



**CITY OF LA CROSSE, WISCONSIN  
FINANCIAL AUDIT SERVICES CONTRACT**

By this Agreement, entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2013 between, Hawkins Ash CPAs, LLP, hereinafter referred to as the Auditor, and the City of La Crosse, Wisconsin, a municipal corporation, hereinafter referred to as the City, the parties hereto agree as follows:

**Scope of Services**

- A. The annual financial audit including the federal and state single audit shall cover the City's fiscal years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016. The Auditor shall conduct an examination of the City's financial statements of all fund types and account areas. The funds and account areas to be included in the audited financial statements consist of those listed below:

- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds
- General Fixed Asset
- General Long Term Obligations
- Grant Funds (including Federal State Programs, Housing & Urban Development (HUD), Community Development Block Grant (CDBG), Miscellaneous grants)
- Sampling of City Leases, City Easements, City Contracts, and CDBG/UDAG Loan Agreements in Attachment C
- Room Tax Audit of a Sampling of those establishments in Attachment D
- Tax Incremental Financing Districts
- State of Wisconsin Annual Report Form C

This examination is to be performed in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States. The Auditor shall conduct the audit in accordance with federal and state single audit

requirements of the Single Audit Act and in accordance with the U.S. Government OMB Circular A-133 and the State of Wisconsin.

B. In addition to conducting the aforementioned audits, the Auditor shall:

1. Report on the examination of the general purpose financial statements of the City prepared in conformity with generally accepted accounting principles for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016. The Auditor shall provide an unmodified opinion with respect to the general purpose financial statements or if an unmodified opinion cannot be expressed, a modified opinion, adverse opinion, or a disclaimer of opinion with an explanation of the reasons therefore.
2. The Auditor will prepare the following: the Schedule of Expenditures of Federal Awards (SEFA), the financial statement including all applicable footnotes, the Wisconsin State Report Form C (and timely filing of said report), Wisconsin Tax Rule 16 reporting, and summary financial statements that the auditor will be required to present at a City Council meeting. The City will provide supporting documentation from which the information required to prepare these documents can be accumulated. The City of La Crosse Water Utility will prepare the Annual Report of the Water Utility required by the Public Service Commission of Wisconsin.
3. Journal entries for all City funds must be completed and discussed with the appropriate City staff five working days before May 1<sup>st</sup>.
4. Prepare the Federal and State Single Audit Reports for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
5. Prepare financial statements in conformity with generally accepted accounting principles for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
6. Complete and file the Wisconsin State Report Form C for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
7. Complete a supplemental audit report and an opinion, as required by Wisconsin Tax Rule 16, on the Wisconsin State Report Form C as required by the State of Wisconsin for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
8. Complete an annual Tax Incremental Financing Compilation Report as required by Wisconsin State Statute 66.1105 for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
9. Prepare a lease/contract/easement audit report for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.

10. Prepare a room tax audit for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
  11. Prepare an Independent Auditors' Report on Communications with those Charged with Governance for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016. This report shall identify management concerns, assess the effects of those concerns on financial management and propose corrective measures.
  12. Prepare the Federal Data Collection Form of each year for the years ending December 31, 2013; December 31, 2014; December 31, 2015; and December 31, 2016.
  13. Auditor must comply with generally accepted accounting and auditing standards along with federal and state single audit requirements, which are contained in the following documents.
    - Pronouncements issued by the Governmental Accounting Standards Board and the Financial Accounting Standards Board.
    - Governmental Accounting, Auditing and Financial Reporting and statements issued by the National Council on Governmental Accounting.
    - Statements on Auditing Standards issued by the AICPA.
    - AICPA industry audit guide – Audits of State and Local Governmental Units.
    - Circular OMB A-133 Compliance Supplements.
    - The provisions of OMB Circular A-133, Audits of State, Local Governments and Non-Profit Organization.
    - State Single Audit Guidelines, Standards and Procedures, issued by the State of Wisconsin, Department of Administration.
    - State of Wisconsin Tax Rule 16.
    - The Government Auditing Standards, “Yellow Book”, issued by the Comptroller General of the United States.
    - Other federal and state program audit guides, as applicable.
- C. The partner in charge shall be available to attend any required public meetings, at which the audit reports or audit related items may be discussed. Provide, at no additional charge, routine consultation regarding recommended accounting procedures and Internal Revenue Service and Wisconsin Department of Revenue regulations as they apply to the City throughout the term of this agreement.
- D. The City may, from time to time, request changes in the scope of services of the Auditor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Auditor's compensation, which are mutually agreed upon by and between the City and the Auditor, shall be incorporated in written amendments to this contract. The Auditor shall not perform any services in addition to those identified in this contract unless the City has authorized such services.

