

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
BOARD OF COMMISSIONERS  
Tuesday April 27, 2021  
8:00 a.m.**

**AGENDA**

1. Call to Order

**Reports**

2. 2020 Audit Review by Abdo, Eick, and Meyers
3. Approval of January 26, 2021, and February 9, 2021, Police Commission Minutes
4. Review of January, February, March 2021 Activity Reports
5. Review of final December 2020 and January, February, March 2021 Claims
6. Review of 2021 YTD Budget and Cash Asset Report
7. Review of 2021 Accrued Vacation/Comp/Sick Time
8. Items of Interest-Community Events
9. Additions to the Agenda

**Old Business**

10. Joint Powers Agreement Budget Discussion
11. West Command Mobile Field Force
12. Highway 12 Update
13. Hiring Update
14. New Phone System
15. Building Construction Review
16. New Squad Arrived
17. Body Worn Camera Review
18. Towards Zero Deaths Grant

**New Business**

18. Use of Force Law Changes for MN Police Officers
19. Joint Powers Agreements with BCA
20. Next PC Meeting July 27, 2021 @ 8:00 am.
21. Adjourn

# POLICE COMMISSION PACKET

## POLICE COMMISSION MEETING

WEST HENNEPIN PUBLIC SAFETY

April 27, 2021, 8:00 a.m.

West Hennepin Conference Room or

**Please join my meeting from your computer, tablet or smartphone.**

<https://global.gotomeeting.com/join/657204773>

**You can also dial in using your phone.**

United States: [+1 \(872\) 240-3212](tel:+18722403212)

**Access Code:** 657-204-773

### Year to Date Activity Report

Between January 1 and March 31, 2021, West Hennepin Public Safety (WHPS) handled 1,055 incident complaints: 346 in Maple Plain, 661 in Independence.

The Criminal Part I and Part II cases for both cities have been highlighted for your review in the attached documents.

### Approval of January 26, 2021 and February 9, 2021 Police Commission Meeting Minutes

Meeting minutes have been included for your review and approval.

### January, February, March 2021 Activity Reports

See attached December 2020 Activity Reports/Director's News and Notes for highlighted cases. Director Kroells will highlight a few cases if requested.

### Approval of Final December 2020 and January, February, March 2021 Claims

December 2020 claims are attached for review and approval, as well as January, February and March 2021 claims.

### 2021 YTD Budget & Cash Asset Report

In reviewing the 2021 Budget vs. Actual reports from January 1 to March 31, 2021, WHPS has received \$511,884 or 26.66% in income and has spent \$479,398 or 24.96%. This is a difference of \$32,486.

Balances of other accounts are listed for your review: Crime Prevention \$30,884; Reserves \$7,421; Capital Outlay \$104,932; Severance \$61,615; Military Leave PERA \$10,794; Federal Forfeiture \$20,369.

### 2020 YTD Accrued Vacation/Comp/Sick Time

The accrued vacation, compensation and sick time reports are attached for review.

### Items of Interest/Community Events

- Thanks for keeping us safe card. Plus, very good cookies came with the card
- Thanks for sacrifice card from four families and the Delano community

- Thank you email from a parent for helping her son during a medical emergency. Officer Ebeling, Chief Kroells and Maple Plain Fire assisted with the medical
- Thank you email from a resident thanking officers for all that we are doing
- Thank you card from MN Patriots for our service
- Thank you card from an applicant for the opportunity to interview
- Thank you email from an Independence resident thanking our staff for all that they do.
- Thank you email from a resident for all the work WHPS officers do each day

### West Hennepin Joint Powers Agreement Discussion

West Hennepin Police Commissioners will discuss the Joint Powers Agreement (JPA) with WHPS, City of Maple Plain and City of Independence. Since our last meeting Chief Kroells has met with Abdo, Eick, and Meyers to discuss the process for a projected three-year budget and how to implement such a change in our budget process. Abdo, Eick, and Meyers staff will be represented at this meeting virtually and we will discuss our thoughts on how to move forward with a long-term budget and how it relates to our current JPA.

### West Command Mobile Field Force

After the Minneapolis riots in May of 2020 many suburban police chiefs came to the harsh realization that when civil unrest occurs, we were not properly prepared, properly staffed or adequately trained to handle it. We learned not every police department in Hennepin County can solely rely on Hennepin County Sheriff's Office, MN State Patrol, Minneapolis Police Department, or the National Guard to come to our rescue and handle protests and riots outside of Minneapolis.

Over the past six months the Hennepin Chiefs of Police Association developed a plan to establish the West Command Mobile Field Force. For clarity West Command Mobile Field Force is a mutual aid agreement between all law enforcement agencies in Hennepin County, except Minneapolis, to help each other with civil unrest if it should arise.

West Command was formed with all law enforcement agencies in Hennepin County working together by committing staff, participation in multiple trainings, and equipping their officers with mobile field force equipment. That equipment included riot gear, helmets, gas masks, chemical munitions and 40MM less lethal equipment. In total six platoons of 20-25 officers each were formed. Currently WHPS has three officers assigned to West Command Mobile Field Force Platoon Six. Members of Platoon Six are Minnetonka, Wayzata, South Lake, Minnetrista, WHPS, Orono, and Deephaven.

Operation Safety Net is not West Command Mobile Field Force. They are two different entities but can work together during times of civil unrest. Operations Safety Net is an operational plan put together by the Minneapolis Police Department, Hennepin County Sheriff's Office, MN State Patrol, Minnesota National Guard, Minnesota Department of Public Safety, and other east metro law enforcement agencies to protect Minneapolis and St. Paul as a direct result of the Chauvin criminal trial.

As Operation Safety Net was planning for the trial to end the Brooklyn Center Officer Involved Shooting of Daunte Wright occurred on Sunday April 11, 2021. As a result of that incident civil unrest began to take over in Brooklyn Center and the emergency call came in for West Command Mobile Field Force to deploy to Brooklyn Center Police Department. They were assisted by Hennepin County Sheriff's Office, MN State Patrol, and the Minnesota National Guard to calm civil unrest and protect the police department from destruction.

Our mobile field force officers spent five days protecting Brooklyn Center Police Department. I am proud of the efforts by all involved to keep the peace, save lives, and prevent the burning of the Brooklyn Center Police Department. This should be a wake-up call to all involved that one mistake, one incident of inappropriate force or one officer involved shooting can change the entire network of our communities and our local government.

The day Derek Chauvin's verdict was announced, all six West Command Mobile Field Force platoons were staged at two different locations in preparation of civil unrest that day and the day after. All West Command Mobile Field Force platoons did not leave their staging areas as no civil unrest was reported in the west metro because of the guilty verdict. I am proud to say our officers worked extremely hard during these times and represented our department with professionalism and compassion.

### [Highway 12 Updates](#)

A Highway 12 Safety Coalition meeting was held virtually on March 4, 2021. Construction season is fast approaching and preparations are being made for the summer of detours on Highway 12. We are working with MnDOT, Hennepin County, local officials, and West Hennepin Chamber to ease the pain for all affected by the detour. The official detour has been included in your packet. It will also be sent out via the local papers to help people navigate around Maple Plain and Independence. It is going to be a tough summer with detours but we will get through it by working together. Construction is anticipated to start mid to late May. The construction company has 120 days to complete the projects.

I again provided an overview of the construction project for 2021. Highway 12 will be completely closed at County Road 90 to install a round-about. Starting at the same time, Highway 12 will be completely closed off from Baker Park Road to County Road 6 to widen Highway 12 and install a concrete centerline barrier to prevent head on crashes.

Construction at Highway 12 and County Road 92 will occur in the fall of 2021. Full construction of this new round-about will begin in the spring of 2022. Hennepin County is handling this construction project with help from MnDOT. This project is currently at 90% design. Hennepin County is working on land acquisition for the project. Bids for this project are expected to occur in the summer of 2021.

### [Police Officer Hiring Process](#)

WHPS has made a job offer to Scott Isaacson after he successfully completed a background investigation, psychological exam, and physical fitness testing. Due to his current assignment at Operation Safety Net in Minneapolis I have been unable to get a sit-down meeting with him to discuss his salary and start date. With his six years of law enforcement experience as a MN State Patrol Trooper I anticipate he will start at step 3 out of 5 due to qualifications. His expected start date is set for May 3, 2021.

### [New phone System](#)

City of Independence and WHPS have fully implemented the new phone system, RingCentral. The system is working as expected with no disruption of services to our citizens and staff.

### [Building Construction Overview](#)

Construction at Independence City Hall and WHPS' facility continues without disruption of services to our citizens. The front lobby area of WHPS continues to be closed and is expected to reopen sometime in July. The next phase for WHPS is to replace our carpet in all areas and a remodel of our EOC facilities and break room.

### New Squad Updates

Our new squad has arrived at WHPS and is currently waiting for a new squad build over the next two months at Action Radio. The new squad will replace squad #62 (2016 Chevy Tahoe), which will be switched over to a reserve squad. Squad #65 (2016 Ford Explorer) is our current reserve squad and is in desperate need of being taken out of service. Once the switch over is completed squad #65 will be sold at auction.

### Arbitrator Body Camera Discussion

WHPS has moved forward with obtaining one body worn camera and will be installing it shortly in one designated squad. The purpose of this body camera is to test it out with all officers to help make recommendations to command staff and our IT personnel to help trouble shoot any problems. This testing should start by early June. Once completed I will make a recommendation to the police commissioners for full implementation of body worn cameras for all officers. Estimated costs are \$25,000 - \$30,000 for 13 body cameras and upgraded storage added to our server.

### Additional Grant Funding from Towards Zero Death

Sergeant Rick Denneson completed the Towards Zero Deaths grant funding to specifically provide for extra enforcement on Highway 12 during the construction period of February 2021 until September 2021. At the last-minute Dayton Police Department was added to our grant at the request of the TZD coordinator. We did receive additional grant dollars of \$14,000 for all three agencies. That was far less than the \$48,000 we had requested. These grant dollars will be used to provide extra patrol to the area during the Highway 12 construction season in 2021.

### Use of Force Law Changes for Minnesota Police Officers

There are mounting concerns among police chiefs and sheriffs about the changes to the use-of-deadly-force statute that became effective March 1, 2021. The concerns are based upon the ability to train all officers regarding the new law and interpretation of the new statute. We are frustrated that the Minnesota Attorney General's Office took until January 29, 2021, to provide all law enforcement officers their legal interpretation of the statute change. It is simply insufficient time to prepare our officers for these complex and critical changes. Due to the training restraints, I called an emergency department meeting on March 2, 2021, to review our training requirements and update all officers. This was a very successful training and our officers walked away with many questions, but confidence in their abilities to perform their sworn duties.

The MN Chiefs of Police Association and the MN Sheriffs' Association have respectfully requested that legislators change the effective date of the new law from March 1, 2021 to Sept. 1, 2021. As of today's meeting, the Minnesota Legislature has not provided any extension for Minnesota Law enforcement agencies to implement new training.

Concerns are:

- The specific change that removes any discretion related to the use of deadly force in situations where a person is only a threat to themselves has many agencies re-thinking how they will respond to crisis and suicidal person calls. This type of planning, policy change and training will take time.
- Several law enforcement agencies in Wisconsin and North and South Dakota have told us that they would no longer assist Minnesota agencies in routine responses and joint investigations due to the changes in Minnesota Law.
- Minnesota law enforcement had only three weeks to modify their department policies and properly train officers to the changes before the law took effect.

- It is simply insufficient time to prepare our officers for these complex and critical changes.
- To make matters more challenging, COVID-19 restrictions have prevented agencies from doing in-person training.

The ability to conduct scenario-based training is critical to effectively train officers in this new statute. Such a move will give all parties involved more time to interpret the new language, modify policies and develop and deliver quality training to officers and deputies – all of which we believe will result in safer interactions between law enforcement and the citizens they are sworn to protect and serve.

### **Joint Powers Agreements with the BCA**

The Minnesota Bureau of Criminal Apprehension (BCA) has requested WHPS update our current JPA regarding the users use of BCA systems and tools of court records. This is an update our of current JPA, which is required to be updated every five years. Attached is the required resolution and court data services and CJDN subscriber agreement.



# Management Communication

## West Hennepin Public Safety Department

Maple Plain, Minnesota

For the Year Ended  
December 31, 2020



**ABDO  
EICK &  
MEYERS<sub>LLP</sub>**  
*Certified Public Accountants & Consultants*

People  
+ Process.  
Going  
Beyond the  
Numbers

Management and Board of Commissioners  
West Hennepin Public Safety Department  
Maple Plain, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information for the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 20, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### **Our Responsibility under Auditing Standards Generally Accepted in the United States of America**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the Department. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **Significant Audit Findings**

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. As described below, we identified no deficiency in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described on the following page as finding 2020-001 that we consider to be a significant deficiency.



**2020-001**

**Financial Report Preparation**

*Condition:*

As in prior years, the Department has relied upon the auditor to prepare its financial statements, including footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of its financial statements and footnote disclosures, and the responsibility of the auditor to determine the fairness of presentation of those statements. It is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management.

*Criteria:*

Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.

The Department has chosen to outsource the financial preparation function due to cost and/or training considerations. Such functions must be governed by the control policies and procedures of the Department. Management is responsible for management decisions and functions; for designating an individual with suitable skill, knowledge or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.

*Cause:*

As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. The Department does not have adequate design of or effective internal controls in the oversight of the preparation of the financial statements being audited. The auditors cannot be part of your internal control process.

*Effect:*

The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.

*Recommendation:*

It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. The Department should agree their accounting information from QuickBooks to the amounts reported in the financial statements.

*Management Response:*

For now, the Department's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

## **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during the year ended December 31, 2020. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation on capital assets and the liability for the Department's pensions.

- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.

## **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: an adjustment was needed to correct the year-end account payables for unrecorded liabilities related to the purchase of microphones.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated April 9, 2021.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions) which is information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the introductory section which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

## **Financial Position and Results of Operations**

Our principal observations and recommendations are summarized on the following pages. These recommendations resulted from our observations made in connection with our audit of the Department's financial statements for the year ended December 31, 2020.

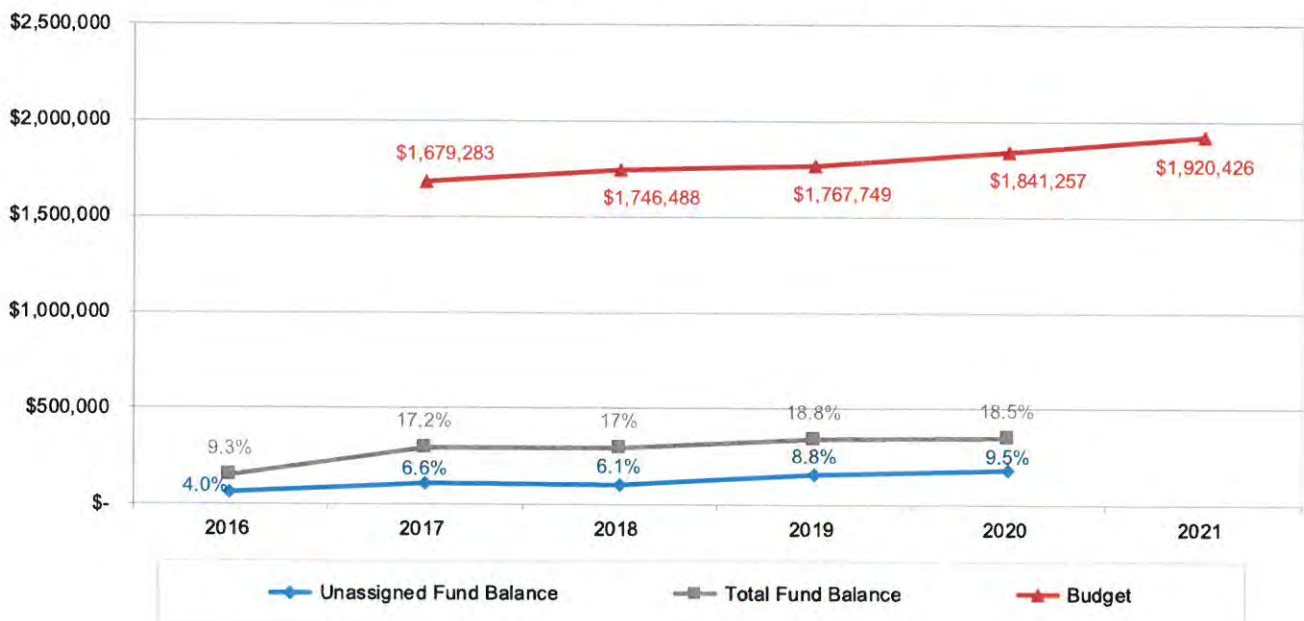
## General Fund

The General fund is used to account for resources traditionally associated with government that are not required legally or by sound principal management to be accounted for in another fund.

A table summarizing the General fund balance in relation to budget follows:

Year	Assigned for Compensated Absences	Assigned for Capital Outlay	Unassigned Fund Balance	Total Fund Balance	Following Year Budget
2016	\$ 30,528	\$ 57,015	67,979	\$ 155,522	\$ 1,679,283
2017	36,121	147,740	116,045	299,906	1,746,488
2018	73,114	119,490	107,848	300,452	1,767,749
2019	82,293	102,745	161,522	346,560	1,841,257
2020	75,301	97,433	182,436	355,170	1,920,426

**Fund Balances as a Percent of Next Year's Budget**



A summary of the 2020 General fund operations is as follows:

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 1,831,257	\$ 1,883,923	\$ 52,666
Expenditures	<u>1,841,257</u>	<u>1,883,933</u>	<u>(42,676)</u>
Excess of Revenues Over Expenditures	(10,000)	(10)	9,990
Other Financing Sources			
Sale of capital assets	<u>10,000</u>	<u>8,620</u>	<u>(1,380)</u>
Net Change in Fund Balances	-	8,610	8,610
Fund Balances, January 1	<u>346,560</u>	<u>346,560</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 346,560</u>	<u>\$ 355,170</u>	<u>\$ 8,610</u>

- Police Reserve Officer in kind donations and related expenditure were \$40,688, over budget, but have a net zero effect on the ending fund balance. The Police Reserve Officer in Kind is not budgeted and is a non-cash transaction.
- Police Officer payroll related expenditures were \$14,433, over budget however, the supplies cost during 2020 was underbudget by \$14,932 offsetting the under budgeted payroll expenses.

### Special Revenue Funds

These funds are used to account for revenues derived from specific revenue sources that are restricted or committed to expenditures for specific purposes. The fund balances of each at year end for 2020 and 2019 are as follows:

Fund	Fund Balances		Increase (Decrease)
	2020	2019	
Crime Prevention	\$ 29,324	\$ 44,623	\$ (15,299)
Forfeiture Fund	20,370	42,988	(22,618)
Police Reserve Officer	<u>7,421</u>	<u>8,548</u>	<u>(1,127)</u>
Total	<u>\$ 57,115</u>	<u>\$ 96,159</u>	<u>\$ (39,044)</u>

## **Future Accounting Standard Changes**

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future District's financial statements: <sup>(1)</sup>

### **GASB Statement No. 87 - Leases**

#### **Summary**

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

#### **Effective Date and Transition**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2021, and all reporting periods thereafter.

Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated). However, lessors should not restate the assets underlying their existing sales-type or direct financing leases. Any residual assets for those leases become the carrying values of the underlying assets.

#### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

### **GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period**

#### **Summary**

The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

## **Future Accounting Standard Changes (Continued)**

### **Effective Date and Transition**

The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period for both governmental activities and business-type activities.

### **GASB Statement No. 91 - Conduit Debt Obligations**

#### **Summary**

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements - often characterized as leases - that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

### **Effective Date and Transition**

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

## Future Accounting Standard Changes (Continued)

### How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations.

### GASB Statement No. 92 - Omnibus 2020

#### Summary

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments.



## Future Accounting Standard Changes (Continued)

### Effective Date and Transition

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020.

Earlier application is encouraged and is permitted by topic.

### How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements.

### **GASB Statement No. 93 - Replacement of Interbank Offered Rates**

#### Summary

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend

## **Future Accounting Standard Changes (Continued)**

### **Effective Date and Transition**

The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. Earlier application is encouraged. The exceptions to the existing provisions for hedge accounting termination and lease modifications in this Statement will reduce the cost of the accounting and financial reporting ramifications of replacing IBORs with other reference rates. The reliability and relevance of reported information will be maintained by requiring that agreements that effectively maintain an existing hedging arrangement continue to be accounted for in the same manner as before the replacement of a reference rate. As a result, this Statement will preserve the consistency and comparability of reporting hedging derivative instruments and leases after governments amend or replace agreements to replace an IBOR.

### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements.

## **GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements**

### **Summary**

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

### **Effective Date and Transition**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

## **Future Accounting Standard Changes (Continued)**

### **GASB Statement No. 95 - Postponement of the Effective Dates of Certain Authoritative Guidance**

#### **Summary**

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update - 2018
- Implementation Guide No. 2019-1, Implementation Guidance Update - 2019
- Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

#### **Effective Date and Transition**

The requirements of this Statement are effective immediately.

#### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

Providing governments with sufficient time to apply the authoritative guidance addressed in this Statement will help to safeguard the reliability of their financial statements, which in turn will benefit the users of those financial statements.

## **Future Accounting Standard Changes (Continued)**

### **GASB Statement No. 96 - *Subscription-Based Information Technology Arrangements***

#### **Summary**

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

Under this Statement, a government generally should recognize a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, - which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

#### **Effective Date and Transition**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

#### **How the Changes in This Statement Will Improve Accounting and Financial Reporting**

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

## **Future Accounting Standard Changes (Continued)**

**GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32**

### **Summary**

The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

This Statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform.

This Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84, Fiduciary Activities, be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, Financial Reporting for Pension Plans, or paragraph 3 of Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, respectively.

This Statement (1) requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

This Statement supersedes the remaining provisions of Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, as amended, regarding investment valuation requirements for Section 457 plans. As a result, investments of all Section 457 plans should be measured as of the end of the plan's reporting period in all circumstances.

### **Effective Date and Transition**

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

## Future Accounting Standard Changes (Continued)

### How the Changes in This Statement Will Improve Accounting and Financial Reporting

The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

<sup>(1)</sup> *Note.* From GASB Pronouncements Summaries. Copyright 2020 by the Financial Accounting Foundation, 401 Merritt 7, Norwalk, CT 06856, USA, and is reproduced with permission.

\* \* \* \*

### Restriction on Use

This purpose of this communication is solely for the information and use of the City Council and management of the City and is not intended to be, and should not be used by anyone other than those specified parties.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

*Abdo Eick & Meyers, LLP*

ABDO, EICK & MEYERS, LLP  
Minneapolis, Minnesota  
April 9, 2021

# Annual Financial Report

West Hennepin Public Safety Department  
Maple Plain, Minnesota

For the Year Ended  
December 31, 2020

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West Hennepin Public Safety Department  
 Maple Plain, Minnesota  
 Annual Financial Report  
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 For the Year Ended December 31, 2020

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INTRODUCTORY SECTION  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

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West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Commissioners and Administration  
For the Year Ended December 31, 2020

**COMMISSIONERS**

<u>Name</u>	<u>Position</u>	<u>Member City</u>
Julie Maas-Kusske	Chair	Independence
Marvin Johnson	Vice Chair	Maple Plain
John DeLong	Secretary	Maple Plain
Lynn Betts	Treasurer	Independence

**ADMINISTRATION**

Gary Kroells	Director
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FINANCIAL SECTION  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
West Hennepin Public Safety Department  
Maple Plain, Minnesota

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information for the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Department as of December 31, 2020 and the respective changes in financial position and the budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## Other Matters

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 15 the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions, and the related note disclosures starting on page 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The introductory section and combining fund financial statements are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*Abdo Eick & Meyers, LLP*

ABDO, EICK & MEYERS, LLP  
Minneapolis, Minnesota  
April 9, 2021

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## Management's Discussion and Analysis

As management of the West Hennepin Public Safety Department, Maple Plain/Independence, Minnesota (the Department), we offer readers of the Department's financial statements this narrative overview and analysis of the financial activities of the Department for the fiscal year ended December 31, 2020.

### Financial Highlights

- The liabilities and deferred inflows of resources of the Department exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$915,503 (net position). Currently the Department has a deficit unrestricted net position balance of \$1,179,767.
- The Department's total net position increased by \$45,775 as a result of revenues in excess of expenses. This is primarily due to the recognition of pension activity associated with the state multi-employer pension plan.
- As of the close of the current fiscal year, the Department's governmental funds reported combined ending fund balances of \$412,285, a decrease of \$30,434 in comparison with the prior year. Of this total amount, \$391,915, is available for spending at the Department's discretion, however is largely committed and assigned for specific purposes. Of the total balance, \$182,436 is unassigned.
- At the end of the current fiscal year, unrestricted fund balance for the General fund was \$355,170, or 19 percent of total General fund expenditures. While these funds are not legally restricted, \$172,734 is assigned for future purposes.
- The 2020 General fund budget vs. actual positive variance was \$9,990.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Department's basic financial statements. The Department's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

**Figure 1  
Required Components of the  
Department's Annual Financial Report**

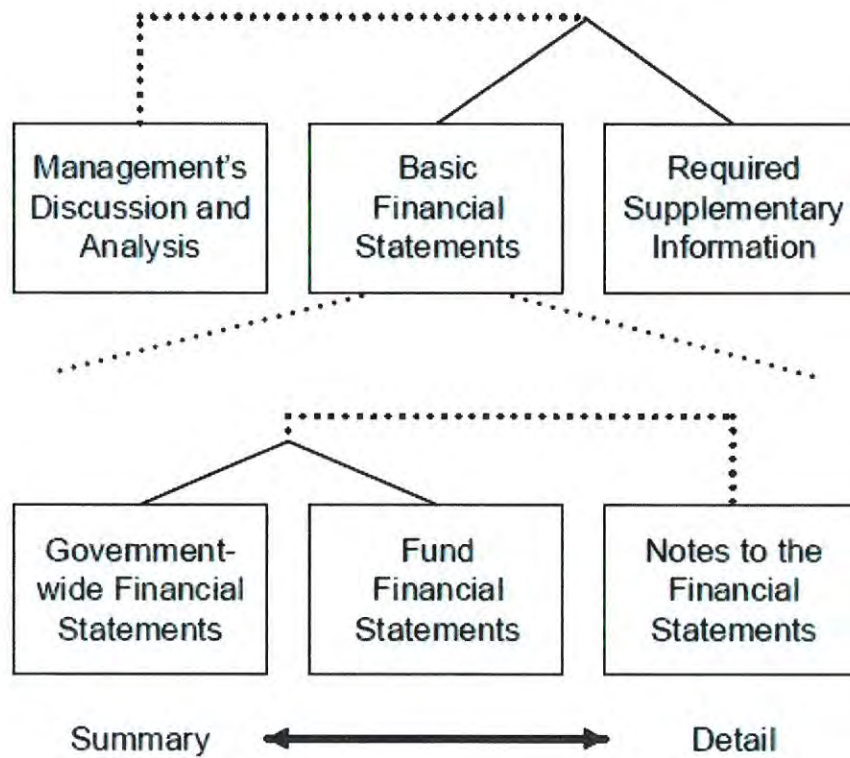


Figure 2 summarizes the major features of the Department’s financial statements, including the portion of the Department they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

**Figure 2**  
**Major Features of the Government-wide and Fund Financial Statements**

	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>
		<b>Governmental Funds</b>
Scope	Entire Department government (except fiduciary funds)	The activities of the Department that are not proprietary of fiduciary, such as police, fire and parks
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheets</li> <li>• Statements of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the Department's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The *statement of activities* presents information showing how the Department's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Department that are principally supported by intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). There are no business-type activities. The governmental activities of the Department include public safety.

The government-wide financial statements start on page 26 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Department fall into one category: governmental funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department maintains four individual governmental funds, three of which are special revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General and Police Reserve Officer are considered to be major funds. Data from the other nonmajor governmental funds are also presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances under the header "Nonmajor".

The Department adopts an annual appropriated budget for its General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 30 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the Department. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the Department's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 35 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 37 of this report.



## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Department, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$915,503 at the close of the most recent fiscal year.

The largest portion of the Department's net position reflects its investment in capital assets (machinery and equipment). The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

### West Hennepin Public Safety Department's Summary of Net Position

	Governmental Activities		
	2020	2019	Increase (Decrease)
<b>Assets</b>			
Current and other assets	\$ 415,449	\$ 494,299	\$ (78,850)
Capital assets (net of accumulated depreciation)	243,894	262,204	(18,310)
<b>Total Assets</b>	<u>659,343</u>	<u>756,503</u>	<u>(97,160)</u>
<b>Deferred Outflows of Resources</b>	<u>897,781</u>	<u>1,162,836</u>	<u>(265,055)</u>
<b>Liabilities</b>			
Long-term liabilities outstanding	1,485,967	1,099,177	386,790
Other liabilities	3,164	51,580	(48,416)
<b>Total Liabilities</b>	<u>1,489,131</u>	<u>1,150,757</u>	<u>338,374</u>
<b>Deferred Inflows of Resources</b>			
Deferred pension resources	<u>983,496</u>	<u>1,729,860</u>	<u>(746,364)</u>
<b>Net Position</b>			
Invested in capital assets	243,894	262,204	(18,310)
Restricted	20,370	42,988	(22,618)
Unrestricted	<u>(1,179,767)</u>	<u>(1,266,470)</u>	<u>86,703</u>
<b>Total Net Position</b>	<u>\$ (915,503)</u>	<u>\$ (961,278)</u>	<u>\$ 45,775</u>

At the end of the current fiscal year, the Department is unable to report positive balances in all categories of net position, currently reporting a deficit \$1,179,767 unrestricted net position due to the net pension liability.

The Department's net position increased \$45,775 during the current fiscal year.

