

Rescheduled meeting
AGENDA
CITY OF LEXINGTON
REGULAR COUNCIL MEETING
JUNE 15, 2022– 7:00 P.M.
9180 LEXINGTON AVENUE

1. PLEDGE OF ALLEGIANCE

2. CALL TO ORDER: – Mayor Murphy

- A. Roll Call - Council Members: DeVries, Harris, Hughes and Winge

3. CITIZENS FORUM

This is a portion of the Council meeting where individuals will be allowed to address the Council on subjects which are not a part of the meeting agenda. Persons wishing to speak may be required to complete a sign-up sheet and give it to a staff person at the meeting. The Council may take action or reply at the time of the statement or may give direction to staff for future action based on the concerns expressed.

4. APPROVAL OF AGENDA WITH CHANGES AND CORRECTIONS

5. 2021 AUDIT REPORT

- Management Communication
- Annual Financial Report

Abdo, Eick & Meyers

pp. 1-14

pp. 15-109

6.

7. LETTERS AND COMMUNICATIONS:

- A. Centennial Lakes Police Department Media Reports – 5-25 through 6-7, 2022 **pp. 110-118**
- B. City Report – May 2022 **pp. 119-124**
- C. North Metro TV – May 2022 Update **pp. 125-131**
- D. Public Notice – Meeting change **pp. 132**

Consent Agenda:

The Consent Agenda covers routine administrative matters. These items are not discussed, and are approved in their entirety pursuant to the recommendations on the staff reports. A Council Member or citizen may ask that an item be moved from the Consent Agenda to the end of section 7 of the agenda in order to be discussed and receive separate action.

8. CONSENT ITEMS:

- A. Recommendation to Approve Council Minutes:

Council Meeting – June 2, 2022

pp. 133-136

B. Recommendation to Approve Claims and Bills:

pp. 137-148-

Check #'s 49055 through 49103

Check #'s 14338 through 14345

Check #'s 14346 through 14354

VOID # 14304

C. Financial Reports

- Cash Balances
- Fund Summary – Budget to Actual

pp. 149

pp. 150-151

Action Items:

These items are intended primarily for Council discussion and action. It is up to the discretion of the Mayor as to what, if any, public comment will be heard on these items. Persons wishing to speak on discussion items must complete a sign-up sheet and give it to a staff person at the meeting.

9. ACTION ITEMS:

A. Recommendation to declare John Hughes seat on Lexington City Council Vacant

B. Recommendation to approve Business License Renewals

pp.152

C. Recommendation to approve Liquor License Renewals

- Boulevard Bar & Grille
- Cowboy's Saloon
- Carbone's Pizza
- El Loro Mexican Grill & Cantina

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pp. 155

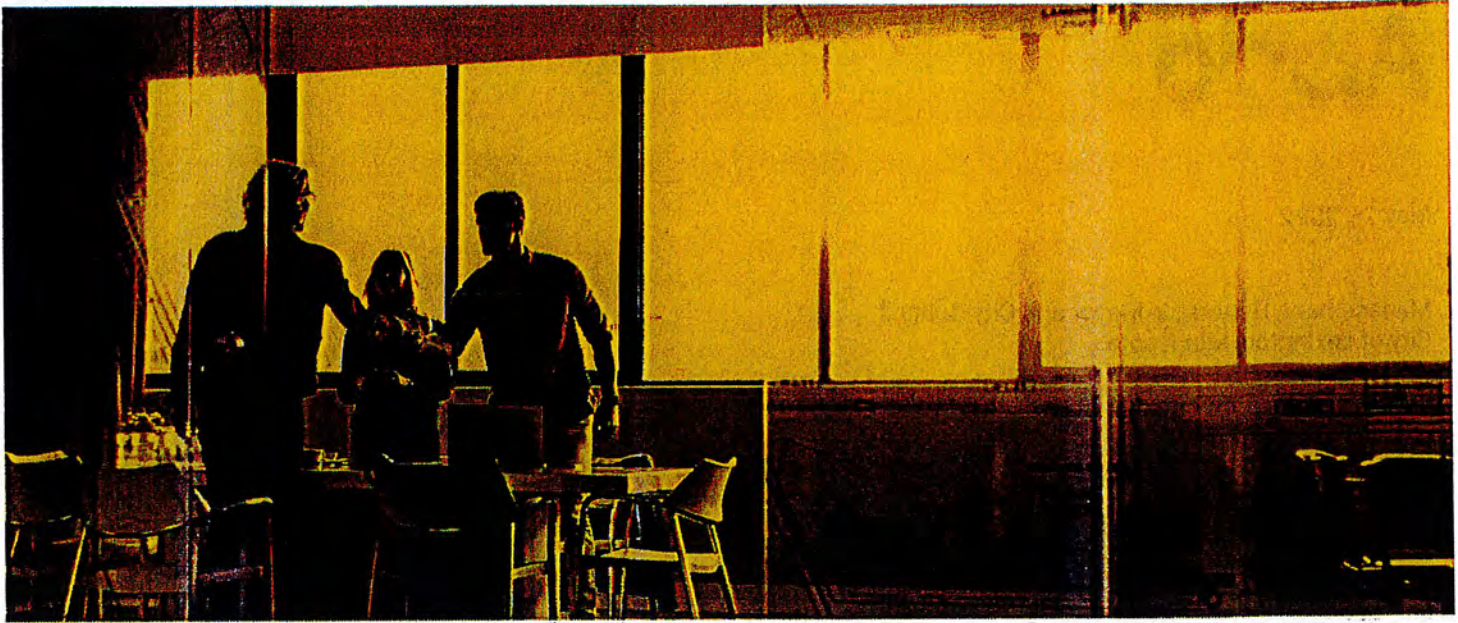
pp. 156

10. MAYOR AND COUNCIL INPUT

11. ADMINISTRATOR INPUT

12. ADJOURNMENT

NO WORKSHOP DUE TO LACK OF AGENDA ITEMS



Management Communication

City of Lexington

Lexington, Minnesota

For the year ended December 31, 2021



Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090
F 952.835.3261

Mankato Office

100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727
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May 25, 2022

Management, Honorable Mayor and City Council
City of Lexington, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City), for the year ended December 31, 2021. 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 December 8, 2021. Professional standards also require that we provide to you the following information related to our audit.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control to as a basis for designing the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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. Given these limitations, during our audit we did not identify any deficiency in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. As described below, we identified a deficiencies in internal control that we consider to be a significant deficiencies, finding 2021-001 and 2021-002.

2021-001

Preparation of Financial Statements

Condition:

We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, 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. Essentially, the auditors cannot be part of your internal control process.

Criteria:

Internal controls should be in place to provide reasonable assurance over the reliability of financial records and reporting.

Cause:

From a practical standpoint, we both prepare your statements and determine the fairness of the presentation at the same time in connection with our audit. This is not unusual for us to do with organizations of your size.

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. We have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions that management might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosures in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements.

Recommendation:

Under these circumstances, the most effective controls lie in management's knowledge of the City's financial operations. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost and other considerations. While the City is reviewing the financial statements, we recommend that 1) a disclosure checklist be utilized to ensure all required disclosures are presented and agree to work papers, and 2) the City should agree its accounting information from Banyon to the amounts reported in the financial statements.

Management Response:

The City accepts the degree of risk associated with this deficiency and thoroughly reviews a draft of the financial statements.



2021-002**Limited Segregation of Duties**

<i>Condition:</i>	During our audit, we reviewed procedures within each of the City's major transaction cycles and found the City to have limited segregation of duties over accounting duties.
<i>Criteria:</i>	There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.
<i>Cause:</i>	The Finance Director performs several duties within each of the categories described above.
<i>Effect:</i>	The existence of these limited segregations of duties increases the risk of fraud and error.
<i>Recommendation:</i>	While we recognize the number of staff is not large enough to eliminate this deficiency, we recommend that the City evaluate the current procedures and segregate duties where possible and implement any compensating controls. We are aware some compensating controls are in place; however, it is important that the City Council is aware of this condition and monitor all financial information.

Management Response:

Management recognizes that it is not economically feasible to correct this finding, however is aware of the deficiency and is relying on oversight by management and the City Council to monitor this deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of Minnesota statutes. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. The results of our tests disclosed no instances of noncompliance that are required to be reported in accordance with Minnesota statutes.

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, 2021. We noted no transactions entered into by the City 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 estimates affecting the financial statements were depreciation on capital assets, allocation of payroll expenses, and the liability for the City's pensions.

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.



- Allocations of gross wages and payroll benefits are approved by City Council within the City's budget and are derived from each employee's estimated time to be spent servicing the respective functions of the City. These allocations are also used in allocating accrued compensated absences payable.
 - The allocation of gross wages should be reviewed to ensure proper allocations are being made to the respective funds and compare actual expenditures compared to budget based on budget allocation per employee.
- 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.
 - The allocation of the pension liability related to Minnesota Public Employee Retirement Association (PERA) is based on the City's proportionate share of employer contributions to the PERA cost-sharing multiple employer coordinated pension plan.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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 May 25, 2022.

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 City'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 Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedule of Employer's Share of the Net Pension Liability, Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios 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 engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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.

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 City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements: ⁽¹⁾

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.



Future Accounting Standard Changes (Continued)

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.

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.



Future Accounting Standard Changes (Continued)

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.

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.



Future Accounting Standard Changes (Continued)

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

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.



Future Accounting Standard Changes (Continued)

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. 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.



Future Accounting Standard Changes (Continued)

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.

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.

(1) Note. From GASB Pronouncements Summaries. Copyright 2021 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
Minneapolis, Minnesota
May 25, 2022





Annual Financial Report

City of Lexington

Lexington, Minnesota

For the year ended December 31, 2021



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City of Lexington, Minnesota
Annual Financial Report
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INTRODUCTORY SECTION

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

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City of Lexington, Minnesota
Elected and Appointed Officials
For the Year Ended December 31, 2021

ELECTED

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Michael Murphy	Mayor	12/31/22
Kim DeVries	Council Member	12/31/22
Brandon Winge	Council Member	12/31/24
John Hughes	Council Member	12/31/22
Diane Harris	Council Member	12/31/24

APPOINTED

Bill Petracek	City Administrator
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FINANCIAL SECTION
CITY OF LEXINGTON
LEXINGTON, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Lexington, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 and the Schedule of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions, the related note disclosures, and the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, starting on page 76 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 City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.



Abdo
Minneapolis, Minnesota
May 25, 2022



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Management's Discussion and Analysis

As management of the City of Lexington, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021.

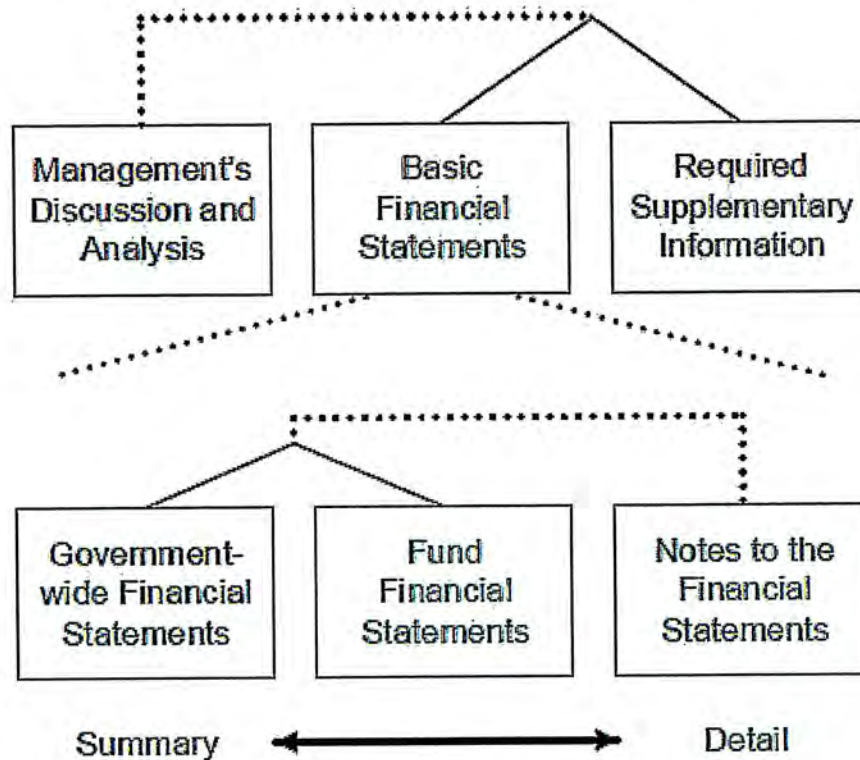
Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$9,006,515 (net position). Of this amount, \$4,810,127 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$1,237,593, primarily as a result of Business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2,688,610, an increase of \$303,393 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$955,666, or 43.7 percent of 2021 actual expenditures and 44.4 percent of budgeted 2022 expenditures and transfers out.
- The City's total noncurrent liabilities decreased \$153,579 or 6.9 percent during the current fiscal year. The decrease was the result of regularly scheduled payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City'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 following chart shows how the required parts of this annual report are arranged and relate to one another.

Organization of the City's Annual Financial Report



The following chart summarizes the major features of the City's financial statements, including the portion of the City government 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.

Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire City government and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statements of Net Position • Statements of Revenues, Expenses and Changes in Net Position • Statements of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic 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	All assets and liabilities, both financial and capital, and short-term and long-term
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	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/outflow 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	All revenues and expenses during the year, regardless of when cash is received or paid

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

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, 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 City is improving or deteriorating.

The *statement of activities* presents information showing how the City'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., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and 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*). The governmental activities of the City include general government, public safety, public works, culture and recreation, and interest on long-term debt. The business-type activities of the City include water, sewer, municipal liquor, Lovell building, and storm sewer.

The government-wide financial statements start on page 29 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 City, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary 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 City'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 City maintains several individual governmental 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 fund, Debt Service fund, Capital Projects fund and TIF District #1-3 fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for the General fund. Budgetary comparison statements have been provided for the General fund to demonstrate compliance with their budgets.

The basic governmental fund financial statements start on page 34 of this report.

Proprietary Funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, municipal liquor, Lovell building, and storm sewer.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, municipal liquor, and Lovell building funds, which are considered to be major funds of the City.

The basic proprietary fund financial statements start on page 40 of this report.

Notes to the Financial Statements. The notes to the financial statements 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 51 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 76 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 82 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 City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,006,515 at the close of the most recent fiscal year.

A large portion of the City's net position (36.1 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lexington's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Assets						
Current and other assets	\$ 3,604,193	\$ 3,189,332	\$ 414,861	\$ 3,297,957	\$ 2,734,406	\$ 563,551
Capital assets, net of depreciation	3,740,991	3,659,912	81,079	1,590,701	1,632,592	(41,891)
Total Assets	7,345,184	6,849,244	495,940	4,888,658	4,366,998	521,660
Deferred Outflows of Resources						
Deferred pension resource	186,920	38,539	148,381	180,648	32,424	148,224
Liabilities						
Noncurrent liabilities outstanding	1,807,731	1,948,391	(140,660)	791,380	957,418	(166,038)
Other liabilities	416,804	381,862	34,942	91,654	106,816	(15,162)
Total Liabilities	2,224,535	2,330,253	(105,718)	883,034	1,064,234	(181,200)
Deferred Inflows of Resources						
Deferred pension resource	257,838	102,805	155,033	229,488	20,991	208,497
Net Position						
Net investment in capital assets	2,180,480	2,017,600	162,880	1,074,934	1,045,047	29,887
Restricted	940,974	1,009,377	(68,403)	-	-	-
Unrestricted	1,928,277	1,427,748	500,529	2,881,850	2,269,150	612,700
Total Net Position	\$ 5,049,731	\$ 4,454,725	\$ 595,006	\$ 3,956,784	\$ 3,314,197	\$ 642,587

An additional portion of the City's net position (\$940,974) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$4,810,127) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

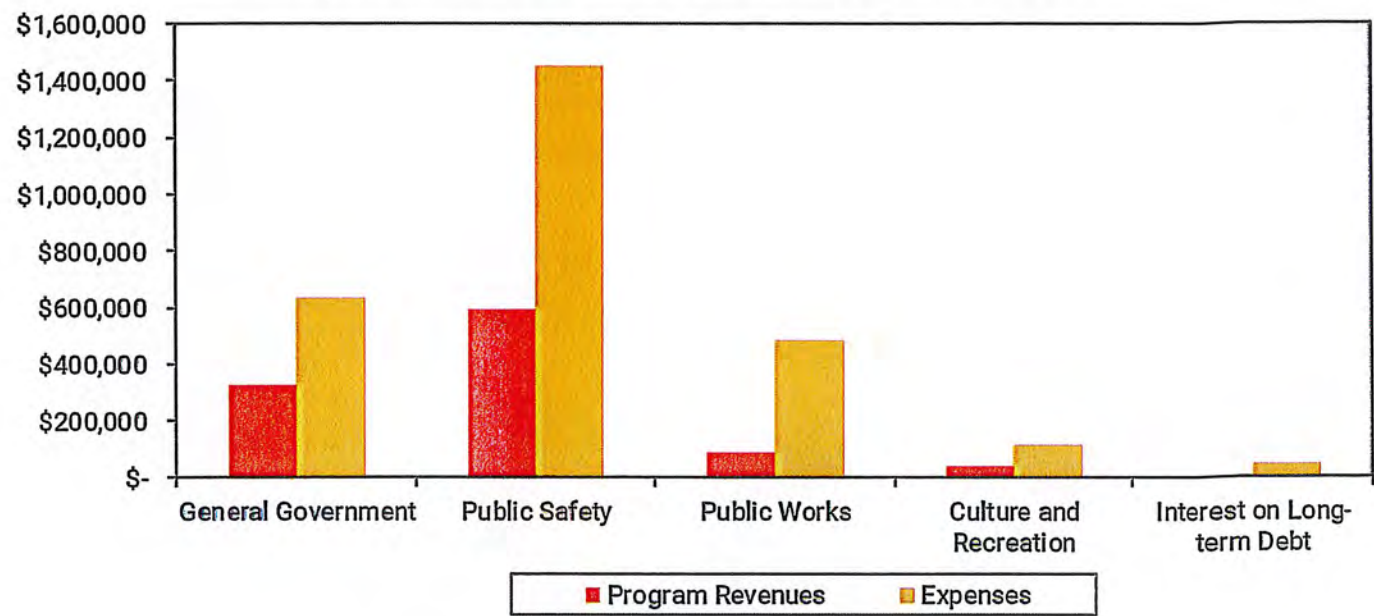
Governmental Activities. Governmental activities increased the City's net position by \$595,006, accounting for growth in the net position of the City. Significant changes from the prior year are noted below:

City of Lexington's Changes in Net Position

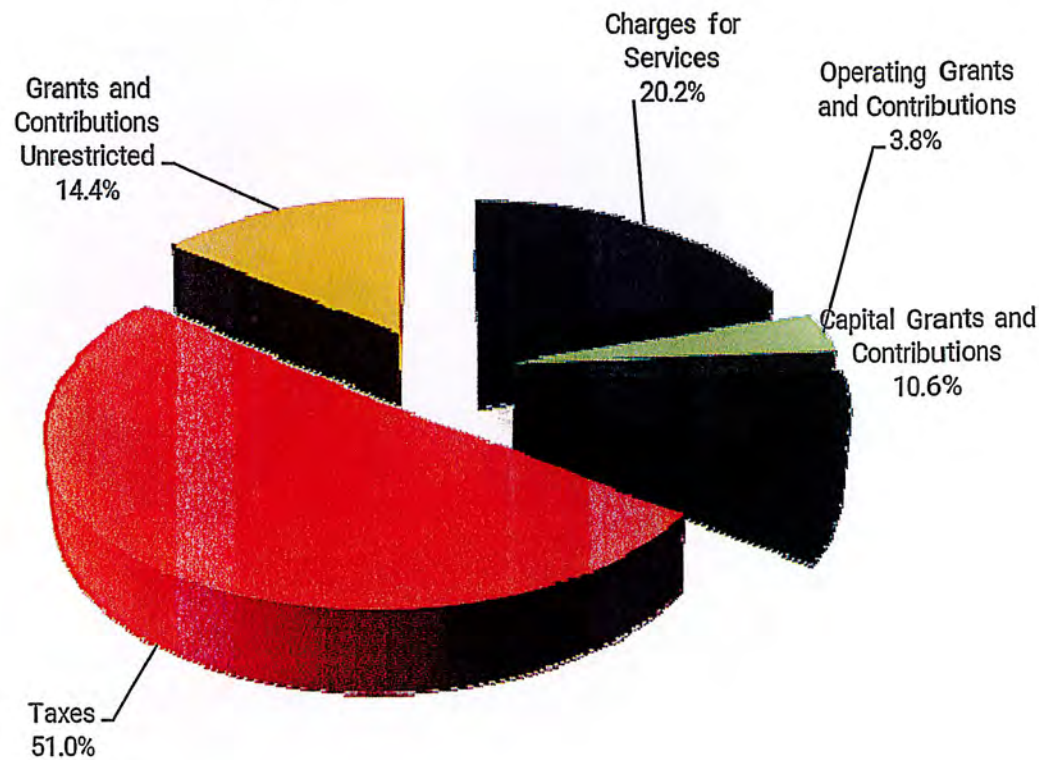
	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	\$ 615,760	\$ 378,116	\$ 237,644	\$ 4,271,128	\$ 4,718,034	\$ (446,906)
Operating grants and contributions	115,902	228,490	(112,588)	181	-	181
Capital grants and contributions	324,324	95,786	228,538	677,716	207,886	469,830
General Revenues						
Taxes						
Property taxes	1,156,050	1,199,029	(42,979)	21,069	4,082	16,987
Franchise taxes	183,523	177,425	6,098	-	-	-
Grants and contributions not restricted to specific programs	440,657	433,449	7,208	-	-	-
Unrestricted investment earnings (loss)	(505)	35,302	(35,807)	-	23,528	(23,528)
Gain on sale of capital assets	-	58,690	(58,690)	-	-	-
Total Revenues	3,055,094	2,606,287	448,807	4,970,094	4,953,530	16,564
Expenses						
General government	635,737	783,245	(147,508)	-	-	-
Public safety	1,451,294	1,243,411	207,883	-	-	-
Public works	481,878	373,422	108,456	-	-	-
Culture and recreation	117,859	90,404	27,455	-	-	-
Interest on long-term debt	48,320	49,856	(1,536)	-	-	-
Water	-	-	-	221,567	179,077	42,490
Sewer	-	-	-	300,501	276,395	24,106
Municipal liquor	-	-	-	3,470,500	3,897,667	(427,167)
Storm sewer	-	-	-	59,939	65,841	(5,902)
Total Expenses	2,735,088	2,540,338	194,750	4,052,507	4,418,980	(366,473)
Change in Net Position						
Before Transfers	320,006	65,949	254,057	917,587	534,550	383,037
Transfers	275,000	275,000	-	(275,000)	(275,000)	-
Change in Net Position	595,006	340,949	254,057	642,587	259,550	383,037
Net Position, January 1	4,454,725	4,113,776	340,949	3,314,197	3,054,647	259,550
Net Position, December 31	\$ 5,049,731	\$ 4,454,725	\$ 595,006	\$ 3,956,784	\$ 3,314,197	\$ 642,587

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

Expenses and Program Revenues - Governmental Activities



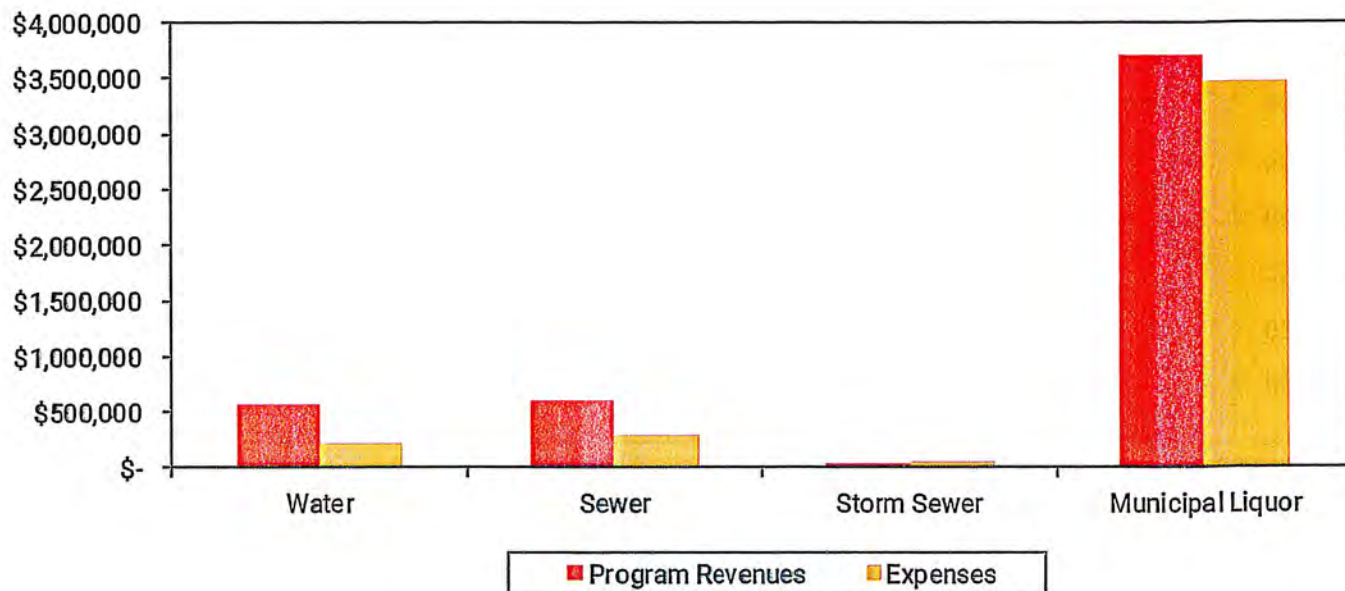
Revenues by Source - Governmental Activities



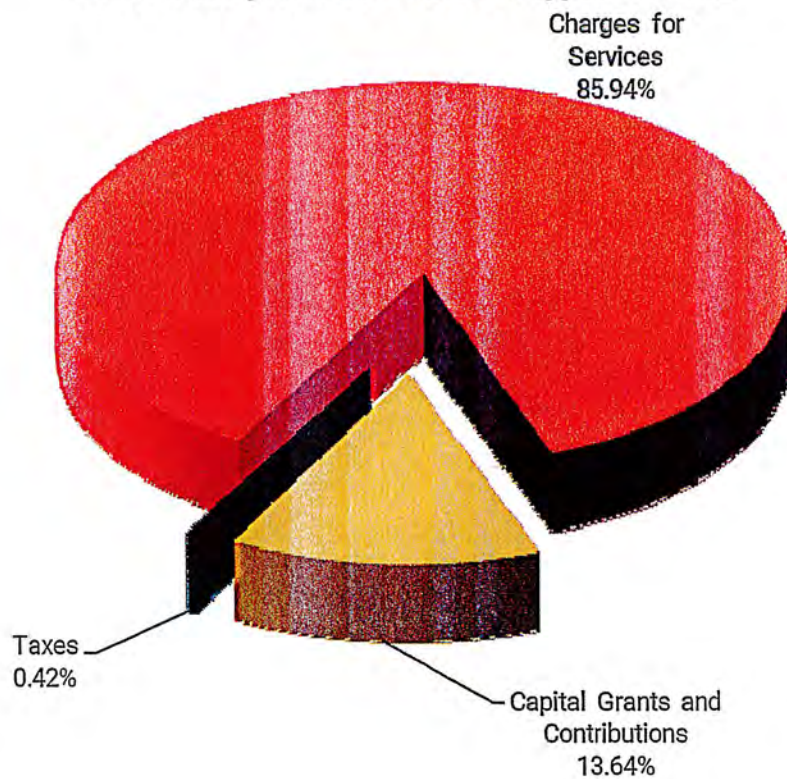
Business-type Activities. Business-type activities increased the City's net position by \$642,587.

