City of Pine City

Agenda

Regular Evening Meeting

Wednesday, July 1, 2026 @ 5:30 PM

Pine City Public Library Community Room

In accordance with Minnesota Statutes §13D.02, one or more council members may participate in the meeting via interactive technology. Council members joining via interactive technology will be seen and heard in the meeting room and votes will be taken by roll call.

Meeting Link

Page

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

2. ROLL CALL

3. CONSIDERATION AND APPROVAL OF AGENDA

4. PUBLIC FORUM

This is an opportunity for citizens to present items to the Council that are not on the agenda. Each presentation is limited to three (3) minutes and a maximum of fifteen minutes is set aside. If your item needs follow-up from the City, Staff will arrange for that.

5. SHERIFF UPDATE

5.1. PCSO by Zone Report
PCSO Contract Hours Report — 4 - 21

6. 2025 FINANCIAL AUDIT PRESENTATION

6.1. Final Audited Financial Statements - PINE CITY 12-31-25
Final Governance Report - PINE CITY 12-31-25 — 22 - 174

7. CONSENT ITEMS

7.1. June 17, 2026 Council Meeting Minutes — 175 - 180

7.2.	June 25, 2026 Special Council Meeting Minutes	181 - 182
7.3.	June 2026 Payroll Report	183 - 204
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7.5.	2026 May Cash Investments Rec	223

8. NEW BUSINESS

8.1.	Hillside (CSAH 7) and 13th Street SW Project SEH Memo 2026 06 24 CSAH 7 & 13th Street 2026-06-24 RES 2026-32 STATE AID FOR LOCAL TRANSPORTATION	224 - 229

9. OLD BUSINESS

9.1.	Vacant Council Seat/Letter of Interest to the Vacant Council Seat Anthony Olson Letter of Interest	230 - 231
9.2.	Liquor Store - Update & Answers to Questions Asked Responses to Community Questions	232 - 233
9.3.	Orvis Property RFP Orvis Property Drone Footage Memo for Council Wetland Delination Report Geotechnical Investigation Report Biological Review ltr Fawn Meadows & Tech Park Options Field Investigation Summary ltr	234 - 403

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11.4.	Parks & Public Buildings Update	409
11.5.	Planning Update	410
11.6.	Public Works Update	411

12. BUDGET DISCUSSION

13. COMMITTEE UPDATES

13.1.	EDA	
13.2.	Planning Commission	
13.3.	Upcoming Meeting Agendas July 9, 2026 Parks and Rec Committee Agenda	412 - 413

14. WORK SESSION PLANNING

14.1.	Schedule work session to discuss Township JPA Study
14.2.	Set Work Session to Discuss Open Meeting Law, Code of Conduct, Access to City Attorney - with City Attorney Present

15. COUNCIL CONCERNS

16. MAYOR'S REPORT

17. ADJOURN

PINE COUNTY SHERIFF'S OFFICE

Sheriff Jeff Nelson
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Pine City by zone

Printed on June 1, 2026

CFS Date/Time	CFS #	Description	Street Name
05/24/26 06:41:39	PI260509297	Medical	2ND ST SE
05/24/26 11:49:18	PI260509309	MVA Property Damage	EVERGREEN SQ SW
05/24/26 11:55:05	PI260509310	Personal Injury Accident	8TH ST NW
05/24/26 14:55:19	PI260509329	Traffic Stop	MAIN ST N
05/24/26 15:56:35	PI260509337	Property Lost/Found	EVERGREEN SQ SW
05/24/26 15:59:17	PI260509338	Traffic Stop	GOLF AVE SW
05/24/26 17:26:33	PI260509349	Medical	7TH ST SW
05/24/26 18:17:34	PI260509353	Medical	8TH ST SW
05/24/26 18:50:17	PI260509356	Crank 911 calls	6TH AVE NE
05/24/26 21:14:15	PI260509371	Paper Service	MAIN ST S
05/25/26 07:10:42	PI260509391	Public Assist	5TH ST SE
05/25/26 13:24:19	PI260509404	Traffic Stop	HILLSIDE AVE SE
05/25/26 13:33:47	PI260509407	Animal Check Welfare	EVERGREEN SQ SW
05/25/26 14:02:59	PI260509408	Check Welfare	2ND ST NE
05/25/26 14:29:56	PI260509410	Medical	HILLSIDE AVE SW
05/25/26 17:02:37	PI260509419	Medical	MAIN ST N
05/25/26 17:28:53	PI260509424	Grass/Wildfire	6TH AVE SW
05/25/26 18:03:05	PI260509429	Traffic Stop	AIRPORT RD NE
05/25/26 20:33:16	PI260509435	Follow Up	NORTHRIDGE DR NW
05/25/26 21:55:41	PI260509439	Traffic Stop	HILLSIDE AVE SW
05/25/26 23:44:41	PI260509444	Medical	2ND ST SE
05/26/26 10:29:42	PI260509463	Paper Service	HOLSTEIN DR NE
05/26/26 12:19:11	PI260509476	Animal Lost/Found	3RD AVE SE
05/26/26 12:24:42	PI260509477	Check Business	6TH AVE SW
05/26/26 13:41:29	PI260509482	Attemp Pickup	NORTHRIDGE DR NW
05/26/26 14:45:54	PI260509488	Attemp Pickup	NORTHRIDGE DR NW
05/26/26 15:21:20	PI260509493	Traffic complaint	MAIN ST S
05/26/26 20:27:01	PI260509520	Animal Check Welfare	EVERGREEN SQ SW
05/27/26 07:32:42	PI260509541	Check Business	6TH AVE SW
05/27/26 09:02:39	PI260509545	Medical	MAIN ST N
05/27/26 11:17:14	PI260509553	Public Assist	MAIN ST S
05/27/26 12:35:07	PI260509559	Traffic Stop	HILLSIDE AVE SW
05/27/26 13:01:12	PI260509561	Vehicle Reposession	2ND ST NE
05/27/26 14:21:46	PI260509567	Follow Up	NORTHRIDGE DR NW
05/27/26 14:27:14	PI260509569	Traffic Stop	EDGEWATER RD NE
05/27/26 14:32:12	PI260509570	Informational	2ND ST NE
05/27/26 14:51:41	PI260509572	Medical	JOHNSON AVE SE
05/27/26 15:19:09	PI260509574	Repeat Offender	8TH ST SW
05/27/26 15:40:44	PI260509575	Traffic Stop	MAIN ST N
05/27/26 15:53:43	PI260509576	Animal Check Welfare	EVERGREEN SQ SW

CFS Date/Time	CFS #	Description	Street Name
05/27/26 16:04:40	PI260509577	Repeat Offender	8TH ST SW
05/27/26 16:10:25	PI260509578	Extra Patrol	6TH AVE SW
05/27/26 16:26:05	PI260509579	Repeat Offender	11TH ST SW
05/27/26 16:46:02	PI260509582	Repeat Offender	6TH AVE SE
05/27/26 17:07:35	PI260509583	Traffic Stop	MAIN ST N
05/27/26 18:17:41	PI260509587	Traffic Stop	MAIN ST S
05/27/26 18:24:57	PI260509588	Check Welfare	8TH AVE NE
05/27/26 19:24:46	PI260509592	Customer Trouble	MAIN ST S
05/27/26 20:11:15	PI260509596	Call Back	NORTHRIDGE DR NW
05/27/26 20:36:58	PI260509598	Detail	NORTHRIDGE DR NW
05/28/26 02:07:57	PI260509612	Detail	NORTHRIDGE DR NW
05/28/26 04:53:50	PI260509618	Attemp Pickup	NORTHRIDGE DR NW
05/28/26 09:33:04	PI260509629	Paper Service	4TH ST SE
05/28/26 09:33:34	PI260509632	Fraud/Scam/ID	HILLSIDE AVE SW
05/28/26 09:34:10	PI260509633	Paper Service	2ND ST NE
05/28/26 10:06:42	PI260509635	Medical	MAIN ST N
05/28/26 15:24:16	PI260509650	Juvenile Trouble	MAIN ST S
05/28/26 16:19:32	PI260509659	Extra Patrol	1ST AVE NW
05/28/26 16:22:25	PI260509660	Animal Check Welfare	EVERGREEN SQ SW
05/28/26 16:50:06	PI260509663	Community	1ST AVE NW
05/28/26 17:18:03	PI260509664	Detail	NORTHRIDGE DR NW
05/28/26 17:37:34	PI260509666	Traffic Stop	5TH AVE NE
05/28/26 17:47:08	PI260509667	Burning Permit	13TH ST NW
05/28/26 17:51:51	PI260509668	Traffic Stop	MAIN ST N
05/28/26 18:20:13	PI260509675	Traffic Stop	8TH AVE SE
05/28/26 18:27:01	PI260509676	Traffic Stop	13TH ST SW
05/28/26 18:46:42	PI260509677	Traffic Stop	MAIN ST S
05/28/26 22:30:00	PI260509686	Informational	EVERGREEN SQ SW
05/28/26 23:44:05	PI260509689	Medical	NORTHRIDGE DR NW
05/29/26 00:28:23	PI260509692	Suspicious Activity	HILLSIDE AVE SW
05/29/26 01:18:22	PI260509694	Subject Stop	1ST AVE NW
05/29/26 09:12:16	PI260509708	Check Business	MAIN ST S
05/29/26 09:26:26	PI260509709	Civil Matter	1ST AVE NW
05/29/26 10:16:55	PI260509712	Informational	NORTHRIDGE DR NW
05/29/26 14:28:16	PI260509729	Fraud/Scam/ID	HILLSIDE AVE SW
05/29/26 15:13:41	PI260509731	Traffic Stop	HILLSIDE AVE SW
05/29/26 16:55:04	PI260509737	Medical	13TH ST SW
05/29/26 17:37:34	PI260509739	Informational	MAIN ST S
05/29/26 17:45:45	PI260509740	Extra Patrol	5TH ST SE
05/29/26 18:02:05	PI260509743	Harassment	4TH ST NE
05/29/26 18:17:07	PI260509745	Water Activity	3RD ST SE
05/29/26 18:51:02	PI260509749	Check Business	EVERGREEN SQ SW
05/29/26 21:45:19	PI260509760	Neighbor Trouble	11TH ST SW
05/29/26 22:09:59	PI260509762	Extra Patrol	6TH AVE SW
05/29/26 22:11:45	PI260509763	Traffic Stop	MAIN ST S
05/29/26 22:58:28	PI260509767	Traffic Stop	2ND ST SE
05/29/26 23:00:19	PI260509768	Suspicious Activity	13TH ST SW

CFS Date/Time	CFS #	Description	Street Name
05/30/26 03:30:55	PI260509782	Neighbor Trouble	4TH ST SE
05/30/26 13:16:01	PI260509798	Follow Up	NORTHRIDGE DR NW
05/30/26 13:20:21	PI260509799	Property Lost/Found	MAIN ST S
05/30/26 13:23:28	PI260509800	Tenant Trouble	2ND AVE SE
05/30/26 15:38:51	PI260509806	Subject Stop	1ST AVE NE
05/30/26 15:47:32	PI260509807	Traffic Stop	MAIN ST S
05/30/26 16:08:08	PI260509809	Driving Complaint	6TH AVE SW
05/30/26 17:18:16	PI260509814	Traffic Stop	8TH ST NW
05/30/26 18:01:38	PI260509816	Detail	NORTHRIDGE DR NW
05/30/26 20:55:12	PI260509830	Informational	NORTHRIDGE DR NW
05/30/26 22:06:59	PI260509837	Traffic Stop	HILLSIDE AVE SW
05/30/26 22:16:29	PI260509839	Traffic Stop	HILLSIDE AVE SW
05/30/26 23:20:58	PI260509844	Onview Out With	6TH AVE SW
05/30/26 23:57:45	PI260509849	Onview Out With	6TH AVE SW

Total Records: 101

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Pine City by zone

Printed on June 8, 2026

CFS Date/Time	CFS #	Description	Street Name
05/31/26 00:14:22	PI260509853	Traffic Stop	3RD AVE SW
05/31/26 00:34:46	PI260509856	Disturbance	5TH ST SE
05/31/26 09:09:38	PI260509862	Informational	NORTHRIDGE DR NW
05/31/26 11:08:14	PI260509867	Medical	7TH ST SW
05/31/26 14:04:06	PI260509874		7TH ST SW
05/31/26 14:54:47	PI260509877	Medical	8TH ST SW
05/31/26 18:01:55	PI260509890	Detail	AIRPORT RD NE
05/31/26 23:32:44	PI260509911	Traffic Stop	MAIN ST N
05/31/26 23:37:12	PI260509912	Traffic Stop	HILLSIDE AVE SW
05/31/26 23:46:13	PI260509913	Medical	NORTHRIDGE DR NW
06/01/26 07:19:08	PI260609923	Informational	NORTHRIDGE DR NW
06/01/26 09:07:42	PI260609930	Check Business	MAIN ST S
06/01/26 10:33:10	PI260609936	Medical	NORTHRIDGE DR NW
06/01/26 11:04:57	PI260609940	Miscellaneous Fire Call	8TH ST NW
06/01/26 11:16:45	PI260609941	Funeral Escort	GOLF AVE SW
06/01/26 13:10:57	PI260609947	Check Welfare	4TH ST SE
06/01/26 13:47:29	PI260609950	Traffic Stop	HILLSIDE AVE SW
06/01/26 15:39:29	PI260609958	Paper Service	6TH AVE NE
06/01/26 16:20:08	PI260609962	Repeat Offender	4TH ST SE
06/01/26 16:25:10	PI260609963	Property Lost/Found	3RD AVE SE
06/01/26 16:36:31	PI260609966	Repeat Offender	MAIN ST S
06/01/26 16:44:09	PI260609967	Trespass	SAINT CROIX RD SE
06/01/26 16:44:53	PI260609968	Informational	6TH AVE SW
06/01/26 16:52:42	PI260609970	Repeat Offender	2ND AVE SE
06/01/26 17:14:33	PI260609974	Disturbance	JOHNSON AVE SE
06/01/26 18:25:22	PI260609977	Call Back	5TH AVE NE
06/01/26 18:53:42	PI260609981	Driving Complaint	JOHNSON AVE SE
06/01/26 19:25:40	PI260609984	Attemp Pickup	NORTHRIDGE DR NW
06/01/26 20:16:15	PI260609995	Follow Up	JOHNSON AVE SE
06/01/26 20:57:13	PI260609998	Traffic Stop	CROSS LAKE RD SE
06/02/26 02:35:47	PI260610011	Medical	2ND ST NE
06/02/26 06:25:28	PI260610015	Customer Trouble	EVERGREEN SQ SW
06/02/26 06:48:05	PI260610016	Attemp Pickup	NORTHRIDGE DR NW
06/02/26 07:23:07	PI260610017	Informational	NORTHRIDGE DR NW
06/02/26 08:43:47	PI260610018	Informational	NORTHRIDGE DR NW
06/02/26 09:09:45	PI260610020	Informational	MAIN ST S
06/02/26 09:20:36	PI260610023	Check Business	MAIN ST S
06/02/26 09:22:26	PI260610024	Medical	NORTHRIDGE DR NW
06/02/26 09:44:52	PI260610025	Parking Problem	MAIN ST S
06/02/26 11:11:22	PI260610033	Tenant Trouble	MAIN ST S

CFS Date/Time	CFS #	Description	Street Name
06/02/26 11:28:46	PI260610037	Assist Other Agency	MAIN ST S
06/02/26 11:41:01	PI260610038	Juvenile Trouble	MAIN ST S
06/02/26 11:50:23	PI260610039	MVA Property Damage	MAIN ST S
06/02/26 13:17:39	PI260610048	Community	6TH AVE SW
06/02/26 14:09:05	PI260610053	Suspicious Activity	5TH ST SE
06/02/26 14:42:31	PI260610055	Theft	5TH ST SE
06/02/26 14:49:35	PI260610056	Shoplifting	EVERGREEN SQ SW
06/02/26 15:06:44	PI260610060	Check Business	MAIN ST S
06/02/26 15:14:09	PI260610061	Informational	LAKE ST NE
06/02/26 15:33:09	PI260610063	Paper Service	NORTHRIDGE DR NW
06/02/26 15:37:43	PI260610064	Property Lost/Found	EVERGREEN SQ SW
06/02/26 16:26:02	PI260610065	Follow Up	JOHNSON AVE SE
06/02/26 16:43:54	PI260610068	Informational	NORTHRIDGE DR NW
06/02/26 17:16:51	PI260610072	Juvenile Trouble	MAIN ST S
06/02/26 18:32:37	PI260610077	MVA Property Damage	8TH ST SW
06/02/26 18:54:24	PI260610079	Medical	HILLSIDE AVE SW
06/02/26 19:44:31	PI260610084	Call Back	NORTHRIDGE DR NW
06/02/26 20:01:29	PI260610086	Call Back	NORTHRIDGE DR NW
06/02/26 21:34:18	PI260610095	Traffic Stop	3RD AVE SW
06/02/26 21:56:40	PI260610098	Traffic Stop	8TH ST SW
06/03/26 00:24:43	PI260610105	Extra Patrol	5TH ST SE
06/03/26 00:48:24	PI260610106	Traffic Stop	8TH ST NW
06/03/26 07:06:43	PI260610110	Gas Leak In/Out	7TH ST SW
06/03/26 08:00:30	PI260610111	Civil Matter	NORTHRIDGE DR NW
06/03/26 08:45:06	PI260610112	Check Business	MAIN ST S
06/03/26 08:48:51	PI260610113	Customer Trouble	MAIN ST S
06/03/26 09:51:25	PI260610116	Medical	NORTHRIDGE DR NW
06/03/26 11:27:53	PI260610119	Animal Check Welfare	EVERGREEN SQ SW
06/03/26 12:15:40	PI260610124	Detail	NORTHRIDGE DR NW
06/03/26 12:32:32	PI260610126	Detail	NORTHRIDGE DR NW
06/03/26 12:58:39	PI260610127	Animal Check Welfare	EVERGREEN SQ SW
06/03/26 15:18:02	PI260610136	Property Lost/Found	MAIN ST
06/03/26 15:18:48	PI260610137	Customer Trouble	8TH AVE SE
06/03/26 17:10:07	PI260610142	Property Lost/Found	13TH ST SW
06/03/26 17:50:46	PI260610147	Community	1ST AVE NW
06/03/26 17:58:02	PI260610148	Detail	AIRWAVES RD NE
06/03/26 20:42:50	PI260610155	Suspicious Activity	SAINT CROIX RD SE
06/03/26 20:53:24	PI260610157	Animal Check Welfare	2ND AVE SE
06/03/26 20:58:20	PI260610158	Check Hazard	SAINT CROIX RD SE
06/03/26 22:12:27	PI260610161	Neighbor Trouble	8TH ST SW
06/04/26 07:31:08	PI260610167	Check Business	6TH AVE SW
06/04/26 08:51:36	PI260610171	Check Welfare	WESTCHESTER DR
06/04/26 08:57:34	PI260610172	Security Alarm	MAIN ST S
06/04/26 09:25:23	PI260610174	Threats	MAIN ST S
06/04/26 09:43:26	PI260610177	Repeat Offender	6TH AVE SE
06/04/26 09:52:39	PI260610178	Medical	3RD AVE SE
06/04/26 10:07:34	PI260610179	Fraud/Scam/ID	JOHNSON AVE SW

CFS Date/Time	CFS #	Description	Street Name
06/04/26 10:15:14	PI260610180	Harassment	8TH AVE NE
06/04/26 11:42:39	PI260610185	Traffic Stop	13TH ST SW
06/04/26 12:59:18	PI260610190	Detail	NORTHRIDGE DR NW
06/04/26 13:42:59	PI260610193	Traffic Stop	MAIN ST N
06/04/26 15:09:37	PI260610196	MVA Property Damage	EVERGREEN SQ SW
06/04/26 15:19:15	PI260610197	Traffic complaint	MAIN ST S
06/04/26 15:58:04	PI260610200	Predatory Offender	NORTHRIDGE DR NW
06/04/26 18:44:51	PI260610212	Medical	2ND AVE NE
06/04/26 19:27:31	PI260610217	Disturbance	JOHNSON AVE SE
06/04/26 20:57:04	PI260610225	Juvenile Trouble	6TH AVE SW
06/04/26 20:59:02	PI260610226	Suspicious Activity	7TH ST SW
06/04/26 21:04:41	PI260610228	Check Business	EVERGREEN SQ SW
06/04/26 21:27:07	PI260610230	Neighbor Trouble	MAIN ST S
06/05/26 00:49:25	PI260610235	Intoxicated Person	5TH ST SE
06/05/26 01:00:29	PI260610236	Extra Patrol	HIGHVIEW LOOP SE
06/05/26 01:48:20	PI260610238	Check Welfare	13TH ST SW
06/05/26 09:30:17	PI260610253	Theft	13TH ST SW
06/05/26 10:37:08	PI260610261	Fraud/Scam/ID	3RD ST SE
06/05/26 12:08:59	PI260610267	Miscellaneous Law Call	EVERGREEN SQ SW
06/05/26 12:38:34	PI260610271	Medical	MAIN ST N
06/05/26 12:57:52	PI260610272	Weather Emergency	NORTHRIDGE DR NW
06/05/26 13:32:29	PI260610276	Paper Service	7TH AVE SE
06/05/26 14:04:42	PI260610281	Paper Service	2ND AVE SW
06/05/26 14:40:20	PI260610283	Traffic Stop	MAIN ST S
06/05/26 17:53:56	PI260610302	Animal Check Welfare	AIRWAVES RD NE
06/05/26 19:55:14	PI260610312	Juvenile Trouble	6TH AVE SW
06/05/26 21:02:51	PI260610318	Call Back	LINK DR SE
06/05/26 23:07:01	PI260610327	Informational	NORTHRIDGE DR NW
06/06/26 00:05:33	PI260610332	Traffic Stop	HILLSIDE AVE SW
06/06/26 01:00:22	PI260610335	Traffic Stop	6TH AVE SE
06/06/26 05:54:07	PI260610343	Medical	NORTHRIDGE DR NW
06/06/26 10:56:50	PI260610352	Community	5TH ST SE
06/06/26 13:16:04	PI260610361	Miscellaneous Law Call	EVERGREEN SQ SW
06/06/26 14:01:45	PI260610367	Psychological Problem	8TH ST NW
06/06/26 14:57:00	PI260610369	Miscellaneous Law Call	5TH ST SE
06/06/26 18:03:29	PI260610376	Driving Complaint	EVERGREEN SQ SW
06/06/26 18:20:20	PI260610377	Traffic Stop	MAIN ST N
06/06/26 18:39:44	PI260610381	Traffic Stop	MAIN ST S
06/06/26 21:46:57	PI260610400	Informational	NORTHRIDGE DR NW
06/06/26 21:51:56	PI260610402	Security Alarm	MAIN ST S
06/06/26 22:52:48	PI260610407	Traffic Stop	MAIN ST S
06/06/26 23:57:44	PI260610411	Check Welfare	3RD AVE SW
06/06/26 23:58:05	PI260610412	Juvenile Trouble	1ST AVE NW