## Report Requirements

- A. The Auditor shall file and submit the following reports at the completion of the audit:
1. Fifty (50) copies of the general purpose financial statements of the City prepared in conformity with generally accepted accounting principles by July 31<sup>st</sup> of each year. The Auditor shall provide an unmodified opinion with respect to the general purpose financial statements or if an unmodified opinion cannot be expressed, a modified opinion, adverse opinion, or a disclaimer of opinion with an explanation of the reasons therefore.
  2. Thirty (30) copies of an Independent Auditors' Report on Communications with those Charged with Governance shall be due on July 31<sup>st</sup> of each year. This letter shall identify management concerns, assess the effects of those concerns on financial management and propose corrective measures.
  3. Sixty-five (65) copies of the Federal and State Single Audit Reports in accordance with OMB Circular A-133 and State Single Audit Guidelines by July 31<sup>st</sup> of each year.
  4. Five (5) copies of the Wisconsin State Report Form C to the State by May 15<sup>th</sup> each year.
  5. Six (6) copies of the supplemental audit report, as required by Wisconsin Tax Rule 16, on the Financial Report Form C by July 31<sup>st</sup> of each year as required by the State of Wisconsin.
  6. Forty-five (45) copies of the annual Tax Incremental Financing District Compilation Report as required by Wisconsin State Statute 66.1105 by May 1<sup>st</sup> of each year. Currently, the City has twelve active TIF districts with one proposed. The Auditor shall prepare all necessary documents in a timely manner and express an opinion on compliance with State Tax Increment Financing (TIF) regulations.
  7. Federal Data Collection Form for each year filed by the auditor and certified by the City by September 30<sup>th</sup> of each year.
  8. Fifteen (15) copies of the City Room Tax audit reports for a sample of room tax permittees as designated by Government in accordance with the City Room Tax ordinance by July 31<sup>st</sup> of each year.
  9. Fifteen (15) copies of the Government grants, leases, and contracts audit reports which include a sample from the City's list of grants, leases and contracts by July 31<sup>st</sup> of each year.
- B. The Auditor shall print and bind the financial statements and schedules described in A above & D below.
- C. The Auditor shall hold an exit conference with the appropriate City personnel to review draft copies of the aforementioned reports before such reports are presented to the governing body.

D. The Auditor shall submit the following number of copies of each report discussed in A above:

REPORT	NUMBER OF COPIES
General Purpose Financial Statements	_____50_____
Federal and State Single Audit Reports	_____65_____
Independent Auditors' Report on Communications with those Charged with Governance	_____30_____
Supplemental Audit Report required By the Wisconsin Department of Revenue's Tax Rule 16	_____6_____
Wisconsin State Report Form C	_____5_____
Tax Incremental Financing District Reports	_____45_____
Room Tax Audits	_____15_____
Grant, Lease and Contracts Audits	_____15_____

The Auditor shall deliver these reports to:

Director of Finance/Treasurer  
City Hall 6<sup>th</sup> Floor Finance Dept  
400 La Crosse St  
La Crosse, WI 54601-3396

The Auditor shall deliver to:

1. State of Wisconsin agencies as required in connection with program single audit reports and supplemental audit report required by Wisconsin Tax Rule 16 and any other audit requirements during term of audit contract.
2. Federal government agencies as required by the Single Audit Act the required copies.
3. Wisconsin Department of Transportation the required number of copies.
4. FTA the required number of copies.
5. Proper agencies as required by Wisconsin State Statutes the required copies of the Tax Incremental Financing District Compilation Report.

6. Wisconsin Department of Revenue the required copies of the Wisconsin State Report Form C.
7. Other requesting agencies.

### **City Responsibilities**

- A. The City recognizes that its appropriate officers have the responsibility for the proper recording of transactions in the books of account and the balancing of accounts, for maintenance of an adequate system of internal controls, and for the substantial accuracy of the financial statements.
- B. The City will have closed all accounts by March 31 for the previous year. At that time, copies of ledgers, journals and all support documentation will be available to the Auditor.

### **City Assistance Available to Auditor**

- A. During the audit the following assistance shall be provided to the Auditor:

The City will provide electronic documentation, if available, upon request from the auditor. The City will provide initial assistance in the location and pulling of documentation such as invoices and receipts, but it would become the Firm's responsibility in future years. A copy machine/scanner is available to the auditor at the applicable rate.

### **Location of Workspace**

- A. The City shall provide adequate space for the Auditor to conduct the examination efficiently.

### **Compensation**

- A. Compensation will be in accordance with the approved Price Proposal for years 2013, 2014, 2015, 2016 (Attachment A)
- B. Periodic progress billings may be submitted for services rendered to date, but not more often than monthly. The final payment for any audit shall become due after the submission of all reports required under the "Report Requirements" Section in this contract and their acceptance by the City. Invoices shall be mailed or e-mailed to the attention of:

Mr. Wayne Delagrave, Director of Finance/Treasurer  
City Hall Finance Department  
400 La Crosse St  
La Crosse, WI 54601-3396  
delagravew@cityoflacrosse.org

## **City's Standard Terms & Conditions**

- A. The Auditor shall agree to the City's Standard Terms & Conditions (Attachment B)

## **Subcontracting**

- A. The Auditor shall not subcontract any of the work or services by this contract without the prior written approval of the City.

## **Retention and Inspection of Working Papers**

- A. The Auditor shall retain working papers prepared in connection with the services performed under this contract for a minimum of five years from the date of the audit report, unless the Auditor is notified in writing to extend the retention period. During such time period the Auditor shall allow duly authorized representatives of the City agencies that regulate it, and agencies that provide grant funding to it, access to and the right to examine the working papers prepared in connection with the services performed under this contract.

## **Default and Termination**

- A. In the event Auditor fails to perform under this contract or any of the terms or conditions thereof, the City may in addition to any legal and equitable remedies provided by law, terminate this contract upon ten (10) days prior written notice before the effective date of such termination to Auditor unless such breach of contract is due to circumstances beyond control of Auditor. In the event of termination, Auditor shall deliver to the City all reports and such other information or materials as may be accumulated by Auditor in performing the services included in this agreement, whether completed or in progress. In the event progress payments have been made to Auditor, Auditor may be required to return any money given to Auditor should said sums previously given not equal the amount for work and services received.