**Governmental Activities.** Governmental activities increased the Department's net position by \$45,775. Key elements of this increase are as follows:

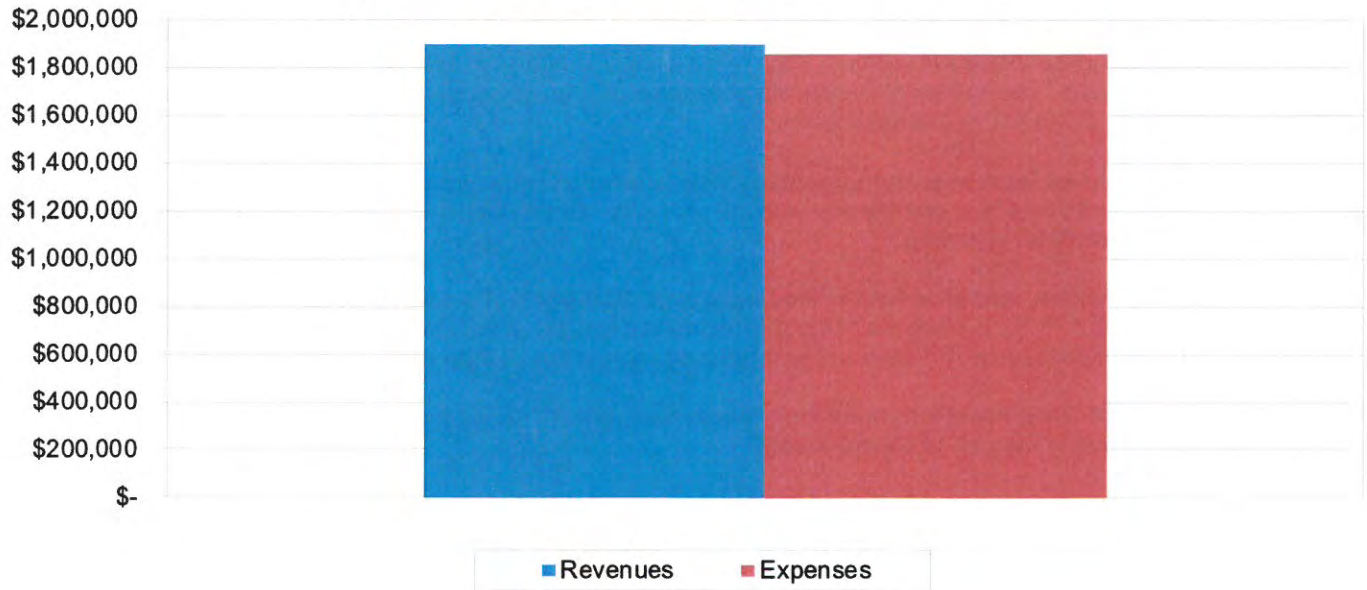
**West Hennepin Public Safety Department's Changes in Net Position**

	Governmental Activities		
	2020	2019	Increase (Decrease)
Revenues			
Program Revenues			
Charges for services	\$ 1,729,558	\$ 1,672,284	\$ 57,274
Operating grants and contributions	169,721	279,288	(109,567)
Capital grants and contributions	-	-	-
General Revenues			
Gain on sale of capital assets	3,850	9,911	(6,061)
Total Revenues	1,903,129	1,961,483	(58,354)
Expenses			
Public safety	1,857,354	1,833,618	23,736
Change in Net Position	45,775	127,865	(82,090)
Net Position, January 1	(961,278)	(1,089,143)	127,865
Net Position, December 31	\$ (915,503)	\$ (961,278)	\$ 45,775

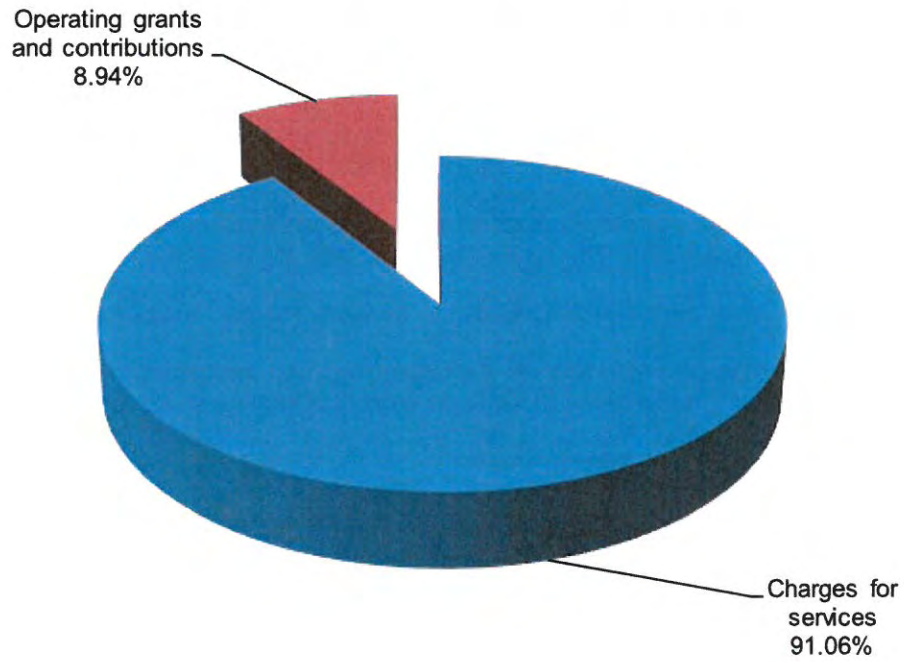
The increase is due largely to the activity from the Departments state multi-employer pension plan Pension plan.

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

### Expenses and Revenues - Governmental Activities



### Revenue by Source - Governmental Activities



## Financial Analysis of the Government's Funds

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Department's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Department's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Department's governmental funds reported combined ending fund balances of \$412,285, a decrease of \$30,434 in comparison with the prior year. Of this total \$391,915, constitutes *unrestricted fund balance*, which is available for spending.

The General fund is the chief operating fund of the Department. At the end of the current year, the fund balance of the General fund was \$355,170. As a measure of the General fund's liquidity, it may be useful to compare unrestricted fund balance to total fund expenditures. Unrestricted fund balance represents 18.9 percent of fund expenditures.

The fund balance of the Department's General fund increased by \$8,610 during the current fiscal year. The fund balance increase was mainly due to the sale of capital assets.

The Police Reserve Officer fund has a total fund balances of \$7,421, all of which is committed. The net decrease in fund balance during the current year was \$1,127.

### General Fund Budgetary Highlights

The Department's General fund budget was not amended during the year. The budget was a balanced budget. Revenues exceeded expectations and expenditures were over budgeted amounts. The 2020 budget vs. actual positive variance was \$8,610.

### Capital Asset and Debt Administration

**Capital Assets.** The Department's investment in capital assets for its governmental activities as of December 31, 2020, amounts to \$243,894 (*net of accumulated depreciation*). This investment in capital assets includes machinery and equipment. The Department recorded capital additions in the amount of \$70,928. This included the purchase of a 2020 Chevy Tahoe squad car for \$49,729, and the purchase of a Jeep Grand Cherokee for \$21,199. The Department also had disposals of capital assets totaling \$84,468. This total included the sale of squad 64 for \$6,820.

Additional information on the Department's capital assets can be found in Note 3B on page 44 of this report.

**Long-term Debt.** At the end of the current fiscal year, the Department had compensated absences of \$205,528. The Department's total long-term liabilities increased \$16,030, as a result of increased compensated absences at year end.

The Department does not have any other long-term debt.

Additional information on the Department's long-term debt can be found in Note 3C on page 44 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

- The 2020 Covid-19 Pandemic put additional financial and mental health pressures on West Hennepin Officers and staff. Technology and safety improvements were needed for the protection of our staff during the pandemic. I am proud to report West Hennepin Public Safety never missed a single hour of providing law enforcement protection 24 hours a day 7 days a week. Our mission to protect and serve the citizens of Maple Plain and Independence never wavered. . Additional costs to West Hennepin Public Safety were accounted for by both cities through CARES Act reimbursements to West Hennepin Public Safety.
- The death of George Floyd forever changed law enforcement in Minnesota and our Country. New legislature requirements in 2020 changed the use of force laws in Minnesota requiring additional training, equipment, and training to meet these requirements. This was an unfunded mandate by our legislature to every law enforcement agency in Minnesota. This additional use of force equipment, training, less lethal weapons were not in the 2020 budget, however we were able to use crime prevention funding and other line items to cover the additional cost associated with the equipment. Additionally, West Hennepin Public Safety trained all staff in mobile field force operations and provided them with the proper equipment to protect themselves and others.
- West Hennepin will continue to focus on the retention of its officers. This will include increases in salary, health benefits, schedule changes, policy reviews and the overall health and wellness of each employee. In 2020 West Hennepin developed an annual Wellness Policy for all officers to meet with an approved mental health professional. This Wellness program will continue to be funded for the health and safety of officers. The Police Commission agreed and approved the Wellness Policy along with a 3% salary increase for all staff . WHPS will continue to strive on keeping our great police officers by reviewing the ten-city survey for officers.
- In the fall of 2020 one full time officer was deployed to Cuba through the Minnesota National Guard. This deployment was factored in reducing the Capital Improvement Funding in 2021. West Hennepin was not required to pay his annual salary during his deployment in the last three months of the 2020 year.
- The 2020 Severance Fund is funded at 49.30%. This fund is not financially contributed to the annual budget. . This leaves a liability balance of \$70,417, which would be divided up by each city based on the funding formula for that fiscal year.
- The Police Commission's recommendation is to maintain the general fund balance at 10.0 percent of the expenditures for cash flow needs. West Hennepin's general fund is at 18.5 percent regarding the 2020 audit review. The unassigned fund balance compared to the 2020 budget is at 9.50%, not including compensated absences and Capital Outlay.
- West Hennepin did budget \$10,000 of projected income from the West Metro Drug Task Force and that funding was obtained in early 2020. As mentioned in years past the projected income from the West Metro Drug Task Force should not be expected for future budgets . At a 2020 West Metro Drug Task Force Board meeting our membership indicated no reimbursement will be obtained in future budgets
- During the 2020 the budget review process for West Hennepin Public Safety the police commissioners noted West Hennepin Public Safety Department was \$34,000 underbudget after the 2019 audit was completed in the spring of 2020. West Hennepin Police Commission recommended the \$34,000 carry over from 2019 budget be used as additional projected income for the 2021 budget. Based upon the review of this budget during the audit, that amount of additional funding is not available as projected income for the 2022 budget.

## **Requests for Information**

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in the Department's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Public Safety, Gary Kroells, West Hennepin Public Safety Department, 1918 County Road 90, Maple Plain, Minnesota 55359-0309.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Net Position  
December 31, 2020

	Governmental Activities
<b>Assets</b>	
Cash and temporary investments	\$ 412,198
Accounts receivable	3,251
Capital assets (net of accumulated depreciation)	
Machinery and equipment	243,894
Total Assets	659,343
<b>Deferred Outflows of Resources</b>	
Deferred pension resources	897,781
<b>Liabilities</b>	
Accounts payable	3,164
Noncurrent liabilities	
Due within one year	
Compensated absences payable	116,598
Due in more than one year	
Compensated absences payable	88,930
Net pension liability	1,280,439
Total Liabilities	1,489,131
<b>Deferred Inflows of Resources</b>	
Deferred pension resources	983,496
<b>Net Position</b>	
Investment in capital assets	243,894
Restricted for forfeiture fund	20,370
Unrestricted	(1,179,767)
Total Net Position	\$ (915,503)

The notes to the financial statements are an integral part of this statement.



West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Activities  
For the Year Ended December 31, 2020

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenues and Changes in Net Position
<u>Governmental Activities</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Public safety	<u>\$ 1,857,354</u>	<u>\$ 1,729,558</u>	<u>\$ 169,721</u>	\$ 41,925
General Revenues				
Gain on sale of capital assets				3,850
Change in Net Position				45,775
Net Position, January 1				(961,278)
Net Position, December 31				<u>\$ (915,503)</u>

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Balance Sheet  
Governmental Funds  
December 31, 2020

	General	Police Reserve Officer	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and temporary investments	\$ 354,280	\$ 8,224	\$ 49,694	\$ 412,198
Accounts receivable	3,251	-	-	3,251
<b>Total Assets</b>	<b><u>\$ 357,531</u></b>	<b><u>\$ 8,224</u></b>	<b><u>\$ 49,694</u></b>	<b><u>\$ 415,449</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 2,361	\$ 803	\$ -	\$ 3,164
<b>Fund Balances</b>				
Restricted	-	-	20,370	20,370
Committed	-	7,421	29,324	36,745
Assigned	172,734	-	-	172,734
Unassigned	182,436	-	-	182,436
<b>Total Fund Balances</b>	<b><u>355,170</u></b>	<b><u>7,421</u></b>	<b><u>49,694</u></b>	<b><u>412,285</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 357,531</u></b>	<b><u>\$ 8,224</u></b>	<b><u>\$ 49,694</u></b>	<b><u>\$ 415,449</u></b>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
 Maple Plain, Minnesota  
 Reconciliation of the Balance Sheet  
 to the Statement of Net Position  
 Governmental Funds  
 December 31, 2020

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$ 412,285
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	533,676
Less: accumulated depreciation	(289,782)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences payable	(205,528)
Net pension liability	(1,280,439)
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflows of pension resources	897,781
Deferred inflows of pension resources	<u>(983,496)</u>
Total Net Position - Governmental Activities	<u>\$ (915,503)</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2020

	General	Police Reserve Officer	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Intergovernmental	\$ 116,072	\$ -	\$ 12,500	\$ 128,572
Charges for services	1,696,357	-	-	1,696,357
Miscellaneous	71,494	572	2,284	74,350
<b>Total Revenues</b>	<u>1,883,923</u>	<u>572</u>	<u>14,784</u>	<u>1,899,279</u>
<b>Expenditures</b>				
Current - public safety				
Payroll	1,514,215	-	-	1,514,215
Uniform allowance	9,131	-	5,003	14,134
Police Reserve Officer in kind	40,688	-	-	40,688
Insurance	74,057	-	-	74,057
Utilities	28,941	-	-	28,941
Repair and maintenance	18,356	-	-	18,356
Supplies	30,318	-	-	30,318
Office cleaning	4,289	-	-	4,289
Dues and subscriptions	2,436	-	-	2,436
Printing	975	-	100	1,075
Communications	53,983	-	-	53,983
Auto Maintenance	-	-	2,519	2,519
Schools and training	23,510	-	-	23,510
Professional services	10,625	-	-	10,625
Contingency	686	-	10,000	10,686
Police Reserve Officer program	3,301	-	-	3,301
Miscellaneous	-	1,699	(58)	1,641
Capital outlay - public safety	68,422	-	35,137	103,559
<b>Total Expenditures</b>	<u>1,883,933</u>	<u>1,699</u>	<u>52,701</u>	<u>1,938,333</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(10)	(1,127)	(37,917)	(39,054)
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	8,620	-	-	8,620
<b>Change in Fund Balances</b>	8,610	(1,127)	(37,917)	(30,434)
<b>Fund Balances, January 1</b>	<u>346,560</u>	<u>8,548</u>	<u>87,611</u>	<u>442,719</u>
<b>Fund Balances, December 31</b>	<u>\$ 355,170</u>	<u>\$ 7,421</u>	<u>\$ 49,694</u>	<u>\$ 412,285</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Reconciliation of the Statement of Revenues,  
Expenditures and Changes in Fund Balances  
to the Statement of Activities  
Governmental Funds  
For the Year Ended December 31, 2020

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$	(30,434)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.		
Capital outlays		70,928
Depreciation expense		(84,468)
The effect of various miscellaneous transactions involving capital assets including disposals, which decrease net position.		
Disposals		(28,618)
Depreciation on disposal of capital assets		23,848
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences		(16,030)
Long-term pension activity is not reported in governmental funds.		
Pension expense		93,825
Direct aid contributions		16,724
		45,775
Change in Net Position - Governmental Activities	\$	45,775

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual  
General Fund  
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
Federal	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
State	100,700	100,700	98,501	(2,199)
State - TZD reimbursement	8,000	8,000	7,571	(429)
Charges for services				
City of Maple Plain	551,014	551,014	551,014	-
City of Independence	1,145,343	1,145,343	1,145,343	-
Miscellaneous				
Police Reserve Officer in kind donations	-	-	40,688	40,688
Other	16,200	16,200	30,806	14,606
Total Revenues	<u>1,831,257</u>	<u>1,831,257</u>	<u>1,883,923</u>	<u>52,666</u>
<b>Expenditures</b>				
Current - public safety				
Payroll	1,499,782	1,499,782	1,514,215	(14,433)
Uniform allowance	9,900	9,900	9,131	769
Police Reserve Officer in kind	-	-	40,688	(40,688)
Insurance	71,000	71,000	74,057	(3,057)
Utilities	31,795	31,795	28,941	2,854
Repair and maintenance	27,200	27,200	18,356	8,844
Supplies	45,250	45,250	30,318	14,932
Office cleaning	6,000	6,000	4,289	1,711
Dues and subscriptions	1,745	1,745	2,436	(691)
Printing	1,665	1,665	975	690
Communications	50,520	50,520	53,983	(3,463)
Schools and training	19,500	19,500	23,510	(4,010)
Professional services	10,200	10,200	10,625	(425)
Contingency	-	-	686	(686)
Police Reserve Officer program	3,000	3,000	3,301	(301)
DARE program	200	200	-	200
Miscellaneous	800	800	-	800
Capital outlay - public safety	62,700	62,700	68,422	(5,722)
Total Expenditures	<u>1,841,257</u>	<u>1,841,257</u>	<u>1,883,933</u>	<u>(42,676)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	(10)	9,990
Other Financing Sources				
Proceeds from sale of capital assets	10,000	10,000	8,620	(1,380)
Net Change in Fund Balances	-	-	8,610	8,610
Fund Balances, January 1	<u>346,560</u>	<u>346,560</u>	<u>346,560</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 346,560</u>	<u>\$ 346,560</u>	<u>\$ 355,170</u>	<u>\$ 8,610</u>

The notes to the financial statements are an integral part of this statement.



West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2020

	<u>Custodial Fund</u>
Assets	
Cash and temporary investments	<u>\$          5,053</u>
Net Position	
Individuals, organizations, and other governments	<u>\$          5,053</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
December 31, 2020

	Custodial Fund
Additions	
Miscellaneous	\$ 10,525
Deductions	
Vehicle expense	3,094
Firearms	6,790
Insurance	1,415
Range	300
Total deductions	11,599
Net Increase (Decrease) in Fiduciary Net Position	(1,074)
Net Position, January 1	6,127
Net Position, December 31	\$ 5,053

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Notes to the Financial Statements  
December 31, 2020

## Note 1: Summary of Significant Accounting Policies

### A. Reporting Entity

The West Hennepin Public Safety Department, Maple Plain/Independence, Minnesota (the Department) was established under Minnesota statutes, section 471.59. The Department serves the cities of Maple Plain and Independence. The Board of Commissioners is composed of representatives from each member city, consisting of four members. The Department's purpose is to provide police protection to the member cities. The Board of Commissioners exercises legislative authority and determines all matters of policy. The Board of Commissioners appoints personnel responsible for the proper administration of all affairs relating to the Department's activities. The Department has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the Department are such that exclusion would cause the Department's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The Department has no component units.

### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Department. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Department.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Notes to the Financial Statements  
December 31, 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Department receives value without directly giving equal value in return, include grants, entitlement and donations. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Department on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Department reports the following major governmental funds:

The *General fund* is the Department's primary operating fund. It accounts for all financial resources of the Department, except those required to be accounted for in another fund.

The *Police Reserve Officer* accounts for the payment of part time officer wages.

Additionally, the Department reports the following fund types:

*Fiduciary Funds*

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Department's Custodial fund accounts for activities of the Emergency Response Unit (ERU).

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contribution, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Notes to the Financial Statements  
December 31, 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

**D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance**

***Deposits and Investments***

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The Department may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The Department does not have an investment policy that addresses interest rate and credit risk.

West Hennepin Public Safety Department  
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 Notes to the Financial Statements  
 December 31, 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Capital Assets**

Capital assets, which include property, plant and equipment assets, are reported in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant and equipment of the Department are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings and Improvements	10 - 40
Improvements other than Buildings	15 - 30
Machinery and Equipment	3 - 15

**Deferred Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Department has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

**Compensated Absences**

It is the Department's policy to permit employees to accumulate a limited amount of earned but unused vacation and comp time. Employees are allowed to accumulate sick leave up to 960 hours throughout their employment. According to the policy, employees will get paid at a 33 percent rate upon termination, unless they chose to bank accumulated time at a 50 percent rate for future use. Vacation pay is accrued in the government-wide financial statements and each employee may not accrue more than one year worth of vacation time, based on accrual rates per the employee benefit handbook. In governmental fund types, the costs of these benefits are recognized when payments are made to the employees. The General fund is typically used to liquidate compensated absences.

West Hennepin Public Safety Department  
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 December 31, 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

***Pensions***

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The total pension expense for the GERP and PEPFP is as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Total Pension Expense
	GERP	PEPFP	
Pension Expense	\$ 3,967	\$ 75,870	\$ 79,837

***Deferred Inflows of Resources***

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Department has only one type of item that qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statement of net position and results from actuarial calculations.

***Fund Balance***

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the Department is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

*Nonspendable* - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

*Restricted* - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

*Committed* - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Department Commission (the Commission), which is the Commission's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Commission modifies or rescinds the commitment by resolution.

*Assigned* - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Commission itself or by an official to which the governing body delegates the authority. The Commission has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Director of Public Safety.

*Unassigned* - The residual classification for the General fund and also negative residual amounts in other funds.

West Hennepin Public Safety Department  
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**Note 1: Summary of Significant Accounting Policies (Continued)**

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the Commission would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Commission has formally adopted a fund balance policy for the General fund. The Commission's policy is to maintain a minimum unassigned fund balance of 10 percent of budgeted operating expenditures for cash-flow timing needs.

**Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Investment in capital assets - Consists of capital assets, net of accumulated depreciation.
- b. Restricted net position - Consist of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the Department's policy to use restricted resources first, then unrestricted resources as they are needed.

**Note 2: Stewardship, Compliance and Accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at fiscal year-end. The Department does not use encumbrance accounting.

The Board of Police Commissioners must, on or before August 15 each year, prepare and submit a detailed budget of the Department's needs for the next calendar year to the City Council of each city in the Department with a statement of the proportion of the budget to be provided by each city. The City Council of each city in the Department shall review and approve the budget by November 1. The legal level of budgetary control is the fund level. There were no budget amendments made in 2020.

**B. Excess of Expenditures over Appropriations**

For the year ended December 31, 2020, expenditures exceeded appropriations in the following funds:

Fund	Final Budget	Actual	Excess of Expenditures Over Appropriations
Primary Government			
Major			
General Fund	\$ 1,841,257	\$ 1,883,933	\$ 42,676

These excess expenditures were funded by greater than anticipated revenues.



West Hennepin Public Safety Department  
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**Note 3: Detailed Notes on All Funds**

**A. Deposits and Investments**

Cash balances of the Department's funds are combined (pooled) and invested to the extent available in various investments authorized by Minnesota statutes. Each fund's portion of this pool (or pools) is displayed on the financial statements as "cash and temporary investments". For purposes of identifying the risk of investing public funds, the balances are categorized as follows:

***Deposits***

Custodial credit risk for deposits and investments is the risk that in event of a bank failure, the Department's deposits may not be returned or the Department will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Board of Commissioners, the Department maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all Department deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds, or irrevocable standby letter of credit from Federal Home Loan Banks.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the Department.

At year end, the Department's carrying amount of deposits was \$417,251 and the bank balance was \$431,776. Of the bank balance, \$250,000 was covered by Federal depository insurance. The remaining balance was covered by collateral held by the pledging financial institution's trust department in the Department's name.

West Hennepin Public Safety Department  
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**Note 3: Detailed Notes on All Funds (Continued)**

**Cash Summary**

A reconciliation of cash and investments as reported on the statement of net position follows:

Cash and Temporary Investments	
Government-wide	\$ 412,198
Fiduciary	5,053
	<u>417,251</u>
Total Deposits	<u>\$ 417,251</u>

**B. Capital Assets**

Capital asset activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets, being Depreciated				
Machinery and equipment	\$ 491,366	\$ 70,928	\$ (28,618)	\$ 533,676
Less Accumulated Depreciation for Machinery and equipment	(229,162)	(84,468)	23,848	(289,782)
Governmental Activities Capital Assets, Net	\$ 262,204	\$ (13,540)	\$ (4,770)	\$ 243,894

Depreciation expense of \$84,468 was charged to the public safety department of the governmental activities.

**C. Long-term Debt**

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Compensated Absences Payable	\$ 189,498	\$ 132,628	\$ (116,598)	\$ 205,528	\$ 116,598

West Hennepin Public Safety Department  
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Notes to the Financial Statements  
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**Note 3: Detailed Notes on All Funds (Continued)**

**D. Fund Balance Classifications**

At December 31, 2020, a summary of the governmental fund balance classifications are as follows:

Fund	Purpose	Amount
Restricted		
Nonmajor Governmental	Forfeitures	\$ 20,370
Committed for		
Nonmajor Governmental	Crime prevention	\$ 29,324
Police Reserve Officer	Police Reserve Officer	7,421
Total Committed Fund Balance		<u>\$ 36,745</u>
Assigned for		
General	Compensated absences	\$ 75,301
General	Capital outlay	97,433
Total Assigned Fund Balance		<u>\$ 172,734</u>

**Note 4: Defined Pension Plans - Statewide**

**A. Plan Description**

The Department participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota statutes*, chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to a local relief association that elected to merge with and transfer assets and administration to PERA.

West Hennepin Public Safety Department  
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**Note 4: Defined Pension Plans - Statewide (Continued)**

**B. Benefits Provided**

PERA provides retirement, disability and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

General Employee Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for average salary for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989 normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase will be equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50 percent after five years up to 100 percent after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014 vest on a prorated basis from 50 percent after ten years up to 100 percent after twenty years of credited service. The annuity accrual rate is 3 percent of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase will be fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

**C. Contributions**

*Minnesota statutes*, chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent, of their annual covered salary in fiscal year 2020 and The Department was required to contribute members and 7.50 percent for Coordinated Plan members. The Department's contributions to the General Employees Fund for the years ending December 31, 2020, 2019 and 2018 were \$9,609, \$9,420 and \$9,235, respectively. The Department's contributions were equal to the contractually required contributions for each year as set by state statute.

West Hennepin Public Safety Department  
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**Note 4: Defined Pension Plans - Statewide (Continued)**

Police and Fire Fund Contributions

Police and Fire member's contribution rates increased from 11.30 percent of pay to 11.80 percent and employer rates increased from 16.95 percent to 17.70 percent on January 1, 2020. The Department's contributions to the Police and Fire Fund for the years ending December 31, 2020, 2019 and 2018 were \$142,904, \$133,379 and \$129,916, respectively. The Department's contributions were equal to the contractually required contributions for each year as set by state statute.

**D. Pension Costs**

General Employees Fund Pension Costs

At December 31, 2020, the Department reported a liability of \$113,914 for its proportionate share of the General Employees Fund's net pension liability. The Department's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the Department totaled \$3,587. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Department's proportion of the net pension liability was based on the Department's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020 relative to the total employer contributions received from all of PERA's participating employers. The Department's proportion was 0.0018 percent, which was no change from the proportion measured at June 30, 2019.

Department's Proportionate Share of the Net Pension Liability	\$ 113,914
State of Minnesota's Proportionate Share	<u>3,587</u>
 Total	 <u><u>\$ 117,501</u></u>

For the year ended December 31, 2020, the Department recognized pension expense of \$3,655 for its proportionate share of the General Employees Fund's pension expense. In addition, the Department recognized an additional \$312 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2020, the Department reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 984	\$ 431
Changes in Actuarial Assumptions	-	4,097
Net Difference Between Projected and Actual Earnings on Plan Investments	1,544	-
Changes in Proportion	4,653	3,220
Contributions to PERA Subsequent to the Measurement Date	<u>4,997</u>	<u>-</u>
 Total	 <u><u>\$ 12,178</u></u>	 <u><u>\$ 7,748</u></u>

West Hennepin Public Safety Department  
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**Note 4: Defined Pension Plans - Statewide (Continued)**

The \$4,997 reported as deferred outflows of resources related to pensions resulting from the Department's contributions to subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$	(8,583)
2022		1,555
2023		3,708
2024		2,753

Police and Fire Fund Pension Costs

At December 31, 2020, the Department reported a liability of \$1,166,525 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Department's proportionate share of the net pension liability was based on the Department's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019 through June 30, 2020 relative to the total employer contributions received from all of PERA's participating employers. The Department's proportion was 0.0761 percent which was a 0.0007 percent increase from its proportionate share measured as of June 30, 2019.

The State of Minnesota also contributed \$13.5 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2020. The contribution consisted of \$4.5 million in direct state aid that does meet the definition of a special funding situation and \$9.0 million in fire state aid that does not meet the definition of a special funding situation. The \$4.5 million direct state was paid on October 1, 2019. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in fire state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

As a result, the State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$4.5 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2020, the City recognized pension expense of \$67,423 for its proportionate share of the Police and Fire Plan's pension expense.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in fire state aid. The City also recognized \$8,447 for the year ended December 31, 2020 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2020, the Department reported its proportionate share of Police and Fire Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 64,300	\$ 63,829
Changes in Actuarial Assumptions	458,618	763,478
Net Difference Between Projected and Actual Earnings on Plan Investments	56,897	-
Changes in Proportion	224,506	148,441
Contributions to PERA Subsequent to the Measurement Date	81,282	-
Total	\$ 885,603	\$ 975,748

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**Note 4: Defined Pension Plans - Statewide (Continued)**

The \$81,282 reported as deferred outflows of resources related to pensions resulting from the Department's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ (60,872)
2022	(305,444)
2023	78,836
2024	87,681
2025	28,372

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2020 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.75% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for General Employees Plan and 1.0 percent per year for Police and Fire Plan.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020. The recommended assumptions for that plan were adopted by the Board and will be effective with the July 1, 2021 actuarial valuations if approved by the Legislature.

West Hennepin Public Safety Department  
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**Note 4: Defined Pension Plans - Statewide (Continued)**

The following changes in actuarial assumptions and plan provisions occurred in 2020:

General Employees Fund

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.



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**Note 4: Defined Pension Plans - Statewide (Continued)**

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Stocks	35.50 %	5.10 %
Alternative Assets (Private Markets)	25.00	5.90
Bonds (Fixed Income)	20.00	0.75
International Stocks	17.50	5.30
Cash	2.00	-
Total	<u>100.00 %</u>	

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2020 was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

The following presents the Department's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the Department's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	Department Proportionate Share of NPL		
	1 Percent Decrease (6.50%)	Current (7.50%)	1 Percent Increase (8.50%)
General Employees Fund	\$ 182,564	\$ 113,914	\$ 57,283
Police and Fire Fund	2,325,052	1,166,525	208,047

**H. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at [www.mnpera.org](http://www.mnpera.org).

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**Note 5: Subsequent Event**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (“COVID-19”) and the risks to the international community as virus spreads globally. On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. In response to the pandemic, the State of Minnesota has issued stay-at-home orders and other measures aimed at slowing the spread of the coronavirus.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. Due to the rapid development and fluidity of this situation, the Department cannot determine the ultimate impact that the COVID-19 pandemic will have on its financial condition, liquidity, and future revenue collection, and therefore any prediction as to the ultimate impact on the Department’s financial condition, liquidity, and future results of its revenue collections is uncertain.

REQUIRED SUPPLEMENTARY INFORMATION  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information  
For the Year Ended December 31, 2020

**Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund**

Fiscal Year Ending	Department's Proportion of the Net Pension Liability	Department's Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Department (b)	Total (a+b)	Department's Covered Payroll (c)	Department's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/20	0.0019 %	\$ 113,914	\$ 3,587	\$ 117,501	\$ 136,017	83.7 %	79.0 %
06/30/19	0.0018	99,518	3,000	102,518	126,756	78.5	80.2
06/30/18	0.0018	99,857	-	99,857	118,454	84.3	79.5
06/30/17	0.0020	127,679	-	127,679	127,644	100.0	75.9
06/30/16	0.0019	154,271	-	154,271	119,444	129.2	68.9
06/30/15	0.0020	103,650	-	103,650	117,101	88.5	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

**Schedule of Employer's PERA Contributions - General Employees Fund**

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Department's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/20	\$ 9,993	\$ 9,993	\$ -	\$ 133,242	7.5 %
12/31/19	9,609	9,609	-	128,115	7.5
12/31/18	9,420	9,420	-	125,606	7.5
12/31/17	9,235	9,235	-	123,136	7.5
12/31/16	9,054	9,054	-	120,723	7.5
12/31/15	8,877	8,877	-	118,362	7.5

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2020

**Notes to the Required Supplementary Information - General Employees Fund**

Changes in Actuarial Assumptions

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2020

**Notes to the Required Supplementary Information - General Employees Fund (Continued)**

Changes in Plan Provisions

2020 - Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 - No changes noted

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2020

**Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund**

Fiscal Year Ending	Department's Proportion of the Net Pension Liability	Department's Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Department (b)	Total (a+b)	Department's Covered Payroll (c)	Department's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
06/30/20	0.0885 %	\$ 1,166,525	\$ -	\$ 1,166,525	\$ 971,285	120.1 %	87.2 %
06/30/19	0.0761	810,161	-	810,161	821,277	98.6	89.3
06/30/18	0.0754	803,686	-	803,686	794,226	101.2	88.8
06/30/17	0.0780	1,053,093	-	1,053,093	803,883	131.0	85.4
06/30/16	0.0980	3,932,911	-	3,932,911	752,473	522.7	63.9
06/30/15	0.0790	897,625	-	897,625	757,513	118.5	86.6

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

**Schedule of Employer's PERA Contributions - Police and Fire Fund**

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Department's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/20	\$ 159,427	\$ 159,427	\$ -	\$ 940,573	16.95 %
12/31/19	142,904	142,904	-	843,094	16.95
12/31/18	133,379	133,379	-	823,326	16.20
12/31/17	129,916	129,916	-	801,950	16.20
12/31/16	122,717	122,717	-	757,513	16.20
12/31/15	121,734	121,734	-	751,446	16.20

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2020

**Notes to the Required Supplementary Information - Police and Fire Fund**

Changes in Actuarial Assumptions

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

Changes in Plan Provisions

2020 - No changes noted

2019 - No changes noted

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing \$9.0 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019 and 11.80 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019 and 17.70 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.