Total Records: 130

PINE COUNTY SHERIFF'S OFFICE

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Pine City by zone

Printed on June 15, 2026

CFS Date/Time	CFS #	Description	Street Name
06/07/26 01:30:01	PI260610416	Animal Disturbance	6TH AVE NE
06/07/26 05:21:23	PI260610422	Security Alarm	MAIN ST S
06/07/26 12:50:38	PI260610438	MVA Property Damage	13TH ST SW
06/07/26 13:16:17	PI260610439	Animal Disturbance	7TH AVE NE
06/07/26 15:25:47	PI260610447	Medical	EVERGREEN SQ SW
06/07/26 19:54:18	PI260610460	Follow Up	NORTHRIDGE DR NW
06/08/26 02:24:26	PI260610475	Informational	NORTHRIDGE DR NW
06/08/26 08:07:33	PI260610477	Attemp Pickup	1ST AVE NW
06/08/26 09:05:33	PI260610480	Predatory Offender	NORTHRIDGE DR NW
06/08/26 09:12:57	PI260610481	Follow Up	6TH AVE SW
06/08/26 10:08:02	PI260610484	Medical	NORTHRIDGE DR NW
06/08/26 11:10:07	PI260610488	Attemp Pickup	NORTHRIDGE DR NW
06/08/26 12:06:46	PI260610492	Hold Up Alarm	EVERGREEN SQ SW
06/08/26 12:39:20	PI260610493	Detail	NORTHRIDGE DR NW
06/08/26 13:00:54	PI260610494	Medical	JOHNSON AVE SE
06/08/26 13:03:40	PI260610495	Informational	NORTHRIDGE DR NW
06/08/26 14:39:54	PI260610501	Railroad Incident	MAIN ST N
06/08/26 16:17:12	PI260610507	Extra Patrol	10TH ST SW
06/08/26 16:25:41	PI260610509	Informational	8TH ST SW
06/08/26 17:28:16	PI260610513	Check Residence	2ND AVE NE
06/08/26 18:40:10	PI260610519	Hold Up Alarm	MAIN ST S
06/08/26 21:01:56	PI260610523	Animal Disturbance	8TH ST SW
06/09/26 00:33:13	PI260610528	Unknown Trouble	NORTHRIDGE DR NW
06/09/26 01:11:07	PI260610531	Medical	NORTHRIDGE DR NW
06/09/26 02:13:01	PI260610532	Suspicious Activity	7TH AVE SE
06/09/26 07:45:14	PI260610544	Follow Up	MAIN ST S
06/09/26 11:39:23	PI260610553	Animal Lost/Found	FAWN MEADOWS
06/09/26 12:20:13	PI260610555	Informational	EVERGREEN SQ SW
06/09/26 13:29:09	PI260610561	MVA Property Damage	13TH ST SW
06/09/26 15:40:18	PI260610572	Vehicle Information Call	NORTHRIDGE DR NW
06/09/26 20:07:16	PI260610591	Medical	JOHNSON AVE SE
06/09/26 20:15:08	PI260610592	Traffic Stop	MAIN ST S
06/10/26 06:02:06	PI260610599	Vehicle Information Call	CROSS LAKE RD SE
06/10/26 07:16:35	PI260610601	Security Alarm	MAIN ST S
06/10/26 09:33:40	PI260610606	Garbage Call	2ND ST NE
06/10/26 10:02:44	PI260610609	Runaway	MAIN ST S
06/10/26 10:14:12	PI260610612	Medical	NORTHRIDGE DR NW
06/10/26 11:05:55	PI260610616	Medical	MAIN ST N
06/10/26 12:52:50	PI260610622	Weather Emergency	NORTHRIDGE DR NW
06/10/26 13:16:56	PI260610626	Theft	WESTCHESTER DR

CFS Date/Time	CFS #	Description	Street Name
06/10/26 14:25:39	PI260610628	Traffic Stop	MAIN ST S
06/10/26 14:38:37	PI260610630	Extradition Hearing	NORTHRIDGE DR NW
06/10/26 15:12:54	PI260610631	Informational	NORTHRIDGE DR NW
06/10/26 17:29:08	PI260610638	Medical	JOHNSON AVE SE
06/10/26 18:02:57	PI260610641	Follow Up	MAIN ST S
06/10/26 18:53:36	PI260610645	Medical	MAIN ST N
06/11/26 09:46:55	PI260610669	Predatory Offender	NORTHRIDGE DR NW
06/11/26 11:23:51	PI260610678	Traffic Stop	8TH ST SW
06/11/26 12:28:50	PI260610684	Detail	NORTHRIDGE DR NW
06/11/26 12:28:50	PI260610685	Predatory Offender	NORTHRIDGE DR NW
06/11/26 12:50:01	PI260610686	Informational	NORTHRIDGE DR NW
06/11/26 13:03:36	PI260610687	MVA Property Damage	EVERGREEN SQ SW
06/11/26 14:05:09	PI260610692	Informational	MAIN ST S
06/11/26 15:23:57	PI260610696	Medical	MAIN ST N
06/11/26 15:58:34	PI260610699	Assist Other Agency	NORTHRIDGE DR NW
06/11/26 16:04:03	PI260610700	Traffic Stop	1ST AVE NE
06/11/26 16:29:48	PI260610702	Miscellaneous Law Call	WESTCHESTER DR
06/11/26 16:42:08	PI260610705	Hit and Run Property	MAIN ST S
06/11/26 19:04:59	PI260610711	Medical	6TH AVE SE
06/11/26 20:15:40	PI260610713	Suicide Threat	MAIN ST S
06/11/26 22:34:19	PI260610722	Assist Other Agency	MAIN ST N
06/11/26 22:35:03	PI260610723	Suspicious Activity	1ST AVE NW
06/12/26 00:38:21	PI260610729	Subject Stop	MAIN ST S
06/12/26 01:23:35	PI260610730	Traffic Stop	HILLSIDE AVE SW
06/12/26 09:38:51	PI260610742	Unwanted Person	1ST AVE NE
06/12/26 12:37:10	PI260610754	Traffic Stop	8TH ST NW
06/12/26 13:50:45	PI260610757	Informational	NORTHRIDGE DR NW
06/12/26 14:13:08	PI260610758	Follow Up	MAIN ST S
06/12/26 14:44:41	PI260610760	Public Assist	NORTHRIDGE DR NW
06/12/26 14:52:00	PI260610762	Medical	HILLSIDE AVE SW
06/12/26 15:48:36	PI260610765	Medical	MAIN ST N
06/12/26 15:51:34	PI260610766	Traffic Stop	MAIN ST S
06/12/26 16:53:54	PI260610771	Check Business	EVERGREEN SQ SW
06/12/26 17:10:26	PI260610774	Dead Body	6TH AVE SE
06/12/26 18:52:12	PI260610778	Medical	3RD AVE SE
06/12/26 19:18:31	PI260610780	Check Business	EVERGREEN SQ SW
06/12/26 19:40:56	PI260610782	Traffic Stop	MAIN ST S
06/12/26 20:34:03	PI260610786	Traffic complaint	MAIN ST S
06/12/26 22:50:50	PI260610795	Neighbor Trouble	8TH ST SW
06/12/26 23:56:36	PI260610802	Subject Stop	MAIN ST S
06/13/26 00:19:22	PI260610803	Informational	NORTHRIDGE DR NW
06/13/26 12:40:15	PI260610820	Disturbance	7TH AVE NE
06/13/26 12:44:23	PI260610821	Traffic complaint	EVERGREEN SQ SW
06/13/26 13:15:17	PI260610823	Miscellaneous Law Call	NORTHRIDGE DR NW
06/13/26 14:59:08	PI260610832	Harassment	EVERGREEN SQ SW
06/13/26 16:20:29	PI260610836	Damage to Vehicle	NORTHRIDGE DR NW
06/13/26 17:41:10	PI260610839	Attemp Pickup	13TH ST SW

CFS Date/Time	CFS #	Description	Street Name
06/13/26 17:57:55	PI260610840	Informational	MAIN ST S
06/13/26 18:26:16	PI260610843	Child Custody/Visit	NORTHRIDGE DR NW
06/13/26 18:47:19	PI260610846	Medical	LINK DR SE
06/13/26 19:28:38	PI260610848	Extradition Hearing	NORTHRIDGE DR NW
06/13/26 22:13:21	PI260610859	Traffic Stop	MAIN ST S

Total Records: 92

PINE COUNTY SHERIFF'S OFFICE

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Pine City by zone

Printed on June 22, 2026

CFS Date/Time	CFS #	Description	Street Name
06/14/26 01:20:21	PI260610863	Attemp Pickup	13TH ST SW
06/14/26 04:25:14	PI260610870	Child Custody/Visit	8TH ST SW
06/14/26 11:59:42	PI260610885	Call Back	4TH AVE NE
06/14/26 16:21:49	PI260610900	Animal Disturbance	8TH ST SW
06/14/26 17:26:51	PI260610903	Traffic Stop	1ST AVE NE
06/14/26 18:30:01	PI260610904	Public Assist	HENRIETTE RD NW
06/15/26 08:35:07	PI260610925	Property Lost/Found	RAILROAD ST SE
06/15/26 09:34:32	PI260610927	Assist Other Agency	6TH AVE SE
06/15/26 09:40:23	PI260610928	Theft	NORTHRIDGE DR NW
06/15/26 11:31:58	PI260610941	Paper Service	9TH ST SW
06/15/26 12:54:07	PI260610948	Medical	JOHNSON AVE SE
06/15/26 13:34:11	PI260610951	Fraud/Scam/ID	EVERGREEN SQ SW
06/15/26 14:44:46	PI260610957	Security Alarm	MAIN ST S
06/15/26 15:39:46	PI260610961	Detail	NORTHRIDGE DR NW
06/15/26 16:19:14	PI260610964	Traffic Stop	MAIN ST S
06/15/26 16:26:45	PI260610965	Juvenile Trouble	6TH AVE NE
06/15/26 18:04:40	PI260610970	Detail	NORTHRIDGE DR NW
06/15/26 19:07:27	PI260610974	Call Back	NORTHRIDGE DR NW
06/15/26 19:25:38	PI260610977	Suspicious Activity	13TH ST SW
06/15/26 19:32:02	PI260610980	Informational	SAINT CROIX RD SE
06/15/26 21:04:53	PI260610986	Paper Service	4TH ST SE
06/16/26 01:44:26	PI260610991	Medical	8TH AVE NE
06/16/26 08:58:49	PI260610997		NORTHRIDGE DR NW
06/16/26 09:30:14	PI260611000	Medical	MAIN ST N
06/16/26 10:25:45	PI260611003		NORTHRIDGE DR NW
06/16/26 11:27:52	PI260611008	Check Welfare	JOHNSON AVE SE
06/16/26 11:40:24	PI260611009	Medical	2ND ST SE
06/16/26 13:49:11	PI260611016	MVA Property Damage	EVERGREEN SQ SW
06/16/26 13:50:03	PI260611018		EVERGREEN SQ SW
06/16/26 15:02:52	PI260611025	Traffic Stop	MAIN ST S
06/16/26 15:06:13	PI260611026	Call Back	8TH ST SW
06/16/26 16:19:56	PI260611029	Medical	4TH ST NE
06/16/26 16:31:28	PI260611031	Traffic Stop	MAIN ST N
06/16/26 16:58:47	PI260611034	Traffic Stop	MAIN ST S
06/16/26 18:22:55	PI260611041	Paper Service	2ND ST NE
06/16/26 19:03:14	PI260611046	Paper Service	4TH ST SE
06/16/26 19:15:01	PI260611047	Traffic Stop	6TH AVE SE
06/16/26 21:20:58	PI260611057	Traffic Stop	8TH AVE SE
06/17/26 09:44:04	PI260611071	Railroad Incident	MAIN ST N
06/17/26 10:08:08	PI260611076	Community	EVERGREEN SQ SW

CFS Date/Time	CFS #	Description	Street Name
06/17/26 14:55:27	PI260611090	Repeat Offender	6TH AVE NE
06/17/26 15:26:01	PI260611094	Damage to Property	2ND ST NE
06/17/26 15:40:48	PI260611096	Repeat Offender	HIGHVIEW LOOP SE
06/17/26 15:53:09	PI260611097	MVA Property Damage	EVERGREEN SQ SW
06/17/26 16:25:40	PI260611100	Paper Service	9TH ST SW
06/17/26 16:40:52	PI260611104	Informational	8TH ST SW
06/17/26 16:55:37	PI260611105	Medical	LINK DR SE
06/17/26 17:09:28	PI260611107	Traffic Stop	8TH AVE SE
06/17/26 17:32:59	PI260611108	Traffic Stop	8TH ST SW
06/17/26 20:41:15	PI260611118	Medical	NORTHRIDGE DR NW
06/18/26 08:09:06	PI260611131	Predatory Offender	NORTHRIDGE DR NW
06/18/26 08:26:07	PI260611133	Security Alarm	8TH AVE SE
06/18/26 11:45:19	PI260611143	MVA Property Damage	EVERGREEN SQ SW
06/18/26 12:17:30	PI260611145	Customer Trouble	3RD AVE SE
06/18/26 15:09:57	PI260611153	Property Lost/Found	JOHNSON AVE SE
06/18/26 16:23:06	PI260611158	Predatory Offender	NORTHRIDGE DR NW
06/18/26 17:14:13	PI260611161	Customer Trouble	EVERGREEN SQ SW
06/19/26 06:15:08	PI260611181	Medical	3RD ST SE
06/19/26 07:19:48	PI260611182	Lift Assist	7TH ST SW
06/19/26 09:34:36	PI260611184	Incident with Squad	NORTHRIDGE DR NW
06/19/26 09:56:26	PI260611188	Animal Lost/Found	RAILROAD ST SE
06/19/26 15:52:18	PI260611202	Weather Emergency	NORTHRIDGE DR NW
06/19/26 16:28:34	PI260611207	Incident with Squad	NORTHRIDGE DR NW
06/19/26 17:16:40	PI260611212	Incident with Squad	NORTHRIDGE DR NW
06/19/26 17:17:30	PI260611213	Informational	NORTHRIDGE DR NW
06/19/26 17:50:33	PI260611215	Juvenile Trouble	13TH ST SW
06/19/26 18:03:14	PI260611218	Juvenile Trouble	JOHNSON AVE SE
06/19/26 18:41:51	PI260611222	Theft	11TH ST SW
06/19/26 18:50:54	PI260611223	Traffic Stop	MAIN ST S
06/19/26 20:28:07	PI260611230	Attempt to Locate	NORTHRIDGE DR NW
06/19/26 21:23:35	PI260611236	Traffic Stop	8TH AVE SE
06/20/26 00:36:55	PI260611246	Traffic Stop	8TH AVE SW
06/20/26 01:39:47	PI260611249	Traffic Stop	MAIN ST N
06/20/26 05:34:32	PI260611253	Lift Assist	7TH ST SW
06/20/26 06:19:18	PI260611254	Threats	1ST AVE NE
06/20/26 10:51:28	PI260611263	Repeat Offender	9TH ST SW
06/20/26 11:42:26	PI260611266	Property Lost/Found	MAIN ST S
06/20/26 12:24:58	PI260611268	Medical	NORTHRIDGE DR NW
06/20/26 12:28:23	PI260611269	Paper Service	NORTHRIDGE DR NW
06/20/26 13:41:44	PI260611276	Extradition Hearing	NORTHRIDGE DR NW
06/20/26 13:42:33	PI260611277	Extradition Hearing	NORTHRIDGE DR NW
06/20/26 13:50:02	PI260611280	Traffic Stop	GOLF AVE SW
06/20/26 14:38:39	PI260611285	Repeat Offender	2ND AVE SE
06/20/26 14:52:53	PI260611289	Paper Service	3RD AVE SE
06/20/26 16:10:44	PI260611294	Traffic Stop	AIRPORT RD NE
06/20/26 17:30:01	PI260611301	Miscellaneous Fire Call	MAIN ST S
06/20/26 18:35:54	PI260611307	Crank 911 calls	MAIN ST S

CFS Date/Time	CFS #	Description	Street Name
06/20/26 21:35:08	PI260611319	Traffic Stop	7TH ST SW
06/20/26 22:44:52	PI260611329	Child Custody/Visit	3RD AVE SW
06/20/26 23:33:03	PI260611331	Medical	WESTCHESTER DR

Total Records: 90

PINE COUNTY SHERIFF'S OFFICE

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Pine City Contract Hours

Printed on June 1, 2026

CFS Date/Time	CFS #	Street Name	Descriptions
05/24/26 17:26:33	PI260509349	7TH ST SW	Medical
05/24/26 18:17:34	PI260509353	8TH ST SW	Medical
05/24/26 18:50:17	PI260509356	6TH AVE NE	Crank 911 calls
05/24/26 21:14:15	PI260509371	MAIN ST S	Paper Service
05/25/26 17:02:37	PI260509419	MAIN ST N	Medical
05/25/26 17:28:53	PI260509424	6TH AVE SW	Grass/Wildfire
05/25/26 18:03:05	PI260509429	AIRPORT RD NE	Traffic Stop
05/25/26 20:33:16	PI260509435	NORTHRIDGE DR NW	Follow Up
05/25/26 21:55:41	PI260509439	HILLSIDE AVE SW	Traffic Stop
05/25/26 23:44:41	PI260509444	2ND ST SE	Medical
05/26/26 20:27:01	PI260509520	EVERGREEN SQ SW	Animal Check Welfare
05/27/26 17:07:35	PI260509583	MAIN ST N	Traffic Stop
05/27/26 18:17:41	PI260509587	MAIN ST S	Traffic Stop
05/27/26 18:24:57	PI260509588	8TH AVE NE	Check Welfare
05/27/26 19:24:46	PI260509592	MAIN ST S	Customer Trouble
05/27/26 20:11:15	PI260509596	NORTHRIDGE DR NW	Call Back
05/27/26 20:36:58	PI260509598	NORTHRIDGE DR NW	Detail
05/28/26 02:07:57	PI260509612	NORTHRIDGE DR NW	Detail
05/28/26 17:18:03	PI260509664	NORTHRIDGE DR NW	Detail
05/28/26 17:37:34	PI260509666	5TH AVE NE	Traffic Stop
05/28/26 17:47:08	PI260509667	13TH ST NW	Burning Permit
05/28/26 17:51:51	PI260509668	MAIN ST N	Traffic Stop
05/28/26 18:20:13	PI260509675	8TH AVE SE	Traffic Stop
05/28/26 18:27:01	PI260509676	13TH ST SW	Traffic Stop
05/28/26 18:46:42	PI260509677	MAIN ST S	Traffic Stop
05/28/26 22:30:00	PI260509686	EVERGREEN SQ SW	Informational
05/28/26 23:44:05	PI260509689	NORTHRIDGE DR NW	Medical
05/29/26 00:28:23	PI260509692	HILLSIDE AVE SW	Suspicious Activity
05/29/26 01:18:22	PI260509694	1ST AVE NW	Subject Stop
05/29/26 17:37:34	PI260509739	MAIN ST S	Informational
05/29/26 17:45:45	PI260509740	5TH ST SE	Extra Patrol
05/29/26 18:02:05	PI260509743	4TH ST NE	Harassment
05/29/26 18:17:07	PI260509745	3RD ST SE	Water Activity
05/29/26 18:51:02	PI260509749	EVERGREEN SQ SW	Check Business
05/29/26 21:45:19	PI260509760	11TH ST SW	Neighbor Trouble
05/29/26 22:09:59	PI260509762	6TH AVE SW	Extra Patrol
05/29/26 22:11:45	PI260509763	MAIN ST S	Traffic Stop
05/29/26 22:58:28	PI260509767	2ND ST SE	Traffic Stop
05/29/26 23:00:19	PI260509768	13TH ST SW	Suspicious Activity
05/30/26 17:18:16	PI260509814	8TH ST NW	Traffic Stop

CFS Date/Time	CFS #	Street Name	Descriptions
05/30/26 18:01:38	PI260509816	NORTHRIDGE DR NW	Detail
05/30/26 20:55:12	PI260509830	NORTHRIDGE DR NW	Informational
05/30/26 22:06:59	PI260509837	HILLSIDE AVE SW	Traffic Stop
05/30/26 22:16:29	PI260509839	HILLSIDE AVE SW	Traffic Stop
05/30/26 23:20:58	PI260509844	6TH AVE SW	Onview Out With
05/30/26 23:57:45	PI260509849	6TH AVE SW	Onview Out With