Below are the graphs showing the business-type activities revenue and expense comparisons.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

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

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the City'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 City's governmental funds reported combined ending fund balances of \$2,688,610, an increase of \$303,393 in comparison with the prior year. Approximately 35.4 percent of this total amount (\$950,762) constitutes *unassigned fund balance*, which is available for spending at the City's discretion. The remainder of fund balance (\$3,639,372) is not available for new spending because it is either 1) nonspendable (\$2,008,102), 2) restricted (\$742,341) or 3) assigned (\$888,929). For further classification, refer to page 34 of this report.

Major Funds	Fund Balance December 31,		Increase (Decrease)
	2021	2020	
General The City had a balanced budget. The increase can be attributed to revenues in excess of budget related to development activity	\$ 1,254,448	\$ 1,008,063	\$ 246,385
Debt Service The fund balance of the Debt Service fund increased due to taxes and assessments over debt payments.	\$ 455,146	\$ 449,739	\$ 5,407
Capital Projects The increase in the fund balance of the capital project fund was mainly due to franchise taxes, interest on interfund loan and intergovernmental revenue.	\$ 2,762,884	\$ 2,638,847	\$ 124,037
TIF District #1-3 This is a fund financed with an interfund loan intended to be paid back with future tax increment collections. The increase is due to TIF collections.	\$ (1,906,428)	\$ (1,937,562)	\$ 31,134

General Fund Budgetary Highlights

The City's General Fund budget was not amended during the year. The budget called for no change in fund balance.

- Actual revenues were \$268,858 over budget and expenditures were \$22,473 over budget.
- The largest favorable revenue variance was in licenses and permits for service revenue exceeding the budget by \$122,174, mainly due to the following higher than expected permits related to nonbusiness: building, mechanical, plumbing, permits and licenses.
- General government expenditures were under budget by \$177,941, mainly related to lower than projected administration costs.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$3,255,414 (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, park facilities, roads and utility infrastructure. Major capital asset events during the current fiscal year included the following:

- Memorial Park Improvement project was completed in 2021
- Salt shed was constructed and capitalized
- City Hall Ground Improvements
- Liquor store digital sign replacement

City of Lexington's Capital Assets (Net of Depreciation)

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
Land	\$ 63,403	\$ 63,403	\$ -	\$ 51,950	\$ 51,950	\$ -
Construction in Progress	-	34,239	(34,239)	11,640	36,650	(25,010)
Buildings and Improvements	1,656,339	1,373,862	282,477	338,328	306,397	31,931
Infrastructure	1,463,427	1,533,433	(70,006)	1,069,249	1,138,828	(69,579)
Machinery and Equipment	557,822	654,975	(97,153)	119,534	98,767	20,767
Total	<u>\$ 3,740,991</u>	<u>\$ 3,659,912</u>	<u>\$ 81,079</u>	<u>\$ 1,590,701</u>	<u>\$ 1,632,592</u>	<u>\$ (41,891)</u>

Additional information on the City's capital assets can be found in Note 3B starting on page 61 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$2,076,278. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

	Governmental Activities			Business-type Activities		
	2021	2020	Increase (Decrease)	2021	2020	Increase (Decrease)
G.O. Improvement Bonds	\$ 1,560,511	\$ 1,642,312	\$ (81,801)	\$ 105,767	\$ 107,545	\$ (1,778)
G.O. Utility Revenue Bonds	-	-	-	410,000	480,000	(70,000)
Total	<u>\$ 1,560,511</u>	<u>\$ 1,642,312</u>	<u>\$ (81,801)</u>	<u>\$ 515,767</u>	<u>\$ 587,545</u>	<u>\$ (71,778)</u>

The City's total noncurrent liabilities decreased \$153,579 (6.9 percent) during the current fiscal year, due to regularly scheduled bond payments.

The City maintains an "AA" rating from Standard and Poor's for general obligation debt.

In accordance with Minnesota statutes, the City may not incur or be subject to net debt in excess of 3 percent of the market value of taxable property within the City. Net debt is payable solely from ad valorem taxes and therefore, excludes debt financed partially or entirely by special assessments, enterprise fund revenues or tax increments. The City currently has no debt subject to the limit.

Additional information on the City's long-term debt can be found in Note 3D starting on page 63 of this report.

Economic Factors and Next Year's Budgets and Rates

Economic factors affect the preparation of annual budgets. Properties, and their taxable market value, continued to increase in 2021 and are predicted to increase in 2022. The City adjusts their tax rate for inflation to stay ahead of the cost of providing services to the citizens. As population and police call volumes increase, the City will be taking on a higher percentage of the Centennial Lake Police Department budget obligation.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed by writing to the City of Lexington, 9180 Lexington Avenue, Lexington, Minnesota 55014 or by calling (763) 784-2792.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

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City of Lexington, Minnesota
Statement of Net Position
December 31, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and temporary investments	\$ 2,986,292	\$ 2,646,661	\$ 5,632,953
Receivables			
Accounts	67,708	172,236	239,944
Accrued interest	2,447	-	2,447
Taxes	38,842	-	38,842
Special assessments	288,676	21,290	309,966
Due from other governments	9,629	-	9,629
Inventories	-	456,399	456,399
Prepaid items	2,951	1,371	4,322
Net pension asset	207,648	-	207,648
Capital assets			
Land and construction in progress	63,403	63,590	126,993
Depreciable assets (net of accumulated depreciation)	3,677,588	1,527,111	5,204,699
Total Assets	<u>7,345,184</u>	<u>4,888,658</u>	<u>12,233,842</u>
Deferred Outflows of Resources			
Deferred pension resources	<u>186,920</u>	<u>180,648</u>	<u>367,568</u>
Liabilities			
Accounts payable	219,666	34,469	254,135
Accrued salaries payable	33,484	14,429	47,913
Due to other governments	-	35,504	35,504
Accrued interest payable	18,746	7,252	25,998
Unearned revenue	144,908	-	144,908
Noncurrent liabilities			
Due within one year			
Long-term liabilities	170,638	105,386	276,024
Due in more than one year			
Long-term liabilities	1,427,509	430,099	1,857,608
Net pension liability	209,584	255,895	465,479
Total Liabilities	<u>2,224,535</u>	<u>883,034</u>	<u>3,107,569</u>
Deferred Inflows of Resources			
Deferred pension resources	<u>257,838</u>	<u>229,488</u>	<u>487,326</u>
Net investment in capital assets	2,180,480	1,074,934	3,255,414
Restricted for			
Debt service	653,779	-	653,779
Fire equipment	130,076	-	130,076
Cable TV equipment	33,847	-	33,847
Parks	84,531	-	84,531
Small cities assistance	38,741	-	38,741
Unrestricted	<u>1,928,277</u>	<u>2,881,850</u>	<u>4,810,127</u>
Total Net Position	<u>\$ 5,049,731</u>	<u>\$ 3,956,784</u>	<u>\$ 9,006,515</u>

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

City of Lexington, Minnesota
Statement of Activities
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 635,737	\$ 291,406	\$ 38,741	\$ -
Public safety	1,451,294	281,410	52,164	257,745
Public works	481,878	-	24,997	66,579
Culture and recreation	117,859	42,944	-	-
Interest on long-term debt	48,320	-	-	-
Total Governmental Activities	2,735,088	615,760	115,902	324,324
Business-type Activities				
Water	221,567	228,103	181	344,719
Sewer	300,501	275,018	-	331,100
Municipal liquor	3,470,500	3,724,538	-	-
Storm sewer	59,939	43,469	-	1,897
Total Business-type Activities	4,052,507	4,271,128	181	677,716
Total	\$ 6,787,595	\$ 4,886,888	\$ 116,083	\$ 1,002,040

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Tax increments

Franchise taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings (loss)

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, January 1

Net Position, December 31

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

Net (Expenses) Revenues and
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (305,590)	\$ -	\$ (305,590)
(859,975)	-	(859,975)
(390,302)	-	(390,302)
(74,915)	-	(74,915)
(48,320)	-	(48,320)
<u>(1,679,102)</u>	<u>-</u>	<u>(1,679,102)</u>
-	351,436	351,436
-	305,617	305,617
-	254,038	254,038
-	(14,573)	(14,573)
<u>-</u>	<u>896,518</u>	<u>896,518</u>
<u>(1,679,102)</u>	<u>896,518</u>	<u>(782,584)</u>
1,026,061	21,069	1,047,130
129,989	-	129,989
219,383	-	219,383
183,523	-	183,523
440,657	-	440,657
(505)	-	(505)
275,000	(275,000)	-
<u>2,274,108</u>	<u>(253,931)</u>	<u>2,020,177</u>
595,006	642,587	1,237,593
<u>4,454,725</u>	<u>3,314,197</u>	<u>7,768,922</u>
<u>\$ 5,049,731</u>	<u>\$ 3,956,784</u>	<u>\$ 9,006,515</u>

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

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FUND FINANCIAL STATEMENTS

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

City of Lexington, Minnesota
Balance Sheet
Governmental Funds
December 31, 2021

	General	Debt Service	Capital Projects	TIF District #1-3	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and temporary investments	\$ 1,422,386	\$ 452,611	\$ 713,161	\$ 99,668	\$ 298,466	\$ 2,986,292
Receivables						
Accounts	8,903	-	58,805	-	-	67,708
Accrued interest	2,447	-	-	-	-	2,447
Taxes	36,307	2,535	-	-	-	38,842
Special assessments	1,338	217,379	-	-	69,959	288,676
Due from other governments	9,629	-	-	-	-	9,629
Advance to other funds	-	-	2,005,151	-	-	2,005,151
Prepaid items	2,951	-	-	-	-	2,951
Total Assets	\$ 1,483,961	\$ 672,525	\$ 2,777,117	\$ 99,668	\$ 368,425	\$ 5,401,696
Liabilities						
Accounts payable	\$ 173,490	\$ -	\$ 14,233	\$ 945	\$ 30,998	\$ 219,666
Accrued salaries payable	33,484	-	-	-	-	33,484
Due to other funds	-	-	-	2,005,151	-	2,005,151
Unearned revenue	-	-	-	-	144,908	144,908
Total Liabilities	206,974	-	14,233	2,006,096	175,906	2,403,209
Deferred Inflows of Resources						
Unavailable revenue - delinquent taxes	22,539	-	-	-	-	22,539
Unavailable revenue - special assessments	-	217,379	-	-	69,959	287,338
Total Deferred Inflows of Resources	22,539	217,379	-	-	69,959	309,877
Fund Balances						
Nonspendable						
Advance to other funds	-	-	2,005,151	-	-	2,005,151
Prepaid items	2,951	-	-	-	-	2,951
Restricted for						
Debt service	-	455,146	-	-	-	455,146
Fire equipment	-	-	130,076	-	-	130,076
Cable TV equipment	-	-	33,847	-	-	33,847
Parks	-	-	-	-	84,531	84,531
Small cities assistance	38,741	-	-	-	-	38,741
Assigned to						
Future capital	257,090	-	593,810	-	38,029	888,929
Unassigned	955,666	-	-	(1,906,428)	-	(950,762)
Total Fund Balances	1,254,448	455,146	2,762,884	(1,906,428)	122,560	2,688,610
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,483,961	\$ 672,525	\$ 2,777,117	\$ 99,668	\$ 368,425	\$ 5,401,696

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

City of Lexington, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2021

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

Total Fund Balances - Governmental Funds	\$ 2,688,610
Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in governmental funds.	
Cost of capital assets	7,100,154
Less accumulated depreciation	(3,359,163)
Long-term assets from pensions reported in governmental activities are not current financial resources and therefore are not reported as assets in the funds.	
Net pension asset	207,648
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Noncurrent liabilities at year-end consist of	
Compensated absences payable	(37,636)
Net pension liability	(209,584)
Bonds payable	(1,560,511)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	
Delinquent taxes receivable	22,539
Special assessments receivable	287,338
Governmental funds do not report a liability for accrued interest until due and payable.	(18,746)
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflows of pension resources	186,920
Deferred inflows of pension resources	(257,838)
Total Net Position - Governmental Activities	<u>\$ 5,049,731</u>

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

City of Lexington, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Debt Service	Capital Projects	TIF District #1-3	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes						
Property taxes	\$ 1,041,160	\$ 129,989	\$ -	\$ -	\$ -	\$ 1,171,149
Tax increments	-	-	-	219,383	-	219,383
Franchise taxes	-	4,071	179,452	-	-	183,523
Licenses and permits	314,824	-	-	-	-	314,824
Intergovernmental	556,015	-	205,000	-	-	761,015
Charges for services	194,661	-	3,755	-	42,944	241,360
Fines and forfeitures	23,551	-	-	-	-	23,551
Special assessments	-	35,760	-	-	6,395	42,155
Investment earnings (loss)	(505)	-	85,198	-	-	84,693
Miscellaneous	29,630	-	52,745	-	-	82,375
Total Revenues	2,159,336	169,820	526,150	219,383	49,339	3,124,028
Expenditures						
Current						
General government	450,325	-	-	103,051	-	553,376
Public safety	1,442,426	-	-	-	-	1,442,426
Public works	196,786	-	-	-	-	196,786
Culture and recreation	98,414	-	-	-	-	98,414
Capital outlay						
General government	-	33,457	10,920	-	-	44,377
Public safety	-	-	28,214	-	-	28,214
Public works	-	-	139,779	-	185,056	324,835
Culture and recreation	-	-	10,000	-	181,053	191,053
Debt service						
Principal	-	81,802	-	-	-	81,802
Interest and other	-	49,154	-	85,198	-	134,352
Total Expenditures	2,187,951	164,413	188,913	188,249	366,109	3,095,635
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,615)	5,407	337,237	31,134	(316,770)	28,393
Other Financing Sources (Uses)						
Transfers in	275,000	-	-	-	213,200	488,200
Transfers out	-	-	(213,200)	-	-	(213,200)
Total Other Financing Sources (Uses)	275,000	-	(213,200)	-	213,200	275,000
Net Change in Fund Balances	246,385	5,407	124,037	31,134	(103,570)	303,393
Fund Balances, January 1	1,008,063	449,739	2,638,847	(1,937,562)	226,130	2,385,217
Fund Balances, December 31	\$ 1,254,448	\$ 455,146	\$ 2,762,884	\$ (1,906,428)	\$ 122,560	\$ 2,688,610

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

City of Lexington, 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, 2021

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

Total Net Change in Fund Balances - Governmental Funds	\$ 303,393
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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	348,918
Depreciation expense	(267,839)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Principal repayments	81,802
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Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

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Long-term pension activity is not reported in governmental funds.

Pension expense	117,363
Pension revenue from state contributions	544

Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.

Special assessments	30,819
Property taxes	(15,099)

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 the governmental funds.

Compensated absences	(5,729)
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Change in Net Position - Governmental Activities	\$ 595,006
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The notes to the financial statements are an integral part of this statement.

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City of Lexington, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Taxes	\$ 1,079,531	\$ 1,079,531	\$ 1,041,160	\$ (38,371)
Licenses and permits	192,650	192,650	314,824	122,174
Intergovernmental	518,153	518,153	556,015	37,862
Charges for services	82,600	82,600	194,661	112,061
Fines and forfeitures	12,000	12,000	23,551	11,551
Interest on investments (loss)	2,544	2,544	(505)	(3,049)
Miscellaneous	3,000	3,000	29,630	26,630
Total Revenues	<u>1,890,478</u>	<u>1,890,478</u>	<u>2,159,336</u>	<u>268,858</u>
Expenditures				
Current				
General government	628,266	628,266	450,325	177,941
Public safety	1,199,530	1,199,530	1,442,426	(242,896)
Public works	222,158	222,158	196,786	25,372
Culture and recreation	115,524	115,524	98,414	17,110
Total Expenditures	<u>2,165,478</u>	<u>2,165,478</u>	<u>2,187,951</u>	<u>(22,473)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(275,000)	(275,000)	(28,615)	246,385
Other Financing Sources (Uses)				
Transfers in	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	246,385	246,385
Fund Balances, January 1	<u>1,008,063</u>	<u>1,008,063</u>	<u>1,008,063</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 1,008,063</u>	<u>\$ 1,008,063</u>	<u>\$ 1,254,448</u>	<u>\$ 246,385</u>

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

City of Lexington, Minnesota
Statement of Net Position (Continued on the Following Pages)
Proprietary Funds
December 31, 2021

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Municipal Liquor</u>
Assets			
Current Assets			
Cash and temporary investments	\$ 277,491	\$ 1,294,312	\$ 614,524
Receivables			
Accounts	55,157	63,514	40,731
Special assessments	8,897	7,799	-
Inventories	-	-	456,399
Prepaid items	-	-	1,371
Total Current Assets	<u>341,545</u>	<u>1,365,625</u>	<u>1,113,025</u>
Noncurrent Assets			
Capital assets			
Land	-	-	51,950
Buildings and improvements	-	-	963,691
Infrastructure	1,449,301	1,316,113	-
Machinery and equipment	54,259	157,160	337,292
Construction in progress	10,190	1,450	-
Less accumulated depreciation	(822,598)	(1,123,289)	(878,969)
Total Capital Assets (Net of Accumulated Depreciation)	<u>691,152</u>	<u>351,434</u>	<u>473,964</u>
Total Assets	<u>1,032,697</u>	<u>1,717,059</u>	<u>1,586,989</u>
Deferred Outflows of Resources			
Deferred pension resources	<u>21,993</u>	<u>19,861</u>	<u>133,656</u>
Liabilities			
Current Liabilities			
Accounts payable	2,175	2,938	29,403
Accrued salaries payable	-	-	14,429
Due to other governments	1,138	-	34,366
Accrued interest payable	2,146	3,916	-
Compensated absences payable - current	-	-	19,718
Bonds payable - current	25,000	50,000	-
Total Current Liabilities	<u>30,459</u>	<u>56,854</u>	<u>97,916</u>

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

<u>Business-type Activities - Enterprise Funds</u>		
<u>Lovell Building</u>	<u>Nonmajor Storm Sewer</u>	<u>Total</u>
\$ 581,168	\$ (120,834)	\$ 2,646,661
-	12,834	172,236
-	4,594	21,290
-	-	456,399
-	-	1,371
<u>581,168</u>	<u>(103,406)</u>	<u>3,297,957</u>
-	-	51,950
-	-	963,691
-	98,871	2,864,285
-	-	548,711
-	-	11,640
-	(24,720)	(2,849,576)
<u>-</u>	<u>74,151</u>	<u>1,590,701</u>
<u>581,168</u>	<u>(29,255)</u>	<u>4,888,658</u>
<u>-</u>	<u>5,138</u>	<u>180,648</u>
(252)	205	34,469
-	-	14,429
-	-	35,504
-	1,190	7,252
-	-	19,718
-	10,668	85,668
<u>(252)</u>	<u>12,063</u>	<u>197,040</u>

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

City of Lexington, Minnesota
Statement of Net Position (Continued)
Proprietary Funds
December 31, 2021

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Municipal Liquor
Noncurrent Liabilities			
Bonds payable	\$ 120,000	\$ 215,000	\$ -
Net pension liability	33,693	29,819	185,349
Total Noncurrent Liabilities	<u>153,693</u>	<u>244,819</u>	<u>185,349</u>
Total Liabilities	<u>184,152</u>	<u>301,673</u>	<u>283,265</u>
Deferred Inflows of Resources			
Deferred pension resources	<u>27,937</u>	<u>25,230</u>	<u>169,792</u>
Net Position			
Net investment in capital assets	546,152	86,434	473,964
Unrestricted	<u>296,449</u>	<u>1,323,583</u>	<u>793,624</u>
Total Net Position	<u>\$ 842,601</u>	<u>\$ 1,410,017</u>	<u>\$ 1,267,588</u>

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

Business-type Activities - Enterprise Funds

<u>Lovell Building</u>	<u>Nonmajor Storm Sewer</u>	<u>Total</u>
\$ -	\$ 95,099	\$ 430,099
-	7,034	255,895
-	102,133	685,994
(252)	114,196	883,034
-	6,529	229,488
-	(31,616)	1,074,934
581,420	(113,226)	2,881,850
<u>\$ 581,420</u>	<u>\$ (144,842)</u>	<u>\$ 3,956,784</u>

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

City of Lexington, Minnesota
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Municipal Liquor
Operating Revenues			
Sales	\$ -	\$ -	\$ 3,722,819
Cost of sales	-	-	(2,795,296)
Gross Profit	-	-	927,523
Charges for services	228,103	267,362	-
Total Operating Revenues	228,103	267,362	927,523
Operating Expenses			
Personnel services	79,970	72,298	492,241
Supplies	13,466	2,360	1,523
Other services and charges	86,670	174,481	127,688
Depreciation	36,014	41,497	53,752
Total Operating Expenses	216,120	290,636	675,204
Operating Income (Loss)	11,983	(23,274)	252,319
Nonoperating Revenues (Expenses)			
Miscellaneous revenue	181	7,656	1,719
Property taxes	-	-	-
Interest expense	(5,447)	(9,865)	-
Total Nonoperating Revenues (Expenses)	(5,266)	(2,209)	1,719
Income (Loss) Before Contributions and Transfers	6,717	(25,483)	254,038
Capital Contributions	344,719	331,100	-
Transfers Out	-	-	(175,000)
Change in Net Position	351,436	305,617	79,038
Net Position, January 1	491,165	1,104,400	1,188,550
Net Position, December 31	\$ 842,601	\$ 1,410,017	\$ 1,267,588

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

Business-type Activities - Enterprise Funds		
Lovell Building	Nonmajor Storm Sewer	Total
\$ -	\$ -	\$ 3,722,819
-	-	(2,795,296)
-	-	927,523
-	43,469	538,934
-	43,469	1,466,457
-	18,559	663,068
-	818	18,167
-	35,151	423,990
-	2,472	133,735
-	57,000	1,238,960
-	(13,531)	227,497
-	-	9,556
-	21,069	21,069
-	(2,939)	(18,251)
-	18,130	12,374
-	4,599	239,871
-	1,897	677,716
(100,000)	-	(275,000)
(100,000)	6,496	642,587
681,420	(151,338)	3,314,197
<u>\$ 581,420</u>	<u>\$ (144,842)</u>	<u>\$ 3,956,784</u>

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

City of Lexington, Minnesota
Statement of Cash Flows (Continued on the Following Pages)
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Municipal Liquor
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 215,433	\$ 268,360	\$ 3,739,629
Other operating receipts	181	7,656	1,719
Payments to suppliers	(104,632)	(176,470)	(2,970,782)
Payments to employees	(83,717)	(75,674)	(518,426)
Net Cash Provided (Used) by Operating Activities	<u>27,265</u>	<u>23,872</u>	<u>252,140</u>
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(175,000)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(10,190)	(1,450)	(80,204)
Property taxes collected	-	-	-
Capital contributions	344,719	331,100	-
Principal paid on long-term debt	(25,000)	(45,000)	-
Interest paid on long-term debt	(5,780)	(10,465)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>303,749</u>	<u>274,185</u>	<u>(80,204)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	331,014	298,057	(3,064)
Cash and Cash Equivalents, January 1	<u>(53,523)</u>	<u>996,255</u>	<u>617,588</u>
Cash and Cash Equivalents, December 31	<u>\$ 277,491</u>	<u>\$ 1,294,312</u>	<u>\$ 614,524</u>

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

Business-type Activities - Enterprise Funds		
<u>Lovell Building</u>	<u>Nonmajor Storm Sewer</u>	<u>Total</u>
\$ -	\$ 43,475	\$ 4,266,897
-	-	9,556
1,975	(36,697)	(3,286,606)
-	(19,453)	(697,270)
<u>1,975</u>	<u>(12,675)</u>	<u>292,577</u>
 <u>(100,000)</u>	 <u>-</u>	 <u>(275,000)</u>
 -	 -	 (91,844)
-	25,008	25,008
-	1,897	677,716
-	(1,778)	(71,778)
-	(2,948)	(19,193)
<u>-</u>	<u>22,179</u>	<u>519,909</u>
 (98,025)	 9,504	 537,486
<u>679,193</u>	<u>(130,338)</u>	<u>2,109,175</u>
<u>\$ 581,168</u>	<u>\$ (120,834)</u>	<u>\$ 2,646,661</u>

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

City of Lexington, Minnesota
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Municipal Liquor
Reconciliation of Operating Income (Loss)			
to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ 11,983	\$ (23,274)	\$ 252,319
Adjustments to reconcile operating income (loss)			
to net cash provided (used) by operating activities			
Depreciation	36,014	41,497	53,752
Other income	181	7,656	1,719
(Increase) decrease in assets			
Accounts receivable	(13,032)	(4,480)	16,810
Special assessments receivable	362	2,686	-
Due from other governments	-	2,792	-
Inventories	-	-	(35,147)
Prepaid items	-	-	(1)
(Increase) decrease in deferred outflows of resources			
Deferred pension resources	(18,074)	(16,323)	(109,606)
Increase (decrease) in liabilities			
Accounts payable	(3,177)	371	(7,728)
Due to other governments	(1,319)	-	(3,399)
Accrued salaries payable	-	-	(215)
Deposits payable	-	-	-
Compensated absences payable	-	-	(799)
Net pension liability	(11,074)	(9,993)	(69,786)
Decrease in deferred inflows of resources			
Deferred pension resources	25,401	22,940	154,221
Net Cash Provided (Used) By			
Operating Activities	<u>\$ 27,265</u>	<u>\$ 23,872</u>	<u>\$ 252,140</u>

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

Business-type Activities - Enterprise Funds

<u>Lovell Building</u>	<u>Nonmajor Storm Sewer</u>	<u>Total</u>
\$ -	\$ (13,531)	\$ 227,497
-	2,472	133,735
-	-	9,556
-	(1,978)	(2,680)
-	1,984	5,032
-	-	2,792
-	-	(35,147)
-	-	(1)
-	(4,221)	(148,224)
-	(728)	(11,262)
-	-	(4,718)
-	-	(215)
1,975	-	1,975
-	-	(799)
-	(2,608)	(93,461)
-	5,935	208,497
<u>\$ 1,975</u>	<u>\$ (12,675)</u>	<u>\$ 292,577</u>

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

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City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Lexington, Minnesota (the City) operates under "Optional Plan A" as defined in the State of Minnesota statutes. The City is governed by an elected Mayor and four-member City Council. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City.

