewer										
REMOVE SEWER	4,146	L.F.	\$4.60	\$ 19,071.60	0	\$ -	4718	\$ 21,702.80	4718	\$ 21,702.80
REMOVE MANHOLE	19	EACH	\$142.00	\$ 2,698.00	0	\$ -	19	\$ 2,698.00	19	\$ 2,698.00
REMOVE SERVICE	3,565	L.F.	\$0.01	\$ 35.65	0	\$ -	1939	\$ 19.39	1939	\$ 19.39
REMOVE AND REINSTALL 6" SERVICE THROUGH	1	EACH	\$1,200.00	\$ 1,200.00	0	\$ -	1	\$ 1,200.00	1	\$ 1,200.00
12" SDR 35 SEWER 8-10' DEEP	1,520	L.F.	\$41.00	\$ 62,320.00	0	\$ -	1652	\$ 67,732.00	1652	\$ 67,732.00
12" SDR 35 SEWER 10-12' DEEP	466	L.F.	\$41.00	\$ 19,106.00	0	\$ -	400	\$ 16,400.00	400	\$ 16,400.00
8" SDR 35 SEWER 6-8' DEEP	250	L.F.	\$30.00	\$ 7,500.00	0	\$ -	727	\$ 21,810.00	727	\$ 21,810.00
8" SDR 35 SEWER 8-10' DEEP	850	L.F.	\$33.00	\$ 28,050.00	0	\$ -	104	\$ 3,432.00	104	\$ 3,432.00
8" SDR 35 SEWER 10-12' DEEP	1,060	L.F.	\$36.00	\$ 38,160.00	0	\$ -	990	\$ 35,640.00	990	\$ 35,640.00
8" SDR 35 SEWER 12-14' DEEP	100	L.F.	\$36.00	\$ 3,600.00	0	\$ -	12	\$ 432.00	12	\$ 432.00
MANHOLE	181	L.F.	\$380.00	\$ 68,780.00	31	\$ 11,780.00	140	\$ 53,200.00	171	\$ 64,980.00
DROP MANHOLE	33	L.F.	\$450.00	\$ 14,850.00	0	\$ -	35	\$ 15,750.00	35	\$ 15,750.00
MANHOLE CASTING	18	EACH	\$290.00	\$ 5,220.00	15	\$ 4,350.00	3	\$ 870.00	18	\$ 5,220.00
12"X4" WYE SDR 26	29	EACH	\$330.00	\$ 9,570.00	0	\$ -	32	\$ 10,560.00	32	\$ 10,560.00
12"X6" WYE SCHEDULE 80	1	EACH	\$1,200.00	\$ 1,200.00	2	\$ 2,400.00	1	\$ 1,200.00	3	\$ 3,600.00
8"X4" WYE SDR 26	73	EACH	\$170.00	\$ 12,410.00	29	\$ 4,930.00	14	\$ 2,380.00	43	\$ 7,310.00
4" SEWER SERVICE SDR 26	3,565	L.F.	\$19.00	\$ 67,735.00	101	\$ 1,919.00	1939	\$ 36,841.00	2040	\$ 38,760.00
6" SEWER SERVICE SCHEDULE 80	40	L.F.	\$30.00	\$ 1,200.00	0	\$ -	125	\$ 3,750.00	125	\$ 3,750.00
ROCK SUBFOUNDATION	425	C.Y.	\$32.00	\$ 13,600.00	0	\$ -	300	\$ 9,600.00	300	\$ 9,600.00
SANITARY SUBTOTAL				\$ 376,306.25		\$ 25,379.00		\$ 305,217.19		\$ 330,596.19
Water										
REMOVE WATERMAIN	3,250	L.F.	\$1.00	\$ 3,250.00	2,060	\$ 2,060.00	1421	\$ 1,421.00	3481	\$ 3,481.00
REMOVE VALVE AND BOX	43	EACH	\$77.00	\$ 3,311.00	6	\$ 462.00	36	\$ 2,772.00	42	\$ 3,234.00
SALVAGE HYDRANT	14	EACH	\$230.00	\$ 3,220.00	4	\$ 920.00	14	\$ 3,220.00	18	\$ 4,140.00
12" WATERMAIN	740	L.F.	\$45.00	\$ 33,300.00	0	\$ -	790	\$ 35,550.00	790	\$ 35,550.00
DIRECTIONAL BORE 12" WATERMAIN	60	L.F.	\$190.00	\$ 11,400.00	0	\$ -	100	\$ 19,000.00	100	\$ 19,000.00
6" WATERMAIN	6,555	L.F.	\$31.00	\$ 203,205.00	406	\$ 12,586.00	5946	\$ 184,326.00	6352	\$ 196,912.00
12" VALVE AND BOX	6	EACH	\$2,900.00	\$ 17,400.00	0	\$ -	5	\$ 14,500.00	5	\$ 14,500.00
6" VALVE AND BOX	37	EACH	\$1,500.00	\$ 55,500.00	4	\$ 6,000.00	33	\$ 49,500.00	37	\$ 55,500.00
12" TEE	5	EACH	\$940.00	\$ 4,700.00	0	\$ -	5	\$ 4,700.00	5	\$ 4,700.00
12" TEE LIVE TAP	1	EACH	\$5,900.00	\$ 5,900.00	0	\$ -	1	\$ 5,900.00	1	\$ 5,900.00
12" x 6" REDUCER	7	EACH	\$390.00	\$ 2,730.00	0	\$ -	4	\$ 1,560.00	4	\$ 1,560.00
12" ELBOW	1	EACH	\$670.00	\$ 670.00	0	\$ -	3	\$ 2,010.00	3	\$ 2,010.00
6" X 4" REDUCER	1	EACH	\$190.00	\$ 190.00	0	\$ -	9	\$ 1,710.00	9	\$ 1,710.00