## **Discrimination Prohibited**

- A. Auditor shall comply with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in Department of Labor Regulations (41 CFR Part 60) which prohibits discrimination against any person on the basis of race, color, religion, sex, national origin or ancestry, age, or physical handicap.

WITNESS:

\_\_\_\_\_

\_\_\_\_\_

Date

\_\_\_\_\_

\_\_\_\_\_

Date

\_\_\_\_\_

\_\_\_\_\_

Date

AUDITOR:

\_\_\_\_\_

Signed

\_\_\_\_\_

Printed name and title

\_\_\_\_\_

Date

CITY OF LA CROSSE:

\_\_\_\_\_

Timothy Kabat, Mayor

\_\_\_\_\_

Date

\_\_\_\_\_

Teri Lehrke, City Clerk

\_\_\_\_\_

Date



**CITY OF LA CROSSE, WISCONSIN  
FINANCIAL AUDIT SERVICES CONTRACT  
ATTACHMENT A - PRICE PROPOSAL**

	For Year Ended December 31, 2013	For Year Ended December 31, 2014	For Year Ended December 31, 2015	For Year Ended December 31, 2016	For Year Ended December 31, 2017
General Audit	\$ 23,000	\$ 23,500	\$ 24,000	\$ 24,500	\$ 25,000
Federal & State Single Audit	8,700	8,700	8,700	8,700	8,700
WI DOR Report Form C & Tax Rule 16 Audit	5,300	5,300	5,300	5,300	5,300
TIF Audit	3,300	3,300	3,300	3,300	3,300
Room Tax Audit	3,800	3,800	3,800	3,800	3,800
Grants, Leases, & Contract Audits	2,900	2,900	2,900	2,900	2,900
Water Utility Audit	3,000	3,000	3,000	3,000	3,000
Sanitary Sewer Utility Audit	2,500	2,500	2,500	2,500	2,500
Parking Utility Audit	2,000	2,000	2,000	2,000	2,000
Storm Water Utility Audit	2,000	2,000	2,000	2,000	2,000
Airport Audit	2,000	2,000	2,000	2,000	2,000
Sanitary Sewer District #1 Audit	1,000	1,000	1,000	1,000	1,000
Transit Special Revenue Fund Audit	3,500	3,500	3,500	3,500	3,500
*Other	—	—	—	—	—
<b>Totals</b>	\$ 63,000.-	\$ 63,500.-	\$ 64,000.-	\$ 64,500.-	\$ 65,000.-

\*Please explain the details associated with the costs in the "Other" section \_\_\_\_\_

NAME OF FIRM

Hawkins, Ash, Bortie & Co, LLP

AUTHORIZED AGENT SIGNATURE

Monica Hauser

AUTHORIZED AGENT NAME (PLEASE PRINT)

Monica Hauser

DATE

May 29, 2013

**CITY OF LA CROSSE, WISCONSIN**  
**FINANCIAL AUDIT SERVICES CONTRACT**  
**ATTACHMENT B - STANDARD TERMS AND CONDITIONS**

1. **DEFINITIONS.** In this section "Contracting Party" shall mean any party that is entering into this Agreement with the City of La Crosse. "La Crosse" shall mean the City of La Crosse. These definitions shall apply only to this section titled "Standard Terms and Conditions" and shall not replace, modify or supersede any definitions used in other sections of this Agreement.

2. **STANDARD OF PERFORMANCE.** Contracting Party agrees that the performance of the services, pursuant to the terms and conditions of this Agreement, shall be performed in a manner consistent with the degree of care and skill ordinarily exercised by members of the same professions currently practicing under similar circumstances providing like services. Contracting Party agrees to abide by all applicable federal, state and local laws, regulations and ordinances, and all provisions of this Agreement.

3. **FULLY QUALIFIED.** Contracting Party represents that all personnel engaged in the performance of the services set forth in this Agreement shall be fully qualified and shall be authorized or permitted under state and local law to perform the services.

4. **SCOPE OF SERVICES.** Contracting Party is required to perform, do and carryout in a satisfactory, timely, and professional manner the services set forth in this Agreement. The Contracting Party is required to furnish all services and labor necessary as indicated in this Agreement, including without limitation materials, equipment, supplies, and incidentals. The scope of services to be performed shall include, without limitation, those services set forth in this Agreement. La Crosse may from time to time request the Contracting Party to perform additional services which are not set forth in this Agreement. In the event that such a request is made, the performance of such services shall be subject to the terms, conditions and contingencies set forth in this Agreement.

5. **CHANGE OF SCOPE.** The scope of service set forth in this Agreement is based on facts known at the time of the execution of this Agreement, including, if applicable, information supplied by Contracting Party. Scope may not be fully definable during initial phases. As projects progress, facts discovered may indicate that the scope must be redefined. Parties shall provide a written amendment to this Agreement to recognize such change.

6. **COMPENSATION.** Contracting Party will be compensated by La Crosse for the services provided under this Agreement and subject to the terms, conditions and contingencies set forth herein. Payments to Contracting Party for services rendered under this Agreement will be based on itemized invoices submitted on a monthly basis by the Contracting Party to La Crosse. These invoices must be itemized to include labor costs and the Contracting Party's direct expenses, including subcontractor costs. In addition, such invoices shall show the hours worked by the Contracting Party's staff and the amount of work completed as a percentage of the work to be performed. The final payment of the balance due the Contracting Party for the completed service shall be made upon completion and acceptance of the services performed by the Contracting Party under this Agreement.