The City 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 City are such that exclusion would cause the City'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 City does not have any 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 activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as 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. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise 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*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. 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 City 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, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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 City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. 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 City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City 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 City reports the following major governmental funds:

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

The *Debt Service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.

The *Capital Projects fund* accounts for the financial resources to be used for capital equipment acquisitions of the City's governmental activities.

The *TIF District #1-3 fund* accounts for the activity of the TIF district.

The City reports the following major proprietary funds:

The *Water fund* accounts for the activities of the water distribution system the City maintains.

The *Sewer fund* accounts for the activities of the City's sewage collection operations.

The *Municipal Liquor fund* accounts for the costs associated with the City's off-sale liquor store operation.

The *Lovell Building fund* accounts for the remaining sales proceeds of the building.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the Statement of Cash Flows.

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 City 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.

Broker money market funds operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the shares.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's recurring fair value measurements are listed in detail on page 60 and are valued using quoted market prices (Level 2 inputs).

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

The City has the following recurring fair value measurements as of December 31, 2021:

- Negotiable certificates of deposits of \$1,491,254 are valued using a matrix pricing model (Level 2 inputs)

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County and tax settlements are made to the City during January, June and December each year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for taxes not received within 60 days after year end in the governmental fund financial statements.

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. Unbilled utility enterprise fund receivables are also included for services provided in 2021. The City annually certifies delinquent water, sewer and storm sewer accounts to the County for collection in the following year. Therefore, there has been no allowance for doubtful accounts established.

Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. Special assessments are recognized as revenue when they are received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items of the City are accounted for using the consumption method.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of more than the amounts defined below (amount not rounded) and an estimated useful life in excess of one year. For financial statement purposes only, a capitalization threshold is established for each capital asset category as follows:

Land/Land Improvements	\$ 10,000
Other Improvements	25,000
Buildings	25,000
Building Improvements	25,000
Machinery and Equipment	5,000
Vehicles	5,000
Infrastructure	100,000
Other Assets	5,000

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City has elected not to retroactively capitalize the general infrastructure acquired prior to January 1, 2004. As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. Capital asset improvement costs are capitalized if the costs exceed the capitalization threshold and either the value of the asset or estimated life is increased by 25 percent of the original cost, or the cost results in an increase in the capacity of the asset, or the efficiency of the asset is increased by more than 10 percent. Donated capital assets are recorded at acquisition value at the date of donation.

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

Assets	Useful Lives in Years
Buildings and Improvements	15 to 50
Machinery and Equipment	5 to 10
Infrastructure	20 to 50

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 City has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statements of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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.

For purposes of measuring the net pension liability (asset), deferred outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by PERA through the Statewide Volunteer Firefighter Retirement Plan (SVF) for the Lexington Firefighter's Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employees Retirement Plan and the Lexington Fire Relief Association is as follows :

	Public Employees Retirement Association of Minnesota (PERA) GERP	Fire Relief Association	Total All Plans
Pension Expense	\$ 16,572	\$ 29,344	\$ 45,916

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off benefits to a maximum of 400 hours. All paid time off pay is accrued when incurred in the government-wide and proprietary funds. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Union employees are allowed severance equal to their unused compensatory time. In governmental fund types the cost of these benefits is recognized when payments are made to the employees. The General fund is typically used to liquidate governmental compensated absences.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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 City has two types of items, *unavailable revenue* and *deferred pension resources*.

Unavailable revenue arises only under a modified accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statements 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 City 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 City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council 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 City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

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

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

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unassigned fund balance of 45 percent of budgeted expenditures for cash-flow timing needs.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position 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 that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the City'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 City does not use encumbrance accounting.

The appropriated budget is prepared by fund, function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level. There were no budget amendments in 2021.

B. Deficit Fund Equity

The following funds had a net position deficit at December 31, 2021:

Fund	Amount
Major	
TIF District #1-3	\$ 1,906,428
Nonmajor Enterprise Fund	
Storm Sewer	144,842

This deficit will be eliminated with future charges for services, tax increment collections, special assessment collections, future bond proceeds or transfers in.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 2: Stewardship, Compliance and Accountability (Continued)

C. Excess of Expenditures Over Appropriations

For the year ended December 31, 2021, expenditures exceeded appropriations in the following fund:

Fund	Budget	Actual	Excess of Expenditures Over Appropriations
General	\$ 2,165,478	\$ 2,187,951	\$ 22,473

These excess expenditures were funded with revenues in excess of budget and other financing sources.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City 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 City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

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 City.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

Investments

At year end, the City's investment balances were as follows:

Investment Type	Credit Quality/ Ratings (1)	Segmented Time Distribution (2)	Amount	Fair Value Measurement Using	
				Level 1	Level 2
Pooled Investments at Amortized Costs					
4M fund	N/A	less than 6 months	\$ 4,138,899		
Non-pooled Investments at Fair Value					
Negotiable certificates of deposit	N/A	less than 1 year	746,298	\$ -	\$ 746,298
Negotiable certificates of deposit	N/A	1 to 3 years	744,956	-	744,956
Total Investments			<u>\$ 5,630,153</u>	<u>\$ -</u>	<u>\$ 1,491,254</u>

(1) Ratings are provided by various rating agencies where applicable to indicate associated credit risk.

(2) Interest rate risk is disclosed using the segmented time distribution method.

N/A Indicates not applicable or available.

The investments of the City are subject to the following risks:

- *Credit Risk* is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the City's investments to the list on page 53 of the notes.
- *Custodial Credit Risk* for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in possession of an outside party. The City's investment policy limits its exposure by obtaining collateral or bond for all uninsured amounts on deposit and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.
- *Interest Rate Risk* is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City manages its exposure to declines in fair values by disallowing purchases of investments that, at the time of investment, cannot be held to maturity. The City's investment policy states the City's investment portfolio, as much as possible, will contain both short-term and long-term investments. The City attempts to match its investments with anticipated cash flow requirements. Extended maturities may be utilized to take advantage of higher yields.
- *Concentration of Credit Risk* is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy does not address concentration of credit risk, placing no limit on the amount that may be invested in any one issuer.

A reconciliation of cash and temporary investments as shown on the statement of net position for the City follows:

Investments	\$ 5,630,153
Cash on Hand	<u>2,800</u>
Total	<u>\$ 5,632,953</u>

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

B. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets not Being Depreciated				
Land	\$ 63,403	\$ -	\$ -	\$ 63,403
Construction in progress	34,239	331,723	(365,962)	-
Total Capital Assets not Being Depreciated	97,642	331,723	(365,962)	63,403
Capital Assets Being Depreciated				
Buildings and improvements	2,514,695	365,962	-	2,880,657
Infrastructure	2,226,338	-	-	2,226,338
Machinery and equipment	1,912,561	17,195	-	1,929,756
Total Capital Assets being depreciated	6,653,594	383,157	-	7,036,751
Less Accumulated Depreciation for				
Buildings and improvements	(1,140,833)	(83,485)	-	(1,224,318)
Infrastructure	(692,905)	(70,006)	-	(762,911)
Machinery and equipment	(1,257,586)	(114,348)	-	(1,371,934)
Total Accumulated Depreciation	(3,091,324)	(267,839)	-	(3,359,163)
Total Capital Assets Being Depreciated, Net	3,562,270	115,318	-	3,677,588
Governmental Activities Capital Assets, Net	<u>\$ 3,659,912</u>	<u>\$ 447,041</u>	<u>\$ (365,962)</u>	<u>\$ 3,740,991</u>

Depreciation expense was charged to functions of the governmental activities as follows:

Governmental Activities	
General Government	\$ 48,433
Public Safety	97,039
Public Works	101,873
Culture and Recreation	20,494
Total Depreciation Expense - Governmental Activities	<u>\$ 267,839</u>

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets not Being Depreciated				
Land	\$ 51,950	\$ -	\$ -	\$ 51,950
Construction in progress	36,650	14,703	(39,713)	11,640
Total Capital Assets not Being Depreciated	<u>88,600</u>	<u>14,703</u>	<u>(39,713)</u>	<u>63,590</u>
Capital Assets Being Depreciated				
Buildings and improvements	900,040	63,651	-	963,691
Infrastructure	2,864,285	-	-	2,864,285
Machinery and equipment	495,508	53,203	-	548,711
Total Capital Assets being DepreciatedB	<u>4,259,833</u>	<u>116,854</u>	<u>-</u>	<u>4,376,687</u>
Less Accumulated Depreciation for				
Buildings and improvements	(593,643)	(31,720)	-	(625,363)
Infrastructure	(1,725,457)	(69,579)	-	(1,795,036)
Machinery and equipment	(396,741)	(32,436)	-	(429,177)
Total Accumulated Depreciation	<u>(2,715,841)</u>	<u>(133,735)</u>	<u>-</u>	<u>(2,849,576)</u>
Total Capital Assets Being Depreciated, Net	<u>1,543,992</u>	<u>(16,881)</u>	<u>-</u>	<u>1,527,111</u>
Business-type Activities Capital Assets, Net	<u>\$ 1,632,592</u>	<u>\$ (2,178)</u>	<u>\$ (39,713)</u>	<u>\$ 1,590,701</u>

Depreciation expense was charged to programs of the business-type activities as follows:

Business-type Activities	
Water	\$ 36,014
Sewer	41,497
Municipal Liquor	53,752
Storm Sewer	<u>2,472</u>
Total Depreciation Expense - Business-type Activities	<u>\$ 133,735</u>

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

C. Interfund Receivables, Payable and Transfers

The composition of interfund transfers at December 31, 2021 is as follows:

Fund	Transfer in		
	General	Nonmajor Governmental	Total
Transfer Out			
Capital Projects	\$ -	\$ 213,200	\$ 213,200
Lovell Building	100,000	-	100,000
Municipal Liquor	175,000	-	175,000
Total Transfers In	<u>\$ 275,000</u>	<u>\$ 213,200</u>	<u>\$ 488,200</u>

The City annually budgets transfers for specific purposes. Annual transfers include transfers made to cover annual operations and part of capital improvement plans.

An interfund loan was set up between the Capital Project Fund and TIF District #1-3 for the establishment of the TIF District. The amount of the loan is \$2,005,151 including unpaid interest, expected to be refunded from the future tax increment at a 4 percent interest rate.

D. Long-term Debt

General Obligation (G.O.) Bonds

The City issues G.O. bonds to provide funds for the acquisition and construction of major capital facilities. G.O. bonds have been issued for both governmental and business-type activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, G.O. bonds have been issued to refund bond issues.

G.O. Improvement Bonds

The following bonds were used to finance improvements and buildings. They will be repaid with ad valorem taxes and special assessments levied against the properties. The bonds are backed by the full faith and credit of the City. Each year the combined assessment and tax levy equals 105 percent of the amount required for debt service. The excess of 5 percent is to cover any delinquencies in tax or assessment payments.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Improvement Bonds of 2014A	\$ 655,000	1.3 - 3.25	05/28/14	02/01/31	\$ 595,000
G.O. Capital Notes, Series 2016A	31,952	2.00	4/14/16	02/01/24	11,278
G.O. Improvement Bonds, Series 2017A	1,260,000	3.00	08/24/17	02/01/38	1,060,000
Total G.O. Improvement Bonds					<u>\$ 1,666,278</u>

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

The G.O. Capital Note, Series 2016A were issued by the City of Circle Pines. The 2016A was issued for the purpose to finance capital equipment purchases per the joint powers agreement in Note 7. The \$31,952 represents the City of Lexington's remaining portion of the 2016A issue.

Annual debt service requirements to maturity for G.O. improvement bonds are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 133,004	\$ 43,297	\$ 176,301	\$ 10,668	\$ 2,746	\$ 13,414
2023	133,093	39,910	173,003	10,668	2,532	13,200
2024	133,183	36,474	169,657	10,668	2,308	12,976
2025	125,223	33,034	158,257	9,779	2,083	11,862
2026	125,238	29,458	154,696	9,779	1,829	11,608
2027 - 2031	680,770	87,589	768,359	54,205	4,344	58,549
2032 - 2036	190,000	16,200	206,200	-	-	-
2037 - 2038	40,000	1,200	41,200	-	-	-
Total	<u>\$ 1,560,511</u>	<u>\$ 287,162</u>	<u>\$ 1,847,673</u>	<u>\$ 105,767</u>	<u>\$ 15,842</u>	<u>\$ 121,609</u>

G.O. Utility Revenue Bonds

The following bonds were issued to finance capital improvements in the enterprise funds. They will be repaid from future operating revenues pledged from the Water and Sewer fund and are backed by the taxing power of the City. Annual principal and interest payments on the G.O. utility revenue bonds are expected to require less than 25 and 30 percent of operating revenues from the Water and Sewer funds, respectively. For 2021, principal and interest paid and total customer operating revenues for the Water fund and Sewer fund were \$56,800 and \$245,103 respectively. For 2021, principal and interest paid and total customer operating revenues for the Sewer fund were \$30,780 and \$55,465, respectively.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Utility Revenue Bonds, Series 2010A	\$ 1,040,000	1.85 - 3.75 %	07/14/10	02/01/26	<u>\$ 410,000</u>

Annual debt service requirements to maturity for G.O. utility revenue bonds are as follows:

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2022	\$ 75,000	\$ 13,350	\$ 88,350
2023	80,000	10,750	90,750
2024	85,000	7,863	92,863
2025	85,000	4,781	89,781
2026	85,000	1,594	86,594
Total	<u>\$ 410,000</u>	<u>\$ 38,338</u>	<u>\$ 448,338</u>

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 3: Detailed Notes on All Funds (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
G.O. Improvement Bonds	\$ 1,642,312	\$ -	\$ (81,801)	\$ 1,560,511	\$ 133,002
Compensated Absences Payable	31,907	58,837	(53,108)	37,636	37,636
Governmental Activities Long-term Liabilities	<u>\$ 1,674,219</u>	<u>\$ 58,837</u>	<u>\$ (134,909)</u>	<u>\$ 1,598,147</u>	<u>\$ 170,638</u>
Business-type Activities					
G.O. Improvement Bonds	\$ 107,545	\$ -	\$ (1,778)	\$ 105,767	\$ 10,668
G.O. Utility Revenue Bonds	480,000		(70,000)	410,000	75,000
Total Bonds Payable	587,545	-	(71,778)	515,767	85,668
Compensated Absences Payable	20,517	32,668	(33,467)	19,718	19,718
Business-type Activities Long-term Liabilities	<u>\$ 608,062</u>	<u>\$ 32,668</u>	<u>\$ (105,245)</u>	<u>\$ 535,485</u>	<u>\$ 105,386</u>

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City 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.

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.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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

General Employees 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. The postretirement increase is 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. 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.

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

Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.50 percent of pay for Coordinated Plan members. The City's contributions to the General Employees Fund for the years ending December 31, 2021, 2020 and 2019 were \$60,151, \$57,739 and \$53,272, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2021, the City reported a liability of \$465,479 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million to the fund in 2021. 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 City totaled \$14,300. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021 relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2021, the City's proportion was 0.0109 percent which was a 0.0005 percent increase from its proportion measured as of June 30, 2020.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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

City's Proportionate Share of the Net Pension Liability	\$ 465,479
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	<u>14,300</u>
Total	<u>\$ 479,779</u>

For the year ended December 31, 2021, the City recognized pension expense of \$15,418 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized \$1,154 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, 2021, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Economic Experience	\$ 2,650	\$ 14,170
Changes in Actuarial Assumptions	284,212	9,734
Net Difference Between Projected and Actual Earnings on Plan Investments	-	405,272
Changes in Proportion	24,294	4,667
Contributions Paid to PERA Subsequent to the Measurement Date	<u>30,360</u>	<u>-</u>
Total	<u>\$ 341,516</u>	<u>\$ 433,843</u>

The \$30,360 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2022	\$ (12,943)
2023	4,560
2024	(4,350)
2025	(109,954)
2026	-
Thereafter	-

E. Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5 percent was deemed to be within that range of reasonableness for financial reporting purposes.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 29 years of service and 6.0 percent per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75 percent after one year of service to 3.0 percent after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan is based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions used in the June 30, 2021 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 following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation

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	33.50 %	5.10 %
Alternative Assets (Private Markets)	16.50	5.30
Bonds (Fixed Income)	25.00	5.90
International Stocks	25.00	0.75
Cash		-
Total	100.00 %	

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

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

F. Discount Rate

The discount rate used to measure the total pension liability in 2021 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 was 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 City'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 City'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:

	City Proportionate Share of NPL		
	1 Percent Decrease (6.50%)	Current (7.50%)	1 Percent Increase (8.50%)
General Employees Fund	\$ 949,339	\$ 465,479	\$ 68,442

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.

Note 5: Public Employees Defined Contribution Plans

A. Plan Description

The Lexington Fire Department participates in the Statewide Volunteer Firefighter Retirement Plan (SVF), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The SVF plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. As of December 31, 2020, the plan covered 18 active firefighters and 9 vested terminated fire fighters whose pension benefits are deferred. The plan is established and administered in accordance with Minnesota statutes, chapter 353 G.

B. Benefits Provided

The SVF provides lump-sum retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level per year of service approved by the City. The benefit is selected from 71 possible levels in \$100 increments ranging from \$500 to \$7,500 per year of service. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a pro-rated vesting schedule that increases from 5 years at 40 percent through 20 years at 100 percent.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

C. Contributions

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions. The State of Minnesota contributed \$12,575 in fire state aid to the fund for the year ended December 31, 2021. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2021 were \$12,575. The City's contributions were equal to the required contributions as set by state statute, if applicable. The City made no voluntary contributions to the plan.

D. Pension Costs

At December 31, 2021, the City reported a net pension asset of \$207,648 for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2020. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the Department. The following table presents the changes in net pension asset during the year:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Beginning Balance January 1, 2019	\$ 610,103	\$ 757,780	\$ (147,677)
Changes for the Year			
Service cost	28,344	-	28,344
Interest on pension liability (asset)	38,307	-	38,307
Actuarial experience (gains)/losses	16,846	-	16,846
Projected investment earnings	-	45,467	(45,467)
Contributions (employer)	-	20,646	(20,646)
Contributions (State)	-	11,445	(11,445)
Asset (gain)/loss	-	66,855	(66,855)
Benefit payouts	(210,000)	(210,000)	-
Administrative costs	-	(945)	945
Total Net Changes	(126,503)	(66,532)	(59,971)
Ending Balance December 31, 2020	\$ 483,600	\$ 691,248	\$ (207,648)

For the year ended December 31, 2021, the City recognized pension expense of \$29,344.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

At December 31, 2021, the City reported its deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 13,477	\$ -
Changes in Actuarial Assumptions		53,483
Asset (Gain)/Loss		
Contributions to Plan Subsequent to the Measurement Date	12,575	-
Total	<u>\$ 26,052</u>	<u>\$ 53,483</u>

Deferred outflows of resources totaling \$12,575 related to pensions resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

2021	\$ (38,024)
2022	(34,052)
2023	(23,160)
2024	55,230

E. Actuarial Assumptions

The total pension liability at December 31, 2020 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Retirement Eligibility at the Later of Age 50 or 20 Years of Service	
Inflation	2.5% per year
Investment Rate of Return	7.50%

There were no changes in actuarial assumptions in 2020.

F. Discount Rate

The discount rate used to measure the total pension liability was 6.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the SVF plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive 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.

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

G. Pension Liability Sensitivity

The following presents the City's net pension liability (asset) for the SVF plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate 1 percent lower or 1 percent higher than the current discount rate:

	1 Percent Decrease (5.00%)	Current (6.00%)	1 Percent Increase (7.00%)
SVF	\$ (187,257)	\$ (207,648)	\$ (226,650)

H. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the Governor (who is designated as chair of the Board), State Auditor, Secretary of State and State Attorney General.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in Minnesota statutes, chapter 11A and chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investment policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

The SBI made no significant changes to their investment policy during fiscal year 2020 for the SVF plan.

I. Asset Allocation

The long-term expected rate of return on pension plan investments was set based on the plan's target investment allocation along with long-term return expectations by asset class. All economic assumptions were based on input from various published sources and projected future financial data available.

The target allocation and best estimates of arithmetic 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	33.50 %	5.10 %
International Stocks	16.50	5.30
Bonds	25.00	5.90
Cash	25.00	0.75
Total	<u>100.00 %</u>	

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

The 6.0 percent long-term expected rate of return on pension plan investments was determined using a building-block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from a number of investment management and consulting organizations. The asset class estimates and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

The SBI made no significant changes to their investment policy during fiscal year 2021 for the Volunteer Firefighter Fund.

J. Pension Plan Fiduciary Net Position

Detailed information about the Volunteer Firefighter Fund's fiduciary net position as of December 31, 2020 is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

Note 6: Other Information

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT), which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

Note 7: Joint Ventures

Centennial Lake Police Department

The Centennial Lakes Police Department (the Department) was formed under the authority of Minnesota statutes 436.06 in 2005 by agreement of the member cities of Centerville, Circle Pines and Lexington. The Department was created to provide police protection services to its member cities. The Department is managed through a three tier system consisting of a Governing Board, an Operations Committee, and a Chief of Police. The Governing Board consists of six members, two elected officials appointed by each member city. The Operations Committee is made up of the City administrators from each member city and the Chief of Police. The Chief of Police is appointed by mutual agreement of the City Councils of all member cities. Annual contributions required by each member city are calculated based on complaint history, population, and staffing formulas. The City's equity interest and its share of the net income (loss) of the Department is not measurable; therefore, no equity interest is reported in the government-wide financial statements. Contributions made by member cities for 2021 were as follows:

City of Lexington	\$ 835,327	31.48 %
City of Circle Pines	1,086,954	40.96
City of Centerville	731,591	27.57
Total	\$ 2,653,872	100.00 %

City of Lexington, Minnesota
Notes to the Financial Statements
December 31, 2021

Note 7: Joint Ventures (Continued)

The following information is from the financial statements of the Department as of December 31, 2021. The amounts reported for the Department are those presented in its government-wide financial statements. These financial statements are available for viewing at the Lexington City hall.

	<u>Centennial Lakes Police Department</u>
Total Assets and Deferred Outflows of Resources	\$ 2,818,013
Total Liabilities and Deferred Inflows of Resources	3,824,998
Total Net Position	(1,006,985)
Total Revenue	2,788,112
Total Expenses	2,408,785

North Metro Telecommunications Commission (the Commission)

The purpose of the Commission is to monitor the operations and activities of the cable commissions of the member cities. The member cities include the City of Blaine, Centerville, Circle Pines, Ham Lake, Lexington, Lino Lakes, and Spring Lake Park. Each member has a representative on the Commissions Board. The Commission also provides coordination, administration and enforcement of the franchises for the cable communication system. The City's equity interest and its share of the net income (loss) of the Commission are not explicit; therefore, no equity interest is reported in the government-wide financial statements.

Financial statements for the Commission can be obtained by writing to: North Metro Telecommunications Commission at 12520 Polk Street NE, Blaine, Minnesota 55434.