6" CROSS	1	EACH	\$990.00	\$ 990.00	0	\$ -	1	\$ 990.00	1	\$ 990.00
6" TEE	20	EACH	\$370.00	\$ 7,400.00	8	\$ 2,960.00	14	\$ 5,180.00	22	\$ 8,140.00
6" 90° ELBOW	2	EACH	\$260.00	\$ 520.00	0	\$ -	0	\$ -	0	\$ -
6" 45° BEND	11	EACH	\$250.00	\$ 2,750.00	4	\$ 1,000.00	0	\$ -	4	\$ 1,000.00
6" SLEEVE	18	EACH	\$220.00	\$ 3,960.00	0	\$ -	19	\$ 4,180.00	19	\$ 4,180.00
4" SLEEVE	4	EACH	\$170.00	\$ 680.00	0	\$ -	4	\$ 680.00	4	\$ 680.00
1" CORP STOP	125	EACH	\$260.00	\$ 32,500.00	0	\$ -	120	\$ 31,200.00	120	\$ 31,200.00
1" CURB STOP	125	EACH	\$180.00	\$ 22,500.00	0	\$ -	120	\$ 21,600.00	120	\$ 21,600.00
1 1/2" CORP STOP	1	EACH	\$510.00	\$ 510.00	0	\$ -	2	\$ 1,020.00	2	\$ 1,020.00
1 1/2" CURB STOP	1	EACH	\$400.00	\$ 400.00	0	\$ -	2	\$ 800.00	2	\$ 800.00
1" SERVICE	4,505	L.F.	\$23.00	\$ 103,615.00	736	\$ 16,928.00	4051	\$ 93,173.00	4787	\$ 110,101.00
1 1/2" SERVICE	35	L.F.	\$33.00	\$ 1,155.00	0	\$ -	42	\$ 1,386.00	42	\$ 1,386.00
HYDRANT	14	Each	\$3,100.00	\$ 43,400.00	4	\$ 12,400.00	14	\$ 43,400.00	18	\$ 55,600.00
ROCK SUBFOUNDATION (CV)	772	C.Y.	\$32.00	\$ 24,704.00	0	\$ -	20	\$ 640.00	20	\$ 640.00
WATER SUBTOTAL				\$ 589,420.00	0	\$ 55,316.00	0	\$ 530,418.00	0	\$ 585,734.00
TOTAL BASE BID - CONCRETE				\$ 2,744,961.43	0	\$ 701,039.40	0	\$ 1,452,931.39	0	\$ 2,153,970.79