Total Records: 46

PINE COUNTY SHERIFF'S OFFICE

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Pine City Contract Hours

Printed on June 8, 2026

CFS Date/Time	CFS #	Street Name	Descriptions
05/31/26 00:14:22	PI260509853	3RD AVE SW	Traffic Stop
05/31/26 00:34:46	PI260509856	5TH ST SE	Disturbance
05/31/26 18:01:55	PI260509890	AIRPORT RD NE	Detail
05/31/26 23:32:44	PI260509911	MAIN ST N	Traffic Stop
05/31/26 23:37:12	PI260509912	HILLSIDE AVE SW	Traffic Stop
05/31/26 23:46:13	PI260509913	NORTHRIDGE DR NW	Medical
06/01/26 17:14:33	PI260609974	JOHNSON AVE SE	Disturbance
06/01/26 18:25:22	PI260609977	5TH AVE NE	Call Back
06/01/26 18:53:42	PI260609981	JOHNSON AVE SE	Driving Complaint
06/01/26 19:25:40	PI260609984	NORTHRIDGE DR NW	Attemp Pickup
06/01/26 20:16:15	PI260609995	JOHNSON AVE SE	Follow Up
06/01/26 20:57:13	PI260609998	CROSS LAKE RD SE	Traffic Stop
06/02/26 02:35:47	PI260610011	2ND ST NE	Medical
06/02/26 17:16:51	PI260610072	MAIN ST S	Juvenile Trouble; Check
06/02/26 18:32:37	PI260610077	8TH ST SW	MVA Property Damage
06/02/26 18:54:24	PI260610079	HILLSIDE AVE SW	Medical
06/02/26 19:44:31	PI260610084	NORTHRIDGE DR NW	Call Back
06/02/26 20:01:29	PI260610086	NORTHRIDGE DR NW	Call Back
06/02/26 21:34:18	PI260610095	3RD AVE SW	Traffic Stop
06/02/26 21:56:40	PI260610098	8TH ST SW	Traffic Stop
06/03/26 00:24:43	PI260610105	5TH ST SE	Extra Patrol
06/03/26 00:48:24	PI260610106	8TH ST NW	Traffic Stop
06/03/26 17:10:07	PI260610142	13TH ST SW	Property Lost/Found
06/03/26 17:50:46	PI260610147	1ST AVE NW	Community
06/03/26 17:58:02	PI260610148	AIRWAVES RD NE	Detail
06/03/26 20:42:50	PI260610155	SAINT CROIX RD SE	Suspicious Activity
06/03/26 20:53:24	PI260610157	2ND AVE SE	Animal Check Welfare
06/03/26 20:58:20	PI260610158	SAINT CROIX RD SE	Check Hazard
06/03/26 22:12:27	PI260610161	8TH ST SW	Neighbor Trouble
06/04/26 18:44:51	PI260610212	2ND AVE NE	Medical
06/04/26 19:27:31	PI260610217	JOHNSON AVE SE	Disturbance
06/04/26 20:57:04	PI260610225	6TH AVE SW	Juvenile Trouble
06/04/26 20:59:02	PI260610226	7TH ST SW	Suspicious Activity
06/04/26 21:04:41	PI260610228	EVERGREEN SQ SW	Check Business
06/04/26 21:27:07	PI260610230	MAIN ST S	Neighbor Trouble
06/05/26 00:49:25	PI260610235	5TH ST SE	Intoxicated Person
06/05/26 01:00:29	PI260610236	HIGHVIEW LOOP SE	Extra Patrol; Call Back
06/05/26 01:48:20	PI260610238	13TH ST SW	Check Welfare
06/05/26 17:53:56	PI260610302	AIRWAVES RD NE	Animal Check Welfare
06/05/26 19:55:14	PI260610312	6TH AVE SW	Juvenile Trouble

CFS Date/Time	CFS #	Street Name	Descriptions
06/05/26 21:02:51	PI260610318	LINK DR SE	Call Back
06/05/26 23:07:01	PI260610327	NORTHRIDGE DR NW	Informational
06/06/26 00:05:33	PI260610332	HILLSIDE AVE SW	Traffic Stop
06/06/26 01:00:22	PI260610335	6TH AVE SE	Traffic Stop
06/06/26 18:03:29	PI260610376	EVERGREEN SQ SW	Driving Complaint
06/06/26 18:20:20	PI260610377	MAIN ST N	Traffic Stop
06/06/26 18:39:44	PI260610381	MAIN ST S	Traffic Stop
06/06/26 21:46:57	PI260610400	NORTHRIDGE DR NW	Informational
06/06/26 21:51:56	PI260610402	MAIN ST S	Security Alarm
06/06/26 22:52:48	PI260610407	MAIN ST S	Traffic Stop
06/06/26 23:57:44	PI260610411	3RD AVE SW	Check Welfare
06/06/26 23:58:05	PI260610412	1ST AVE NW	Juvenile Trouble

Total Records: 52

PINE COUNTY SHERIFF'S OFFICE

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Pine City Contract Hours

Printed on June 15, 2026

CFS Date/Time	CFS #	Street Name	Descriptions
06/07/26 01:30:01	PI260610416	6TH AVE NE	Animal Disturbance
06/07/26 19:54:18	PI260610460	NORTHRIDGE DR NW	Follow Up
06/08/26 02:24:26	PI260610475	NORTHRIDGE DR NW	Informational; NOTIFY
06/08/26 17:28:16	PI260610513	2ND AVE NE	Check Residence
06/08/26 18:40:10	PI260610519	MAIN ST S	Hold Up Alarm
06/08/26 21:01:56	PI260610523	8TH ST SW	Animal Disturbance
06/09/26 00:33:13	PI260610528	NORTHRIDGE DR NW	Unknown Trouble
06/09/26 01:11:07	PI260610531	NORTHRIDGE DR NW	Medical
06/09/26 02:13:01	PI260610532	7TH AVE SE	Suspicious Activity
06/09/26 20:07:16	PI260610591	JOHNSON AVE SE	Medical
06/09/26 20:15:08	PI260610592	MAIN ST S	Traffic Stop
06/10/26 17:29:08	PI260610638	JOHNSON AVE SE	Medical
06/10/26 18:02:57	PI260610641	MAIN ST S	Follow Up
06/10/26 18:53:36	PI260610645	MAIN ST N	Medical
06/11/26 19:04:59	PI260610711	6TH AVE SE	Medical
06/11/26 20:15:40	PI260610713	MAIN ST S	Suicide Threat
06/11/26 22:34:19	PI260610722	MAIN ST N	Assist Other Agency
06/11/26 22:35:03	PI260610723	1ST AVE NW	Suspicious Activity
06/12/26 00:38:21	PI260610729	MAIN ST S	Subject Stop
06/12/26 01:23:35	PI260610730	HILLSIDE AVE SW	Traffic Stop
06/12/26 17:10:26	PI260610774	6TH AVE SE	Dead Body; NOTIFY
06/12/26 18:52:12	PI260610778	3RD AVE SE	Medical
06/12/26 19:18:31	PI260610780	EVERGREEN SQ SW	Check Business
06/12/26 19:40:56	PI260610782	MAIN ST S	Traffic Stop
06/12/26 20:34:03	PI260610786	MAIN ST S	Traffic complaint
06/12/26 22:50:50	PI260610795	8TH ST SW	Neighbor Trouble
06/12/26 23:56:36	PI260610802	MAIN ST S	Subject Stop
06/13/26 00:19:22	PI260610803	NORTHRIDGE DR NW	Informational
06/13/26 17:41:10	PI260610839	13TH ST SW	Attemp Pickup
06/13/26 17:57:55	PI260610840	MAIN ST S	Informational
06/13/26 18:26:16	PI260610843	NORTHRIDGE DR NW	Child Custody/Visit
06/13/26 18:47:19	PI260610846	LINK DR SE	Medical
06/13/26 19:28:38	PI260610848	NORTHRIDGE DR NW	Extradition Hearing
06/13/26 22:13:21	PI260610859	MAIN ST S	Traffic Stop

Total Records: 34

PINE COUNTY SHERIFF'S OFFICE

Sheriff Jeff Nelson
635 Northridge Drive NW, Suite 100
Pine City, MN 55063
*320-629-8380 Office * 320-629-8392 Fax*

Pine City Contract Hours

Printed on June 22, 2026

CFS Date/Time	CFS #	Street Name	Descriptions
06/14/26 01:20:21	PI260610863	13TH ST SW	Attemp Pickup
06/14/26 17:26:51	PI260610903	1ST AVE NE	Traffic Stop
06/14/26 18:30:01	PI260610904	HENRIETTE RD NW	Public Assist
06/15/26 18:04:40	PI260610970	NORTHRIDGE DR NW	Detail
06/15/26 19:07:27	PI260610974	NORTHRIDGE DR NW	Call Back
06/15/26 19:25:38	PI260610977	13TH ST SW	Suspicious Activity
06/15/26 19:32:02	PI260610980	SAINT CROIX RD SE	Informational
06/15/26 21:04:53	PI260610986	4TH ST SE	Paper Service
06/16/26 01:44:26	PI260610991	8TH AVE NE	Medical
06/16/26 18:22:55	PI260611041	2ND ST NE	Paper Service
06/16/26 19:03:14	PI260611046	4TH ST SE	Paper Service
06/16/26 19:15:01	PI260611047	6TH AVE SE	Traffic Stop
06/16/26 21:20:58	PI260611057	8TH AVE SE	Traffic Stop
06/17/26 17:09:28	PI260611107	8TH AVE SE	Traffic Stop
06/17/26 17:32:59	PI260611108	8TH ST SW	Traffic Stop
06/17/26 20:41:15	PI260611118	NORTHRIDGE DR NW	Medical
06/18/26 17:14:13	PI260611161	EVERGREEN SQ SW	Customer Trouble
06/19/26 17:16:40	PI260611212	NORTHRIDGE DR NW	Incident with Squad
06/19/26 17:17:30	PI260611213	NORTHRIDGE DR NW	Informational
06/19/26 17:50:33	PI260611215	13TH ST SW	Juvenile Trouble
06/19/26 18:03:14	PI260611218	JOHNSON AVE SE	Juvenile Trouble
06/19/26 18:41:51	PI260611222	11TH ST SW	Theft
06/19/26 18:50:54	PI260611223	MAIN ST S	Traffic Stop
06/19/26 20:28:07	PI260611230	NORTHRIDGE DR NW	Attempt to Locate
06/19/26 21:23:35	PI260611236	8TH AVE SE	Traffic Stop
06/20/26 00:36:55	PI260611246	8TH AVE SW	Traffic Stop
06/20/26 01:39:47	PI260611249	MAIN ST N	Traffic Stop
06/20/26 17:30:01	PI260611301	MAIN ST S	Miscellaneous Fire Call
06/20/26 18:35:54	PI260611307	MAIN ST S	Crank 911 calls
06/20/26 21:35:08	PI260611319	7TH ST SW	Traffic Stop
06/20/26 22:44:52	PI260611329	3RD AVE SW	Child Custody/Visit
06/20/26 23:33:03	PI260611331	WESTCHESTER DR	Medical

Total Records: 32

CITY OF PINE CITY
PINE CITY, MINNESOTA

AUDITED FINANCIAL STATEMENTS

For The Year Ended December 31, 2025

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CITY OF PINE CITY, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
FOR THE YEAR ENDED December 31, 2025

ELECTED

Name	Title	Term Expires
Kent Bombard	Mayor	December 31, 2026
Kyle Palmer	Council Member	December 31, 2028
Dan Swanson	Council Member	December 31, 2028
Gina Pettie	Council Member	December 31, 2026
David Hill	Council Member	December 31, 2026

APPOINTED

Name	Title
Marcy Peterson	Administrator
Nicole Tricker	Finance Director
Melanie Bloomquist	Deputy Clerk
Tom Miller	Fire Chief
Maury Montbriand	Public Works

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
Pine City, Minnesota

Report on the Audit of the Financial Statements

Opinions
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Pine City, Minnesota (the City), as of and for the year ended December 31, 2025, 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, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2025, 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.

We did not audit the financial statements of the Pine City Housing and Redevelopment Authority (the HRA) as of December 31, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the HRA, is based solely on the report of the other auditors.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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, which raise substantial doubt about the 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the pension liability and OPEB liability schedules as listed in the table of contents, 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary 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 supplemental information, as listed in the table of contents under supplemental section, is presented for purposes of additional analysis and is 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Comparative Information

The City's 2024 financial statements were audited by another auditor, who expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, in their report dated July 8, 2025. In our opinion, the partial comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Carlson SV LLP

Mankato, Minnesota
June 22, 2026

BASIC FINANCIAL STATEMENTS

CITY OF PINE CITY, MINNESOTA

STATEMENT OF NET POSITION
December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Housing and Redevelopment Authority
Assets				
Cash and investments	$ 7,005,759	$ 4,995,829	$ 12,001,588	$ 344,826
Receivables:				
Interest	5,323	-	5,323	-
Property taxes	81,278	-	81,278	-
Accounts, net	7,774	204,252	212,026	56,111
Lease	-	56,633	56,633	-
Special assessments	786,416	405,588	1,192,004	-
Loans	228,760	-	228,760	-
Internal balances	(2,509,456)	2,509,456	-	-
Inventory	-	401,990	401,990	-
Prepaid items	18,479	9,974	28,453	7,621
Real estate held for resale	30,372	-	30,372	-
Capital assets:				
Assets not being depreciated/amortized	684,216	138,278	822,494	14,281
Other capital assets, net of depreciation/amortization	16,581,908	16,738,406	33,320,314	345,469
Net pension asset	708,803	-	708,803	-
Total Assets	23,629,632	25,460,406	49,090,038	768,308
Deferred Outflows of Resources				
Pension plan deferments	785,054	-	785,054	-
OPEB plan deferments	12,017	-	12,017	-
Total Deferred Outflows of Resources	797,071	-	797,071	-
Liabilities				
Accounts payable	114,299	104,510	218,809	11,033
Accrued expenses	160,548	159,988	320,536	5,665
Unearned Revenue	71,421	11,676	83,097	14,358
Noncurrent Liabilities:				
Due within one year	539,420	833,990	1,373,410	2,875
Due in more than one year	7,609,168	4,953,935	12,563,103	4,982
Net pension liability	529,008	-	529,008	-
Total OPEB liability	123,174	-	123,174	-
Total Liabilities	9,147,038	6,064,099	15,211,137	38,913
Deferred Inflows of Resources				
Pension plan deferments	1,194,712	-	1,194,712	-
OPEB plan deferments	4,018	-	4,018	-
Lease deferments	-	54,301	54,301	-
Total Deferred Inflows of Resources	1,198,730	54,301	1,253,031	-
Net Position				
Net investment in capital assets	10,950,678	11,244,892	22,195,570	359,750
Restricted	2,608,615	-	2,608,615	-
Unrestricted	521,642	8,097,114	8,618,756	369,645
TOTAL NET POSITION	$ 14,080,935	$ 19,342,006	$ 33,422,941	$ 729,395

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

CITY OF PINE CITY, MINNESOTA

STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Business-type Activities	Total Primary Government	Component Unit: Housing and Redevelopment Authority
GOVERNMENTAL ACTIVITIES								
General government	$ 945,885	$ 330,751	$ -	$ -	$ (615,134)	$ -	$ (615,134)	$ -
Public safety	1,114,461	431,025	129,167	-	(554,269)	-	(554,269)	-
Public works	1,116,727	3,513	-	341,668	(771,546)	-	(771,546)	-
Parks and recreation	470,049	5,200	-	-	(464,849)	-	(464,849)	-
Economic development	238,598	-	-	-	(238,598)	-	(238,598)	-
Cemetery	8,663	14,350	-	-	5,687	-	5,687	-
Interest and fees on long-term debt	269,632	-	-	-	(269,632)	-	(269,632)	-
Total Governmental Activities	4,164,015	784,839	129,167	341,668	(2,908,341)	-	(2,908,341)	-
BUSINESS-TYPE ACTIVITIES								
Water	819,064	1,358,670	-	-	-	539,606	539,606	-
Sewer	777,443	834,550	-	-	-	57,107	57,107	-
Municipal liquor	2,337,363	2,574,918	-	-	-	237,555	237,555	-
Total Business-type Activities	3,933,870	4,768,138	-	-	-	834,268	834,268	-
Total Primary Government	$ 8,097,885	$ 5,552,977	$ 129,167	$ 341,668	(2,908,341)	834,268	(2,074,073)	-
COMPONENT UNIT								
Housing and Redevelopment Authority	$ 245,361	$ 159,323	$ 119,638	$ 54,416	-	-	-	88,016
General Revenues								
Taxes								
Property taxes, levied for general purposes					1,269,257	-	1,269,257	-
Property taxes, levied for specific purposes					843,784	-	843,784	-
Tax increment					212,762	-	212,762	-
Grants and contributions not restricted to specific programs					911,479	-	911,479	-
Unrestricted investment earnings					76,146	75,593	151,739	429
Loss on disposal of assets					(1,069,789)	-	(1,069,789)	-
Other Revenues					126,232	341,597	467,829	4,923
Transfers					150,000	(150,000)	-	-
Total General Revenues					2,519,871	267,190	2,787,061	5,352
Change in Net Position					(388,470)	1,101,458	712,988	93,368
Net Position - Beginning					14,469,405	18,240,548	32,709,953	636,027
NET POSITION - ENDING					$ 14,080,935	$ 19,342,006	$ 33,422,941	$ 729,395

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

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CITY OF PINE CITY, MINNESOTA

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General	Debt Service	2020 Street Improvement
Assets			
Cash and investments	$ 1,436,615	$ 1,354,192	$ -
Receivables:			
Interest	5,323	-	-
Property taxes	81,278	-	-
Accounts	3,464	-	-
Special assessments	44,380	719,274	-
Loans	-	-	-
Due from other funds	28,966	-	-
Prepaid items	18,416	-	-
Real estate held for resale	30,372	-	-
TOTAL ASSETS	$ 1,648,814	$ 2,073,466	$ -
Liabilities			
Accounts payable	$ 67,235	$ -	$ -
Accrued expenses	90,962	-	-
Unearned revenue	71,421	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	581,703
Total Liabilities	229,618	-	581,703
Deferred Inflows of Resources			
Unavailable revenue	113,506	719,276	-
Fund Balances			
Nonspendable	48,788	-	-
Restricted	-	1,354,190	-
Commited	-	-	-
Assigned	-	-	-
Unassigned	1,256,902	-	(581,703)
Total Fund Balances	1,305,690	1,354,190	(581,703)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,648,814	$ 2,073,466	$ -

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

2022 Street Improvement	Capital Improvement	Other Governmental Funds	Total Governmental Funds
$ -	$ 2,566,791	$ 1,648,161	$ 7,005,759
-	-	-	5,323
-	-	-	81,278
-	90	4,220	7,774
-	22,762	-	786,416
-	-	228,760	228,760
-	-	-	28,966
-	-	63	18,479
-	-	-	30,372
$ -	$ 2,589,643	$ 1,881,204	$ 8,193,127
$ -	$ -	$ 8,100	$ 75,335
-	-	25,787	116,749
-	-	-	71,421
28,966	-	-	28,966
2,000,000	-	-	2,581,703
2,028,966	-	33,887	2,874,174
-	22,762	-	855,544
-	-	63	48,851
-	1,700,000	617,921	3,672,111
-	-	1,229,333	1,229,333
-	866,881	-	866,881
(2,028,966)	-	-	(1,353,767)
(2,028,966)	2,566,881	1,847,317	4,463,409
$ -	$ 2,589,643	$ 1,881,204	$ 8,193,127

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

CITY OF PINE CITY, MINNESOTA

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
December 31, 2025

Total Fund Balances - Governmental Funds	$	4,463,409
Amounts reported for Governmental Activities in the Statement of Net Position are different because:		
Capital assets are not financial resources and, therefore, are not reported as assets in the governmental funds. In the Statement of Net Position, capital assets are reported as assets.		
Cost of capital assets		30,108,221
Less accumulated depreciation		(12,842,097)
Long-term liabilities, including compensated absences, are not due and payable from current financial resources and, therefore, are not reported as liabilities in the governmental funds.		
Bonds and notes payable		(6,108,737)
Financed purchases		(1,700,000)
Compensated absences		(133,142)
Bond premiums and discounts are not reported in the governmental funds. In the Statement of Net Position, they are reported as adjustments to the carrying amount of the related debt.		(206,709)
Long-term receivables are reported as deferred inflows of resources in the governmental funds because they are not available to pay for current period expenditures. In the Statement of Net Position, the receivables are recognized and the deferred inflows are eliminated.		
Accounts receivable		3,464
Delinquent property taxes		65,662
Special assessments		786,418
Net pension assets and liabilities are not due and payable from current financial resources and, therefore, are not reported as liabilities in the governmental funds.		
Net pension liability - public employees police and fire pension fund		(65,355)
Net pension asset - volunteer firemen's relief pension fund		708,803
Deferred outflows of resources and deferred inflows of resources related to pensions are not due and payable from current financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources related to the PEPFP and Fire Relief pensions		329,140
Deferred inflows of resources related to the PEPFP and Fire Relief pensions		(347,412)
Accrued interest payable is not due and payable from current financial resources and, therefore, is not reported as a liability in the governmental funds.		(82,773)
An internal service fund is used by management to charge the cost of pensions and OPEB benefits to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.		(897,966)
Total Net Position - Governmental Activities	$	14,080,935

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

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CITY OF PINE CITY, MINNESOTA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	General	Debt Service	Formerly Major Fund 2024 Street Improvement	2020 Street Improvement
Revenues				
Taxes	$ 1,233,499	$ 556,738	$ -	$ -
Tax increments	-	36,006	-	-
Licenses and permits	288,534	-	-	-
Intergovernmental	1,069,896	-	-	-
Charges for services	456,737	-	-	-
Fines and forfeitures	6,495	-	-	-
Special assessments	13,840	181,266	-	-
Other revenues	44,561	19,634	-	-
Total Revenues	3,113,562	793,644	-	-
Expenditures				
Current				
General government	860,573	-	-	-
Public safety	991,067	-	-	-
Public works	582,489	-	-	-
Culture and recreation	373,709	-	-	-
Economic development	-	-	-	-
Cemetery	-	-	-	-
Capital Outlay				
Public safety	63,430	-	-	-
Public works	4,370	-	-	-
Culture and recreation	4,200	-	-	-
Debt Service				
Principal	-	699,000	-	-
Interest and fees	-	231,368	-	-
Total Expenditures	2,879,838	930,368	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	233,724	(136,724)	-	-
Other Financing Sources (Uses)				
Transfers in	115,000	45,000	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Issuance of long-term debt	-	-	-	-
Total Other Financing Sources (Uses)	115,000	- 45,000	-	-
Net Change in Fund Balances	348,724	(91,724)	-	-
Fund Balances - Beginning	956,966	1,445,914	619,537	(581,703)
Change to or Within Financial Reporting Entity	-	-	(619,537)	-
Fund Balances - Beginning, Restated	956,966	1,445,914	-	(581,703)
FUND BALANCES - ENDING	$ 1,305,690	$ 1,354,190	$ -	$ (581,703)

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

2022 Street Improvement	Capital Improvement	Other Governmental Funds	Total Governmental Funds
$ -	$ 218,256	$ 115,215	$ 2,123,708
-	-	176,756	212,762
-	-	-	288,534
-	-	-	1,069,896
-	29,608	22,845	509,190
-	-	-	6,495
-	2,880	-	197,986
-	105,387	14,791	184,373
-	356,131	329,607	4,592,944
-	905	1,500	862,978
-	-	-	991,067
-	-	-	582,489
-	-	29,000	402,709
-	-	234,058	234,058
-	-	8,663	8,663
-	-	19,000	82,430
-	-	127,595	131,965
-	13,983	26,713	44,896
-	8,691	-	707,691
-	8,868	-	240,236
-	32,447	446,529	4,289,182
-	323,684	(116,922)	303,762
-	35,000	56,698	251,698
-	(45,000)	(56,698)	(101,698)
-	109,614	-	109,614
-	1,786,500	-	1,786,500
-	1,886,114	-	2,046,114
-	2,209,798	(116,922)	2,349,876
(2,028,966)	-	1,701,785	2,113,533
-	357,083	262,454	-
(2,028,966)	357,083	1,964,239	2,113,533
$ (2,028,966)	$ 2,566,881	$ 1,847,317	$ 4,463,409