West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2020

**Notes to the Required Supplementary Information - Police and Fire Fund (Continued)**

2017- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

2016 - No changes noted

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

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COMBINING FUND FINANCIAL STATEMENTS  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

West Hennepin Public Safety Department  
 Maple Plain, Minnesota  
 Combining Balance Sheet - Special Revenue Funds  
 Nonmajor Governmental Funds  
 December 31, 2020

	Crime Prevention	Forfeiture Fund	Total Governmental Funds
Assets			
Cash and temporary investments	\$ 29,324	\$ 20,370	\$ 49,694
Fund Balances			
Restricted	\$ -	\$ 20,370	\$ 20,370
Committed	29,324	-	29,324
Total Fund Balances	\$ 29,324	\$ 20,370	\$ 49,694

West Hennepin Public Safety Department  
Maple Plain, Minnesota  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2020

	Crime Prevention	Forfeiture Fund	Total Governmental Funds
Revenues			
Intergovernmental	\$ 2,500	\$ 10,000	\$ 12,500
Miscellaneous	2,284	-	2,284
Total Revenues	<u>4,784</u>	<u>10,000</u>	<u>14,784</u>
Expenditures			
Current - public safety			
Uniform allowance	5,003	-	5,003
Printing	100	-	100
Auto Maintenance	1,100	1,419	2,519
Contingency	-	10,000	10,000
Miscellaneous	(58)	-	(58)
Capital outlay - public safety	13,938	21,199	35,137
Total Expenditures	<u>20,083</u>	<u>32,618</u>	<u>52,701</u>
Change in Fund Balances	(15,299)	(22,618)	(37,917)
Fund Balances, January 1	<u>44,623</u>	<u>42,988</u>	<u>87,611</u>
Fund Balances, December 31	<u>\$ 29,324</u>	<u>\$ 20,370</u>	<u>\$ 49,694</u>

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OTHER REPORT  
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT  
ON MINNESOTA LEGAL COMPLIANCE

Board of Commissioners  
West Hennepin Public Safety Department  
Maple Plain, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), as of and for the year ended December 31, 2020, and the related notes to the financial statements which collectively comprise the Department's basic financial statements, and have issued our report thereon dated April 9, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that the City of West Hennepin Public Safety Department, failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

.This report is intended solely for the information and use of the Board of Commissioners, management and the Minnesota Office of the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

ABDO, EICK & MEYERS, LLP  
Minneapolis, Minnesota  
April 9, 2021



**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
BOARD OF COMMISSIONERS  
Tuesday, January 26, 2021  
8 a.m.  
Zoom Meeting**

**MEETING MINUTES**

**1. Call to Order.**

Pursuant to due call and notice thereof, a regular meeting of the West Hennepin Public Safety Board of Commissioners was called to order at 8:01 a.m. by Chairperson Julie Maas-Kusske.

Present: Commissioner Mayor Marvin Johnson, Commissioner Mayor Julie Maas-Kusske, Commissioner Lynn Betts, Commissioner John DeLong, Director Gary Kroells, Recording Secretary Kim Curtis

Others Present: Interim Maple Plain City Administrator Frank Boyles. Independence City Administrator Mark Kaltsas joined at 8:25 a.m.

Absent: None

**2. Election of 2021 WHPS Officers – Chairperson/Vice-Chairperson/Secretary/Treasurer**

Maas-Kusske nominated Johnson be Chairperson, seconded by Betts. All voted aye. Motion carried.

Chairperson Johnson then took over leading the meeting.

Betts nominated Maas-Kusske be Vice Chairperson. DeLong closed nominations, seconded by Betts. All voted aye. Motion carried.

Motion by Maas-Kusske, seconded by DeLong, that Betts remain Treasurer and DeLong remain Secretary. All voted aye. Motion carried.

**3. Approval of December 18, 2020, Commission Minutes**

Motion by Betts, seconded by Johnson, to approve the December 18, 2019, meeting minutes. All voted aye. Motion carried.

**4. Review of December 2020 Activity Reports**

West Hennepin Public Safety (WHPS) handled a total of 5,224 incidents in 2020: 3,200 in Independence; 1,800 in Maple Plain. The other 224 incidents consisted of 39 Towards Zero Deaths (TZD) saturations and 185 agency assists to other police departments.

Johnson asked if a theft of gas case occurred at the local Holiday Gas Station. Director Kroells said no, it was from a car parked at an apartment building.

#### **5. Review of December 2020 Claims**

There were no questions regarding the claims. Motion by Betts, seconded by Maas-Kusske, to approve the December 2020 claims, subject to audit. All voted aye. Motion carried.

#### **6. Review of 2019 YTD Budget and Cash Asset Report**

In 2020 WHPS received \$1,849,116 (100.43%) in income and spent \$1,834,315 (100%) in expenses. This is a difference of \$14,801, subject to WHPS' financial audit, which will be conducted March 11, 2021. There could still be a few final 2020 outstanding invoices that have not been received and paid yet so the final numbers will not be known until after the accountants have conducted the 2020 audit. Director Kroells stated that in most years in the past unused funds have been placed in the Capital Improvement Fund or the Severance Fund and he asked that the same be done with any unused funds from the 2020 budget.

Balances of the other accounts are: Crime Prevention \$29,324; Reserves \$7,881; Capital Outlay Fund \$97,432; Severance \$68,483; Military Leave PERA 6,817, Forfeiture \$20,369.

Motion by Johnson, seconded by Betts, to approve the 2020 YTD Budget and Cash Asset Reports, subject to audit. All voted aye. Motion carried.

Director Kroells said there is one invoice for approximately \$1,200 that will affect the 2020 budget. Severance will go down when agenda item 19 is discussed later in the meeting.

DeLong asked about municipality insurance. Recording Secretary Curtis explained that it and vehicle insurance are separate line items in the budget but lumped together on the annual League of MN Cities (LMC) invoice.

Director Kroells advised the Police Commission that LMC increased Workman's Compensation for 2021 by 35%. That is \$5,000 more than he budgeted for in 2021. Director Kroells had a conversation with WHPS' insurance agent about the increase. He was told it is due to PTSD claims, which LMC capped at 20%, and to expect at least a 20% increase in 2022. Director Kroells pointed out to the agent that WHPS has an officer wellness program and LMC did not take that into account. The agent said she would bring that back to her higher ups to see if WHPS can be given some kind of credit.

#### **7. Review of 2020 End of Year Accrued Vacation/Vacation/Comp/Sick Time**

All employees' vacation/comp hours were down to the allowed carryover except one employee who requested in writing to carry over 1.5 hours he is over in vacation time and 23.43 hours he is over in comp 2021 and use in January. Three employees were over the allowed 960 carry over hours in sick time. One half of their hours over 960 were paid into a post-retirement account at their hourly rate.

Motion by Betts, seconded by DeLong, to approve the December 2020 YTD Accrued Vacation/Comp and Sick Time reports. All voted aye. Motion carried.

## **8. Items of Interest-Community Events**

The following items were reviewed:

- LMC dividend check \$2,065 for safe practicing at WHPS.
- Mayor Maas-Kusske thank you email regarding her father's funeral.
- Thank you email from MN DNR regarding WHPS and other agencies visiting the Birdsall family during the holidays.
- West Metro Drug Task Force 2020 results.
- Thank you email from an Independence resident to our staff for all that they do.
- \$500 donation to WHPS from an Independence resident.
- Thank you card for flowers sent to an employee's grandmother's funeral.

Discussion was had on edibles containing marijuana. Director Kroells explained it is becoming more popular and being brought into Minnesota from states where marijuana has been legalized. He expects to see more overdoses in children who think it's just candy. He also explained how law enforcement tests for marijuana and he feels the subject needs to be discussed more at the legislative level.

## **9. Additions to the Agenda**

None.

## **Old Business**

### **10. Highway 12 Safety Coalition**

A regular Highway 12 Safety Coalition meeting was held virtually on January 7, 2021. Director Kroells continues to chair the coalition. Crash data was reviewed for all law enforcement agencies. The data shows that WHPS has responded to more crashes than all agencies combined.

In the Police Commission packets was a power point presentation by MnDOT Metro Engineer Aaron Tag showing an overview of the Highway 12 projects coming up in Independence this year. A roundabout will be installed at Highway 12 and County Road 90 and a center median barrier will be installed on Highway 12 between County Road 6 and Baker Park Road. Both projects are scheduled to start in May 2021 and be completed in September 2021. During the construction projects Highway 12 will be completely shut down in these areas and traffic will be diverted around Maple Plain on County Road 6.

These projects are going to have a great effect on Maple Plain businesses. West Chamber is working with MnDOT to encourage travelers to access Maple Plain by using County Roads 19 and 83 from the north and the south.

In fall 2021 construction begins at Highway 12 and County Road 92, with full construction of a roundabout beginning in spring of 2022. MnDOT will assist Hennepin County with this project. Hennepin County is working on land acquisition for the project. Bids for this project are expected to occur summer 2021.

Johnson expressed concern with the amount of traffic that is going to be diverted past his residence. Director Kroells explained that temporary stop lights will be installed at County Roads 6 and 92, County Roads 6 and 19 and County Roads 6 and 83 vs. the four 2-way stop signs that are at two of those intersections now.

#### **11. First Responder Vaccinations Update**

Originally Minnesota Department of Health did not allow police officers in the first round of vaccinations until it was brought to their attention that police officers and fire fighters are active emergency medical responders. Lakes Area Emergency Management Group and North Group Emergency Management worked together to set up vaccinations at Wayzata High School. WHPS and Maple Plain Fire Department signed up eligible staff who voluntarily requested to be vaccinated. The second round of vaccinations is scheduled for the end of January. At this point WHPS employees are not being required to be vaccinated. It is strictly voluntary. Director Kroells polled police chiefs from other surrounding police departments and learned that 50% of police officers chose to get the vaccination and 50% have refused.

#### **12. Building Construction Review**

WHPS and City of Independence continue to operate without disruption during the building construction. Citizens access city hall staff in the Independence Public Works building and WHPS staff in a temporary lobby inside WHPS' garage.

#### **13. New Phone System**

The new phone system, RingCentral, is ready to go live for WHPS and City of Independence. It is a cloud-based system through the internet and currently in the test phase. WHPS and City of Independence should see significant savings in their phone bill by going with this new system. Officer Jon Howes has done a tremendous job setting the system up for WHPS and will train WHPS staff.

#### **14. Joint Powers Agreement Meeting**

A Police Commission meeting will be held Tuesday, February 9, 2021, 8 a.m., to discuss the Joint Powers Agreement (JPA) further. Both cities previously hosted council workshops to discuss the JPA; City of Maple Plain on January 5, 2021, City of Independence on January 12, 2021. The Police Commission agreed to hold this meeting in person at Maple Plain's chambers. Betts will attend by Zoom.

#### **15. New Squad Update**

The new squad ordered to replace one of WHPS' older ones was originally supposed to arrive in January 2021. Davis Chevrolet of Delano advised there are production issues, and the new squad will not arrive until March.

#### **16. Civil Disobedience Training/Mobile Field Force Update**

All WHPS officers, including Director Kroells, attended an 8-hour mobile field force training this month, hosted by Hennepin County Sheriff's Office and Minneapolis Police Department. WHPS ordered mobile field force equipment and assigned it to all officers. This equipment consists of riot helmets, face shields, gas masks and batons. It will protect them during incidents of civil unrest. Ninety-five percent (95%) of all police

officers in Hennepin County attended this training, which consisted of both classroom and hands-on. WHPS has two specialty officers on the Lake Minnetonka Area SWAT team who trained in mobile field force but Director Kroells wanted all WHPS officers to attend this training as well in case of civil unrest in our communities.

Director Kroells received an email on Friday, January 22, 2021, at 4 p.m. from Hennepin County Sheriff Dave Hutchinson asking if WHPS would assist his department with civil unrest that is expected in Minneapolis during the Eric Chauvin trial. He has not responded to Sheriff Hutchinson yet because he wanted the Police Commission's input. It is a hot topic among the other police chiefs in the Lakes Area Emergency Management group who Sheriff Hutchinson also emailed. Director Kroells feels that WHPS already has two officers committed to the Lakes Area Emergency SWAT team that could be called out to assist in Minneapolis. The Police Commission agreed that WHPS officers should not be called downtown Minneapolis to assist when there are already two WHPS officers on the Lakes Area Emergency SWAT team that can respond.

## **New Business**

### **17. Body Worn Camera Discussion**

On January 21, 2021, Director Kroells and Sgt. Denneson met with WHPS' in-car video camera system vendor Panasonic Arbitrator to discuss the current system's options and capabilities. WHPS in-car video cameras were upgraded and a new server installed last year in preparation for body worn cameras. More information will be provided to the Police Commission as WHPS moves closer to implementing a body worn camera system, which is estimated to be 90 days or longer.

Director Kroells received a bid for 12 cameras that is just under \$20,000. There would be an additional \$8-10,000 in minor upgrades, installing cradles and other options. He said that WHPS officers do want the cameras. Body cameras would be in addition to the weapon-mounted cameras WHPS currently has. It would be a lot of data to run through a server, but it could save WHPS in lawsuits in the long run. It is possible there is a pilot program to try out a few body cameras before buying the whole program.

### **18. West Metro Drug Task Force Annual Review-Luncheon February 25, 2021**

An appreciation luncheon to say thank you to our West Metro Drug Task Force (WMDTF) agents is scheduled for February 25, 2021, 11 a.m., at the Choo Choo Restaurant and Bar in Loretto. Director Kroells will send each Police Commissioner an invitation to attend.

### **19. Resignation of a Police Officer/Hiring Process**

On January 20, 2021, Officer Aaron Geddes turned in his resignation effective February 12, 2021. Director Kroells accepted it and wished him well in his new career as an aviation instructor. Officer Geddes' resignation letter was included in the Police Commission packets. Director Kroells said it was not unexpected due to the civil unrest and riots currently going on in the world today and Officer Geddes' heart was not in it anymore.

Director Kroells requested Officer Geddes not work the last 2 weeks of his schedule and Officer Geddes agreed. He is using vacation hours until his effective resignation date. Officer Geddes will attend the WHPS department meeting on February 10, 2021, so his WHPS family can say their final goodbyes and wish him well. The Police Commissioners were invited to attend the meeting so they can also say their final goodbyes.

Motion by Johnson, seconded by Maas-Kusske, for Director Kroells to express the Police Commission's well wishes to Officer Geddes. All voted aye. Motion carried.

Director Kroells asked the Police Commission's permission to post an advertisement on MN POST BOARD's website to put together a hiring list and offer a lateral entry hire for the right qualified officer. At this time, he does not have a single person in mind who is looking to be hired as a police officer. If he finds that he needs to offer certain enticements, he will bring them back to the Police Commission for permission to go that route in order to move ahead with the hiring process.

Motion Maas-Kusske, seconded by DeLong, to allow Director Kroells to move forward with the hiring process. All voted aye. Motion carried.

#### **20. 2020 Annual Report**

WHPS' 2020 Annual Report was not complete and ready to go in the Police Commission packets when they were emailed and sent via Dropbox to the Police Commissioners. It was completed and forwarded to them on January 25, 2020. The Police Commissioners who had a chance to read it said they felt it was well done and put together.

#### **21. Next Police Commission Meeting April 27, 2021, 8 a.m.**

The next Police Commission meeting is scheduled for April 27, 2021, at 8 a.m.

#### **22. Adjourn**

The meeting adjourned at 9:12 a.m.



**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
BOARD OF COMMISSIONERS  
Tuesday, February 9, 2021  
8 a.m.**

**MEETING MINUTES**

**1. Call to Order.**

Pursuant to due call and notice thereof, a special meeting of the West Hennepin Public Safety Board of Commissioners was called to order at 8:01 a.m. by Chairperson Marvin Johnson.

Present: Commissioner Mayor Marvin Johnson, Commissioner Mayor Julie Maas-Kusske, Commissioner Lynn Betts (via Zoom), Commissioner John DeLong, Director Gary Kroells, Recording Secretary Kim Curtis

Others Present: Maple Plain City Administrator Clarissa Hadler, Independence City Administrator Mark Kaltsas

Absent: None

**2. Additions to the Agenda**

None.

**Old Business**

**3. Joint Powers Agreement Meeting**

Director Kroells gave a brief history of the Joint Powers Agreement (JPA), stating it was originally signed in 1978 and updated in 1995. Another update was attempted in 2009 to add one additional year for either city to opt out of the JPA but it did not pass and was not signed. He was aware that the commissioners were interested in possibly going with a three-year budget and changing the one year opt out of the JPA for either city to a longer period.

Director Kroells was asked if WHPS' annual budget can be presented sooner than September 1<sup>st</sup> each year. He said he presents it to the police commission in the annual July budget meeting every year, as required by the JPA, so the cities can include it in their budget planning. A suggestion was made to hold an extra police commission meeting between then and September 1<sup>st</sup> so it is not down to the last minute for WHPS' budget to be approved. Scheduling conflicts do not always make this possible.

Discussion was had about possibly going with a three-year budget. This could be difficult for WHPS to come up with since annual increases to the largest line items such as cost of living for officers, health benefits and insurance, are not known until well after

July of each year. It was suggested this is something WHPS' accountants could possible help WHPS with.

The formula WHPS uses to calculate each cities' percentage of the annual budget consists of tax capacity, population and calls for service. Suggested ideas for possible changes to the formula were: going to a fixed rate; adding something to the formula; averaging it out over a three-year period. All commissioners agreed that the current formula should be continued as is. They also agreed to bring the idea of a three-year opt out option of the JPA to their city councils for further discussion.

#### **4. West Metro Drug Task Force Annual Review-Luncheon**

Director Kroells reminded the commissioners and city administrators of the upcoming appreciation luncheon hosted by West Metro Drug Task Force on February 25, 2021, at the Choo Choo Bar in Loretto. The 11 a.m. social time was changed to 11:30 a.m. and lunch will be served at noon. He encouraged anyone who wants to attend to rsvp to him by email so WMDTF has an idea of head count for food planning purposes. Commissioners Johnson, DeLong and Maas-Kusske said they will plan to attend.

#### **5. Hiring Update**

The search for hiring Officer Aaron Geddes' replacement and establishing a hiring list has begun. The posting on MN POST Board has a February 19, 2021, deadline for applications to be received. West Hennepin has received four applications as of the date of this meeting, but Director Kroells said it's always slow right up until the deadline. He does not expect too many more applications to come in because there are numerous police officer job openings throughout the metro area. The hiring process will be expedited for lateral transfers and new hires because applicants are also applying at other police departments. The police commissioners will be asked to assist with the interview process on approximately March 9, 2021.

### **New Business**

#### **6. Policy Updates**

WHPS' policy manual is provided by Lexipol. They review and update it throughout the year to reflect state, federal and tribal laws and then Director Kroells reviews those changes. Lexipol recently updated Policy #303, Control Devices, to include Kinetic Energy Projectiles or 40MM Non-Lethal weapons. This is a vital tool option that enables officers to reduce death or serious injury and to de-escalate potential deadly situations.

WHPS purchased two 40MM weapons and has them in the squads. All officers were trained and certified in how to use them.

Other policy updates by Lexipol are 200 - Organization Structure; 300 – Use of Force, 303 – Control Devices; 604 – Eyewitness ID; 605 – Brad Material Disclosure, were included in the Police Commission packets.

Motion by Maas-Kusske, seconded by Betts, to approve the Lexipol policy updates. All voted aye. Motion carried.

**7. Resolution for 2021 Towards Zero Deaths Grant**

West Hennepin and Orono Police Department were contacted by the Towards Zero Death coordinator and advised of additional grant funds that have been designated specifically for aggressive driving on Highway 12, County Road 6 and other local roads that traffic will use during the February through September 2021 construction period. Sgt. Rick Denneson applied for \$62,000 on behalf of both police agencies. If the funds are awarded, each agency would receive \$31,000. Dayton Police Department got into the grant at the very last minute.

Resolution 2021-0209-01, Authorizing Execution of Agreement, was included in the police commission packets. It is required to be approved and signed for the grant application process. Motion by Maas-Kusske, seconded by DeLong, to execute the resolution. All voted aye. Motion carried. The resolution was then signed by Johnson as Police Commission Chairperson and Maas-Kusske as Police Commission Vice Chairperson.


**8. Next Police Commission Meeting April 27, 2021, 8 a.m.**

The next regular police Commission meeting is scheduled to be held on April 27, 2021, 8 a.m. JPA updates will be brought up again at this meeting for further discussion.

**9. Adjourn**

Motion by Johnson, seconded by DeLong, to adjourn the special police commission meeting. All voted aye. Motion carried. The meeting adjourned at 9:03 a.m.



Date: February 2, 2021  
To: Public Safety Commissioners  
City of Independence Council Members  
City of Maple Plain Council Members  
From: Director Gary Kroells   
SUBJECT: January 2021 ACTIVITY REPORT

The purpose of this report is to give the reader a quick overview of the activities of the Public Safety Department each month. It also compares monthly and year-to-date information to the reader.

The report is broken down into five categories, as defined by the Criminal Justice Reporting System.

CRIMINAL-- Criminal is broken down into Part I and Part II crimes.

Part I includes crimes against persons versus crimes against property; criminal homicide, forcible rape, robbery assault, aggravated assault, burglary -breaking or entering, larceny-theft, larceny analysis, motor vehicle theft and arson.

Part II includes other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property, buying, receiving, possession; vandalism, weapons, carrying, possessing, etc.; prostitution and commercialized vice, sex offenses; drug abuse violations, gambling, offenses against the family and children, driving under the influence, liquor laws, drunkenness, disorderly conduct, vagrancy, all other offenses, suspicion, curfew and loitering laws - persons under 18; and runaways - persons under 18.

TRAFFIC-- Includes violations of the road and driving laws.

PART III-- Lost and Found: Includes lost and found persons, animals, and property, and stalled and abandoned vehicles.

PART IV-- Casualties: Includes all motor vehicle accidents, boating, and snowmobile; public home occupational accidents, fires, suicides, sudden deaths, burning permits, and burning violations.

PART V-- Miscellaneous Public: Includes open doors, gun permit applications, suspicious activities, animal complaints, motorist assists, alarm calls, parking complaints, house checks, driving complaints, civil matters, family disputes, department assists.

The balance of the report shows the total number of incidents handled, miles driven and how the Public Safety Department received calls. If anyone should desire more detailed statistical data, please contact my office.

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1918 County Road 90 / Maple Plain, Minnesota 55359  
Phone: (763) 479-0500 / Fax: (763) 479-0504

Web Address: <http://www.westhennepin.com> E-mail: [westhennepin@westhennepin.com](mailto:westhennepin@westhennepin.com)

**Monthly Activity Report  
January 2021**

Offense	This Month	Same Month Last Year	This Year To Date	Last Year To Date
<b>City Of Independence</b>				
Criminal	7	10	7	10
Traffic	124	92	124	92
Part III	7	7	7	7
Part IV	31	36	31	36
Part V	96	99	96	99
<b>Total City of Independence</b>	<b>265</b>	<b>244</b>	<b>265</b>	<b>244</b>
<b>City Of Maple Plain</b>				
Criminal	4	4	4	4
Traffic	30	75	30	75
Part III	2	7	2	7
Part IV	18	18	18	18
Part V	55	56	55	56
<b>Total City Of Maple Plain</b>	<b>109</b>	<b>160</b>	<b>109</b>	<b>160</b>
<b>Grand Total Both Cities</b>				
	<b>374</b>	<b>404</b>	<b>374</b>	<b>404</b>
TZD	2	0	2	0
Agency Assists	14	10	14	10
<b>Total ICR Reports</b>	<b>388</b>	<b>414</b>	<b>388</b>	<b>414</b>
<b>How Received</b>				
Fax	15	9	15	9
In Person	10	22	10	22
Mail	1	0	1	0
Other	2	2	2	2
Phone	31	23	31	23
Radio	131	153	131	153
Visual	169	182	169	182
Email	29	7	29	7
Lobby Walk In	0	16	0	16
<b>Total</b>	<b>388</b>	<b>414</b>	<b>388</b>	<b>414</b>

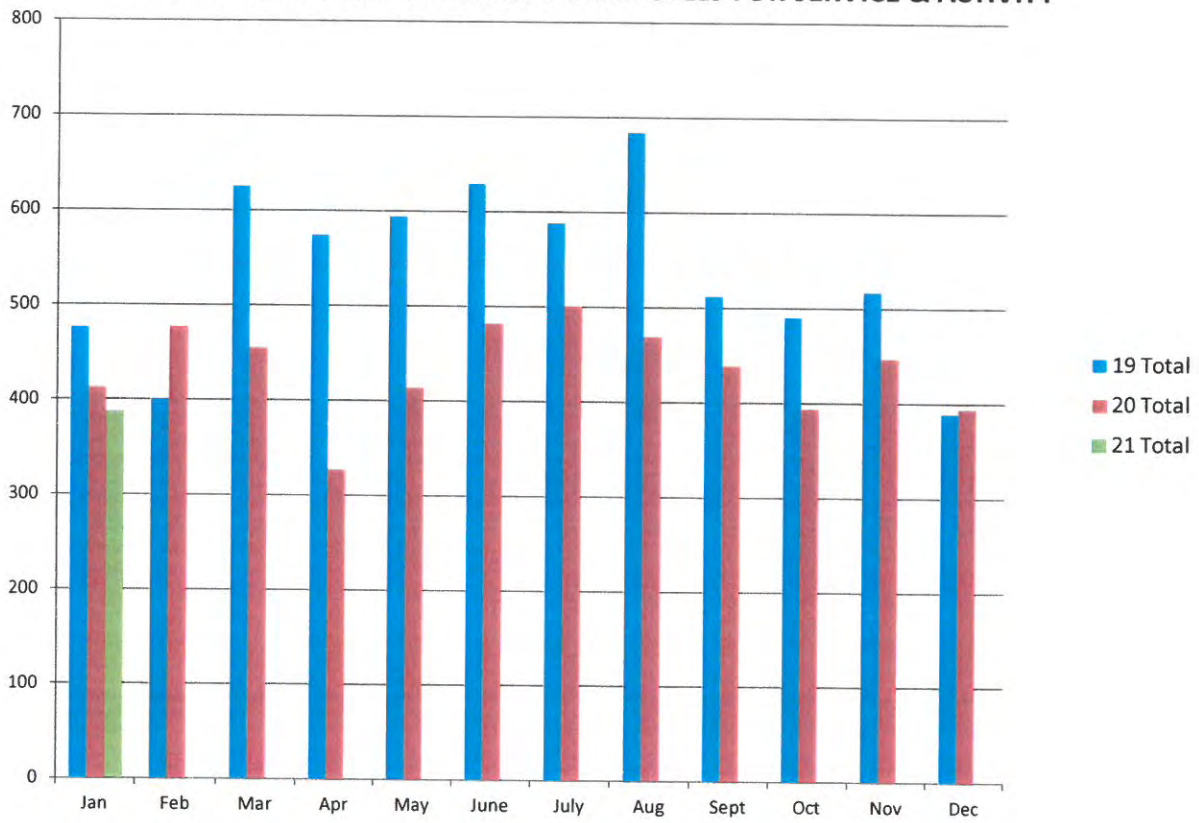
January 2021 Criminal Part I & II  
 City of Independence Grid #'s 3-5

<u>AGN</u>	<u>ICR</u>	<u>Title</u>	<u>Grid #</u>	<u>Reported Date</u>	<u>MOC range</u>
WHPS	21000043	Theft -Stolen Gift Card	4	1/5/2021	TW999
WHPS	21000101	Weapons/Carrying/Possess w/out permit	5	1/9/2021	W2527
WHPS	21000112	3rd Degree GM DWI	5	1/10/2021	JFW01
WHPS	21000143	Disorderly Conduct/2nd Degree DWI	4	1/11/2021	JEWA1
WHPS	21000235	3rd Degree GM DWI/ Open Bottle	3r	1/19/2021	JFW01
WHPS	21000236	DANCO & OFP Violation /Harassment	4	1/19/2021	N239D
WHPS	21000310	Financial Transaction Credit Card Fraud	3	1/25/2021	U0550

January 2021 Criminal Part I & II  
 City of Maple Plain Grid # 1-2

<u>AGN</u>	<u>ICR</u>	<u>Title</u>	<u>Grid #</u>	<u>Reported Date</u>	<u>MOC range</u>
WHPS	21000037	Domestic Assault / Interfere with 911	1	1/4/2021	AK451
WHPS	21000065	Theft by Check/ Forgery	2	1/6/2021	U202K
WHPS	21000246	Theft of Security Camera's	1	1/21/2021	TV999
WHPS	21000348	Theft of V-Trailer/Enclosed	1	1/29/2021	TH229

### THREE YEAR COMPARISON OF POLICE CALLS FOR SERVICE & ACTIVITY



# DIRECTOR'S NEWS & NOTES

WEST HENNEPIN PUBLIC SAFETY  
January 2021 Activity Report

## Year to Date Activity Report

At the end of January 31, 2021 West Hennepin Public Safety (WHPS) handled year-to-date a total 388 incident complaints: 265 in the city of Independence and 109 in the city of Maple Plain.

The Criminal Part I and Part II cases for both cities have been highlighted for your review on the attached documents.

### Recent Highlighted Cases:

#### Crash

Jan 1 Hwy 12/ CR 90, Independence. While driving, motorist was trying to clean his front windshield with a wiper that was missing the rubber blade. His vehicle veered to the center striking the crash cushion on the guard rail and landed on top of the guardrail. No impairment was found. Vehicle was towed off the guardrail.

#### Medical

Jan 1 3675 Ihduhapi Trail, Independence. Vinland National Center. Loretto Fire Dept. was treating a patient that had a medical bleed. North Memorial EMS transported him to the hospital.

#### 911 Hang-up

Jan 2 2100 block Heritage Trail, Independence. Officer responded to a 911 hang-up near Heritage Trail. Nothing was said on the open line. Officer contact with the homeowner who stated his young son accidentally dialed, there were no issues and apologized.

#### Crash

Jan 3 CR 110 / Robert Rd, Independence. Driver of vehicle #2 passed vehicle #1 then quickly slowed down and vehicle #2 was rear-ended by vehicle #1. Citation was issued to driver #2 for Passing in No Passing zone

#### Death Investigation

Jan 4 5300 block Clayton Dr, Independence. Officer responded to call of a female lying outside in the snow, and not breathing. 55-year-old female was deceased and MPFD and North Memorial EMS were canceled. Family member was contacted and advised of officer findings. Preliminary death investigation, nothing criminal was found.