ALTERNATE #1

Street										
REMOVE CURB AND GUTTER	4,310	L.F.	\$2.35	\$ 10,128.50	0	\$ -	4310	\$ 10,128.50	4310	\$ 10,128.50
REMOVE DRIVE	2,700	S.F.	\$1.85	\$ 4,995.00	0	\$ -	2700	\$ 4,995.00	2700	\$ 4,995.00
REMOVE AND REINSTALL MAILBOX	29	EACH	\$50.00	\$ 1,450.00	0	\$ -	29	\$ 1,450.00	29	\$ 1,450.00
REMOVE AND REINSTALL SIGN	8	EACH	\$100.00	\$ 800.00	8	\$ 800.00	0	\$ -	8	\$ 800.00
MILLING 3"	7,810	S.Y.	\$2.00	\$ 15,620.00	0	\$ -	7810	\$ 15,620.00	7810	\$ 15,620.00
COMMON EXCAVATION (CV)	2,010	C.Y.	\$3.60	\$ 7,236.00	0	\$ -	4100	\$ 14,760.00	4100	\$ 14,760.00
CRUSHING (CV)	249	C.Y.	\$14.00	\$ 3,486.00	0	\$ -	0	\$ -	0	\$ -
TOPSOIL BORROW (CV)	480	C.Y.	\$14.20	\$ 6,816.00	0	\$ -	0	\$ -	0	\$ -
SHAPE BOULEVARD (S.Y.)	5,028	S.Y.	\$0.50	\$ 2,514.00	2,900	\$ 1,450.00	0	\$ -	2900	\$ 1,450.00
EXPLORATORY DIGGING	5	HR	\$580.00	\$ 2,900.00	0	\$ -	10	\$ 5,800.00	10	\$ 5,800.00
AGGREGATE BASE, CLASS 5	1,046	TON	\$12.20	\$ 12,761.20	400	\$ 4,880.00	1046	\$ 12,761.20	1446	\$ 17,641.20
TYPE MV B NON WEARING COURSE MIXTURE (C)	100	TON	\$125.00	\$ 12,500.00	60	\$ 7,500.00	0	\$ -	60	\$ 7,500.00
TYPE MV A WEARING COURSE MIXTURE (C)	100	TON	\$135.00	\$ 13,500.00	60	\$ 8,100.00	0	\$ -	60	\$ 8,100.00
BITUMINOUS MATERIAL FOR TACK COAT	50	GAL	\$10.00	\$ 500.00	50	\$ 500.00	0	\$ -	50	\$ 500.00
ADJUST MANHOLE	7	EACH	\$400.00	\$ 2,800.00	0	\$ -	0	\$ -	0	\$ -
ADJUST CATCH BAIN	10	EACH	\$150.00	\$ 1,500.00	0	\$ -	0	\$ -	0	\$ -
STRUCTURAL CONCRETE	1,239	C.Y.	\$124.00	\$ 153,636.00	750	\$ 93,000.00	0	\$ -	750	\$ 93,000.00
PLACE CONCRETE	7,431	S.Y.	\$9.00	\$ 66,879.00	4,400	\$ 39,600.00	0	\$ -	4400	\$ 39,600.00
REINFORCING BARS	1,510	L.B.	\$0.78	\$ 1,177.80	900	\$ 702.00	0	\$ -	900	\$ 702.00
DOWEL BARS	2,229	L.F.	\$4.00	\$ 8,916.00	0	\$ -	0	\$ -	0	\$ -
CONCRETE CURB AND GUTTER B618	4,310	L.F.	\$5.55	\$ 23,920.50	2,600	\$ 14,430.00	0	\$ -	2600	\$ 14,430.00
CONCRETE DRIVE	2,700	S.F.	\$6.75	\$ 18,225.00	2,300	\$ 15,525.00	0	\$ -	2300	\$ 15,525.00
SILT FENCE	300	L.F.	\$6.00	\$ 1,800.00	0	\$ -	0	\$ -	0	\$ -
STORM DRAIN INLET PROTECTION	14	EACH	\$120.00	\$ 1,680.00	14	\$ 1,680.00	0	\$ -	14	\$ 1,680.00
SEEDING	0.9	ACRE	\$2,500.00	\$ 2,250.00	0	\$ -	0	\$ -	0	\$ -
SEED	91	LB	\$8.00	\$ 728.00	0	\$ -	0	\$ -	0	\$ -
MULCH	1.8	TON	\$1,000.00	\$ 1,800.00	0	\$ -	0	\$ -	0	\$ -
COMMERCIAL FERTILIZER	454	LB	\$3.00	\$ 1,362.00	0	\$ -	0	\$ -	0	\$ -
EROSION CONTROL MONITORING	1	EACH	\$11,000.00	\$ 11,000.00	1	\$ 11,000.00	0	\$ -	1	\$ 11,000.00
STREET SUBTOTAL				\$ 392,881.00		\$ 199,167.00		\$ 65,514.70		\$ 264,681.70

