

**AGENDA  
CITY COUNCIL  
SPECIAL COUNCIL MEETING  
CITY OF EAST GRAND FORKS  
NOVEMBER 10, 2009  
5:00 PM**

**CALL TO ORDER**

**CALL OF ROLL**

**DETERMINATION OF A QUORUM**

1. Consider adopting Resolution No. 09-11-75 a Resolution to support a new bike trail in LaFave Park.

**ADJOURN**

**AGENDA  
CITY COUNCIL  
WORK SESSION  
CITY OF EAST GRAND FORKS  
NOVEMBER 10, 2009  
5:00 PM**

**CALL TO ORDER**

**CALL OF ROLL**

**DETERMINATION OF A QUORUM**

1. Lift Station #1 Odor (8<sup>th</sup> Ave. NW) – Greg Leigh
2. Public Works Chipper – John Wachter
3. Recreational Area Use & Maintenance Agreement – Dave Aker
4. Finance Items – Jerry Lucke
  - a. CPA Firm 2009 Audit Proposal
  - b. W&L Interfund Special Assessment Backed Loan Status
  - c. Resolution for Budget Amendments
  - d. Resolution for Transfers
5. 3<sup>rd</sup> Qtr Analysis – Jerry Lucke & Erin Johnson

**ADJOURN**

**Upcoming Meetings:**

Regular Meeting – November 17, 2009 – 5:00 PM – Council Chambers

Work Session – November 24, 2009 – 5:00 PM – Training Room

Regular Meeting – December 1, 2009 – 7:00 PM – Council Chambers NOTE: TIME CHANGE

Work Session – December 8, 2009 – 5:00 PM – Training Room

# Request for Council Action

Date: November 4, 2009

To: East Grand Forks City Council, Mayor Lynn Stauss, President Dick Grassel, Council Vice President Henry Tweten, Council Members: Marc Demers, Craig Buckalew, Wayne Gregoire, Greg Leigh, and Mike Pokrzywinski.

Cc: File

From: Dave Aker

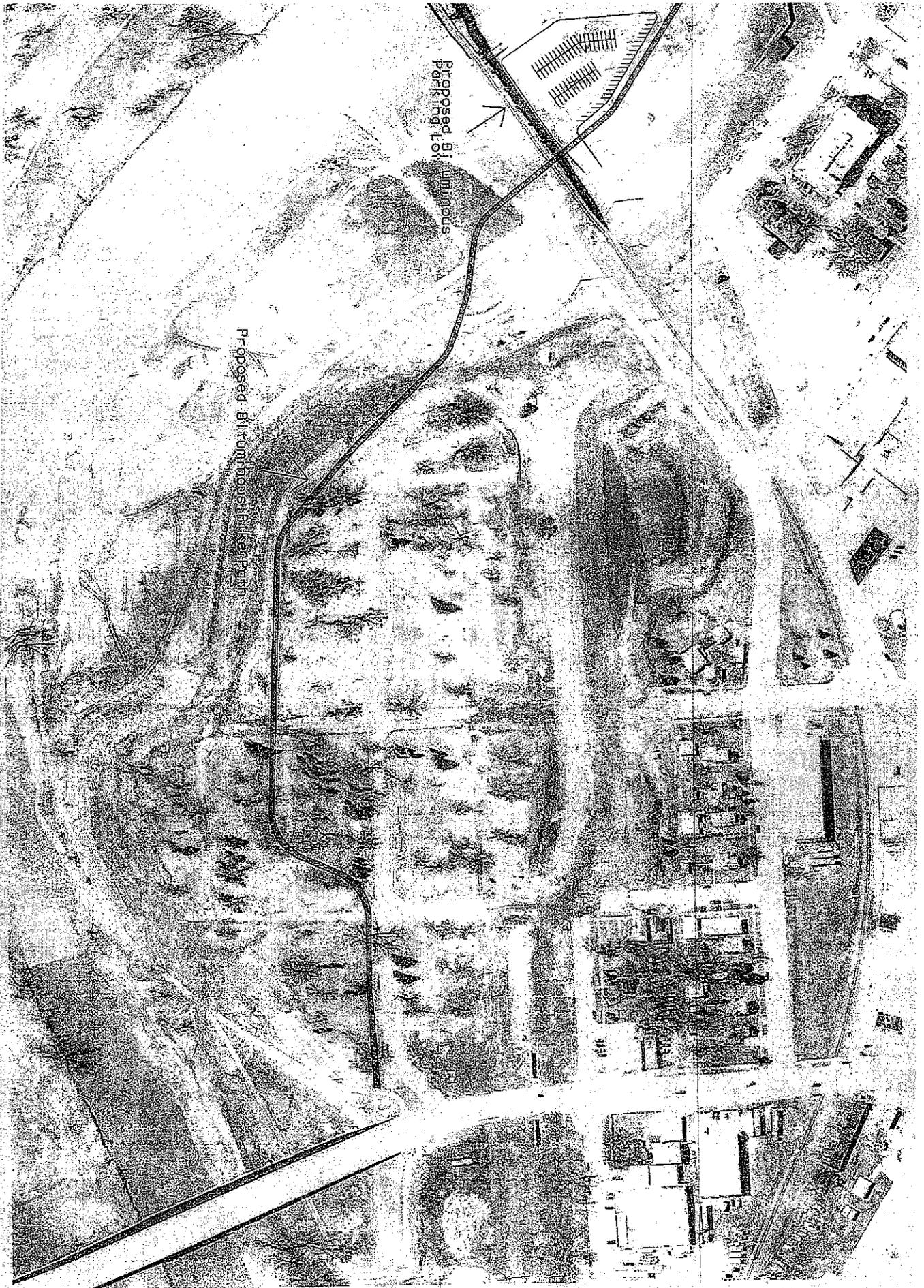
RE: Resolution for Bike Trail

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Background: To pass a resolution to apply for a grant in LaFave Park that would start a block up from the railroad bridge and continue down the east side of 1<sup>st</sup> Street NE to the bridge; run across for another 100 feet and then cross 1<sup>st</sup> Street NE and it would go on the west side of the woods and south side of the softball diamonds; then it would curve in until it connects with the side walk and goes up to 2<sup>nd</sup> Avenue NE.

Recommendation: Approve the trail because it is much safer for bicycles going down hill and a better place for runners and walkers to run year round.

Enclosures: A sheet showing the price and location.



Proposed Bituminous  
Parking Lot

Proposed Bituminous Driveway

**Bike Path Estimate**

<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
Common Excavation	900	CY	\$15.00	\$13,500.00
10' Bituminous Path	640	TONS	\$90.00	\$57,600.00
6" Aggregate Base	1667	CY	\$35.00	\$58,345.00
Seeding	5800	SY	\$3.00	\$17,400.00
Miscellaneous	1	LS	\$10,000.00	\$10,000.00
				\$156,845.00
EALC (20%)				\$31,369.00
<b>Total</b>				<b>\$188,214.00</b>

**Parking Lot**

<u>Item Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Total</u>
Common Excavation	1600	CY	\$15.00	\$24,000.00
2" Bituminous Base Course	550	TONS	\$90.00	\$49,500.00
2" Bituminous Wear Course	550	TONS	\$90.00	\$49,500.00
12" Aggregate Base	1667	CY	\$35.00	\$58,345.00
Seeding	2600	SY	\$3.00	\$7,800.00
Miscellaneous	1	LS	\$5,000.00	\$5,000.00
				\$194,145.00
EALC (20%)				\$38,829.00
<b>Total</b>				<b>\$232,974.00</b>

**Total for whole project****\$421,188.00**

**RESOLUTION NO. 09 - 11 - 75**

Council Member \_\_\_\_, supported by Council Member \_\_\_\_, introduced the following resolution and moved its adoption:

**Resolution to support a new bike trail in LaFave Park**

**Whereas**, the bike trail in LaFave Park will connect the trails in the Greenway;

**Whereas**, the current bike trail down by the Red River and Red Lake River is under water most of the time and is deteriorating from the flood waters;

**Whereas**, the proposed bike trail is safer and much easier to maintain;

**Whereas**, visitors from the State Recreation Area and local residents will be able to use the bike trails year long;

**Whereas**, the bike trail is used for walks, races and marathons that will have a decent trail to use;

**Whereas**, the City of East Grand Forks will continue to provide maintenance and improvements to the trails;

**Therefore**, the City of East Grand Forks would support the Regional Trails Legacy to replace a part of the trail in LaFave Park.

The President declared the resolution passed.

Attest:

\_\_\_\_\_  
City Administator/Clerk-Treasurer

\_\_\_\_\_  
President of the Council

I hereby approve the forgoing resolution

\_\_\_\_\_  
Mayor

# Request for Council Action

Date: 11/6/09

To: East Grand Forks City Council, Mayor Lynn Stauss, President Dick Grassel, Council Vice President Henry Tweten, Council Members: Marc Demers, Craig Buckalew, Wayne Gregoire, Greg Leigh, and Mike Pokrzywinski.

Cc: File

From: John Wachter

RE: Chipper

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**Background and supporting documentation of request:**

The 2009 CIP has a purchase for a 12 " chipper scheduled. The budgeted amount is \$35,000. We obtained two quotes for the chipper.