7. **TAXES, SOCIAL SECURITY, INSURANCE AND GOVERNMENT REPORTING.** Personal income tax payments, social security contributions, insurance and all other governmental reporting and contributions required as a consequence of the Contracting Party receiving payment under this Agreement shall be the sole responsibility of the Contracting Party.

8. **TERMINATION FOR CAUSE.** If, through any cause, the Contracting Party shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Contracting Party shall violate any of the covenants, agreements, or stipulations of this Agreement, La Crosse shall thereupon have the right to terminate this Agreement by giving written notice to the Contracting Party of such termination and specifying the effective date, at least ten (10) days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, reports or other material related to the services performed by the Contracting Party under this Agreement for which compensation has been made or may be agreed to be made shall, at the option of La Crosse, become the property of La Crosse. Notwithstanding the foregoing, the Contracting Party shall not be relieved of liability to La Crosse for damages sustained by La Crosse by virtue of this Agreement by the Contracting Party, and La Crosse may withhold any payments to the Contracting Party for the purpose of setoff until such time as the exact amount of damages due to La Crosse from the Contracting Party is determined.

9. **TERMINATION FOR CONVENIENCE.** La Crosse may terminate this Agreement at any time and for any reason by giving written notice to the Contracting Party of such termination and specifying the effective date, at least ten (10) days before the effective date of such termination. If this Agreement is terminated by La Crosse pursuant to this provision, Contracting Party will be paid an amount which bears the same ratio to the total compensation as the services actually and satisfactorily performed bear to the total services of the Contracting Party covered by this Agreement, less payments for such services as were previously made. The value of the services rendered and delivered by Contracting Party will be determined by La Crosse.

10. **SAFETY.** Unless specifically included as a service to be provided under this Agreement, La Crosse specifically disclaims any authority or responsibility for general job site safety, or the safety of persons or property.

11. **DELAYS.** If performance of La Crosse's obligations is delayed through no fault of La Crosse, La Crosse shall be entitled to an extension of time equal to the delay.

12. **OPINIONS OF COST.** Any opinion of costs prepared by La Crosse is supplied for general guidance of Contracting Party only. La Crosse cannot guarantee the accuracy of such opinions as compared to actual costs to Contracting Party.

13. **USE OF LA CROSSE PROPERTY.** Any property belonging to La Crosse being provided for use by Contracting Party shall be used in a responsible manner and only for the purposes provided in this Agreement. No changes, alterations or additions shall be made to the property unless otherwise authorized by this Agreement.

14. **INSURANCE.** Contracting Party shall, at its sole expense, obtain and maintain in effect at all times during this Agreement the following insurance coverage:

- 1) Commercial General Liability Insurance of not less than \$1,000,000.00 per occurrence for bodily injury, personal injury and property damage;
- 2) Automobile Liability Insurance of not less than \$1,000,000.00 per occurrence for bodily injury and property damage covering all vehicles to be used in relationship to this Agreement;
- 3) Umbrella Liability Insurance of not less than \$1,000,000.00 per occurrence for bodily injury, personal injury and property damage in excess of coverage carried for commercial general liability and automobile liability;
- 4) Professional Liability Insurance of not less than \$1,000,000.00 per claim and annual aggregate; and
- 5) To the extent that Contracting Party employs any employees or as otherwise required by law, Workers' Compensation and Employees' Liability Insurance with Wisconsin statutory limits.

On the certificate of insurance, La Crosse shall be named as an additional insured on any General Liability Insurance, Automobile Insurance, and Umbrella Liability Insurance. The certificate must state the following: The City of La Crosse, its officers, agents, employees, and authorized volunteers shall be Additional Insureds. Prior to execution of the Agreement, Contracting Party shall file with La Crosse, a certificate of insurance signed by the insurer's representative evidencing the coverage required by this Agreement. Such evidence shall include an additional insured endorsement signed by the insurer's representative. Contracting Party shall provide La Crosse with a thirty (30) day notice prior to termination or cancellation of the policy. La Crosse reserves the right to require review and approval of the actual policy of insurance before it executes this Agreement.

15. **INDEMNIFICATION.** To the fullest extent allowable by law, Contracting Party hereby indemnifies and shall defend and hold harmless, at Contracting Party's expense, La Crosse, its elected and appointed officials, committee members, officers, employees or authorized representatives or volunteers, from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, losses, interest, attorney's fees (including in-house counsel legal fees), costs and expenses of whatsoever kind, character or nature whether arising before, during, or after completion of the Agreement hereunder and in any manner directly or indirectly caused or contributed to in whole or in part, by reason of any act, omission, fault, or negligence, whether active or passive of Contracting Party, or of anyone acting under its direction or control or on its behalf in connection with or incident to the performance of this Agreement, regardless if liability without fault is sought to be imposed on La Crosse. Contracting Party's aforesaid indemnity and hold harmless agreement shall not be applicable to any liability caused by the willful misconduct of La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers. Nothing in this Agreement shall be construed as La Crosse waiving its statutory limitation and/or immunities as set forth in the applicable Wisconsin Statutes or other applicable law. This indemnity provision shall survive the termination or expiration of this Agreement.