Storm Sewer

4" TILE DRAIN	4,180	L.F.	\$2.25	\$ 9,405.00	0	\$ -	4180	\$ 9,405.00	4180	\$ 9,405.00
12" PIPE SEWER, DESIGN HDPE DUAL WALL	120	L.F.	\$32.00	\$ 3,840.00	0	\$ -	70	\$ 2,240.00	70	\$ 2,240.00
15" PIPE SEWER, DESIGN HDPE DUAL WALL	400	L.F.	\$34.00	\$ 13,600.00	0	\$ -	395	\$ 13,430.00	395	\$ 13,430.00
18" PIPE SEWER, DESIGN HDPE DUAL WALL	600	L.F.	\$37.00	\$ 22,200.00	0	\$ -	528	\$ 19,536.00	528	\$ 19,536.00
CATCH BASIN	25	L.F.	\$450.00	\$ 11,250.00	10	\$ 4,500.00	12	\$ 5,400.00	22	\$ 9,900.00
CATCH BASIN CASTING R-3067	5	EACH	\$400.00	\$ 2,000.00	4	\$ 1,600.00	0	\$ -	4	\$ 1,600.00
CONNECT TO CATCH BASIN	7	EACH	\$860.00	\$ 6,020.00	6	\$ 5,160.00	0	\$ -	6	\$ 5,160.00
CONNECT TO MANHOLE	1	EACH	\$1,100.00	\$ 1,100.00	1	\$ 1,100.00	1	\$ 1,100.00	2	\$ 2,200.00
ROCK SUBFOUNDATION	112	C.Y.	\$32.00	\$ 3,584.00	0	\$ -	0	\$ -	0	\$ -
STORM SUBTOTAL				\$ 72,999.00		\$ 12,360.00		\$ 51,111.00		\$ 63,471.00

Sanitary Sewer

REMOVE SEWER	2,122	L.F.	\$4.60	\$ 9,761.20	0	\$ -	2122	\$ 9,761.20	2122	\$ 9,761.20
REMOVE MANHOLE	7	EACH	\$142.00	\$ 994.00	0	\$ -	7	\$ 994.00	7	\$ 994.00
REMOVE SERVICE	840	L.F.	\$0.01	\$ 8.40	0	\$ -	763	\$ 7.63	763	\$ 7.63
8" SDR 35 SEWER 10-12' DEEP	1,862	L.F.	\$36.00	\$ 67,032.00	0	\$ -	1862	\$ 67,032.00	1862	\$ 67,032.00
8" SDR 35 SEWER 12-14' DEEP	50	L.F.	\$36.00	\$ 1,800.00	0	\$ -	50	\$ 1,800.00	50	\$ 1,800.00
8" SDR 35 SEWER 14-16' DEEP	50	L.F.	\$40.00	\$ 2,000.00	0	\$ -	50	\$ 2,000.00	50	\$ 2,000.00
8" SDR 35 SEWER 16-18' DEEP	50	L.F.	\$46.00	\$ 2,300.00	0	\$ -	50	\$ 2,300.00	50	\$ 2,300.00
8" SDR 35 SEWER 18-20' DEEP	50	L.F.	\$64.00	\$ 3,200.00	0	\$ -	50	\$ 3,200.00	50	\$ 3,200.00
8" SDR 35 SEWER 20-22' DEEP	60	L.F.	\$88.00	\$ 5,280.00	0	\$ -	110	\$ 9,680.00	110	\$ 9,680.00
MANHOLE	93	L.F.	\$380.00	\$ 35,340.00	0	\$ -	93	\$ 35,340.00	93	\$ 35,340.00
DROP MANHOLE	3	L.F.	\$450.00	\$ 1,350.00	0	\$ -	3	\$ 1,350.00	3	\$ 1,350.00
MANHOLE CASTING	7	EACH	\$290.00	\$ 2,030.00	7	\$ 2,030.00	0	\$ -	7	\$ 2,030.00
8"X4" WYE SDR 26	24	EACH	\$139.00	\$ 3,336.00	0	\$ -	24	\$ 3,336.00	24	\$ 3,336.00
4" SEWER SERVICE SDR 26	840	L.F.	\$19.00	\$ 15,960.00	0	\$ -	763	\$ 14,497.00	763	\$ 14,497.00
ROCK SUBFOUNDATION	223	C.Y.	\$32.00	\$ 7,136.00	0	\$ -	0	\$ -	0	\$ -
SANITARY SUBTOTAL				\$ 157,527.60		\$ 2,030.00		\$ 151,297.83		\$ 153,327.83