- The Vermeer model was quoted at \$27,320.46
- The Woodsman model was quoted at \$26,105.00

**Recommendation:** Approve purchase of the Woodsman 730 wood chipper for \$26,105 plus delivery

STUART KOVAR  
 Investment Proposal for:  
 CITY OF EAST GRAND FORKS  
 1001 2ND ST NE  
 EAST GRAND FORK, MN 56721  
 Phone: (218) 773-1313



Kelly Walstad  
 2900 Main Ave  
 Moorhead, MN 56580  
 Phone: (701) 526-2252  
 Mobile: (701) 238-8632  
 Fax: (701) 526-2253

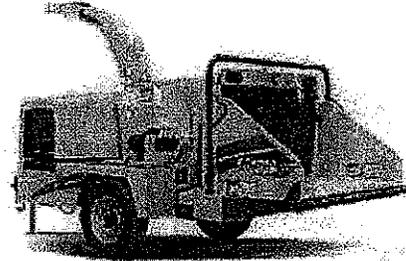
STUART, thank you for allowing me the opportunity to quote you this equipment. We appreciate your business. Kelly

Equipment: NEW 2010 VERMEER BC1000XL

List Price \$30,074.00

**Key Features**

- BC1000XL4VP BC1000XL DOMESTIC VALUE PACKAGE - TIER 3
- BC1000XL003 BC1000XL W/85HP CUMMINS TIER 3
- BC1000XL017 BASIC DISCHARGE DEFLECTOR
- BC1000XL023 5200LBS ELECTRIC AXLE WITH FLOATATION TIRES
- BC1000XL062 BASIC INSTRUMENTATION
- BC1000XL082 BASIC SOUND REDUCTION



**Serial Number**

TBD (0 Approximated Hours)

Equipment Price \$25,563.00

**Purchase Price of this Unit: \$25,563.00**

**PROPOSAL SUMMARY**

Equipment Total	\$25,563.00
Sub Total	\$25,563.00
Estimated sales tax to apply (MNST MN STATE TAX 6.875%)	\$1,757.48
<b>Total Investment</b>	<b>\$27,320.48</b>

PRICE REFLECTS 2010 STATE BID.  
 OPTION PRICING FOR 2010 NOT INCLUDING APPLICABLE TAXES:  
 DELUXE INSTRUMENTATION \$464.00  
 INSTRUMENT PANEL COVER LOCKABLE \$147.00  
 DELUXE DISCHARGE DEFLECTOR \$331.00  
 DELUXE SOUND REDUCTION \$922.00  
 24 MONTH 2000 HOUR PARTS & LABOR WARRANTY \$1936.00  
 36 MONTH 3000 HOUR PARTS & LABOR WARRANTY \$2574.00

Kelly Walstad  
 Sales Representative  
 VERMEER SALES & SERVICE  
 kwalstad@rdoequipment.com

This proposal was created on November 3, 2009 and is valid until December 3, 2009 and is subject to prior sale. After that date the quote and terms in the proposal may need to be revised.

D243139 C1313021

Vendor Name: SCHARBER & SONS

Make/Model: WOODSMAN 730

Spec #	Description	Qty	Price
<b>2 Engine Options</b>			
2.1	99 HP JOHN DEERE	1	\$ 4,030.00

<b>3 Trailer options</b>			
3.1	TELESCOPING TOGUE	1	\$ 298.00
3.2	TAIL LIGHT COVERS	1	\$ 82.00 *
3.3	AMBER FLASHER	1	\$ 147.00
3.4	SPARE TIRE & RIM	1	\$ 150.00
3.5	SPARE TIRE MOUNT	1	\$ 107.00

<b>4 Chipper options</b>			
4.1	AUTO FEED SUPREME	1	\$ 1,050.00
4.2	SPECIAL PAINT	1	\$ 431.00
4.3	REAR DROP LEG	1	\$ 151.00

<b>5 Hydraulic options</b>			
5.1	HYDRAULIC VARIABLE SPEED CONTROL	1	\$ 262.00

<b>6 Other options</b>			
6.1	HAND GRANK CHUTE ROTATION	1	\$ 336.00
6.2	BLOCK HEATER	1	\$ 105.00
6.3	EXTRA SET OF KNIVES	1	\$ 188.00
6.4	EMERGENCY SHUTDOWN	1	\$ 636.00
6.5	CONE HOLDER	1	\$ 167.00
6.6	PERFORMANCE PACKAGE	1	\$ 1,753.00 *
includes: 3.1, 4.1, 6.1, 6.2			

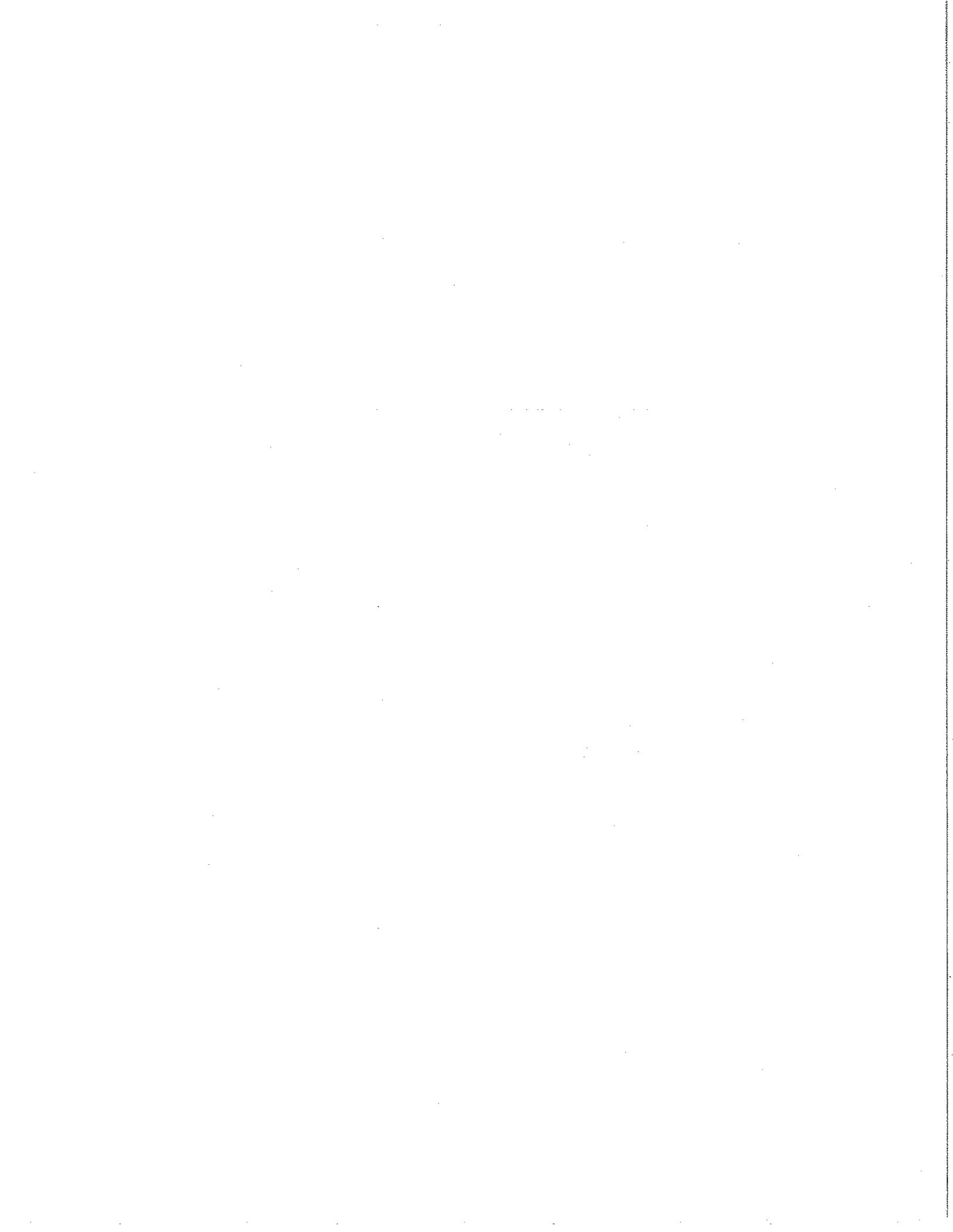
7 Performance / Warranty options

8 Used Brush Chipper Rental Rates

9.0	Delivery starting point <u>ROGERS, MN 55374</u>		
9.1	Price per loaded mile		\$ 4.00

N/A \$ 26,105.00

N/A



## RECREATIONAL AREA USE AND MAINTENANCE AGREEMENT

THIS AGREEMENT is being made and entered into this 27<sup>th</sup> day of October 2009, by and between the **City of East Grand Forks**, a Minnesota municipal corporation, 600 DeMers Avenue Northwest, East Grand Forks, MN 56721 (hereinafter referred to as "City"); and **Sacred Heart Church, East Grand Forks**, a Minnesota corporation, 200 3<sup>rd</sup> Street Northwest, East Grand Forks, MN 56721 (hereinafter referred to as the "Community").