#### Domestic

Jan 4 5000 block Main Street E, Maple Plain. Officer responded to 911 physical domestic call. Upon arrival a female was heard screaming. Statements were taken and Elijah Alan Foss, 41 of Maple Plain was arrested, transported, and booked into Henn Co Jail for Gross Misdemeanor Domestic Assault and Gross Misdemeanor Interfere with 911 Emergency Call.



## Theft

Jan 5 4000 block Lake Sarah Dr, Independence. Resident ordered a Menards gift card for \$325.00 that was to be received before Christmas. Resident contacted Menards on the gift card status and found it was already redeemed at Menards in Buffalo on 12/26/2020. Case under investigation.

## Trespassing

Jan 6 3675 Ihduhapi Trl, Independence. Vinland Center reported their security cameras recorded vehicles driven by their no-trespassing signs to enter their private property to park and access their lake point property. Officer contacted three vehicle owners by phone and verbally warned them for trespassing. Owners apologized stating they would not go on the property again.

## Check Forgery

Jan 6 5100 block Oak Street, Maple Plain. Manager reported a forged / fake check was passed at their business and the persons had left. Manager had contacted the bank who advised the routing number was not real on the check. Approx. loss over \$400.00. Case under investigation.

## Suspicious Activity

Jan 7 5800 block Main Street W, Maple Plain. A threatening note was left on residents' front door. Case under investigation.

## Medical

Jan 9 Lake Independence, Independence. Officers along with Water Patrol, Maple Plain and Loretto Fire and North Memorial EMS responded to a victim that was on the lake, in a seizure and unconscious. MPFD located the victim and transported he and his wife by snowmobile for North Memorial EMS to transport.

## Parking Complaint

Jan 9 3200 block Ihduhapi Trail, Independence. Vehicle was parked on YMCA private property. To access the lake to fish, the motorist had used the YMCA private road, that was chained with a 'keep out' sign. A warning notice was put on the truck advising private property and cannot park there. Registered owner was from Maple Grove.

## Vehicle in Ditch

Jan 9 5600 block CR 11, Independence. Motorist did a U-turn, and the vehicles front tire dropped down into the ditch. Officer and resident shoveled the front end of the car and pushed the car out.

## DWI

Jan 10 12:58 a.m. Hwy 12/ Copeland Rd, Independence. Vehicle stopped for 64/55 mph and for swerving towards the center line and slowing down. Kyle Curtis Olsen, 38 from Waverly submitted a breath test which resulted in .25 breath alcohol concentration. Olsen was arrested, transported, and booked into HC Jail for 3<sup>rd</sup> Degree DWI.

## Crash

Jan 11 8:56 a.m. Hwy 12/ Main Street E, Maple Plain. Veh#2 slammed on his brakes, rear-ended Veh#1 who had slammed on her brakes when a vehicle in front of her failed to signal a turn into a business. Both vehicles had damages. No injuries to either driver.

## Harassment

Jan 11 2600 block CR 90, Independence. Victim reported ex-boyfriend has been calling, texting, e-mailing and posting private photos of her on Facebook and Instagram. He was told not to contact her. Victim was in the process of filling out a Harassment Restraining Order.

## Fight - DWI

Jan 11 9:55 p.m. CR 11 / Lake Sarah Rd, Independence. Passenger in a vehicle driven by his friend, sucker punched the driver causing great pain, and a bloody nose. Driver and passenger exited the vehicle, both were bloodied and fighting in the ditch. Jerrod Malachy Feist, 29 from Rogers submitted a breath test resulting in .23 breath alcohol concentration. Feist was arrested, transported, and booked into HC Jail for 2<sup>nd</sup> Degree DWI.

## Damage to Property

Jan 13 5050 Independence Street, Maple Plain. Caller was concerned ATV's ridden on the trails and grass behind the Discovery Center were being damaged. Officer identified where the ATV's were coming from. Homeowner admitted her kids were riding their ATV's and would correct the issue.

## Medical

Jan 14 5700 block Main Street, Maple Plain. MP Fire, North Memorial EMS assisted officer with an out-of-control juvenile. Officer intervened and calmed the situation for the parents and juvenile.

## Welfare Check

Jan 15 4:59 a.m. CR 6 / CR 92, Independence. Caller reported a male was standing on the side of the road. Male from Wisconsin took an Uber to Watertown, could not get one back into Minneapolis and decided to walk. Officer transported the male to Maple Plain so he could attempt to contact a ride.

## Scam

Jan 15 Independence. Caller from Sorrento FL reported she had put \$500.00 as a down payment for a horse she was told was in Independence. After she provided payment to reserve the horse, communication with the seller stopped. Caller was advised to make a report with FTC.

## Motorist Assistance

Jan 16 4:50 p.m. 4000 block CR 92, Independence. Two juveniles were snowmobiling, and one snowmobile was jammed into a wire fence. There was no damage. Officer assisted in pulling the machine out backwards.

## Crash

Jan 16 3700 block Independence Rd, Independence. Motorist n/b on Independence Rd drove off the road in attempt to avoid a collision with a car that backed out of a driveway in front of her. Vehicles did not have contact.

## Intoxication

Jan 18 3675 Ihduhapi Trail, Independence. Vinland driver picked up a 45 yoa male at his residence in Rochester. When checking him in at Vinland, he was found intoxicated. Male PBT resulted in .289% BAC. Male stated his state of intoxication is normal for him. Vinland transported him to Mission Detox.

## DWI

Jan 19 CR 11/CR 90, Independence. Ryan Patrick Conners, 56, Delano was stopped for traffic violations at 5:28 p.m. and submitted breath test which resulted in .31 breath alcohol concentration. Conners was arrested, transported, and booked into Henn Co Jail for 3<sup>rd</sup> Degree DWI.

## DANCO Violation

Jan 19 4200 block Woodhill Dr, Independence. Reported a Domestic Abuse No Contact Order violation. Case under investigation for DANCO charges.

## Suspicious Activity

Jan 20 5800 block Pagenkopf Rd, Independence. Resident received a letter from the Hennepin County Unemployment office indicating he applied for benefits. He had not applied for benefits and advised the unemployment office he did not apply. He was instructed to report it to the police, obtain a case number and they would resolve the issue. Officer advised resident to monitor his credit.

## School Bus Stop Arm Violation

Jan 20 9400 block Hwy 12, Independence. Stahlke bus driver reported an e/b vehicle on Hwy 12, drove through the school bus extended red flashing stop sign arm. Charges pending contact with the registered owner of the vehicle.

## Theft

Jan 21 1500 block Howard Ave., Maple Plain. Theft of security cameras. Approximate loss \$1,700.00. Case under investigation.

## Crash

Jan 22 Hwy 12/ Valley Rd, Independence. Veh#2 admitted to not paying attention and rear-ended Veh#1 that was stopped for a vehicle making a turn into a private residence. No injuries to either driver. Veh#2 cited for failure to drive with due care.

## Suspicious Act

Jan 23 5800 block Three Oaks Ave., Maple Plain. Resident reported a tarp was draped over some trees/logs in her backyard that was not there previously. Discovered someone made a fort and found several small footprints leading to a neighbor's property. The fort was partially on resident's property and the neighbors. All was good.

## Suspicious Act

Jan 24 10:22 p.m. 3800 block Lake Haughey Rd, Independence. A vehicle backed up to a garage next to the house. Vehicle drove off when the outside lights were turned on. Video surveillance is being viewed for identifying the vehicle.

## Crash

Jan 25 12:04 a.m. Hwy 12/ CR 90, Independence. Driver admitted to holding his phone in his hand and talking. He hit the center dividers and ended up in the ditch. Driver was cited for Lane Violation and verbally warned for careless driving and using cellular phone.

## Mail Theft

Jan 25 3400 block CR 90, Independence. Reported someone stole some of callers' mail and then tried to use her Wells Fargo credit card at Target. Transaction was cancelled and waiting for video from Target with suspects' photo. Case under investigation.

#### Forgery

Jan 25 6700 block Fogelman Rd, Independence. State of Mn reported to caller's employer she had applied for unemployment benefits. Caller had not, someone was using her SS number and she needed to file a police report.

#### Breathing Problem

Jan 25 11:23 p.m. 1800 block Budd Ave., Maple Plain. Reported a baby with breathing problems and a high fever. Officer arrival found the baby breathing, stable, and his temperature had come down. North Memorial EMS took over care of the baby.

#### Medical

Jan 26 9:10 p.m. 5300 block Main Street Maple Plain. Patient was weak, tipped over striking his head and he was transported to the hospital by ambulance.

#### Suspicious Act

Jan 27 10:47 p.m. 6800 block Rachel Ridge Ct, Independence. Resident reported earlier a drone was hovering around his house and then crashed into the house. The drone was then seen continuing to fly out of the area, unknown direction.

#### Lift Assist

Jan 28 4800 block Gateway Blvd, Maple Plain. Officer assisted staff getting a female up after she had fallen. No injuries to the female.

#### Missing Property

Jan 28 1500 block Howard Ave Maple Plain. Resident reported dog tags and his Steger Mukluk shoes were stolen. Case under investigation.

#### Theft

Jan 29 5600 block Pioneer Creek Dr, Maple Plain. An enclosed black 12' Diamond plate front V-nose trailer with a drop-down rear door and service door was stolen from a parking lot. Stolen trailer entered into NCIC. Case under investigation.

#### Illness

Jan 29 3674 Ihduhapi Trail, Independence. Vinland National Center Male client was having alcohol withdrawals, shaking and nauseous was transported by North Memorial EMS to the hospital.

#### Fraudulent

Jan 29 4000 block Windmill Drive, Independence. State of Mn Unemployment Insurance reported to caller's employer he had applied for unemployment benefits. Caller had not made claim to unemployment and no benefits had been distributed. State of Mn was assisting in the fraudulent claim.

#### Medical

Jan 31 1500 block Rainbow Ave., Maple Plain. A snowball struck a juvenile's face causing an uncontrolled nosebleed. Officer arrival found the bleeding had stopped and his father had arrived. After initial assessment, father denied EMS and would take his son into a clinic if bleeding continued.

156 contacts of citations, verbal and written warnings were issued for traffic and equipment violations.



Date: March 8, 2021  
To: Public Safety Commissioners  
City of Independence Council Members  
City of Maple Plain Council Members  
From: Director Gary Kroells *G.Kroells*  
SUBJECT: February 2021 ACTIVITY REPORT

The purpose of this report is to give the reader a quick overview of the activities of the Public Safety Department each month. It also compares monthly and year-to-date information to the reader.

The report is broken down into five categories, as defined by the Criminal Justice Reporting System.

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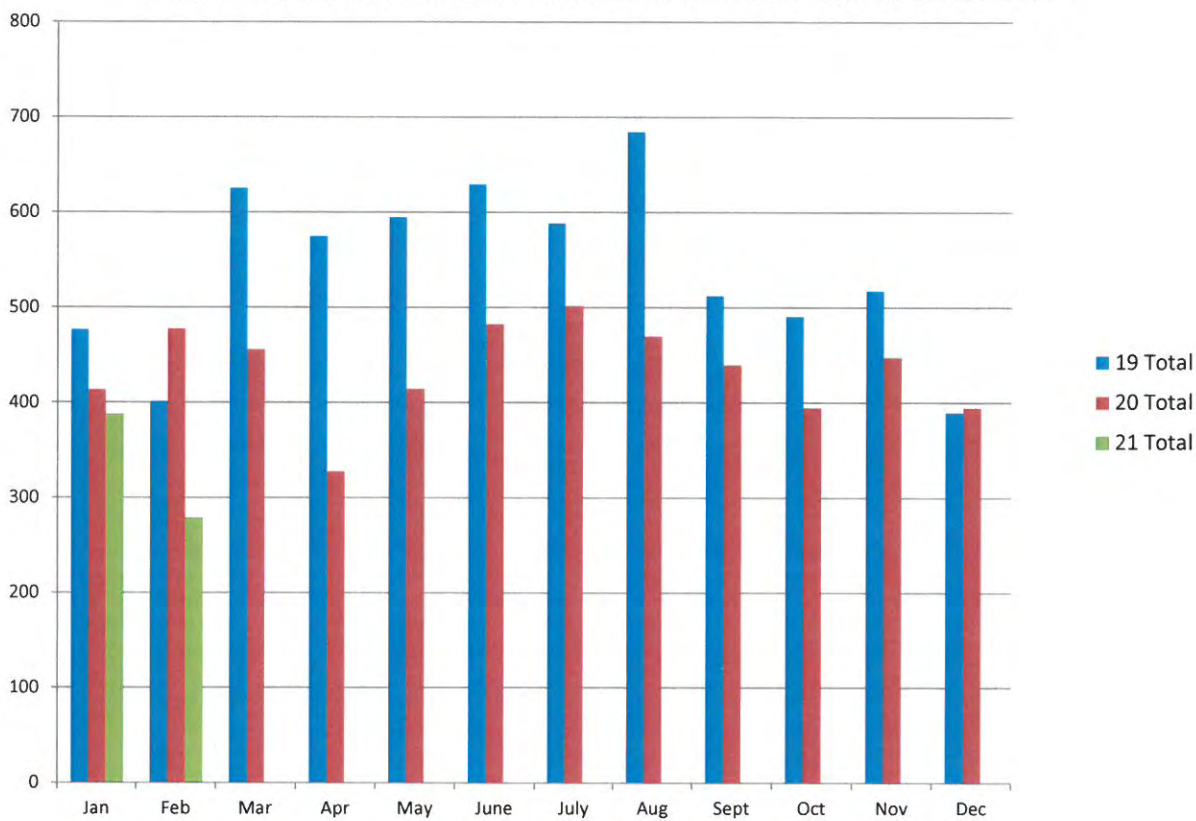
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**Monthly Activity Report  
February 2021**

<b>Offense</b>	<b>This Month</b>	<b>Same Month Last Year</b>	<b>This Year To Date</b>	<b>Last Year To Date</b>
<b>City Of Independence</b>				
Criminal	10	15	17	25
Traffic	54	135	178	227
Part III	2	7	9	14
Part IV	26	36	57	72
Part V	76	99	172	198
<b>Total City of Independence</b>	<b>168</b>	<b>292</b>	<b>433</b>	<b>536</b>
<b>City Of Maple Plain</b>				
Criminal	16	6	20	10
Traffic	20	72	50	147
Part III	2	7	4	14
Part IV	20	18	38	36
Part V	42	64	97	120
<b>Total City Of Maple Plain</b>	<b>100</b>	<b>167</b>	<b>209</b>	<b>327</b>
<b>Grand Total Both Cities</b>	<b>268</b>	<b>459</b>	<b>642</b>	<b>863</b>
TZD	2	1	4	1
Agency Assists	11	19	25	29
<b>Total ICR Reports</b>	<b>279</b>	<b>478</b>	<b>667</b>	<b>892</b>
<b>How Received</b>				
Fax	15	8	30	17
In Person	19	24	29	46
Mail	4	0	5	0
Other	0	0	2	2
Phone	34	19	65	42
Radio	122	152	253	305
Visual	68	244	237	426
Email	17	4	46	11
Lobby Walk In	0	27	0	43
<b>Total</b>	<b>279</b>	<b>478</b>	<b>667</b>	<b>892</b>

### THREE YEAR COMPARISON OF POLICE CALLS FOR SERVICE & ACTIVITY



February 2021 Criminal Part I & II  
 City of Independence Grid #'s 3-5

<u>AGN</u>	<u>ICR</u>	<u>Title</u>	<u>Grid #</u>	<u>Reported Date</u>	<u>MOC range</u>
WHPS	21000407	Drug Paraphernalia - Possession	3	2/2/2021	DC500
WHPS	21000408	Identity Theft	3	2/2/2021	U0540
WHPS	21000471	Nonconsensual Dissemination of Private Sexual Images	5	2/8/2021	N2430
WHPS	21000513	2nd Degree DWI	5	2/12/2021	JEG01
WHPS	21000515	Theft of Narcotics	4	2/12/2021	T0999
WHPS	21000545	Theft from Storage Unit	3	2/17/2021	B3734
WHPS	21000578	3rd Degree DWI Refusal	3	2/20/2021	JFR01
WHPS	21000606	Property Damage to Storage Unit	3	2/23/2021	P3119
WHPS	21000632	Identity Theft	4	2/26/2021	U0730
WHPS	21000647	Drugs - Possess Small Amount of Marijuana	3	2/26/2021	DA540

February 2021 Criminal Part I & II  
 City of Maple Plain Grid # 1-2

<u>AGN</u>	<u>ICR</u>	<u>Title</u>	<u>Grid #</u>	<u>Reported Date</u>	<u>MOC range</u>
WHPS	21000391	Burglary from Storage Unit	1	2/1/2021	B0764
WHPS	21000399	Theft - Employee from Business	1	2/1/2021	TW029
WHPS	21000411	Theft of catalytic converter	2	2/2/2021	VH111
WHPS	21000412	Property Damage to Vehicle	1	2/2/2021	P3110
WHPS	21000488	Burglary from Storage Unit	1	2/10/2021	TM999
WHPS	21000534	Theft from Residence	1	2/15/2021	T0019
WHPS	21000596	Theft Personal Property	1	2/22/2021	TM999
WHPS	21000630	Theft from Motor Vehicle	1	2/26/2021	TW159
WHPS	21000631	Theft from Motor Vehicle	2	2/26/2021	TW159
WHPS	21000633	Motor Vehicle Break In	1	2/26/2021	T0159
WHPS	21000636	Motor Vehicle Break In	2	2/26/2021	T0159
WHPS	21000638	Theft from Motor Vehicle	1	2/26/2021	TW159
WHPS	21000642	Theft from Motor Vehicle	1	2/26/2021	TW159
WHPS	21000643	Motor Vehicle Break In	2	2/26/2021	TW159
WHPS	21000645	Motor Vehicle Break In	2	2/26/2021	T0159
WHPS	21000651	Theft From Motor Vehicle	1	2/27/2021	TW159



# DIRECTOR'S NEWS & NOTES

WEST HENNEPIN PUBLIC SAFETY  
February 2021 Activity Report

## Year to Date Activity Report

At the end of February 28, 2021 West Hennepin Public Safety (WHPS) handled year-to-date a total 667 incident complaints: 168 in the city of Independence and 100 in the city of Maple Plain.

The Criminal Part I and Part II cases for both cities have been highlighted for your review on the attached documents.

## Recent Highlighted Cases:

### Burglary

Feb 1 5300 block Pioneer Creek Dr, Maple Plain. Reported burglary of a storage locker unit, approximate loss \$1,500.00 of tools. Stolen: Rigid 12" Miter Saw, black w/ yellow writing, Tile Cutter, black w/ yellow writing, Bostitch 16ga Trim nail gun, black w/ yellow writing, Bostitch 18ga Trim nail gun, black w/ yellow writing, Craftsman wheel grinder (older), Dewalt 20v Cordless Drill, Yellow w/ Black writing. Case is under investigation.

### School Bus Stop Arm Violation

Feb 1 3:17 p.m. on 01/29 7800 block Hwy 12. School bus camera captured the license plate of a black BMW driving through the extended stop arm with red flashing lights without stopping. Charges pending contact with the driver.

### Suspicious Act

Feb 2 12:14 a.m. 5200 block Bryantwood Dr, Maple Plain. Officer responded to loud talking in the hallway and found a female sitting on the stairs talking on her phone. Female was advised of the call and argued about talking in the hallway when she was told to talk in her apartment that was on different floor at the far end of the building.

### Medical

Feb 2 5800 block Main St W, Maple Plain. Male reported he took a large amount of cough medicine; he was sweating and felt his heart racing when walking. North Memorial EMS took over care of the male.

### Vehicle in Ditch

Feb 2 6100 block Main St, Independence. A vehicle was towed that was left in the snowbank and partially blocking a driveway. The vehicle smelled of marijuana and a metal marijuana grinder was found inside. Driver was located who admitted to driving the vehicle and owner of the grinder. Driver was cited for Possession of Drug Paraphernalia.

### Property Damage Crash

Feb 2 Budd Ave/Bryantwood Dr, Maple Plain. Veh1 failed to stop at the stop sign at Bryantwood Dr and struck the rear tires of a trailer towed behind Veh2 s/b on Budd Ave. Veh1 driver cited for Fail to Stop at Stop Sign.

#### Theft

Feb 2 5600 block Hwy 12, Maple Plain. Reported theft of catalytic convertor from a vehicle.

#### Damage to Property

Feb 2 5400 block Pioneer Creek Dr., Maple Plain. Caller reported the rear window was broken on her vehicle.

#### Property Damage Crash

Feb 5 6500 block Hwy 12, Independence. Motorist reported she was w/b on Hwy 12 and drifted onto the shoulder. Her vehicle was sucked into the ditch and clipped the US Hwy 12 W sign breaking off one sign leg. Her vehicle continued in the ditch and struck the mailbox for Mobile Marine Services. Officer provided motorist insurance info to MN DOT and Mobile Marine, owners of damaged signs.

#### Suspicious Act

Feb 5 11:23 p.m. 5300 block Pioneer Creek Dr., Maple Plain. Officer observed a male enter a storage unit. Contact with the male who identified himself as the property maintenance person and provided identification to the officer.

#### Car / Stall

Feb 6 8:08 a.m. 7400 Block Hwy 12, Independence. Officer located the occupied vehicle he was dispatched to for stranded motorists. Driver and passenger were enroute to work when their vehicle ran out of gas. They did not have cash or credit cards to purchase fuel. Due to temperatures -9 degrees, Officer filled a 3-gallon gas can and emptied it into their vehicle. Vehicle started up and the driver and passenger were very thankful for the officer assistance.

#### Medical Fall

Feb 6 4900 block Main Street, Maple Plain. Female reported she checks daily on her friend and he did not answer her phone calls. Female stopped in to check and found him on the floor. Male was transported to the hospital by ambulance.

#### Alarm

Feb 6 6:23 p.m. 6200 block Highway 12, Independence. Officers responding to a business alarm found the yard gate open and a male by a vehicle. Male claimed he was an employee and refused to provide ID. New business owner and manager arrived and spoke with the officers.

#### Property Damage

Feb 7 2:03 a.m. 6000 block Wood Hill Ln, Independence. Resident reported at 2 a.m. a vehicle was driven down his driveway, turned around and backed into his vehicle. The driver stated he was lost and thought the driveway was a cut across road and his girlfriend lives in the area. Driver being investigated for possible violation of ex-girlfriends Harassment Restraining Order.

#### Employer/ Trespass Order

Feb 8 4800 block Gateway Blvd. Maple Plain. Employee caused a scene at the nursing home facility, quit, and walked out of the facility. Employee would not leave the parking lot and began swearing and yelling when told, she was on private property. Employee was trespassed from the property.

### Mental Problems

Feb 9 3675 Ihduhapi Trail, Independence. Vinland Nat 'l Center reported a male client possibly on methamphetamines, acting aggressive and damaging things. The male was transported to Golden Valley and released to girlfriend.

### Storage Burglary

Feb 10 5300 block Pioneer Creek Dr, Maple Plain. Victim reported her rental unit was broken into and a bicycle was stolen. Bicycle brand is Specialized, was entered into NCIC.

### School Bus Stop Arm Violation

Feb 11 4700 block Townline Rd, Independence. Driver cited for passing a school bus in a no passing zone while picking up children. The stop arm was out and all the red lights on the bus were flashing.

### 2<sup>nd</sup> Degree DWI

Feb 12 500 block Nelson Rd, Independence. An officer responded to a vehicle in the ditch. The driver was found to be impaired and brought to the police department where a search warrant was obtained for a blood sample. Kyle Alan Bemis, 28, of Spring Park was booked for 2<sup>nd</sup> Degree DWI and transported to HC Jail. Charges are pending urine sample results.

### Illness

Feb 13 5000 block Bryant St, Maple Plain. An officer responded to a resident who had fallen, possibly broke some ribs and could not get up. The resident was assisted to his bedroom where he fell again. North Ambulance was called and transported the party to Methodist Hospital.

### Harassment

Feb 14 1600 block Budd Ave, Maple Plain. Police were called for a male calling his ex-girlfriend's new boyfriend and harassing him. The officer learned all parties were contacting each other and were advised to stop.

### Burglary

Feb 15 1500 block Howard Ave, Maple Plain. A resident reported missing medications. No signs of a break in, no suspects or evidence at this time. Case closed pending further leads.

### Theft

Feb 17 6200 block Hwy 12, Independence. A male reported his storage locker broken into. Police responded and observed other units that might have been broken into. Surveillance footage was reviewed. Case under investigation.

### School Bus Stop Arm Violation

Feb 17 9400 block Highway 12, Independence. Two vehicles drove through the school bus stop arm while red lights were flashing, and children were outside of the bus. Both are under investigation.

### Medical

Feb 18 3600 block Ihduhapi Trl, Independence. Police responded to a party who has a history of seizures, had one the night before and felt another coming on. The male was transported by North Ambulance to HCMC.

#### School Bus Stop Arm Violation

Feb 19 9400 block Highway 12, Independence. Three vehicles were reported to have driven through the school bus stop arm while red lights were flashing, and children were outside of the bus. The violation was caught on camera and is being followed up on to cite the driver.

#### Unwanted Person

Feb 19 2000 block S Lake Shore Dr, Independence. Police responded to an unwanted person refusing to leave. The situation was defused, and the male eventually left.

#### GM DWI

Feb 20 3:46 p.m., Hwy 12, CR 92, Independence. Police were dispatched to a vehicle in the ditch. When an officer arrived on scene the driver admitted drinking too much. She failed field sobriety tests but refused a breath test. Nancy Dougherty, 61 of Long Lake, was arrested for DWI. During the booking process she became ill and was transported to Methodist Hospital. Her vehicle sustained substantial damage and was towed. Charges are pending.

#### Welfare Check

Feb 20 5:07 p.m., Hwy 12/Hitsman Ln, Independence. Several calls were received of a person in the ditch. Police found a male sitting in the ditch, exhausted. He admitted getting into a verbal argument with a relative in Montrose and had walked from there to his current location. North Ambulance arrived and accessed the male. He refused medical treatment or transport to a hospital. He was given a ride to a gas station where he made arrangements for a family member to pick him up.

#### 911 Hang Up

Feb 22 5000 block Sunset Ln, Independence. An officer was dispatched to a residence for 911 hang up from a cell phone. Homeowner denied making the call. Upon investigating it learned the call came from the homeowner's daughter, who was asleep with the cell phone in bed with her and she must have accidentally hit the emergency button in her sleep.

#### Theft

Feb 22 1500 block Howard Ave, Maple Plain. Police took a theft report of personal property. A search warrant was obtained for a neighboring apartment and stolen items were recovered. Suspects were cited for misdemeanor theft and trespassed from the property.

#### Theft

Feb 23 6000 block Hwy 12, Independence. A caller reported his storage locker was broken into approximately one and a half weeks ago. Nothing was stolen but contents of some boxes were dumped out and the storage locker was left in a mess.

#### Disturbance

Feb 25 5200 block Manchester Dr, Maple Plain. Police were dispatched to a possible domestic. Upon the officer's arrival, he found two parties arguing outside over a cell phone. The phone in question was located and the two parties went their separate ways.

#### 9 Thefts from Auto

Feb 26 4900-5200 blocks Main St E, Maple Plain. Multiple calls received of vehicles gone through overnight. None of the vehicles were locked at the time. The value of items stolen ranged \$75 to \$200. No damage to any of the vehicles.

#### ID Theft

Feb 26 6800 block CR 11, Independence. Caller reported receiving a debit card in the mail she had not ordered. Party contacted her bank to deactivate her account and FTC.gov to put alerts on her credit files. She was advised to continue to monitor her financial and personal data.

#### Brush Fire

Feb 27 6700 block CR 11, Independence. Police and Loretto Fire responded to a large brush fire. The homeowner did not have a burn permit. He was verbal warned for burning without a permit and advised not to put any more wood on the fire.

#### Broken Bones

Feb 28 3600 block Ihduhapi Trl, Independence. Report received of possible broken bones from punching a door. North Ambulance responded and transported patient to West Health.

#### Pain

Feb 28 2:54 p.m. 4800 block Gateway Blvd, Maple Plain. Male was suffering from weakness and pain. North Memorial EMS responded and assisted with the patient and transported the male to the hospital.

70 contacts of citations, verbal and written warnings were issued for traffic and equipment violations.  
1 citation for wireless hands-free communications device



Date: April 2, 2021  
To: Public Safety Commissioners  
City of Independence Council Members  
City of Maple Plain Council Members  
From: Director Gary Kroells *GK*  
SUBJECT: March 2021 ACTIVITY REPORT

The purpose of this report is to give the reader a quick overview of the activities of the Public Safety Department each month. It also compares monthly and year-to-date information to the reader.

The report is broken down into five categories, as defined by the Criminal Justice Reporting System.

CRIMINAL-- Criminal is broken down into Part I and Part II crimes.

Part I includes crimes against persons versus crimes against property; criminal homicide, forcible rape, robbery assault, aggravated assault, burglary -breaking or entering, larceny-theft, larceny analysis, motor vehicle theft and arson.

Part II includes other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property, buying, receiving, possession; vandalism, weapons, carrying, possessing, etc.; prostitution and commercialized vice, sex offenses; drug abuse violations, gambling, offenses against the family and children, driving under the influence, liquor laws, drunkenness, disorderly conduct, vagrancy, all other offenses, suspicion, curfew and loitering laws - persons under 18; and runaways - persons under 18.

TRAFFIC-- Includes violations of the road and driving laws.

PART III-- Lost and Found: Includes lost and found persons, animals, and property, and stalled and abandoned vehicles.

PART IV-- Casualties: Includes all motor vehicle accidents, boating, and snowmobile; public home occupational accidents, fires, suicides, sudden deaths, burning permits, and burning violations.

PART V-- Miscellaneous Public: Includes open doors, gun permit applications, suspicious activities, animal complaints, motorist assists, alarm calls, parking complaints, house checks, driving complaints, civil matters, family disputes, department assists.

The balance of the report shows the total number of incidents handled, miles driven and how the Public Safety Department received calls. If anyone should desire more detailed statistical data, please contact my office.