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

CITY OF PINE CITY, MINNESOTA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

GOVERNMENTAL FUNDS

Year Ended December 31, 2025

Total Net Change in Fund Balances - Governmental Funds	$ 2,349,876
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Governmental funds report capital outlays as expenditures. In the Statement of Activities, those costs are allocated over the assets' estimated useful lives and reported as depreciation expense.	
Capital outlay	229,621
Depreciation expense	(836,600)
Loss on capital asset disposal	(1,179,403)
The issuance of long-term debt provides current financial resources to governmental funds, and bond premiums and deferred refunding losses are reported as other financing sources and uses. Repayment of bond principal is reported as an expenditure. In the Statement of Activities, these amounts are reported as changes in long-term liabilities.	
Principal payments	707,691
Issuance of long-term debt	(1,786,500)
Amortization of bond premiums/discounts	16,422
Interest on long-term debt reported in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the governmental funds when it is due. In the Statement of Activities, interest expense is recognized as it accrues, regardless of when it is due.	(45,819)
Certain revenues reported in the Statement of Activities do not provide current financial resources and, therefore, are not reported as revenues in the governmental funds.	
Delinquent property taxes	(1,162)
Special assessments	114,432
Accounts receivable	(10,885)
Pension expense reported in the Statement of Activities includes changes in the net pension liability and the amortization of related deferred outflows of resources and deferred inflows of resources. These amounts do not require the use of current financial resources and, therefore, are not reported in the governmental funds.	
Pension expense	60,122
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	(22,003)
An internal service fund is used by management to charge pension and OPEB costs to individual funds. The net revenue of certain activities of the internal service fund is reported with governmental activities in the government-wide financial statements.	15,731
Change in Net Position - Governmental Activities	$ (388,470)

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

CITY OF PINE CITY, MINNESOTA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2025

	Budget		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	$ 1,233,858	$ 1,233,858	$ 1,233,499	$ (359)
Licenses and permits	185,400	185,400	288,534	103,134
Intergovernmental	958,854	958,854	1,069,896	111,042
Charges for services	437,652	437,652	456,737	19,085
Fines and forfeitures	9,000	9,000	6,495	(2,505)
Special assessments	-	-	13,840	13,840
Other revenues	500	500	44,561	44,061
Total Revenues	2,825,264	2,825,264	3,113,562	288,298
Expenditures				
Current				
General government	756,033	756,033	860,573	104,540
Public safety	1,034,687	1,034,687	991,067	(43,620)
Public works	607,341	607,341	582,489	(24,852)
Culture and recreation	384,911	384,911	373,709	(11,202)
Capital Outlay				
Public safety	10,000	10,000	63,430	53,430
Public works	20,000	20,000	4,370	(15,630)
Culture and recreation	10,000	10,000	4,200	(5,800)
Total Expenditures	2,822,972	2,822,972	2,879,838	56,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,292	2,292	233,724	231,432
Other Financing Sources (Uses)				
Transfers In	115,000	115,000	115,000	-
Net Change in Fund Balances	$ 117,292	$ 117,292	348,724	$ 231,432
Fund Balances - Beginning			956,966	
FUND BALANCES - ENDING			$ 1,305,690	

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

CITY OF PINE CITY, MINNESOTA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Liquor
Assets			
Current Assets			
Cash and investments	$ 2,757,270	$ 1,794,956	$ 443,603
Receivables:			
Accounts, net	125,685	78,567	-
Lease	19,878	-	-
Special assessments	12,521	9,462	-
Advances to other funds	43,029	43,029	-
Inventory	-	-	401,990
Prepaid items	4,499	4,462	1,013
Total Current Assets	2,962,882	1,930,476	846,606
Noncurrent Assets			
Advances to other funds	1,247,823	1,247,823	-
Lease receivable	36,755	-	-
Special assessments receivable	218,115	165,490	-
Capital assets			
Land and land improvements	20,000	85,278	33,000
Buildings	625,958	214,873	302,121
Distribution system	12,104,259	10,520,099	-
Machinery and equipment	428,849	529,634	144,545
Accumulated depreciation	(4,093,898)	(3,698,006)	(340,028)
Total Noncurrent Assets	10,587,861	9,065,191	139,638
Total Assets	13,550,743	10,995,667	986,244
Deferred Outflows of Resources			
Pension plan deferments	-	-	-
OPEB plan deferments	-	-	-
Total Deferred Outflows of Resources	-	-	-
Liabilities			
Current Liabilities			
Accounts payable	47,446	13,102	43,962
Accrued expenses	64,584	48,275	23,678
Due to other governments	99	-	23,352
Unearned Revenue	4,722	2,496	4,458
Compensated absences	39,971	38,829	66,190
Long-term debt	578,340	110,660	-
Total Current Liabilities	735,162	213,362	161,640
Noncurrent Liabilities			
Compensated absences	3,071	2,984	5,088
Long-term debt	2,972,927	1,969,865	-
Net pension liability	-	-	-
Total OPEB liability	-	-	-
Total Noncurrent Liabilities	2,975,998	1,972,849	5,088
Total Liabilities	3,711,160	2,186,211	166,728
Deferred Inflows of Resources			
Pension plan deferments	-	-	-
OPEB plan deferments	-	-	-
Lease deferments	54,301	-	-
Total Deferred Inflows of Resources	54,301	-	-
Net Position			
Net investment in capital assets	5,533,901	5,571,353	139,638
Unrestricted	4,251,381	3,238,103	679,878
TOTAL NET POSITION	$ 9,785,282	$ 8,809,456	$ 819,516
	Adjustments to reflect the consolidation of internal service fund activities related to enterprise fudns		
	Net Position of Business-type Activities		

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

Totals	Governmental Activities Internal Service
$ 4,995,829	$ -
204,252	-
19,878	-
21,983	-
86,058	-
401,990	-
9,974	-
5,739,964	-
2,495,646	-
36,755	-
383,605	-
138,278	-
1,142,952	-
22,624,358	-
1,103,028	-
(8,131,932)	-
19,792,690	-
25,532,654	-
-	455,914
-	12,017
-	467,931
104,510	-
136,537	-
23,451	-
11,676	-
144,990	-
689,000	-
1,110,164	-
11,143	-
4,942,792	-
-	463,653
-	123,174
4,953,935	586,827
6,064,099	586,827
-	847,300
-	4,018
54,301	-
54,301	851,318
11,244,892	-
8,169,362	(970,214)
19,414,254	$ (970,214)
(72,247)	
$ 19,342,007	

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

CITY OF PINE CITY, MINNESOTA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Liquor
Operating Revenues			
Sales	$ -	$ -	$ 2,574,918
Cost of sales	-	-	(1,791,068)
Gross Profit	-	-	783,850
Charges for services	1,358,670	834,550	-
Total Operating Revenues	1,358,670	834,550	783,850
Operating Expenses			
Salaries	203,210	196,547	374,824
Employee benefits	83,740	81,342	49,661
Supplies	24,139	2,527	10,463
Services	40,159	42,743	26,387
Insurance	8,019	17,836	10,200
Utilities	41,450	68,655	14,821
Repairs and maintenance	47,202	47,817	6,678
Other expenses	11,241	12,788	49,475
Depreciation	276,012	235,766	10,372
Total Operating Expenses	735,172	706,021	552,881
Operating Income (Loss)	623,498	128,529	230,969
Nonoperating Revenues (Expenses)			
Investment earnings	42,573	25,424	7,596
Special assessments	176,453	120,329	-
Other revenues	41,426	62	3,327
Interest and fiscal expenses	(88,065)	(75,602)	-
Total Nonoperating Revenues (Expenses)	172,387	70,213	10,923
Income (Loss) Before Transfers and Other Items	795,885	198,742	241,892
Transfers out	-	-	(150,000)
Change in Net Position	795,885	198,742	91,892
Net Position - Beginning	8,989,397	8,610,714	727,624
NET POSITION - ENDING	$ 9,785,282	$ 8,809,456	$ 819,516
Change in Net Position reported above			
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			
Change in Net Position of Business-type Activities			

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

Totals	Governmental Activities Internal Service
$ 2,574,918	$ -
(1,791,068)	-
783,850	-
2,193,220	-
2,977,070	-
774,581	-
214,743	(30,670)
37,129	-
109,289	-
36,055	-
124,926	-
101,697	-
73,504	-
522,150	-
1,994,074	(30,670)
982,996	30,670
75,593	-
296,782	-
44,815	-
(163,667)	-
253,523	-
1,236,519	30,670
(150,000)	-
1,086,519	30,670
18,327,735	(1,000,884)
$ 19,414,254	$ (970,214)
$ 1,086,519	
14,939	
$ 1,101,458	

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

CITY OF PINE CITY, MINNESOTA

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2025

	Business-type Activities - Enterprise Funds		
	Water	Sewer	Liquor
Cash Flows from Operating Activities			
Receipts from customers and users	$ 1,403,776	$ 854,049	$ 2,575,662
Payments to supplies	(155,259)	(186,554)	(1,952,347)
Payments to and on behalf of employees	(279,477)	(271,956)	(449,759)
Other receipts (payments) related to operating activities	40,780	63	3,324
Net Cash from Operating Activities	1,009,820	395,602	176,880
Cash Flows from Noncapital Financing Activities			
Transfers out	-	-	(150,000)
Cash Flows from Capital and Related Financing Activities			
Interest paid on debt	(121,416)	(72,239)	-
Principal paid on debt	(527,880)	(90,120)	-
Special assessments collections	66,444	47,249	-
Acquisition and construction of capital assets	(435,646)	(56,143)	-
Net Cash from Capital and Related Financing Activities	(1,018,498)	(171,252)	-
Cash Flows from Investing Activities			
Interest and dividends received	42,573	25,424	7,596
Net Change in Cash and Investments	33,896	249,774	34,476
Cash and Investments - Beginning	2,723,374	1,545,182	409,127
CASH AND INVESTMENTS - ENDING	$ 2,757,270	$ 1,794,956	$ 443,603
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities			
Income (Loss) from Operations	$ 623,498	$ 128,529	$ 230,969
Adjustments to reconcile operating income (loss) to net cash from operating activities:			
Other receipts (payments) related to operating	40,780	63	3,324
Depreciation	276,012	235,766	10,372
(Increase) decrease in assets:			
Accounts receivable	43,337	19,499	-
Inventory	-	-	(13,985)
Prepaid items	(749)	(712)	943
Pension and OPEB resources	-	-	-
Increase (decrease) in liabilities:			
Accounts payable	17,776	6,525	(31,039)
Unearned revenue	1,769	-	744
Salaries and benefits payable	7,473	5,933	(25,274)
Pension and OPEB liability	-	-	-
Pension and OPEB resources	-	-	-
Due to other governments	(76)	-	826
Net Cash from Operating Activities	$ 1,009,820	$ 395,602	$ 176,880

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

Totals	Governmental Activities Internal Service
$ 4,833,487	$ -
(2,294,160)	-
(1,001,191)	-
44,167	-
1,582,302	-
(150,000)	-
(193,654)	-
(618,000)	-
113,694	-
(491,789)	-
(1,189,750)	-
75,593	-
318,145	-
4,677,684	-
$ 4,995,829	$ -
$ 982,996	$ 30,670
44,167	-
522,150	-
62,836	-
(13,985)	-
(518)	-
-	180,856
(6,738)	-
2,513	-
(11,867)	-
-	(47,476)
-	(164,050)
750	-
$ 1,582,302	$ -

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

The City of Pine City, Minnesota (the City), operates under the "Optional Plan A" form of government as defined in Minnesota statutes. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Council Members. 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 the 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. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is financially accountable.

Component units for which the City has been determined to be financially accountable can be blended with the primary government or be included as a discrete presentation. Blended component units, although legally separate entities, are in substance part of the City's operations and so data from these units are combined with data of the City. Each discretely presented component unit, on the other hand, is reported in a separate column in the financial statements to emphasize it is legally separate from the City. Included in the City's reporting entity, based upon the application of these criteria, is the following blended component unit. The blended component unit presented has a December 31 year end.

Economic Development Authority. The Economic Development Authority (the EDA) was created pursuant to Minnesota statutes 469.090 through 469.108. The five-member Board of Directors carries out economic and industrial development and redevelopment within the City in accordance with policies established by the City. Separate financial statements are not issued for this component unit.

Included in the City's reporting entity is the following discretely presented component unit. The fiscal year-end of the discretely presented component unit is March 31, and its financial data as of and for the year ended March 31, 2026, is included in these financial statements.

Housing and Redevelopment Authority. The Pine City House and Redevelopment Authority (the HRA) was created pursuant to Chapter 487 of the Minnesota Session Laws of 1947. The HRA was created by the City to carry out certain redevelopment projects. The governing board is comprised of a five-member board appointed by the City Council, two of which are the mayor and a council member. Separate financial statements are issued for this component unit.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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 nonfiduciary activities of the City. *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. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. *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. Internally dedicated revenues are reported as general revenues rather than as program 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. Aggregate information for the remaining nonmajor governmental funds is reported in a single column 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 and the fiduciary 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 *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 all revenues, except property taxes and reimbursement grants, to be available if they are collected within 90 days of the end of the current fiscal period. Property taxes are considered 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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 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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on an 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, entitlements, 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. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred inflows of resources in the fund financial statements.

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 the financial resources of the City, 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 Improvement fund* accounts for the accumulation of resources used to finance future capital purchases.

The *2020 Street Project fund* accounts for the accumulation of resources used to finance the 2020 street improvement project.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

The *2022 Street Project fund* accounts for the accumulation of resources used to finance the 2022 street improvement project.

The City reports the following major proprietary funds:

The *Water fund* accounts for the costs associated with the City's water utility system and ensures that user charges are sufficient to meet those costs.

The *Sewer fund* accounts for the costs associated with the City's sewer utility system and ensures that user charges are sufficient to meet those costs.

The *Liquor fund* accounts for the costs associated with the City's municipal liquor store.

Additionally, the City reports an Internal Service fund, which is used to account for pension and other post-employment benefits provided to other funds on a cost reimbursement basis.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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.

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 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 cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated based on 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. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

6. 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.

7. 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.

8. 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.

Investments are generally stated at fair value, except for investments in certain external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less are also reported at amortized cost. Investment income is accrued at the Balance Sheet date.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 3 for the City's recurring fair value measurements as of December 31, 2025. The City has adopted a formal investment policy.

Property taxes

The City Council annually adopts a tax levy and certifies it to Pine County, Minnesota (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 Treasurer and tax settlements are made to the City during January, June, and December each year.

Taxes payable on homestead property, as defined by Minnesota statutes, were partially reduced by a market value credit aid. The credit is paid to the City by the State in lieu of taxes levied against the homestead property. The State remits this credit in two equal installments in October and December each year.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

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 2025. The City annually certifies delinquent water and sewer accounts to the County for collection in the following year. Therefore, there has been no allowance for doubtful accounts established. The General fund accounts receivable was shown net of an allowance of $19,998.

Notes receivable
Notes receivable represent loans made to various commercial entities throughout the City. An allowance has not been established due to the City's historical collection of outstanding balances.

Special assessments
Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables 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 assessment receivables are offset by a deferred inflow of resources in the fund financial statements.

Land held for resale
Land held for resale is carried at the lower of cost or net realizable value.

Inventory and Prepaid items
All inventories are stated at the lower of cost or market on the first-in, first-out (FIFO) method. The costs of governmental and business fund-type inventories 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.

Interfund receivables and payables
Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

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 thresholds 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:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Assets	Capitalization Threshold
Land improvements	$ 10,000
Buildings and improvements	25,000
Infrastructure	100,000
Machinery and equipment	5,000

As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at acquisition cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the acquisition value of the item at the date of its donation.

Property, plant, and equipment of the City, as well as component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings and improvements	15 to 75
Infrastructure	20 to 60
Machinery and equipment	3 to 15

Compensated absences

The City provides paid leave benefits to employees, including vacation, sick leave, and other compensated absences, in accordance with its personnel policies. Employees earn leave based on the number of months worked during the year. Upon termination, employees are entitled to receive compensation for unused leave balances based on the City's policy. Employees accrue sick leave based on the number of years of service, with a maximum accrual limit of 68 days. The liability for compensated absences is recognized when earned and measured using an expected payout approach, considering historical usage patterns and projected future payments.

Deferred outflows/inflows of resources

In addition to liabilities, the statement of financial 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.

In addition to assets, the statement of financial position and fund financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of resources that is applicable to future reporting period(s) and so will not be recognized as an outflow of resources (expense) until that time.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Unearned Revenue

Unearned revenues are those for which resources are received by the City before it has a legal claim against them. The City has reported unearned revenues for prepaid service revenues and security deposits in the proprietary funds.

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. Bond premiums and discounts are delayed and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize 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.

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), Pine City Volunteer Fire Relief Association (VFRA) and additions to/deductions from PERA's fiduciary net position and VFRA's fiduciary net position have been determined on the same basis as they are reported by PERA and VFRA, 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.

All eligible employees as determined by the local HRA HUD approved personnel policy are covered by the defined contribution plan. See Note 3 for details.

Leases

Lease receivables

The City determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statements of net position and fund financial statements.

Lease receivables represent the City's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

The City has elected to recognize payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

Lease liabilities
The City determines if an arrangement is a lease at inception. Leases are included in lease assets and lease liabilities in the statements of net position.

Lease assets represent the City's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Lease liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the Entity will exercise that option.

The City has elected to recognize payments for short-term leases with a lease term of 12 months or less as expenses as incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statements of net position.

Significant lease terms are disclosed in note 3.

Net position
In the government-wide financial statements, net position represents the difference between assets and liabilities. 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 acquired capital assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

b. Restricted net position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

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 not less than 31% of next year's budgeted operating expenditures for cash-flow timing needs.

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.

Each August, all departments of the City submit requests for appropriations to the Finance Director so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The Council holds public hearings, and a final budget is prepared and adopted in December.

The appropriated budget is prepared by fund, function, and department. The City's department heads, with the approval of the City Administrator, 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. Budgeted amounts are as originally adopted or as amended by the City Council. There were no budget amendments during the year.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2025, the General fund had expenditures over appropriations of $56,866. Excess expenditures over appropriations were funded with additional revenues.

C. Deficit Fund Equity

The following had fund equity deficits at year end:

Fund	Amount
Governmental	
Major	
2020 Street Improvement	$ 581,703
2022 Street Improvement	2,028,966
Nonmajor	
ARPA Relief	1,713

The fund deficits are planned to be eliminated with future interfund transfers.

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 market value of collateral pledged must equal 110 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 government entity.

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

On December 31, 2025, the carrying amount of deposits was $7,574,783 and the bank balance was $7,687,754. Of the bank balance, $500,000 was covered by federal depository insurance. The remaining balance was covered by collateral held by the City's agent in the City's name.

On March 31, 2026, the bank balance of the HRA's deposits with financial institutions was $344,826, and the carrying value was $345,126. All deposits of the HRA were covered by federal depository insurance.

A reconciliation of cash and cash equivalents as shown on the Statement of Net Position for the City follows:

	Primary Government	Component Unit
Deposits		
Carrying amount of demand deposits	$ 9,537,167	$ 243,476
Cash on hand	1,750	-
Time deposits	-	57,155
Certificates of deposit	-	44,195
Total cash and cash equivalents	9,538,917	344,826
Investments	2,462,671	-
Total cash and investments as shown on the Statement of Net Position	$ 12,001,588	$ 344,826
Unrestricted cash and investments	$ 10,039,204	$ 330,658
Restricted cash and investments	1,962,384	14,168
Total cash and investments	$ 12,001,588	$ 344,826

Investments

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form and, therefore, are not subject to custodial credit risk disclosures. Although the City's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statute 118A.07 limits the City's investments. The City's investment policy does not place further restrictions on investment options.

Concentration Risk – This is the risk associated with investing a significant portion of the City's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The City's investment policies do not address concentration risk. Investment holdings that exceed 5% of the City's portfolio are shown below:

Negotiable Certificates of Deposit:

First National Bank Amer East	10%
Texas Exchange Bank	8%
United States Treasury Note	13%
BMO Harris Bank	10%
Capital One National Association	10%
Live Oak Banking Company	9%
Truist Bank	10%
Farmers & Merchants	10%

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City's investment policies do not limit the maturities of investments; however, when purchasing investments, the City considers such things as interest rates and cash flow needs.

As of December 31, 2025, the City had the following investments that are insured or registered, or securities held by the City's agent in the City's name:

Type of Investments	Credit Quality Rating (1)	Segmented Time Distribution (2)	Fair Value Measurement Level 1	Fair Value Measurement Level 2	Amount
Pooled Investments at amortized cost					
HSBC Bank insured cash	N/A	< 1 year	$ -	$ -	$ 5,539
Nonpooled Investments					
Negotiable certificates of deposit	N/A	< 1 year	-	738,873	738,873
Negotiable certificates of deposit	N/A	1 - 5 years	-	1,718,259	1,718,259
Total investments					$ 2,462,671

(1) Ratings are provided by Standard & Poor's agency where applicable to indicate credit risk
(2) Interest rate risk is disclosed using the segmented time distribution method
N/A Indicates not applicable or available

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

B. Receivables

Taxes receivable as of the year-end for the City are reported on the Statement of Net Position. There are no estimates for allowances for uncollectible property tax and special assessment receivables.

Notes receivable consist of loans made to various commercial entities within the City. These loans bear an interest rate of 2% and are repayable in monthly installments, with maturities that vary by loan. The notes are unsecured, with no collateral backing them. Based on the City's historical experience with bad debts and the nature of the receivable balances, no allowance for doubtful accounts has been established.

Intergovernmental and accounts receivable on the Statement of Net Position consist of the following:

Nature of Receivable	Receivable Balance	Allowance for Uncollectible
Fire call/MV charges	$ 23,462	$ (19,998)
Reimbursements	4,310	-
Utility sales	204,639	(879)
Total receivables	$ 232,411	$ (20,877)

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred inflows* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned
Special assessments not yet due	$ 780,787	$ -
Delinquent special assessments	5,631	-
Delinquent property taxes	65,662	-
Accounts receivable	3,464	-
Escrow deposits		71,421
Utility sales		11,676
Total deferring inflows of resources/unearned revenue	$ 855,544	$ 83,097

The only receivables not expected to be collected within one year are $50,000 of delinquent taxes and $602,000 of special assessments.