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the parties hereto do now hereby AGREE as follows, to wit:

1. The City hereby grants the Community permission to construct a football field and baseball diamonds in the Recreation Area, at the Community's expense.
2. The Community shall maintain the football fields and shall mow the grass in the Recreation Area, at the Community's expense. The Community shall maintain the softball fields through June 15<sup>th</sup> at the Community's expense and the City shall maintain the softball fields from June 16<sup>th</sup> through August 31<sup>st</sup> at the City's expense.
3. The football field, the baseball diamonds and the Recreation Area shall be open to the general public and may be used by the general public. The Community shall take precedent over any use of the football field, softball diamonds or Recreation Area when they have sanctioned activities scheduled during the school year. Softball diamonds will be in use by the Community through June 15<sup>th</sup> of each year, whereas the Park and Recreation office will use the diamonds from May 1<sup>st</sup> to August 1<sup>st</sup> as the diamonds are available dependent on the Community's participation in playoffs. The football fields, practice and game fields, will be in use by the Community from August 5<sup>th</sup> through October 30<sup>th</sup> or until the Community's season is over. Any other dates shall be coordinated through the Parks and Recreation office.
4. The Community shall obtain general liability insurance coverage for the football field and the baseball diamonds and the Recreation Area in an amount of not less than One Million Dollars (\$1,000,000.00), and shall list the City as a named insured on the policy.
5. The Community does hereby **RELEASE, IDEMNIFY and HOLD the City**, its officers, employees, agents, appointees and assigns **FREE and HARMLESS** from, claimed to arise out of, or are concerned with or are claimed to be concerned with the use of the said football field, the said baseball diamond or the said Recreation Area. The Community further agrees to defend the City against any and all suits, claims or causes of action brought against the City on account of or as a result of the use of the said football field, the said baseball diamonds or the said Recreation Area, and to discharge any judgments that may be rendered against the City in connection therewith.

6. This Agreement shall be in full force and effect until December 31, 2025, during which time the agreement may only be canceled for cause. Thereafter, the Agreement shall continue until such time that either party cancels this Agreement by serving the other party with a written Notice of Cancellation. The Notice of Cancellation may be personally served or may be served via Certified Returned Receipt Requested United States mail addressed to the other party at the address hereinbefore set forth. The Notice of Cancellation shall be effective 90 days after its receipt by the other party. Should either party cancel this Agreement, the other party, by its execution of this Agreement, waives any and all rights or claims it may have to damages as a result of the cancellation of the Agreement by the other party.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective the day and year first above written.

**City of East Grand Forks**

**Sacred Heart Church, East Grand  
Forks**

By: \_\_\_\_\_  
Its Mayor

By: \_\_\_\_\_  
Its Superintendent/Pastor

By: \_\_\_\_\_  
Its City Administrator

# Memorandum

**To:** East Grand Forks City Council, Mayor Lynn Stauss, President Dick Grassel, Council Vice President Henry Tweten, Council Members: Marc Demers, Craig Buckalew, Wayne Gregoire, Greg Leigh, and Mike Pokrzywinski.

**CC:** Scott Huizenga

**From:** Jerry Lucke

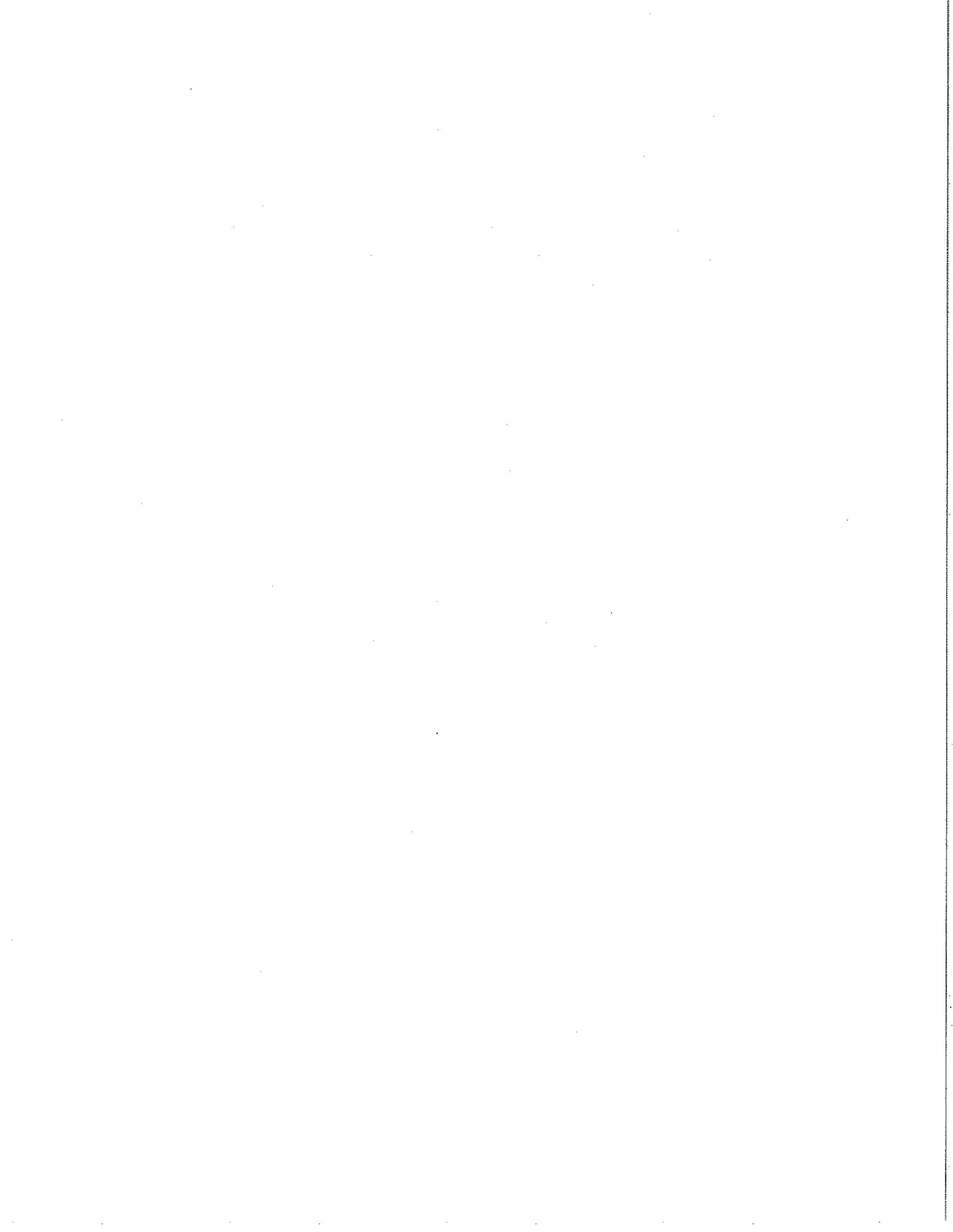
**Date:** 11/4/2009

**Re:** Finance-related work session

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**The following items are presented for your information:**

1. CPA Firm 2009 audit proposal
2. W&L Interfund Sp-Assmnt backed Loan status
3. Resolution for Budget Amendments
4. Resolution for Transfers



# BRADY MARTZ

CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

October 29, 2009

To the Honorable Mayor and Members  
of the City Council of  
East Grand Forks, Minnesota

We are aware of the budget constraints your City is facing with the reduction in local government aid and the downturn in the economy. You have the unenviable task of making many difficult decisions in the budget process.

We value the long-term relationship Brady, Martz & Associates, P.C. and the City of East Grand Forks, Minnesota has maintained and we wish to extend to you a 10% reduction in our audit fees for the upcoming year.

We truly appreciate the opportunity to be of service to the City of East Grand Forks, Minnesota.

Very truly yours,

*Joseph P. Martin*

Joseph P. Martin, CPA  
Brady, Martz & Associates, P.C.

BRADY, MARTZ & ASSOCIATES, P.C.  
401 Demers Avenue Suite 300 P.O. Box 14296  
Grand Forks, ND 58208-4296 (701) 775-4685 Fax (701) 795-7498

OTHER OFFICES: Minot and Bismarck, ND  
Thief River Falls, MN

RSM: McGladrey Network  
An Independently Owned Member



CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

October 29, 2009

City of East East Grand Forks, Minnesota  
East East Grand Forks, MN

We are pleased to confirm our understanding of the services we are to provide the City of East Grand Forks, Minnesota for the year ended December 31, 2009. We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the City of East Grand Forks, Minnesota as of and for the year ended December 31, 2009. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the City of East Grand Forks's basic financial statements. As part of our engagement, we will apply certain limited procedures to the City of East Grand Forks's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

Supplementary information other than RSI also accompanies the City of East Grand Forks's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

- 1) Schedule of expenditures of federal awards.
- 2) Combining and Individual Fund Statements and Schedules
- 3) Capital Assets Used in the operation of Governmental funds
- 4) Supporting Schedules

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The following additional information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- 1) Introductory Section
- 2) Statistical Section

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An Independently Owned Member

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual (Gerald Lucke, CPA) with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for monitoring ongoing activities, to help ensure that appropriate goals and objectives are met. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of East Grand Forks and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You have informed us that you intend to prepare a comprehensive annual financial report (CAFR) and submit it for evaluation by the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Our participation in the preparation of the CAFR will consist of reviewing the report for compliance with generally accepted accounting principles and GFOA certificate program requirements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include, including identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of East Grand Forks's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City of East Grand Forks's major programs. The purpose of these procedures will be to express an opinion on the City of East Grand Forks's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

## **Other Professional Services**

The two overarching principles of the independence standards of the "Government Auditing Standards" issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the City of East Grand Forks, Minnesota agrees to the following:

1. Gerald Lucke, Director of Finance, will be accountable and responsible for overseeing the preparation and posting of journal entries and preparation of the data collection form.
2. The City of East Grand Forks, Minnesota will establish and monitor the performance of the preparation and posting of journal entries and preparation of the data collection form to ensure that they meet management's objectives.
3. The City of East Grand Forks, Minnesota will make any decisions that involve management functions related to the preparation and posting of journal entries and preparation of the data collection form and accepts full responsibility for such decisions.
4. The City of East Grand Forks, Minnesota will evaluate the adequacy of services performed and any findings that result.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Brady, Martz & Associates, P.C. and constitutes confidential information.