Anoka County Fire Protection Council (ACFPC)

The purpose of the ACFPC is to improve the efficiency and effectiveness of fire and emergency services to the public and address the Members' long term needs for fire-fighting and emergency equipment, fire records data systems, fire-fighter and EMS training, fire prevention, fire inspection, fire-related public education, and other fire- and emergency-related essentials. The member cities include the City of Andover, Anoka, Bethel, Blaine, Centerville, Champlin, Circle Pines, Columbia Heights, Coon Rapids, East Bethel, Fridley, Ham Lake, Hilltop, Lexington, Lino Lakes, Mounds View, Nowthen, Oak Grove, Ramsey, Spring Lake Park, St. Francis, and the Township of Linwood. Each member has a representative on the ACFPC Board. The City's equity interest and its share of the net income (loss) of the Commission are not explicit; therefore, no equity interest is reported in the government-wide financial statements.

Note 8: COVID-19

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 City 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 City's financial condition, liquidity, and future results of its revenue collections is uncertain.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

City of Lexington, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2021

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

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the City (b)	Total (a+b)	City's Covered Payroll (c)	City'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
6/30/2021	0.0109 %	\$ 465,479	\$ 14,300	479,779	\$ 786,037	59.2 %	87.0 %
6/30/2020	0.0104	623,528	19,190	642,718	740,027	84.3	79.0
6/30/2019	0.0101	558,406	17,333	575,739	713,371	78.3	80.2
6/30/2018	0.0104	576,949	18,852	595,801	698,367	82.6	79.5
6/30/2017	0.0106	676,697	8,547	685,244	686,204	98.6	75.9
6/30/2016	0.0109	885,026	-	885,026	656,576	134.8	68.9
6/30/2015	0.0117	606,355	-	606,355	673,400	90.0	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)	City's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2021	\$ 60,151	\$ 60,151	\$ -	\$ 802,018	7.50 %
12/31/2020	57,739	57,739	-	769,853	7.50
12/31/2019	53,272	53,272	-	710,297	7.50
12/31/2018	53,678	53,678	-	715,712	7.50
12/31/2017	51,556	51,556	-	687,409	7.50
12/31/2016	50,089	50,089	-	667,856	7.50
12/31/2015	51,360	51,360	-	684,800	7.50

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

City of Lexington, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2021

Notes to the Required Supplementary Information - General Employees Fund

Changes in Actuarial Assumptions

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

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.

City of Lexington, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2021

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

Changes in Plan Provisions

2021 - There were no changes in plan provisions since the previous valuation.

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 - There were no changes in plan provisions since the previous valuation.

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.

Schedule of Employer's Fire Relief Association Contributions

Year Ending	Actuarial Determined Contribution (a)	Actual Contributions Paid (b)	Contribution Deficiency (Excess) (a-b)
12/31/21	\$ 12,575	\$ 12,575	\$ -
12/31/20	11,445	11,445	-
12/31/19	11,095	11,095	-
12/31/18	12,071	12,071	(11,664)
12/31/17	27,487	27,487	(7,241)
12/31/16	18,507	18,507	(7,241)
12/31/15	11,306	22,972	-

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

City of Lexington, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2021

Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios

	2021 (Fire Relief Report Date 2020)	2020 (Fire Relief Report Date 2019)	2019 (Fire Relief Report Date 2018)	2018 (Fire Relief Report Date 2017)	2017 (Fire Relief Report Date 2016)	2016 (Fire Relief Report Date 2015)	2015 (Fire Relief Report Date 2014)
Total Pension Liability							
Service cost	\$ 28,344	\$ 29,396	\$ 28,566	\$ 25,411	\$ 21,664	\$ 24,730	\$ 19,732
Interest on pension liability (asset)	38,307	36,118	30,743	26,951	27,113	22,496	17,627
Changes of benefit terms	-	-	51,173	(11,812)	(55,777)	55,778	-
Differences between expected and actual experience	16,846	(27,980)	(21,726)	60,249	(14,480)	(9,892)	81,469
Changes of assumptions	-	-	-	-	-	-	-
Benefit payments	-	-	-	(81,500)	-	-	-
Net Change in Total Pension Liability	83,497	37,534	-	19,299	(21,480)	93,112	118,828
Total Pension Liability - January 1	610,103	572,569	483,813	464,514	485,994	392,882	274,054
Total Pension Liability - December 31	\$ 693,600	\$ 610,103	\$ 572,569	\$ 483,813	\$ 464,514	\$ 485,994	\$ 392,882
Plan Fiduciary Net Position							
Contributions - State	\$ 9,376	\$ 11,095	\$ 12,071	\$ 8,909	\$ 9,066	\$ 9,084	\$ 11,749
Fire supplemental aid	2,070	-	-	2,156	2,199	2,223	-
Employer contributions	20,646	29,453	-	-	-	11,666	9,151
Net investment income	112,322	113,020	(23,586)	78,295	37,687	418	30,356
Required municipal contribution	-	-	-	16,422	7,241	-	-
Administrative expense	(900)	(849)	(846)	(810)	(690)	(690)	(750)
Benefit Payments	-	-	-	(81,500)	-	-	-
Other	(45)	-	-	(37)	(41)	(17)	-
Net Change in Plan Fiduciary Net Position	143,469	152,719	(12,361)	23,435	55,462	22,684	50,506
Plan Fiduciary Net Position - January 1	901,248	605,062	617,423	593,988	538,526	515,842	465,336
Plan Fiduciary Net Position - December 31	\$ 1,044,717	\$ 757,781	\$ 605,062	\$ 617,423	\$ 593,988	\$ 538,526	\$ 515,842
Fire Relief's Net Pension Liability (Asset) - December 31 (a-b)	\$ (207,648)	\$ (147,678)	\$ (32,493)	\$ (133,610)	\$ (129,474)	\$ (52,532)	\$ (122,960)
Plan fiduciary net position as a percentage of the total pension liability (b/a)	129.94%	124.21%	105.67%	127.62%	127.87%	110.81%	131.30%
Covered-employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered-employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

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

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**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

City of Lexington, Minnesota
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2021

	Special Revenue <u>229</u> <u>ARPA</u>	Capital Projects	Total Nonmajor Governmental Funds
Assets			
Cash and temporary investments	\$ 144,908	\$ 153,558	\$ 298,466
Receivables			
Special assessments	-	69,959	69,959
Total Assets	<u>\$ 144,908</u>	<u>\$ 223,517</u>	<u>\$ 368,425</u>
Liabilities			
Accounts payable	\$ -	\$ 30,998	\$ 30,998
Unearned revenue	144,908	-	144,908
Total Liabilities	<u>144,908</u>	<u>30,998</u>	<u>175,906</u>
Deferred Inflows of Resources			
Unavailable revenue - special assessments	-	69,959	69,959
Fund Balances			
Restricted			
Parks	-	84,531	84,531
Assigned for future capital	-	38,029	38,029
Total Fund Balances	<u>-</u>	<u>122,560</u>	<u>122,560</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 144,908</u>	<u>\$ 223,517</u>	<u>\$ 368,425</u>

City of Lexington, Minnesota
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2021

	Special Revenue <u>229</u> <u>ARPA</u>	Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Charges for services	\$ -	\$ 42,944	\$ 42,944
Special assessments	-	6,395	6,395
Total Revenues	<u>-</u>	<u>49,339</u>	<u>49,339</u>
Expenditures			
Current			
Capital outlay			
Public works	-	185,056	185,056
Culture and recreation	-	181,053	181,053
Total Expenditures	<u>-</u>	<u>366,109</u>	<u>366,109</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(316,770)	(316,770)
Other Financing Sources (Uses)			
Transfers in	<u>-</u>	<u>213,200</u>	<u>213,200</u>
Net Change in Fund Balances	-	(103,570)	(103,570)
Fund Balances, January 1	<u>-</u>	<u>226,130</u>	<u>226,130</u>
Fund Balances, December 31	<u>\$ -</u>	<u>\$ 122,560</u>	<u>\$ 122,560</u>

City of Lexington, Minnesota
Nonmajor Capital Projects Funds
Combining Balance Sheet
December 31, 2021

	440 2015 Street Improvements	419 Jackson Ave.	421 2021 Street Improvements	405 Park Dedication Fees	Total Capital Projects Funds
Assets					
Cash and temporary investments	\$ 16,500	\$ 7,324	\$ 37,391	\$ 92,343	\$ 153,558
Special assessments receivable					
Deferred	-	15,509	54,450	-	69,959
Total Assets	<u>\$ 16,500</u>	<u>\$ 22,833</u>	<u>\$ 91,841</u>	<u>\$ 92,343</u>	<u>\$ 223,517</u>
Liabilities					
Accounts payable	\$ 16,500	\$ -	\$ 6,686	\$ 7,812	\$ 30,998
Deferred Inflows of Resources					
Unavailable revenue - special assessments	-	15,509	54,450	-	69,959
Fund Balances					
Restricted for parks	-	-	-	84,531	84,531
Assigned for future capital projects	-	7,324	30,705	-	38,029
Total Fund Balances	<u>-</u>	<u>7,324</u>	<u>30,705</u>	<u>84,531</u>	<u>122,560</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 16,500</u>	<u>\$ 22,833</u>	<u>\$ 91,841</u>	<u>\$ 92,343</u>	<u>\$ 223,517</u>

City of Lexington, Minnesota
Nonmajor Capital Projects Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2021

	440	419	421	405	Total
	2015 Street	Jackson	2021 Street	Park	Capital Projects
	Improvements	Ave.	Improvements	Dedication Fees	Funds
Revenues					
Charges for services	\$ -	\$ -	\$ -	\$ 42,944	\$ 42,944
Special assessments	-	3,834	2,561	-	6,395
Total Revenues	-	3,834	2,561	42,944	49,339
Expenditures					
Capital outlay					
Public works	-	-	185,056	-	185,056
Culture and recreation	-	-	-	181,053	181,053
Total Expenditures	-	-	185,056	181,053	366,109
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,834	(182,495)	(138,109)	(316,770)
Other Financing Sources (Uses)					
Transfers in	-	-	213,200	-	213,200
Net Change in Fund Balances	-	3,834	30,705	(138,109)	(103,570)
Fund Balances, January 1	-	3,490	-	222,640	226,130
Fund Balances, December 31	\$ -	\$ 7,324	\$ 30,705	\$ 84,531	\$ 122,560

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City of Lexington, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued on the Following Pages)
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
Revenues					
Taxes					
Property taxes	\$ 1,079,531	\$ 1,079,531	\$ 1,041,160	\$ (38,371)	\$ 1,053,683
Licenses and permits					
Business	40,950	40,950	40,525	(425)	29,725
Nonbusiness	151,700	151,700	274,299	122,599	127,892
Total licenses and permits	192,650	192,650	314,824	122,174	157,617
Intergovernmental					
State					
Local government aid	440,657	440,657	440,657	-	433,449
PERA aid	1,496	1,496	-	(1,496)	-
Fire aid	10,000	10,000	17,435	7,435	4,370
Police aid	41,000	41,000	34,185	(6,815)	39,173
Other	-	-	38,741	38,741	-
County					
Recycling grant	25,000	25,000	24,997	(3)	25,293
Total intergovernmental	518,153	518,153	556,015	37,862	502,285
Charges for services					
General government	82,600	82,600	194,661	112,061	104,140
Fines and forfeitures	12,000	12,000	23,551	11,551	12,133
Investment earnings (loss)	2,544	2,544	(505)	(3,049)	11,549
Miscellaneous					
Other	3,000	3,000	29,630	26,630	8,045
Total Revenues	1,890,478	1,890,478	2,159,336	268,858	1,849,452

City of Lexington, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Expenditures					
Current					
General government					
Mayor and city council					
Personnel services	\$ 46,936	\$ 46,936	\$ 45,818	\$ 1,118	\$ 36,062
Other services and charges	1,450	1,450	71	1,379	1,410
Total mayor and city council	<u>48,386</u>	<u>48,386</u>	<u>45,889</u>	<u>2,497</u>	<u>37,472</u>
Administration					
Personnel services	264,360	264,360	250,803	13,557	249,679
Supplies	4,000	4,000	2,803	1,197	3,989
Other services and charges	302,929	302,929	143,824	159,105	411,969
Total administration	<u>571,289</u>	<u>571,289</u>	<u>397,430</u>	<u>173,859</u>	<u>665,637</u>
Elections					
Personnel services	7,811	7,811	6,579	1,232	13,421
Other services and charges	780	780	427	353	1,724
Total elections	<u>8,591</u>	<u>8,591</u>	<u>7,006</u>	<u>1,585</u>	<u>15,145</u>
Total general government	<u>628,266</u>	<u>628,266</u>	<u>450,325</u>	<u>177,941</u>	<u>718,254</u>
Public safety					
Police protection and administration					
Other services and charges	<u>826,253</u>	<u>826,253</u>	<u>859,252</u>	<u>(32,999)</u>	<u>788,914</u>
Fire fighting and administration					
Personnel services	131,189	131,189	151,147	(19,958)	129,688
Supplies	19,113	19,113	10,292	8,821	12,443
Other services and charges	69,975	69,975	57,815	12,160	61,713
Total fire fighting and administration	<u>220,277</u>	<u>220,277</u>	<u>219,254</u>	<u>1,023</u>	<u>203,844</u>
Building inspection					
Other services and charges	<u>152,500</u>	<u>152,500</u>	<u>363,920</u>	<u>(211,420)</u>	<u>175,515</u>
Animal control					
Other services and charges	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total public safety	<u>1,199,530</u>	<u>1,199,530</u>	<u>1,442,426</u>	<u>(242,896)</u>	<u>1,168,273</u>

City of Lexington, Minnesota
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Continued)
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Year Ended December 31, 2020)

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Actual Amounts
	Original	Final			
Expenditures (Continued)					
Current (continued)					
Public works					
General public works					
Personnel services	\$ 101,247	\$ 101,247	\$ 97,257	\$ 3,990	\$ 95,869
Supplies	53,002	53,002	41,734	11,268	36,226
Other services and charges	38,922	38,922	27,352	11,570	44,002
Total general public works	<u>193,171</u>	<u>193,171</u>	<u>166,343</u>	<u>26,828</u>	<u>176,097</u>
Recycling					
Personnel services	11,212	11,212	13,940	(2,728)	14,643
Supplies	2,100	2,100	2,560	(460)	2,556
Other services and charges	15,675	15,675	13,943	1,732	9,843
Total recycling	<u>28,987</u>	<u>28,987</u>	<u>30,443</u>	<u>(1,456)</u>	<u>27,042</u>
Total public works	<u>222,158</u>	<u>222,158</u>	<u>196,786</u>	<u>25,372</u>	<u>203,139</u>
Culture and recreation					
Parks					
Personnel services	65,692	65,692	62,505	3,187	61,626
Supplies	10,702	10,702	9,042	1,660	5,837
Other services and charges	39,130	39,130	26,867	12,263	18,021
Total culture and recreation	<u>115,524</u>	<u>115,524</u>	<u>98,414</u>	<u>17,110</u>	<u>85,484</u>
Total Expenditures	<u>2,165,478</u>	<u>2,165,478</u>	<u>2,187,951</u>	<u>(22,473)</u>	<u>2,175,150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(275,000)</u>	<u>(275,000)</u>	<u>(28,615)</u>	<u>246,385</u>	<u>(325,698)</u>
Other Financing Sources (Uses)					
Transfers in	275,000	275,000	275,000	-	275,000
Sale of capital assets	-	-	-	-	58,690
Transfers out	-	-	-	-	(15,090)
Total Other Financing Sources (Uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>318,600</u>
Net Change in Fund Balances	-	-	246,385	246,385	(7,098)
Fund Balances, January 1	<u>1,008,063</u>	<u>1,008,063</u>	<u>1,008,063</u>	<u>-</u>	<u>1,015,161</u>
Fund Balances, December 31	<u>\$ 1,008,063</u>	<u>\$ 1,008,063</u>	<u>\$ 1,254,448</u>	<u>\$ 246,385</u>	<u>\$ 1,008,063</u>

City of Lexington, Minnesota
Debt Service Funds
Combining Balance Sheet
December 31, 2021

	599 G.O. Refunding Bonds of 2012	591 Improvement Bonds of 2014	592 Improvement Bonds of 2017	551 Improvement Bonds of 2016	Total
Assets					
Cash and temporary investments	\$ 25,634	\$ 132,921	\$ 294,056	\$ -	\$ 452,611
Receivables					
Taxes	-	987	1,548	-	2,535
Special assessments	-	17,256	200,123	-	217,379
Total Assets	<u>\$ 25,634</u>	<u>\$ 151,164</u>	<u>\$ 495,727</u>	<u>\$ -</u>	<u>\$ 672,525</u>
Deferred Inflows of Resources					
Unavailable revenue - special assessments	\$ -	\$ 17,256	\$ 200,123	\$ -	\$ 217,379
Fund Balances					
Restricted for debt service	<u>25,634</u>	<u>133,908</u>	<u>295,604</u>	<u>-</u>	<u>455,146</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$ 25,634</u>	<u>\$ 151,164</u>	<u>\$ 495,727</u>	<u>\$ -</u>	<u>\$ 672,525</u>

City of Lexington, Minnesota
Debt Service Funds
Combining Schedule of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 2021

	599	591	592	551	
	G.O. Refunding	Improvement	Improvement	Improvement	Total
	Bonds of 2012	Bonds of 2014	Bonds of 2017	Bonds of 2016	
Revenues					
Taxes					
Property	\$ -	\$ 46,974	\$ 83,015	\$ -	\$ 129,989
Franchise	-	-	-	4,071	4,071
Special assessments	-	9,897	25,863	-	35,760
Total Revenues	-	56,871	108,878	4,071	169,820
Expenditures					
Capital outlay					
General government	-	-	33,457	-	33,457
Debt service					
Principal	5,000	8,222	65,000	3,580	81,802
Interest and other	1,779	13,634	33,250	491	49,154
Total Expenditures	6,779	21,856	131,707	4,071	164,413
Net Change in Fund Balances	(6,779)	35,015	(22,829)	-	5,407
Fund Balances, January 1	32,413	98,893	318,433	-	449,739
Fund Balances, December 31	\$ 25,634	\$ 133,908	\$ 295,604	\$ -	\$ 455,146

City of Lexington, Minnesota
Summary Financial Report
Revenues and Expenditures For General Operations -
Governmental Funds
For the Years Ended December 31, 2021 and 2020

	<u>Total</u>		<u>Percent</u>
	<u>2021</u>	<u>2020</u>	<u>Increase</u> <u>(Decrease)</u>
Revenues			
Taxes			
Property taxes	\$ 1,171,149	\$ 1,199,473	(2.36) %
Tax increment	219,383	-	N/A
Franchise taxes	183,523	177,425	3.44
Licenses and permits	314,824	157,617	99.74
Intergovernmental	761,015	704,420	8.03
Charges for services	241,360	195,542	23.43
Fines and forfeitures	23,551	12,133	94.11
Special assessments	42,155	45,511	(7.37)
Investment earnings	84,693	99,399	(14.79)
Miscellaneous	82,375	34,189	140.94
Total Revenues	<u>\$ 3,124,028</u>	<u>\$ 2,625,709</u>	18.98 %
Per Capita	<u>\$ 1,390</u>	<u>\$ 1,114</u>	24.69 %
Expenditures			
Current			
General government	\$ 553,376	\$ 748,650	(26.08) %
Public safety	1,442,426	1,297,155	11.20
Public works	196,786	204,584	(3.81)
Culture and recreation	98,414	85,484	15.13
Capital outlay			
General government	44,377	16,036	176.73
Public safety	28,214	98,725	(71.42)
Public works	324,835	94,524	243.65
Culture and recreation	191,053	56,064	240.78
Debt service			
Principal	81,802	156,802	(47.83)
Interest and other	134,352	115,626	16.20
Total Expenditures	<u>\$ 3,095,635</u>	<u>\$ 2,873,650</u>	7.72 %
Per Capita	<u>\$ 1,377</u>	<u>\$ 1,220</u>	12.90 %
Total Long-term Indebtedness	\$ 1,560,511	\$ 1,642,312	(4.98) %
Per Capita	694	697	(0.42)
General Fund Balance - December 31	\$ 1,254,448	\$ 1,008,063	24.44 %
Per Capita	558	428	30.42

The purpose of this report is to provide a summary of financial information concerning the City of Lexington to interested citizens. The complete financial statements may be examined at City Hall, 9180 Lexington Avenue, Lexington, MN 55014. Questions about this report should be directed to Bill Petrcek, City Administrator at (763) 784-2792.

OTHER REQUIRED REPORT

**CITY OF LEXINGTON
LEXINGTON, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2021**

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council
City of Lexington, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 25, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing 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 those charged with governance and management of the City and the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Abdo".

Abdo
Minneapolis, Minnesota
May 25, 2022



Centennial Lakes Police Department Media Report



Case Number	Incident Date	Time	Description	Location	City
22109154	May 25 2022	00:14	MEDICAL	XX EAST RD	CIRCLE PINES
Summary: POLICE RESPONDED TO THE 40 BLOCK OF EAST RD FOR A MEDICAL EMERGENCY.					
22109328	May 25 2022	09:27	MEDICAL	20XX WILLOW CIR	CENTERVILLE
Summary: OFFICERS RESPONDED TO THE 2000 BLK OF WILLOW CIR REGARDING A MEDICAL. VICTIM WAS TRANSPORTED TO THE HOSPITAL. CLEAR.					
22109351	May 25 2022	10:02	CHECK WELFARE	40XX LOVELL RD	LEXINGTON
Summary: CHECK WELFARE: OFFICERS RESPONDED TO THE 4000 BLOCK OF LOVELL RD TO CHECK THE WELFARE OF AN ADULT MALE PARTY. CALLER ALSO REQUESTED THE MALE BE REMOVED FROM HER RESIDENCE. UPON ARRIVAL, EMS WAS ORDERED AND MALE WAS LATER TRANSPORTED TO THE HOSPITAL.					
22109357	May 25 2022	10:37	DOMESTIC	89XX SYNDICATE AVE	LEXINGTON
Summary: OFFICERS RESPONDED TO THE 8900 BLK OF SYNDICATE REGARDING DOMESTIC QUESTIONS. CLEAR.					
22109562	May 25 2022	14:49	DOMESTIC ESCORT	92XX DUNLAP AVE	LEXINGTON
Summary: DOMESTIC ESCORT OFFICERS WERE DISPATCHED TO THE 9200 BLOCK OF DUNLAP AVE ON A DOMESTIC ESCORT. OFFICERS ASSISTED. CLEAR.					
22109618	May 25 2022	15:48	ORDINANCE VIOLATION	4000-BLK RESTWOOD RD	LEXINGTON
Summary: OFFICER OBSERVED A VEHICLE IN THE 4000 BLK OF RESTWOOD RD. IN VIOLATION OF AN ORDINANCE. WRITTEN WARNING ISSUED. CLEAR.					
22109703	May 25 2022	17:57	INFORMATION	XX EAST RD	CIRCLE PINES
Summary: OFFICER DISPATCHED A PHONE CALL INFORMATIONAL REPORT TO THE 10 BLOCK OF EAST RD.					
22109767	May 25 2022	19:29	CHECK WELFARE	92XX SOUTH HIGHWAY DR	LEXINGTON
Summary: OFFICER DISPATCHED TO THE 9200 BLK OF SOUTH HIGHWAY DR FOR A WELFARE CHECK.					
22109168	May 25 2022	00:35	TRAFFIC	9700-BLK LEXINGTON AVE NE	CIRCLE PINES
Summary: POLICE CONDUCTED A TRAFFIC STOP THAT RESULTED IN A DWI ARREST.					
22109943	May 25 2022	23:41	DAMAGE TO CITY PROPERTY	XX NORTH RD	CIRCLE PINES
Summary: ON 05/25/2022 OFFICER DOCUMENTED A DAMAGE TO SQUAD REPORT.					
22109188	May 25 2022	01:21	DOMESTIC	92XX DUNLAP AVE	LEXINGTON
Summary: ON 05/25/2022 OFFICERS WERE DISPATCHED TO A 911 OPEN LINE IN THE 9200 BLOCK OF GRIGGS AVE. ADULT MALE SUBSEQUENTLY ARRESTED FOR DOMESTIC ASSAULT.					
22109893	May 25 2022	23:13	DWI-4TH DEGREE	LAKE DR / PINE DR	CIRCLE PINES