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*Web Address: <http://www.westhennepin.com> E-mail: [westhennepin@westhennepin.com](mailto:westhennepin@westhennepin.com)*

**Monthly Activity Report  
March 2021**

<b>Offense</b>	<b>This Month</b>	<b>Same Month Last Year</b>	<b>This Year To Date</b>	<b>Last Year To Date</b>
<b>City Of Independence</b>				
Criminal	5	6	22	31
Traffic	60	80	238	307
Part III	2	14	11	28
Part IV	32	23	89	95
Part V	129	137	301	335
<b>Total City of Independence</b>	<b>228</b>	<b>260</b>	<b>661</b>	<b>796</b>
<b>City Of Maple Plain</b>				
Criminal	16	2	36	12
Traffic	41	70	91	217
Part III	4	8	8	22
Part IV	22	18	60	54
Part V	54	62	151	182
<b>Total City Of Maple Plain</b>	<b>137</b>	<b>160</b>	<b>346</b>	<b>487</b>
<b>Grand Total Both Cities</b>				
	<b>365</b>	<b>420</b>	<b>1,007</b>	<b>1,283</b>
TZD	0	21	4	22
Agency Assists	12	15	37	43
<b>Total ICR Reports</b>	<b>377</b>	<b>456</b>	<b>1,044</b>	<b>1,348</b>
<b>How Received</b>				
Fax	11	14	41	31
In Person	30	21	59	67
Mail	1	1	6	1
Other	0	2	2	4
Phone	31	42	96	84
Radio	144	141	397	446
Visual	121	180	358	606
Email	38	26	84	37
Lobby Walk In	1	29	1	72
<b>Total</b>	<b>377</b>	<b>456</b>	<b>1,044</b>	<b>1,348</b>

March 2021 Criminal Part I & II  
 City of Independence Grid #'s 3-5

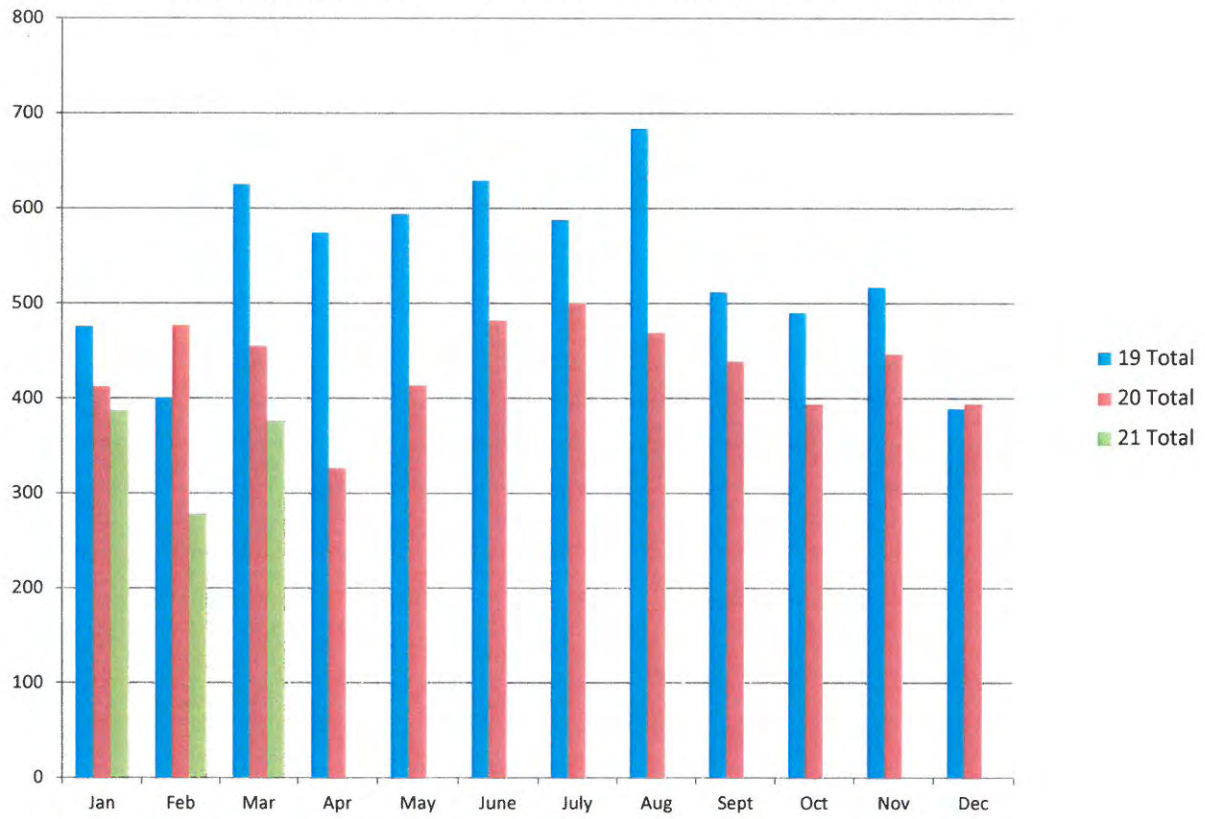
<a href="#">AGN</a>	<a href="#">ICR</a>	<a href="#">Title</a>	<a href="#">Grid #</a>	<a href="#">Reported Date</a>	<a href="#">MOC range</a>
WHPS	21000682	Unemployment Benefits - False Representation	3	3/2/2021	U0540
WHPS	21000779	Property Damage to Utility Pole/ Cable Clipped	3	3/9/2021	P3129
WHPS	21000918	2nd Degree DWI	5	3/19/2021	JGW01
WHPS	21000957	Felony Flee Peace Officer in MV	5	3/23/2021	E2700
WHPS	21001032	Identity Theft	3	3/30/2021	U0730

March 2021 Criminal Part I & II  
 City of Maple Plain Grid # 1-2

<a href="#">AGN</a>	<a href="#">ICR</a>	<a href="#">Title</a>	<a href="#">Grid #</a>	<a href="#">Reported Date</a>	<a href="#">MOC range</a>
WHPS	21000712	Theft Stolen Trailer	2	3/4/2021	TH059
WHPS	21000750	Minor Consumption of Alcohol / Possession of Small Amount of Marijuana	2	3/6/2021	M3001
WHPS	21000847	3rd Degree DWI	2	3/13/2021	JFW01
WHPS	21000997	Felony Flee Peace Officer in Motor Vehicle	1	3/26/2021	E2700
WHPS	21001006	Theft from Motor Vehicle	2	3/28/2021	VK111



### THREE YEAR COMPARISON OF POLICE CALLS FOR SERVICE & ACTIVITY



# DIRECTOR'S NEWS & NOTES

## WEST HENNEPIN PUBLIC SAFETY March 2021 Activity Report

### Year to Date Activity Report

At the end of March 31, 2021 West Hennepin Public Safety (WHPS) handled year-to-date a total 1,044 incident complaints: For the month of March 228 occurred in the City of Independence and 137 in the City of Maple Plain.

The Criminal Part I and Part II cases for both cities have been highlighted for your review on the attached documents.

### Recent Highlighted Cases:

#### Property Damage Crash

March 1 Hwy 12/ Main Street E, Maple Plain. Veh#2 waiting to turn e/b on Hwy 12 from Main Street E, inched out to see around the corner and was struck by Veh#1 e/b on Hwy 12. Both drivers contributed to the crash, no injuries. Veh#2 was towed from the scene.

#### Loud Music

March 1 12:53 p.m. 5700 block Main Street, Maple Plain. Complaint received of loud thumping bass music coming from a white passenger car sitting in the driveway. Officer found 2 occupants inside the vehicle and from the road could hear the music clearly playing. The driver and passenger were warned for the loud music, it was late at night and not very neighborly. They apologized and went back inside the house.

#### Breathing Problem

March 1 1500 block Howard Ave. Maple Plain. Male having some chest pain and difficulty breathing was transported to the hospital by ambulance.

#### Identity Theft

March 2 6200 block Hwy 12, Independence. Male received a letter from Commonwealth of Kentucky that he was entitled to Pandemic Unemployment Assistance per his application. Male did not apply for PUA in Kentucky. Officer emailed the unemployment benefits manager advising of the fraudulent activity.

#### Intoxication

March 3 12:32 p.m. 5800 block Main Street Maple Plain. Officers responded to an intoxicated male incoherent and unable to stand on his own. Male PBT indicated .354 BAC. Male was transported Ridgeview Medical Center.

#### School Bus Stop Arm Violation

March 3 9085 Hwy 12 W, Independence. Vehicle drove through the extended school bus stop arm while red lights were flashing. Violation was caught on camera and is under review to follow up and cite the driver.

### Suspicious Male

March 3 8000 block CR 6, Independence. Resident was alarmed to see a male at the rear door of her residence, on her property without her knowledge. Resident had contact with the male suspect who stated the city of Independence asked Mediacom to check distances for fiber optic access. Resident did not ask for fiber optic access and expected a courtesy call from the city if people were going to be on their property. Mediacom advised to properly notify residents if they are on their property.

### Crime Prevention

March 4 1:00 a.m. – 2:00 a.m. Main Street W & Maple Ridge Dr, Maple Plain. Routine patrol of neighborhood, officer found open garage doors and vehicles parked inside. Crime Prevention notices were left on their vehicles reminding to secure their property to prevent thefts.

### Amazon Fraud Call

March 5 5300 block Clayton Dr, Maple Plain. Resident reported she allowed a male caller claiming he was with Amazon to remote into her cell phone and laptop computer. The male suspect gained access to her PayPal, cash app accounts which contained debit and credit card information. Afterwards, resident realized this was a fraudulent call and notified her financial institutions, accounts and fraudulent charges were canceled. Resident wanted others to know Amazon will not call you on suspicious or fraudulent charges.

### Property Damage Crash

March 6 CR 6/ CR 110, Independence. Both Veh#1 and Veh#2 were at the 4-way stop sign at CR 110 and CR 6. Both drivers stated they proceed through the intersection, then the other vehicle was "just there". Neither driver stated they had the right of way nor blamed the other driver. No injuries. Veh#2 was towed from the scene.

### Welfare Check

March 6 1800 block Budd Ave. Maple Plain Caller requested a welfare check on a friend she has not been able to get a hold of by phone, text messages or answering the door. Officer used the master key to enter the apartment when no response to his knocking. Officer announced himself and found the male was fine, he had not been feeling well and his phone had been shut off. Caller was advised of his findings.

### Loud Music

March 6 11:15 p.m. 5700 block Main St. Maple Plain. Loud music complaint, 2 occupants inside a vehicle in the driveway and loud thumping music heard from the street. 19-year-old Niko William Girardin, from Spring Park was cited for Minor Consumption of Alcohol and 17-year-old female passenger cited for Minor Consumption of Alcohol and Possession Small Amount of Marijuana.

### Traffic Complaint

March 8 Valley Rd /BNSF Railroad, Independence. BNSF Railway reported a conductor had a close call with a UPS delivery truck at the railroad crossing that only has a stop sign and no lights or arms at the crossing. No license plate obtained; the vehicle was not located.

### Structure Fire

March 8 2000 block CR 92, Independence Homeowner was gutting the inside of his house for a remodel. A wall started to collapse causing the main electrical power wire attached to the wall, pull tight and started sparking. The sparking started the house on fire and the home was a complete loss. Delano FD, Watertown FD, and Wright Hennepin Electric responded.

### Welfare Check

March 8 2800 block CR 92, Independence. Caller requested a welfare check on a neighbor whose truck door was left open on Friday and again today. Homeowner was fine, he leaves the truck door open as his dog likes to come and go from it.

### School Bus Stop Arm Violation

March 9 7800 block Highway 12, Independence. Vehicle drove through the extended school bus stop arm while red lights were flashing. The violation was caught on camera and driver was cited for the violation.

### Medical

March 10 5200 block Bryantwood Dr, Maple Plain. 14-year-old juvenile diabetic male was transported to the hospital for high blood sugar.

### Misc. Assist

March 11 4:03 p.m. 3675 Ihduhapi Trail, Independence. Vinland Nat 'l Center reported a client was making suicidal statements and threatened to drown himself or have someone shoot him. He was last seen walking on Lake Independence with a boulder. Multiple police depts, sheriff office and water patrol agencies assisted in the search along with the use of drones. The male was not located, and a KOPS alert was issued on the male. At 10:15 p.m. the male returned to Vinland, stated he walked to Maple Plain to just walk around town and got a ride back to Vinland by unknown person.

### School Bus Stop Arm Violation

March 11 1400 block Nelson Rd, Independence. Vehicle drove through the extended school bus stop arm while red lights were flashing. The violation was caught on camera and is being followed up on to cite the driver.

### Pain

March 12 2700 block Valley Rd, Independence. Male had weakness and leg pain, and unable to stand on his own and was transported to the hospital by ambulance.

### Breathing Problem

March 12 6400 Block Olstad Dr, Independence. Responded to an infant that cried loudly and appeared to stop breathing. Officer and EMS arrival, the baby was having a bottle, appeared to be getting plenty of oxygen now and receptive to touch. North Memorial EMS checked the baby's vitals, and all was ok.

### Medical

March 13 1500 block Howard Ave., Maple Plain. Reported a male had injured his leg causing a cut and bleeding. He had wrapped a bandage around his leg and controlled the bleeding. North Memorial EMS transported him to the hospital.

#### Suspicious Act

March 13 5300 block Hwy 12, Maple Plain. Caller reported a male was sticking a stick through a window of a truck parked in a lot, appeared to be attempting to unlock. Contact made with the male who was found to be the owner of the truck and did not want to go back in the building to get keys for his truck to unlock it.

#### Welfare Check

March 13 9100 block CR 11, Independence. Caller requested a welfare check on her husband who has not answered his phone in a couple hours and that was unusual. Officer responded to the residence and spoke with the husband who had been sleeping on the couch. He was told to call his wife.

#### 3rd Degree DWI

March 23 Hwy 12/ Pioneer Creek Center, Maple Plain. Vehicle stopped for 62-mph in a 50-mph zone. Jeffery Ryan Weldon, 32 from Delano provided a breath sample which resulted in .20 Breath Alcohol Concentration. Weldon was arrested for 3rd Degree DWI and released to a sober person.

#### Medical

March 14 1600 block Perkins Lane, Maple Plain. Report received of a female who was confused and had shortness of breath. North Memorial EMS monitored the female and transported her to the hospital.

#### Crash

March 15 2:47 p.m. Pagenkopf Rd / Independence Rd, Independence. Veh#1 was eastbound on Pagenkopf Rd when a westbound Veh#2 came across the center line and struck Veh#1. Both vehicles were towed from the ditch. Veh#1 was driven from the scene, Veh#2 was towed. The roads were icy, and the crash happened on a curve.

#### Crash

March 15 3:54 p.m. 6000 block CR 11, Independence. Driver lost control of his vehicle and struck a mailbox. Driver spoke with the homeowner that she would take care of the mailbox and then left. No injuries

#### Crash

March 15 5:02 p.m. CR 11 / Lake Haughey Rd, Independence. Reported a slumper in a black vehicle in the ditch. Officer found the vehicle in the ditch, unoccupied. Officer observed foot tracks leading from the car to the roadway. The area was checked, and no one was found.

#### Crash

March 15 9:37 p.m. 9200 block CR 6, Independence. Veh#1 was plowing a resident's driveway and slid into the roadway. Veh#2 was eastbound on CR 6, attempted to get out of the way but was struck by the plow that was attached to Veh#1. Light damage to both vehicles, no injuries.

#### Crash

March 15 10:25 p.m. 9100 block CR 11, Independence. Driver stated a deer was in the middle of the road, it scared him, he panicked and started braking. His vehicle slid into the ditch and his vehicle ended up on its side. Driver was wearing his seatbelt and was not injured.

### 3 Car Crash

March 17 3:14 p.m. 8500 block CR 11, Independence. A school bus was stopped at a resident's driveway, dropping off kids. Vehicle 3 and vehicle 2 were stopped in traffic behind the bus. Vehicle 1 rear ended vehicle 2 which then struck vehicle 3. Driver of vehicle 1 stated she looked down to pick something up and did not realize that the cars had stopped. Driver 1 was issued a citation for Fail to Drive with Due Care. All three vehicles were towed by Williams Towing.

### Suspicious Act

March 18 1:04 a.m. 5100 block Oak Street Maple Plain. Vehicle parked in front of a closed business. Officer found a male sitting in the front seat sleeping. Officer woke up the male who said he was tired. Officer told hm to go home, he lives 3 blocks away.

### Medical

March 18 6:02 a.m. 4800 block Gateway Blvd Maple Plain. Female attempting to get out of bed, slid off, falling to the floor and struck her head causing a contusion to her forehead and bleeding. North Memorial EMS took over care and transported her to the hospital.

### Drunk Problem

March 19 5300 block Hwy 12, Maple Plain. Reported an intoxicated male was wandering around in the parking lot. Male admitted he had been drinking, had a strong odor of alcohol on his breath, speech was slurred, and his balance was uncertain. He agreed to stay in his room, or he would be taken to detox.

### Crash/ DWI

March 19 Hwy 12 / County Line, Independence. Driver Ashley Jill Schmidt, 30 of Maple Plain was eastbound on Hwy 12, admitted she was not paying attention while driving and drove up on the cement median and struck several signs. Schmidt submitted a breath test which resulted in .16 BAC. She was arrested for 3<sup>rd</sup> Degree DWI and released to a sober person.

### Suspicious Activity

March 20 7:53 p.m. County Line Rd / Nelson Rd, Independence. Caller reported a driver on Nelson Rd was opening a mailbox and as he approached, the vehicle high beams were turned on and the male occupant flipped off the caller. Caller followed the vehicle onto Hwy 12 and then called the police. The area was checked and found mailboxes opened but mail was inside. Unknown if a theft occurred.

### Pursuit

March 23 7:50 p.m. Copeland Rd / CR 6 Independence. Officers attempted to stop a vehicle traveling 66/50 mph and speeds up to 100mph. Vehicle stopped after spinning out in the middle of the road on the rain covered roads. Pursuit lasted approximately 6 miles. Driver Kevin Lord Christopher Jr, 27 of St. Paul was arrested, transported, and booked into Hennepin Co Jail, charged with Felony Fleeing a Peace Officer in a Motor Vehicle.

### School Bus Stop Arm Violation

March 24 9000 block Hwy 12, Independence. Vehicle drove through the extended school bus stop arm while red lights were flashing. Violation was caught on camera and is under review to follow up and cite the driver.

#### Recovered Stolen

March 24 500 block CR 110, Independence. Vehicle parked in a church parking lot was found to be a stolen vehicle from the MSP Airport. Key was inside on the floorboard; radio face plate and spare tire were missing. A water bottle and small bag and blanket were in the rear of the vehicle. Vehicle as towed and MSP Airport were advised of the recovery.

#### Mental

March 24 3600 block Ihduhapi Trail, Independence. Client with psychotic outbursts was hitting a tv, hitting himself, and having severe mood swings. Officer arrival the client was calm and in his room. He had not taken his meds for a couple days, was not feeling like himself and wanted to go to the hospital. North Memorial EMS arrived and transported him to the hospital.

#### Traffic Complaint

March 25 Baker Park Rd/ Hwy 12, Maple Plain. Contact with the male driver of a driving complaint of his vehicle weaving and crossed over the center line: no signs of impairment were found. Male stated he may have been distracted by a phone headset that fell down. Male was verbally warned for Fail to Drive with Due Care.

#### Solicitor Complaint

March 25 5300 block Three Oaks Ave, Maple Plain, Resident reported a male on a bicycle is knocking on doors asking if they want to sell their house, now or in the future. Male stated he has a license to sell houses. Solicitor did not have a solicitor's license thru the city. The area was checked, and the solicitor was not located.

#### Heart

March 25 3600 block Ihduhapi Trail, Independence. Client recently admitted to Vinland, admitted he had used meth 12 hours before arriving at the treatment facility and his heart rate was slightly elevated. North Memorial EMS transported him to the hospital.

#### Abandoned Vehicle

March 26 2700 block CR 92, Independence. A vehicle was parked on the shoulder of the road for over a day. Vehicle owner was contacted, it was his daughter's car, she had a flat tire, and the vehicle would be removed.

#### Scam Attempt

March 26 1700 block Howard Ave., Maple Plain. Caller stated he was from Amazon and the residents Amazon order was sent to an address in California. Caller asked if resident had a computer in front of her and she did not. As she was hanging up, she could hear the male laughing and talking in the background. Resident does not use Amazon and Amazon does not call. This was a scam attempt.

#### Grass Fire

March 26 2200 block S Lake Sarah Dr., Independence. A windrow of leaves along the property roadway started on fire. Most likely started by the mower. as the caretaker was mowing and cleaning around trees. MPFD extinguished fire.

### Fleeing Peace Officer

March 26 8:22 p.m. Baker Park Rd / Hwy 12, Independence. Traffic light signal was red, a vehicle entered the intersection, accelerated rapidly reaching 71mph/55mph, traveling eastbound on Hwy 12. Vehicle reached speeds up to 120mph and passed numerous cars on the shoulder traveling over 100 mph. Officer lost view of the vehicle and stopped the pursuit. Minnetonka PD located the fleeing vehicle which struck two spike strips. Vehicle crashed into 2 vehicles and a MTC bus. Driver- Phillip Brian Halliday 32, from MPLS, exited the vehicle through the sunroof. Halliday was arrested, transported, and booked into Hennepin Co Jail, charged with Felony Fleeing a Peace Officer in a Motor Vehicle.

### Debris in Roadway

March 27 Hwy 12 / Valley Rd, Independence. Caller witnessed a tree falling and thought it struck a trailer being pulled by a truck, but the truck did not stop. The tree was removed from the roadway as it was partially blocking the lane of traffic.

### Theft from Motor Vehicle

March 28 10:10 a.m. 5200 block Bryantwood Dr, Maple Plain. Victim found a silver floor jack under the passenger side of his vehicle with his vehicle lifted. Fresh hacksaw cuts were found in the metal and the catalytic converter had been removed.

### Traffic Complaint

March 29 Hwy 12 / CR 90, Independence. Reported a tractor trailer driven slowly on Hwy 12 is dragging a loose tarp. The area was checked and unable to locate the tractor trailer.

### Road Debris

March 29 CR 90 / Hwy 12, Independence. A caution sign: 'road work ahead' had blown over and was partially in the eastbound lane of Hwy 12/ CR 90. Officer removed the sign from the roadway and placed it in the ditch. Construction crew was notified status of their sign.

### Grass Fire

March 29 120 block of CR 19, Independence. Reported a large brush fire, 100 yards long by 8 ft, active flames 6 -7 feet high. Maple Plain Fire extinguished the fire. Source of the fire was from a tree arcing in the power lines.

### Illegal Dumping

March 30 CR 11/ Lake Haughey Rd, Independence. A couch was dumped in the ditch. Hennepin County Maintenance notified to pick up the love seat in the ditch that the owners no longer loved.

### Identity Theft

March 30 700 block Kuntz Dr., Independence. Resident reported someone opened a bank debit card in her name and she received the card in the mail. Resident contacted her bank who stated she is not out any money, and they would cancel the card. Resident advised to check the FTC.gov website for more information on how to protect herself against identity theft. Also, to check if any other cards have been opened in her name.

104 contacts of citations, verbal and written warnings were issued for traffic and equipment violations.  
2 citations for wireless hands-free communications device



West Hennepin Public Safety  
Remaining Monthly Claims  
December 2020

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
General Journal	12/31/2020	529	Streicher's	record as 2020 expense	105 Uniform Expense		2000 Accounts Payable	1,102.20
General Journal	12/31/2020	530	Peterson Counseling & Consulting	record as 2020 expense	307 F - Wellness Program		2000 Accounts Payable	120.00
General Journal	12/31/2020	534	MN DPS, Officer Disability Program	MN DPS, 2020 Officer Disability Ins reimb	1200 Accounts Receivable		503 S Officer Disability Ins Reimb.	2,739.60
General Journal	12/31/2020	536	City of Independence	record as 4th Qtr 2020 utility expense	207 Utilities/Gas/Electric		2000 Accounts Payable	1,699.95

Dec 20

AUDITED & APPROVED: \_\_\_\_\_  
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\_\_\_\_\_

DATED: \_\_\_\_\_

**West Hennepin Public Safety**  
**Monthly Claims**  
**January 2021**

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
General Journal	01/01/2021	534R	Customer	Reverse of GJE 534 -- MN DPS, 2020 Officer Disabil	1200 - Accounts Receivable		503 S Officer Disability Ins Reimb.	-2,739.60
Deposit	01/08/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	158,479.51
General Journal	01/07/2021	520		monthly requisition, Jan 2021	West Hennepin Public Safety	✓	1701 Capital Improvement Fund	-2,500.00
Check	01/08/2021	HSA	Optum Bank	1st Qtr '21 Employer HSA Contribution	West Hennepin Public Safety	✓	104 C Employer HSA Contributions	-11,875.00
Check	01/08/2021	HSA	Optum Bank	1st Qtr 2021 Employer HSA Contributions	West Hennepin Public Safety	✓	104 C Employer HSA Contributions	-10,875.00
Check	01/08/2021	33959	Thomson Reuters - West	Investigative website access	West Hennepin Public Safety	✓	302 A3 Investigative IT Fees	-105.00
Check	01/08/2021	33960	Galls, LLC	riot gear expense	West Hennepin Public Safety	✓	403 G Misc Equipment	-60.71
Check	01/08/2021	33961	Holiday Stationstores, LLC	squad fuel charges	West Hennepin Public Safety	✓	304 Fuel and Oil	-83.47
Check	01/08/2021	33962	Loffler - Leasing	copier lease	West Hennepin Public Safety	✓	203 Office/Opr Equip Maintenance	-191.50
General Journal	01/09/2021	521R		Reverse of GJE 521 -- record Loffler Leasing as 2020	203 Office/Opr Equip Maintenance		-SPLIT-	-191.50
Check	01/11/2021	33963	City of Independence	dental ins reimb	West Hennepin Public Safety	✓	104 Health Insurance	-964.60
Check	01/11/2021	33964	HealthPartners	medical ins premium	West Hennepin Public Safety	✓	-SPLIT-	-17,559.48
Check	01/11/2021	33965	Reliance Standard Life Ins.	ltd ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-425.50
Check	01/11/2021	33966	Standard Insurance Company	life and std ins	West Hennepin Public Safety	✓	104 Health Insurance	-468.06
Check	01/11/2021	33967	Streicher's Police Equipment	uniform, ammo, riot gear	West Hennepin Public Safety	✓	-SPLIT-	-7,970.82
Check	01/11/2021	33968	Bureau of Crim. Apprehension	CJDN connection fees	West Hennepin Public Safety	✓	302 A4 State IT Connection Fees	-390.00
Check	01/11/2021	33969	Belay/Host	web hosting fee	West Hennepin Public Safety	✓	302 A2d Web Hosting/Email Spam Filterin	-30.00
Check	01/11/2021	33970	Mid-County Coop	squad fuel tank fill	West Hennepin Public Safety	✓	304 Fuel and Oil	-781.89
Check	01/11/2021	33971	Delano Sportsmen's Club	membership fees	West Hennepin Public Safety	✓	-SPLIT-	-500.00
Check	01/11/2021	33972	Lake Minnetonka ERU	membership fees	West Hennepin Public Safety	✓	-SPLIT-	-1,700.00
Check	01/11/2021	33973	Tritech Software Systems	LETG Annual Fees	West Hennepin Public Safety	✓	302 A1 RMS Fees	-6,574.10
Check	01/11/2021	33974	Aspen Mills	riot gear	West Hennepin Public Safety	✓	403 J Civil Unrest/Less-Lethal Suppl	-162.75
Check	01/11/2021	33975	Reserve Officer	training expense reimb	West Hennepin Public Safety	✓	601 B Training	-295.00
Deposit	01/12/2021			Deposit	West Hennepin Crime Prevention	✓	503 G Miscellaneous	500.00
Deposit	01/12/2021			Deposit	West Hennepin Public Safety	✓	503 G Miscellaneous	276.63
General Journal	01/12/2021	522R	Customer	Reverse of GJE 522 -- City of Maple Plain, remaining	1200 - Accounts Receivable		503 G Miscellaneous	-276.63
Check	01/13/2021	33976	Cardmember Service	monthly charges	West Hennepin Public Safety	✓	-SPLIT-	-158.06
Check	01/13/2021	1658	Cardmember Service	2020 View Santa expenses	West Hennepin Reserves	✓	601 A View Santa	-328.33
Check	01/13/2021	1659	United Farmers Coop	2020 View Santa Expenses	West Hennepin Reserves	✓	601 A View Santa	-14.34
Check	01/13/2021	33977	Office of MNIT Services	monthly WAN service	West Hennepin Public Safety	✓	302 A2a IT Support & Fees	-46.13
Check	01/13/2021	33978	Hennepin County Accounts Receivable	radio/MDC fees	West Hennepin Public Safety	✓	302 F Radios, MDCs	-1,077.44
Deposit	01/13/2021			Deposit	West Hennepin Public Safety	✓	502 City of Independence	49,268.56
General Journal	01/13/2021	523R		Reverse of GJE 523 -- record Cardmember Svcs as 2	206 - Books/Dues/Subscriptions		-SPLIT-	-16.12
General Journal	01/13/2021	524R		Reverse of GJE 524 -- record Cardmember Svcs as 2	601 A View Santa		-SPLIT-	-328.33
Liability Check	01/15/2021	B-MP	Bank of Maple Plain - Paychecks	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-25,679.85
Liability Check	01/15/2021	IRS	Internal Revenue Service	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-5,014.06
Liability Check	01/15/2021	EJ	John Hancock	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-1,150.00
Liability Check	01/15/2021	MN-REV	MN Dept of Revenue	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-1,843.38
Liability Check	01/15/2021	HSA	Optum Bank	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-2,804.50
Liability Check	01/15/2021	PERA	PERA	Jan 15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-11,037.22
General Journal	01/15/2021	510		WHPS PERA, PP Jan 1-15, 2021	1704 Military PERA Designation	✓	-SPLIT-	613.87
Deposit	01/15/2021			Deposit	West Hennepin Public Safety	✓	503 G Miscellaneous	11,875.00
General Journal	01/15/2021	531		Optum Bank deposit scheduled in error	503 G Miscellaneous		104 C Employer HSA Contributions	11,875.00
Check	01/18/2021	B-MP	Bank of Maple Plain	direct deposit service fee	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-9.95
Check	01/18/2021	B-MP	Bank of Maple Plain	direct deposit batch orig. fees	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-8.85
Check	01/18/2021	B-MP	Bank of Maple Plain	direct deposit batch item fees	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-1.65
Check	01/19/2021	1660	Reserve Officer	2020 View Santa exp reim	West Hennepin Reserves	✓	601 A View Santa	-660.72
General Journal	01/19/2021	525R	Reserve Officer	Reverse of GJE 525 -- record as 2020 expense	601 A View Santa		2000 Accounts Payable	-660.72
General Journal	01/19/2021	526R	Optum Bank	Reverse of GJE 526 -- to record as 2020 expense	104 D Benefits Administration Fees		2000 Accounts Payable	-66.00
Check	01/20/2021	B-MP	Harland Clarke	deposit slip books	West Hennepin Public Safety	✓	204 Office/Operating Supplies	-60.58
General Journal	01/22/2021	527R	City of Independence	Reverse of GJE 527 -- record for shared phone bill in	201 Telephone		2000 Accounts Payable	-620.52
Check	01/25/2021	33981	City of Independence	dental ins premium, office cleaning	West Hennepin Public Safety	✓	-SPLIT-	-1,242.10
Check	01/25/2021	33982	HealthPartners	medical ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-17,181.89
Check	01/25/2021	33983	TASC	COBRA admin	West Hennepin Public Safety	✓	104 D Benefits Administration Fees	-36.63
Check	01/25/2021	33984	Aspen Mills	employee uniform exp	West Hennepin Public Safety	✓	105 Uniform Expense	-124.00
Check	01/25/2021	33985	Employee	employee uniform exp	West Hennepin Public Safety	✓	105 Uniform Expense	-143.99
Check	01/25/2021	33986	Galls, LLC	uniform & riot gear exp	West Hennepin Public Safety	✓	-SPLIT-	-468.88
Check	01/25/2021	33987	Streicher's Police Equipment	uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-212.93
Check	01/25/2021	33988	Verizon Wireless	cell phone bill	West Hennepin Public Safety	✓	201 Telephone	-892.56
Check	01/25/2021	33989	Element Technologies, LLC	contracted IT service	West Hennepin Public Safety	✓	302 A2a IT Support & Fees	-1,530.00
Check	01/25/2021	33990	Davis Chevrolet of Delano	squad mtnc/repair	West Hennepin Public Safety	✓	303 Auto Maintenance	-1,072.40
Check	01/25/2021	33991	Mid-County Coop	squad fuel	West Hennepin Public Safety	✓	304 Fuel and Oil	-725.00
Check	01/25/2021	33992	Employee	expenses reimb	West Hennepin Public Safety	✓	-SPLIT-	-66.28
Check	01/25/2021	33993	League of Minnesota Cities	PATROL Subscription	West Hennepin Public Safety	✓	-SPLIT-	-900.00
Check	01/25/2021	33994	Employee	trng expense reimb	West Hennepin Public Safety	✓	307 B2 Officer Meals	-7.41
Check	01/25/2021	33995	MHSRC/Range	training registrations	West Hennepin Public Safety	✓	-SPLIT-	-1,335.00
Check	01/25/2021	33996	Employee	uniform & riot gear expenses reimb	West Hennepin Public Safety	✓	-SPLIT-	-124.64
Check	01/25/2021	33997	Standard Insurance Company	life & std ins premium	West Hennepin Public Safety	✓	-SPLIT-	-466.06
Check	01/25/2021	33998	Streicher's Police Equipment	officer vest	West Hennepin Public Safety	✓	105 Uniform Expense	-1,102.20
General Journal	01/25/2021	528R	Streicher's Police Equipment	Reverse of GJE 529 -- record as 2020 expense	105 Uniform Expense		2000 Accounts Payable	-1,102.20
Check	01/25/2021	33999	Reliance Standard Life Ins.	ltd ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-425.56
Check	01/27/2021	HSA	Optum Bank	employer HSA contribution	West Hennepin Public Safety	✓	104 C Employer HSA Contributions	-3,000.00
Deposit	01/28/2021			Interest	West Hennepin Crime Prevention	✓	503 F Interest	1.76
Deposit	01/29/2021			Deposit	West Hennepin Crime Prevention	✓	-SPLIT-	1,055.00
Deposit	01/29/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	160.00
Deposit	01/29/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	15.25
Deposit	01/31/2021			Interest	West Hennepin Reserves	✓	503 F Interest	0.48
Deposit	01/31/2021			Interest	West Hennepin Public Safety	✓	503 F Interest	27.12