Contracting Party shall reimburse La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Contracting Party's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by La Crosse, its elected and appointed officials, officers, employees or authorized representatives or volunteers.

16. **NO PERSONAL LIABILITY.** Under no circumstances shall any trustee, officer, official, commissioner, director, member, partner or employee of La Crosse have any personal liability arising out of this Agreement, and Contracting Party shall not seek or claim any such personal liability.

17. **INDEPENDENT CONTRACTORS.** The parties, their employees, agents, volunteers, and representative shall be deemed independent contractors of each other and shall in no way be deemed as a result of this Agreement to be employees of the other. The parties, their employees, agents, volunteers, and representatives are not entitled to any of the benefits that the other provides for its employees. The parties shall not be considered joint agents, joint venturers, or partners.

18. **GOVERNING LAW.** This Agreement and all questions and issues arising in connection herewith shall be governed by and construed in accordance with the laws of the State of Wisconsin. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in La Crosse County, Wisconsin. Each party waives its right to challenge venue.

19. **JURY TRIAL WAIVER.** The parties hereby waive their respective rights to a jury trial on any claim or cause of action based upon or arising from or otherwise related to this Agreement. This waiver of right to trial by jury is given knowingly and voluntarily by the parties and is intended to encompass individually each instance and each issue as to which the right to a trial by jury would otherwise accrue. Each party is hereby authorized to file a copy of this section in any proceeding as conclusive evidence of this waiver by the other party.

20. **NOTIFICATION.** Contracting Party shall:

- (1) As soon as possible and in any event within a reasonable period of time after the occurrence of any default, notify La Crosse in writing of such default and set forth the details thereof and the action which is being taken or proposed to be taken by Contracting Party with respect thereto.
- (2) Promptly notify La Crosse of the commencement of any litigation or administrative proceeding that would cause any representation and warranty of Contracting Party contained in this Agreement to be untrue.
- (3) Notify La Crosse, and provide copies, immediately, upon receipt, of any notice, pleading, citation, indictment, complaint, order or decree from any federal, state or local government agency or regulatory body, asserting or alleging a circumstance or condition that requires or may require a financial contribution by Contracting Party or any guarantor or an investigation, clean-up, removal, remedial action or other response by or on the part of Contracting Party or any guarantor under any environmental laws, rules, regulations, ordinances or which seeks damages or civil, criminal or punitive penalties from or against Contracting Party or any guarantor for an alleged violation of any environmental laws, rules, regulations or ordinances.

21. **SEVERABILITY.** The provisions of this Agreement are severable. If any provision or part of this Agreement or the application thereof to any person or circumstance shall be held by a court of competent jurisdiction to be invalid or unconstitutional for any reason, the remainder of this Agreement and the application of such provision or part thereof to other persons or circumstances shall not be affected thereby.

22. **ASSIGNMENT, SUBLET, AND TRANSFER.** Contracting Party shall not assign, sublet, or transfer its interests or obligations under the provisions of this Agreement without the prior written consent of La Crosse. This Agreement shall be binding on the heirs, successors, and assigns of each party hereto. Contracting Party shall provide not less than forty-five (45) days advance written notice of any intended assignment, sublet or transfer.

23. **NO WAIVER.** The failure of any party to insist, in any one or more instance, upon performance of the terms, covenants, or conditions of this Agreement shall not be construed as a waiver, or relinquishment of the future performance of any such term, covenant, or condition by any other party hereto but the obligation of such other party with respect to such future performance shall continue in full force and effect.

24. **SUBCONTRACTING.** None of the services to be performed under this Agreement shall be subcontracted without the prior written approval of La Crosse. If any of the services are subcontracted, the performance of such services shall be specified by written contract and shall be subject to each provision of this Agreement. Contracting Party shall be as fully responsible to La Crosse for the acts and omissions of its subcontractors and of person either directly or indirectly employed by them, as it is for acts and omissions of persons directly employed by it.

25. **CONFLICTS OF INTEREST.** Contracting Party covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of its services hereunder. Contracting Party further covenants that in the performance of this Agreement no person having any conflicting interest shall be employed. Any interest on the part of Contracting Party or its employee must be disclosed to La Crosse

26. **NON-DISCRIMINATION.** Pursuant to law, it is unlawful and Contracting Party agrees not to willfully refuse to employ, to discharge, or to discriminate against any person otherwise qualified because of race, color, religion, sex, sexual orientation, age, disability, national origin or ancestry, lawful source of income, marital status, creed, or familial status; not to discriminate for the same reason in regard to tenure, terms, or conditions of employment, not to deny promotion or increase in compensation solely for these reasons; not to adopt or enforce any employment policy which discriminates between employees on account of race, color, religion, sex, creed, age, disability, national origin or ancestry, lawful source of income, marital status or familial status; not to seek such information as to any employee as a condition of employment; not to penalize any employee or discriminate in the selection of personnel for training, solely on the basis of race, color, religion, sex, sexual orientation, age, disability, national origin or ancestry, lawful source of income, marital status, creed or familial status.

Contracting Party shall include or cause to be included in each subcontract covering any of the services to be performed under this Agreement a provision similar to the above paragraph, together with a clause requiring such insertion in further subcontracts that may in turn be made.

27. **POLITICAL ACTIVITIES.** Contracting Party shall not engage in any political activities while in performance of any and all services and work under this Agreement.