However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brady, Martz & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately March 29, 2010 and to issue our reports no later than June 11, 2010. Joseph P. Martin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our audit fee will include a 10% reduction from the prior year. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2009 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of East Grand Forks and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

  
Joseph P. Martin, CPA  
Brady, Martz & Associates, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of the City of East Grand Forks.

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_



Wilson  
Downing  
Group, LLC

SYSTEM REVIEW REPORT

June 19, 2009

To the Shareholders of  
Brady, Martz & Associates, P.C.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. (the firm) applicable to non-SEC issuers in effect for the year ended March 31, 2009. 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](http://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 audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. applicable to non-SEC issuers in effect for the year ended March 31, 2009, 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. Brady, Martz & Associates, P.C. has received a peer review rating of pass.

*Wilson Downing Group, LLC*

November 3, 2009

Water & Light Commission  
East Grand Forks, Minnesota

The City of East Grand Forks would like to request an interfund loan to finance our 2008-09 special assessment projects in the amount of \$ 1,275,000 helping us avoid the Bond Market and the related costs thereof.

The advantages to the City are the elimination of the time and expense which would exceed \$ 20,000 as well as the ability to finance all of these projects with one "issue". The loan would be secure in that we will collect the funds from property owners through the special assessment levied against them. We will make 15 annual payments to you of \$ 116,689 which includes 4.25% interest.

The advantages to the Water & Light Commission is a secure investment at a rate of return that slightly exceeds current market yields. Additionally it gives you the opportunity to show your continued interest in partnering with the City by sharing a portion of your fund balance for the benefit of both parties.

Detail as to the Special Assessment projects is as follows with additional information attached.

Projects Financed:	
2008AJ2 NL Tech College Util & Street Constru	302,943
2009AJ3 Paving	172,330
2009AJ1 Strm Sewer, San Swr & WtrMain	316,067
2009AJ4 Paving, St, Crb & Gtr	487,678
	<b>1,279,018</b>

We appreciate you considering this request.

Jerry Lucke,  
Finance Director  
City of East Grand Forks

**AMORTIZATION SCHEDULE**

	Date	Total	Interfund Payable		
			I	P	
<b>15yrs</b>					
<b>4.25%</b>					
Loan	12/10/09				1,275,000
Pymnt	12/10/10	116,689	54,188	62,501	1,212,499
Pymnt	12/10/11	116,689	51,531	65,158	1,147,341
Pymnt	12/10/12	116,689	48,762	67,927	1,079,415
Pymnt	12/10/13	116,689	45,875	70,814	1,008,601
Pymnt	12/10/14	116,689	42,866	73,823	934,778
Pymnt	12/10/15	116,689	39,728	76,961	857,817
Pymnt	12/10/16	116,689	36,457	80,231	777,586
Pymnt	12/10/17	116,689	33,047	83,641	693,944
Pymnt	12/10/18	116,689	29,493	87,196	606,748
Pymnt	12/10/19	116,689	25,787	90,902	515,847
Pymnt	12/10/20	116,689	21,923	94,765	421,081
Pymnt	12/10/21	116,689	17,896	98,793	322,289
Pymnt	12/10/22	116,689	13,697	102,991	219,297
Pymnt	12/10/23	116,689	9,320	107,369	111,929
Pymnt	12/10/24	116,689	4,757	111,932	0

2008 Assessment Job. No. 2 - Utilities & Street Construction  
 Northland Community Technical College  
 EAST GRAND FORKS, MINNESOTA

Utilities & Street Construction	
Construction Cost	\$384,183.90
Plans & Specifications	\$34,979.63
Staking & Inspection	\$19,846.09
Administration	\$10,449.93
Assessment Roll	\$3,483.31
<b>TOTAL</b>	<b>\$452,942.86</b>

NCTC Prepayment \$150,000.00

FRONT FOOTAGES  
 NCTC FIRST RESUB 3130.24  
 TOTAL 3130.24

ASSESSMENT RATE \$96.77944 per Front Foot

TOTAL AMOUNT TO BE ASSESSED \$302,942.86

PARCEL No.	OWNER	DESCRIPTION	PAVING		End Footage	End \$ BENEFIT	TOTAL ASSESSMENT BEFORE INTEREST
			Front FOOTAGE	Front \$ BENEFIT			
<b>GREENWAY CROSSING 1ST ADD</b>							
R 83.03800.00	KYLE A & DAWN M SULLIVAN	Lot-001 Block-001		\$0.00	97.08	\$3,471.51	\$3,471.51
R 83.03801.00	BRAD & TAMMY L ORTIZMAN	Lot-002 Block-001		\$0.00	60.00	\$2,145.55	\$2,145.55
R 83.03814.00	THOMAS B & HEIDI L SMART	Lot-001 Block-005		\$0.00	75.00	\$2,681.94	\$2,681.94
R 83.03815.00	MICHAEL H & KELLY E WILBER	Lot-002 Block-005		\$0.00	53.78	\$1,923.13	\$1,923.13
R 83.03816.00	MICHAEL H & KELLY E WILBER	Lot-003 Block-005		\$0.00	53.76	\$1,922.42	\$1,922.42
R 83.03817.00	WALLACE KNOIL	Block-005 LOTS 4 & 5		\$0.00	107.52	\$3,844.83	\$3,844.83
R 83.03819.00	KENNARD J & NADINE J PAULSON	Lot-006 Block-005		\$0.00	75.02	\$2,682.66	\$2,682.66
R 83.03830.00	CASEY J OLSON	Lot-017 Block-005		\$0.00	75.02	\$2,682.66	\$2,682.66
R 83.03831.00	RANDY P & TRACY A ANDERSON	Lot-018 Block-005		\$0.00	53.76	\$1,922.42	\$1,922.42
R 83.03832.00	RANDY P & TRACY A ANDERSON	Lot-019 Block-005		\$0.00	53.76	\$1,922.42	\$1,922.42
R 83.03833.00	ROBERT C & BRENDA L CARLSON	Lot-020 Block-005		\$0.00	53.76	\$1,922.42	\$1,922.42
R 83.03834.00	ROBERT C & BRENDA L CARLSON	Lot-021 Block-005		\$0.00	53.78	\$1,923.13	\$1,923.13
R 83.03835.00	ROBERT F & LAURIE T JUNG	Lot-022 Block-005		\$0.00	75.00	\$2,681.94	\$2,681.94
<b>GREENWAY CROSSING 1ST ADD SUBTOTAL</b>			0.00	\$0.00	887.24	\$31,727.83	\$31,727.83

PARCEL No.	OWNER	DESCRIPTION	PAVING		End Footage	End \$ BENEFIT	TOTAL ASSESSMENT BEFORE INTEREST
			Front FOOTAGE	Front \$ BENEFIT			
<b>PEABODY'S FIRST ADDITION</b>							
R 83.04238.00	ROBERT E & JEANINE H PEABODY	Lot-001 Block-001		\$0.00	100.00	\$3,575.91	\$3,575.91
R 83.04239.00	ROBERT E & JEANINE H PEABODY	Lot-002 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04240.00	ROBERT E & JEANINE H PEABODY	Lot-003 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04241.00	CHRISTOPHER J LIZAKOWSKI	Lot-004 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04242.00	ROBERT E & JEANINE H PEABODY	Lot-005 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04243.00	ROBERT E & JEANINE H PEABODY	Lot-006 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04244.00	ROBERT E & JEANINE H PEABODY	Lot-007 Block-001		\$0.00	45.30	\$1,619.89	\$1,619.89
R 83.04245.00	ROBERT E & JEANINE H PEABODY	Lot-008 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04246.00	ROBERT E & JEANINE H PEABODY	Lot-009 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04247.00	ROBERT E & JEANINE H PEABODY	Lot-010 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04248.00	ROBERT E & JEANINE H PEABODY	Lot-011 Block-001		\$0.00	95.06	\$3,399.27	\$3,399.27
R 83.04249.00	ROBERT E & JEANINE H PEABODY	Lot-012 Block-001		\$0.00	212.25	\$7,589.89	\$7,589.89
R 83.04250.00	ROBERT E & JEANINE H PEABODY	Lot-013 Block-001		\$0.00	102.11	\$3,651.37	\$3,651.37
R 83.04251.00	RYAN B & SADIE M STEENERSON	Lot-014 Block-001		\$0.00	97.29	\$3,479.01	\$3,479.01
R 83.04252.00	ROBERT E & JEANINE H PEABODY	Lot-015 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04253.00	ROBERT E & JEANINE H PEABODY	Lot-016 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04254.00	MATTHEW S & JENNIFER S LUKACH	Lot-017 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04255.00	ROBERT E & JEANINE H PEABODY	Lot-018 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04256.00	ROBERT E & JEANINE H PEABODY	Lot-019 Block-001		\$0.00	45.30	\$1,619.89	\$1,619.89
R 83.04257.00	ROBERT E & JEANINE H PEABODY	Lot-020 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04258.00	FORX BUILDERS ASSOCIATION	Lot-021 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04259.00	ROBERT E & JEANINE H PEABODY	Lot-022 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04260.00	LAWRENCE C MISHLER	Lot-023 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04261.00	ROBERT E & JEANINE H PEABODY	Lot-024 Block-001		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04262.00	ROBERT E & JEANINE H PEABODY	Lot-025 Block-001		\$0.00	100.00	\$3,575.91	\$3,575.91
R 83.04263.00	ROBERT E & JEANINE H PEABODY	Lot-026 Block-002		\$0.00	100.00	\$3,575.91	\$3,575.91
R 83.04264.00	ROBERT E & JEANINE H PEABODY	Lot-027 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04265.00	ROBERT E & JEANINE H PEABODY	Lot-028 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04266.00	ROBERT E & JEANINE H PEABODY	Lot-029 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04267.00	ROBERT E & JEANINE H PEABODY	Lot-030 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04268.00	STEVEN & SUSAN CARVEAU	Lot-031 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04269.00	ROBERT E & JEANINE H PEABODY	Lot-032 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04270.00	ROBERT E & JEANINE H PEABODY	Lot-033 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04271.00	ROBERT E & JEANINE H PEABODY	Lot-034 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04272.00	TODD & JANET D ECKES	Lot-035 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04273.00	ROBERT E & JEANINE H PEABODY	Lot-036 Block-002		\$0.00	95.00	\$3,397.13	\$3,397.13
R 83.04274.00	ROBERT E & JEANINE H PEABODY	Lot-037 Block-002		\$0.00	97.12	\$3,472.93	\$3,472.93
R 83.04275.00	ROBERT E & JEANINE H PEABODY	Lot-038 Block-002		\$0.00	95.84	\$3,570.19	\$3,570.19
R 83.04276.00	EAST GRAND FORKS CITY	Lot-001 Block-003	90.89	\$9,750.46		\$0.00	\$9,750.46
<b>PEABODY'S FIRST ADDITION SUBTOTAL</b>			90.89	\$9,750.46	3,659.27	\$130,952.68	\$140,603.14