AUDITED &amp; APPROVED \_\_\_\_\_

DATE \_\_\_\_\_

West Hennepin Public Safety  
Monthly Claims  
February 2021

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Liability Check	02/01/2021	B-MP	Bank of Maple Plain - Paychecks	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-27,395.33
Liability Check	02/01/2021	IRS	Internal Revenue Service	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-5,579.72
Liability Check	02/01/2021	EJ	John Hancock	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-1,150.00
Liability Check	02/01/2021	MN REV	MN Dept. of Revenue	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-1,731.38
Liability Check	02/01/2021	HSA	Optum Bank	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-588.50
Liability Check	02/01/2021	PERA	PERA	Jan 16-31, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-11,032.91
General Journal	02/01/2021	528	WHPS PERA, PP Jan 16-31, 2021		1704 Military PERA Designation	✓	-SPLIT-	613.87
Deposit	02/02/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	155,798.08
General Journal	02/02/2021	537		monthly requisition, February 2021	West Hennepin Public Safety	✓	1701 Capital Improvement Fund	-2,500.00
Check	02/04/2021	34000	Peterson Counseling & Consulting	consulting service	West Hennepin Public Safety	✓	307 F Wellness Program	-120.00
General Journal	02/04/2021	530R		Reverse of GJE 530 -- record Peterson Counseling & Consulting	307 F Wellness Program	✓	2000 Accounts Payable	-120.00
Check	02/11/2021	34004	Aspen Mills	uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-1,444.25
Check	02/11/2021	34005	Loffer - Leasing	copier lease	West Hennepin Public Safety	✓	203 Office/Oper Equip Maintenance	-190.41
Check	02/11/2021	34006	United Farmers Coop	misc equipment charge	West Hennepin Public Safety	✓	204 Office/Operating Supplies	-1.99
Check	02/11/2021	34007	Winning Edge	appreciation award	West Hennepin Public Safety	✓	204 Office/Operating Supplies	-176.55
Check	02/11/2021	34008	Jim's Excavating & Pumping	waste tank pumping/disposal	West Hennepin Public Safety	✓	207 Utilities/Gas/Electric	-175.00
Check	02/11/2021	34009	CenterPoint Energy	office heating bill	West Hennepin Public Safety	✓	207 Utilities/Gas/Electric	-834.19
Check	02/11/2021	34010	Element Technologies, LLC	contracted IT service	West Hennepin Public Safety	✓	302 A2 IT Contracted Services/how/soft	-1,530.00
Check	02/11/2021	34011	Office of MNIT Services	monthly WAN service	West Hennepin Public Safety	✓	302 A2a IT Support & Fees	-46.13
Check	02/11/2021	34012	Thomson Reuters - West	investigative website tool	West Hennepin Public Safety	✓	302 A3 Investigative IT Fees	-106.00
Check	02/11/2021	34013	Hennepin County Treasurer	radios/MDCs	West Hennepin Public Safety	✓	302 F Radios, MDCs	-1,275.95
Check	02/11/2021	34014	Holiday Stationers, LLC	squad fuel charges	West Hennepin Public Safety	✓	304 Fuel and Oil	-42.68
Check	02/11/2021	34015	Mid-County Coop	fuel tank fits	West Hennepin Public Safety	✓	-SPLIT-	-935.83
Check	02/11/2021	34016	MN Chiefs of Police Assoc.	membership renewal	West Hennepin Public Safety	✓	307 A4 Chief's School	-306.00
Check	02/11/2021	34017	IACP	2021 membership fee	West Hennepin Public Safety	✓	307 A4 Chief's School	-190.00
Check	02/11/2021	34018	Peterson Counseling & Consulting	consulting service	West Hennepin Public Safety	✓	307 F Wellness Program	-270.00
Check	02/11/2021	34019	North Memorial	Reserve Officer training registration	West Hennepin Public Safety	✓	601 B Training	-70.00
Check	02/11/2021	34020	Employee	Reserve Expense reimb	West Hennepin Public Safety	✓	-SPLIT-	-372.56
Paycheck	02/12/2021	34001	Employee	Feb 1-12, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-3,253.65
Paycheck	02/12/2021	34002	Employee	VOID Final Severance Check	West Hennepin Public Safety	✓	-SPLIT-	0.00
Paycheck	02/12/2021	34003	Employee	Final Severance Check	West Hennepin Public Safety	✓	-SPLIT-	-3,594.24
Liability Check	02/12/2021	IRS	Internal Revenue Service	Feb 1-12, 2021, Employee, final pay	West Hennepin Public Safety	✓	-SPLIT-	-1,784.66
Liability Check	02/12/2021	MN REV	MN Dept. of Revenue	Feb 1-12, 2021, Employee, final pay	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-545.00
Liability Check	02/12/2021	PERA	PERA	Feb 1-12, 2021, Employee, final pay	West Hennepin Public Safety	✓	-SPLIT-	-1,428.12
General Journal	02/12/2021	532		Employee Severance pay	1700 Cash designated for Severance	✓	West Hennepin Public Safety	-6,868.40
Liability Check	02/16/2021	B-MP	Bank of Maple Plain - Paychecks	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-25,803.34
Liability Check	02/16/2021	IRS	Internal Revenue Service	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-5,160.64
Liability Check	02/16/2021	EJ	John Hancock	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-1,150.00
Liability Check	02/16/2021	MN REV	MN Dept. of Revenue	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-1,623.38
Liability Check	02/16/2021	HSA	Optum Bank	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	2100 Payroll Liabilities	-578.50
Liability Check	02/16/2021	PERA	PERA	Feb 1-15, 2021 payroll	West Hennepin Public Safety	✓	-SPLIT-	-10,327.12
General Journal	02/16/2021	533		WHPS PERA, PP Feb 1-15, 2021	1704 Military PERA Designation	✓	-SPLIT-	613.87
Check	02/16/2021	B-MP	Bank of Maple Plain	direct deposit Batch Orig Fees	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-2.96
Check	02/16/2021	B-MP	Bank of Maple Plain	direct deposit Service Fees	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-9.96
Check	02/16/2021	B-MP	Bank of Maple Plain	direct deposit Batch Item Fees	West Hennepin Public Safety	✓	101 H Payroll ACH Fees	-0.55
Check	02/18/2021	34021	Cardmember Service	monthly charges	West Hennepin Public Safety	✓	-SPLIT-	-855.39
Check	02/23/2021	34022	Employee	less lethal target expenses	West Hennepin Public Safety	✓	4031 Civil Unrest/Less-Lethal Suppli	-262.75
Check	02/22/2021	34023	Fire Suppression Consultants LLC	less lethal supplies	West Hennepin Public Safety	✓	4031 Civil Unrest/Less-Lethal Suppli	-269.93
Check	02/22/2021	34024	Galls, LLC	not gear/less lethal supplies	West Hennepin Public Safety	✓	-SPLIT-	-355.69
Check	02/22/2021	34025	Minnetonka Police Department	reimb for not gear	West Hennepin Public Safety	✓	403 Equipment	-120.00
Check	02/22/2021	34026	Streicher's Police Equipment	less lethal equipment/supplies	West Hennepin Public Safety	✓	-SPLIT-	-4,488.71
Check	02/22/2021	34027	Vindian Weapon Technologies	gun holster	West Hennepin Public Safety	✓	4031 Civil Unrest/Less-Lethal Suppli	-108.00
Check	02/22/2021	34028	VitalSigns	not gear uniform expense	West Hennepin Public Safety	✓	-SPLIT-	-185.00
Check	02/24/2021	34029	City of Independence	dental ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-920.50
Check	02/24/2021	34030	HealthPartners	medical ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-16,702.91
Check	02/24/2021	34031	Standard Insurance Company	life & STD ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-445.33
Check	02/24/2021	34032	Aspen Mills	freight charges	West Hennepin Public Safety	✓	105 Uniform Expense	-10.56
Check	02/24/2021	34033	Galls, LLC	uniform clothing	West Hennepin Public Safety	✓	-SPLIT-	-76.99
Check	02/24/2021	34034	All Seasons Sports	uniform expenses	West Hennepin Public Safety	✓	105 Uniform Expense	-10.00
Check	02/24/2021	34035	Streicher's Police Equipment	uniform & equipment expenses	West Hennepin Public Safety	✓	-SPLIT-	-220.98
Check	02/24/2021	34036	Verizon Wireless	cell phones bill	West Hennepin Public Safety	✓	201 Telephone	-692.56
Check	02/24/2021	34037	Unifirst Corporation	office rugs/bathroom towels	West Hennepin Public Safety	✓	-SPLIT-	-285.28
Check	02/24/2021	34038	Chevrolat de Delano	squad mtn/repairs	West Hennepin Public Safety	✓	-SPLIT-	-513.40
Check	02/24/2021	34039	League of MN Cities Insurance Trust WC	workman's comp ins	West Hennepin Public Safety	✓	308 B Worker's Comp	-41,261.00
Check	02/24/2021	34040	IACP	general IACP membership	West Hennepin Public Safety	✓	-SPLIT-	-525.00
Check	02/24/2021	34041	On-Site Medical Services Inc.	F&T-Testing	West Hennepin Public Safety	✓	-SPLIT-	-780.00
Check	02/24/2021	34042	Reserve Officer	training reimbursement	West Hennepin Public Safety	✓	601 B Training	-20.00
Check	02/24/2021	34043	Axon Enterprise, Inc.	Taser maintenance plan	West Hennepin Public Safety	✓	601 C All Other	-394.44
Deposit	02/24/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	2,739.60
Check	02/25/2021	34044	Mid-County Coop	squad fuel	West Hennepin Public Safety	✓	304 Fuel and Oil	-1,162.50
Check	02/25/2021	34045	West Hennepin Public Safety Petty Cash	replenish office petty cash	West Hennepin Public Safety	✓	-SPLIT-	-200.00
Deposit	02/26/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	110.00
Deposit	02/26/2021			Deposit	West Hennepin Public Safety	✓	-SPLIT-	233.50
Check	02/26/2021	34046	Reliance Standard Life Ins.	fid ins premium	West Hennepin Public Safety	✓	104 Health Insurance	-410.88
Deposit	02/28/2021			Interest	West Hennepin Crime Prevention	✓	503 F Interest	1.68
Deposit	02/28/2021			Interest	West Hennepin Reserves	✓	503 F Interest	0.40
General Journal	02/28/2021	538		Balance Adjustment, Kim Curtis' 03/01/21 direct depo	West Hennepin Public Safety	✓	4001 Reconciliation Discrepancies	0.01
Deposit	02/28/2021			Interest	West Hennepin Public Safety	✓	503 F Interest	27.23

AUDITED & APPROVED:

DATE:

**West Hennepin Public Safety**  
**Monthly Claims**  
 March 2021

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Mar 21								
Liability Check	03/01/2021	IRS	Internal Revenue Service	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-5,286.36
Liability Check	03/01/2021	MN REV	MN Dept. of Revenue	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-1,627.38
Liability Check	03/01/2021	EJ	John Hancock	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-1,150.00
Liability Check	03/01/2021	HSA	Optum Bank	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-578.50
Liability Check	03/01/2021	B-MP	Bank of Maple Plain - Paychecks	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-25,724.65
Liability Check	03/01/2021	PERA	PERA	Feb 16-28, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-10,344.55
General Journal	03/01/2021	535		WHPS PERA, Ben Raskin, PP Feb 16-28, 2021	1704 Military PERA Designation	√	-SPLIT-	613.87
Check	03/01/2021	34048	City of Independence	utilities expense	West Hennepin Public Safety	√	207 Utilities/Gas/Electric	-1,699.95
General Journal	03/01/2021	536R		Reverse of GJE 536 -- record City of Ind as 4th Cir	207 Utilities/Gas/Electric	√	2000 Accounts Payable	-1,699.95
Check	03/02/2021	34047	City of Independence	VOID shared utility expense	West Hennepin Public Safety	√	207 Utilities/Gas/Electric	0.00
Check	03/04/2021	34049	MN Chiefs of Police Assoc.	training registration	West Hennepin Public Safety	√	-SPLIT-	-500.00
Check	03/10/2021	34050	Loffler - Leasing	copier lease	West Hennepin Public Safety	√	203 Office/Opr Equip Maintenance	-219.82
Check	03/10/2021	34051	Sla-Safe Locksmiths Co	door lock repair	West Hennepin Public Safety	√	203 Office/Opr Equip Maintenance	-127.80
Check	03/10/2021	34052	MN Chiefs of Police Assoc.	police officer entry tests	West Hennepin Public Safety	√	204 Office/Operating Supplies	-181.00
Check	03/10/2021	34053	CenterPoint Energy	VOID	West Hennepin Public Safety	√	207 Utilities/Gas/Electric	-897.34
Check	03/10/2021	34054	Element Technologies, LLC	IT service agmt	West Hennepin Public Safety	√	-SPLIT-	-2,055.00
Check	03/10/2021	34055	Thomson Reuters -West	Investigative website access	West Hennepin Public Safety	√	302 A3 Investigative IT Fees	-105.00
Check	03/10/2021	34056	Hennepin County Accounts Receivable	radio/MDC fees	West Hennepin Public Safety	√	302 F Radios, MDCs	-1,275.95
Check	03/10/2021	34057	Office of MNIT Services	monthly WAN service fee	West Hennepin Public Safety	√	302 A2a IT Support & Fees	-46.13
Check	03/10/2021	34058	Chevrolet of Delano	squad mtr/repairs	West Hennepin Public Safety	√	-SPLIT-	-1,036.24
Check	03/10/2021	34059	Williams Towing	squad tow	West Hennepin Public Safety	√	303 Auto Maintenance	-167.00
Check	03/10/2021	34060	Suburban Tire & Auto Service Inc.	squad tires	West Hennepin Public Safety	√	303 Auto Maintenance	-247.98
Check	03/10/2021	34061	Coborn's Car Wash	squad car washes	West Hennepin Public Safety	√	-SPLIT-	-320.00
Check	03/10/2021	34062	Holiday Stationstores, LLC	squad fuel charges	West Hennepin Public Safety	√	304 Fuel and Oil	-106.93
Check	03/10/2021	34063	United Farmers Coop	charges on account	West Hennepin Public Safety	√	403 I Civil Unrest/Leas-Lethal Suppl	-33.10
Deposit	03/10/2021			Deposit	West Hennepin Public Safety	√	501 City of Maple Plain	47,509.62
Deposit	03/10/2021			Deposit	West Hennepin Public Safety	√	502 City of Independence	98,388.45
General Journal	03/10/2021	539		monthly requisition, March 2021	West Hennepin Public Safety	√	1701 Capital Improvement Fund	-2,500.00
Check	03/15/2021	HSA	Optum Bank	HSA contribution	West Hennepin Public Safety	√	104 C Employer HSA Contributions	-3,000.00
Liability Check	03/16/2021	B-MP	Bank of Maple Plain - Paychecks	March 16, 2021 payroll direct deposits	West Hennepin Public Safety	√	2100 Payroll Liabilities	-24,370.69
Liability Check	03/16/2021	IRS	Internal Revenue Service	March 15, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-8,877.28
Liability Check	03/16/2021	EJ	John Hancock	March 15-15, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-1,150.00
Liability Check	03/16/2021	MN REV	MN Dept. of Revenue	March 15-15, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-1,498.38
Liability Check	03/16/2021	HSA	Optum Bank	March 15-15, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-578.50
Liability Check	03/16/2021	PERA	PERA	March 15-15, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-9,713.21
General Journal	03/16/2021	540		WHPS PERA, Ben Raskin, PP Mar 1-15, 2021	1704 Military PERA Designation	√	-SPLIT-	613.87
Check	03/16/2021	34054	Cardmember Service	misc. monthly charges	West Hennepin Public Safety	√	-SPLIT-	-2,674.29
Check	03/16/2021	B-MP	Bank of Maple Plain	direct deposit batch item fees	West Hennepin Public Safety	√	101 H Payroll ACH Fees	-1.00
Check	03/16/2021	B-MP	Bank of Maple Plain	direct deposit batch orig fee	West Hennepin Public Safety	√	101 H Payroll ACH Fees	-5.90
Check	03/16/2021	B-MP	Bank of Maple Plain	direct deposit service fees	West Hennepin Public Safety	√	101 H Payroll ACH Fees	-9.95
Check	03/17/2021	34055	MPPOA	membership fees	West Hennepin Public Safety	√	206 Books/Dues/Subscriptions	-400.00
Check	03/17/2021	34066	MPPOA LDF	legal defense fund	West Hennepin Public Safety	√	206 Books/Dues/Subscriptions	-1,368.00
General Journal	03/23/2021	541		record Ck 34065 as Uniform Expense	206 Books/Dues/Subscriptions	√	105 Uniform Expense	-400.00
General Journal	03/23/2021	542		record Ck 34066 as Uniform Expense	206 Books/Dues/Subscriptions	√	105 Uniform Expense	-1,368.00
Check	03/26/2021	34067	City of Independence	Apr '21 dental ins premium	West Hennepin Public Safety	√	104 E Dental Insurance	-920.50
Check	03/26/2021	34068	Standard Insurance Company	Apr '21 life/sid ins premium	West Hennepin Public Safety	√	-SPLIT-	-465.61
Check	03/26/2021	34069	HealthPartners	Apr '21 medical ins premium	West Hennepin Public Safety	√	-SPLIT-	-16,702.91
Check	03/26/2021	34070	TASC	City COBRA administration	West Hennepin Public Safety	√	104 D Benefits Administration Fees	-36.63
Check	03/26/2021	34071	Verizon Wireless	cell phone bill	West Hennepin Public Safety	√	201 Telephone	-892.58
Check	03/26/2021	34072	Febbie Electric, Inc	electrician services	West Hennepin Public Safety	√	203 Office/Opr Equip Maintenance	-285.00
Check	03/26/2021	34073	Ben Scherer Plumbing & Heating	plumbing repair service	West Hennepin Public Safety	√	203 Office/Opr Equip Maintenance	-150.00
Check	03/26/2021	34074	Element Technologies, LLC	VOID new antivirus software	West Hennepin Public Safety	√	302 A2b Computer Software	0.00
Check	03/26/2021	34075	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	√	-SPLIT-	-1,957.77
Check	03/26/2021	34076	Davis Chevrolet of Delano	squad repair/mtrc	West Hennepin Public Safety	√	303 Auto Maintenance	-111.83
Check	03/26/2021	34077	Gails, LLC	uniform expenses	West Hennepin Public Safety	√	-SPLIT-	-422.81
Check	03/26/2021	34078	Stralcher's Police Equipment	uniform/squad equip expenses	West Hennepin Public Safety	√	-SPLIT-	-121.24
Check	03/26/2021	34079	On-Site Medical Services Inc.	respirator fit test	West Hennepin Public Safety	√	307 B4 Officer Schools	-20.00
Check	03/29/2021	34080	Reliance Standard Life Ins	long term disability ins premium	West Hennepin Public Safety	√	104 H Long Term Disability	-410.86
Liability Check	03/31/2021	B-MP	Bank of Maple Plain - Paychecks	March 16-31, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-25,278.94
Liability Check	03/31/2021	IRS	Internal Revenue Service	March 16-31, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-5,143.70
Liability Check	03/31/2021	MN REV	MN Dept. of Revenue	March 16-31, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-1,584.38
Liability Check	03/31/2021	EJ	John Hancock	March 16-31, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-1,150.00
Liability Check	03/31/2021	HSA	Optum Bank	March 16-31, 2021 payroll	West Hennepin Public Safety	√	2100 Payroll Liabilities	-578.50
Deposit	03/31/2021			Deposit	West Hennepin Public Safety	√	-SPLIT-	780.00
Deposit	03/31/2021			Deposit	West Hennepin Public Safety	√	-SPLIT-	1,000.75
Deposit	03/31/2021			Deposit	West Hennepin Public Safety	√	-SPLIT-	40.00
Check	03/31/2021	34081	Employees	not gear & uniform expenses reimb	West Hennepin Public Safety	√	-SPLIT-	-582.80
Check	03/31/2021	34082	A & E Pharmacy	lens replacement	West Hennepin Public Safety	√	404 Contingency Fund	-686.29
General Journal	03/31/2021	543		WHPS PERA, Ben Raskin, PP Mar 16-31, 2021	1704 Military PERA Designation	√	-SPLIT-	613.87
Deposit	03/31/2021			Deposit	West Hennepin Reserves	√	503 F Interest	0.44
Deposit	03/31/2021			Deposit	West Hennepin Crime Prevention	√	503 F Interest	1.84
Liability Check	03/31/2021	PERA	PERA	Mar 16-31, 2021 payroll	West Hennepin Public Safety	√	-SPLIT-	-10,135.26
Deposit	03/31/2021			interest	West Hennepin Public Safety	√	503 F Interest	26.13
Mar 21								

AUDITED &amp; APPROVED:

DATE:

**West Hennepin Public Safety**  
**Cash Assets**  
As of March 31, 2021

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	<u>Mar 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
West Hennepin Public Safety	
1700 · Cash designated for Severance	61,615.28
1701 · Capital Improvement Fund	104,932.99
1704 · Military PERA Designation	10,794.93
West Hennepin Public Safety - Other	208,216.85
Total West Hennepin Public Safety	<u>385,560.05</u>
Total Checking/Savings	<u>385,560.05</u>
Total Current Assets	<u>385,560.05</u>
<b>TOTAL ASSETS</b>	<b><u>385,560.05</u></b>
<b>LIABILITIES &amp; EQUITY</b>	<b>0.00</b>

**West Hennepin Public Safety**  
**Budget vs. Actual - WHPS Main Acct.**  
 January through March 2021

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
501 · City of Maple Plain	165,695.36	566,420.00	29.25%
502 · City of Independence	343,148.86	1,173,007.00	29.25%
503 · Other Income			
503 A · Burn Permits	1,110.00	2,000.00	55.5%
503 B · Copies	348.50	1,000.00	34.85%
503 F · Interest	80.48		
503 G · Miscellaneous	600.00	1,000.00	60.0%
503 I · Reimbursed OT	0.00	7,000.00	0.0%
503 K · West Metro Drug Task Force	0.00	5,000.00	0.0%
503 O · POST Reimb./State Aid			
503 O1 · State Aid to LE	0.00	94,000.00	0.0%
503 O2 · POST Reimb	0.00	9,000.00	0.0%
Total 503 O · POST Reimb./State Aid	<u>0.00</u>	<u>103,000.00</u>	<u>0.0%</u>
503 P · Sale of Squad Cars	0.00	10,000.00	0.0%
503 S · Officer Disability Ins. Reimb.	0.00	3,000.00	0.0%
503 V · Expense Reimbursements			
503 V3 · Other	901.00		
Total 503 V · Expense Reimbursements	<u>901.00</u>		
503 · Other Income - Other	0.00	15,000.00	0.0%
Total 503 · Other Income	<u>3,039.98</u>	<u>147,000.00</u>	<u>2.07%</u>
504 · Previous Year Carryover	0.00	34,000.00	0.0%
<b>Total Income</b>	<u>511,884.20</u>	<u>1,920,427.00</u>	<u>26.66%</u>
<b>Gross Profit</b>	511,884.20	1,920,427.00	26.66%
<b>Expense</b>			
101 · Payroll Expenses			
Overtime	0.00	17,000.00	0.0%
101 A · Other Overtime	4,869.30		
101 B · Court Overtime	0.00		
101 C · Reimbursable Overtime	1,380.69		
101 D · Severance Pay	6,327.83		
101 G · Court On-Call	0.00		
101 H · Payroll ACH Fees	33.90		
101 I · Holiday Pay	1,667.50		
101 J · Hourly Salary	3,041.52		
101 M · Investigator Incentive	600.00		
101 N · Social Security	1,990.78	8,509.00	23.4%
101 O · Medicare	3,394.44	15,795.00	21.49%
101 · Payroll Expenses - Other	221,919.74	1,077,541.00	20.6%
Total 101 · Payroll Expenses	<u>245,225.70</u>	<u>1,118,845.00</u>	<u>21.92%</u>
103 · PERA			
103 A · WHPS PERA - Police	35,529.03		
103 B · WHPS PERA - Support Staff	2,573.16		
103 · PERA - Other	0.00	178,814.00	0.0%
Total 103 · PERA	<u>38,102.19</u>	<u>178,814.00</u>	<u>21.31%</u>

**West Hennepin Public Safety**  
**Budget vs. Actual - WHPS Main Acct.**  
 January through March 2021

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>104 · Health Insurance</b>			
104 A · Disability Medical Insurance	9,303.08	31,900.00	29.16%
104 B · Medical Insurance	58,824.11	201,872.00	29.14%
104 C · Employer HSA Contributions	16,875.00	47,500.00	35.53%
104 D · Benefits Administration Fees	5.26		
104 E · Dental Insurance	3,770.20	15,276.00	24.68%
104 F · Life Insurance	1,093.74		
104 G · Short Term Disability	749.32		
104 H · Long Term Disability	1,672.84		
104 I · Post-Retirement HCSP	0.00	5,210.00	0.0%
104 · Health Insurance - Other	-2,473.88		
<b>Total 104 · Health Insurance</b>	<u>89,819.67</u>	<u>301,758.00</u>	<u>29.77%</u>
<b>105 · Uniform Expense</b>	4,706.88	9,900.00	47.54%
<b>201 · Telephone</b>	1,457.18	19,420.00	7.5%
<b>202 · Postage</b>	21.90	1,300.00	1.69%
<b>203 · Office/Opr Equip Maintenance</b>	973.03	8,200.00	11.87%
<b>204 · Office/Operating Supplies</b>	1,869.28	8,450.00	22.12%
<b>205 · Office Rent &amp; Cleaning</b>	562.78	6,000.00	9.38%
<b>206 · Books/Dues/Subscriptions</b>	32.24	1,820.00	1.77%
<b>207 · Utilities/Gas/Electric</b>	1,906.53	16,200.00	11.77%
<b>301 · Printing</b>	0.00	1,740.00	0.0%
<b>302 · Communications</b>			
<b>302 A · Computer Support</b>			
302 A1 · RMS Fees	9,224.10	8,820.00	104.58%
302 A2a · IT Support & Fees	5,253.39	19,550.00	26.87%
302 A2b · Computer Software	0.00	1,800.00	0.0%
302 A2c · Computer Hardware	0.00	1,800.00	0.0%
302 A2d · Web Hosting/Email Spam Filterin	398.00	1,500.00	26.53%
302 A3 · Investigative IT Fees	210.00	1,200.00	17.5%
302 A4 · State IT Connection Fees	390.00	1,850.00	21.08%
302 A5 · Other Billable Services	25.98		
<b>Total 302 A · Computer Support</b>	<u>15,501.47</u>	<u>36,520.00</u>	<u>42.45%</u>
<b>302 E · Squad Video System</b>	0.00	600.00	0.0%
<b>302 F · Radios, MDCs</b>			
302 F1 · Rental & Repair Fees	0.00	1,500.00	0.0%
302 F1a · Squad Radios	0.00	4,200.00	0.0%
302 F1b · Portable Radio Lease	0.00	3,600.00	0.0%
302 F2 · Net Motion Lic/Mtnc/Router Fees	0.00	1,660.00	0.0%
302 F · Radios, MDCs - Other	3,629.34	4,400.00	82.49%
<b>Total 302 F · Radios, MDCs</b>	<u>3,629.34</u>	<u>15,360.00</u>	<u>23.63%</u>
<b>Total 302 · Communications</b>	<u>19,130.81</u>	<u>52,480.00</u>	<u>36.45%</u>
<b>303 · Auto Maintenance</b>	3,655.85	18,000.00	20.31%
<b>304 · Fuel and Oil</b>	5,780.51	28,600.00	20.21%
<b>306 · Insurance</b>			
306 A · Municipal Prop/Liab, Vehicle	0.00	39,000.00	0.0%
306 B · Worker's Comp	41,261.00	37,600.00	109.74%
<b>Total 306 · Insurance</b>	<u>41,261.00</u>	<u>76,600.00</u>	<u>53.87%</u>

**West Hennepin Public Safety**  
**Budget vs. Actual - WHPS Main Acct.**  
 January through March 2021

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
307 · Schools & Training			
307 A · Chief's Training			
307 A4 · Chief's School	1,050.00		
307 A · Chief's Training - Other	0.00	2,800.00	0.0%
Total 307 A · Chief's Training	<u>1,050.00</u>	<u>2,800.00</u>	<u>37.5%</u>
307 B · Officer Training			
307 B2 · Officer Meals	7.41		
307 B4 · Officer Schools	6,002.00		
307 B · Officer Training - Other	0.00	13,000.00	0.0%
Total 307 B · Officer Training	<u>6,009.41</u>	<u>13,000.00</u>	<u>46.23%</u>
307 E · Support Staff Training	0.00	1,200.00	0.0%
307 F · Wellness Program	270.00	6,000.00	4.5%
Total 307 · Schools & Training	<u>7,329.41</u>	<u>23,000.00</u>	<u>31.87%</u>
308 · Audit	0.00	10,500.00	0.0%
4001 · Reconciliation Discrepancies	-0.01		
401 · Office Equipment	0.00	2,500.00	0.0%
402 · Capital Improvement Plan	0.00	30,000.00	0.0%
403 · Equipment			
403 B · Ticketwriter & Software	0.00	500.00	0.0%
403 C · Ticketwriter & RMS Hardware	0.00	300.00	0.0%
403 F · Firearms	0.00	3,000.00	0.0%
403 G · Misc Equipment	0.00	500.00	0.0%
403 H · Squad Equipment	109.99		
403 I · Civil Unrest/Less-Lethal Suppli	15,162.40		
403 · Equipment - Other	163.95		
Total 403 · Equipment	<u>15,436.34</u>	<u>4,300.00</u>	<u>358.99%</u>
404 · Contingency Fund	833.74		
601 · Reserve Program			
601 B · Training	385.00		
601 C · All Other	634.44		
601 E · Meetings	266.92		
601 · Reserve Program - Other	0.00	1,500.00	0.0%
Total 601 · Reserve Program	<u>1,286.36</u>	<u>1,500.00</u>	<u>85.76%</u>
608 · Citizens Academy	0.00	500.00	0.0%
609 · Community Policing	6.75		
Total Expense	<u>479,398.14</u>	<u>1,920,427.00</u>	<u>24.96%</u>
Net Ordinary Income	<u>32,486.06</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>32,486.06</u>	<u>0.00</u>	<u>100.0%</u>