28. **GOVERNMENTAL APPROVALS.** Contracting Party acknowledges that various of the specific undertakings of La Crosse described in this Agreement may require approvals from the City of La Crosse Council, City of La Crosse bodies, and/or other public bodies, some of which may require public hearings and other legal proceedings as conditions precedent thereto. Contracting Party further acknowledges that this Agreement is subject to appropriation by the La Crosse Common Council. La Crosse's obligation to perform under this Agreement is conditioned upon obtaining all such approvals in the manner required by law. La Crosse cannot assure that all such approvals will be obtained, however, it agrees to use good faith efforts to obtain such approvals on a timely basis.

29. **ENTIRE AND SUPERSEDING AGREEMENT.** This writing, all Exhibits hereto, and the other documents and agreements referenced herein, constitute the entire Agreement between the parties with respect to the subject matter hereof, and all prior agreements, correspondences, discussions and understandings of the parties (whether written or oral) are merged herein and made a part hereof. This Agreement, however, shall be deemed read to include and incorporate such minutes, approvals, plans, and specifications, as referenced in this Agreement, and in the event of a conflict between this Agreement and any action of La Crosse, granting approvals or conditions attendant with such approval, the specific action of La Crosse shall be deemed controlling. To the extent that any terms and conditions contained in this Agreement, all Exhibits hereto, and the other documents and agreement referenced herein conflict with these Standard Terms and Conditions, the Standard Terms and Conditions shall take precedence.

30. **AMENDMENT.** This Agreement shall be amended only by formal written supplementary amendment. No oral amendment of this Agreement shall be given any effect. All amendments to this Agreement shall be in writing executed by both parties.

31. **IMPLEMENTATION SCHEDULE AND TIME OF THE ESSENCE.** Any and all phases and schedules which are the subject of approvals, or as set forth herein, shall be governed by the principle that time is of the essence, and modification or deviation from such schedules shall occur only upon approval of La Crosse. The Mayor, or in the Mayor's absence, the Council President, shall have the ability to postpone any deadline listed herein, up to a maximum of ninety (90) days.

32. **TIME COMPUTATION.** Any period of time described in this Agreement by reference to a number of days includes Saturdays, Sundays, and any state or national holidays. Any period of time described in this Agreement by reference to a number of business days does not include Saturdays, Sundays or any state or national holidays. If the date or last date to perform any act or to give any notices is a Saturday, Sunday or state or national holiday, that act or notice may be timely performed or given on the next succeeding day which is not a Saturday, Sunday or state or national holiday.

33. **NOTICES.** Any notice, demand, certificate or other communication under this Agreement shall be given in writing and deemed effective: a) when personally delivered; b) three (3) days after deposit within the United States Postal Service, postage prepaid, certified, return receipt requested; or c) one

(1) business day after deposit with a nationally recognized overnight courier service, addressed by name and to the party or person intended as follows:

To the City:	Attn: City Clerk City of La Crosse 400 La Crosse Street La Crosse, WI 54601	Copy to:	Attn: City Attorney City of La Crosse 400 La Crosse Street La Crosse, WI 54601
--------------	--	----------	---

Contracting party shall identify in writing and provide to La Crosse the contact person and address for notices under this Agreement.

34. **INCORPORATION OF PROCEEDINGS AND EXHIBITS.** All motions adopted, approvals granted, minutes documenting such motions and approvals, and plans and specifications submitted in conjunction with any and all approvals as granted by La Crosse, including but not limited to adopted or approved plans or specifications on file with La Crosse, and further including but not limited to all exhibits as referenced herein, are incorporated by reference herein and are deemed to be the contractual obligation of Contracting Party whether or not herein enumerated.

35. **ACCESS TO RECORDS.** Contracting Party, at its sole expense, shall maintain books, records, documents and other evidence pertinent to this Agreement in accordance with accepted applicable professional practices. La Crosse, or any of its duly authorized representatives, shall have access, at no cost to La Crosse, to such books, records, documents, papers or any records, including electronic, of Contracting Party which are pertinent to this Agreement, for the purpose of making audits, examinations, excerpts and transcriptions.

36. **PUBLIC RECORDS LAW.** Contracting Party understands and acknowledges that La Crosse is subject to the Public Records Law of the State of Wisconsin. As such, Contracting Party agrees to retain all records as defined by Wisconsin Statute § 19.32(2) applicable to this Agreement for a period of not less than seven (7) years after the termination or expiration of this Agreement. Contracting Party agrees to assist La Crosse in complying with any public records request that La Crosse receives pertaining to this Agreement. Additionally, Contracting Party agrees to indemnify and hold harmless La Crosse, its elected and appointed officials, officers, employees, and authorized representatives for any liability, including without limitation, attorney fees related to or in any way arising from Contracting Party's actions or omissions which contribute to La Crosse's inability to comply with the Public Records Law. In the event that Contracting Party decides not to retain its records for a period of seven (7) years, then it shall provide written notice to La Crosse whereupon La Crosse shall take custody of said records assuming such records are not already maintained by La Crosse. This provision shall survive the termination of this Agreement.

37. **CONSTRUCTION.** This Agreement shall be construed without regard to any presumption or rule requiring construction against the party causing such instrument to be drafted. This Agreement shall be deemed to have been drafted by the parties of equal bargaining strength. The captions appearing at the first of each numbered section of this Agreement are inserted and included solely for convenience but shall never be considered or given any effect in construing this Agreement with the duties, obligations, or liabilities of the respective parties hereto or in ascertaining intent, if any questions of intent should arise. All terms and words used in this Agreement, whether singular or plural and regardless of the gender thereof, shall be deemed to include any other number and any other gender as the context may require.