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

C. Lease Receivables

The City, acting as lessor, leases certain real property under a long-term, noncancelable lease agreement. The lease contains discount rates of 4.00% and expires in September 2028 and provides for five renewal options of five years. During the year ended December 31, 2025, the City recognized $18,352 and $3,429 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Total future minimum lease payments to be received under lease agreements are as follows:

Year Ending December 31	Business-type Activities	
	Principal	Interest
2026	$ 19,878	$ 1,904
2027	20,688	1,094
2028	16,067	269
Total lease payments	$ 56,633	$ 3,266

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

D. Capital assets

Primary Government

Capital asset activity for the City for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 694,754	$ -	$ (132,300)	$ 562,454
Construction in progress	95,049	26,713	-	121,762
Total capital assets not being depreciated	789,803	26,713	(132,300)	684,216
Capital assets being depreciated				
Buildings and improvements	5,094,059	-	(1,134,600)	3,959,459
Infrastructure	20,649,614	127,595	(7,391)	20,769,818
Machinery and equipment	4,761,495	75,313	(142,080)	4,694,728
Total capital assets being depreciated	30,505,168	202,908	(1,284,071)	29,424,005
Less accumulated depreciation for				
Buildings and improvements	(2,143,755)	(161,468)	134,734	(2,170,489)
Infrastructure	(7,363,951)	(475,938)	7,391	(7,832,498)
Machinery and equipment	(2,734,759)	(199,194)	94,843	(2,839,110)
Total accumulated depreciation	(12,242,465)	(836,600)	236,968	(12,842,097)
Total capital assets being depreciated, net	18,262,704	(633,692)	(1,047,103)	16,581,908
Governmental activities capital assets, net	$ 19,052,507	$ (606,979)	$ (1,179,403)	$ 17,266,124

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 138,278	$ -	$ -	$ 138,278
Total capital assets not being depreciated	138,278	-	-	138,278
Capital assets being depreciated				
Buildings and improvements	1,145,258	-	(2,305)	1,142,953
Distribution systems	22,126,272	509,625	(11,539)	22,624,358
Machinery and equipment	1,229,616	-	(126,588)	1,103,028
Total capital assets being depreciated	24,501,145	509,625	(140,432)	24,870,338
Less accumulated depreciation for				
Buildings and improvements	(720,989)	(26,049)	2,305	(744,733)
Distribution systems	(6,076,470)	(453,192)	11,539	(6,518,123)
Machinery and equipment	(952,755)	(42,909)	126,588	(869,076)
Total accumulated depreciation	(7,750,214)	(522,150)	140,432	(8,131,932)
Total capital assets being depreciated, net	16,750,931	(12,525)	-	16,738,406
Business-type activities capital assets, net	$ 16,889,209	$ (12,525)	$ -	$ 16,876,684

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities		
General government	$	89,167
Public safety		171,313
Public works		531,194
Parks and recreation		40,386
Housing and economic development		4,540
Total depreciation expense - governmental activities	$	836,600
Business-type activities		
Water	$	276,012
Sewer		235,766
Liquor		10,372
Total depreciation expense - business-type activities	$	522,150

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Discretely presented component unit

Capital asset activity for Pine City Housing and Redevelopment Authority for the year ended was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Component unit				
Capital assets not being depreciated				
Land	$ 14,281	$ -	$ -	$ 14,281
Total capital assets not being depreciated	14,281	-	-	14,281
Capital assets being depreciated				
Buildings and improvements	1,666,769	6,450	-	1,673,219
Machinery and equipment	72,557	1,690	-	74,247
Total capital assets being depreciated	1,739,326	8,140	-	1,747,466
Less accumulated depreciation	(1,367,333)	(34,664)	-	(1,401,997)
Total capital assts being depreciated, net	371,993	(26,524)	-	345,469
Business-type activities capital assets, net	$ 386,274	$ (26,524)	$ -	$ 359,750

Depreciation expense was charged to functions/programs of the Pine City Housing and Redevelopment Authority as follows:

Component unit	
Low rent public housing	$ 34,664

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

E. Long-term debt

General Obligation Revenue Bonds

The City issued general obligation revenue notes where the government pledges income derived from the acquired or constructed assets to pay debt service requirements. The City is obligated to levy ad valorem taxes in the event that anticipated income from the acquired or constructed assets will not be sufficient to cover debt service requirements. G.O. revenue notes currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Taxable Water /Sewer Revenue Bonds of 2013A	$ 1,481,000	2.75%	7/25/13	1/1/53	$ 1,207,000
G.O. Waste and Sewer Revenue Bonds of 2018A	1,125,000	3.13-4.00	9/17/18	2/1/34	750,000
G.O. Waste and Sewer Revenue Bonds of 2019B	5,170,000	3.13-4.00	11/21/19	2/1/36	2,485,000
G.O. Waste and Sewer Revenue Bonds of 2024A	1,020,000	4.00-5.00%	5/22/24	2/1/41	1,020,000
Total general obligation revenue bonds/notes					$ 5,462,000

The annual debt service requirements to maturity for general obligations revenue bonds are as follows:

Year Ending December 31	Business-type Activities		
	Principal	Interest	Total
2026	$ 689,000	$ 162,806	$ 851,806
2027	715,000	140,633	855,633
2028	791,000	117,183	908,183
2029	257,000	100,537	357,537
2030	268,000	91,868	359,868
2031 - 2035	1,325,000	328,545	1,653,545
2036 - 2040	722,000	158,286	880,286
2041 - 2045	252,000	80,897	332,897
2046 - 2050	265,000	46,742	311,742
2051 - 2055	178,000	9,877	187,877
Total	$ 5,462,000	$ 1,237,374	$ 6,699,374

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

General Obligation Improvement Bonds/Notes

The City issues general obligation improvement bonds/notes to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. Some issues, however, are partly financed by ad valorem tax levies. All special assessment debt is backed by the full faith and credit of the City. General obligation special assessment bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Improvement Bonds of 2015A	$ 720,000	1.35-3.10%	7/15/15	12/1/30	$ 260,000
G.O. Improvement Bonds of 2018A	620,000	3.13-4.00%	9/17/18	2/1/34	410,000
G.O. Improvement Bonds of 2019B	1,740,000	2.13-300%	11/21/19	2/1/36	1,170,000
G.O. Improvement Bonds of 2020A	1,700,000	1.10-2.00%	8/27/20	2/1/37	1,395,000
G.O. Improvement Bonds of 2024A	2,055,000	4.00-5.00%	5/22/24	2/1/41	2,055,000
Total general obligation special assessment bonds					$ 5,290,000

The annual debt service requirements to maturity for general obligations improvement bonds are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2026	$ 290,000	$ 162,579	$ 452,579
2027	390,000	152,429	542,429
2028	405,000	139,604	544,604
2029	415,000	126,379	541,379
2030	430,000	112,983	542,983
2031 - 2035	2,000,000	383,300	2,383,300
2036 - 2040	1,180,000	125,025	1,305,025
2041 - 2045	180,000	3,600	183,600
Total	$ 5,290,000	$ 1,205,899	$ 6,495,899

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

General Obligation Bonds/Certificates

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Refunding Bonds of 2016A	$ 1,315,000	1.00-2.80%	4/1/16	12/1/31	$ 650,000
G.O. Equipment Certificates of 2025A	86,500	5.50%	2/4/25	12/15/29	86,500
Total general obligation bonds/certificates					$ 736,500

The annual debt service requirements to maturity for general obligations bonds/certificates are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2026	$ 117,000	$ 25,192	$ 142,192
2027	127,000	17,948	144,948
2028	128,000	14,428	142,428
2029	134,500	10,538	145,038
2030	115,000	6,440	121,440
2031 - 2035	115,000	3,220	118,220
Total	$ 736,500	$ 77,766	$ 814,266

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Promissory Notes

The City issues promissory notes to provide funds for the acquisition of capital equipment. Promissory notes have been issued for governmental activities. Promissory notes are direct obligations and pledge the full faith and credit of the City. Promissory notes currently outstanding are as follows:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
East Central Energy					
Revolving loan fund	$ 90,928	1.00%	7/8/24	8/1/34	$ 82,237

Annual debt service requirements to maturity for promissory notes are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2026	$ 8,778	$ 822	$ 9,600
2027	8,866	735	9,601
2028	8,954	646	9,600
2029	9,044	556	9,600
2030	9,134	467	9,601
2031 - 2035	9,226	375	9,601
2036 - 2040	28,235	941	29,176
Total	$ 82,237	$ 4,542	$ 86,779

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Changes in long-term liabilities

During the year ended December 31, 2025, the following changes occurred in long-term liabilities.

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities					
G.O. bonds/certificates	$ 750,000	$ 86,500	$ (100,000)	$ 736,500	$ 117,000
G.O. improvement bond/note	5,889,000	-	(599,000)	5,290,000	290,000
Bond discounts/premiums	223,131	-	(16,422)	206,709	-
Total general obligation debt	6,862,131	86,500	(715,422)	6,233,209	407,000
Financed purchases	-	1,700,000	-	1,700,000	-
Promissory notes	90,928	-	(8,691)	82,237	8,778
Compensated absences	111,139	22,003 *	-	133,142	123,642
Govermental activity long-term liabilites	$ 7,064,197	$ 1,808,503	$ (724,113)	$ 8,148,588	$ 539,420
Business-type activities					
G.O. revenue bonds/notes	$ 6,080,000	$ -	$ (618,000)	$ 5,462,000	$ 689,000
Bond discounts/premiums	210,564		$ (40,772)	169,792	-
Total general obligation debt	6,290,564	-	(658,772)	5,631,792	689,000
Compensated absences	177,913	- *	(21,780)	156,133	144,990
Business-type activity long-type liabilities	$ 6,468,477	$ -	$ (680,552)	$ 5,787,925	$ 833,990

* The change in the compensated absences liability is presented as a net change.

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

F. Interfund receivables, payables, and transfers

Interfund transfers

Interfund transfers for the year ended December 31, 2025, consisted of the following:

Transferred From	Transferred To	Amount
Capital Improvement	Nonmajor governmental	$ 45,000
Liquor	General	115,000
Liquor	Capital Improvement	35,000
Nonmajor governmental	Nonmajor governmental	56,698
Total		$ 251,698

Transfers from the Capital Improvement Fund to the Nonmajor Governmental funds was to support future debt service requirements. The transfers from the Liquor Fund to the General and Capital Improvement fund was budgeted in the prior year to support current year operations. The transfers within the Nonmajor Governmental funds was budgeted in the prior year to support current year operations.

Internal Balances

Receivable fund	Payable fund	Amount
General	2022 Street Improvement	$ 28,966
Water	2020 Street Improvement	290,852
Water	2022 Street Improvement	1,000,000
Sewer	2022 Street Improvement	290,852
Sewer	2020 Street Improvement	1,000,000
Total		$ 2,610,670

The balance of interfund loans at year-end includes amounts advanced for two distinct purposes. A small portion of the balance (approximately $28,000) represents short-term operating advances made to eliminate cash deficits in certain funds at year-end. These amounts were not associated with capital activity and are expected to be repaid as cash flow permits.

The remaining balance consists of long-term interfund loans used to finance street improvement projects in 2020 and 2022. In lieu of external debt issuance, the City utilized available resources from other funds to internally finance these capital projects. These loans are structured with repayment terms of up to 30 years and do not bear interest. Repayment is expected to be made through future transfers from the benefiting funds as resources become available.

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

G. Net Position/Fund Balance

Governmental Fund Balances

Governmental fund balances reported on the fund financial statements on December 31, 2025, included the following:

	General	Debt Service	2020 Street Improvement	2022 Street Improvement	Capital Improvement	Other Governmental Funds	Total Fund Balance
Nonspendable							
Prepaid expenses	$ 48,788	$ -	$ -	$ -	$ -	$ 63	$ 48,851
Restricted							
Park improvement	-	-	-	-	-	14,623	14,623
Capital projects	-	-	-	-	1,700,000	603,298	2,303,298
Debt service	-	1,354,190	-	-	-	-	1,354,190
Total restricted	-	1,354,190	-	-	1,700,000	617,921	3,672,111
Committed							
Economic development	-	-	-	-	-	595,837	595,837
Cemetery operations						266,243	266,243
Housing operations						367,253	367,253
Total committed	-	-	-	-	-	1,229,333	1,229,333
Assigned							
Street improvement	-	-	-	-	866,881	-	866,881
Unassigned							
General fund	1,256,902	-	-	-	-	-	1,256,902
Capital projects	-	-	(581,703)	(2,028,966)	-	-	(2,610,669)
Total unassigned	1,256,902	-	(581,703)	(2,028,966)	-	-	(1,353,767)
Total fund balance	$ 1,305,690	$ 1,354,190	$ (581,703)	$ (2,028,966)	$ 2,566,881	$ 1,847,317	$ 4,463,409

NOTE 3 – DETAILED NOTES ON ALL FUNDS – (Continued)

Governmental Activities Net Position

Governmental activities net position reported on the government-wide statement of net position on December 31, 2025, includes the following:

Net Investment in Capital Assets:		
Land	$	562,454
Construction in progress		121,762
Buildings and improvements		3,959,459
Infrastructure		20,769,818
Machinery and equipment		4,694,728
Less: accumulated depreciation		(12,842,097)
Less: long-term debt outstanding		(6,315,446)
Total Net Investment in Capital Assets		10,950,678
Restricted for:		
Debt service		1,990,694
Park Improvement		14,623
Capital projects		491,942
Tax increment financing		111,356
Total Restricted		2,608,615
Unrestricted		521,642
Total Governmental Activities Net Position	$	14,080,935

Business-type Activities Net Position

Business-type activities net position reported on the government-wide statement of net position on December 31, 2025, includes the following:

Net Investment in Capital Assets:		
Land	$	138,278
Buildings and improvements		1,142,952
Distribution systems		22,624,358
Machinery and equipment		1,103,028
Less: accumulated depreciation		(8,131,932)
Less: long-term debt outstanding		(5,631,792)
Total Net Investment in Capital Assets		11,244,892
Unrestricted		8,097,114
Total Business-type Activities Net Position	$	19,342,006

NOTE 4 – DEFINED BENEFIT PENSION PLANS

PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION

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). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (GERP)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Fund (PEPFP)

Membership in the Police & Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police & Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

GERP Benefits

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. 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 prorated increase.

PEPFP Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive 3% of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a prorated increase.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

C. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

GERP Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the City was required to contribute 7.50% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025, were $103,654. The City's contributions were equal to the required contributions as set by state statute.

PEPFP Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2025 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025, were $16,325. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

GERP Pension Costs

On December 31, 2025, the City reported a liability of $463,653 for its proportionate share of the GERP's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $11,185.

City's proportionate share of the net pension liability	$	463,653
State of Minnesota's proportionate share of the net pension liability associated with the city		11,185
Total	$	474,838

The net pension liability was measured as of June 30, 2025, 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 proportion 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, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. On June 30, 2025, the City's proportion was 0.0140% which was a decrease of 0.0001% from its proportion measured as of June 30, 2024.

For the year ended December 31, 2025, the City recognized pension expense of $(43,825) for its proportionate share of GERP's pension expense. In addition, the City recognized an additional $1,716 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.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

On December 31, 2025, the City reported its proportionate share of GERP's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 71,470	$ 766
Differences between projected and actual investment earnings	82,033	349,887
Changes in actuarial assumptions	91,102	275,803
Changes in proportion	156,743	220,844
City's contribution subsequent to the measurement date	54,566	-
Total	$ 455,914	$ 847,300

The $54,566 reported as deferred outflows of resources related to pensions resulting from City contributions to GERP subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to GERP pensions will be recognized in pension expense as follows:

Year Ended December	Pension Expense Amount
2026	$ (37,785)
2027	(279,138)
2028	(82,907)
2029	(46,122)
2030	-
Thereafter	-
Total	$ (445,952)

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

PEPFP Pension Costs

On December 31, 2025, the City reported a liability of $65,355 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2025, 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, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. On June 30, 2025, the City's proportion was 0.0056% which was an increase of 0.0016% from its proportion measured as of June 30, 2024.

The State of Minnesota contributed $18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation and $9 million in supplemental state aid that does not meet the definition of a special funding situation. The $9 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by $17.7 million which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay $26.7 million to the Police and Fire Fund until full funding is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The $9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $2,266.

City's proportionate share of the net pension liability	$	65,355
State of Minnesota's proportionate share of the net pension liability associated with the city		2,266
Total	$	67,621

For the year ended December 31, 2025, the City recognized pension expense of $34,811 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized $1,096 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the contribution of $9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $502 for the year ended December 31, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

On December 31, 2025, the City reported its proportionate share of the PEPFP's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 28,468	$ -
Differences between projected and actual investment earnings	-	23,801
Changes in actuarial assumptions	31,073	57,122
Changes in proportion	-	-
City contributions subsequent to the measurement date	8,500	-
Total	$ 68,041	$ 80,923

The $8,500 reported as deferred outflows of resources related to pensions resulting from 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December	Pension Expense Amount
2026	$ (9,370)
2027	(9,370)
2028	(9,370)
2029	(6,581)
2030	13,309
Thereafter	-
Total	$ (21,382)

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

E. Actuarial Assumptions

GERP and PEPFP

The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	July 1, 2025
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar Closed
Actuarial Assumptions	
Discount rate	7.00 %
Investment rate of return	7.00 %
Inflation	2.25 %

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 10.75% after one year of service to 3.0% after 23 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 are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan were reviewed in 2024. The assumption changes were adopted by the board and became effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

General Employees Fund
Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

Police and Fire Fund
Changes in Actuarial Assumptions:

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions:

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%.
- The threshold to end the $9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional $9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Join and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

F. Investment Policy

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	33.5 %	5.10 %
International Stocks	16.5	5.30
Bonds	25.0	0.75
Alternative Assets	25.0	5.90
Total	100.0 %	

G. Discount Rate

GERP and PEPFP

The discount rate used to measure the total pension liability in 2025 was 7.00. 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 and the Police and Fire Funds were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

GERP and PEPFP

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:

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

	City's proportionate share of NPL		
Plan	1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
General Employees Retirement	$ 1,126,141	$ 463,653	$ (73,773)
Police and Fire Pension Plan	171,245	65,355	(21,597)

I. 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.

VOLUNTEER FIRE RELIEF ASSOCIATION

A. Plan Description

All active or probationary members of the Pine City Fire Department (the Department) are covered by a Defined Benefit Plan (the Plan) administered by the Pine City Fire Relief Association (the Association). The Plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

The Association issues a publicly available financial report. The report may be obtained by writing to Pine City Fire Relief Association, 1015 Hillside Ave. SW, Ste. 2, Pine City, Minnesota 55063.

The Association maintains a separate Special fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Fire Relief Association Financing Guidelines Act of 1971 (chapter 261 as amended by chapter 509 of Minnesota statutes 1980). Funds are also derived from investment income.

If a member is terminated prior to age 50 with at least 20 years of service, a deferred lump sum pension payable will be established based on the lump sum pension formula and service at date of termination, reduced for less than 20 years of service. For members that terminate with at least 5 years of service, the Association will pay interest on the deferred service pensions during the period of deferral at the rate established by the Board of Trustees based on date of termination. If a member dies before payment, the benefit will be paid to the participant's beneficiary.

The disability lump sum pension is payable immediately based on the lump sum pension formula and service at date of disability without regard to vesting.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

A survivor benefit is paid based on years of service (not less than 5 years) times the lump sum rate in effect at the time of death without regard to vesting, payable to named beneficiary plus a Supplemental Benefit in the amount of 20% of the total benefit paid, but not more than $2,000.

	City's proportionate share of NPL		
Plan	1% Decrease	Current	1% Increase in
General Employees Retirement Plan	$ 1,126,141	$ 463,653	$ (73,773)
Police and Fire Pension Plan	171,245	65,355	(21,597)

B. Benefits Provided

Benefits are provided to the Department members who reach the age of 50 or have 20 years of service. The benefit upon retirement is a lump sum payment of $3,400 (effective January 1, 2023) per year of service plus a Supplemental Benefit of 10% of the regular lump sum distribution, but not more than $1,000. If a member is both age 50 and has completed 5 years of service, but not 20 years of service, the lump sum pension will be reduced by 4% for each year of service less than 20 years.

C. *Contributions*

The pension 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 $100,754 in fire state aid to the plan for the year ended December 31, 2025. Required employer contributions are calculated annually based on statutory provisions. There were no statutorily required contributions to the pension plan for the year ended December 31, 2025. In addition, the City made voluntary contributions of $25,000 to the plan.

D. Pension Costs

On December 31, 2024, the Association reported an asset of $708,803. The net pension asset was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as January 1, 2025.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

The following table presents the changes in net pension liability during the year:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a - b)
Beginning Balance January 1, 2024	$ 1,280,153	$ 1,738,647	$ (458,494)
Changes for the year			
Service Cost	20,983	-	20,983
Interest	72,078	-	72,078
Differences between expected and actual experience	-	-	-
Changes in assumptions	(64,226)	-	(64,226)
Changes in benefit terms	-	-	-
Contributions - state and local	-	120,045	(120,045)
Contributions - member	-	-	-
Net investment income	-	100,091	(100,091)
Other additions	45,909	125,617	(79,708)
Benefit Payments	(95,200)	(95,200)	-
Administrative expense	-	(20,700)	20,700
Total net changes	(20,456)	229,853	(250,309)
Ending Balance December 31, 2024	$ 1,259,697	$ 1,968,500	$ (708,803)

There were not benefit level changes during the measurement period.

For the year ended December 31, 2025, the City recognized pension expense of $(152,096).

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

On December 31, 2024, the Association reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 36,727	$ 113,125
Differences between projected and actual investment earnings	105,486	56,858
Changes in actuarial assumptions	-	89,638
City contributions subsequent to the measurement date	125,754	-
Total	$ 267,967	$ 259,621

The $125,754 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December	Pension Expense Amount
2026	$ (32,618)
2027	(14,352)
2028	(41,651)
2029	(28,787)
2030	-
Thereafter	-
Total	$ (117,408)

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

E. Actuarial Assumptions

The total pension liability in the January 1, 2025, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2024
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar Closed
Actuarial Assumptions	
Discount rate	6.25 %
Investment rate of return	6.25 %
Inflation	2.50 %
Projected salary increase	3.00 %

* GASB rules require that accrued liabilities be based on the terms of the plan in effect on the measurement date. Therefore, the actuary has not reflected any future lump sum multiplier increases even though the Relief Association may have a history of regular benefit increases. Potential increases are contingent on future benefit agreements and statutory average available financing requirements. Any future increases will be reflected at the time they are approved.

Mortality rates for active members, retirees, survivors, and disabilitants were based on RP-2014 tables for males or females, as appropriate, with slight adjustments as follows:

Active: RP-2014 employee generational mortality table projected with mortality improvement scale MP-2021, from a base year of 2006.