<b>TOTAL PAVING ASSESSMENT</b>			90.89	\$9,750.46	4,546.51	\$162,579.71	\$172,330.17
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2009 AJ No. 1 - Storm Sewer, Sanitary Sewer and Watermain  
EAST GRAND FORKS, MINNESOTA

PARCEL No.	OWNER	DESCRIPTION	Storm Sewer		Sanitary Sewer		Street		Watermain		TOTAL ASSESSMENT BEFORE INTEREST
			SQUARE FOOTAGE	\$ BENEFIT	FRONT FOOTAGE	\$ FRONT BENEFIT	FRONT FOOTAGE	\$ FRONT BENEFIT	FRONT FOOTAGE	\$ FRONT BENEFIT	
<b>SCHOLARSHIP ADDITION</b>											
R 83.00494.00	IND SCHOOL DIST #595	Lot-001 Block-001 86.75 AC (EX 11.00 A)	0.00	\$0.00	0.00	\$0.00	665.00	\$50,748.81	0.00	\$0.00	\$50,748.81
<b>SUBTOTAL SCHOLARSHIP ADDITION</b>			0.00	\$0.00	0.00	\$0.00	665.00	\$50,748.81	0.00	\$0.00	\$50,748.81
<b>Sect-07 Twp-151 Range-049</b>											
R 83.00113.76	W STOKES TRUSTEE / HILDA H JOHNSON TRUS	24.82 AC S 3/4 OF LOT 4 NE OF RD (EX 2.45 A & HWY RW)		\$0.00	601.12	\$28,898.15		\$0.00		\$0.00	\$28,898.15
R 83.00113.76	MICHAEL & JANINA DEMPSEY	.50 AC S 65.20 FT OF N 198.6 FT OF E 334 FT OF S 3/4 OF LOT 4		\$0.00	62.50	\$3,004.62		\$0.00		\$0.00	\$3,004.62
R 83.00113.79	ROGER & DONNA BEAUCHAMP	1.00 AC E 334 FT OF N 130.4 FT OF S 3/4 OF LOT 4		\$0.00	130.40	\$6,268.83		\$0.00		\$0.00	\$6,268.83
R 83.00113.80	ROBERT M & DEANN K ZAVORAL	.95 AC E 285 FT OF S 76.4 FT OF N 348.4 FT OF S 3/4 OF LOT 4		\$0.00	76.40	\$3,672.84		\$0.00		\$0.00	\$3,672.84
R 83.00113.81	WILLIAM GRASSEL	.50 AC E 285 FT OF S 76.4 FT OF N 272 FT OF S 3/4 OF LOT 4		\$0.00	76.40	\$3,672.84		\$0.00		\$0.00	\$3,672.84
<b>SUBTOTAL Sect-07 Twp-151 Range-049</b>			0.00	\$0.00	946.82	\$45,517.28	0.00	\$0.00	0.00	\$0.00	\$45,517.28
<b>Sect-18 Twp-151 Range-049</b>											
R 83.00113.85	JAMES G F ABAR / DEBBIE C SCHILL	1.12 AC TR IN NE4 NW4 COM AT NW COR; E 323 FT, S 57.40 FT, SWLY 269.40 FT TO NLY RW LINE OF TH #220, NWLY ALONG RW		\$0.00	163.83	\$7,875.94		\$0.00	163.83	\$7,490.79	\$15,366.73
R 83.00113.85	JEROME A & KATHLEEN QUALLEY	.85 AC TR IN NE4 NW4 COM 705 FT S OF NW COR; 115 FT N & S X 323 FT E & W		\$0.00	115.00	\$5,528.49		\$0.00	115.00	\$5,258.14	\$10,786.63
R 83.00113.84	A W STOKES TRUSTEE / HILDA H JOHNSON TRUS	12.13 AC ALL OF LOTS 1 & 2 NE OF CO RD (EX 1.50 A & 1.37 A HWY RW)	91,855.00	\$39,801.93	656.11	\$31,541.73	656.11	\$50,070.37	656.11	\$29,999.26	\$151,413.29
R 83.00113.85	RYAN T TRUEDSON	.50 AC TR IN G L 1 COM 870 FT S OF NE COR; S 200 FT, WLY 335.12 FT ALONG #220 RW & SELY 225.92 FT TO PT OF		\$0.00	130.27	\$6,262.58		\$0.00	130.27	\$5,956.32	\$12,218.90
R 83.00113.85	DEAN M & ANGELA KAY PESCH	1.00 AC TR IN G L 1 COM 705 FT S OF NE COR; NWLY 225.82 FT TO HWY 220, NWLY 207.13 FT & SELY 317.79 FT TO PT OF		\$0.00	165.00	\$7,932.19		\$0.00	165.00	\$7,544.28	\$15,476.47
R 83.00113.85	DENNIS L & MICHELLE JESPERSON	1.15 AC PT OF NE4 NW4 COM 820 FT S OF NW COR; 323 FT E & W X 155 FT N & S	91,855.00	\$39,801.93	1,385.21	\$66,592.38	656.11	\$50,070.37	1,385.21	\$63,335.84	\$219,800.52
<b>SUBTOTAL Sect-18 Twp-151 Range-049</b>			91,855.00	\$39,801.93	1,385.21	\$66,592.38	656.11	\$50,070.37	1,385.21	\$63,335.84	\$219,800.52
<b>GRAND TOTAL 2009 AJ No. 1</b>											
			91,855.00	\$39,801.93	2,332.03	\$112,109.66	1,321.11	\$100,819.18	1,385.21	\$63,335.84	\$316,066.61