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: ON 05/25/2022 OFFICER CONDUCTED A TRAFFIC STOP ON A WRONG WAY DRIVER ON LAKE DRIVE NEAR PINE DRIVE. ADULT FEMALE SUBSEQUENTLY ARRESTED FOR DWI.					
22109954	May 26 2022	02:15	MEDICAL	38XX LIBERTY LN	LEXINGTON
Summary: ON 05/26/2022 OFFICERS RESPONDED TO THE 3800 BLOCK OF LIBERTY LANE ON A REPORT OF AN INTOXICATED MALE. LEXINGTON FIRE AND ALLINA EMS ASSISTED.					
22110137	May 26 2022	10:28	MEDICAL	2XX PINE HOLLOW DR	CIRCLE PINES
Summary: MALE WAS SENT TO THE HOSPITAL. CLEAR.					
22110274	May 26 2022	13:13	MEDICAL	90XX DUNLAP AVE	LEXINGTON
Summary: OFFICERS RESPONDED TO A MEDICAL IN THE 900 BLK OF DUNLAP AVE. CLEAR.					
22110614	May 26 2022	19:48	TRAFFIC	LOVELL RD / GRIGGS AVE	LEXINGTON
Summary: OFFICER OBSERVED A TRAFFIC VIOLATION NEAR THE INTERSECTION OF LOVELL RD AND GRIGGS AVE.					
22110623	May 26 2022	20:01	TRAFFIC	LAKE DR / GRIGGS AVE	LEXINGTON
Summary: OFFICER OBSERVED A TRAFFIC VIOLATION NEAR THE INTERSECTION OF LAKE DR AND GRIGGS AVE. VERBAL WARNINGS WERE ISSUED.					
22110655	May 26 2022	20:32	INFORMATION	XX VILLAGE PKWY	CIRCLE PINES
Summary: OFFICER DISPATCHED AN INFORMATIONAL REPORT CALL TO THE 10 BLOCK OF VILLAGE PKWY.					
22110783	May 26 2022	23:24	TRAFFIC	LAKE DR / WOODLAND RD	LEXINGTON
Summary: ON 05/26/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR LAKE DRIVE AND WOODLAND RD. MALE DRIVER FLED ON FOOT. MALE DRIVER CHARGED OUT OF CUSTODY.					
22110756	May 26 2022	22:50	DWI-4TH DEGREE	LEXINGTON AVE / NORTH RD	CIRCLE PINES
Summary: OFFICER OBSERVED TRAFFIC VIOLATION IN THE AREA OF LEXINGTON AVE/NORTH RD. OFFICER CONDUCTED TRAFFIC STOP FOR VIOLATION AND AN ADULT MALE DRIVER WAS SUBSEQUENTLY ARRESTED FOR DWI.					
22110468	May 26 2022	16:58	TRAFFIC	LAKE DR / LEXINGTON AVE	LEXINGTON
Summary: TRAFFIC OFFICERS OBSERVED A TRAFFIC VIOLATION IN THE AREA OF LAKE DR AND LEXINGTON AVE. CHARGES PENDING.					
22111055	May 27 2022	11:01	MISCELLANEOUS OFFICER	41XX LOVELL RD	LEXINGTON
Summary: MISCELLANEOUS OFFICER OFFICERS WERE DISPATCHED TO THE 4100 BLOCK OF LOVELL RD ON A VICTIM NOTIFICATION. OFFICERS MADE CONTACT BY PHONE AND ADVISED. CLEAR.					
22111075	May 27 2022	11:27	MISCELLANEOUS OFFICER	XX PLEASANT VIEW LN	CIRCLE PINES



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: MISCELLANEOUS OFFICER					
OFFICERS WERE DISPATCHED TO A PHONE CALL WELFARE CHECK IN THE 0 BLOCK OF PLEASANTVIEW LN. OFFICERS SPOKE TO A PERSON WHO WAS LOOKING FOR ADVICE ON DEALING WITH AN ADULT ALCOHOLIC CHILD. OFFICERS ADVISED.					
CLEAR.					
22111109	May 27 2022	12:04	ASSIST OTHER AGENCY		BLAINE
22111424	May 27 2022	17:23	INFORMATION	38XX MINUTEMAN LN	LEXINGTON
Summary: OFFICER DISPATCHED AN INFORMATIONAL REPORT TO THE 3800 BLOCK OF MINUTEMAN LN.					
22111530	May 27 2022	19:28	TRAFFIC	COUNTY RD J / INDIAN HILLS LN	CIRCLE PINES
Summary: OFFICER OBSERVED A TRAFFIC VIOLATION NEAR THE INTERSECTION OF COUNTY RD J AND INDIAN HILLS DR. VERBAL WARNINGS WERE ISSUED.					
22111678	May 27 2022	22:19	MEDICAL	8XX CIVIC HEIGHTS DR	CIRCLE PINES
Summary: OFFICER WAS DISPATCHED TO A MEDICAL IN THE 800-BLK OF CIVIC HEIGHTS DR.					
22111755	May 27 2022	23:46	DWI-4TH DEGREE	GRIGGS AVE / WOODLAND RD	LEXINGTON
Summary: ON 05/27/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR GRIGGS AVE AND WOODLAND RD.					
ADULT MALE SUBSEQUENTLY ARRESTED FOR DWI.					
22113044	May 27 2022	18:03	VEHICLE LOCKOUT		LEXINGTON
22111774	May 28 2022	00:08	DOMESTIC	17XX CENTER ST	CENTERVILLE
Summary: OFFICERS WERE DISPATCHED TO A DOMESTIC IN THE 1700-BLK OF CENTER ST.					
22111803	May 28 2022	01:03	MEDICAL	3XX FOREST DR	CIRCLE PINES
Summary: ON 05/28/2022 OFFICERS WERE DISPATCHED TO THE 300 BLOCK OF FOREST DRIVE ON A MEDICAL.					
CENTENNIAL FIRE AND EMS ASSISTED.					
22111845	May 28 2022	02:30	TRAFFIC	GRIGGS AVE / RESTWOOD RD	LEXINGTON
Summary: OFFICER CONDUCTED A TRAFFIC STOP FOR A VIOLATION THAT OCCURRED AT THE INTERSECTION OF GRIGGS AVE/RESTWOOD RD.					
22112410	May 28 2022	21:03	MEDICAL	XX OAK RD	CIRCLE PINES
Summary: OFFICER DISPATCHED TO THE 10 BLOCK OF OAK RD FOR A MEDICAL.					
22112576	May 28 2022	23:55	ASSIST OTHER AGENCY		BLAINE
22112060	May 28 2022	13:58	PROPERTY DAMAGE	LEXINGTON AVE / LOVELL RD	CIRCLE PINES
Summary: OFFICER DISPATCHED TO THE INTERSECTION OF LEXINGTON AVE AND LOVELL RD FOR A PROPERTY DAMAGE HIT AND RUN ACCIDENT. THE SUSPECT WAS LOCATED AND CITED FOR MULTIPLE OFFENSES.					
22111922	May 28 2022	09:10	ASSIST OTHER AGENCY		HUGO
22112685	May 29 2022	03:04	MEDICAL	72XX TWIN LAKES AVE	CENTERVILLE



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: OFFICERS WERE DISPATCHED TO A MEDICAL IN THE 7200-BLK OF TWIN LAKES AVE.					
22112751	May 29 2022	08:43	ANIMAL COMPLAINT	72XX PETERSON TRL	CENTERVILLE
Summary: OFFICER WAS DISPATCHED TO THE 7200-BLK OF PETERSON TRL FOR AN ANIMAL CALL.					
22113240	May 29 2022	22:11	PUBLIC ASSIST	91XX SOUTH HIGHWAY DR	LEXINGTON
Summary: OFFICER WAS DISPATCHED TO A PUBLIC ASSIST IN THE 9100-BLK OF S HWY DR.					
22113263	May 29 2022	22:46	MEDICAL	69XX DUPRE RD	CENTERVILLE
Summary: ON 05/29/2022 OFFICERS RESPONDED TO THE 6900 BLOCK OF DUPRE. FIRE AND EMS ASSISTED.					
22112629	May 29 2022	01:12	TRAFFIC	RESTWOOD RD / ALBERT AVE	LEXINGTON
Summary: ON 05/29/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR THE INTERSECTION OF RESTWOOD RD AND ALBERT AVE. ADULT MALE DRIVER SUBSEQUENTLY ARRESTED FOR DWI.					
22113950	May 30 2022	19:40	NOISE COMPLAINT	19XX CENTER ST	CENTERVILLE
Summary: POLICE ADVISED A HOMEOWNER IN THE 1900 BLOCK OF CENTER STREET OF A DRIVING COMPLAINT FROM THE WEEKEND.					
22113366	May 30 2022	01:32	DWI-4TH DEGREE	LAKE DR / GRIGGS AVE	LEXINGTON
Summary: OFFICER CONDUCTED A TRAFFIC STOP FOR A TRAFFIC VIOLATION OBSERVED IN THE AREA OF LAKE DR/GRIGGS AVE. AN ADULT MALE WAS SUBSEQUENTLY ARRESTED FOR DWI.					
22114211	May 31 2022	03:45	MEDICAL	39XX RESTWOOD RD	LEXINGTON
Summary: MEDICAL: RESPONDED TO MEDICAL EMERGENCY CALL IN THE 3900 BLOCK OF RESTWOOD RD INVOLVING AN ADULT FEMALE WITH BREATHING PROBLEMS. IT SHOULD BE NOTED THIS WAS A RETURN CALL WITHIN THE PAST 24 HOURS. ARRIVED AND STOOD BY FOR PARAMEDICS.					
22114205	May 31 2022	03:17	MEDICAL	19XX 72ND ST	CENTERVILLE
Summary: OFFICERS WERE DISPATCHED TO A MEDICAL IN THE 1900-BLK OF 72ND ST.					
22114130	May 31 2022	00:24	NOISE COMPLAINT	93XX SYNDICATE AVE	LEXINGTON
Summary: OFFICERS WERE DISPATCHED TO A NOISE COMPLAINT IN THE 9300-BLK OF SYNDICATE AVE.					
22114246	May 31 2022	06:15	MEDICAL	17XX PELTIER LAKE DR	CENTERVILLE
Summary: A MEDICAL WAS REPORTED IN THE 1700 BLOCK OF PELTIER LAKE DR.					
22114446	May 31 2022	11:52	ORDINANCE COMPLAINT	XX NORTH RD	CIRCLE PINES
Summary: OFFICER DISPATCHED TO 30 BLOCK NORTH RD. REGARDING AN ORDINANCE COMPLAINT. VERBAL WARNING.					
22114509	May 31 2022	12:50	INFORMATION	71XX PETERSON TRL	CENTERVILLE



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: INFORMATION ABOUT FRAUD WAS TAKEN IN THE 7100 BLOCK OF PETESON TRL					
22114655	May 31 2022	15:26	LIFT ASSIST	38XX PATRIOT LN	LEXINGTON
Summary: LIFT ASSIST					
OFFICERS WERE DISPATCHED TO A LIFT ASSIST IN THE 3800 BLOCK OF PATRIOT LN. OFFICERS ASSISTED THE PERSON.					
CLEAR.					
22114772	May 31 2022	17:23	CHECK WELFARE	XX WEST RD	CIRCLE PINES
Summary: WELFARE CHECK					
OFFICERS WERE DISPATCHED TO THE 20 BLOCK OF WEST RD FOR A THEFT IN PROGRESS. OFFICERS DETERMINED NO THEFT WAS OCCURRING AND THAT THE CALLER WAS EXPERIENCING A MEDICAL ISSUE. CARE GIVERS FOR THE CALLER WERE PRESENT AND ADVISED.					
CLEAR.					



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
22115125	Jun 1 2022	04:52	MOTORIST ASSIST	XX PINE DR	CIRCLE PINES
Summary: OFFICERS WERE DISPATCHED TO A MOTORIST ASSIST IN THE 20-BLK OF PINE DR.					
22115251	Jun 1 2022	10:34	ANIMAL COMPLAINT	XX SHADY WAY	CIRCLE PINES
Summary: OFFICER DISPATCHED TO THE 0 BLOCK OF SHADY WAY REGARDING AN ANIMAL COMPLAINT. NO VIOLATION. OWNER ADVISED OF COMPLAINT.					
CLEAR.					
22115217	Jun 1 2022	09:33	MEDICAL	XX OAK RIDGE TRAIL	CIRCLE PINES
Summary: MEDICAL: RESPONDED TO MEDICAL EMERGENCY CALL INVOLVING AN ADULT MALE IN THE 20 BLOCK OF OAK RIDGE TRAIL IN CIRCLE PINES. UPON ARRIVAL, I ASSISTED EMS AND FIRE/RESCUE UNTIL MALE WAS TRANSPORTED.					
22115550	Jun 1 2022	17:10	DOMESTIC	38XX PATRIOT LN	LEXINGTON
Summary: POLICE MEDIATED A VERBAL DOMESTIC BETWEEN MOTHER AND SON IN THE 3800 BLOCK OF PARTRIOOT LANE.					
22115527	Jun 1 2022	16:47	DOMESTIC ESCORT	92XX DUNLAP AVE	LEXINGTON
Summary: POLICE ASSISTED IN A DOMESTIC ESCORT IN THE 9200 BLOCK OF DUNLAP AVENUE.					
22115764	Jun 1 2022	21:55	MEDICAL	XX SOUTH DR	CIRCLE PINES
Summary: OFFICERS WERE DISPATCHED TO A MEDICAL IN THE 90-BLK OF SOUTH DR.					
22115431	Jun 1 2022	14:55	WARRANT ARREST	41XX LOVELL RD	LEXINGTON
Summary: AN ADULT FEMALE TURNED HERSELF IN ON AN OUTSTANDING WARRANT IN THE 4100 BLOCK OF LOVELL ROAD.					
22115833	Jun 1 2022	23:40	TRAFFIC	CENTERVILLE RD / HUNTERS TRL	CENTERVILLE
Summary: OFFICER CONDUCTED A TRAFFIC STOP FOR A VIOLATION THAT OCCURRED IN THE AREA OF CENTERVILLE RD/HUNTERS TRL. OFFICER LEARNED DRIVER WAS A JUVENILE AND PARENT WAS CONTACTED.					
22115867	Jun 2 2022	01:01	WARRANT ARREST	MAIN ST / 20TH AVE	CENTERVILLE
Summary: OFFICER CONDUCTED A TRAFFIC STOP ON A VEHICLE FOR A VIOLATION OBSERVED IN THE AREA OF MAIN ST/20TH AVENUE. AN ADULT MALE WAS SUBSEQUENTLY ARRESTED FOR MULTIPLE OUTSTANDING WARRANTS AND A FORMAL COMPLAINT REQUEST WAS COMPLETED.					
22116313	Jun 2 2022	15:45	HOUSE/PROPERTY CHECK		CIRCLE PINES
22116002	Jun 2 2022	08:50	LOST ANIMAL	89XX NAPLES ST	LEXINGTON
Summary: CSO DISPATCHED TO THE AREA OF THE 8900 BLOCK OF NAPLES STREET ON THE REPORT OF A CONTAINED DOG IN CALLER'S YARD.					
22115901	Jun 2 2022	03:03	ASSIST OTHER AGENCY		BLAINE
22116477	Jun 2 2022	18:21	TRAFFIC	RESTWOOD RD / NAPLES ST	LEXINGTON
Summary: OFFICER CONDUCTED A ROUTINE LICENSE PLATE QUERY NEAR THE INTERSECTION OF RESTWOOD RD AND NAPLES ST. OFFICER CONDUCTED A TRAFFIC STOP AND AN ADULT MALE WAS SUBSEQUENTLY ARRESTED ON HIS OUTSTANDING WARRANT.					
22116530	Jun 2 2022	19:35	CHECK WELFARE	91XX SOUTH HIGHWAY DR	LEXINGTON



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: OFFICER DISPATCHED TO THE 9100 BLOCK OF SOUTH HIGHWAY FOR A WELFARE CHECK.					
22116700	Jun 2 2022	23:12	TRAFFIC	LAKE DR / GRIGGS AVE	LEXINGTON
Summary: ON 06/02/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR LAKE DRIVE AND GRIGGS AVE. ADULT MALE SUBSEQUENTLY ARRESTED.					
22116251	Jun 2 2022	14:15	MEDICAL	38XX PATRIOT LN	LEXINGTON
Summary: MEDICAL OFFICERS WERE DISPATCHED TO THE 3800 BLOCK OF PATRIOT ON A MEDICAL. OFFICERS BEGAN A MEDICAL ASSESSMENT. AMBULANCE TRANSPORTED FOR FURTHER EVALUATION AND TREATMENT. CLEAR.					
22116312	Jun 2 2022	15:26	CHECK WELFARE	38XX BOSTON LN	LEXINGTON
Summary: CHECK WELFARE OFFICERS WERE DISPATCHED TO THE 3800 BLOCK OF BOSTON LN ON A WELFARE CHECK. OFFICERS DETERMINED THE PARTY WAS OK AND NO ACTION WAS NEEDED. CLEAR.					
22116600	Jun 2 2022	21:17	ASSIST OTHER AGENCY		BLAINE
22116568	Jun 2 2022	20:19	MEDICAL	69XX DUPRE RD	CENTERVILLE
Summary: MEDICAL OFFICERS WERE DISPATCHED TO A MEDICAL IN THE 6900 BLOCK OF DUPRE RD. OFFICERS ASSISTED FIRE IN TREATING THE VICTIM. AMBULANCE TRANSPORTED FOR FURTHER EVALUATION AND TREATMENT. CLEAR.					
22117241	Jun 3 2022	15:46	MEDICAL	38XX MINUTEMAN LN	LEXINGTON
Summary: MEDICAL OFFICERS WERE DISPATCHED TO THE 3800 BLOCK OF MINUTEMAN LN ON A MEDICAL. OFFICERS ADMINISTERED EMERGENCY AID. AMBULANCE TRANSPORTED FOR FURTHER EVALUATION. CLEAR.					
22117502	Jun 3 2022	20:04	FIRE	70XX CENTERVILLE RD	CENTERVILLE
Summary: FIRE OFFICERS WERE DISPATCHED TO THE 7000 BLOCK OF CENTERVILLE RD ON FLAMES SEEN COMING FROM A VENT ON THE SIDE OF THE BUILDING. OFFICERS DETERMINED THERE HAD BEEN A GREASE FIRE IN THE KITCHEN OF A COMMERCIAL PROPERTY. OFFICERS ASSISTED FIRE. CLEAR.					
22116761	Jun 3 2022	00:36	TRAFFIC	LEXINGTON AVE / LOVELL RD	LEXINGTON
Summary: ON 06/03/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR LEXINGTON AVE AND LOVELL RD. ADULT MALE DRIVER AND AN ADULT MALE PASSENGER SUBSEQUENTLY ARRESTED.					
22116955	Jun 3 2022	10:25	ASSIST OTHER AGENCY		LINO LAKES
22117811	Jun 4 2022	02:23	ASSAULT	90XX SOUTH HIGHWAY DR	LEXINGTON



Centennial Lakes Police Department

Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: POLICE RESPONDED TO 9000 BLOCK OF S. HWY. DR. FOR A DOMESTIC REPORT.					
22118159	Jun 4 2022	15:20	THEFT	16XX PELTIER LAKE DR	CENTERVILLE
Summary: OFFICER DISPATCHED TO THE 1600 BLOCK OF PELTIER LAKE DR FOR A THEFT REPORT.					
22118180	Jun 4 2022	15:48	MEDICAL	3XX HERITAGE TRL	CIRCLE PINES
Summary: MEDICAL					
OFFICERS WERE DISPATCHED TO THE 300 BLOCK OF HERITAGE TRL ON A MEDICAL. OFFICERS ASSISTED FIRE IN ASSESSING THE VICTIM. AMBULANCE TRANSPORTED FOR FURTHER EVALUATION AND TREATMENT.					
CLEAR.					
22118359	Jun 4 2022	19:21	SUSPICIOUS ACTIVITY	88XX PASCAL AVE	LEXINGTON
Summary: OFFICER FLAGGED DOWN FOR A SUSPICIOUS ACTIVITY REPORT OCCURING IN THE 8800 BLOCK OF PASCAL AVE.					
22118544	Jun 4 2022	22:37	SUSPICIOUS ACTIVITY	XX W GOLDEN LAKE RD	CIRCLE PINES
Summary: POLICE RESPONDED TO 53 W GOLDEN LAKE RD FOR SUSPICIOUS ACTIVITY					
22118567	Jun 4 2022	23:07	TRAFFIC-DAC IPS	MAIN ST / 20TH AVE	CENTERVILLE
Summary: ON 06/04/2022 OFFICER CONDUCTED A TRAFFIC STOP NEAR MAIN ST AND 20TH AVE.					
ADULT MALE SUBSEQUENTLY ARRESTED.					
22117827	Jun 4 2022	03:36	ASSIST OTHER AGENCY		LINO LAKES
22118762	Jun 5 2022	07:42	ASSIST OTHER AGENCY		LINO LAKES
22118919	Jun 5 2022	13:29	DOMESTIC	90XX GRIGGS AVE	LEXINGTON
Summary: DOMESTIC					
OFFICERS DISPATCHED TO A PHYSICAL DOMESTIC IN THE 9000 BLOCK OF GRIGGS AVE.					
CLEAR.					
22118978	Jun 5 2022	15:19	THEFT	94XX LEXINGTON AVE	LEXINGTON
Summary: OFFICER DISPATCHED A DELAYED THEFT REPORT IN THE 9400 BLOCK OF LEXINGTON AVE.					
22119208	Jun 5 2022	21:22	DOMESTIC	17XX CENTER ST	CENTERVILLE
Summary: OFFICER DISPATCHED TO THE 1700 BLOCK OF CENTER ST FOR A VERBAL DOMESTIC.					
22119033	Jun 5 2022	16:35	CHECK WELFARE	XX E GOLDEN LAKE RD	CIRCLE PINES
Summary: OFFICER DISPATCHED TO THE 10 BLOCK OF EAST GOLDEN LAKE RD FOR A WELFARE CHECK.					
22119350	Jun 6 2022	03:10	DOMESTIC ASSAULT	17XX CENTER ST	CENTERVILLE
Summary: OFFICERS WERE DISPATCHED TO THE 1700-BLK OF CENTER ST ON THE REPORT OF A DOMESTIC IN PROGRESS. AN ADULT MALE WAS SUBSEQUENTLY ARRESTED.					
22119967	Jun 6 2022	18:39	DOMESTIC	XX NORTH RD	CIRCLE PINES



Centennial Lakes Police Department Media Report



Case Number	Incident Date	Time	Description	Location	City
Summary: OFFICER DISPATCHED TO THE 10 BLOCK OF NORTH RD FOR A VERBAL DOMESTIC. PARTIES AGREED TO SEPARATE.					
22119542	Jun 6 2022	10:27	ASSAULT	XX W GOLDEN LAKE RD	CIRCLE PINES
Summary: AN ASSAULT WAS REPORTED AT GOLDEN LAKE PARK. ACTIVE.					
22120002	Jun 6 2022	19:21	NO CONTACT ORDER VIOLATION	17XX CENTER ST	CENTERVILLE
Summary: POLICE RESPONDED TO A REPORT OF A VIOLATION OF A PROTECTION ORDER IN THE 1700 BLOCK OF CENTER STREET. AN ADULT MALE WAS SUBSEQUENTLY PLACED UNDER ARREST.					
22119937	Jun 6 2022	18:01	ANIMAL COMPLAINT	40XX WOODLAND RD	LEXINGTON
Summary: OFFICER DISPATCHED TO THE 4000 BLOCK OF WOODLAND RD FOR AN ANIMAL COMPLAINT.					
22120518	Jun 7 2022	11:56	CHECK WELFARE	91XX JACKSON AVE	LEXINGTON
Summary: A WELFARE CHECK WAS FIELDDED IN THE 9100 BLOCK OF JACKSON AVE.					
22120973	Jun 7 2022	20:29	TRAFFIC	EDGEWOOD RD / HAMLINE AVE	LEXINGTON
Summary: OFFICER OBSERVED A TRAFFIC VIOLATION NEAR THE INTERSECTION OF EDGEWOOD RD AND HAMLINE AVE. AN ADULT FEMALE WAS SUBSEQUENTLY ARRESTED FOR 5TH DEGREE DRUGS.					

CITY REPORT

May 2022

blaine centerville circle pines ham lake lexington lino lakes spring lake park

Video Production



Municipal Producer, Trevor Scholl, completed five productions in May. The shows include several episodes of Business Matters and coverage of a Level 3 POR meeting for the City of Blaine's website. In addition to those productions, Trevor provided technical support for a Blaine Facebook Town Hall. Programs were also produced by T.J. Tronson, Danika Peterson, and Rusty Ray for the city channels. Trevor reaches out to city officials and department contacts, every month, regarding potential programming for the channels. City staff and elected officials are encouraged to contact Trevor with any ideas or requests for programming.

▪ May Completed Videos/Playing on City Cable Channels & Streaming

Title	Producer	Runtime
Business Matters: Vocate	Trevor Scholl	00:05:24
Business Matters: Thorne Bros Fishing	Trevor Scholl	00:06:15
Thorne Bros Custom Rods	Trevor Scholl	00:04:27
Sober League Disc Golf	Trevor Scholl	00:03:15
Level 3 POR (Blaine Website Only)	Trevor Scholl	00:44:00
Catalytic Converter Theft Prevention Devices Available	Danika Peterson/Rusty Ray	00:01:51
Centennial Lakes Police Unveil Hybrid Cars	Danika Peterson/Rusty Ray	00:02:16
Anoka County Board Meeting (5/10/22)	T.J. Tronson	00:38:19
Anoka County Board Meeting (5/24/22)	T.J. Tronson	01:16:04

Some projects that Trevor is working on or is scheduled to produce include:

- Ham Lake Mayor's Minutes
- Blaine PD traffic ride along
- Additional summer Mayor's Minutes
- Circle Pines energy efficient plumbing
- Blaine Facebook live town halls

Equipment Consulting/Technical Support



Blaine

- No assistance required.

Centerville

- 5.2.22: Freelancer, John Murphy, reported that the system seems to be operating smoothly, after the set-up was changed to match the diagram.
- 5.12.22: Unable to record on device. Hard drive is full again. Went to city hall and deleted files. Trained John Murphy to delete files and Teresa. Created step by step instruction sheet.

Circle Pines

- No assistance required.

Ham Lake

- 5.11.22: Reached out to Z Systems regarding Ham Lake Fire Station upgrades. Talked with Freddie regarding creating an emergency broadcast back-up and other projects. Currently working on meeting dates.

Lexington

- No assistance required.

Lino Lakes

- No assistance required.

Spring Lake Park

- No assistance required.

All Cities

- May: Pro-VOD install and file transfers. New servers for city streaming channels and graphics. Will allow for live closed captioning through Tightrope software and hardware.