38. **NO THIRD-PARTY BENEFICIARY.** Nothing contained in this Agreement, nor the performance of the parties hereunder, is intended to benefit, nor shall inure to the benefit of, any third party.

39. **COMPLIANCE WITH LAW.** The parties shall comply in all material respects with any and all applicable federal, state and local laws, regulations and ordinances.

40. **FORCE MAJEURE.** La Crosse shall not be responsible to Contracting Party for any resulting losses and it shall not be a default hereunder if the fulfillment of any of the terms of this Agreement is delayed or prevented by revolutions or other civil disorders, wars, acts of enemies, strikes, fires, floods, acts of God, adverse weather conditions, legally required environmental remedial actions, industry-wide shortage of materials, or by any other cause not within the control of the party whose performance was interfered with, and which exercise of reasonable diligence, such party is unable to prevent, whether of the class of causes hereinabove enumerated or not, and the time for performance shall be extended by the period of delay occasioned by any such cause.

41. **GOOD STANDING.** Contracting Party affirms that it is a company duly formed and validly existing and in good standing under the laws of the State of Wisconsin and has the power and all necessary licenses, permits and franchises to own its assets and properties and to carry on its business. Contracting Party is duly licensed or qualified to do business and is in good standing in the State of Wisconsin and in all other jurisdictions in which failure to do so would have a material adverse effect on its business or financial condition.

42. **AUTHORITY.** The persons signing this Agreement warrant that they have the authority to sign as, or on behalf of, the party for whom they are signing.

43. **EXECUTION OF AGREEMENT.** Contracting Party shall sign and execute this Agreement on or before sixty (60) days of its approval by the La Crosse Common Council, and Contracting Party's failure to do so will render the approval of the Agreement by the La Crosse Common Council null and void unless otherwise authorized.

44. **COUNTERPARTS.** This Agreement may be executed in one or more counterparts, all of which shall be considered but one and the same agreements and shall become effective when one or more counterparts have been signed by each of the parties and delivered to the other party.

45. **SURVIVAL.** All express representations, indemnifications and limitations of liability included in this Agreement will survive its completion or termination for any reason.

Revised: July 2011

**CITY OF LA CROSSE, WISCONSIN  
FINANCIAL AUDIT SERVICES CONTRACT  
ATTACHMENT C - CITY LEASES, EASEMENTS, AND CDBG/LOAN AGREEMENTS  
(THIS IS A SAMPLE LIST ONLY)**

**COMMON COUNCIL CONTRACTS**

BOY SCOUTS OF AMERICA  
BOY'S & GIRL'S CLUB OF LA CROSSE, INC  
BOYS' CLUB OF LA CROSSE, INC  
BRENNAN MARINE, INC.  
BROSIS, LLP  
CAMPBELL, TOWN OF  
CBQ RAILROAD (BURLINGTON NORTHERN)  
CITY BREWING COMPANY, LLC  
COMMUNICATION SERVICES  
CORPS OF ENGINEERS, US ARMY  
COULEE REGION HUMANE SOCIETY  
COUNTY OF LA CROSSE  
DOWNTOWN LA CROSSE SCULPTURE  
PROJECT & LA CROSSE TRIBUNE  
GUNDERSEN CLINIC  
HARTER'S QUICK CLEAN-UP  
LA CROSSE AREA CONVENTION &  
VISITORS BUREAU  
LA CROSSE FESTIVALS, INC.  
LA CROSSE MUNICIPAL BOAT HARBOR  
LA CROSSE PETTIBONE BOAT CLUB  
LA CROSSE SENIOR CITIZEN MULTIPLE  
SERVICE CENTER  
LA CROSSE SOCCER CLUB  
NATIONAL RAILROAD PASSENGER  
CORPORATION (AMTRAK)  
NORPLEX OAK, INC.  
NORTHERN STATES POWER  
ONALAKSA, CITY OF  
PETTIBONE PARK RESORT, INC.  
RIVERFRONT HOTEL, INC.  
RIVERLAND GIRL SCOUT COUNCIL  
RIVERSIDE CENTER, LLC  
RLH ASSOCIATES  
SCHINDLER ELEVATOR CORP.  
SHELBY, TOWN OF  
TICKETMASTER, LLC  
U.S. POSTAL SERVICE  
UNIVERSITY OF WISCONSIN – LA CROSSE  
URSA SYSTEMS, INC.  
WISCONSIN DOT  
WISCONSIN, STATE OF

**PUBLIC WORK LEASES**

AMTRAK  
CALEDONIA STREET MERCHANTS  
CLEARVIEW SIGNS  
DAVY ENGINEERING  
MATHY CONSTRUCTION CO

**PARK LEASES**

4000 FOUNDATION, LTD  
ABRAHAM & ZAHN ROOFING & SHEET METAL  
FARMERS MARKET  
FOREST HILLS  
FRONT STREET, INC. (PIGGY'S)  
GIRL SCOUTS  
GRAND CROSSING INTERLOCK TOWER  
GREEN ISLAND CONCESSION  
HANKE TERMINALS  
MINNESOTA PUBLIC RADIO, INC.  
OKTOBERFEST  
PETTIBONE BOAT CLUB  
PETTIBONE PARK CAMPGROUND, INC.  
RIVERBOATS AMERICA INC. (LA CROSSE  
QUEEN AND SKIPPER LINER)  
RIVERFEST  
ROTARY LIGHTS  
UNIVERSITY OF WI-LA CROSSE  
WEST SIDE BOAT CLUB