2009 AJ No. 4 - PAVING, STREET CONSTRUCTION, CURB & GUTTER  
EAST GRAND FORKS, MINNESOTA

PARCEL No.	OWNER	DESCRIPTION	PAVING			STREET CONSTRUCTION CURB & GUTTER			TOTAL ASSESSMENT BEFORE INTEREST		
			FRONT FOOTAGE	\$ FRONT BENEFIT	END FOOTAGE	\$ END BENEFIT	FRONT FOOTAGE	\$ FRONT BENEFIT		END FOOTAGE	\$ END BENEFIT
RIVERVIEW 6TH ADD											
R 83.03429.00	KEVIN & KAREN PEACH	Lot-001 Block-004			56.76	\$2,062.27			\$45,679.48	\$2,062.27	
R 83.03428.00	DONALD L FLOAN, TRUSTEE / BETTY L FLOAN, TRUSTEE	Lot-002 Block-004			86.26	\$2,042.73				\$2,042.73	
R 83.03431.00	DAVID L MCWALTER TRUSTEE / MARIAN G MCWALTER TRUS	Lot-003 Block-004			57.80	\$2,026.61				\$2,026.61	
R 83.03432.00	ARCHIE & BECKY LUNDELL	Lot-004 Block-004			57.59	\$2,019.24				\$2,019.24	
R 83.03433.00	ALLEN R & LORRAINE LOVE	Lot-005 Block-004			57.56	\$2,018.19				\$2,018.19	
R 83.03434.00	WARREN & ANNETTE STRANDELL	Lot-006 Block-004			57.56	\$2,018.19				\$2,018.19	
R 83.03435.00	LARRY R & GLORIA A HAUG	Lot-007 Block-004			54.73	\$1,918.86				\$1,918.86	
SUBTOTAL RIVERVIEW 6TH ADD					402.26	\$14,104.19				\$14,104.19	
RIVERVIEW 7TH ADD											
R 83.03947.00	ROLLIN L & JULIE M BERGMAN	Lot-002 Block-001		99.15	\$10,429.31					\$10,429.31	
SUBTOTAL RIVERVIEW 7TH ADD				99.15	\$10,429.31					\$10,429.31	
RIVERVIEW 8TH ADD											
R 83.03957.00	MIKE A BROCKMEYER	Lot-005 Block-001			46.70	\$1,637.41		46.70	\$2,133.23	\$3,770.64	
R 83.03958.00	ERIC & SARA DVORAK	Lot-006 Block-001			105.00	\$3,681.55		105.00	\$4,796.35	\$8,477.90	
R 83.03959.00	JAMES P & TRACEY A EGGLEND	Lot-007 Block-001			97.00	\$3,401.05		97.00	\$4,430.91	\$7,831.96	
R 83.03960.00	DANA M & CHRISTINE C HARSELL	Lot-008 Block-001			97.00	\$3,401.05		97.00	\$4,430.91	\$7,831.96	
R 83.03961.00	JAMES & DIANE OLSON	Lot-009 Block-001			97.00	\$3,401.05		97.00	\$4,430.91	\$7,831.96	
R 83.03962.00	JENNIFER & ERIC ELLERTSON	Lot-010 Block-001			100.58	\$3,528.40		100.58	\$4,594.21	\$8,122.61	
SUBTOTAL RIVERVIEW 8TH ADD					543.28	\$19,048.51		543.28	\$24,816.52	\$43,865.03	
RIVERVIEW 9TH ADD											
R 83.04189.00	BEVERLY JUUNG	Lot-001 Block-001		91.77	\$9,653.03					\$9,653.03	
R 83.04169.00	DAVID E & DEBRA L PACE	Lot-002 Block-001		92.00	\$9,877.22					\$9,877.22	
R 83.04170.00	TIMOTHY A & MICHELLE M FRENCH	Lot-003 Block-001		95.00	\$9,782.41					\$9,782.41	
R 83.04171.00	KEVIN A & AUDREIA N PORTER	Lot-004 Block-001		105.00	\$11,044.65					\$11,044.65	
R 83.04172.00	CRARY DEVELOPMENT INC	Lot-005 Block-001		104.48	\$10,989.98			44.87	\$2,049.64	\$13,039.62	
R 83.04173.00	MARK A & ANDREA L HASTINGS	Lot-006 Block-001		105.00	\$11,044.65			105.00	\$4,796.35	\$15,841.00	
R 83.04174.00	JUSTIN P & LISA A BEAUCHAMP	Lot-007 Block-001		97.00	\$10,203.16			97.00	\$4,430.91	\$14,634.07	
R 83.04175.00	CRARY DEVELOPMENT INC	Lot-008 Block-001		97.00	\$10,203.16			97.00	\$4,430.91	\$14,634.07	
R 83.04176.00	CRARY DEVELOPMENT INC	Lot-009 Block-001		97.00	\$10,203.16			97.00	\$4,430.91	\$14,634.07	
R 83.04177.00	CRARY DEVELOPMENT INC	Lot-010 Block-001		99.53	\$10,469.28			99.53	\$4,548.48	\$15,017.76	
R 83.04188.00	CRARY DEVELOPMENT INC	Lot-011 Block-002		95.00	\$3,330.93					\$3,330.93	
R 83.04189.00	GREG STORTROEN & / KARLYNN RAE SLOMINSKI	Lot-012 Block-002		105.02	\$11,046.76			105.02	\$4,797.26	\$15,844.02	
R 83.04190.00	CRARY DEVELOPMENT INC	Lot-013 Block-002		105.08	\$11,053.07			105.08	\$4,799.99	\$15,853.06	
R 83.04191.00	GREGORY R & SHANNON M SMIDT	Lot-014 Block-002									
R 83.04192.00	PARK WEST LTD	Lot-00A Block-002 PT OF OUTLOT A (EX ELY 264.47' MEASURED ON N SIDE)						892.08	\$30,927.12	\$30,927.12	
R 83.04192.01	GREG STORTROEN & / KARLYNN RAE SLOMINSKI	Lot-00A Block-002 W 53' ADJ TO LOT 12						53.00	\$1,858.31	\$1,858.31	
R 83.04193.00	CRARY DEVELOPMENT INC	OF SW COR OF SW 1/4 SE 1/4, N 250.05' TO POB. N 189.14', NELY 277.17', NELY 323.50'						528.94	\$18,545.90	\$18,545.90	
R 83.04194.00	CRARY DEVELOPMENT INC	Lot-001 Block-003						95.00	\$3,330.93	\$3,330.93	
R 83.04195.00	CRARY DEVELOPMENT INC	Lot-002 Block-003						95.00	\$3,330.93	\$3,330.93	
R 83.04196.00	CRARY DEVELOPMENT INC	Lot-00A Block-003						850.00	\$33,309.26	\$33,309.26	
SUBTOTAL RIVERVIEW 9TH ADD				1,191.88	\$125,370.51			3,544.50	\$124,278.63	\$249,649.14	
SCHOLARSHIP ADDITION											
R 83.02494.00	IND. SCHOOL DIST #595	Lot-001 Block-001 86.75 AC (EX 11.00 A)		558.77	\$59,775.42			558.77	\$76,572.98	\$136,348.40	
SUBTOTAL SCHOLARSHIP ADDITION				558.77	\$59,775.42			558.77	\$76,572.98	\$136,348.40	
GRAND TOTAL 2009 AJ No. 4											
				1,849.80	\$194,575.24		4,490.04	\$157,431.33	558.77	\$76,572.98	\$348,577.55

SA Rec/WtrLtPayable Amortizations

20yrs  
6.50%

SA Recvble

P

tot

orig amount		I	P	
1	116,079	83,136	32,943	1,279,018
2	116,079	80,995	35,084	1,246,075
3	116,079	78,714	37,365	1,210,991
4	116,079	76,286	39,793	1,173,626
5	116,079	73,699	42,380	1,133,833
6	116,079	70,944	45,135	1,091,453
7	116,079	68,011	48,068	1,046,318
8	116,079	64,886	51,193	998,250
9	116,079	61,559	54,520	947,057
10	116,079	58,015	58,064	892,537
11	116,079	54,241	61,838	834,473
12	116,079	50,221	65,858	772,634
13	116,079	45,940	70,139	706,776
14	116,079	41,381	74,698	636,638
15	116,079	36,526	79,553	561,940
16	116,079	31,355	84,724	482,387
17	116,079	25,848	90,231	397,663
18	116,079	19,983	96,096	307,432
19	116,079	13,737	102,342	211,336
20	116,079	7,085	108,994	108,994
				0

15yrs  
4.25%

Interfund Payable

P

tot

		I	P	
	116,689	54,188	62,501	1,275,000
	116,689	51,531	65,158	1,212,499
	116,689	48,762	67,927	1,147,341
	116,689	45,875	70,814	1,079,415
	116,689	42,866	73,823	1,008,601
	116,689	39,728	76,961	934,778
	116,689	36,457	80,231	857,817
	116,689	33,047	83,641	777,586
	116,689	29,493	87,196	693,944
	116,689	25,787	90,902	606,748
	116,689	21,923	94,765	515,847
	116,689	17,896	98,793	421,081
	116,689	13,697	102,991	322,289
	116,689	9,320	107,369	219,297
	116,689	4,757	111,932	111,929
				0



## RESOLUTION NO. 09 - 11 – xx

Council Member \_\_\_\_\_, supported by Council Member \_\_\_\_\_, introduced the following resolution and moved its adoption:

WHEREAS, the City Council has passed budget resolution 08-12-102 authorizing the original budget for 2009; and

WHEREAS, Budget resolution 08-12-102 requires amending to allow the Departments to take advantage of available grant money to make needed expenditures. The AMENDED budget expenditures will be funded by the related grants and other General Fund revenues.

					Fire	Library	School	
					2008	Knight	Liason	
					re-	FDN	Program	
					amend			
	Source:							
		Federal Grant			52,729		35,542	
		Knight Grant				28,650		
		Total Sources			52,729	28,650	35,542	
	Use:							
		Training				3,700		
		Equipment				24,950		
		Firefighter Gear			51,387			
		Payment to Sch Distr					35,542	
		Total Uses			51,387	28,650	35,542	

BE IT RESOLVED, By the City Council of the City of East Grand Forks, Minnesota, that the budgeted expenditures for the General Fund Fire & Police Departments and the Library Fund shall be amended as shown above for the 2009 year end.

Voting Aye:  
Voting Nay: None.  
Absent: None.

The President declared the resolution passed.

Passed: November 17, 2009

Attest:

\_\_\_\_\_  
City Administrator/Clerk-Treasurer

\_\_\_\_\_  
President of the Council

I hereby approve the foregoing resolution this 17<sup>th</sup> day of November, 2009.

\_\_\_\_\_  
Mayor

## RESOLUTION NO. 09 - 11 - xxx

Council Member \_\_\_\_\_, supported by Council Member \_\_\_\_\_, introduced the following resolution and moved its adoption:

WHEREAS, the City Council has passed budget resolution 08-12-102 authorizing other transfers occurring in 2009; and

BE IT RESOLVED, By the City Council of the City of East Grand Forks, Minnesota, that the Clerk-Treasurer is authorized to make the following transfers for budget year 2009 as set out hereafter:

<u>Reason</u>	<u>Amount</u>	<u>Transfer To</u>	<u>Transfer From</u>
Fund W&L Arena Loan	\$120,000	410-2005 City Projects	101-General
Local Share City Projects	\$100,000	415-2007 City Projects	101-General
Close Refunded 1998 Bond Fund	\$99,554	535-2007 Bond	530-1998 Bond
Distribute Tax Levy-Debt fund	\$13,696	534-2006 Bond	101-General
Distribute Tax Levy-Debt fund	\$1,559	535-2007 Bond	101-General
Local Share 09 Flood Fight	\$64,836	609-Storm Water	280-Lot Sales
Interest Inc Perp Care Fund	\$4,272	214-Cemetery	849-Perpetual Care
Local Share 09CP3 Project	\$180,000	410-2005 City Projects	401-Rvlvg Infrstrctr

Voting Aye:  
Voting Nay: None.  
Absent: None.