Channel Management



Programming Coordinator, Michele Silvester, along with help from Eric Houston, and Trevor Scholl, is responsible for processing and scheduling the programming on the City channels. There are three categories of programs that are scheduled on the City channels; live and replayed meetings, NMTV staff created video content, and informational graphics pages. All categories of programming must be encoded, scheduled, and entered into the Tightrope playback system or entered into the Carousel video files. As each live meeting is being recorded at City Hall, it is routed to the North Metro TV head-end and then sent out over the cable system live. At the same time it is also encoded on a server for future playbacks. The following meetings were processed in May:

Title	Producer	Runtime
Blaine City Council Meeting (5/2/22)	T.J. Tronson	00:40:02
Blaine Planning Commission Meeting (5/10/22)	T.J. Tronson	00:42:31
Blaine City Council Meeting (5/16/22)	Trevor Scholl	01:05:07
Blaine Natural Resources Conservation Board Meeting (5/17/22)	Trevor Scholl	01:35:41

Blaine Park Board Meeting (5/24/22)	Trevor Scholl	00:27:40
Centerville Planning & Zoning Meeting (5/3/22)	John Murphy	02:42:55
Centerville Park & Rec Meeting (5/4/22)	John Murphy	02:26:48
Centerville City Council Meeting (5/11/22)	Teresa Bender	01:25:43
Centerville EDA Meeting (5/18/22)	John Murphy	01:44:26
Centerville City Council Meeting (5/25/22)	Teresa Bender	03:24:26
Circle Pines Park Board Meeting (5/3/22)	Patrick Willson	00:25:59
Circle Pines City Council Meeting (5/10/22)	Rusty Ray	00:39:16
Circle Pines Utility Commission Meeting (5/18/22)	Patrick Willson	00:11:21
Circle Pines City Council Meeting (5/24/22)	Patrick Willson	00:25:19
Ham Lake City Council Meeting (5/2/22)	Patrick Willson	00:26:13
Ham Lake Planning Commission Meeting (5/9/22)	Patrick Willson	00:08:48
Ham Lake City Council Meeting (5/16/22)	Patrick Willson	00:22:26
Ham Lake Planning Commission Meeting (5/23/22)	Patrick Willson	00:30:14
Lexington City Council Meeting (5/5/22)	Lexington Staff	00:19:21
Lexington City Council Meeting (5/18/22)	Lexington Staff	00:09:11
Lino Lakes Environmental Board Meeting (5/4/22)	Anne Serwe	01:11:33
Lino Lakes City Council Meeting (5/9/22)	Anne Serwe	00:33:45
Lino Lakes Planning & Zoning Commission Meeting (5/11/22)	Anne Serwe	01:23:19
Lino Lakes City Council Meeting (5/23/22)	Anne Serwe	01:00:54
Spring Lake Park City Council Meeting (5/2/22)	Emerson Rice	00:48:17
Spring Lake Park City Council Meeting (5/16/22)	Emerson Rice	01:01:56
Spring Lake Park Planning Commission Meeting (5/23/22)	Danika Peterson	01:56:00
27 New Programs		27:49:11 New Hours

Meetings are scheduled for replay based on schedules requested by each City. Additional longer-length video programming, produced by NMTV staff, is also scheduled on the channels. With the arrival of the Carousel units, shorter-length videos and promos are loaded onto those devices, rather than being scheduled as separate playbacks. The short videos cycle through, with graphics pages, and play on the channels whenever a scheduled program is not playing. Depending on whether a City selected the split screen or full screen Carousel option, the shorter videos are cycling 24 hours a day. The table below outlines how many times a longer-length video program was entered into the Tightrope system, and played back on each City channel.

City	Number of Times Programs Played	Hours Programmed on Channel
Blaine	178	160:19:18
Centerville	57	116:01:39
Circle Pines	161	109:22:51
Ham Lake	60	24:09:27
Lexington	95	21:37:51
Lino Lakes	71	55:54:16
Spring Lake Park	116	130:15:58
Totals:	738 Program Playbacks	617:41:20 Hours of Video Programming on Channels

The last category of programming on City channels consists of bulletin board, or graphics pages, that display information about the City or about events and issues of interest to citizens. With the installation of the Carousel units, Eric Houston has assumed responsibility for updating the information on all seven channels. He works closely with each City's representative to ensure that all requested data slides are created and posted to the satisfaction of the City. Even though Eric is doing the work of creating the data pages, the Cities maintain editorial control. In addition to the graphics pages, the Carousel units play video. Trevor Scholl is responsible for encoding any short videos that are displayed. The following work was done for City Carousel units in May:

Blaine

- Transcoded and uploaded 3 videos to Carousel.

Centerville

- Transcoded and uploaded 2 videos to Carousel.

Circle Pines

- Transcoded and uploaded 3 videos to Carousel.

Ham Lake

- Transcoded and uploaded 3 videos to Carousel.

Lexington

- Transcoded and uploaded 3 videos to Carousel.

Lino Lakes

- Transcoded and uploaded 2 videos to Carousel.

Spring Lake Park

- Transcoded and uploaded 2 videos to Carousel.
- Created 8 new Carousel graphics page.

Meetings on Demand



NMTV has created a video on demand service, with line-item bookmarking, for our Cities' meetings. In order to accomplish this, each encoded meeting has to undergo several steps. The meeting must first be transferred and transcoded from the playback server to the video on demand server. Once that is done, a staff member must go through

the meeting entering a bookmark at the start of each meeting line-item, and enter the corresponding line-item information. Next, the meeting is linked to the NMTV website's city meeting page for video on demand. The following number of meetings were bookmarked and/or placed on VOD for the Cities in May:

Blaine

- 5 meetings bookmarked and placed on VOD.

Centerville

- 5 meetings bookmarked and placed on VOD.

Circle Pines

- 4 meetings bookmarked and placed on VOD.

Ham Lake

- 4 meetings bookmarked and placed on VOD.

Lexington

- 2 meeting placed on VOD.

Lino Lakes

- 4 meetings bookmarked and placed on VOD.

Spring Lake Park

- 3 meetings bookmarked and placed on VOD

Administrative

Issues dealt with in May include researching and creating the NMTC 2023 budget, coordinating a metro wide salary and benefits study, and moving forward with the introduction of closed captioning.



2023 NMTC Budget Process

- Worked with staff to determine capital equipment, building, and other budget needs for 2023.
- Requested 2023 COLA and benefits information from Operations Committee.
- Obtained estimates for parking lot repairs.
- Completed income summary, budget, Talking Points, line-by-line budget explanation, funding memo, and franchise fee comparison chart for consideration by Operations Committee and Cable Commission.

Goals Progress

- Created spreadsheets for listing job titles and salary ranges for metro-wide pay study.
- Emailed spreadsheets to participating organizations
- Began receiving and organizing data for pay study.
- Held 2nd staff meeting to discuss strategic planning for future of NMTV.
- Meeting focused on commercial services and rates, and marketing.

Closed Captioning

- New Pro-VOD streaming servers were installed and commissioned. They will allow for live closed captioning on streaming channels.
- Reviewed schedule for install of ENCO closed captioning equipment.
- On schedule for closed captioning by end of June.
- Wrote memo updating Operations Committee on closed captioning status.

Miscellaneous

- Responded to budget question from Ham Lake.
- Talked with Teresa in Centerville regarding equipment issues and solutions.
- Talked with Mike Bradley regarding franchise renewal.

- Sent commercial parade coverage contracts to Columbia Heights for signature.
- Wrote minutes for Operations Committee.
- Received and documented monthly Comcast subscriber reports.
- Read May Legal Report and forwarded to Operations Committee and Cable Commission.
- Read industry articles.

North Metro TV

May 2022 Update

Program Production

In May, a total of **81 new programs** were produced utilizing the North Metro facilities, funds, and services. This constitutes **74:15:00 hours of new programming.**

- 29 programs were produced by the public
- 48 programs were produced by NMTV staff
- 4 programs were produced by City staff



Van Shoots

The HD production truck was utilized for 36:15:00 hours of production in May. The following events were produced live and/or recorded for additional playback:

- Boys Lacrosse: Centennial vs. Blaine
- Baseball: Spring Lake Park vs. Centennial
- Baseball: Blaine vs. Centennial
- Softball: Blaine vs. Centennial
- Boys Volleyball: Blaine vs. Centennial
- Softball: 5AAAA SF: Maple Grove vs. Centennial



vMix Live Streaming Shoots

The vMix single camera production system was utilized to record/stream 6 events. The vMix system requires significantly fewer staff members than the production truck. vMix crews are spread out over multiple locations and connected via the internet.

- Adapted Softball: Anoka-Hennepin vs. North Suburban
- Girls Lacrosse: Blaine vs. Centennial
- Boys Lacrosse: Blaine vs. Spring Lake Park/Coon Rapids
- Girls Lacrosse: Spring Lake Park vs. Blaine
- Boys Lacrosse: Spring Lake Park/Coon Rapids vs. Centennial
- Girls Lacrosse: Centennial vs. Spring Lake Park

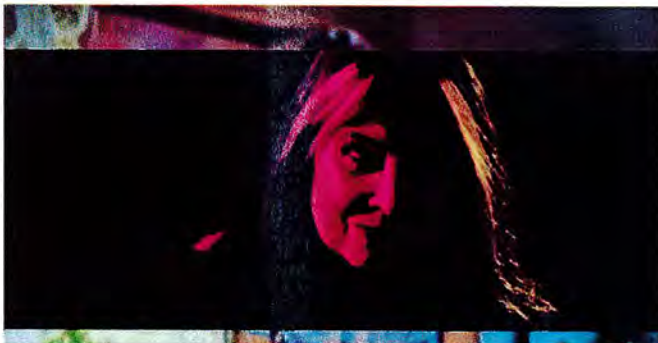


Most Viewed YouTube Sporting Event

Softball: 5AAAA SF: Maple Grove vs. Centennial
702 Views

VOD Workshop Views

Workshop	Type	# of Views	Hours Viewed
Columbo: One More Thing	Mini	49	7.25 hrs
King of the Cowboys 4 – John Wayne	Mini	47	3.75 hrs
King of the Cowboys 3 – Randolph Scott	Mini	58	4 hrs
King of the Cowboys 2 – Autry/Rogers	Mini	63	4 hrs
King of the Cowboys 1 – Strong and Silent	Mini	18	2 hrs
Great British Game Shows	Mini	16	.75 hrs
We Love Lucy: The Lucille Ball Story	Full	108	13.5 hrs
The Immortal Ingrid Pitt	Mini	368	16.75 hrs
The Oscars: 90 Years of the Academy Awards	Full	83	12.75 hrs
Tim Curry Horror Picture Show	Mini	24	.75 hrs
Back to the Eighties: The Decade's Biggest...	Full	3	1 hr
James Bond: 50 Years of 007	Full	8	1.5 hrs
Eurovision: A Celebration	Mini	NA	NA
Yabba-Dabba-Dol! The Fantastic World of Hanna...	Full	620	56.75 hrs
Superman: The Man of Steel on the Silver Screen	Full	NA	NA
The Fantastic Four on the Silver Screen	Mini	NA	NA
Christmas in Hollywood	Full	NA	NA
TV's Greatest Christmas Specials	Full	NA	NA
Chicago Christmas Classics	Mini	120	4.5 hrs
Let's Go Ghostbusters: Filmation's Haunted Heroes	Mini	10	.25 hrs
Monster Movies of the 40s and 50s	Full	258	17 hrs
Monster Movies of the 20s and 30s	Full	30	1.75 hrs
The Presidency on Film JQA to JFK	Full	3	.5 hrs
Monstervision: The Legend of Joe Bob Briggs	Mini	25	2 hrs
The Cult of Caroline Munro	Mini	1277	53 hrs
The Marilyn Monroe Story	Full	NA	NA
Nick at Nite: A TV Viewer's Dream	Mini	29	.75 hrs
The Birth of Animation: Mickey, Bugs, and Betty...	Full	9	2 hrs
Hollywood Goes to War: World War II	Full	53	9.75 hrs
Come on Down: Game Shows of the 70s and 80s	Full	62	5.75 hrs
The Quiz Show Scandals and Other Game Shows...	Full	774	206.5 hrs
The Three Stooges: Comedy's Heavy Hitters	Full	NA	NA
The Marx Brothers: Groucho, Harpo, Chico...	Full	55	4.5 hrs
Mary Pickford: The World's First Movie Star	Full	NA	NA
Hollywood Goes to the Dogs: Lassie, Benji...	Full	7	.25 hrs
35 VOD Workshops		3,695 Total Views	265.0 Hours Viewed



Most Viewed YouTube Workshop

The Cult of Caroline Munro
1,277 Views

YouTube Stats

Month	Viewers	Videos Viewed	Hours Watched	New Subscribers	Total Impressions
January	18,800	28,923	2,355	74	459,857
February	18,312	29,142	2,382	29	448,149
March	19,378	29,639	1,981.50	49	463,807
April	18,750	26,754	1,631.5	48	365,914
May	20,925	30,788	2,215.25	68	444,612
TOTAL:	96,165	145,246	10,565.25	268	2,182,339

NMTV Website Stats

Month	Number of Users	Number of Views	Live Stream Views
January	4,665	6,102	1,681
February	4,121	10,999	1,945
March	5,916	11,617	976
April	10,913	16,299	611
May	13,815	15,970	1,030
TOTAL:	39,430	60,987	6,243

Home Movie Transfers

Home movie transfers have become one of our most popular services. Residents can transfer their family videos themselves for free, or pay NMTV to do it. NMTV can also transfer film, slides, and photos for a fee.

Month	Hours Transferred	Tapes	Film Reels	DVDs	Photos/Slides	Fees Paid
January	327.5	141	8	58	75	\$878.44
February	262.2	36	85	10	0	\$2,028.95
March	249.75	46	79	10	603	\$1,560.82
April	359.75	104	34	24	100	\$1,947.54
May	339.5	116	36	2	215	\$1,482.63
TOTAL:	1,538.75	443	242	104	993	\$7,898.38

Production Highlights

NMTV News Highlights

Each week Danika Peterson and Rusty Ray create a news program that highlights events, people, issues, and information important to citizens of our Member Cities. Some May highlights include:

- Centennial Lakes Police Unveil New Hybrid Squad Vehicles
- Rookery Activity Center Set to Open Thanks to Use of Federal COVID Relief Money in Lino Lakes
- Spring Lake Park EMS Students Participate in Mass Casualty Drill
- Blaine Grass Fire Burns 80 Acres of Land
- Thousands Enjoy Tradition of Minnesota's Fishing Opener



- Lino Lakes Leaders Working on Plans to Help Poorly Draining Sunset Avenue Neighborhood
- Johnsville Elementary Cafeteria Worker Names State's Best
- Hockey Non Profit Seeks to Get More People of Color Involved in Sport
- Connexus Energy Welcomes Flock of Sheep to Solar Array
- Centennial Schhols Seeking More Reading Corps Tutors to Help Elementary Students
- Anoka County Master Gardeners Open Busy Season with Plant Sale Fundraiser
- Blaine Veterans Park Ready for Memorial Day and More Additions to Monuments
- Gas Prices Causing Businesses and Local Governments Financial Pain
- Blaine Leaders Take Pitch for Funding to Fix Highway 65 to Capitol Hill
- Centennial Food Shelf Leaders Worry They're Too Difficult to Find for Clients in Need
- Centerville Approves Plan for Amazon Distribution Center, Bringing Hundreds of Jobs and Vans
- Lino Lakes Opens Rookery Activity Center
- North Metro TV's Mike Johnson Retires Again
- Lino Lakes Buys Used Fire Engine to Replace Damaged Ladder Truck
- University Avenue Elementary Students Plan Garden to Expand Learning About Food and Science

In addition to daily playbacks of North Metro TV News on the cable systems, there are **1,073 local stories** archived for viewers on the **NMTV YouTube channel**. The channel can be accessed through the northmetrotv.com website.



Most Viewed YouTube News Story

Centerville Approve Plans for Amazon Distribution Center
1,130 Views

Video Answer Man

Instructor, Eric Houston, is trying out a new service with Spring Lake Park Parks and Rec. He's calling it "Video Answer Man." This fall and winter, he will set up at City Hall for a three hour session. During that time, residents can come in and ask questions about anything (communications related) that they like. The questions might include setting up a home entertainment system, home movie transfers, public access, their phones, and computer issues. If people are interested in home movie transfers they will be able to get estimates and/or drop off orders. Eric will set some of the home movie transfer equipment for people to see. If there is enough interest in the sessions, we may expand to other venues.

Social Media and Advertising

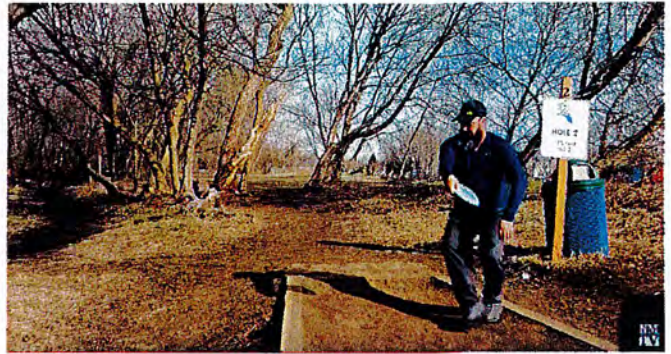
NMTV doesn't have a marketing budget, so we try to find ways to spread the word about our services in whatever free/inexpensive way we can. While we have been posting to social media platforms for a while, we are working to make sure that posts are being done consistently. Studio Manager, Eric Houston, has been heading up this renewed effort. He has been posting to Twitter up to three times a day, highlighting news stories, city videos, sports, and promos for our home movie transfer service and for other services we provide. He is also posting to Facebook, along with other departments, and the maximum posts to Next Door (2 per month). He has met with our news and sports departments to develop a strategy for posts related to their departments. Other steps this month include joining the Ham Lake Community Bulletin Board on Facebook, producing a new video promo for the home movie transfer service, and writing ads for the Blaine, Ham Lake, and Spring Lake Park newsletters promoting the home movie transfer service.



More Fun Stats

Every month this report highlights the most popular Youtube video class, sporting event and news story, but sometimes there are other fun facts that don't get their due. For example:

- The most popular general video on Youtube, in May, was a story Trevor Scholl produced called "New Disc League Provides Options for Sober Players." It has been viewed 2,322 times so far.
- A concert from last month, the Blue Heron Elementary 4th Grade Program was viewed 861 times this month.
- Our most popular Master Gardener piece from last year continues to be "Planting Midget Cantaloupes in Pots." It was viewed 243 times in May. People really love itty bitty cantaloupes.
- The most read news story on our website (the written article...not the video) was "Amazon building in Centerville," read by 1,252 people.
- The second most read news story on our website was "Ham Lake Mayor Resigns," read by 755 people.
- Rusty was the most viewed staff profile. Eight people were curious.



Rookery Photo Shoot

Special Projects Coordinator, T.J. Tronson, finished up his Rookery photography project for Lino Lakes by jumping into the pool with the swimmers to grab some under water shots. He used NMTV's GoPro. After the shoot, he enhanced all the photos and sent them to Lino Lakes staff.



Podcast of Dreams Movie Podcast

As the producer of an expansive film and television history repertoire, Studio Manager, Eric Houston, has a pretty extensive knowledge of the topic. In May, he was invited to be the guest on the "Podcast of Dreams" movie podcast. They talked about the vampire movie, "Near Dark" and Eric advertised NMTV and our services. The episode will release some time in June. He was able to record the video portion of the show and received permission to play it on the public access channel.

City Productions

In May, Municipal Producer, Trevor Scholl, completed five productions. The shows include several episodes of Business Matters and coverage of a Level 3 POR meeting for the City of Blaine's website. Trevor also provided technical support for a Blaine Facebook Town Hall. Completed programs include:

- Business Matters: Thorne Bros Fishing
- Business Matters: Vocate
- Thorne Bros Custom Rods
- Sober League Disc Golf
- Level 3 POR (Blaine website only)



New and ongoing projects include:

- Ham Lake Mayor's Minutes
- Blaine PD traffic ride along
- Additional summer Mayor's Minutes
- Circle Pines energy efficient plumbing
- Blaine Facebook live town halls

Trevor touches base with contacts on a regular basis and also encourages Cities to contact him with ideas for new videos.

Public Access Programs

Title	Producer	Runtime
Bad Movie Bros	Eric Houston	00:36:19
Rice Creek Watershed District Meeting (2 episodes)	Theresa Stasica	02:35:32
Christ Lutheran Church (8 episodes)	Chance Amundson	06:11:38
Lovepower (6 episodes)	Rick Larson	06:00:00
The Power of Love (6 episodes)	Rick Larson	03:00:00
Oak Park Community Church (5 episodes)	David Turnidge	03:22:42
Hope Church	Parker Payne	00:49:14
29 New Programs		22:35:25 New Hours

NMTV Staff Programs

Title	Producer	Runtime
Anoka County Board Meeting (5/10/22)	T.J. Tronson	00:38:19
Anoka County Board Meeting (5/24/22)	T.J. Tronson	01:16:04
NMTV News (4 episodes)	Danika Peterson/Rusty Ray	01:30:08
Catalytic Converter Theft Prevention Devices Available	Danika Peterson/Rusty Ray	00:01:51
Centennial Lakes Police Unveil Hybrid Cars	Danika Peterson/Rusty Ray	00:02:16
Business Matters: Vocate	Trevor Scholl	00:05:24
Business Matters: Thorne Bros Fishing	Trevor Scholl	00:06:15
Thorne Bros Custom Rods	Trevor Scholl	00:04:27
Sober League Disc Golf	Trevor Scholl	00:03:15
Level 3 POR (Blaine Website Only)	Trevor Scholl	00:44:00
Boys Lacrosse: Centennial/Blaine	Kenton Kipp/Ted Leroux	01:31:15
Baseball: Spring Lake Park/Centennial	Kenton Kipp/Ted Leroux	01:12:31
Baseball: Blaine/Centennial	Kenton Kipp/Ted Leroux	02:42:09
Softball: Blaine/Centennial	Kenton Kipp/Ted Leroux	01:35:41
Boys Volleyball: Blaine/Centennial	Kenton Kipp/Ted Leroux	01:38:17
Softball: 5AAAA SF: Maple Grove/Centennial	Kenton Kipp/Ted Leroux	02:07:56
Adapted Softball: Anoka Hennepin/North Suburban	Kenton Kipp/Ted Leroux	00:59:56
Girls Lacrosse: Blaine/Centennial	Kenton Kipp/Ted Leroux	01:23:07
Boys Lacrosse: Blaine/Spring Lake Park-Coon Rapids	Kenton Kipp/Ted Leroux	01:53:02
Girls Lacrosse: Spring Lake Park /Blaine	Kenton Kipp/Ted Leroux	01:33:28
Boys Lacrosse: Spring Lake Park-Coon Rapids/Centennial	Kenton Kipp/Ted Leroux	01:37:29
Girls Lacrosse: Centennial/Spring Lake Park	Kenton Kipp/Ted Leroux	01:20:15
25 New Programs		24:07:05 New Hours

City Meetings

Title	Producer	Runtime
Blaine City Council Meeting (5/2/22)	T.J. Tronson	00:40:02
Blaine Planning Commission Meeting (5/10/22)	T.J. Tronson	00:42:31
Blaine City Council Meeting (5/16/22)	Trevor Scholl	01:05:07
Blaine Natural Resources Conservation	Trevor Scholl	01:35:41

Board Meeting (5/17/22)		
Blaine Park Board Meeting (5/24/22)	Trevor Scholl	00:27:40
Centerville Planning & Zoning Meeting (5/3/22)	John Murphy	02:42:55
Centerville Park & Rec Meeting (5/4/22)	John Murphy	02:26:48
Centerville City Council Meeting (5/11/22)	Teresa Bender	01:25:43
Centerville EDA Meeting (5/18/22)	John Murphy	01:44:26
Centerville City Council Meeting (5/25/22)	Teresa Bender	03:24:26
Circle Pines Park Board Meeting (5/3/22)	Patrick Willson	00:25:59
Circle Pines City Council Meeting (5/10/22)	Rusty Ray	00:39:16
Circle Pines Utility Commission Meeting (5/18/22)	Patrick Willson	00:11:21
Circle Pines City Council Meeting (5/24/22)	Patrick Willson	00:25:19
Ham Lake City Council Meeting (5/2/22)	Patrick Willson	00:26:13
Ham Lake Planning Commission Meeting (5/9/22)	Patrick Willson	00:08:48
Ham Lake City Council Meeting (5/16/22)	Patrick Willson	00:22:26
Ham Lake Planning Commission Meeting (5/23/22)	Patrick Willson	00:30:14
Lexington City Council Meeting (5/5/22)	Lexington Staff	00:19:21
Lexington City Council Meeting (5/18/22)	Lexington Staff	00:09:11
Lino Lakes Environmental Board Meeting (5/4/22)	Anne Serwe	01:11:33
Lino Lakes City Council Meeting (5/9/22)	Anne Serwe	00:33:45
Lino Lakes Planning & Zoning Commission Meeting (5/11/22)	Anne Serwe	01:23:19
Lino Lakes City Council Meeting (5/23/22)	Anne Serwe	01:00:54
Spring Lake Park City Council Meeting (5/2/22)	Emerson Rice	00:48:17
Spring Lake Park City Council Meeting (5/16/22)	Emerson Rice	01:01:56
Spring Lake Park Planning Commission Meeting (5/23/22)	Danika Peterson	01:56:00
27 New Programs		27:49:11 New Hours

If you have any questions or comments regarding this monthly report please contact
Heidi Arnson at 763.231.2801 or harnson@northmetrotv.com.

PUBLIC NOTICE
CITY OF LEXINGTON
COUNTY OF ANOKA
STATE OF MINNESOTA

TO WHOM IT MAY CONCERN:

Notice is hereby given, The Lexington City Council meeting scheduled for Thursday, June 16, 2022 has been cancelled due to lack of quorum and re-scheduled to Wednesday, June 15, 2022 at 7:00 P.M. held at 9180 Lexington Avenue.