Water

REMOVE WATERMAIN	2,180	L.F.	\$1.00	\$ 2,180.00	0	\$ -	2060	\$ 2,060.00	2060	\$ 2,060.00
REMOVE VALVE AND BOX	8	EACH	\$77.00	\$ 616.00	0	\$ -	8	\$ 616.00	8	\$ 616.00
SALVAGE HYDRANT	4	EACH	\$230.00	\$ 920.00	0	\$ -	5	\$ 1,150.00	5	\$ 1,150.00
8" WATERMAIN	860	L.F.	\$33.00	\$ 28,380.00	0	\$ -	930	\$ 30,690.00	930	\$ 30,690.00
6" WATERMAIN	1,320	L.F.	\$31.00	\$ 40,920.00	36	\$ 1,116.00	1273	\$ 39,463.00	1309	\$ 40,579.00
8" VALVE AND BOX	1	EACH	\$1,900.00	\$ 1,900.00	0	\$ -	3	\$ 5,700.00	3	\$ 5,700.00
6" VALVE AND BOX	7	EACH	\$1,500.00	\$ 10,500.00	0	\$ -	7	\$ 10,500.00	7	\$ 10,500.00
8" X 6" TEE	3	EACH	\$420.00	\$ 1,260.00	0	\$ -	3	\$ 1,260.00	3	\$ 1,260.00
8" TEE	1	EACH	\$470.00	\$ 470.00	0	\$ -	2	\$ 940.00	2	\$ 940.00
8" x 6" REDUCER	2	EACH	\$240.00	\$ 480.00	0	\$ -	4	\$ 960.00	4	\$ 960.00
6" TEE	4	EACH	\$360.00	\$ 1,440.00	0	\$ -	4	\$ 1,440.00	4	\$ 1,440.00
6" 45° BEND	2	EACH	\$230.00	\$ 460.00	0	\$ -	1	\$ 230.00	1	\$ 230.00
6" SLEEVE	4	EACH	\$230.00	\$ 920.00	0	\$ -	2	\$ 460.00	2	\$ 460.00
1" CORP STOP	23	EACH	\$220.00	\$ 5,060.00	0	\$ -	24	\$ 5,280.00	24	\$ 5,280.00
1" CURB STOP	23	EACH	\$180.00	\$ 4,140.00	0	\$ -	24	\$ 4,320.00	24	\$ 4,320.00