The President declared the resolution passed.

Passed: November 17, 2009

Attest:

\_\_\_\_\_  
City Administrator/Clerk-Treasurer

\_\_\_\_\_  
President of the Council

I hereby approve the foregoing resolution this 17<sup>th</sup> day of November, 2009.

\_\_\_\_\_  
Mayor

**General Ledger**  
**Quarterly Expense vs Budget By**  
**Fund and Dept**

User: ejohnson  
 Printed: 11/06/09 11:41:12  
 Period 01 - 09  
 Fiscal Year 2009



**City of East Grand Forks**

P. O. Box 373  
 East Grand Forks, MN 56721  
 (218) 773-2483

<b>Fund</b>	<b>Description</b>	<b>2009 Budget</b>	<b>Balance</b>	<b>Variance</b>	<b>% Uncollected Available</b>
101	<b>General</b>				
	<b>Revenue</b>				
	Taxes	-4,002,926.00	-2,814,990.73	-1,187,935.27	29.68
	Licenses & Permits	-108,800.00	-97,492.50	-11,307.50	10.39
	Intergovernmental	-3,113,527.00	-2,177,067.63	-936,459.37	30.08
	Charges for Services	-691,560.00	-543,861.58	-147,698.42	21.36
	Fines & Forfeits	-121,300.00	-94,050.60	-27,249.40	22.46
	Special Assessments	-121,200.00	-49,839.36	-71,360.64	58.88
	Other Financing Sources	-175,000.00	0.00	-175,000.00	100.00
	<b>Revenue</b>	<b>8,334,313.00</b>	<b>5,777,302.40</b>	<b>2,557,010.60</b>	<b>30.68</b>
	<b>Expense</b>				
	Personal Services	4,671,639.00	3,378,412.90	1,293,226.10	27.68
	Supplies	398,700.00	305,154.16	93,545.84	23.46
	Services	1,979,100.00	1,388,910.02	590,189.98	29.82
	Capital Outlay	550,500.00	305,848.07	244,651.93	44.44
	Debt Services	0.00	0.00	0.00	0.00
	Transfers	734,375.00	348,045.00	386,330.00	52.61
	<b>Expense</b>	<b>8,334,314.00</b>	<b>5,726,370.15</b>	<b>2,607,943.85</b>	<b>31.29</b>
	<b>Revenue Total</b>	<b>8,334,313.00</b>	<b>5,777,302.40</b>	<b>2,557,010.60</b>	<b>30.68</b>
	<b>Expense Total</b>	<b>8,334,314.00</b>	<b>5,726,370.15</b>	<b>2,607,943.85</b>	<b>31.29</b>

General Ledger  
Expense and Rev vs Budget  
Summary By Dept



# City of East Grand Forks

P. O. Box 373  
East Grand Forks, MN 56721  
(218) 773-2483

User: ejohnson  
Printed: 11/06/09 11:17:07  
Period 01 - 09  
Fiscal Year 2009

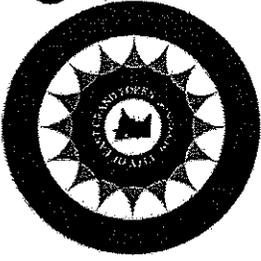
Account Number	Description	Budget	Balance	Variance	% Uncollected	Available
101	General					
31	Taxes					
000	Revenue					
	Tax Revenue	4,002,926.00	2,814,990.73	1,187,935.27		29.68
32	Licenses & Permits					
000	Revenue					
	License & Permit	108,800.00	97,492.50	11,307.50		10.39
33	Intergovernmental					
000	Revenue					
	Other - County Grants & Aids	3,113,527.00	2,177,067.63	936,459.37		30.08
34	Charges for Services					
000	Revenue					
	Other - Culture/recreation	691,560.00	543,861.58	147,698.42		21.36
35	Fines & Forfeits					
000	Revenue					
	Sale Of Seized Property	121,300.00	94,050.60	27,249.40		22.46
36	Special Asmt/Misc Rev					
000	Revenue					
	Miscellaneous Revenue	121,200.00	49,839.36	71,360.64		58.88
39	Other Financing Sources					
000	Revenue					
	Bond Issue Proceeds	175,000.00	0.00	175,000.00		100.00
41	General Government					
110	Expense					
	Council	51,100.00	36,792.90	14,307.10		28.00
130	Ordinances & Proceedings					
		10,000.00	2,869.52	7,130.48		71.30
310	Mayor					
		17,100.00	10,854.99	6,245.01		36.52

Account Number	Description	Budget	Balance	Variance	% Uncollected/Available
410	Elections	0.00	489.99	-489.99	0.00
510	Administration	299,100.00	223,451.38	75,648.62	25.29
530	Accounting & Auditing	30,000.00	29,350.00	650.00	2.17
550	City Assessor	29,000.00	28,936.00	64.00	0.22
610	City Attorney	128,300.00	114,230.69	14,069.31	10.97
900	Planning & Zoning	57,800.00	36,281.67	21,518.33	37.23
911	Water & Light Commission	0.00	7,750.80	-7,750.80	0.00
912	Civil Service Commission	3,730.00	1,076.50	2,653.50	71.14
920	Finance & Accounting	97,700.00	59,030.18	38,669.82	39.58
940	City Hall Building	214,390.00	109,254.81	105,135.19	49.04
42	Public Safety Expense				
100	Police Administration	367,700.00	290,104.54	77,595.46	21.10
121	Police Investigations	163,300.00	139,906.25	23,393.75	14.33
123	Police Patrol	1,642,500.00	1,154,807.79	487,692.21	29.69
200	Fire Administration	119,900.00	79,483.85	40,416.15	33.71
220	Fire Protection Services	928,800.00	668,582.39	260,217.61	28.02
221	Rural Fire Protection Service	4,300.00	0.00	4,300.00	100.00
400	Building Officials	190,367.00	139,813.74	50,553.26	26.56
500	Emergency Management	7,600.00	4,467.42	3,132.58	41.22
600	Traffic Engineering	42,600.00	48,604.99	-6,004.99	-14.10
700	Animal Control	4,600.00	3,950.27	649.73	14.12
43	Public Works Expense				
000	PW Administration	48,100.00	43,271.50	4,828.50	10.04
120	Streets	490,000.00	433,875.71	56,124.29	11.45

Account Number	Description	Budget	Balance	Variance	% Uncollected	Available
122	Downtown Parking Lots	10,200.00	3,863.50	6,336.50		62.12
125	Ice & Snow Removal	127,600.00	106,364.04	21,235.96		16.64
126	Equipment	249,100.00	128,173.64	120,926.36		48.55
127	Demolition	0.00	0.00	0.00		0.00
129	Equipment Building	153,800.00	66,613.13	87,186.87		56.69
140	City Shop	108,300.00	68,327.66	39,972.34		36.91
150	Storm Sewer	0.00	155.02	-155.02		0.00
160	Street Lights	165,000.00	122,062.90	42,937.10		26.02
220	Street Cleaning	52,000.00	43,071.45	8,928.55		17.17
260	Weed Control	32,200.00	30,734.28	1,465.72		4.55
<b>45</b>	<b>Culture &amp; Recreation Expense</b>					
121	Parks Administration	209,300.00	155,828.39	53,471.61		25.55
123	Playgrounds	27,300.00	25,047.91	2,252.09		8.25
124	Swimming Pool	95,500.00	82,643.85	12,856.15		13.46
126	Tennis	3,700.00	2,758.79	941.21		25.44
127	Skating Rinks	11,900.00	5,031.72	6,868.28		57.72
129	Hockey	57,200.00	21,336.40	35,863.60		62.70
130	Figure Skating	35,290.00	26,574.97	8,715.03		24.70
133	Baseball	56,820.00	44,681.39	12,138.61		21.36
134	Softball	19,800.00	17,113.82	2,686.18		13.57
140	Civic Center	243,500.00	104,002.22	139,497.78		57.29
141	VFW Arena	224,100.00	134,333.18	89,766.82		40.06
202	Park Areas	298,342.00	252,780.81	45,561.19		15.27
203	Campground-Rec Area	103,000.00	95,502.24	7,497.76		7.28
<b>46</b>	<b>Community Development</b>					

Account Number	Description	Budget	Balance	Variance	% Uncollected	Available
000	Expense Community Development	80,000.00	-1,273.75	81,273.75		101.59
47	Other L-T Debt Expense					
000	Interest Expense	0.00	0.00	0.00		0.00
49	Unallocated Expense					
200	Unallocated Expenditures	288,000.00	175,359.71	112,640.29		39.11
300	Transfers	734,375.00	348,045.00	386,330.00		52.61
590	Contracted Services	0.00	0.00	0.00		0.00
	<b>Revenue Total</b>	<b>8,334,313.00</b>	<b>5,777,302.40</b>	<b>2,557,010.60</b>		<b>30.68</b>
	<b>Expense Total</b>	<b>8,334,314.00</b>	<b>5,726,370.15</b>	<b>2,607,943.85</b>		<b>31.29</b>

General Ledger  
 Quarterly Expense vs Budget By  
 Fund and Dept



**City of East Grand Forks**

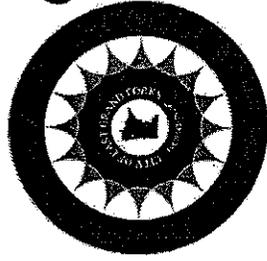
P. O. Box 373  
 East Grand Forks, MN 56721  
 (218) 773-2483