Mary Vinzant
Deputy Clerk

POSTED: May 31, 2022

P:\DATA\COUNCIL 2022 Notices\N006162022-Cancelling Council Mtg.doc

**MINUTES
CITY OF LEXINGTON
REGULAR COUNCIL MEETING
JUNE 2, 2022 – 7:00 P.M.
9180 LEXINGTON AVENUE**

1. PLEDGE OF ALLEGIANCE

Following the pledge of allgiance, Mayor Murphy announced that Councilmember John Hughes passed away on Monday at 2:45 a.m. He asked for a moment of silence to honor Councilmember Hughes and his 36 years of service to the City of Lexington.

2. CALL TO ORDER: – Mayor Murphy

- A. Roll Call - Council Members: DeVries, Harris, Hughes and Winge

Mayor Murphy called to order the Regular City Council meeting for June 2, 2022 at 7:00 p.m. Councilmember's present: Devries and Winge Excused Absence: Harris Also Present: Bill Petracek, City Administrator; Chris Galiov, Finance Director; Kurt Glaser, City Attorney; Bobby Bens.

3. CITIZENS FORUM

No citizens were present to discuss items not on the agenda.

4. APPROVAL OF AGENDA WITH CHANGES AND CORRECTIONS

Councilmember Devries made a motion to approve the agenda as typewritten. Councilmember Harris seconded the motion. Motion carried 3-0.

5. CENTENNIAL LAKES POLICE DEPARTMENT 2021 ANNUAL REPORT

Police Chief Jim Mork provided an overview of the Centennial Lakes Police 2021 Annual Report.

6. INFORMATIONAL REPORTS:

- A. Airport (Councilmember Devries) – *Councilmember Devries stated the next meeting is October 14th*
- B. Cable Commission (Councilmember Winge) *Quarterly meetings – No meeting*
- C. City Administrator (Bill Petracek) – *Petracek reminded everyone the next City Council meeting is Wednesday, June 15th. Discussion was had about the length of time to fly flags at half-staff honoring Councilmember Hughes. The consensus was to leave them at half-staff for 10 days.*

Choose a building block.

7. LETTERS AND COMMUNICATIONS:

- A. Centennial Lakes Police Department Media Reports 5-11 through 5-23, 2022

No discussion on Letters and Communications.

8. CONSENT ITEMS:

- A. Recommendation to Approve Council Minutes:
Council Meeting –May 18, 2022
- B. Recommendation to Approve Claims and Bills:
Check #'s 49012 through 49054
Check #'s 14319 through 14325
Check #'s 14328 through 14332
Check #'s 14333 through 14337

Councilmember Devries made a motion to approve the consent agenda items. Councilmember Winge seconded the motion. Motion carried 3-0.

9. ACTION ITEMS:

- A. Recommendation to approve hiring Temporary Seasonal Employee Hunter Schmid at \$14.00 per hour

Councilmember Devries made a motion to approve hiring Temporary Seasonal Employee Hunter Schmid at \$14.00 per hour. Councilmember Winge seconded the motion. Motion carried 3-0.

- B. Recommendation to approve Resolution NO. 22-22 A Resolution accepting bid for 2022 Street Improvements Joint Project with the City of Blaine (Hidden Oaks Reconstruction Area) project of the following streets:
Hamline Avenue between Edgewood Road and 97th Lane NW

Councilmember Winge made a motion to approve Resolution NO. 22-22 A Resolution accepting bid for 2022 Street Improvements Joint Project with the City of Blaine (Hidden Oaks Reconstruction Area) project of the following streets: Hamline Avenue between Edgewood Road and 97th Lane NW. Councilmember Devries seconded the motion. Motion carried 3-0.

- C. Recommendation to approve Employment Contract with Matthew Rivard as Assistant Liquor Store Manager (pending successful background check)

Councilmember Devries made a motion to approve Employment Contract with Matthew Rivard as Assistant Liquor Store Manager (pending successful background check). Councilmember Devries seconded the motion. Motion carried 3-0.

10. MAYOR AND COUNCIL INPUT

Councilmember Devries stated that the storm drain on Southside of Restwood Ave. and Griggs appears to be sinking. Discussion ensued. He also said that the light at on the corner of Restwood and Griggs is still burned out. Petracek stated it was reported to Xcel Energy, but he would follow up with it.

Councilmember Winge stated his condolences to Councilmember Hughes family and respect for John.

11. CLOSED SESSION

Attorney Glaser explained the purpose for going into closed session to discuss personnel matters and our interconnected water system with the City of Blaine.

- This portion of the meeting is closed pursuant Minn. Stat. Section 13D.05, subd. 3(b), and is permitted by the attorney-client privilege to discuss the legal aspects surrounding personnel matters under investigation.

Mayor Murphy made a motion to convene into closed session at 7:16 p.m. pursuant Minn. Stat. Section 13D.05, subd. 3(b), and is permitted by the attorney-client privilege to discuss the legal aspects surrounding personnel matters under investigation. Councilmember Devries seconded the motion. Motion carried 3-0.

Councilmember Devries made a motion to reconvene into open session at 7:57 p.m. Councilmember Winge seconded the motion. Motion carried 3-0.

- This portion of the meeting is closed pursuant Minn. Stat. Section 13D.05, subd. 3(b), and is permitted by the attorney-client privilege to discuss legal aspects of options related to the interconnected water and sewer with the City of Blaine. This portion of the meeting is also closed pursuant Minn. Stat. Section 13D.05, subd. 3(c), and is permitted to determine the asking price for, and to develop or consider offers or counteroffers for the purchase or sale to parts of the interconnected water and sewer with the City of Blaine.

Councilmember Devries made a motion to convene into closed session at 7:57 p.m. pursuant Minn. Stat. Section 13D.05, subd. 3(b), and is permitted by the attorney-client privilege to discuss legal aspects of options related to the interconnected water and sewer with the City of Blaine. This portion of the meeting is also closed pursuant Minn. Stat. Section 13D.05, subd. 3(c), and is permitted to determine the asking price for, and to develop or consider offers or counteroffers for the purchase or sale to parts of

the interconnected water and sewer with the City of Blaine. Councilmember Winge seconded the motion. Motion carried 3-0.

Councilmember Devries made a motion to reconvene into open session at 8:40 p.m. Councilmember Winge seconded the motion. Motion carried 3-0.

12. ADJOURNMENT

Councilmember Devries made motion to adjourn the meeting at 7:50 p.m. Councilmember Winge seconded the motion. Motion carried 3-0.

CITY OF LEXINGTON

RECOMMEND FOR APPROVAL OF CLAIMS AND BILLS

<p>The following claims and bills have been presented to the Council for approval at the Council Meeting of June 15, 2022.</p>

(1) Payroll

Vouchers	504614 through	504631	\$	20,922.08
Payroll Taxes				
	Federal Tax	\$2,934.00		
	Social Security	\$3,631.96		
	Medicare	\$849.42		
				\$7,415.38
	State Tax	\$1,307.74	\$1,307.74	
	Total			\$8,723.12

(2) General and Liquor Payment Recommendations:

Checks	49055 through	49103	\$217,871.07
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(3) ACH and Credit Card Payments for: MAY 2022

ACH Checks: 3083E	through 3101E	\$	26,378.37
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Total Payments and Withdrawals Approval	<u>\$ 273,894.64</u>
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Centennial Lakes Police Payment Recommendations:

Checks	14338 through	14345	\$	3,063.38
	VOID	14304	\$	(330.00)
	14346 through	14354	\$	9,341.62
ACH	2022039 through	2022043	\$	5,690.05
Total Payments			<u>\$</u>	<u>17,765.05</u>

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***Check Detail Register©**

Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 4M FUND					
49055	06/15/22	ABDO, LLC			
E 101-41500-301		Auditing/Acctg Services	\$1,200.00	458947	FINAL 2021 AUDIT SERVICES
E 320-41500-301		Auditing/Acctg Services	\$200.00	458947	FINAL 2021 AUDIT SERVICES
E 609-00000-301		Auditing/Acctg Services	\$800.00	458947	FINAL 2021 AUDIT SERVICES
E 651-00000-301		Auditing/Acctg Services	\$200.00	458947	FINAL 2021 AUDIT SERVICES
E 730-00000-301		Auditing/Acctg Services	\$800.00	458947	FINAL 2021 AUDIT SERVICES
E 770-00000-301		Auditing/Acctg Services	\$800.00	458947	FINAL 2021 AUDIT SERVICES
		Total	\$4,000.00		
49056	06/15/22	AED SUPERSTORE			
E 101-41500-400		General Maintenance	\$407.67	INV3018600	AED BATTERY - CITY HALL
		Total	\$407.67		
49057	06/15/22	ALL SEASONS RENTAL			
E 101-43100-416		Equipment Rentals	\$91.40	1-82313	STREETS AND STORM SEWER WORK
E 651-00000-400		General Maintenance	\$314.93	1-82576	STREETS AND STORM SEWER WORK
E 651-00000-400		General Maintenance	\$214.08	1-82606	STREETS AND STORM SEWER WORK
		Total	\$620.41		
49058	06/15/22	ANOKA COUNTY			
E 101-41500-302		Assessor Fees	\$10,057.00		2022 LEXING 2022 ASSESSMENT COSTS FOR 2023
		Total	\$10,057.00		
49059	06/15/22	ANOKA COUNTY TREASURY OFFICE			
E 101-41410-327		Annual Technology Mainte	\$464.85	ELEC052422	2022 JPA - ELECTIONS EQUIPMENT
		Total	\$464.85		
49060	06/15/22	ANOKA CO FIRE PROTECTION			
E 101-42260-433		Dues and Subscriptions	\$460.00	214	2022 DUES
		Total	\$460.00		
49061	06/15/22	ARTISAN BEER COMPANY			
E 609-00000-252		Beer Purchase	\$341.50	3540038	
E 609-00000-252		Beer Purchase	\$36.90	3540039	
		Total	\$378.40		
49062	06/15/22	ATHLETIC OUTFITTERS			
E 609-00000-213		Uniforms	\$42.00	101817	UNIFORMS - MLS
		Total	\$42.00		
49063	06/15/22	BELLBOY CORPORATION			
E 609-00000-251		Liquor Purchase	\$710.05	0094987600	
E 609-00000-254		Miscellaneous Purchase	\$31.14	0105186700	
E 609-00000-254		Miscellaneous Purchase	\$282.29	0105186701	
		Total	\$1,023.48		
49064	06/15/22	BREAKTHRU BEVERAGE MN			
E 609-00000-251		Liquor Purchase	\$7,847.32	344266495	
E 609-00000-251		Liquor Purchase	\$3,269.96	344364178	
E 609-00000-251		Liquor Purchase	(\$219.33)	409789454	
		Total	\$10,897.95		

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Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
49065	06/15/22	CAPITOL BEVERAGE SALES			
E 609-00000-252		Beer Purchase	(\$150.50)	2691729	
E 609-00000-252		Beer Purchase	\$8,472.05	2691730	
E 609-00000-252		Beer Purchase	(\$27.33)	2694101	
E 609-00000-252		Beer Purchase	\$3,800.50	2694102	
E 609-00000-252		Beer Purchase	\$141.00	2695832	
		Total	\$12,235.72		
49066	06/15/22	CITYWIDE WINDOW SERVICES INC.			
E 609-00000-400		General Maintenance	\$32.49	707240	
		Total	\$32.49		
49067	06/15/22	CLEAR RIVER BEVERAGE COMPANY			
E 609-00000-252		Beer Purchase	(\$18.00)	629558	
E 609-00000-252		Beer Purchase	\$310.00	632711	
		Total	\$292.00		
49068	06/15/22	COTTENS' INC			
E 101-43100-404		Repair Machinery/Equipm	\$194.83	400007230	SWEEPER REPAIRS
		Total	\$194.83		
49069	06/15/22	DAHLHEIMER BEVERAGE LLC			
E 609-00000-252		Beer Purchase	\$6,850.20	1591001	
E 609-00000-252		Beer Purchase	\$15,963.47	1594644	
E 609-00000-252		Beer Purchase	\$141.00	1595027	
		Total	\$22,954.67		
49070	06/15/22	DAVE PERKINS CONTRACTING, INC.			
E 651-00000-400		General Maintenance	\$2,500.00	28057	CATCH BASINS MAINTENANCE
E 651-00000-400		General Maintenance	\$5,100.00	28058	CATCH BASINS MAINTENANCE
		Total	\$7,600.00		
49071	06/15/22	ELM CREEK BREWING CO.			
E 609-00000-252		Beer Purchase	\$150.00	E-2574	
		Total	\$150.00		
49072	06/15/22	ENERGY MECHANICAL SERVICES INC			
E 101-41500-401		Repair Buildings	\$171.00	6563	MECH. ROOM REPAIRS - CITY HALL
		Total	\$171.00		
49073	06/15/22	EVERGREEN RECYCLING LLC			
E 101-43500-230		Contracted Services	\$530.00	2804B	2022 CLEAN-UP DAY
		Total	\$530.00		
49074	06/15/22	FERGUSON ENTERPRICES #3326			
E 229-49295-495		CARES Expenses	\$17,258.40	0494202	HYDRANT REPLACEMENT PROJECT - ARPA
		Total	\$17,258.40		
49075	06/15/22	GOPHER STATE ONE-CALL INC			
E 730-00000-228		Gopher State One Call	\$22.95	2050537	MAY 2022 LOCATES
E 770-00000-228		Gopher State One Call	\$22.95	2050537	MAY 2022 LOCATES
		Total	\$45.90		

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Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
49076	06/15/22	HOHENSTEINS INC			
E 609-00000-252		Beer Purchase	\$962.00	508035	
E 609-00000-252		Beer Purchase	\$415.95	509855	
		Total	\$1,377.95		
49077	06/15/22	IKE'S PLUMBING			
E 101-45200-401		Repair Buildings	\$242.00	20657	CONCESSION STAND WORK
		Total	\$242.00		
49078	06/15/22	JJ TAYLOR			
E 609-00000-252		Beer Purchase	(\$4.80)	3274932	
E 609-00000-252		Beer Purchase	\$4,603.30	3303230	
E 609-00000-252		Beer Purchase	\$3,199.85	3303262	
E 609-00000-252		Beer Purchase	\$9,036.95	3303298	
		Total	\$16,835.30		
49079	06/15/22	JOHNSON BROTHERS LIQUOR			
E 609-00000-251		Liquor Purchase	\$11,055.38	2058165	
E 609-00000-253		Wine Purchase	\$2,197.25	2058166	
E 609-00000-251		Liquor Purchase	\$91.35	2061844	
E 609-00000-253		Wine Purchase	\$253.40	2061845	
E 609-00000-254		Miscellaneous Purchase	\$422.20	2061846	
E 609-00000-251		Liquor Purchase	\$6,074.61	2063344	
E 609-00000-253		Wine Purchase	\$2,892.90	2063345	
E 609-00000-254		Miscellaneous Purchase	\$46.30	2063346	
E 609-00000-251		Liquor Purchase	\$1,879.01	2063347	
E 609-00000-253		Wine Purchase	\$47.50	2066725	
E 609-00000-251		Liquor Purchase	\$206.15	2066726	
E 609-00000-251		Liquor Purchase	\$1,887.38	2067937	
E 609-00000-253		Wine Purchase	\$194.96	2067938	
E 609-00000-251		Liquor Purchase	\$9,201.09	2067939	
		Total	\$36,449.48		
49080	06/15/22	M. AMUNDSON LLP			
E 609-00000-256		Tobacco Products For Re	\$3,584.08	342180	
E 609-00000-256		Tobacco Products For Re	\$3,909.43	342522	
E 609-00000-256		Tobacco Products For Re	\$3,359.77	343014	
		Total	\$10,853.28		
49081	06/15/22	MACQUEEN EQUIPMENT INC			
E 770-00000-404		Repair Machinery/Equipm	\$1,910.34	P42584	JETTER REPAIRS
		Total	\$1,910.34		
49082	06/15/22	METROPOLITAN COUNCIL			
E 770-00000-389		MWCC Charges	\$10,277.39	0001141170	JULY 2022 CHARGES
		Total	\$10,277.39		
49083	06/15/22	MINNESOTA EQUIPMENT			
E 101-45200-404		Repair Machinery/Equipm	\$623.46	P33645	PARK EQUIPMENT REPAIRS
E 101-45200-404		Repair Machinery/Equipm	\$724.64	P83820	PARK EQUIPMENT REPAIRS
		Total	\$1,348.10		

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Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
49084	06/15/22	MKL, LLC			
E 101-41500-400		General Maintenance	\$100.00	06152022	WEEK ENDING 06/04/2022
E 101-41500-400		General Maintenance	\$100.00	06152022	WEEK ENDING 06/11/2022
		Total	\$200.00		
49085	06/15/22	MOOSE LAKE BREWING CO. LLC			
E 609-00000-252		Beer Purchase	\$240.00	23 - 009	
		Total	\$240.00		
49086	06/15/22	MSA PROFESSIONAL SERVICES INC			
E 101-41500-303		Engineering Fees	\$2,210.00	R10481000.0	GENERAL SERVICES
G 101-22046		O'Reilly Escrow	\$715.00	R10481027.0	O'REILLY AUTO PARTS
G 101-22047		Norhart Development	\$3,444.21	R10481036.0	NORHART DEVELOPMENT
G 101-22050		Ephesians II	\$3,570.69	R10481042.0	THE EPHESIANS II PROJECT
E 651-00000-303		Engineering Fees	\$1,461.25	R10481044.0	NPDES PHASE II MS4
E 730-00000-303		Engineering Fees	\$925.00	R10481046.0	WATER SYSTEM FEASIBILITY STUDY
E 422-00000-303		Engineering Fees	\$3,332.50	R10481048.0	2022 STREET IMPROVEMENTS
E 101-43100-303		Engineering Fees	\$105.00	R10481049.0	GIS MAINTENANCE
E 101-41500-303		Engineering Fees	\$227.50	R10481050.0	DATA PRACTICES REQUEST
E 422-00000-303		Engineering Fees	\$2,112.50	R10481051.0	HAMLINE PROJECT
		Total	\$18,103.65		
49087	06/15/22	OXYGEN SERVICE COMPANY			
E 101-42260-210		Operating Supplies	\$170.56	0003524035	MAY 2022 SERVICES
		Total	\$170.56		
49088	06/15/22	PACE ANALYTICAL SERVICES, INC.			
E 730-00000-306		Water Testing	\$80.00	22100375878	WATER TEST FEE
		Total	\$80.00		
49089	06/15/22	PAUSTIS & SONS			
E 609-00000-253		Wine Purchase	\$904.75	166526	
E 609-00000-253		Wine Purchase	\$481.00	167318	
		Total	\$1,385.75		
49090	06/15/22	PEPSI COLA COMPANY			
E 609-00000-254		Miscellaneous Purchase	\$118.65	32100906	
		Total	\$118.65		
49091	06/15/22	PHILLIPS WINE AND SPIRITS INC			
E 609-00000-251		Liquor Purchase	\$627.79	6401006	
E 609-00000-253		Wine Purchase	\$632.72	6401007	
E 609-00000-254		Miscellaneous Purchase	\$98.70	6401008	
E 609-00000-251		Liquor Purchase	\$464.03	6403896	
E 609-00000-251		Liquor Purchase	\$1,467.10	6404890	
E 609-00000-253		Wine Purchase	\$1,098.56	6404891	
E 609-00000-254		Miscellaneous Purchase	\$162.30	6404892	
E 609-00000-251		Liquor Purchase	\$698.50	6408363	
E 609-00000-253		Wine Purchase	\$1,237.20	6408364	
		Total	\$6,486.90		
49092	06/15/22	POPP COMMUNICATIONS			

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Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 101-43100-321		Telephone	\$5.81	992735178	JUNE 2022 ANALOGUE LINES
E 101-45200-321		Telephone	\$5.81	992735178	JUNE 2022 ANALOGUE LINES
E 651-00000-321		Telephone	\$1.10	992735178	JUNE 2022 ANALOGUE LINES
E 730-00000-321		Telephone	\$7.47	992735178	JUNE 2022 ANALOGUE LINES
E 770-00000-321		Telephone	\$7.47	992735178	JUNE 2022 ANALOGUE LINES
E 101-41500-321		Telephone	\$57.78	992735178	JUNE 2022 ANALOGUE LINES
E 609-00000-321		Telephone	\$29.51	992735178	JUNE 2022 ANALOGUE LINES
Total			\$114.95		
49093	06/15/22	PREMIUM WATERS, INC.			
E 609-00000-411		Culligan	\$3.21	318813483	JUNE 2022 SERVICE
E 101-41500-411		Culligan	\$3.50	318813550	JUNE 2022 SERVICE
E 101-42260-411		Culligan	\$3.50	318813550	JUNE 2022 SERVICE
Total			\$10.21		
49094	06/15/22	PRESS PUBLICATIONS			
E 609-00000-340		Advertising	\$695.00	735164	ADVERTISING - MLS
E 609-00000-430		Miscellaneous	\$525.00	736488	EMPLOYMENT AD - MLS
E 609-00000-340		Advertising	\$259.00	736683	MAY 2022 ADVERTISING - MLS
Total			\$1,479.00		
49095	06/15/22	PRO-TEC DESIGN, INC.			
E 101-45200-404		Repair Machinery/Equipm	\$459.00	105523	PARK EQUIPMENT MAINTENANCE
Total			\$459.00		
49096	06/15/22	PRYES BREWING COMPANY, LLC			
E 609-00000-252		Beer Purchase	\$187.00	W-37601	
Total			\$187.00		
49097	06/15/22	CITY OF ROSEVILLE			
E 101-41900-230		Contracted Services	\$859.15	0230996	JUNE 2022 IT SERVICES
E 101-42260-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
E 101-43100-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
E 101-45200-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
E 609-41900-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
E 651-41900-230		Contracted Services	\$122.74	0230996	JUNE 2022 IT SERVICES
E 730-41900-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
E 770-41900-230		Contracted Services	\$245.47	0230996	JUNE 2022 IT SERVICES
Total			\$2,454.71		
49098	06/15/22	SHAMROCK GROUP, INC.			
E 609-00000-257		Ice For Resale	\$54.98	2763785	BALANCE
E 609-00000-257		Ice For Resale	\$318.95	2766273	
E 609-00000-257		Ice For Resale	\$90.60	2766525	
Total			\$464.53		
49099	06/15/22	BBKG, L.L.C.			
E 101-41500-304		Legal Fees	\$7,326.00	201851	AUG-SEP 2021 CIVIL SERVICES
G 101-22046		O'Reilly Escrow	\$60.00	201851	AUG-SEP 2021 CIVIL SERVICES
G 101-22050		Ephesians II	\$3,660.00	201851	AUG-SEP 2021 CIVIL SERVICES
G 220-22040		Dominium Escrow - Lovell	\$360.00	201851	AUG-SEP 2021 CIVIL SERVICES

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Batch: 06152022 PAY

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$11,406.00		
49100	06/15/22	SOUTHERN GLAZER'S OF MN			
E 609-00000-251		Liquor Purchase	(\$20.76)	0076597	
E 609-00000-251		Liquor Purchase	\$636.06	2215589	
E 609-00000-253		Wine Purchase	\$606.43	2215590	
E 609-00000-251		Liquor Purchase	\$3,032.98	2218440	
E 609-00000-253		Wine Purchase	\$452.21	2218441	
E 609-00000-253		Wine Purchase	\$139.28	5084415	
Total			\$4,846.20		
49101	06/15/22	VIKING AUTOMATIC SPRINKLER CO			
E 609-00000-401		Repair Buildings	\$410.00	1025-F21898	SPRINKLER SYSTEM REPAIRS
Total			\$410.00		
49102	06/15/22	VOLUNTEER FIREFIGHTERS			
E 101-42260-165		Life Insurance	\$14.00		NEW ENROLLMENT
Total			\$14.00		
49103	06/15/22	WINE MERCHANTS			
E 609-00000-253		Wine Purchase	\$129.35	7380842	
Total			\$129.35		
10100 4M FUND			\$217,871.07		

Fund Summary

10100 4M FUND

101 GENERAL FUND	\$39,000.77
220 LOVELL BUILDING	\$360.00
229 ARPA FUND	\$17,258.40
320 TIF #3	\$200.00
422 2022 STREET IMPROVEMENTS	\$5,445.00
609 MUNICIPAL LIQUOR FUND	\$130,348.29
651 STORM WATER FUND	\$9,914.10
730 WATER FUND	\$2,080.89
770 SEWER FUND	\$13,263.62
	\$217,871.07

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Batch: MAY 2022 AUTO,MAY 2022 CCPMT