1" SERVICE	805	L.F.	\$23.00	\$ 18,515.00	0	\$ -	736	\$ 16,928.00	736	\$ 16,928.00
HYDRANT	4	Each	\$2,900.00	\$ 11,600.00	0	\$ -	4	\$ 11,600.00	4	\$ 11,600.00
ROCK SUBFOUNDATION (CV)	229	C.Y.	\$32.00	\$ 7,328.00	0	\$ -	0	\$ -	0	\$ -
WATER SUBTOTAL				\$ 137,089.00		\$ 1,116.00		\$ 133,597.00		\$ 134,713.00
TOTAL ALTERNATE 1-CONCRETE				\$ 760,496.60		\$ 214,673.00		\$ 401,520.53		\$ 616,193.53
CITY TOTAL				\$ 3,505,458.03		\$ 915,712.40		\$ 1,854,451.92		\$ 2,770,164.32
WINFAIR										
REMOVE CURB AND GUTTER	500	L.F.	\$3.00	\$ 1,500.00	0	\$ -	671	\$ 2,013.00	671	\$ 2,013.00
REMOVE SIDEWALK	500	S.F.	\$3.00	\$ 1,500.00	0	\$ -	1310	\$ 3,930.00	1310	\$ 3,930.00
REMOVE DRIVE	600	S.F.	\$2.00	\$ 1,200.00	0	\$ -	600	\$ 1,200.00	600	\$ 1,200.00
COMMON EXCAVATION (CV)	1,730	C.Y.	\$5.00	\$ 8,650.00	900	\$ 4,500.00	1780	\$ 8,900.00	2680	\$ 13,400.00
TOPSOIL BORROW (CV)	50	C.Y.	\$15.00	\$ 750.00	25	\$ 375.00	25	\$ 375.00	50	\$ 750.00
SALVAGE AGGREGATE BASE (CV)	510	C.Y.	\$13.00	\$ 6,630.00	0	\$ -	1218	\$ 15,834.00	1218	\$ 15,834.00
AGGREGATE BASE, CLASS 5	2,100	TON	\$12.20	\$ 25,620.00	0	\$ -	1378	\$ 16,811.60	1378	\$ 16,811.60
MILLING 3"	3,650	S.Y.	\$2.00	\$ 7,300.00	0	\$ -	3650	\$ 7,300.00	3650	\$ 7,300.00
TYPE MV B NON WEARING COURSE MIXTURE (C)	660	TON	\$90.00	\$ 59,400.00	0	\$ -	607	\$ 54,630.00	607	\$ 54,630.00
TYPE MV A WEARING COURSE MIXTURE (C)	660	TON	\$94.00	\$ 62,040.00	0	\$ -	507	\$ 47,658.00	507	\$ 47,658.00
BITUMINOUS MATERIAL FOR TACK COAT	920	GAL	\$3.00	\$ 2,760.00	0	\$ -	300	\$ 900.00	300	\$ 900.00
CONCRETE CURB AND GUTTER B618	800	L.F.	\$18.00	\$ 14,400.00	25	\$ 450.00	680	\$ 12,240.00	705	\$ 12,690.00
CONCRETE SIDEWALK	1,300	S.F.	\$6.79	\$ 8,827.00	513	\$ 3,483.27	980	\$ 6,654.20	1493	\$ 10,137.47
CONCRETE DRIVE	830	S.F.	\$8.00	\$ 6,640.00	700	\$ 5,600.00	54	\$ 432.00	754	\$ 6,032.00
SEEDING	0.2	ACRE	\$6,700.00	\$ 1,340.00	0	\$ -	0	\$ -	0	\$ -
SEED	20	LB	\$8.00	\$ 160.00	0	\$ -	0	\$ -	0	\$ -
MULCH	0.2	TON	\$1,000.00	\$ 200.00	0	\$ -	0	\$ -	0	\$ -
COMMERCIAL FERTILIZER	100	LB	\$3.00	\$ 300.00	0	\$ -	0	\$ -	0	\$ -
EROSION CONTROL MONITORING	1	EACH	\$3,000.00	\$ 3,000.00	0	\$ -	1	\$ 3,000.00	1	\$ 3,000.00
WINFAIR SUBTOTAL				\$ 212,217.00		\$ 14,408.27		\$ 181,877.80		\$ 196,286.07
WINFAIR SCHOOL OPTION										
COMMON EXCAVATION (CV)	290	C.Y.	\$5.00	\$ 1,450.00	0	\$ -	290	\$ 1,450.00	290	\$ 1,450.00
TOPSOIL BORROW (CV)	50	C.Y.	\$15.00	\$ 750.00	25	\$ 375.00	25	\$ 375.00	50	\$ 750.00
AGGREGATE BASE, CLASS 5	410	TON	\$14.00	\$ 5,740.00	0	\$ -	400	\$ 5,600.00	400	\$ 5,600.00
TYPE MV B NON WEARING COURSE MIXTURE (C)	130	TON	\$95.00	\$ 12,350.00	0	\$ -	80	\$ 7,600.00	80	\$ 7,600.00
TYPE MV A WEARING COURSE MIXTURE (C)	130	TON	\$100.00	\$ 13,000.00	0	\$ -	80	\$ 8,000.00	80	\$ 8,000.00
BITUMINOUS MATERIAL FOR TACK COAT	160	GAL	\$5.00	\$ 800.00	0	\$ -	50	\$ 250.00	50	\$ 250.00
CONCRETE CURB AND GUTTER B618	80	L.F.	\$20.00	\$ 1,600.00	0	\$ -	80	\$ 1,600.00	80	\$ 1,600.00
WINFAIR OPTION SUBTOTAL				\$ 35,690.00		\$ 375.00		\$ 24,875.00		\$ 25,250.00
WINFAIR TOTAL				\$ 247,907.00		\$ 14,783.27		\$ 206,752.80		\$ 221,536.07
TOTAL CITY AND WINFAIR				\$ 3,753,365.03		\$ 930,495.67		\$ 2,061,204.72		\$ 2,991,700.39

Change order - fabric

2,200	S.Y.	\$2.89	\$ 6,358.00	2,200	\$ 6,358.00	0	\$ -	2200	\$ 6,358.00
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