**CDBG/UDAG LOANS/AGREEMENTS**

GRAND RIVER STATION APARTMENTS, LLC  
4000 FOUNDATION  
AUTHENTICOM, INC  
CHRIS KAHLOW  
R&R RESTAURANTS, INC  
CURTIS PRINTING  
RIVER ARCHITECTS  
LA CROSSE BASEBALL, LLC  
MAIN ST RENAISSANCE, INC  
COULEE REGION BUSINESS CENTER  
2<sup>ND</sup> & MAIN, LLC  
AIRBORNE DATA LINK/SIA OF WI LTD  
FOUR SISTER'S WINE & TAPAS  
MISC. HOME LOANS/MORTGAGES  
JADE CAFÉ  
LA CROSSE INDUSTRIAL PARK CORP (LIPCO)  
PEOPLES FOOD COOP  
CASINO BAR  
POINTE WEST INVESTMENTS  
KELLOGG'S INVESTMENTS  
LA CROSSE GRAPHICS  
INVISIBLE FENCE/FAMILY DOG CENTER  
EAST POINT, LLC  
MONS ANDERSON/OCEAN FIN, LLC  
LA CROSSE'S FINEST, LLC (DUBLIN SQUARE)

## **AIRPORT LEASES**

AMERICAN EAGLE  
AMERICAN TOWER CORPORATION  
ANTHONY P. BALSAMO (VINNY'S RUNWAY)  
AVIS CAR RENTAL  
BEMIDJI AVIATION SERVICES  
BUREAU OF LAND MANAGEMENT (DEPT OF THE INTERIOR)  
CITY OF LA CROSSE SANITARY SEWER  
CITY OF LA CROSSE WATER UTILITY  
CIVIL AIR PATROL CORP  
COLGAN AIR SERVICES (TDM INC)  
CORPS OF ENGINEERS  
DAIRYLAND POWER COOPERATIVE  
DAWSON OIL COMPANY, LTD  
DELTA AIRLINES INC  
ENTERPRISE RENT-A-CAR CO.  
FAA - LOCALIZER  
FAA - QUARTERS  
FAA - TOWER  
FAA - TVOR  
FAA - WEATHER  
FAA - VASI  
CHANNEL  
HERTZ CAR RENTAL  
HERTZ LAND LEASE  
LSE COUNTY - FANTA-REED EASEMENT  
LSE COUNTY - NELSON PARK  
MIDWEST AIR LLC  
NATIONAL CAR RENTAL  
PLESHA PHOTO ARTS (ADVERTISING LEASE)  
PRAIRIE MOON NURSERY  
R & R DEVELOPMENT LLC  
STANSFIELD VENDING  
STARNDARD PARKING CORPORATION  
T-HANGAR LEASES  
TRANSPORTATION SECURITY ADM

## **CITY EASEMENTS**

SURVEY STATION 15812 PLUS 31 - MILE POST 299 & 2511 - WATER MAIN  
SURVEY STATION 15492 PLUS 15 - MILE POST 293, 412 - WATTER PIPELINE  
SURVEY STATION 15500 PLUS 07 - MILE POST 293, 562 - WATER PIPELINE  
SEWER-WATER PERMIT - HWY B ANNEX  
CMC REAL ESTATE CORP - SANITARY SEWER WATER PIPE LINE AT NORTH LA CROSSE  
SURVEY STATION 15977 PLUS 51-  
MILE POST 302 & 3191 - BRLNGTN NTHRNN RR  
SEWER PIPES CROSSING RAILROAD ROW -  
PAMMEL CREEK SANITARY SEWER  
SANITARY SEWER PIPELINE CROSSING -  
CALVERT WISC 15517 PLUS 40  
SANITARY SEWER PIPELINE CROSSING -  
CALVERT WISC 15478 PLUS 85  
SANITARY SEWER PIPELINE CROSSING -  
CALVERT WISC 15492 PLUS 05  
SANITARY SEWER PIPELINE CROSSING -  
CALVERT WISC 15499 PLUS 97

**CITY OF LA CROSSE, WISCONSIN  
FINANCIAL AUDIT SERVICES CONTRACT  
ATTACHMENT D - ROOM TAX REPORTING & COLLECTIONS  
(THIS IS A SAMPLE LIST ONLY)**

**ROOM TAX FACILITIES**

ADRIATIC MOTEL  
AFFORDABLE INN  
AMERICA'S BEST VALUE INN  
BENTLEY-WHEELER B&B  
BEST WESTERN MIDWAY RIVERFRONT  
BLUFFVIEW HOUSE  
BROOKSTONE INN  
CANDLEWOOD SUITES  
COURTYARD MARRIOTT  
ECONOLODGE  
FRANCISCAN SKEMP  
GRANDSTAY SUITES  
HOLDIAY INN HOTEL & SUITES  
HOWARD JOHNSON  
LA CROSSE LUTHERAN  
LA CROSSE SETTLE INN  
MAPLE GROVE MOTEL  
MIDWAY MOTOR LODGE  
RADISSON MOTEL  
SUPER 8  
UNIVERSITY OF WISCONSIN – LA CROSSE  
VITERBO COLLEGE  
WELCH MOTEL  
WILSON SCHOOL HOUSE INN