Retirees: RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2021 from a base year of 2006. Male rates are adjusted by a factor of 0.96.

Disabled: RP-2014 annuitant generational mortality table projected with mortality improvement scale MP2021 from a base year of 2006. Male rates are adjusted by a factor of 0.96.

Actuarial assumptions used in the January 1, 2025, valuation were based on the most recent Minnesota PERA Police & Fire Plan actuarial valuation performed on July 1, 2024.

The following changes in actuarial assumptions occurred in 2025:

- The discount rate changed from 5.75% to 6.25%

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

The long-term expected rate of return on pension plan investments is 6.25%. The actuary used a building-block method in which best-estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These asset class estimates are combined to produce the portfolio long-term expected rate of return by weighting the expected future real rates of return by the current asset allocation percentage (or target allocation, if available) and by adding expected inflation (2.50%) All results are then rounded to the nearest quarter percentage point.

The best estimates of expected future real rates of return were developed by aggregating data from several published capital market assumption surveys and deriving a single best estimate based on the average survey values. These capital market assumptions reflect both historical market experience as well as diverse views regarding anticipated future returns. The expected inflation assumption was developed based on an analysis of historical experience blended with forward-looking expectations available in the market data.

Best estimates of geometric real and nominal rates of return for each major asset class included in the pension plan's assets allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	18.0 %	3.30 %
Fixed income	26.0	4.70
Equities	56.0	8.00
Other	0.0	0.00
Total	100.0 %	

F. Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The liability discount rate was developed using the alternative method described in paragraph 43 of GASB 67, which states that "if the evaluations required by paragraph 41 can be made with sufficient reliability without a separate projection of cash flows into and out of the pension plan, alternative methods may be applied in make the evaluation." The actuary believes that the plan's current overfunded status, combined with statutory funding requirements, provide sufficient reliability that projected plan assets will be adequate to pay future retiree benefits. Therefore, they have used the plan's long-term expected investment return as the liability discount rate.

NOTE 4 – DEFINED BENEFIT PENSION PLANS – (Continued)

G. Pension Liability Sensitivity

The following presents the Association's net pension liability for plans it participates in, calculated using the discount rate disclosed in the preceding paragraphs, as well as what the Association's 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's proportionate share of NPL	1% Decrease in Discount Rate (5.25%)	Current Discount Rate (6.25%)	1% Increase in Discount Rate (7.25%)
Total pension liability (asset)	$ (574,331)	$ (708,803)	$ (821,788)

H. Pension Plan Fiduciary Net Position

Detailed information about the relief association's defined benefit pension plan's fiduciary net position is available in a separately issued financial report. That report may be obtained by writing to the City of Pine City, 1015 Hillside Ave. SW, Ste. 2, Pine City, Minnesota 55063.

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The City provides post-employment health care benefits to certain eligible employees through its OPEB Plan, a single employer defined benefit plan administered by the City through its group health insurance plan (the Plan). The Plan is a single-employer defined benefit plan OPEB plan administered by the City. The authority to provide these benefits is established in Minnesota Statutes Sections 471.61 Subd. 2a and 299A.465. The benefits, benefit levels, employer contributions are governed by the City and can be amended by the City through its personnel manual and collective bargaining agreements with employee groups. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

The City is required by state statute to allow retirees to continue participation in the City's group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Active employees who retire from the City when over age 55 and with 5 years of service may continue coverage with respect to both them and their eligible dependent(s) under the City's health benefits program until age 65.

The City provides health coverage for firefighters disabled of killed in the line of duty in accordance with Minnesota Statute 299A.465. The amount of coverage provided is equal to the employer portion of health insurance premiums that would have otherwise been paid if the officer or firefighter was an active employee. During 2025, the City did not have any firefighters eligible for this benefit.

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – (Continued)

The City also pays 50% of the health care premiums for one retiree and one beneficiary, and 50% of the dental premiums for one retiree until age 65. During 2025, the City paid $3,454 for these benefits. Two current employees are eligible to receive City reimbursement for 50% of their health care premiums upon retirement. The benefit is not available to any other current or future employee.

All health care coverage is provided through the City's group health insurance plans. Other than as described in the previous paragraph, the retiree is required to pay 100% of their premium cost for the City-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65, Medicare becomes the primary insurer and the City's plan becomes secondary.

C. Membership

On December 31, 2025, there were 17 active, and 0 retirees receiving payments and 0 spouses receiving payments.

D. Actuarial Methods and Assumptions

The City's OPEB liability was measured as of January 1, 2025, and the total OPEB liability was determined by an actuarial valuation as of that date, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.50 percent, average, including inflation
Investment rate of return	N/A
Healthcare cost trend rates	6.50 percent as of January 1, 2024, grading to 5.00 percent over 6 years and then to 4.00 percent over the next 48 years

Mortality rates for active members, retirees, survivors, and disabilitants were based on RP-2015 tables for males or females, as appropriate, with slight adjustments.

The following changes in actuarial assumptions for OPEB occurred during the fiscal year:

- The discount rate was changed from 3.70% to 4.20%.

E. Discount rate

The discount rate used to measure the total OPEB liability was 4.20 percent. Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year AA-rated Municipal Bond Yield.

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – (Continued)

F. Changes in the Total OPEB Liability

The following table presents the changes in total OPEB liability during the year:

	Total OPEB Liabiilty
Balance at previous Beginning Balance January 1, 2024	$ 113,812
Changes for the year	
Service Cost	8,299
Interest	4,499
Differences between expected and actual experience	-
Changes in assumptions	(2,400)
Other additions	-
Benefit Payments	(1,036)
Total net changes	9,362
Ending Balance December 31, 2024	$ 123,174

There were no changes to the benefit plan provisions during the year ended December 31, 2025.

G. Sensitivity of the Total OPEB Liability to changes in the discount rate and healthcare cost trend rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.70 percent) or 1% higher (4.70 percent) than the current discount rate:

Changes in Discount Rate

Description	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
OPEB Discount Rate	3.20%	4.20%	5.20%
City's Total OPEB Liability	$ 129,991	$ 123,174	$ 117,339

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – (Continued)

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.50 percent decreasing to 3.00 percent) or 1% higher (7.50 percent decreasing to 5.00 percent) than the current healthcare cost trend rates:

Changes in Healthcare Cost Rate Trend

Description	1% Decrease in Medical Trend Rate	Current Medical Trend Rate	1% Increase in Medical Trend Rate
Healthcare cost rate trend	5.50% to 5.00% over 5 years	6.50% to 5.00% over 5 years	7.50% to 5.00% over 5 years
City's Total OPEB Liability	$ 113,411	$ 123,174	$ 133,890

H. OPEB expense and deferred outflows and deferred inflows of resources related to OPEB

For the year ended December 31, 2025, the City recognized OPEB expense of $13,155. The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 5,931	$ -
Differences between projected and actual investment earnings	-	-
Changes in actuarial assumptions	2,632	4,018
City contributions subsequent to the measurement date	3,454	-
Total	$ 12,017	$ 4,018

NOTE 5 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN – (Continued)

The $3,454 reported as deferred outflows of resources related to OPEB, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December	OPEB Expense Amount
2026	$ 278
2027	2,374
2028	2,374
2029	(481)
2030	-
Thereafter	-
Total	$ 4,545

NOTE 6 – TAX ABATEMENT

The City is authorized by Minnesota statute §469.1813 to enter into property tax abatement agreements for the purpose of attracting or retaining businesses if the City expects the benefits to the City of the proposed abatement agreement to at least equal the costs of the proposed agreement. Tax abatements may be granted only after holding a public hearing on the proposed abatement. In any year, the total amount of property taxes abated by the City may not exceed ten percent of the net tax capacity of the City for the taxes payable year to which the abatement applies, or $200,000, whichever is greater. The City determines the percentage amount and duration of the tax abatement, which generally is not to exceed 15 years, except in certain cases where abatement duration can be increased to 20 years.

For the ended December 31, 2025, the City abated property taxes totaling $15,274 under this program, including the following tax abatement agreement that exceeded 10 percent of the total, which is the percentage the City considers to be material for purposes of individual disclosure:

Type/Program	Purpose	Percent Abated	Term	Ending	Amount Abated
The Village Apartments, LLC	To construct and make improvements to a property located within the City.	100%	16 years	2039	$ 15,274

NOTE 7 – OTHER INFORMATION

A. 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.

B. Legal debt margin

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 has $736,500 of debt outstanding subjected to this limit on December 31, 2025.

C. Tax increment districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance, which would have a material effect on the financial statements.

D. Concentrations

The City receives a significant amount of its annual General fund revenues from the State of Minnesota through Local Government Aid (LGA). The amount received in 2025 was $857,403 for LGA. This accounted for 28 percent of General fund revenues.

E. Construction Commitments

As of December 31, 2025, the City has signed contracts in place for two construction projects. The following summarizes these commitments:

Project	Spent to Date	Remaining Commitments
2024 street improvement	$ 2,500,987	$ 75,933
Water main loop	338,873	17,835
Total commitments	$ 2,839,860	$ 93,768

NOTE 8 – CHANGE TO OR WITHIN THE FINANCIAL REPORTING ENTITY

During 2025, the Capital Improvement fund changed from being reported as a nonmajor fund to a major fund due to assets meeting the threshold for major fund classification. Also, the 2024 Street Improvement fund changed from being reported as a major fund to a nonmajor fund due to expenditures not meeting the threshold for major fund classification. The beginning fund balances of the governmental funds were changed as seen below:

	12/31/2024 As Previously Stated	Change to or within the financial reporting entity	12/31/2024 As restated
Governmental funds			
General	$ 956,966	$ -	$ 956,966
Debt service	1,445,914	-	1,445,914
2024 Street improvement	619,537	(619,537)	-
2020 Street improvement	(581,703)	-	(581,703)
2022 Street improvement	(2,028,966)	-	(2,028,966)
Capital improvement	-	357,083	357,083
Other Governmental Funds	1,701,785	262,454	1,964,239
Total governmental funds	$ 2,113,533	$ -	$ 2,113,533

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF CITY'S PROPORTIONARE SHARE OF NET PENSION LIABILITY
GENERAL EMPLOYEE RETIREMENT FUND PENSION PLAN
(Last 10 Fiscal Years)

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the City	Total	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2025	6/30/2025	0.0140%	$ 463,653	$ 11,185	$ 474,838	$ 1,192,616	39.8%	90.8%
12/31/2024	6/30/2024	0.0141%	520,491	13,459	533,950	1,191,933	44.8%	89.1%
12/31/2023	6/30/2023	0.0200%	1,118,378	30,903	1,149,281	1,331,370	86.3%	83.1%
12/31/2022	6/30/2022	0.0096%	760,323	22,332	782,655	982,902	79.6%	76.7%
12/31/2021	6/30/2021	0.0134%	572,240	17,590	589,830	963,253	61.2%	87.0%
12/31/2020	6/30/2020	0.0127%	761,423	23,495	784,918	908,280	86.4%	79.1%
12/31/2019	6/30/2019	0.0116%	641,338	19,832	661,170	818,880	80.7%	80.2%
12/31/2018	6/30/2018	0.0121%	671,258	22,024	693,282	814,014	85.2%	79.5%
12/31/2017	6/30/2017	0.0129%	823,527	10,351	833,878	830,707	100.4%	75.9%
12/31/2016	6/30/2016	0.0129%	1,039,297	13,608	1,052,905	747,728	140.8%	68.9%

SCHEDULE OF CITY CONTRIBUTIONS
GENERAL EMPLOYEE RETIREMENT FUND PENSION PLAN
(Last 10 Fiscal Years)

City Fiscal Year-end Date	PERA Fiscal Year-end Date (Measurement Date)	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2025	6/30/2025	$ 95,037	$ 95,037	$ -	$ 1,267,160	7.50%
12/31/2024	6/30/2024	89,369	89,369	-	1,191,587	7.50%
12/31/2023	6/30/2023	119,542	119,542	-	1,593,893	7.50%
12/31/2022	6/30/2022	53,790	53,790	-	717,200	7.50%
12/31/2021	6/30/2021	72,569	72,569	-	967,587	7.50%
12/31/2020	6/30/2020	68,044	68,044	-	907,253	7.50%
12/31/2019	6/30/2019	61,416	61,416	-	818,880	7.50%
12/31/2018	6/30/2018	61,025	61,025	-	813,667	7.50%
12/31/2017	6/30/2017	62,304	62,304	-	830,720	7.50%
12/31/2016	6/30/2016	59,687	59,687	-	795,827	7.50%

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF CITY'S PROPORTIONARE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
(Last 10 Fiscal Years)

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the City	Total	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2025	6/30/2025	0.0056%	$ 65,355	$ 2,266	$ 67,621	$ 91,181	74.2%	91.8%

SCHEDULE OF CITY CONTRIBUTIONS
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
(Last 10 Fiscal Years)

City Fiscal Year-end Date	PERA Fiscal Year-end Date (Measurement Date)	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2025	6/30/2025	$ 14,984	$ 14,984	$ -	$ 84,655	17.70%

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
(Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	$ 8,299	$ 8,540	$ 5,454	$ 6,819	$ 5,138	$ 4,355	$ 3,453	$ 3,635
Interest	4,499	3,831	2,017	1,947	2,999	4,423	4,405	4,896
Difference between expected and actual experience	-	9,885	-	14,309	-	(1,902)	-	-
Changes of assumptions	(2,400)	4,386	(8,393)	(3,200)	3,791	2,850	(2,725)	-
Changes in benefit terms	-	-	-	-	-	-	-	-
Benefit payments, including	(1,036)	(129)	(14,259)	(15,777)	(23,442)	(23,513)	(22,753)	(23,738)
Net change in total pension liability	9,362	26,513	(15,181)	4,098	(11,514)	(13,787)	(17,620)	(15,207)
Total OPEB liability - beginning	113,812	87,299	102,480	98,382	109,896	123,683	141,303	156,510
Total OPEB liability - end	$ 123,174	$ 113,812	$ 87,299	$ 102,480	$ 98,382	$ 109,896	$ 123,683	$ 141,303
Covered employee payable	$ 1,153,199	$ 1,119,611	$ 951,557	$ 923,842	$ 814,752	$ 789,106	$ 737,841	$ 716,350
Total OPEB liability as a percent of covered employee payroll	10.68%	10.17%	9.17%	11.09%	12.08%	13.93%	16.76%	19.73%

The City implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

No assets are accumulated in a trust.

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' RELIEF ASSOCIATION
(Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability									
Service Cost	$ 20,983	$ 19,267	$ 22,126	$ 21,586	$ 19,802	$ 19,319	$ 17,361	$ 15,635	$ 15,254
Interest	72,078	67,519	57,287	57,129	52,040	51,720	51,256	49,915	49,994
Difference between expected and actual experience	-	-	-	-	22,531	-	(49,855)	-	-
Changes of assumptions	(64,226)	-	(95,643)	-	(8,293)	-	(3,777)	-	-
Gain or loss	45,909	-	(31,579)	-	-	-	-	-	-
Changes in benefit terms	-	80,387	161,577	-	83,214	-	56,375	23,831	-
Benefit payments, including member contribution refunds	(95,200)	(84,000)	(80,800)	(71,400)	(67,200)	(63,050)	(65,000)	(63,600)	(70,800)
Net change in total pension liability	(20,456)	83,173	32,968	7,315	102,094	7,989	6,360	25,781	(5,552)
Total pension liability - beginning	1,280,153	1,196,980	1,164,012	1,156,697	1,054,603	1,046,614	1,040,254	1,014,473	1,020,025
Total pension liability - end	$ 1,259,697	$ 1,280,153	$ 1,196,980	$ 1,164,012	$ 1,156,697	$ 1,054,603	$ 1,046,614	$ 1,040,254	$ 1,014,473
Plan Fiduciary Net Position									
Contributions - State and local	$ 120,045	$ 103,945	$ 96,252	$ 92,927	$ 89,251	$ 85,303	$ 84,053	$ 81,672	$ 80,853
Contributions - Donation and other income	-	-	-	-	-	-	-	-	-
Contributions - Member	-	-	-	-	-	-	-	-	-
Net investment incomes	100,091	90,854	87,660	79,146	123,728	187,615	(35,647)	116,978	57,704
Other additions (e.g. receivables)	125,617	64,319	(263,715)	91,331	-	-	-	-	-
Benefit Payments, including member contribution refunds	(95,200)	(84,000)	(80,800)	(71,400)	(67,200)	(63,050)	(65,000)	(63,600)	(70,800)
Administrative expense	(20,700)	(13,143)	(16,397)	(20,992)	(15,127)	(13,354)	(13,490)	(6,776)	(6,353)
Other deductions (e.g. payables)	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	229,853	161,975	(177,000)	171,012	130,652	196,514	(30,084)	128,274	61,404
Plan Fiduciary Net Position - beginning	1,738,647	1,576,672	1,753,672	1,582,660	1,452,008	1,255,494	1,285,578	1,157,304	1,095,900
Plan Fiduciary Net Position - end	$ 1,968,500	$ 1,738,647	$ 1,576,672	$ 1,753,672	$ 1,582,660	$ 1,452,008	$ 1,255,494	$ 1,285,578	$ 1,157,304
Net Pension (Asset) Liability - end	$ (708,803)	$ (458,494)	$ (379,692)	$ (589,660)	$ (425,963)	$ (397,405)	$ (208,880)	$ (245,324)	$ (142,831)
FNP as a percentage of TPL	156.27%	135.82%	131.72%	150.66%	136.83%	137.68%	119.96%	123.58%	114.08%

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF CONTRIBUTIONS AND NET PENSION LIABILITY AS A PERCENT OF PAYROLL
FIREFIGHTERS' RELIEF ASSOCIATION
(Last 10 Fiscal Years)

Fiscal Year Ending	Actuarilally determined contribution	Contributions in relation to the ADC	Contribtuion deficiency (excess)	Payroll	Contributions as a precentage of payroll	NPL as a percent of payroll
December 31, 2024	$ 21,366	$ 119,995	$ (98,629)	$ -	$ -	$ -
December 31, 2023	20,471	120,044	(99,573)	-	-	-
December 31, 2022	15,492	103,995	(88,503)	-	-	-
December 31, 2021	21,586	92,927	(71,341)	-	-	-
December 31, 2020	14,579	89,251	(74,672)	-	-	-
December 31, 2019	14,579	85,303	(70,724)	-	-	-
December 31, 2018	9,890	84,053	(74,163)	-	-	-
December 31, 2017	9,890	81,672	(71,782)	-	-	-
December 31, 2016	14,035	80,853	(66,818)	-	-	-
December 31, 2015	14,035	79,676	(65,641)	-	-	-

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS

A. Public Employees Retirement Association – General Employees Retirement Fund

2025 Changes

Changes in Actuarial Assumptions. The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members. The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions. The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%. The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 Changes

Changes in Actuarial Assumptions. Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: an increase in the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. A minor increase in assumed withdrawals for males and females and lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to the form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions. The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors are updated to reflect the changes in assumptions.

2023 changes:

Changes in Actuarial Assumptions. The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions. An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024, was eliminated. A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

A. Public Employees Retirement Association – General Employees Retirement Fund – (Continued)

2022 changes:

Changes in Actuarial Assumptions. The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions. There were no changes in plan provisions since the previous valuation.

2021 changes:

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.

2020 changes:

Changes in Actuarial Assumptions. The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments.

The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

A. Public Employees Retirement Association – General Employees Retirement Fund – (Continued)

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

2019 changes:

Changes in Actuarial Assumptions. The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions. 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 changes:

Change of Assumptions. 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 changes:

Change of Assumptions. 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. 2) 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 2 044 and 2.5 percent per year thereafter.

2016 changes:

Changes in Actuarial Assumptions: 1) the assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years. 2) The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%. 3) 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% to 3.25% for payroll growth and 2.50% for inflation.

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

A. Public Employees Retirement Association – General Employees Retirement Fund – (Continued)

2015 changes:

Changes in Plan Provisions: 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.

Changes in Actuarial Assumptions: The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

B. Public Employees Retirement Association – Public Employees Police and Fire Fund

2025 changes:

Changes in Actuarial Assumptions. Assumed rates of salary increases were reduced slightly. Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements. Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment. Assumed rates of disabled retirement were significantly increased, especially for ages over age 30. Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience. Percent married assumption for female retirees lowered from 70% to 65%. Minor changes were made to form of payment assumptions for retirees. Minor changes were made to assumptions made with respect to missing participant data. The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions. The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase). The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%. The threshold to end the $9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis). The threshold to end the additional $9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048. Join and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

C. Volunteer Fire Relief Association

2024 changes:

Changes in Actuarial Assumptions: The discount rate changed from 5.75% to 6.25%

Changes in Plan Provisions: None

2023 changes:

Changes in Actuarial Assumptions: None.

Changes in Plan Provisions: The annual benefit level was increased from $3,200 to $3,400 (paid quarterly).

2022 changes:

Changes in Actuarial Assumptions: The investment return assumption and single discount rate were changed from 5.00 percent to 5.75 percent. The mortality projection scale was updated to MP-2021.

Changes in Plan Provisions: The annual benefit level was increased from $2,800 to $3,200 (paid quarterly).

2021 changes:

None.

2020 changes:

Changes in Plan Provisions: The annual benefit level was increased from $2,600 to $2,800 (paid quarterly).

2019 changes:

None.

2018 changes:

Changes in Actuarial Assumptions: None.

Changes in Plan Provisions: The annual benefit level was increased from $2,400 to $2,600 (paid quarterly).

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

B. Volunteer Fire Relief Association – (Continued)

2017 changes:

None.

C. OPEB Information

2025 changes:

Changes in Actuarial Assumptions: The discount rate was changed from 3.70% to 4.20%.

2024 changes:

Changes in Actuarial Assumptions: The health care trend rates were changed to better anticipate short term and long-term medical increases. The discount rate was changed from 4.00% to 3.70%.

2023 changes:

Changes in Actuarial Assumptions: The discount rate was changed from 2.00% to 4.00%. The inflation rates was changed from 2.00 percent to 2.50 percent.

2022 changes:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

2021 changes:

Changes in Actuarial Assumptions: The discount rate was changed from 2.90% to 2.00%.

2020 changes:

Changes in Actuarial Assumptions: The discount rate was changed from 3.80% to 2.90% and the health care trend rates, mortality tables, and salary increase rates were updated.

2019 changes:

Changes in Actuarial Assumptions: The discount rate was changed from 3.30% to 3.80%.

NOTE 1 – CHANGE IN ACTUARIAL ASSUMPTIONS AND PLAN PROVISIONS – (Continued)

C. OPEB Information – (Continued)

2018 changes:

Effective January 1, 2018, medical plan premiums were changed from age-based rates to blended rates which resulted in a liability for a post-employment implicit rate medical subsidy.