**West Hennepin Public Safety**  
**Budget vs. Actual - Crime Prevention**  
 January -March 2021

	Jan - Mar '21
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	1,560.26
Total Income	1,560.26
Gross Profit	1,560.26
Expense	
101 · Payroll Expenses	0.00
103 · PERA	0.00
104 · Health Insurance	0.00
105 · Uniform Expense	0.00
201 · Telephone	0.00
202 · Postage	0.00
203 · Office/Opr Equip Maintenance	0.00
204 · Office/Operating Supplies	0.00
205 · Office Rent & Cleaning	0.00
206 · Books/Dues/Subscriptions	0.00
207 · Utilities/Gas/Electric	0.00
301 · Printing	0.00
302 · Communications	0.00
303 · Auto Maintenance	0.00
304 · Fuel and Oil	0.00
306 · Insurance	0.00
307 · Schools & Training	0.00
308 · Audit	0.00
401 · Office Equipment	0.00
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
601 · Reserve Program	0.00
602 · Comm. Ed	0.00
607 · DWI Forfeiture Expense	0.00
608 · Citizens Academy	0.00
609 · Community Policing	0.00
Total Expense	0.00
Beginning Balance	29,324.10
Ending Balance	30,884.36

**West Hennepin Public Safety**  
**Forfeiture Fund**  
 January - March 2021

	<b>Jan - Mar 21</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.00
504 · Previous Year Carryover	0.00
<b>Total Income</b>	0.00
<b>Gross Profit</b>	0.00
<b>Expense</b>	
101 · Payroll Expenses	0.00
103 · PERA	0.00
104 · Health Insurance	0.00
105 · Uniform Expense	0.00
201 · Telephone	0.00
202 · Postage	0.00
203 · Office/Opr Equip Maintenance	0.00
204 · Office/Operating Supplies	0.00
205 · Office Rent & Cleaning	0.00
206 · Books/Dues/Subscriptions	0.00
207 · Utilities/Gas/Electric	0.00
301 · Printing	0.00
302 · Communications	0.00
303 · Auto Maintenance	0.00
304 · Fuel and Oil	0.00
306 · Insurance	0.00
307 · Schools & Training	0.00
308 · Audit	0.00
401 · Office Equipment	0.00
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
601 · Reserve Program	0.00
608 · Citizens Academy	0.00
<b>Total Expense</b>	0.00
<b>Net Ordinary Income</b>	0.00
<b>Beginning Balance</b>	20,369.74
<b>Ending Balance</b>	20,369.74

**West Hennepin Public Safety**  
**Budget vs. Actual - Reserves**  
 January - March 2021

	<b>Jan - Mar 21</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	1.32
<b>Total Income</b>	1.32
<b>Gross Profit</b>	1.32
<b>Expense</b>	
101 · Payroll Expenses	0.00
103 · PERA	0.00
104 · Health Insurance	0.00
105 · Uniform Expense	0.00
201 · Telephone	0.00
202 · Postage	0.00
203 · Office/Opr Equip Maintenance	0.00
204 · Office/Operating Supplies	0.00
205 · Office Rent & Cleaning	0.00
206 · Books/Dues/Subscriptions	0.00
207 · Utilities/Gas/Electric	0.00
301 · Printing	0.00
302 · Communications	0.00
303 · Auto Maintenance	0.00
304 · Fuel and Oil	0.00
306 · Insurance	0.00
307 · Schools & Training	0.00
308 · Audit	0.00
401 · Office Equipment	0.00
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
601 · Reserve Program	0.00
602 · Comm. Ed	0.00
608 · Citizens Academy	0.00
609 · Community Policing	0.00
<b>Total Expense</b>	0.00
 <b>Beginning Balance</b>	 7,420.53
 <b>Ending Balance</b>	 7,421.85

**West Hennepin Public Safety**  
**Military PERA Designation Report**  
January - March 2021

	<u>Jan - Mar '21</u>
Beginning Balance	6,817.05
WHPS PERA per Paycheck:	
1/15/2021	613.87
2/1/2021	613.87
2/16/2021	613.87
3/1/2021	613.87
3/16/2021	613.87
3/31/2021	613.87
8% Interest	294.66
	<u>Subtotal</u> 3,977.88
Ending Balance	<u>10,794.93</u>

**West Hennepin Public Safety  
Capital Outlay Fund Report  
January - March 2021**

	<b>Jan - Mar '21</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.00
<b>Total Income</b>	0.00
<b>Gross Profit</b>	0.00
<b>Expense</b>	
402 · Capital Improvement Plan	
<b>Total Expense</b>	0.00
<b>Net Ordinary Income</b>	0.00
<b>Beginning Balance</b>	97,432.99
J.E., Jan - Mar Requisition, 3 @ \$2,500	7,500.00
<b>Ending Balance</b>	104,932.99

**West Hennepin Public Safety  
Severance Fund Report  
January - March '21**

	Jan-Mar '21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.00
<b>Total Income</b>	0.00
<b>Gross Profit</b>	0.00
<b>Expense</b>	
101 · Payroll Expenses	6,868.40
<b>Total Expense</b>	6,868.40
<b>Net Ordinary Income</b>	-6,868.40
<b>Beginning Balance</b>	68,483.68
<b>Ending Balance</b>	61,615.28

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
VACATION/COMP TIME HOURS**

March 2021

<u>EMPLOYEE</u>	<u>POSSIBLE ANNUAL VAC HRS</u>	<u>ACCRUED VACATION</u>	<u>ACCRUED COMP</u>	<u>TOTAL HOURS</u>	<u>\$ AMOUNT</u>
BEN ANDERSON	200	214.10	27.25	241.35	9,376.45
JOSH BROZEK	120	144.00	74.00	218.00	8,469.30
KIM CURTIS	200	247.12	16.25	263.37	8,435.74
RICK DENNESON	200	249.96	50.25	300.21	14,028.81
SHAWN EBELING	120	143.50	53.68	197.18	7,660.44
LYNDA FRANKLIN	200	162.64	18.00	180.64	5,785.90
JON HOWES	200	212.94	53.25	266.19	10,341.48
GARY KROELLS	200	244.96		244.96	14,080.30
BEN RASKIN	200	100.93	0.00	100.93	3,921.13
CODY THOMPSON	120	91.58	37.88	129.46	5,029.52
LANCE ZILLES	120	150.00	8.75	158.75	6,167.44
<b>TOTAL</b>		<u><b>1,961.73</b></u>	<u><b>339.31</b></u>	<u><b>2,301.04</b></u>	<u><b>\$ 93,296.52</b></u>
			<i>Maple Plain</i>	<b>32.48%</b>	<b>30,302.71</b>
			<i>Independence</i>	<b>67.52%</b>	<u><b>62,993.81</b></u>
					<b>93,296.52</b>

**NOTE: Comp time is figured on required annual hours and might fluctuate from scheduling.**

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT  
ACCUMULATED SICK TIME**

March 2021

<u>EMPLOYEE</u>	<u>SICK HRS</u>	<u>TOTAL SICK</u>	<u>1/3 SICK</u>	<u>1/2 SICK</u>
Ben Anderson	673.00	26,146.05		13,073.03
Josh Brozek	254.00	9,867.90	3,286.01	
Kim Curtis	793.50	25,415.81		12,707.90
Rick Denneson	984.00	45,982.32		22,991.16
Shawn Ebeling	329.50	12,801.08	4,262.76	
Lynda Franklin	906.75	29,043.20	9,671.39	
Jon Howes	937.00	36,402.45	12,122.02	
Gary Kroells	984.00	56,560.32		28,280.16
Ben Raskin	984.00	38,228.40	12,730.06	
Cody Thompson	266.00	10,334.10	3,441.26	
Lance Zilles	522.00	20,279.70	6,753.14	
<b>TOTAL</b>	<b><u>7,633.75</u></b>	<b><u>311,061.32</u></b>	<b><u>52,266.62</u></b>	<b><u>77,052.25</u></b>

Total Sick: 129,318.87

Maple Plain 32.48% 42,002.77  
Independence 67.52% 87,316.10

Severance as of March 31, 2021: \$61,615.28  
Severance is currently funded at: 47.65%

NOTE: 960 HRS IS THE MOST THAT CAN BE ACCUMULATED FOR SEVERANCE.



Thanks for keeping  
us safe in these very  
trying times!

Enjoy the cookies.

HOPE YOU KNOW

HOW MUCH

YOU'RE APPRECIATED.

Thank You

Each one of you and your  
family's sacrifices don't  
go unnoticed. Thank you!  
Beyers, Cottos, Swedbergs  
Sprigg & your Delano MN  
Community! ♥

## Gary Kroells

---

**From:** Shawn Ebeling  
**Sent:** Friday, February 12, 2021 12:33 PM  
**To:** Gary Kroells; Rick Denneson  
**Subject:** Message from FB



Jane [REDACTED]

Assign Conversation ▾

11:55 AM

Hello, all:

I want to thank you all for your service to this community. Yesterday you responded immediately to the call at Blackwater of my son having a seizure. And you called me right away. It gives me comfort to know we have your support when we need it. Your selfless service to this community is sincerely appreciated.

Thank you,


Jane [REDACTED]



Rainbow Avenue resident


## Gary Kroells

---

**From:** Amelie   
**Sent:** Wednesday, March 17, 2021 9:25 AM  
**To:** WestHennepin  
**Subject:** thank you letter

Dear West hennepin Public Safety,

Thank you so much for doing what you all do in our community. We all really appreciate what all of you do in our community to keep us safe in our homes.

Always do your best because your best is enough,  
Amelie 

Thank you for  
all you do!  
We really  
appreciate you!

  
Anna Beckman

  
Kay Ohmsted

Julie Hyman

Debra Patzner

Tom Kujawa  
Marilyn Fair-Engle  
Keri Pale

  
Alisha Beckman

Chief Kraells,

Thank you for giving me the opportunity to interview for the Police Officer position with West Hennepin Public Safety.

Please also pass on my thanks to Officers Zilles, Ebeling, and Thompson for taking time out of their day to meet with me.

With Gratitude,

A handwritten signature in black ink, appearing to be the initials 'AD' with a stylized flourish.

## Gary Kroells

---

**From:** Gary Kroells <gkroells@whps.com>  
**Sent:** Monday, April 19, 2021 10:52 AM  
**To:** Gary Kroells; Rick Denneson; Jon Howes; Ben Anderson; [redacted]; Joshua Brozek  
**Subject:** Thank You

WHPS-

As two of your residents Caroline and I want to express our thanks to all of you that work around the clock to keep us safe.

The recent events and response shown towards law enforcement is heartbreaking.

Just know your work is appreciated by many and we support you and stand with you in all you do!

Please let us know if there is anything we can do as community members to continue to support and encourage your department!

(We didn't have all the "newer" officer's emails, please feel free to share as you see necessary)

Stay Safe and Thank You!

# Proposal for Budget Services

---

## West Hennepin Public Safety Department

April 12, 2021



*AEM Financial Solutions™*

5201 Eden Avenue Suite 250 Edina, MN 55436  
P: (952) 835.9090 • F: (952) 835.3261

100 Warren Street Suite 600 Mankato, MN 56001  
P: (507) 625.2727 • F: (507) 389.9139  
[www.aemcpas.com](http://www.aemcpas.com)





*AEM Financial Solutions™*

April 12, 2021

## LETTER OF TRANSMITTAL

We are pleased to submit our proposal for budget services to the West Hennepin Public Safety Department (the Department) and are confident the Department will find AEM Financial Solutions, LLC (AEMFS) to have the experience and expertise to exceed your expectations.

The primary contact for this engagement will be Steve McDonald, CPA. Steve McDonald's contact information is listed below.

Steve McDonald, CPA  
5201 Eden Ave  
Suite 250  
Edina, MN 55436  
steven.mcdonald@aemcpas.com  
952-715-3002

In the event the Department selects AEMFS proposal, AEMFS is prepared to enter into an agreement with the Department to provide services outlined in the proposal.

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# Executive Summary

Mr. Gary Kroells  
West Hennepin Public Safety Department  
1918 County Road 90  
Maple Plain, Minnesota 55359

Dear Gary,

AEM Financial Solutions LLC, (AEMFS) is pleased to offer this proposal to assist in the budget preparation and presentation for the West Hennepin Public Safety Department (the Department).

We will plan our work for completion by July 1, 2021.

AEMFS would like to thank the Department for the opportunity to partner with you on this project. We look forward to exceeding your expectations and continuing our long-term, mutually beneficial relationship.

Sincerely,

AEM Financial Solutions, LLC  
*an Abdo, Eick & Meyers LLP Company*

A handwritten signature in black ink, reading "Steven R. McDonald".

Steven R. McDonald, CPA  
CEO





# Approach

## Budget Preparation Assistance

- Planning meeting with Chief Kroells
  - Gather input from Department Chief on strategic priorities
  - Discuss key performance metrics for inclusion in the document
  - Discuss format and content of budget document.
  - Review line item history
- Assemble Document
  - AEM Staff to prepare the budget document based on information obtained in the planning meeting.
  - Internal review
  - Provide draft document to Chief Kroells
- Review Draft of Budget
  - Schedule meeting to review document with Chief Kroells.
  - Incorporate Changes
- Present to Commission
  - AEM to attend Commission meeting and present budget document.

## Department Expectations

- As part of the engagement, the Department agrees to:
- Devote uninterrupted time to working with us as needed
- Make candid representations about your plans and expectations
- Make all management decisions and perform all management functions
- Provide information on future capital improvements
- Provide an individual responsible to review and accept our work

## Unanticipated Services

While the fixed price entitles the Department to unlimited consultation with us, if your question or issue requires additional research and analysis beyond the consultation, the work will be subject to an additional price, payment terms, and scope to be agreed upon before the service is performed and a change order will be issued to document this understanding.

Furthermore the parties agree that if an unanticipated need arises (training to different groups, researching a new issue, etc.) we hereby agree to perform this additional work at a mutually agreed upon price. This service will be priced separately to the Department, using a change order.



# Approach (Continued)

## Service Guarantee

Our work is guaranteed to the complete satisfaction of the customer. If you are not completely satisfied with the services performed by AEMFS, we will, at the option of the Department, either refund the price or accept a portion of said price that reflects the Department's level of value received. Upon payment of each of your scheduled payments, we will judge you have been satisfied.

## Price Guarantee

Furthermore, if you ever receive an invoice without first authorizing the service, payment terms, and price, you are not obligated to pay for that service.

## Department Financial Investment

<b>Total Investment</b>	<b>\$ 5,000</b>
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## Payment Schedule

Contract Execution	50% of contract price
Project Completion	Remaining 50% of contract price

## Quality Assurance

Quality is critical the success and integrity of this project. Our internal processes ensure that all work is reviewed and approved prior to moving to the next phase of a project. Our processes require that work is reviewed by a staff member at a higher level than the person that completed it and ultimately the work is signed off on by the AEMFS President and the CEO.

## Conclusion

Throughout this process we will be in constant communication with the Department team to ensure their needs are being met. By utilizing our operational experience as well as our knowledge of governmental accounting, our 50 plus years of experience providing services to Minnesota municipalities and our knowledge of regulations in the State of Minnesota we will provide the Department information and recommendations for financial processes. We are excited about this opportunity and the benefits the Department will recognize as this process evaluation is finalized.



# Appendix A



# Proposer Warranties

## Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Minnesota laws with respect to foreign (non-State of Minnesota) corporations.
2. Proposer warrants that it is willing and able to obtain an “errors and omissions” insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the West Hennepin Public Safety Department located in Maple Plain, Minnesota.
4. Proposer warrants that all information provided in this proposal is true and accurate.

Signature of Official:

Name (typed):

Steven R. McDonald, CPA

Title:

CEO

Firm:

AEM Financial Solutions, LLC

Date:

April 12, 2021



# Appendix B





# Agreement for the Provision of Professional Services

WHEREFORE, this Agreement was entered into on the date set forth below and the undersigned, by execution hereof, represent that they are authorized to enter into this Agreement on behalf of the respective parties and state that this Agreement has been read by them and that the undersigned understand and fully agree to each, all and every provision hereof, and hereby, acknowledge receipt of a copy hereof.

West Hennepin Public Safety Department  
1918 County Road 90  
Maple Plain, Minnesota 55359

Name \_\_\_\_\_

Title \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

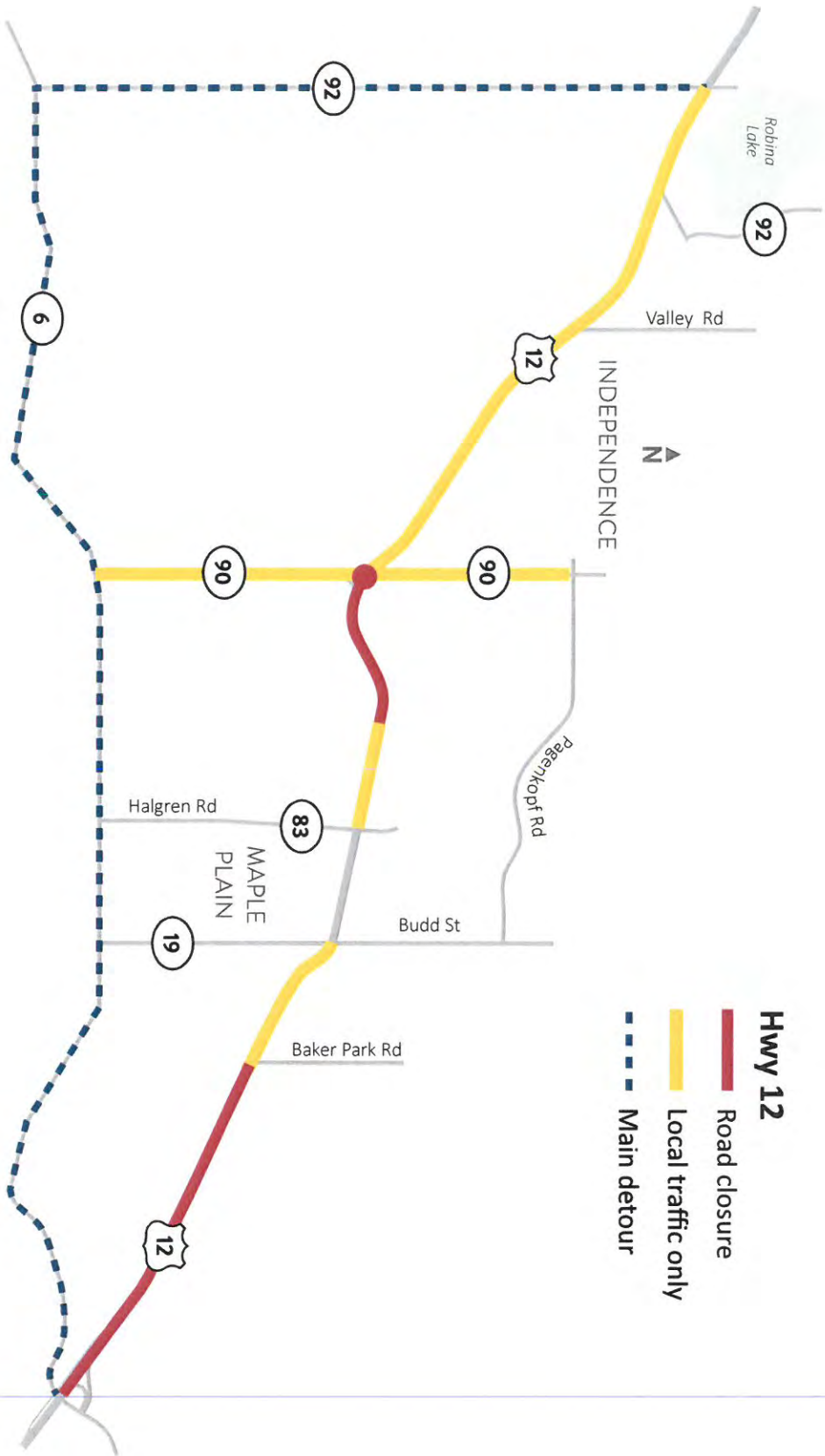
Date \_\_\_\_\_

AEM Financial Solutions, LLC  
5201 Eden Ave. Suite 250  
Edina, Minnesota 55436

Name Steve M. Muel

Title CEO

Date April 12, 2021





**RESOLUTION NO. 01-0427-01**

**RESOLUTION APPROVING STATE OF MINNESOTA JOINT POWERS AGREEMENTS WITH THE WEST HENNEPIN PUBLIC SAFETY DEPARTMENT COMMISSION ON BEHALF OF THE WEST HENNEPIN PUBLIC SAFETY DEPARTMENT**

WHEREAS, the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department desires to enter into Joint Powers Agreements with the State of Minnesota, Department of Public Safety, Bureau of Criminal Apprehension to use systems and tools available over the State's criminal justice data communications network for which the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department is eligible. The Joint Powers Agreements further provide the West Hennepin Public Safety Department with the ability to add, modify and delete connectivity, systems and tools over the five year life of the agreement and obligates the West Hennepin Public Safety Department to pay the costs for the network connection.

NOW, THEREFORE, BE IT RESOLVED by the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department as follows:

1. That the State of Minnesota Joint Powers Agreements by and between the State of Minnesota acting through its Department of Public Safety, Bureau of Criminal Apprehension and the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department, are hereby approved. A Copy of the Joint Powers Agreement is attached to this Resolution and made a part of it.
2. That Director Gary Kroells, 1918 County Road 90, Maple Plain, MN 55359, (763) 479-0500, or his successor, is designated the Authorized Representative for the Public Safety Department. The Authorized Representative is also authorized to sign any subsequent amendment or agreement that may be required by the State of Minnesota to maintain the City's connection to the systems and tools offered by the State.

Passed and Adopted by the West Hennepin Public Safety Department Commission on this 27th day of April, 2021.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

*West Hennepin Public Safety Department  
1918 County Road 90 / Maple Plain, Minnesota 55359  
Phone: (763) 479-0500 / Fax: (763) 479-0504*

*Web Address: <http://www.westhennepin.com> E-mail: [westhennepin@westhennepin.com](mailto:westhennepin@westhennepin.com)*



# State of Minnesota Joint Powers Agreement

This Agreement is between the State of Minnesota, acting through its Department of Public Safety on behalf of the Bureau of Criminal Apprehension ("BCA"), and the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department ("Governmental Unit"). The BCA and the Governmental Unit may be referred to jointly as "Parties."

## Recitals

Under Minn. Stat. § 471.59, the BCA and the Governmental Unit are empowered to engage in agreements that are necessary to exercise their powers. Under Minn. Stat. § 299C.46, the BCA must provide a criminal justice data communications network to benefit political subdivisions as defined under Minn. Stat. § 299C.46, subd. 2 and subd. 2(a). The Governmental Unit is authorized by law to utilize the criminal justice data communications network pursuant to the terms set out in this Agreement. In addition, BCA either maintains repositories of data or has access to repositories of data that benefit authorized political subdivisions in performing their duties. The Governmental Unit wants to access data in support of its official duties.

The purpose of this Agreement is to create a method by which the Governmental Unit has access to those systems and tools for which it has eligibility, and to memorialize the requirements to obtain access and the limitations on the access.

## Agreement

### 1 Term of Agreement

- 1.1 **Effective Date.** This Agreement is effective on the date the BCA obtains all required signatures under Minn. Stat. § 16C.05, subdivision 2.
- 1.2 **Expiration Date.** This Agreement expires five years from the date it is effective.

### 2 Agreement Between the Parties

- 2.1 **General Access.** BCA agrees to provide Governmental Unit with access to the Minnesota Criminal Justice Data Communications Network (CJDN) and those systems and tools which the Governmental Unit is authorized by law to access via the CJDN for the purposes outlined in Minn. Stat. § 299C.46.

#### 2.2 Methods of Access.

The BCA offers three (3) methods of access to its systems and tools. The methods of access are:

- A. **Direct access** occurs when individual users at the Governmental Unit use the Governmental Unit's equipment to access the BCA's systems and tools. This is generally accomplished by an individual user entering a query into one of BCA's systems or tools.
- B. **Indirect Access** occurs when individual users at the Governmental Unit go to another Governmental Unit to obtain data and information from BCA's systems and tools. This method of access generally results in the Governmental Unit with indirect access obtaining the needed data and information in a physical format like a paper report.
- C. **Computer-to-Computer System Interface** occurs when the Governmental Unit's computer exchanges data and information with BCA's computer systems and tools using an interface. Without limitation, interface types include: state message switch, web services, enterprise service bus and message queuing.

For purposes of this Agreement, Governmental Unit employees or contractors may use any of these

methods to use BCA's systems and tools as described in this Agreement. Governmental Unit will select a method of access and can change the methodology following the process in Clause 2.10.

- 2.3 Federal Systems Access.** In addition, pursuant to 28 CFR §20.30-38 and Minn. Stat. §299C.58, BCA may provide Governmental Unit with access to the Federal Bureau of Investigation (FBI) National Crime Information Center.
- 2.4 Governmental Unit Policies.** Both the BCA and the FBI's Criminal Justice Information Systems (FBI-CJIS) have policies, regulations and laws on access, use, audit, dissemination, hit confirmation, logging, quality assurance, screening (pre-employment), security, timeliness, training, use of the system, and validation. Governmental Unit has created its own policies to ensure that Governmental Unit's employees and contractors comply with all applicable requirements. Governmental Unit ensures this compliance through appropriate enforcement. These BCA and FBI-CJIS policies and regulations, as amended and updated from time to time, are incorporated into this Agreement by reference. The policies are available at <https://bcanextest.x.state.mn.us/launchpad/>.
- 2.5 Governmental Unit Resources.** To assist Governmental Unit in complying with the federal and state requirements on access to and use of the various systems and tools, information is available at <https://sps.x.state.mn.us/sites/bcaservicecatalog/default.aspx>. Additional information on appropriate use is found in the Minnesota Bureau of Criminal Apprehension Policy on Appropriate Use of Systems and Data available at <https://bcanextest.x.state.mn.us/launchpad/cjisdocs/docs.cgi?cmd=FS&ID=795&TYPE=DOCS>.
- 2.6 Access Granted.**
- A. Governmental Unit is granted permission to use all current and future BCA systems and tools for which Governmental Unit is eligible. Eligibility is dependent on Governmental Unit (i) satisfying all applicable federal or state statutory requirements; (ii) complying with the terms of this Agreement; and (iii) acceptance by BCA of Governmental Unit's written request for use of a specific system or tool.
  - B. To facilitate changes in systems and tools, Governmental Unit grants its Authorized Representative authority to make written requests for those systems and tools provided by BCA that the Governmental Unit needs to meet its criminal justice obligations and for which Governmental Unit is eligible.
- 2.7 Future Access.** On written request from the Governmental Unit, BCA also may provide Governmental Unit with access to those systems or tools which may become available after the signing of this Agreement, to the extent that the access is authorized by applicable state and federal law. Governmental Unit agrees to be bound by the terms and conditions contained in this Agreement that when utilizing new systems or tools provided under this Agreement.
- 2.8 Limitations on Access.** BCA agrees that it will comply with applicable state and federal laws when making information accessible. Governmental Unit agrees that it will comply with applicable state and federal laws when accessing, entering, using, disseminating, and storing data. Each party is responsible for its own compliance with the most current applicable state and federal laws.
- 2.9 Supersedes Prior Agreements.** This Agreement supersedes any and all prior agreements between the BCA and the Governmental Unit regarding access to and use of systems and tools provided by BCA.
- 2.10 Requirement to Update Information.** The parties agree that if there is a change to any of the information whether required by law or this Agreement, the party will send the new information to the other party in writing within 30 days of the change. This clause does not apply to changes in systems or tools provided under this Agreement.

This requirement to give notice additionally applies to changes in the individual or organization serving the Governmental Unit as its prosecutor. Any change in performance of the prosecutorial function must be provided to the BCA in writing by giving notice to the Service Desk, [BCA.ServiceDesk@state.mn.us](mailto:BCA.ServiceDesk@state.mn.us).

- 2.11 Transaction Record.** The BCA creates and maintains a transaction record for each exchange of data utilizing its systems and tools. In order to meet FBI-CJIS requirements and to perform the audits described in Clause

7, there must be a method of identifying which individual users at the Governmental Unit conducted a particular transaction.

If Governmental Unit uses either direct access as described in Clause 2.2A or indirect access as described in Clause 2.2B, BCA's transaction record meets FBI-CJIS requirements.

When Governmental Unit's method of access is a computer-to-computer interface as described in Clause 2.2C, the Governmental Unit must keep a transaction record sufficient to satisfy FBI-CJIS requirements and permit the audits described in Clause 7 to occur.

If a Governmental Unit accesses data from the Driver and Vehicle Services Division in the Minnesota Department of Public Safety and keeps a copy of the data, Governmental Unit must have a transaction record of all subsequent access to the data that are kept by the Governmental Unit. The transaction record must include the individual user who requested access, and the date, time and content of the request. The transaction record must also include the date, time and content of the response along with the destination to which the data were sent. The transaction record must be maintained for a minimum of six (6) years from the date the transaction occurred and must be made available to the BCA within one (1) business day of the BCA's request.

**2.12 Court Information Access.** Certain BCA systems and tools that include access to and/or submission of Court Records may only be utilized by the Governmental Unit if the Governmental Unit completes the Court Data Services Subscriber Amendment, which upon execution will be incorporated into this Agreement by reference. These BCA systems and tools are identified in the written request made by the Governmental Unit under Clause 2.6 above. The Court Data Services Subscriber Amendment provides important additional terms, including but not limited to privacy (see Clause 8.2, below), fees (see Clause 3 below), and transaction records or logs, that govern Governmental Unit's access to and/or submission of the Court Records delivered through the BCA systems and tools.

**2.13 Vendor Personnel Screening.** The BCA will conduct all vendor personnel screening on behalf of Governmental Unit as is required by the FBI CJIS Security Policy. The BCA will maintain records of the federal, fingerprint-based background check on each vendor employee as well as records of the completion of the security awareness training that may be relied on by the Governmental Unit.

### **3 Payment**

The Governmental Unit currently accesses the criminal justice data communications network described in Minn. Stat. §299C.46. The bills are sent quarterly for the amount of Three Hundred Ninty Dollars (\$390.00) or a total annual cost of One Thousand Five Hundred Sixty Dollars (\$1,560.00).

The Governmental Unit will identify its contact person for billing purposes, and will provide updated information to BCA's Authorized Representative within ten business days when this information changes.

If Governmental Unit chooses to execute the Court Data Services Subscriber Amendment referred to in Clause 2.12 in order to access and/or submit Court Records via BCA's systems, additional fees, if any, are addressed in that amendment.