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
10100 4M FUND					
3083 e	05/02/22	CONNEXUS ENERGY			
E 101-45200-381		Electric Utilities	\$90.60		MARCH 2022 UTILITIES
E 101-43100-386		Street Lights	\$237.41		MARCH 2022 UTILITIES
E 770-00000-381		Electric Utilities	\$55.82		MARCH 2022 UTILITIES
E 770-00000-381		Electric Utilities	\$22.38		MARCH 2022 UTILITIES
		Total	\$406.21		
3084 e	05/03/22	LINCOLN NATIONAL LIFE			
E 101-41500-134		ST/LT Disability Insurance	\$380.68	4396158380	MAY 2022 PREMIUM
E 101-43100-134		ST/LT Disability Insurance	\$113.24	4396158380	MAY 2022 PREMIUM
E 101-45200-134		ST/LT Disability Insurance	\$75.48	4396158380	MAY 2022 PREMIUM
E 609-00000-134		ST/LT Disability Insurance	\$235.41	4396158380	MAY 2022 PREMIUM
		Total	\$804.81		
3085 e	05/02/22	HEALTHPARTNERS			
E 609-00000-160		Health/Dental Insurance	\$1,211.13	111928756	MAY 2022 PREMIUM
E 101-43100-160		Health/Dental Insurance	\$657.40	111928756	MAY 2022 PREMIUM
E 101-45200-160		Health/Dental Insurance	\$438.27	111928756	MAY 2022 PREMIUM
E 101-41500-160		Health/Dental Insurance	\$1,439.63	111928756	MAY 2022 PREMIUM
E 609-00000-160		Health/Dental Insurance	\$496.56	111928756	MAY 2022 PREMIUM
E 101-41500-160		Health/Dental Insurance	\$823.57	111928756	MAY 2022 PREMIUM
E 101-43100-160		Health/Dental Insurance	\$946.62	111928756	MAY 2022 PREMIUM
E 101-45200-160		Health/Dental Insurance	\$631.07	111928756	MAY 2022 PREMIUM
E 101-41500-160		Health/Dental Insurance	\$1,134.43	111928756	MAY 2022 PREMIUM
E 609-00000-160		Health/Dental Insurance	\$1,211.13	111928756	MAY 2022 PREMIUM
E 101-41500-160		Health/Dental Insurance	\$861.92	111928756	MAY 2022 PREMIUM
		Total	\$9,851.73		
3086 e	05/16/22	AFLAC			
G 101-21725		Supplemental Insurance	\$67.10	191963	APRIL 2022 PREMIUM
G 101-21725		Supplemental Insurance	\$67.10	555685	MAY 2022 PREMIUM
		Total	\$134.20		
3087 e	05/09/22	XCEL ENERGY			
E 101-43100-381		Electric Utilities	\$113.33	775194038	MARCH 2022 UTILITIES
E 101-45200-381		Electric Utilities	\$113.33	775194038	MARCH 2022 UTILITIES
E 651-00000-381		Electric Utilities	\$21.59	775194038	MARCH 2022 UTILITIES
E 730-00000-381		Electric Utilities	\$588.35	775194038	MARCH 2022 UTILITIES
E 770-00000-381		Electric Utilities	\$145.71	775194038	MARCH 2022 UTILITIES
E 101-43100-386		Street Lights	\$652.76	775194038	MARCH 2022 UTILITIES
E 770-00000-381		Electric Utilities	\$30.99	778572759	APRIL 2022 UTILITIES
		Total	\$1,666.06		
3088 e	05/23/22	CENTER POINT ENERGY			
E 101-42260-383		Gas Utilities	\$376.87		MARCH 2022 UTILITIES
E 101-43100-383		Gas Utilities	\$154.86		MARCH 2022 UTILITIES
E 101-45200-383		Gas Utilities	\$154.86		MARCH 2022 UTILITIES
E 651-00000-383		Gas Utilities	\$29.49		MARCH 2022 UTILITIES
E 730-00000-383		Gas Utilities	\$199.10		APRIL 2022 UTILITIES
E 770-00000-383		Gas Utilities	\$285.02		APRIL 2022 UTILITIES

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Batch: MAY 2022 AUTO,MAY 2022 CCPMT

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 101-41500-383		Gas Utilities	\$300.03		APRIL 2022 UTILITIES
E 609-00000-383		Gas Utilities	\$478.50		APRIL 2022 UTILITIES
		Total	\$1,978.73		
3089 e	05/11/22	PUBLIC EMPLOYEES RETIREMENT			
G 101-21704		PERA	\$2,547.84		05/11/2022 PAYROLL
G 101-21717		PERA	\$2,939.80		05/11/2022 PAYROLL
G 101-21704		PERA	\$1,809.97		05/25/2022 PAYROLL
G 101-21717		PERA	\$2,088.41		05/25/2022 PAYROLL
		Total	\$9,386.02		
3090 e	05/08/22	HSA BANK			
G 101-21726		HSA Additional Withholdin	\$298.30		EMPLOYEE CONTRIBUTIONS
E 101-41500-160		Health/Dental Insurance	\$6.75		HSA SERVICE FEE
G 101-21726		HSA Additional Withholdin	\$133.25		EMPLOYEE CONTRIBUTIONS
		Total	\$438.30		
3091 e	05/03/22	DELTA DENTAL			
E 101-41500-160		Health/Dental Insurance	\$149.96	CNS0000944	MAY 2022 PREMIUM
E 101-43100-160		Health/Dental Insurance	\$92.84	CNS0000944	MAY 2022 PREMIUM
E 101-45200-160		Health/Dental Insurance	\$61.90	CNS0000944	MAY 2022 PREMIUM
E 609-00000-160		Health/Dental Insurance	\$192.23	CNS0000944	MAY 2022 PREMIUM
		Total	\$496.93		
3092 e	05/11/22	PITNEY BOWES GLOBAL FINANCIAL			
E 101-41500-322		Postage	\$80.74	1020634475	POSTAGE SUPPLIES
		Total	\$80.74		
3093 e	05/05/22	KWIK TRIP			
E 101-43100-212		Gas & Oil	\$96.08		MAY 2022 FUEL
E 101-45200-212		Gas & Oil	\$96.08		MAY 2022 FUEL
E 651-00000-212		Gas & Oil	\$38.43		MAY 2022 FUEL
E 730-00000-212		Gas & Oil	\$76.87		MAY 2022 FUEL
E 770-00000-212		Gas & Oil	\$76.87		MAY 2022 FUEL
E 101-42260-212		Gas & Oil	\$178.06		MAY 2022 FUEL
		Total	\$562.39		
3094 e	05/03/22	FIDELITY SECURITY LIFE			
E 101-41500-160		Health/Dental Insurance	\$22.08	2859910	MAY 2022 PREMIUM
E 101-43100-160		Health/Dental Insurance	\$8.36	2859910	MAY 2022 PREMIUM
E 101-45200-160		Health/Dental Insurance	\$5.58	2859910	MAY 2022 PREMIUM
E 609-00000-160		Health/Dental Insurance	\$28.66	2859910	MAY 2022 PREMIUM
		Total	\$64.68		
3095 e	05/10/22	CAPITAL ONE TRADE CREDIT			
E 101-43100-210		Operating Supplies	\$47.94	G33928/G	OPERATING SUPPLIES - PW
		Total	\$47.94		
3096 e	05/17/22	FLEET FARM			
E 101-43100-210		Operating Supplies	\$72.80	6247	SHOP SUPPLIES
		Total	\$72.80		

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Batch: MAY 2022 AUTO, MAY 2022 CCPMT

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
3097 e	05/17/22	MENARDS - BLAINE			
E 609-00000-210		Operating Supplies	\$13.82		SUPPLIES - MLS
		Total	\$13.82		
3098 e	05/17/22	ZOOM VIDEO COMMUNICATIONS			
E 101-41500-300		Professional Svcs	\$14.99	INV13969519	APRIL 2022 SERVICE
E 101-42260-327		Annual Technology Mainte	\$14.99	INV13969519	APRIL 2022 SERVICE
		Total	\$29.98		
3099 e	05/17/22	SPRINT			
E 101-43100-321		Telephone	\$35.12	495076029-2	
E 101-45200-321		Telephone	\$35.12	495076029-2	
E 651-00000-321		Telephone	\$6.69	495076029-2	
E 730-00000-321		Telephone	\$45.15	495076029-2	
E 770-00000-321		Telephone	\$45.14	495076029-2	
		Total	\$167.22		
3100 e	05/17/22	COMCAST			
E 609-00000-329		Cable/Internet	\$190.76		APR 2002 SERVICE
		Total	\$190.76		
3101 e	05/17/22	MISC CUSTOMERS			
E 609-00000-208		Training and Instruction	(\$14.95)		
		Total	(\$14.95)		
		10100 4M FUND	\$26,378.37		

Fund Summary**10100 4M FUND**

101 GENERAL FUND	\$20,667.52
609 MUNICIPAL LIQUOR FUND	\$4,043.25
651 STORM WATER FUND	\$96.20
730 WATER FUND	\$909.47
770 SEWER FUND	\$661.93
	<u>\$26,378.37</u>

Report Criteria:

Report type: Summary

Check Number	Check Issue Date	Payee	Amount
14304	05/31/2022	TACTICAL ADVANTAGE, LLC	330.00- V
14338	05/31/2022	TACTICAL SOLUTIONS	330.00
14341	06/02/2022	ANOKA CO TREASURY OFFICE	75.00
14342	06/02/2022	DELL MARKETING L.P.	1,257.30
14343	06/02/2022	EMERGENCY CONTRACTORS	815.00
14344	06/02/2022	OCCUPATIONAL HEALTH CENTERS	507.00
14345	06/02/2022	SHRED-N-GO, INC	79.08
2022039	06/02/2022	OPTUM FINANCIAL, INC.	18.75
2022040	06/02/2022	PITNEY BOWES GLOBAL FINANCIAL	61.59
2022041	06/02/2022	U S BANK	233.60
Grand Totals:			3,047.32

Report Criteria:

Report type: Summary

Check Number	Check Issue Date	Payee	Amount
14346	06/09/2022	ASPEN MILLS, INC	128.75
14347	06/09/2022	CITY OF ROSEVILLE	5,866.92
14348	06/09/2022	COVERALL NORTH AMERICA, INC	820.00
14349	06/09/2022	GEORGE'S INC	885.00
14350	06/09/2022	IMAGE PRINTING & GRAPHICS, INC	57.75
14351	06/09/2022	MARIE RIDGEWAY LICSW, LLC	150.00
14352	06/09/2022	TRANS UNION LLC	75.00
14353	06/09/2022	TRUAX PATIENT SERVICES	202.50
14354	06/09/2022	VERIZON WIRELESS	1,155.70
2022042	06/09/2022	CENTURY LINK	123.30
2022043	06/09/2022	WEX BANK	5,252.81
Grand Totals:			14,717.73

M = Manual Check, V = Void Check

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*Cash Balances

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Current Period May 2022

Fund	2022 Begin Balance	Receipts	Disbursements	Transfers		JE Payroll	Balance
				Rec/Disb	Journal Entries		
10100 4M FUND							
101 GENERAL FUND	\$1,422,086.61	\$123,275.72	\$828,842.24	\$0.00	\$161,416.61	(\$35,276.14)	\$842,660.56 In Bal
220 LOVELL BUILDING	\$581,168.49	\$0.00	\$1,650.00	\$0.00	\$0.00	\$0.00	\$579,518.49 In Bal
229 ARPA FUND	\$144,908.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$144,908.25 In Bal
310 CAPITAL PROJEC	\$713,161.36	\$153,892.59	\$18,993.34	\$0.00	(\$184,000.00)	\$0.00	\$664,060.61 In Bal
320 TIF #3	\$99,667.54	\$0.00	\$101,343.17	\$0.00	\$0.00	\$0.00	(\$1,675.63) In Bal
330 WATER CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
360 05 STREET-EDGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
370 SEWER CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
405 PARK DEDICATIO	\$92,343.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
417 17 STREET IMPRO	\$0.00	\$0.00	\$7,811.86	\$0.00	\$0.00	\$0.00	\$84,531.57 In Bal
418 LAKE DRIVE PROJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
419 19 JACKSON AVE	\$7,323.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
421 2021 STREET IMP	\$37,390.83	\$599.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
422 2022 STREET IMP	\$0.00	\$0.00	\$6,848.56	\$0.00	\$0.00	\$0.00	\$7,922.99 In Bal
430 12 HAMLIN AVE	\$0.00	\$0.00	\$16,822.80	\$0.00	\$0.00	\$0.00	\$30,542.27 In Bal
435 13 STREET IMPRO	\$0.00	\$0.00	\$0.00	\$0.00	\$184,000.00	\$0.00	\$167,177.20 In Bal
440 15 STREET IMPRO	\$16,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
445 16 STREET IMPRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
551 16 NORTH METRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
585 04 STREET-OAK L	\$0.00	\$4,089.79	\$0.00	\$0.00	\$0.00	\$0.00	\$4,089.79 In Bal
591 14 STREET-VARIO	\$132,920.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
592 15 STREET-VARIO	\$294,055.85	\$2,148.72	\$55,399.84	\$0.00	\$0.00	\$0.00	\$79,669.67 In Bal
599 POLICE BUILDING	\$25,634.24	\$1,547.13	\$95,900.00	\$0.00	\$0.00	\$0.00	\$199,702.98 In Bal
609 MUNICIPAL LIQUO	\$612,024.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,634.24 In Bal
625 FARMERS MARKE	\$0.00	\$1,875.52	\$1,035,772.22	\$0.00	\$1,031,587.69	(\$184,438.67)	\$425,276.61 In Bal
650 PROPERTY MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
651 STORM WATER F	(\$120,834.07)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 In Bal
730 WATER FUND	\$277,490.90	\$20,488.41	\$23,813.70	\$0.00	\$0.00	(\$8,090.60)	(\$132,249.96) In Bal
770 SEWER FUND	\$1,294,311.83	\$101,218.95	\$60,694.05	\$0.00	(\$1,458.00)	(\$34,916.24)	\$281,641.56 In Bal
		\$119,801.27	\$231,515.70	\$0.00	\$0.00	(\$31,553.60)	\$1,151,043.80 In Bal
	\$5,630,154.29	\$528,937.14	\$2,485,407.48	\$0.00	\$1,191,546.30	(\$294,275.25)	\$4,570,955.00

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*Fund Summary -
Budget to Actual©

May 2022

	2022 YTD Budget	May MTD Amount	2022 YTD Amount	2022 YTD Balance	2022 % YTD Budget
FUND 101 GENERAL FUND					
Revenue	\$2,154,586.49	\$16,788.91	\$324,546.46	\$1,830,040.03	15.06%
Expenditure	\$2,154,586.48	\$167,053.98	\$773,225.88	\$1,381,360.60	35.89%
		<u>-\$150,265.07</u>	<u>-\$448,679.42</u>		
FUND 220 LOVELL BUILDING					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 229 ARPA FUND					
Revenue	\$140,313.00	\$0.00	\$0.00	\$140,313.00	0.00%
Expenditure	\$140,313.00	\$0.00	\$0.00	\$140,313.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 310 CAPITAL PROJECTS					
Revenue	\$271,000.00	\$34,706.33	\$95,087.89	\$175,912.11	35.09%
Expenditure	\$237,000.00	\$2,508.00	\$188,760.00	\$48,240.00	79.65%
		<u>\$32,198.33</u>	<u>-\$93,672.11</u>		
FUND 320 TIF #3					
Revenue	\$256,814.00	\$0.00	\$0.00	\$256,814.00	0.00%
Expenditure	\$307,594.55	\$1,350.70	\$100,398.17	\$207,196.38	32.64%
		<u>-\$1,350.70</u>	<u>-\$100,398.17</u>		
FUND 405 PARK DEDICATION FEE FUND					
Revenue	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
Expenditure	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 417 17 STREET IMPROVEMENTS					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 418 LAKE DRIVE PROJECT					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 419 19 JACKSON AVE					
Revenue	\$2,296.08	\$599.04	\$599.04	\$1,697.04	26.09%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$599.04</u>	<u>\$599.04</u>		
FUND 421 2021 STREET IMPROVEMENTS					
Revenue	\$7,240.44	\$0.00	\$0.00	\$7,240.44	0.00%
Expenditure	\$3,000.00	\$162.50	\$162.50	\$2,837.50	5.42%
		<u>-\$162.50</u>	<u>-\$162.50</u>		
FUND 422 2022 STREET IMPROVEMENTS					
Revenue	\$184,000.00	\$0.00	\$184,000.00	\$0.00	100.00%

CITY OF LEXINGTON

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*Fund Summary - Budget to Actual©

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May 2022

	2022 YTD Budget	May MTD Amount	2022 YTD Amount	2022 YTD Balance	2022 % YTD Budget
Expenditure	\$184,000.00	\$8,383.50	\$16,822.80	\$167,177.20	9.14%
		<u>-\$8,383.50</u>	<u>\$167,177.20</u>		
FUND 551 16 NORTH METRO GO					
Revenue	\$4,089.79	\$4,089.79	\$4,089.79	\$0.00	100.00%
Expenditure	\$4,089.79	\$0.00	\$0.00	\$4,089.79	0.00%
		<u>\$4,089.79</u>	<u>\$4,089.79</u>		
FUND 585 04 STREET-OAK LANE					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 591 14 STREET-VARIOUS					
Revenue	\$75,995.10	\$775.13	\$1,161.43	\$74,833.67	1.53%
Expenditure	\$62,501.59	\$0.00	\$55,399.84	\$7,101.75	88.64%
		<u>\$775.13</u>	<u>-\$54,238.41</u>		
FUND 592 15 STREET-VARIOUS					
Revenue	\$107,238.66	\$0.00	\$0.00	\$107,238.66	0.00%
Expenditure	\$111,075.00	\$0.00	\$95,900.00	\$15,175.00	86.34%
		<u>\$0.00</u>	<u>-\$95,900.00</u>		
FUND 599 POLICE BUILDING					
Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<u>\$0.00</u>	<u>\$0.00</u>		
FUND 609 MUNICIPAL LIQUOR FUND					
Revenue	\$3,691,650.00	\$310,796.36	\$1,311,838.83	\$2,379,811.17	35.54%
Expenditure	\$3,691,650.44	\$244,555.40	\$1,492,942.14	\$2,198,708.30	40.44%
		<u>\$66,240.96</u>	<u>-\$181,103.31</u>		
FUND 651 STORM WATER FUND					
Revenue	\$52,405.29	\$0.00	\$11,034.86	\$41,370.43	21.06%
Expenditure	\$88,106.53	\$8,653.69	\$31,699.43	\$56,407.10	35.98%
		<u>-\$8,653.69</u>	<u>-\$20,664.57</u>		
FUND 730 WATER FUND					
Revenue	\$237,525.00	\$417.31	\$54,813.73	\$182,711.27	23.08%
Expenditure	\$237,525.31	\$14,531.06	\$91,636.24	\$145,889.07	38.58%
		<u>-\$14,113.75</u>	<u>-\$36,822.51</u>		
FUND 770 SEWER FUND					
Revenue	\$318,000.00	\$2,969.59	\$71,798.67	\$246,201.33	22.58%
Expenditure	\$500,745.60	\$41,184.83	\$260,131.07	\$240,614.53	51.95%
		<u>-\$38,215.24</u>	<u>-\$188,332.40</u>		
Report Total		<u>-\$117,241.20</u>	<u>-\$1,048,107.37</u>		

BUSINESS LICENSE - COUNCIL APPROVAL - June 15, 2022

NAME OF BUSINESS	BUSINESS ADDRESS	CITY	ST.	ZIP	DESCRIPTION OF BUSINESS
Curbside Waste	4025 85th Ave N	Brooklyn Park	MN	55443	Waste Hauler
Aspen Waste	2951 Weeks Ave SE	Minneapolis	MN	55414	Waste Hauler
Walter's Recycling & Refuse	2830 101st Ave	Blaine	MN	55449	Waste Hauler
					Waste Hauler
Domino's Pizza	9370 Lexington Ave	Lexington	MN	55014	Pizza Delivery
Lake Drive Chiropractic	8820 North Highway Drive	Lexington	MN	55014	Chiropractic Clinic
Northway Tobacco	9148 South Highway Drive	Lexington	MN	55014	Tobacco Shop
Broadview Builders	9050 North Highway Drive	Lexington	MN	55014	Building Services
State Farm/Scott Drummerhausen Insurance	9200 North Highway Drive	Lexington	MN	55014	Insurance Agency
Lexington Square Chiropractic	4137 Woodland Road	Lexington	MN	55014	Chiropractic Clinic
Quick Fix	9360 Lexington Ave	Lexington	MN	55014	Phone Repair
Ike's Plumbing	9046 North Highway Drive	Lexington	MN	55014	Plumbing Services
Festival Foods	9101 South Highway Drive	Lexington	MN	55014	Retail Grocery
Annie's Wok	9123 South Highway Drive	Lexington	MN	55014	Restaurant
Vaper's Paradise	9330 Lexington Ave	Lexington	MN	55014	Tobacco & Vape Shop
Muffler Doctor	9340 North Highway Drive	Lexington	MN	55014	Auto Repair



Minnesota Department of Public Safety
Alcohol & Gambling Enforcement Division
445 Minnesota Street, 1600
St Paul, Minnesota 55101
651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approved or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should submit this signed renewal with completed license and licensee liquor liability for the new license period. City Clerk/County Auditor are also required by M.S. 340A.404 S.3 to report any license cancellation.

License Code: ONSS License Period Ending: 6/30/2022 Iden: 71705
Issuing Authority: Lexington
Licensee Name: Barble Hospitality Inc.
Trade Name: Boulevard Bar and Grille
Address: 3800 Restwood Rd
Lexington, MN 55014
Business Phone: 763-204-8091
License Fees: Off Sale: \$0.00 On Sale: \$6,000.00 Sunday: \$200.00

By signing this renewal application, applicant certifies that there has been no change in ownership on the above named licensee. For changes in ownership, the licensee named above, or for new licensees, full applications should be used. See back of this application for further information needed to complete this renewal.

Applicant's signature on this renewal confirms the following: Failure to report any of the following may result in civil penalties.

1. Licensee confirms it has no interest whatsoever, directly or indirectly in any other liquor establishments in Minnesota. If so, give details on back of this application.
2. Licensee confirms that it has never had a liquor license rejected by any city/township/county in the state of Minnesota. If ever rejected, please give details on the back of this renewal, then sign below.
3. Licensee confirms that for the past five years it has not had a liquor license revoked for any liquor law violation (state or local). If a revocation has occurred, please give details on the back of this renewal, then sign below.
4. Licensee confirms that during the past five years it or its employees have not been cited for any civil or criminal liquor law violations. If violations have occurred, please give details on back of this renewal, then sign below.
5. Licensee confirms that during the past license year, a summons has not been issued under the Liquor Liability Law (Dram Shop) MS 340A.802. If yes, attach a copy of the summons, then sign below.
6. Licensee confirms that Workers Compensation Insurance will be kept in effect during the license period. Licensee has attached a liquor liability insurance certificate that corresponds with the license period in city/county where license is issued.

Licensee has attached a liquor liability insurance certificate that corresponds with the license period in city/county where license is issued. \$100,000 in cash or securities or \$310,000 surety bond may be submitted in lieu of liquor liability. (3.2 liquor licenses are exempt if sales are less than \$25,000 at on sale, or \$50,000 at off sale).

Licensee Signature 09-25-1981 [REDACTED] 5-23-22
DOB SSN Date
(Signature certifies all above information to be correct and license has been approved by city/county.)

City Clerk/Auditor Signature _____ Date _____
(Signature certifies that renewal of a liquor, wine or club license has been approved by the city/county as stated above.)

County Attorney Signature _____ Date _____
County Board issued licenses only (Signature certifies licensee is eligible for license).

Police/Sheriff Signature _____ Date _____
Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years. Report violations on back, then sign here.



Minnesota Department of Public Safety
Alcohol & Gambling Enforcement Division
445 Minnesota Street, 1600
St Paul, Minnesota 55101
651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

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Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should submit this signed renewal with completed license and licensee liquor liability for the new license period. City Clerk/County Auditor are also required by M.S. 340A.404 S.3 to report any license cancellation.

License Code: ONSS License Period Ending: 6/30/2022 Iden: 59582
Issuing Authority: Lexington
Licensee Name: Mr. Arthurs Inc.
Trade Name: Cowboys Saloon
Address: 9005 S Hwy Drive
Lexington, MN 55014
Business Phone: 763-784-6560
License Fees: Off Sale: \$0.00 On Sale: \$9,000.00 Sunday: \$200.00

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Licensee Signature

DOB

SSN

Date

(Signature certifies all above information to be correct and license has been approved by city/county.)

City Clerk/Auditor Signature

Date

(Signature certifies that renewal of a liquor, wine or club license has been approved by the city/county as stated above.)

County Attorney Signature

Date

County Board issued licenses only (Signature certifies licensee is eligible for license).

Police/Sheriff Signature

Date

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Minnesota Department of Public Safety
Alcohol and Gambling Enforcement
445 Minnesota Street, Suite 222
St. Paul, MN 55101
651-201-7500

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

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License Code ONSS License Period Ending 6/30/2018 ID# 68050

ISSUING AUTHORITY Lexington

Licensee Name Northwoods Pizza 2 Co

Trade Name Carbone's

City, State, Zip Code 9200 Lexington Ave

Lexington

MN 55014

Business Phone 6513988921

License Fees: Off Sale On Sale \$6,000.00 Sunday \$200.00

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Licensee Signature [Signature] DOB 2-17-47 SS# [Redacted] Date 5-31-2022
(Signature certifies all above information to be correct and license has been approved by city/county.)

City Clerk/County Auditor Signature _____ Date _____
(Signature certifies that renewal of a liquor, wine or club license has been approved by the city/county as stated above.)

County Attorney Signature _____ Date _____
County Board issued licenses only (Signature certifies licensee is eligible for license).

Police/Sheriff Signature _____ Date _____
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Minnesota Department of Public Safety
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445 Minnesota Street, 1600
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License Code: ONSS License Period Ending: 6/30/2022 Iden: 43040
Issuing Authority: Lexington
Licensee Name: El Loro of Lexington Inc.
Trade Name: El Loro Mexican Grill & Cantina
Address: 9141 South Highway Drive
Lexington, MN 55014
Business Phone: 7632862837
License Fees: Off Sale: \$0.00 On Sale: \$6,000.00 Sunday: \$200.00

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Ruben Arellano 1-12-1972 [REDACTED] 6-8-22
Licensee Signature DOB SSN Date
(Signature certifies all above information to be correct and license has been approved by city/county.)

City Clerk/Auditor Signature Date
(Signature certifies that renewal of a liquor, wine or club license has been approved by the city/county as stated above.)

County Attorney Signature Date
County Board issued licenses only (Signature certifies licensee is eligible for license).

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