Changes in Actuarial Assumptions: The discount rate was changed from 3.50% to 3.30%.

SUPPLEMENTARY INFORMATION SECTION

CITY OF PINE CITY, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets			
Cash and investments	$ 998,675	$ 649,486	$ 1,648,161
Receivables:			
Accounts	4,220	-	4,220
Loans	228,760	-	228,760
Prepaid items	63	-	63
TOTAL ASSETS	$ 1,231,718	$ 649,486	$ 1,881,204
Liabilities			
Accounts payable	$ 2,011	$ 6,089	$ 8,100
Accrued expenses	311	25,476	$ 25,787
Total Liabilities	2,322	31,565	33,887
Fund Balances			
Nonspendable	63	-	63
Restricted	-	617,921	617,921
Commited	1,229,333	-	1,229,333
Total Fund Balances	1,229,396	617,921	1,847,317
TOTAL LIABILITIES AND FUND BALANCES	$ 1,231,718	$ 649,486	$ 1,881,204

CITY OF PINE CITY, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Revenues			
Taxes	$ 115,215	$ -	$ 115,215
Tax increments	-	176,756	176,756
Charges for services	22,845	-	22,845
Other revenues	14,211	580	14,791
Total Revenues	152,271	177,336	329,607
Expenditures			
Current			
General government	-	1,500	1,500
Culture and recreation	-	29,000	29,000
Economic development	37,805	196,253	234,058
Cemetery	8,663	-	8,663
Capital Outlay			
Public safety	-	19,000	19,000
Public works	-	127,595	127,595
Culture and recreation	-	26,713	26,713
Total Expenditures	46,468	400,061	446,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	105,803	(222,725)	(116,922)
Other Financing Sources (Uses)			
Transfers in	56,698	-	56,698
Transfers out	(56,698)	-	(56,698)
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	105,803	(222,725)	(116,922)
Fund Balances - Beginning	1,123,593	578,192	1,701,785
Change to or Within Financial Reporting Entity	-	262,454	262,454
Fund Balances - Beginning, Restated	1,123,593	840,646	1,964,239
FUND BALANCES - ENDING	$ 1,229,396	$ 617,921	$ 1,847,317

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CITY OF PINE CITY, MINNESOTA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
December 31, 2025

	Economic Development Authority	Small Cities Development Grant	Revolving Loan	Cemetery
Assets				
Cash and investments	$ 139,622	$ 63,694	$ 264,640	$ 262,023
Receivables:				
Accounts	-	-	-	4,220
Loans	-	7,850	120,910	-
Prepaid items	19	-	-	-
TOTAL ASSETS	$ 139,641	$ 71,544	$ 385,550	$ 266,243
Liabilities				
Accounts payable	$ 706	$ -	$ -	$ -
Accrued expenses	173	-	-	-
Total Liabilities	879	-	-	-
Fund Balances				
Nonspendable	19	-	-	-
Commited	138,743	71,544	385,550	266,243
Total Fund Balances	138,762	71,544	385,550	266,243
TOTAL LIABILITIES AND FUND BALANCES	$ 139,641	$ 71,544	$ 385,550	$ 266,243

Housing Operations	FHLB Loan	HRA Loan	Total
$ 147,432	$ 33,116	$ 88,148	$ 998,675
-	-	-	4,220
-	-	100,000	228,760
44	-	-	63
$ 147,476	$ 33,116	$ 188,148	$ 1,231,718
$ 1,305	$ -	$ -	$ 2,011
138	-	-	311
1,443	-	-	2,322
44	-	-	63
145,989	33,116	188,148	1,229,333
146,033	33,116	188,148	1,229,396
$ 147,476	$ 33,116	$ 188,148	$ 1,231,718

CITY OF PINE CITY, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
Year Ended December 31, 2025

	Economic Development Authority	Small Cities Development Grant	Revolving Loan	Cemetery
Revenues				
Taxes	$ 60,200	$ 15	$ -	$ -
Charges for services	-	177	5,678	14,350
Other revenues	2,013	948	3,575	4,049
Total Revenues	62,213	1,140	9,253	18,399
Expenditures				
Current				
Economic development	24,963	-	-	-
Cemetery	-	-	-	8,663
Total Expenditures	24,963	-	-	8,663
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,250	1,140	9,253	9,736
Other Financing Sources (Uses)				
Transfers in	-	-	25,079	-
Transfers out	(25,079)	-	-	-
Total Other Financing Sources (Uses)	(25,079)	-	-	25,079 -	-
Net Change in Fund Balances	12,171	1,140	34,332	9,736
Fund Balances - Beginning	126,591	70,404	351,218	256,507
FUND BALANCES - ENDING	$ 138,762	$ 71,544	$ 385,550	$ 266,243

Housing Operations	FHLB Loan	HRA Loan	Total
$ 55,000	$ -	$ -	$ 115,215
-	-	2,640	22,845
2,257	504	865	14,211
57,257	504	3,505	152,271
12,842	-	-	37,805
-	-	-	8,663
12,842	-	-	46,468
44,415	504	3,505	105,803
-	-	31,619	56,698
(31,619)	-	-	(56,698)
- (31,619)	- -	31,619	-
12,796	504	35,124	105,803
133,237	32,612	153,024	1,123,593
$ 146,033	$ 33,116	$ 188,148	$ 1,229,396

CITY OF PINE CITY, MINNESOTA

COMBINING BALANCE SHEET - CAPITAL PROJECTS
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025

	TIF District 2-1	TIF District 1-12	TIF District 1-13	TIF District 1-14
Assets				
Cash and investments	$ 22,354	$ -	$ 82,073	$ 8,642
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Accrued expenses	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances				
Restricted	22,354	-	82,073	8,642
TOTAL LIABILITIES AND FUND BALANCES	$ 22,354	$ -	$ 82,073	$ 8,642

Park Dedication	ARPA Relief	2024 Street Improvement	Total
$ 14,623	$ 4,376	$ 517,418	$ 649,486
$ -	$ 6,089	$ -	$ 6,089
-	-	25,476	25,476
-	6,089	25,476	31,565
14,623	(1,713)	491,942	617,921
$ 14,623	$ 4,376	$ 517,418	$ 649,486

CITY OF PINE CITY, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
Year Ended December 31, 2025

	TIF District 2-1	TIF District 1-12	TIF District 1-13	TIF District 1-14
Revenues				
Tax increments	$ 21,536	$ -	$ 148,225	$ 6,995
Other revenues	214	-	366	-
Total Revenues	21,750	-	148,591	6,995
Expenditures				
Current				
General government	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	20,183	13,929	152,219	9,922
Capital Outlay				
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	20,183	13,929	152,219	9,922
Net Change in Fund Balances	1,567	(13,929)	(3,628)	(2,927)
Fund Balances - Beginning	20,787	13,929	85,701	11,569
Change to or Within Financial Reporting Entity	-	-	-	-
Fund Balances - Beginning, Restated	20,787	13,929	85,701	11,569
FUND BALANCES - ENDING	$ 22,354	$ -	$ 82,073	$ 8,642

Formerly Nonmajor Fund Capital Improvement	Park Dedication	ARPA Relief	2024 Street Improvement	Total
$ -	$ -	$ -	$ -	$ 176,756
-	-	-	-	580
-	-	-	-	177,336
-	-	1,500	-	1,500
-	-	29,000	-	29,000
-	-	-	-	196,253
-	-	19,000	-	19,000
-	-	-	127,595	127,595
-	-	26,713	-	26,713
-	-	76,213	127,595	400,061
-	-	(76,213)	(127,595)	(222,725)
357,083	14,623	74,500	-	578,192
(357,083)	-	-	619,537	262,454
-	14,623	74,500	619,537	840,646
$ -	$ 14,623	$ (1,713)	$ 491,942	$ 617,921

CITY OF PINE CITY, MINNESOTA

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
December 31, 2025

	G.O. Taxable TIF Bonds 2010B	G.O. Improvement Bonds 2012B	G.O. Improvement Bonds 2013B	G.O. Improvement Bonds 2015A	G.O. Improvement Bonds 2016A
Assets					
Cash and investments	$ 151,557	$ 198,765	$ 77,207	$ 138,863	$ 25,190
Receivables:					
Property taxes	-	-	-	-	-
Special assessments	-	34,363	30,026	80,118	-
TOTAL ASSETS	$ 151,557	$ 233,128	$ 107,233	$ 218,981	$ 25,190
Deferred Inflows of Resources					
Unavailable revenue	$ -	$ 34,364	$ 30,026	$ 80,118	$ -
Fund Balances					
Restricted	151,557	198,764	77,207	138,863	25,190
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 151,557	$ 233,128	$ 107,233	$ 218,981	$ 25,190

G.O. Improvement Bonds 2018A	G.O. Improvement Bonds 2019B	G.O. Improvement Bonds 2020A	G.O. Improvement Bonds 2024A	G.O. Equipment Bonds 2025A	Total Debt Service Funds
$ 163,900	$ 360,177	$ 109,418	$ 82,679	$ 46,436	$ 1,354,192
-	-	-	-	-	-
60,283	180,502	143,907	190,075	-	719,274
$ 224,183	$ 540,679	$ 253,325	$ 272,754	$ 46,436	$ 2,073,466
$ 60,284	$ 180,502	$ 143,907	$ 190,075	$ -	$ 719,276
163,899	360,177	109,418	82,679	46,436	1,354,190
$ 224,183	$ 540,679	$ 253,325	$ 272,754	$ 46,436	$ 2,073,466

CITY OF PINE CITY, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
Year Ended December 31, 2025

	G.O. Taxable TIF Bonds 2010B	G.O. Improvement Bonds 2012B	G.O. Improvement Bonds 2013B	G.O. Improvement Bonds 2015A	G.O. Improvement Bonds 2016A
Revenues					
Taxes	$ -	$ -	$ -	$ 59,260	$ 118,325
Tax increments	36,006	-	-	-	-
Special assessments	-	2,718	17,485	16,288	-
Other revenues	1,968	2,998	4,209	2,077	548
Total Revenues	37,974	5,716	21,694	77,625	118,873
Expenditures					
Debt Service					
Principal	-	-	314,000	50,000	100,000
Interest and fees	585	(429)	11,705	13,539	18,854
Total Expenditures	585	(429)	325,705	63,539	118,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,389	6,145	(304,011)	14,086	19
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Net Change in Fund Balances	37,389	6,145	(304,011)	14,086	19
Fund Balances - Beginning	114,168	192,619	381,218	124,777	25,171
FUND BALANCES - ENDING	$ 151,557	$ 198,764	$ 77,207	$ 138,863	$ 25,190

G.O. Improvement Bonds 2018A	G.O. Improvement Bonds 2019B	G.O. Improvement Bonds 2020A	G.O. Improvement Bonds 2024A	G.O. Equipment Bonds 2025A	Total Debt Service Funds
$ 67,547	$ 162,131	$ 103,050	$ 46,425	$ -	$ 556,738
-	-	-	-	-	36,006
17,109	37,553	14,696	75,417	-	181,266
1,768	3,707	695	228	1,436	19,634
86,424	203,391	118,441	122,070	1,436	793,644
40,000	90,000	105,000	-	-	699,000
13,903	34,074	27,184	111,953	-	231,368
53,903	124,074	132,184	111,953	-	930,368
32,521	79,317	(13,743)	10,117	1,436	(136,724)
-	-	-	-	45,000	45,000
32,521	79,317	(13,743)	10,117	46,436	(91,724)
131,378	280,860	123,161	72,562	-	1,445,914
$ 163,899	$ 360,177	$ 109,418	$ 82,679	$ 46,436	$ 1,354,190

CITY OF PINE CITY, MINNESOTA

BALANCE SHEET
GENERAL FUND
December 31, 2025
(With Comparative Amounts for December 31, 2024)

	2025	2024
Assets		
Cash and investments	$ 1,436,615	$ 1,054,943
Receivables:		
Interest	5,323	5,323
Property taxes	81,278	105,564
Accounts	3,464	14,349
Special assessments	44,380	33,782
Due from other funds	28,966	-
Prepaid items	18,416	14,277
Real estate held for resale	30,372	30,372
TOTAL ASSETS	$ 1,648,814	$ 1,258,611
Liabilities		
Accounts payable	$ 67,235	$ 101,670
Accrued expenses	90,962	57,333
Unearned revenue	71,421	27,687
Total Liabilities	229,618	186,689
Deferred Inflows of Resources		
Unavailable revenue	113,506	114,955
Fund Balances		
Nonspendable	48,788	44,650
Unassigned	1,256,902	912,317
Total Fund Balances	1,305,690	956,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,648,814	$ 1,258,611

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	Budget		2025 Actual	Variance with	2024 Actual
	Original	Final	Amounts	Final Budget	Amounts
Revenues					
Taxes					
Property	$ 1,211,858	$ 1,211,858	$ 1,223,994	$ 12,136	$ 1,097,992
Franchise	22,000	22,000	9,505	(12,495)	20,573
Total Taxes	1,233,858	1,233,858	1,233,499	(359)	1,118,566
Licenses and permits	185,400	185,400	288,534	103,134	353,954
Intergovernmental					
Local government aid	857,403	857,403	857,403	-	855,618
Small city road assistance	-	-	29,250	29,250	43,728
Market value credit	-	-	588	588	590
State fire aid	78,945	78,945	100,754	21,809	95,045
Other state grants and aids	-	-	-	-	22,632
Other county grants and aids	22,506	22,506	81,901	59,395	9,269
Total Intergovernmental	958,854	958,854	1,069,896	111,042	1,026,882
Charges for services					
Municipal building rental	22,900	22,900	26,300	3,400	27,980
Zoning and subdivision fees	4,500	4,500	7,614	3,114	6,096
Assessment search fees	1,500	1,500	1,750	250	2,205
Other general government fees	-	-	124	124	24
Fire protection contract revenue	365,252	365,252	365,251	(1)	365,251
Fire calls	35,000	35,000	46,985	11,985	61,418
Other highways and street fees	2,500	2,500	3,513	1,013	2,255
Swimming pool fees	6,000	6,000	5,075	(925)	975
Pool concessions	-	-	125	125	697
Total charges for services	437,652	437,652	456,737	19,085	466,901
Fines and forfeitures	9,000	9,000	6,495	(2,505)	6,522
Special assessments	-	-	13,840	13,840	-
Other Revenues					
Donations	-	-	8,500	8,500	7,485
Miscellaneous	500	500	22,142	21,642	14,381
Interest earnings	-	-	13,919	13,919	20,772
Total other revenues	500	500	44,561	44,061	42,638
Total Revenues	2,825,264	2,825,264	3,113,562	288,298	3,015,463
Expenditures					
Current					
General Government					
Mayor and council					
Personal services	20,023	20,023	20,404	381	17,712
Services	1,269	1,269	4,181	2,912	4,020
Other	250	250	342	92	-
Administration and Finance					
Personal services	179,239	179,239	200,476	21,237	221,044
Supplies	14,000	14,000	9,568	(4,432)	12,749
Services	144,581	144,581	149,036	4,455	140,330
Other	12,600	12,600	30,914	18,314	21,929

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	Budget		2025 Actual	Variance with	2024 Actual
	Original	Final	Amounts	Final Budget	Amounts
Expenditures - (Continued)					
Municipal Buildings					
Personal services	$ 53,035	$ 53,035	$ 55,429	$ 2,394	$ 56,019
Supplies	2,500	2,500	1,061	(1,439)	784
Services	28,956	28,956	20,086	(8,870)	28,694
Repairs and maintenance	10,000	10,000	9,873	(127)	22,579
Other	750	750	501	(249)	4,183
Other General Government					
Services	21,000	21,000	20,143	(857)	28,768
Other	-	-	-	-	494
Planning and Zoning					
Personal services	122,462	122,462	101,958	(20,504)	26,422
Services	144,868	144,868	236,301	91,433	21,573
Other	500	500	300	(200)	82
Total General Government	756,033	756,033	860,573	104,540	607,381
Public Safety					
Police					
Services	248,321	248,321	247,553	(768)	270,275
Fire					
Personal services	390,576	390,576	383,679	(6,897)	384,173
Supplies	40,750	40,750	34,110	(6,640)	30,237
Services	81,037	81,037	65,772	(15,265)	72,020
Repairs and maintenance	61,000	61,000	65,948	4,948	73,096
Other	46,000	46,000	35,402	(10,598)	40,408
Building Inspection					
Personal services	142,949	142,949	146,958	4,009	119,877
Supplies	2,350	2,350	1,279	(1,071)	308
Services	19,304	19,304	9,284	(10,020)	250,122
Repairs and maintenance	1,500	1,500	906	(594)	-
Other	900	900	176	(724)	1,333
Total Public Safety	1,034,687	1,034,687	991,067	(43,620)	1,241,850
Public Works					
Highway and Streets					
Personal services	252,076	252,076	255,145	3,069	227,574
Supplies	40,950	40,950	25,756	(15,194)	29,892
Services	96,805	96,805	104,282	7,477	89,670
Repairs and maintenance	199,750	199,750	182,769	(16,981)	78,223
Other	17,760	17,760	14,537	(3,223)	10,352
Total Public Works	607,341	607,341	582,489	(24,852)	435,711
Culture and Recreation					
Municipal pool					
Other	7,000	7,000	7,000	-	24,500
Swimming beach					
Personal services	56,403	56,403	51,676	(4,727)	71,740
Supplies	3,000	3,000	717	(2,283)	2,872
Services	5,967	5,967	6,454	487	5,941
Repairs and maintenance	5,000	5,000	6,431	1,431	5,017
Other	1,250	1,250	-	(1,250)	6,545

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	Budget		2025 Actual	Variance with	2024 Actual
	Original	Final	Amounts	Final Budget	Amounts
Expenditures - (Continued)					
Skating rink					
Personal services	$ 4,661	$ 4,661	$ 4,003	$ (658)	$ 1,383
Supplies	750	750	559	(191)	149
Services	17,400	17,400	22,589	5,189	17,756
Repairs and maintenance	3,000	3,000	1,796	(1,204)	969
Other	250	250	-	(250)	88
Softball fields					
Personal services	3,892	3,892	4,254	362	4,449
Supplies	900	900	1,100	200	541
Services	5,000	5,000	1,931	(3,069)	2,468
Repairs and maintenance	2,000	2,000	2,506	506	1,038
Other	11,650	11,650	11,500	(150)	163
Parks					
Personal services	126,627	126,627	133,209	6,582	124,391
Supplies	6,400	6,400	6,289	(111)	6,976
Services	48,090	48,090	38,038	(10,052)	44,503
Repairs and maintenance	21,700	21,700	22,541	841	13,616
Other	17,500	17,500	17,819	319	22,478
Library					
Personal services	-	-	7,538	7,538	-
Supplies	9,000	9,000	9,000	-	9,000
Services	2,471	2,471	2,034	(437)	2,343
Repairs and maintenance	25,000	25,000	14,725	(10,275)	26,253
Total Culture and Recreation	384,911	384,911	373,709	(11,202)	395,179
Capital Outlay					
Public safety	10,000	10,000	63,430	53,430	52,952
Public works	20,000	20,000	4,370	(15,630)	340
Parks and recreation	10,000	10,000	4,200	(5,800)	8,332
Total Capital Outlay	40,000	40,000	72,000	32,000	61,624
Total Expenditures	2,822,972	2,822,972	2,879,838	56,866	2,741,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,292	2,292	233,724	231,432	273,718
Other Financing Sources (Uses)					
Transfers In	115,000	115,000	115,000	-	30,000
Transfers Out	-	-	-	-	(562,117)
Sale of Capital Assets	-	-	-	-	200
Total Other Financing Sources (Uses)	115,000	115,000	115,000	-	(531,917)
Net Change in Fund Balances	$ 117,292	$ 117,292	348,724	$ 231,432	(258,199)
Fund Balances - Beginning			956,966		1,215,166
FUND BALANCES - ENDING			$ 1,305,690		$ 956,966

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF NET POSITION - WATER FUND
December 31, 2025
(With Comparative Amounts for December 31, 2024)

	2025	2024
Assets		
Current Assets		
Cash and investments	$ 2,757,270	$ 2,723,374
Receivables:		
Accounts, net	125,685	169,022
Lease	19,878	19,100
Special assessments	12,521	7,530
Advances to other funds	43,029	-
Prepaid items	4,499	3,750
Total Current Assets	2,962,882	2,922,777
Noncurrent Assets		
Advances to other funds	1,247,823	1,290,852
Lease receivable	36,755	56,632
Special assessments receivable	218,115	113,097
Capital assets		
Land and land improvements	20,000	20,000
Buildings	625,958	5,463,529
Distribution system	12,104,259	-
Machinery and equipment	428,849	7,295,895
Accumulated depreciation	(4,093,898)	(3,871,726)
Total Noncurrent Assets	10,587,861	10,368,278
Total Assets	13,550,743	13,291,055
Liabilities		
Current Liabilities		
Accounts payable	47,446	11,833
Accrued expenses	64,584	57,650
Due to other governments	99	175
Unearned Revenue	4,722	2,953
Compensated absences	39,971	35,673
Long-term debt	578,340	527,880
Total Current Liabilities	735,162	636,164
Noncurrent Liabilities		
Compensated absences	3,071	3,846
Long-term debt	2,972,927	3,587,602
Total Noncurrent Liabilities	2,975,998	3,591,448
Total Liabilities	3,711,160	4,227,612
Deferred Inflows of Resources		
Lease deferments	54,301	74,046
Total Deferred Inflows of Resources	54,301	74,046
Net Position		
Net investment in capital assets	5,533,901	4,792,216
Unrestricted	4,251,381	4,197,182
TOTAL NET POSITION	$ 9,785,282	$ 8,989,397

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - WATER FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	2025	2024
Operating Revenues		
Charges for services	$ 1,358,670	$ 1,369,585
Operating Expenses		
Salaries	203,210	189,523
Employee benefits	83,740	72,610
Supplies	24,139	35,738
Services	40,159	19,847
Insurance	8,019	9,235
Utilities	41,450	37,600
Repairs and maintenance	47,202	33,958
Other expenses	11,241	8,898
Depreciation	276,012	258,104
Total Operating Expenses	735,172	665,512
Operating Income (Loss)	623,498	704,073
Nonoperating Revenues (Expenses)		
Investment earnings	42,573	49,668
Special assessments	176,453	7,166
Other revenues	41,426	25,145
Interest and fiscal expenses	(88,065)	(84,685)
Total Nonoperating Revenues (Expenses)	172,387	(2,706)
Change in Net Position	795,885	701,367
Net Position - Beginning	8,989,397	8,288,030
NET POSITION - ENDING	$ 9,785,282	$ 8,989,397