### **4 Authorized Representatives**

The BCA's Authorized Representative is the person below, or her successor:

Name: Dana Gotz, Deputy Superintendent  
Address: Minnesota Department of Public Safety; Bureau of Criminal Apprehension  
1430 Maryland Avenue

Telephone: Saint Paul, MN 55106  
651.793.2007  
Email Address: [Dana.Gotz@state.mn.us](mailto:Dana.Gotz@state.mn.us)

The Governmental Unit's Authorized Representative is the person below, or his/her successor:

Name: Gary Kroells, Director  
Address: 1918 County Road 90  
Maple Plain, MN 55359  
Telephone: 763.479.0500  
Email Address: [gkroells@westhennepin.com](mailto:gkroells@westhennepin.com)

## 5 Assignment, Amendments, Waiver, and Agreement Complete

- 5.1 Assignment.** Neither party may assign nor transfer any rights or obligations under this Agreement.
- 5.2 Amendments.** Any amendment to this Agreement, except those described in Clauses 2.6 and 2.7 above must be in writing and will not be effective until it has been signed and approved by the same parties who signed and approved the original agreement, their successors in office, or another individual duly authorized.
- 5.3 Waiver.** If either party fails to enforce any provision of this Agreement, that failure does not waive the provision or the right to enforce it.
- 5.4 Agreement Complete.** This Agreement contains all negotiations and agreements between the BCA and the Governmental Unit. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

## 6 Liability

Each party will be responsible for its own acts and behavior and the results thereof and shall not be responsible or liable for the other party's actions and consequences of those actions. The Minnesota Torts Claims Act, Minn. Stat. § 3.736 and other applicable laws govern the BCA's liability. The Minnesota Municipal Tort Claims Act, Minn. Stat. Ch. 466 and other applicable laws, governs the Governmental Unit's liability.

## 7 Audits

- 7.1** Under Minn. Stat. § 16C.05, subd. 5, the Governmental Unit's books, records, documents, internal policies and accounting procedures and practices relevant to this Agreement are subject to examination by the BCA, the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this Agreement.

Under Minn. Stat. § 6.551, the State Auditor may examine the books, records, documents, and accounting procedures and practices of BCA. The examination shall be limited to the books, records, documents, and accounting procedures and practices that are relevant to this Agreement.

- 7.2** Under applicable state and federal law, the Governmental Unit's records are subject to examination by the BCA to ensure compliance with laws, regulations and policies about access, use, and dissemination of data.
- 7.3** If the Governmental Unit accesses federal databases, the Governmental Unit's records are subject to examination by the FBI and BCA; the Governmental Unit will cooperate with FBI and BCA auditors and make any requested data available for review and audit.
- 7.4** If the Governmental Unit accesses state databases, the Governmental Unit's records are subject to examination by the BCA: the Governmental Unit will cooperate with the BCA auditors and make any requested data available for review and audit.

7.5 To facilitate the audits required by state and federal law, Governmental Unit is required to have an inventory of the equipment used to access the data covered by this Agreement and the physical location of each.

## 8 Government Data Practices

- 8.1 BCA and Governmental Unit.** The Governmental Unit and BCA must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, as it applies to all data accessible under this Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Governmental Unit under this Agreement. The remedies of Minn. Stat. §§ 13.08 and 13.09 apply to the release of the data referred to in this clause by either the Governmental Unit or the BCA.
- 8.2 Court Records.** If Governmental Unit chooses to execute the Court Data Services Subscriber Amendment referred to in Clause 2.12 in order to access and/or submit Court Records via BCA's systems, the following provisions regarding data practices also apply. The Court is not subject to Minn. Stat. Ch. 13 but is subject to the *Rules of Public Access to Records of the Judicial Branch* promulgated by the Minnesota Supreme Court. All parties acknowledge and agree that Minn. Stat. § 13.03, subdivision 4(e) requires that the BCA and the Governmental Unit comply with the *Rules of Public Access* for those data received from Court under the Court Data Services Subscriber Amendment. All parties also acknowledge and agree that the use of, access to or submission of Court Records, as that term is defined in the Court Data Services Subscriber Amendment, may be restricted by rules promulgated by the Minnesota Supreme Court, applicable state statute or federal law. All parties acknowledge and agree that these applicable restrictions must be followed in the appropriate circumstances.

## 9 Investigation of Alleged Violations; Sanctions

For purposes of this clause, "Individual User" means an employee or contractor of Governmental Unit.

- 9.1 Investigation.** The Governmental Unit and BCA agree to cooperate in the investigation and possible prosecution of suspected violations of federal and state law referenced in this Agreement. Governmental Unit and BCA agree to cooperate in the investigation of suspected violations of the policies and procedures referenced in this Agreement. When BCA becomes aware that a violation may have occurred, BCA will inform Governmental Unit of the suspected violation, subject to any restrictions in applicable law. When Governmental Unit becomes aware that a violation has occurred, Governmental Unit will inform BCA subject to any restrictions in applicable law.
- 9.2 Sanctions Involving Only BCA Systems and Tools.**  
The following provisions apply to BCA systems and tools not covered by the Court Data Services Subscriber Amendment. None of these provisions alter the Governmental Unit internal discipline processes, including those governed by a collective bargaining agreement.
- 9.2.1** For BCA systems and tools that are not covered by the Court Data Services Subscriber Amendment, Governmental Unit must determine if and when an involved Individual User's access to systems or tools is to be temporarily or permanently eliminated. The decision to suspend or terminate access may be made as soon as alleged violation is discovered, after notice of an alleged violation is received, or after an investigation has occurred. Governmental Unit must report the status of the Individual User's access to BCA without delay. BCA reserves the right to make a different determination concerning an Individual User's access to systems or tools than that made by Governmental Unit and BCA's determination controls.
- 9.2.2** If BCA determines that Governmental Unit has jeopardized the integrity of the systems or tools covered in this Clause 9.2, BCA may temporarily stop providing some or all the systems or tools under this Agreement until the failure is remedied to the BCA's satisfaction. If Governmental Unit's failure is continuing or repeated, Clause 11.1 does not apply and BCA may terminate this Agreement immediately.



**9.3 Sanctions Involving Only Court Data Services**

The following provisions apply to those systems and tools covered by the Court Data Services Subscriber Amendment, if it has been signed by Governmental Unit. As part of the agreement between the Court and the BCA for the delivery of the systems and tools that are covered by the Court Data Services Subscriber Amendment, BCA is required to suspend or terminate access to or use of the systems and tools either on its own initiative or when directed by the Court. The decision to suspend or terminate access may be made as soon as an alleged violation is discovered, after notice of an alleged violation is received, or after an investigation has occurred. The decision to suspend or terminate may also be made based on a request from the Authorized Representative of Governmental Unit. The agreement further provides that only the Court has the authority to reinstate access and use.

**9.3.1** Governmental Unit understands that if it has signed the Court Data Services Subscriber Amendment and if Governmental Unit's Individual Users violate the provisions of that Amendment, access and use will be suspended by BCA or Court. Governmental Unit also understands that reinstatement is only at the direction of the Court.

**9.3.2** Governmental Unit further agrees that if Governmental Unit believes that one or more of its Individual Users have violated the terms of the Amendment, it will notify BCA and Court so that an investigation as described in Clause 9.1 may occur.

**10 Venue**

Venue for all legal proceedings involving this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

**11 Termination**

**11.1 Termination.** The BCA or the Governmental Unit may terminate this Agreement at any time, with or without cause, upon 30 days' written notice to the other party's Authorized Representative.

**11.2 Termination for Insufficient Funding.** Either party may immediately terminate this Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to the other party's authorized representative. The Governmental Unit is not obligated to pay for any services that are provided after notice and effective date of termination. However, the BCA will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. Neither party will be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. Notice of the lack of funding must be provided within a reasonable time of the affected party receiving that notice.

**12 Continuing Obligations**

The following clauses survive the expiration or cancellation of this Agreement: Liability; Audits; Government Data Practices; 9. Investigation of Alleged Violations; Sanctions; and Venue.

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**The Parties indicate their agreement and authority to execute this Agreement by signing below.**

**1. GOVERNMENTAL UNIT**

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

**2. DEPARTMENT OF PUBLIC SAFETY, BUREAU OF CRIMINAL APPREHENSION**

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

**3. COMMISSIONER OF ADMINISTRATION**  
As delegated to the Office of State Procurement

By: \_\_\_\_\_

Date: \_\_\_\_\_

# COURT DATA SERVICES SUBSCRIBER AMENDMENT TO CJDN SUBSCRIBER AGREEMENT

This Court Data Services Subscriber Amendment (“Subscriber Amendment”) is entered into by the State of Minnesota, acting through its Department of Public Safety, Bureau of Criminal Apprehension, (“BCA”) and the West Hennepin Public Safety Department Commission on behalf of the West Hennepin Public Safety Department (“Agency”), and by and for the benefit of the State of Minnesota acting through its State Court Administrator’s Office (“Court”) who shall be entitled to enforce any provisions hereof through any legal action against any party.

## Recitals

This Subscriber Amendment modifies and supplements the Agreement between the BCA and Agency, SWIFT Contract number 187960, of even or prior date, for Agency use of BCA systems and tools (referred to herein as “the CJDN Subscriber Agreement”). Certain BCA systems and tools that include access to and/or submission of Court Records may only be utilized by the Agency if the Agency completes this Subscriber Amendment. The Agency desires to use one or more BCA systems and tools to access and/or submit Court Records to assist the Agency in the efficient performance of its duties as required or authorized by law or court rule. Court desires to permit such access and/or submission. This Subscriber Amendment is intended to add Court as a party to the CJDN Subscriber Agreement and to create obligations by the Agency to the Court that can be enforced by the Court. It is also understood that, pursuant to the Master Joint Powers Agreement for Delivery of Court Data Services to CJDN Subscribers (“Master Authorization Agreement”) between the Court and the BCA, the BCA is authorized to sign this Subscriber Amendment on behalf of Court. Upon execution the Subscriber Amendment will be incorporated into the CJDN Subscriber Agreement by reference. The BCA, the Agency and the Court desire to amend the CJDN Subscriber Agreement as stated below.

The CJDN Subscriber Agreement is amended by the addition of the following provisions:

1. **TERM; TERMINATION; ONGOING OBLIGATIONS.** This Subscriber Amendment shall be effective on the date finally executed by all parties and shall remain in effect until expiration or termination of the CJDN Subscriber Agreement unless terminated earlier as provided in this Subscriber Amendment. Any party may terminate this Subscriber Amendment with or without cause by giving written notice to all other parties. The effective date of the termination shall be thirty days after the other party's receipt of the notice of termination, unless a later date is specified in the notice. The provisions of sections 5 through 9, 12.b., 12.c., and 15 through 24 shall survive any termination of this Subscriber Amendment as shall any other provisions which by their nature are intended or expected to survive such termination. Upon termination, the Subscriber shall perform the responsibilities set forth in paragraph 7(f) hereof.

2. **Definitions.** Unless otherwise specifically defined, each term used herein shall have the meaning assigned to such term in the CJDN Subscriber Agreement.

a. **“Authorized Court Data Services”** means Court Data Services that have been authorized for delivery to CJDN Subscribers via BCA systems and tools pursuant to an Authorization Amendment to the Joint Powers Agreement for Delivery of Court Data Services to CJDN Subscribers (“Master Authorization Agreement”) between the Court and the BCA.

b. **“Court Data Services”** means one or more of the services set forth on the Justice Agency Resource webpage of the Minnesota Judicial Branch website (for which the current address is [www.courts.state.mn.us](http://www.courts.state.mn.us)) or other location designated by the Court, as the same may be amended from time to time by the Court.

c. **“Court Records”** means all information in any form made available by the Court to Subscriber through the BCA for the purposes of carrying out this Subscriber Amendment, including:

- i. **“Court Case Information”** means any information in the Court Records that conveys information about a particular case or controversy, including without limitation Court Confidential Case Information, as defined herein.
- ii. **“Court Confidential Case Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access and that conveys information about a particular case or controversy.
- iii. **“Court Confidential Security and Activation Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access and that explains how to use or gain access to Court Data Services, including but not limited to login account names, passwords, TCP/IP addresses, Court Data Services user manuals, Court Data Services Programs, Court Data Services Databases, and other technical information.
- iv. **“Court Confidential Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access, including without limitation both i) Court Confidential Case Information; and ii) Court Confidential Security and Activation Information.

d. **“DCA”** shall mean the district courts of the state of Minnesota and their respective staff.

e. **“Policies & Notices”** means the policies and notices published by the Court in connection with each of its Court Data Services, on a website or other location designated by the Court, as the same may be amended from time to time by the Court. Policies & Notices for each Authorized Court Data Service identified in an approved request form under section 3, below, are hereby made part of this Subscriber Amendment by this reference and provide additional terms and conditions that govern Subscriber’s use of Court Records accessed through such services, including but not limited to provisions on access and use limitations.

f. “**Rules of Public Access**” means the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court, as the same may be amended from time to time, including without limitation lists or tables published from time to time by the Court entitled *Limits on Public Access to Case Records* or *Limits on Public Access to Administrative Records*, all of which by this reference are made a part of this Subscriber Amendment. It is the obligation of Subscriber to check from time to time for updated rules, lists, and tables and be familiar with the contents thereof. It is contemplated that such rules, lists, and tables will be posted on the Minnesota Judicial Branch website, for which the current address is [www.courts.state.mn.us](http://www.courts.state.mn.us).

g. “**Court**” shall mean the State of Minnesota, State Court Administrator's Office.

h. “**Subscriber**” shall mean the Agency.

i. “**Subscriber Records**” means any information in any form made available by the Subscriber to the Court for the purposes of carrying out this Subscriber Amendment.

**3. REQUESTS FOR AUTHORIZED COURT DATA SERVICES.** Following execution of this Subscriber Amendment by all parties, Subscriber may submit to the BCA one or more separate requests for Authorized Court Data Services. The BCA is authorized in the Master Authorization Agreement to process, credential and approve such requests on behalf of Court and all such requests approved by the BCA are adopted and incorporated herein by this reference the same as if set forth verbatim herein.

a. **Activation.** Activation of the requested Authorized Court Data Service(s) shall occur promptly following approval.

b. **Rejection.** Requests may be rejected for any reason, at the discretion of the BCA and/or the Court.

c. **Requests for Termination of One or More Authorized Court Data Services.** The Subscriber may request the termination of an Authorized Court Data Services previously requested by submitting a notice to Court with a copy to the BCA. Promptly upon receipt of a request for termination of an Authorized Court Data Service, the BCA will deactivate the service requested. The termination of one or more Authorized Court Data Services does not terminate this Subscriber Amendment. Provisions for termination of this Subscriber Amendment are set forth in section 1. Upon termination of Authorized Court Data Services, the Subscriber shall perform the responsibilities set forth in paragraph 7(f) hereof.

**4. SCOPE OF ACCESS TO COURT RECORDS LIMITED.** Subscriber's access to and/or submission of the Court Records shall be limited to Authorized Court Data Services identified in an approved request form under section 3, above, and other Court Records necessary for Subscriber to use Authorized Court Data Services. Authorized Court Data Services shall only be used according to the instructions provided in corresponding Policies & Notices or other materials and only as necessary to assist Subscriber in the efficient performance of Subscriber's duties

required or authorized by law or court rule in connection with any civil, criminal, administrative, or arbitral proceeding in any Federal, State, or local court or agency or before any self-regulatory body. Subscriber's access to the Court Records for personal or non-official use is prohibited. Subscriber will not use or attempt to use Authorized Court Data Services in any manner not set forth in this Subscriber Amendment, Policies & Notices, or other Authorized Court Data Services documentation, and upon any such unauthorized use or attempted use the Court may immediately terminate this Subscriber Amendment without prior notice to Subscriber.

**5. GUARANTEES OF CONFIDENTIALITY.** Subscriber agrees:

**a.** To not disclose Court Confidential Information to any third party except where necessary to carry out the Subscriber's duties as required or authorized by law or court rule in connection with any civil, criminal, administrative, or arbitral proceeding in any Federal, State, or local court or agency or before any self-regulatory body.

**b.** To take all appropriate action, whether by instruction, agreement, or otherwise, to insure the protection, confidentiality and security of Court Confidential Information and to satisfy Subscriber's obligations under this Subscriber Amendment.

**c.** To limit the use of and access to Court Confidential Information to Subscriber's bona fide personnel whose use or access is necessary to effect the purposes of this Subscriber Amendment, and to advise each individual who is permitted use of and/or access to any Court Confidential Information of the restrictions upon disclosure and use contained in this Subscriber Amendment, requiring each individual who is permitted use of and/or access to Court Confidential Information to acknowledge in writing that the individual has read and understands such restrictions. Subscriber shall keep such acknowledgements on file for one year following termination of the Subscriber Amendment and/or CJDN Subscriber Agreement, whichever is longer, and shall provide the Court with access to, and copies of, such acknowledgements upon request. For purposes of this Subscriber Amendment, Subscriber's bona fide personnel shall mean individuals who are employees of Subscriber or provide services to Subscriber either on a voluntary basis or as independent contractors with Subscriber.

**d.** That, without limiting section 1 of this Subscriber Amendment, the obligations of Subscriber and its bona fide personnel with respect to the confidentiality and security of Court Confidential Information shall survive the termination of this Subscriber Amendment and the CJDN Subscriber Agreement and the termination of their relationship with Subscriber.

**e.** That, notwithstanding any federal or state law applicable to the nondisclosure obligations of Subscriber and Subscriber's bona fide personnel under this Subscriber Amendment, such obligations of Subscriber and Subscriber's bona fide personnel are founded independently on the provisions of this Subscriber Amendment.

**6. APPLICABILITY TO PREVIOUSLY DISCLOSED COURT RECORDS.** Subscriber acknowledges and agrees that all Authorized Court Data Services and related Court Records disclosed to Subscriber prior to the effective date of this Subscriber Amendment shall be subject to the provisions of this Subscriber Amendment.

7. **LICENSE AND PROTECTION OF PROPRIETARY RIGHTS.** During the term of this Subscriber Amendment, subject to the terms and conditions hereof, the Court hereby grants to Subscriber a nonexclusive, nontransferable, limited license to use Court Data Services Programs and Court Data Services Databases to access or receive the Authorized Court Data Services identified in an approved request form under section 3, above, and related Court Records. Court reserves the right to make modifications to the Authorized Court Data Services, Court Data Services Programs, and Court Data Services Databases, and related materials without notice to Subscriber. These modifications shall be treated in all respects as their previous counterparts.

**a. Court Data Services Programs.** Court is the copyright owner and licensor of the Court Data Services Programs. The combination of ideas, procedures, processes, systems, logic, coherence and methods of operation embodied within the Court Data Services Programs, and all information contained in documentation pertaining to the Court Data Services Programs, including but not limited to manuals, user documentation, and passwords, are trade secret information of Court and its licensors.

**b. Court Data Services Databases.** Court is the copyright owner and licensor of the Court Data Services Databases and of all copyrightable aspects and components thereof. All specifications and information pertaining to the Court Data Services Databases and their structure, sequence and organization, including without limitation data schemas such as the Court XML Schema, are trade secret information of Court and its licensors.

**c. Marks.** Subscriber shall neither have nor claim any right, title, or interest in or use of any trademark used in connection with Authorized Court Data Services, including but not limited to the marks "MNCIS" and "Odyssey."

**d. Restrictions on Duplication, Disclosure, and Use.** Trade secret information of Court and its licensors will be treated by Subscriber in the same manner as Court Confidential Information. In addition, Subscriber will not copy any part of the Court Data Services Programs or Court Data Services Databases, or reverse engineer or otherwise attempt to discern the source code of the Court Data Services Programs or Court Data Services Databases, or use any trademark of Court or its licensors, in any way or for any purpose not specifically and expressly authorized by this Subscriber Amendment. As used herein, "trade secret information of Court and its licensors" means any information possessed by Court which derives independent economic value from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. "Trade secret information of Court and its licensors" does not, however, include information which was known to Subscriber prior to Subscriber's receipt thereof, either directly or indirectly, from Court or its licensors, information which is independently developed by Subscriber without reference to or use of information received from Court or its licensors, or information which would not qualify as a trade secret under Minnesota law. It will not be a violation of this section 7, sub-section d, for Subscriber to make up to one copy of training materials and configuration documentation, if any, for each individual authorized to access, use, or configure Authorized Court Data Services, solely for its own use in connection with this Subscriber Amendment. Subscriber will take all steps reasonably necessary to protect the copyright, trade secret, and trademark rights of Court and its licensors and Subscriber will advise its bona fide personnel who are permitted access to any of the Court Data Services Programs and Court Data Services Databases, and trade secret information of Court and its licensors, of the restrictions upon duplication, disclosure and use contained in this Subscriber Amendment.

**e. Proprietary Notices.** Subscriber will not remove any copyright or proprietary notices included in and/or on the Court Data Services Programs or Court Data Services Databases, related documentation, or trade secret information of Court and its licensors, or any part thereof, made available by Court directly or through the BCA, if any, and Subscriber will include in and/or on any copy of the Court Data Services Programs or Court Data Services Databases, or trade secret information of Court and its licensors and any documents pertaining thereto, the same copyright and other proprietary notices as appear on the copies made available to Subscriber by Court directly or through the BCA, except that copyright notices shall be updated and other proprietary notices added as may be appropriate.

**f. Title; Return.** The Court Data Services Programs and Court Data Services Databases, and related documentation, including but not limited to training and configuration material, if any, and logon account information and passwords, if any, made available by the Court to Subscriber directly or through the BCA and all copies, including partial copies, thereof are and remain the property of the respective licensor. Except as expressly provided in section 12.b., within ten days of the effective date of termination of this Subscriber Amendment or the CJDN Subscriber Agreement or within ten days of a request for termination of Authorized Court Data Service as described in section 4, Subscriber shall either: (1) uninstall and return any and all copies of the applicable Court Data Services Programs and Court Data Services Databases, and related documentation, including but not limited to training and configuration materials, if any, and logon account information, if any; or (2) destroy the same and certify in writing to the Court that the same have been destroyed.

**8. INJUNCTIVE RELIEF.** Subscriber acknowledges that the Court, Court's licensors, and DCA will be irreparably harmed if Subscriber's obligations under this Subscriber Amendment are not specifically enforced and that the Court, Court's licensors, and DCA would not have an adequate remedy at law in the event of an actual or threatened violation by Subscriber of its obligations. Therefore, Subscriber agrees that the Court, Court's licensors, and DCA shall be entitled to an injunction or any appropriate decree of specific performance for any actual or threatened violations or breaches by Subscriber or its bona fide personnel without the necessity of the Court, Court's licensors, or DCA showing actual damages or that monetary damages would not afford an adequate remedy. Unless Subscriber is an office, officer, agency, department, division, or bureau of the state of Minnesota, Subscriber shall be liable to the Court, Court's licensors, and DCA for reasonable attorneys fees incurred by the Court, Court's licensors, and DCA in obtaining any relief pursuant to this Subscriber Amendment.

**9. LIABILITY.** Subscriber and the Court agree that, except as otherwise expressly provided herein, each party will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of any others and the results thereof. Liability shall be governed by applicable law. Without limiting the foregoing, liability of the Court and any Subscriber that is an office, officer, agency, department, division, or bureau of the state of Minnesota shall be governed by the provisions of the Minnesota Tort Claims Act, Minnesota Statutes, section 3.376, and other applicable law. Without limiting the foregoing, if Subscriber is a political subdivision of the state of Minnesota, liability of the Subscriber shall be governed by the provisions of Minn. Stat. Ch. 466 (Tort Liability, Political Subdivisions) or other applicable law. Subscriber and Court further acknowledge that the liability, if any, of the BCA is governed by a separate agreement between the Court and the BCA dated December 13, 2010 with DPS-M -0958.



**10. AVAILABILITY.** Specific terms of availability shall be established by the Court and communicated to Subscriber by the Court and/or the BCA. The Court reserves the right to terminate this Subscriber Amendment immediately and/or temporarily suspend Subscriber's Authorized Court Data Services in the event the capacity of any host computer system or legislative appropriation of funds is determined solely by the Court to be insufficient to meet the computer needs of the courts served by the host computer system.

**11.** [reserved]

**12. ADDITIONAL USER OBLIGATIONS.** The obligations of the Subscriber set forth in this section are in addition to the other obligations of the Subscriber set forth elsewhere in this Subscriber Amendment.

**a. Judicial Policy Statement.** Subscriber agrees to comply with all policies identified in Policies & Notices applicable to Court Records accessed by Subscriber using Authorized Court Data Services. Upon failure of the Subscriber to comply with such policies, the Court shall have the option of immediately suspending the Subscriber's Authorized Court Data Services on a temporary basis and/or immediately terminating this Subscriber Amendment.

**b. Access and Use; Log.** Subscriber shall be responsible for all access to and use of Authorized Court Data Services and Court Records by Subscriber's bona fide personnel or by means of Subscriber's equipment or passwords, whether or not Subscriber has knowledge of or authorizes such access and use. Subscriber shall also maintain a log identifying all persons to whom Subscriber has disclosed its Court Confidential Security and Activation Information, such as user ID(s) and password(s), including the date of such disclosure. Subscriber shall maintain such logs for a minimum period of six years from the date of disclosure, and shall provide the Court with access to, and copies of, such logs upon request. The Court may conduct audits of Subscriber's logs and use of Authorized Court Data Services and Court Records from time to time. Upon Subscriber's failure to maintain such logs, to maintain accurate logs, or to promptly provide access by the Court to such logs, the Court may terminate this Subscriber Amendment without prior notice to Subscriber.

**c. Personnel.** Subscriber agrees to investigate, at the request of the Court and/or the BCA, allegations of misconduct pertaining to Subscriber's bona fide personnel having access to or use of Authorized Court Data Services, Court Confidential Information, or trade secret information of the Court and its licensors where such persons are alleged to have violated the provisions of this Subscriber Amendment, Policies & Notices, Judicial Branch policies, or other security requirements or laws regulating access to the Court Records.

**d. Minnesota Data Practices Act Applicability.** If Subscriber is a Minnesota Government entity that is subject to the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, Subscriber acknowledges and agrees that: (1) the Court is not subject to Minn. Stat. Ch. 13 (see section 13.90) but is subject to the Rules of Public Access and other rules promulgated by the Minnesota Supreme Court; (2) Minn. Stat. section 13.03, subdivision 4(e) requires that Subscriber comply with the Rules of Public Access and other rules promulgated by the Minnesota Supreme Court for access to Court Records provided via the

BCA systems and tools under this Subscriber Amendment; (3) the use of and access to Court Records may be restricted by rules promulgated by the Minnesota Supreme Court, applicable state statute or federal law; and (4) these applicable restrictions must be followed in the appropriate circumstances.

**13. FEES; INVOICES.** Unless the Subscriber is an office, officer, department, division, agency, or bureau of the state of Minnesota, Subscriber shall pay the fees, if any, set forth in applicable Policies & Notices, together with applicable sales, use or other taxes. Applicable monthly fees commence ten (10) days after notice of approval of the request pursuant to section 3 of this Subscriber Amendment or upon the initial Subscriber transaction as defined in the Policies & Notices, whichever occurs earlier. When fees apply, the Court shall invoice Subscriber on a monthly basis for charges incurred in the preceding month and applicable taxes, if any, and payment of all amounts shall be due upon receipt of invoice. If all amounts are not paid within 30 days of the date of the invoice, the Court may immediately cancel this Subscriber Amendment without notice to Subscriber and pursue all available legal remedies. Subscriber certifies that funds have been appropriated for the payment of charges under this Subscriber Amendment for the current fiscal year, if applicable.

**14. MODIFICATION OF FEES.** Court may modify the fees by amending the Policies & Notices as provided herein, and the modified fees shall be effective on the date specified in the Policies & Notices, which shall not be less than thirty days from the publication of the Policies & Notices. Subscriber shall have the option of accepting such changes or terminating this Subscriber Amendment as provided in section 1 hereof.

**15. WARRANTY DISCLAIMERS.**

**a. WARRANTY EXCLUSIONS.** EXCEPT AS SPECIFICALLY AND EXPRESSLY PROVIDED HEREIN, COURT, COURT'S LICENSORS, AND DCA MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, INCLUDING BUT NOT LIMITED TO THE WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY, NOR ARE ANY WARRANTIES TO BE IMPLIED, WITH RESPECT TO THE INFORMATION, SERVICES OR COMPUTER PROGRAMS MADE AVAILABLE UNDER THIS AGREEMENT.

**b. ACCURACY AND COMPLETENESS OF INFORMATION.** WITHOUT LIMITING THE GENERALITY OF THE PRECEDING PARAGRAPH, COURT, COURT'S LICENSORS, AND DCA MAKE NO WARRANTIES AS TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION CONTAINED IN THE COURT RECORDS.

**16. RELATIONSHIP OF THE PARTIES.** Subscriber is an independent contractor and shall not be deemed for any purpose to be an employee, partner, agent or franchisee of the Court, Court's licensors, or DCA. Neither Subscriber nor the Court, Court's licensors, or DCA shall have the right nor the authority to assume, create or incur any liability or obligation of any kind, express or implied, against or in the name of or on behalf of the other.

**17. NOTICE.** Except as provided in section 2 regarding notices of or modifications to Authorized Court Data Services and Policies & Notices, any notice to Court or Subscriber

hereunder shall be deemed to have been received when personally delivered in writing or seventy-two (72) hours after it has been deposited in the United States mail, first class, proper postage prepaid, addressed to the party to whom it is intended at the address set forth on page one of this Agreement or at such other address of which notice has been given in accordance herewith.

**18. NON-WAIVER.** The failure by any party at any time to enforce any of the provisions of this Subscriber Amendment or any right or remedy available hereunder or at law or in equity, or to exercise any option herein provided, shall not constitute a waiver of such provision, remedy or option or in any way affect the validity of this Subscriber Amendment. The waiver of any default by either Party shall not be deemed a continuing waiver, but shall apply solely to the instance to which such waiver is directed.

**19. FORCE MAJEURE.** Neither Subscriber nor Court shall be responsible for failure or delay in the performance of their respective obligations hereunder caused by acts beyond their reasonable control.

**20. SEVERABILITY.** Every provision of this Subscriber Amendment shall be construed, to the extent possible, so as to be valid and enforceable. If any provision of this Subscriber Amendment so construed is held by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, such provision shall be deemed severed from this Subscriber Amendment, and all other provisions shall remain in full force and effect.

**21. ASSIGNMENT AND BINDING EFFECT.** Except as otherwise expressly permitted herein, neither Subscriber nor Court may assign, delegate and/or otherwise transfer this Subscriber Amendment or any of its rights or obligations hereunder without the prior written consent of the other. This Subscriber Amendment shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns, including any other legal entity into, by or with which Subscriber may be merged, acquired or consolidated.

**22. GOVERNING LAW.** This Subscriber Amendment shall in all respects be governed by and interpreted, construed and enforced in accordance with the laws of the United States and of the State of Minnesota.

**23. VENUE AND JURISDICTION.** Any action arising out of or relating to this Subscriber Amendment, its performance, enforcement or breach will be venued in a state or federal court situated within the State of Minnesota. Subscriber hereby irrevocably consents and submits itself to the personal jurisdiction of said courts for that purpose.

**24. INTEGRATION.** This Subscriber Amendment contains all negotiations and agreements between the parties. No other understanding regarding this Subscriber Amendment, whether written or oral, may be used to bind either party, provided that all terms and conditions of the CJDN Subscriber Agreement and all previous amendments remain in full force and effect except as supplemented or modified by this Subscriber Amendment.

IN WITNESS WHEREOF, the Parties have, by their duly authorized officers, executed this Subscriber Amendment in duplicate, intending to be bound thereby.

**1. SUBSCRIBER (AGENCY)**

Subscriber must attach written verification of authority to sign on behalf of and bind the entity, such as an opinion of counsel or resolution.

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

**2. DEPARTMENT OF PUBLIC SAFETY,  
BUREAU OF CRIMINAL APPREHENSION**

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with delegated authority)

Date: \_\_\_\_\_

**3. COMMISSIONER OF ADMINISTRATION**  
delegated to Materials Management Division

By: \_\_\_\_\_

Date: \_\_\_\_\_

**4. COURTS**

Authority granted to Bureau of Criminal Apprehension

Name: \_\_\_\_\_  
(PRINTED)

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
(with authorized authority)

Date: \_\_\_\_\_