User: ejohnson  
 Printed: 11/06/09 11:19:29  
 Period 01 - 09  
 Fiscal Year 2009

Fund	Description	2009 Budget	Balance	Variance	% Uncollected Available
210	Transit				
	Revenue				
	Intergovernmental	-290,400.00	-125,082.50	-165,317.50	56.93
	Charges for Services	-4,000.00	0.00	-4,000.00	100.00
	Special Assessments	-2,000.00	-1,320.90	-679.10	33.96
	Other Financing Sources	-35,000.00	0.00	-35,000.00	100.00
	Revenue	331,400.00	126,403.40	204,996.60	61.86
	Expense				
	Personal Services	0.00	0.00	0.00	0.00
	Services	266,000.00	159,815.64	106,184.36	39.92
	Capital Outlay	80,000.00	16,840.00	63,160.00	78.95
	Expense	346,000.00	176,655.64	169,344.36	48.94
210	Transit	-14,600.00	-50,252.24	35,652.24	-244.19
211	Library				
	Revenue				
	Taxes	0.00	0.00	0.00	0.00
	Intergovernmental	0.00	0.00	0.00	0.00
	Special Assessments	-18,200.00	-9,805.97	-8,394.03	46.12
	Other Financing Sources	-342,020.00	-255,015.00	-87,005.00	25.44
	Revenue	360,220.00	264,820.97	95,399.03	26.48
	Expense				
	Personal Services	256,370.00	190,625.37	65,744.63	25.64
	Supplies	43,000.00	27,227.47	15,772.53	36.68
	Services	60,850.00	43,830.10	17,019.90	27.97
	Capital Outlay	0.00	0.00	0.00	0.00
	Debt Services	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00
	Expense	360,220.00	261,682.94	98,537.06	27.35
211	Library	0.00	3,138.03	-3,138.03	0.00
213	Senior Center				
	Revenue				
	Taxes	0.00	0.00	0.00	0.00
	Intergovernmental	0.00	0.00	0.00	0.00
	Charges for Services	-11,000.00	-5,888.08	-5,111.92	46.47

Fund	Description	2009 Budget	Balance	Variance	% Uncollected Available
	Special Assessments	-3,800.00	-5,404.00	1,604.00	-42.21
	Other Financing Sources	-96,950.00	-72,705.00	-24,245.00	25.01
	Revenue	111,750.00	83,997.08	27,752.92	24.83
	Expense				
	Personal Services	76,100.00	47,940.73	28,159.27	37.00
	Supplies	4,500.00	3,751.95	748.05	16.62
	Services	26,150.00	13,149.46	13,000.54	49.72
	Capital Outlay	5,000.00	0.00	5,000.00	100.00
	Expense	111,750.00	64,842.14	46,907.86	41.98
213	Senior Center	0.00	19,154.94	-19,154.94	0.00
	Resurrection Cemetery				
	Revenue				
	Taxes	0.00	0.00	0.00	0.00
	Intergovernmental	0.00	0.00	0.00	0.00
	Charges for Services	-42,100.00	-34,420.00	-7,680.00	18.24
	Special Assessments	0.00	0.00	0.00	0.00
	Other Financing Sources	-5,250.00	-3,900.00	-1,350.00	25.71
	Revenue	47,350.00	38,320.00	9,030.00	19.07
	Expense				
	Personal Services	20,600.00	12,858.11	7,741.89	37.58
	Supplies	2,750.00	1,071.15	1,678.85	61.05
	Services	22,000.00	17,466.33	4,533.67	20.61
	Capital Outlay	2,000.00	0.00	2,000.00	100.00
	Transfers	0.00	0.00	0.00	0.00
	Expense	47,350.00	31,395.59	15,954.41	33.69
214	Resurrection Cemetery	0.00	6,924.41	-6,924.41	0.00
	Insect				
	Revenue				
	Charges for Services	-41,000.00	-33,381.90	-7,618.10	18.58
	Special Assessments	0.00	0.00	0.00	0.00
	Revenue	41,000.00	33,381.90	7,618.10	18.58
	Expense				
	Personal Services	9,200.00	3,093.49	6,106.51	66.38
	Supplies	15,000.00	686.50	14,313.50	95.42
	Services	4,000.00	144.16	3,855.84	96.40
	Capital Outlay	0.00	0.00	0.00	0.00
	Expense	28,200.00	3,924.15	24,275.85	86.08
215	Insect	12,800.00	29,457.75	-16,657.75	-130.14

General Ledger  
 Quarterly Expense vs Budget By  
 Fund and Dept



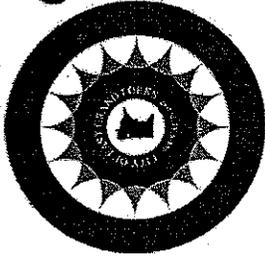
City of East Grand Forks

P. O. Box 373  
 East Grand Forks, MN 56721  
 (218) 773-2483

User: ejohnson  
 Printed: 11/06/09 11:36:45  
 Period 01 - 09  
 Fiscal Year 2009

Fund	Description	2009 Budget	Balance	Variance	% Uncollected Available
603	Refuse				
	Revenue				
	Intergovernmental	-15,000.00	-15,000.00	0.00	0.00
	Charges for Services	-767,000.00	-546,370.12	-220,629.88	28.77
	Special Assessments	-4,000.00	0.00	-4,000.00	100.00
	Other Financing Sources	0.00	0.00	0.00	0.00
	Revenue	786,000.00	561,370.12	224,629.88	28.58
	Expense				
	Personal Services	335,790.00	202,765.55	133,024.45	39.62
	Supplies	44,000.00	19,408.81	24,591.19	55.89
	Services	419,150.00	280,781.41	138,368.59	33.01
	Capital Outlay	450,000.00	0.00	450,000.00	100.00
	Debt Services	13,262.00	0.00	13,262.00	100.00
	Expense	1,262,202.00	502,955.77	759,246.23	60.15
	Refuse	-476,202.00	58,414.35	-534,616.35	112.27
605	Sewage				
	Revenue				
	Intergovernmental	0.00	0.00	0.00	0.00
	Special Assessments	-40,000.00	0.00	-40,000.00	100.00
	Proprietary Fund Revenues	-743,000.00	-708,751.07	-34,248.93	4.61
	Other Financing Sources	0.00	0.00	0.00	0.00
	Revenue	783,000.00	708,751.07	74,248.93	9.48
	Expense				
	Personal Services	152,850.00	118,374.41	34,475.59	22.56
	Supplies	25,500.00	14,821.18	10,678.82	41.88
	Services	561,000.00	155,873.54	405,126.46	72.22
	Capital Outlay	110,000.00	1,345.73	108,654.27	98.78
	Debt Services	0.00	37,720.12	-37,720.12	0.00
	Transfers	0.00	0.00	0.00	0.00
	Expense	849,350.00	328,134.98	521,215.02	61.37
	Sewage	-66,350.00	380,616.09	-446,966.09	673.65

General Ledger  
 Quarterly Expense vs Budget By  
 Fund and Dept



City of East Grand Forks

P. O. Box 373  
 East Grand Forks, MN 56721  
 (218) 773-2483

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 Period 01 - 09  
 Fiscal Year 2009

Fund	Description	2009 Budget	Balance	Variance	% Uncollected Available
680	Riverwalk Center				
	Revenue				0.00
	Intergovernmental		-69,045.04	-37,954.96	35.47
	Special Assessments	-107,000.00	-16,425.00	16,425.00	0.00
	Other Financing Sources	0.00	85,470.04	21,529.96	20.12
	Revenue	107,000.00			
	Expense				
	Personal Services	0.00	0.00	0.00	0.00
	Supplies	2,500.00	0.00	2,500.00	100.00
	Services	264,500.00	101,759.07	162,740.93	61.53
	Capital Outlay	5,000.00	0.00	5,000.00	100.00
	Debt Services	0.00	0.00	0.00	0.00
	Expense	272,000.00	101,759.07	170,240.93	62.59
	Riverwalk Center	-165,000.00	-16,289.03	-148,710.97	90.13
681	DeMers Professional Building				
	Revenue				
	Special Assessments	-8,600.00	-6,108.00	-2,492.00	28.98
	Other Financing Sources	0.00	0.00	0.00	0.00
	Revenue	8,600.00	6,108.00	2,492.00	28.98
	Expense				
	Personal Services	0.00	0.00	0.00	0.00
	Supplies	600.00	0.00	600.00	100.00
	Services	29,400.00	14,376.12	15,023.88	51.10
	Debt Services	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00
	Expense	30,000.00	14,376.12	15,623.88	52.08
	DeMers Professional Building	-21,400.00	-8,268.12	-13,131.88	61.36
682	Infill Building				
	Revenue				
	Special Assessments	-64,500.00	-50,868.00	-13,632.00	21.13
	Revenue	64,500.00	50,868.00	13,632.00	21.13
	Expense				
	Personal Services	0.00	0.00	0.00	0.00
	Supplies	500.00	0.00	500.00	100.00

Fund	Description	2009 Budget	Balance	Variance	% Uncollected Available
682	Services	77,000.00	27,565.44	49,434.56	64.20
	Capital Outlay	0.00	0.00	0.00	0.00
	Debt Services	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00
	Expense	77,500.00	27,565.44	49,934.56	64.43
	Infill Building	-13,000.00	23,302.56	-36,302.56	279.25