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF NET POSITION - SEWER FUND
December 31, 2025
(With Comparative Amounts for December 31, 2024)

	2025	2024
Assets		
Current Assets		
Cash and investments	$ 1,794,956	$ 1,545,182
Receivables:		
Accounts, net	78,567	98,066
Special assessments	9,462	6,082
Advances to other funds	43,029	-
Prepaid items	4,462	3,750
Total Current Assets	1,930,476	1,653,079
Noncurrent Assets		
Advances to other funds	1,247,823	1,290,852
Special assessments receivable	165,490	95,791
Capital assets		
Land and land improvements	85,278	85,278
Buildings	214,873	6,884,837
Distribution system	10,520,099	-
Machinery and equipment	529,634	4,408,797
Accumulated depreciation	(3,698,006)	(3,547,412)
Total Noncurrent Assets	9,065,191	9,218,142
Total Assets	10,995,667	10,871,221
Liabilities		
Current Liabilities		
Accounts payable	13,102	6,575
Accrued expenses	48,275	36,836
Unearned Revenue	2,496	2,496
Compensated absences	38,829	35,673
Long-term debt	110,660	90,120
Total Current Liabilities	213,362	171,700
Noncurrent Liabilities		
Compensated absences	2,984	3,846
Long-term debt	1,969,865	2,084,962
Total Noncurrent Liabilities	1,972,849	2,088,808
Total Liabilities	2,186,211	2,260,508
Net Position		
Net investment in capital assets	5,571,353	5,656,418
Unrestricted	3,238,103	2,954,295
TOTAL NET POSITION	$ 8,809,456	$ 8,610,714

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - SEWER FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	2025	2024
Operating Revenues		
Charges for services	$ 834,550	$ 846,145
Operating Expenses		
Salaries	196,547	186,241
Employee benefits	81,342	72,118
Supplies	2,527	4,828
Services	42,743	36,165
Insurance	17,836	20,541
Utilities	68,655	65,227
Repairs and maintenance	47,817	33,606
Other expenses	12,788	9,442
Depreciation	235,766	213,814
Total Operating Expenses	706,021	641,982
Operating Income (Loss)	128,529	204,162
Nonoperating Revenues (Expenses)		
Investment earnings	25,424	39,376
Special assessments	120,329	7,986
Other revenues	62	-
Interest and fiscal expenses	(75,602)	(60,101)
Total Nonoperating Revenues (Expenses)	70,213	(12,740)
Change in Net Position	198,742	191,423
Net Position - Beginning	8,610,714	8,419,291
NET POSITION - ENDING	$ 8,809,456	$ 8,610,714

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF NET POSITION - LIQUOR FUND
December 31, 2025
(With Comparative Amounts for December 31, 2024)

	2025	2024
Assets		
Current Assets		
Cash and investments	$ 443,603	$ 409,127
Inventory	401,990	388,005
Prepaid items	1,013	1,956
Total Current Assets	846,606	799,088
Noncurrent Assets		
Capital assets		
Land and land improvements	33,000	33,000
Buildings	302,121	448,086
Machinery and equipment	144,545	-
Accumulated depreciation	(340,028)	(331,076)
Total Noncurrent Assets	139,638	150,010
Total Assets	986,244	949,098
Liabilities		
Current Liabilities		
Accounts payable	43,962	75,005
Accrued expenses	23,678	21,354
Due to other governments	23,352	22,526
Unearned Revenue	4,458	3,714
Compensated absences	66,190	89,254
Total Current Liabilities	161,640	211,852
Noncurrent Liabilities		
Compensated absences	5,088	9,622
Total Liabilities	166,728	221,475
Net Position		
Net investment in capital assets	139,638	150,010
Unrestricted	679,878	577,613
TOTAL NET POSITION	$ 819,516	$ 727,624

CITY OF PINE CITY, MINNESOTA

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - LIQUOR FUND
Year Ended December 31, 2025
(With Comparative Amounts for the Year Ended December 31, 2024)

	2025	2024
Operating Revenues		
Beer	$ 1,109,884	$ 1,106,181
Liquor and wine	1,298,735	1,281,648
Other sales	166,299	131,202
Total Operating Revenues	2,574,918	2,519,031
Cost of Revenues		
Beer	807,656	833,035
Liquor and wine	864,206	852,605
Other cost of revenues	119,206	102,957
Total Cost of Revenues	1,791,068	1,788,597
Gross Profit	783,850	730,434
Operating Expenses		
Salaries	374,824	387,970
Employee benefits	49,661	81,756
Supplies	10,463	12,984
Services	26,387	22,566
Insurance	10,200	11,747
Utilities	14,821	13,927
Repairs and maintenance	6,678	6,339
Other expenses	49,475	53,068
Depreciation	10,372	12,554
Total Operating Expenses	552,881	602,914
Operating Income (Loss)	230,969	127,521
Nonoperating Revenues (Expenses)		
Investment earnings	7,596	6,001
Other revenues	3,327	500
Total Nonoperating Revenues (Expenses)	10,923	6,501
Income (Loss) Before Transfers and Other Items	241,892	134,021
Transfers out	(150,000)	(60,000)
Change in Net Position	91,892	74,021
Net Position - Beginning	727,624	653,603
NET POSITION - ENDING	$ 819,516	$ 727,624

OTHER REQUIRED REPORTS

MINNESOTA LEGAL COMPLIANCE
Independent Auditor's Report

Honorable Mayor and
Members of the City Council
Pine City, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate fund information of the City of Pine City, Minnesota (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, and have issued our report thereon dated June 22, 2026. Our report includes a reference to other auditors of the financial statements of the Pine City Housing and Redevelopment Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of the provisions of the *Minnesota Legal Compliance Audit Guide* that are reported on separately by those auditors.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

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 *Minnesota Legal Compliance Audit Guide for Cities*. 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.

This report is intended solely for the information and use of 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.

CarlsonSV LLP

Mankato, Minnesota
June 22, 2026

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and
Members of the City Council
City of Pine City
Pine City, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Pine City, Minnesota (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 22, 2026. Our report includes a reference to other auditors of the financial statements of Pine City Housing and Redevelopment Authority, as described in our report on the City's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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 identify a deficiency in internal control that we consider to be a material weakness and no deficiencies that we consider to be a significant deficiencies.

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 City's financial statements will not be prevented or detected and corrected on a timely basis. As described in the accompanying schedule of findings and responses, we consider the following deficiency in internal control to be a material weakness as item 2025-001.

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. We did not identify any deficiencies in internal control that we consider to be a significant 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 laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not the objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, as noted in the schedule of findings and responses.

City's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carlson SV LLP

Mankato, Minnesota
June 22, 2026

CITY OF PINE CITY, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES ON LEGAL COMPLIANCE AND INTERNAL CONTROL
December 31, 2025

CURRENT YEAR FINANCIAL STATEMENT FINDINGS

Material Weaknesses

Finding 2025-001. Material Audit Adjustments

Condition: The audit firm proposed, and the City approved corrections of certain misstatements.

Criteria: The City should have controls in place to prevent and detect a material misstatement in the financial statements in a timely manner. Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibility includes adjusting the financial statements to correct material misstatements.

Cause: The City has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP.

Effect: The design of internal control over completeness and accuracy of financial records could adversely affect the City's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.

Recommendation: The City should continue to evaluate its internal controls processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

Corrective Action Plan (CAP)

Explanation of Disagreement with Audit Finding:

None

Actions Planned in Response to Finding:

The City will continue to review and approve adjusting journal entries as proposed by the auditor, as well as taking responsibility for the audited financial statements.

Official Responsible for Ensuring CAP:

Nicole Tricker, Finance Director

Planned Completion Date for CAP:

December 31, 2026

Corrective Action Plan (CAP) – (Continued)

Plan to Monitor Completion of CAP:

City Council

CURRENT YEAR MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

CITY OF PINE CITY, MINNESOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2025

Finding Reference	Finding Title	Status	Year Finding Initially Occurred	If Not Corrected, Provide Planned Corrective Action or Other Explanation
Financial Statement Findings:				
2024-001	Material audit adjustments	Not Corrected	2021	See Current Year Finding 2025-001
Minnesota Legal Compliance Findings:				
2024-002	Improper Acceptance of Donations	Corrected	2023	N/A

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CITY OF PINE CITY
PINE CITY, MINNESOTA

MANAGEMENT REPORT

For The Year Ended
December 31, 2025

CarlsonSV LLP
Certified Public Accountants
Mankato, Minnesota

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Honorable Mayor and
Members of the City Council
City of Pine City, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Pine City, Minnesota (the City), for the year ended December 31, 2025. 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 January 5, 2026. Professional standards also require that we communicate to you the following information related to our audit.

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

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

Also, our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Audit Findings

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 pronouncements, were adopted in 2025. The application of existing policies was not changed during the year. 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 significant estimate affecting the financial statements were the following:

- 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 the 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.

- The valuation of inventory for resale is measured at the lower cost or net realizable value. The cost of inventory is determined using the First-in, First-out (FIFO) convention.

- 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 is based on the City's proportionate share of employer contributions to the pension plans.

- The City has recorded activity for other post-employment benefits (OPEB). These obligations are calculated using actuarial methodologies described in Governmental Accounting Standards Board (GASB) Statement No. 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, and employee turnover.

- Management's estimate of the fair value measurement of investments is determined by the market approach based primarily on comparable or similar assets in active and secondary markets.

- Management reviews employee leave balances as of the financial statement date, applying appropriate compensation rates and adjusting for expected forfeitures. The estimate differentiates between non-vesting and vesting leave balances, as required by GASB 101, ensuring that only the portion expected to be used or paid is recognized as a liability. Historical usage trends, policy changes, and collective bargaining agreements are considered when estimating the probability of leave usage. Management periodically reassesses leave policies and updates estimates accordingly to reflect changes in employment patterns or regulatory requirements.

We evaluated the key factors and assumptions used to develop these 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.

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. Our audit procedures identified four misstatements. Management has corrected all such misstatements, in addition, all of the misstatements corrected by management were material, either individually or in the aggregate, to the affected opinion unit's financial statements taken as a whole. The material audit entries were related to the following situations:

- Too many to list, please see the adjustments at the end of this report.

We also assisted in preparing several year-end accounting entries. These were necessary to adjust the City's records at year end to the correct ending balances. The City should establish more detailed processes and procedures to reduce the total number of entries in each category. The City will receive better and timelier information if the preparation of year-end entries is completed internally. The adjustments we proposed, and management posted to the City's general ledger accounts can be found beginning on page 20.

Disagreements with Management
For purposes of this letter, a disagreement with management is 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 June 22, 2026.

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) (the Schedules of Employer's Shares of the Net Pension Liability – PERA, the Schedules of Employer's PERA contributions, Schedule of Changes in the Total OPEB Liability and Related Ratios, Schedule of Changes in Net Pension Liability and Related Ratios – VFRA, and Schedule of Contributions and Net Pension Liability as a Percent of Payroll – VFRA), 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 (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.

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 of our retention.

Restriction on Use
This communication is intended solely for the information and use of the Council, management and the Minnesota Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Carlson SV LLP

Mankato, Minnesota
June 22, 2026

CITY OF PINE CITY
SCHEDULE OF FINDINGS ON INTERNAL CONTROLS OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS
December 31, 2025

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

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 identify deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 City's financial statements will not be prevented or detected and corrected on a timely basis. As described below, we consider the following deficiency in internal control to be a material weakness as item 2025-001.

MATERIAL WEAKNESS

Finding 2025-001. Material Audit Adjustments

Condition:	The audit firm proposed, and the City approved corrections of certain misstatements.
Criteria	The City should have controls in place to prevent and detect a material misstatement in the financial statements in a timely manner. Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibility includes adjusting the financial statements to correct material misstatements.
Cause:	The City has not established controls to ensure that all accounts are adjusted to their appropriate year-end balances in accordance with GAAP.
Effect:	The design of internal control over completeness and accuracy of financial records could adversely affect the City's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.
Recommendation:	The City should continue to evaluate its internal controls processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

CITY OF PINE CITY
SCHEDULE OF FINDINGS ON INTERNAL CONTROLS OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS
December 31, 2025

Corrective Action Plan (CAP)

Disagreement with Audit Finding: None

Actions Planned in Response to Finding: The City will continue to review and approve adjusting journal entries as proposed by the auditor, as well as taking responsibility for the audited financial statements.

Official Responsible for Ensuring CAP: Nicole Tricker, Finance Director

Planned Completion Date for CAP: December 31, 2026

Plan to Monitor Completion of CAP: City Council

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 laws, regulations, contracts, grant agreements, and other matters noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported in accordance with *Government Auditing Standards* or the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65.

CITY OF PINE CITY
GENERAL RECOMMENDATIONS
December 31, 2025

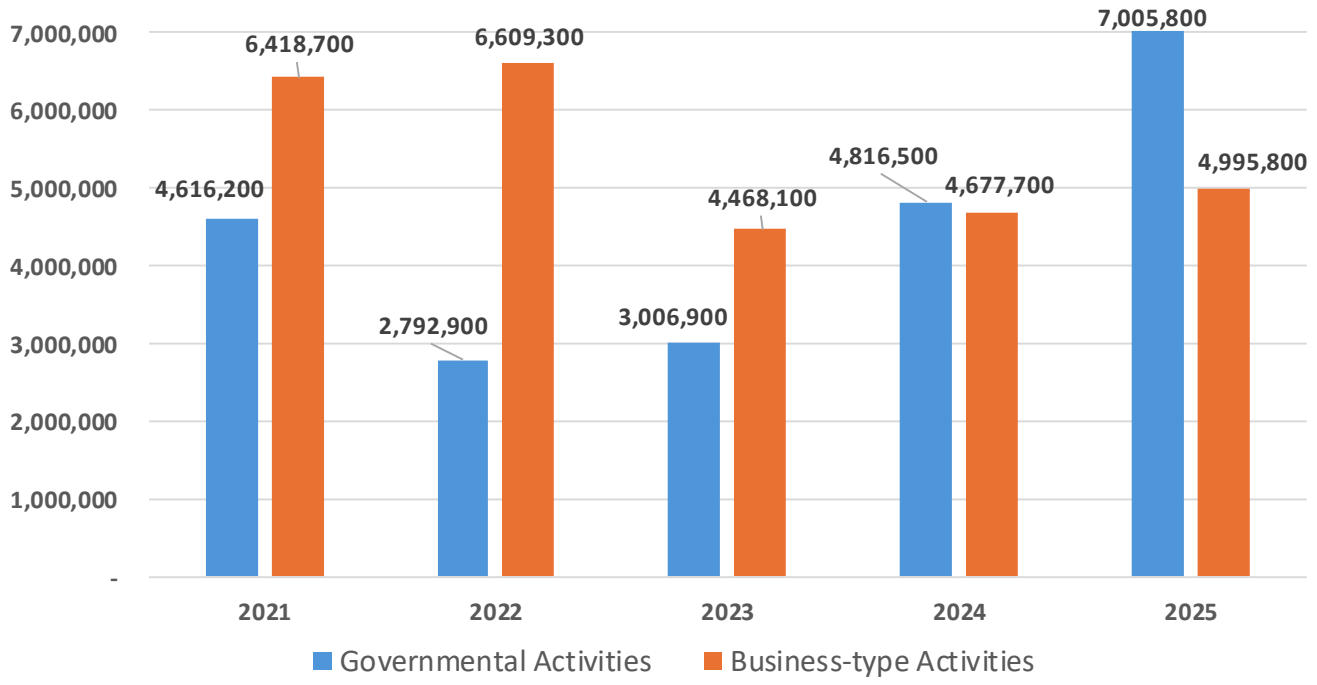
Throughout the course of the audit, we spoke to management regarding certain items that we see as an opportunity to improve. None of these were considered significant within the scope of the audit. The items discussed requiring action have been resolved or are in the process of resolution. We would like to acknowledge the assistance and courtesies extended to us by the personnel of the City of Pine City.

Our recommendations are summarized below.

Number	Audit area	Recommendation
2025-001	Fund balance	The city's unassigned fund balance has remained below the levels recommended by the Office of the State Auditor for over two years. To rectify this, immediate action is recommended to raise the unassigned fund balance to at least 50% of the budgeted expenditures. Possible strategies to achieve this include reassigning balances from unrestricted resources, conducting interfund transfers, increasing the operating levy, or implementing cuts to the general fund budget. Each option should be carefully evaluated for its potential impact on city services and financial stability. This adjustment is crucial for ensuring sufficient liquidity, maintaining good fiscal health, and improving the city's ability to manage unexpected financial challenges.
2025-002	Accounting policies	Given that the city's internal control manual has not been updated since 2011, it is recommended that the city undertake a comprehensive review and revision of this crucial document. Updating the internal control manual is essential to reflect current best practices, regulatory changes, and the evolving technological landscape. This process should involve collaboration with department heads, auditors, and potentially external consultants to ensure that all aspects of the city's operations are adequately covered. The updated manual should also include clear guidelines for routine audits, risk assessment procedures, and specific controls for each department. Implementing a regularly scheduled review cycle, such as every two to three years, will ensure that the manual remains relevant and effective in guiding the city’s internal controls and financial governance.
2025-003	Account reconciliation	We recommend the City perform monthly reconciliations between the utility billing system and the general ledger. Establishing a consistent reconciliation process will strengthen internal controls by ensuring all billing transactions are recorded completely and accurately, and that any variances are promptly identified and resolved.

A couple of the most common and comparable metrics used to evaluate the financial health of a government is their cash balance and days of reserves. Days of reserves is best defined as the number of days a government can operate with their year-end cash balance under average annual conditions. Below are graphs and tables showing the City's cash and investment balances and days of reserves for the past five years:

CASH AND INVESTMENT BALANCES



Days of Reserves

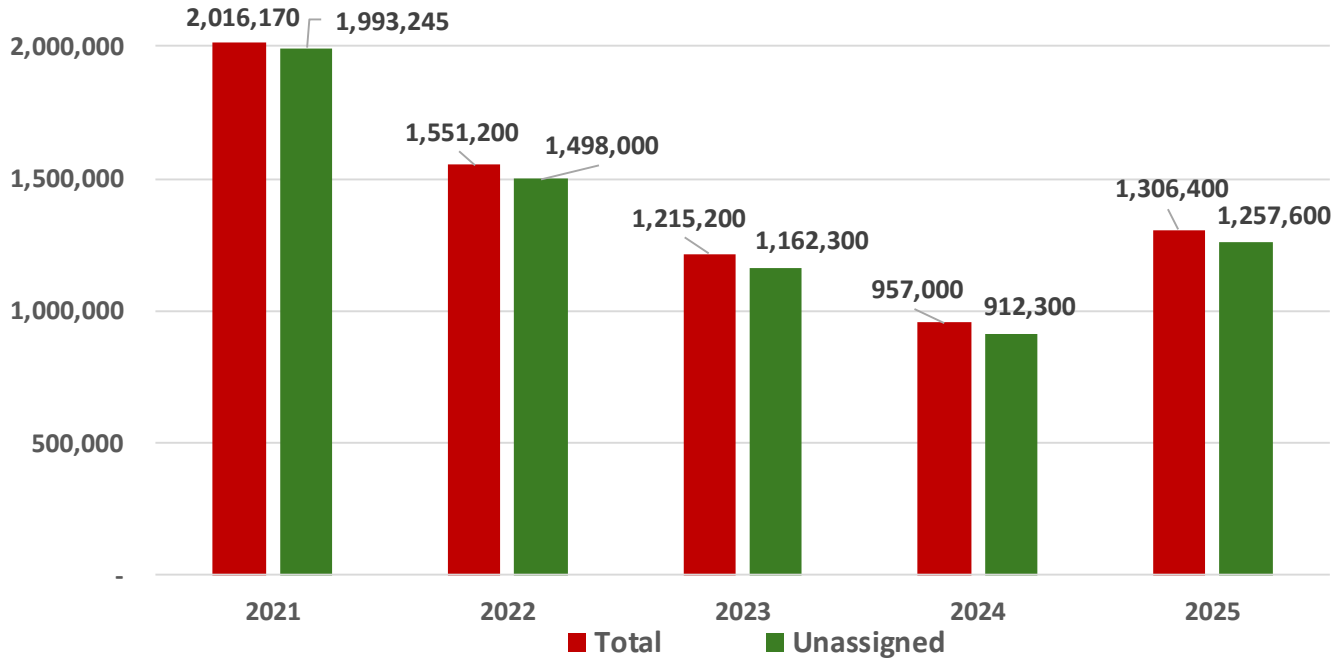
	2021	2022	2023	2024	2025
Governmental	315	190	205	328	477
Business-type	606	624	422	442	472

Governmental activities cash balances increased significantly in 2025 to approximately $7.0M, up from $4.8M in 2024. The increase is largely attributable to unspent bond proceeds of approximately $1.85M remaining at year-end, along with continued positive operating results. As a result, governmental days of reserves improved to 477 days, continuing a strong upward trend and indicating a substantial increase in available liquidity entering 2026.

Business-type activities cash balances decreased from peak levels in 2022, driven primarily by the $2.5M interfund loan to governmental activities in 2023. Despite this decline, cash stabilized in 2024–2025 at approximately $5.0M, and days of reserves improved to 464, reflecting solid operating performance and a more normalized reserve position following the interfund activity.

A determination of the financial health of any government begins with an analysis of its General fund, or more specifically, the components of the General fund balance. The General fund's unassigned fund balance is a vital component of this analysis, as it represents the portion of fund balance management, and the City Council has discretionary spending authority over. It is important for the City to maintain an adequate amount of unassigned fund balance to ensure resources are available to meet any unexpected disbursements during the year, as well as provide funding for city services between property tax and state aid collections.

COMPONENTS OF FUND BALANCE – GENERAL FUND



	2021	2022	2023	2024	2025
Fund balance percentage	83%	46%	40%	33%	44%
OSA recommended fund balance	$ 1,199,000	$ 1,626,000	$ 1,469,000	$ 1,371,000	$ 1,440,000
Auditor recommended fund balance	$ 1,799,000	$ 2,439,000	$ 2,204,000	$ 2,056,000	$ 2,160,000
Excess/(deficiency)	$ 194,000	$ (941,000)	$ (1,042,000)	$ (1,144,000)	$ (903,000)

Total and unassigned General Fund balance declined from 2021 through 2024, driven primarily by budget overruns in 2022–2023 of approximately $1.0M and a $560K transfer in 2024 to support road improvement cost overruns. In 2025, performance improved, with expenditures aligning to budget and fund balance increasing approximately $235K.

Unassigned fund balance has remained above the City's 31% policy threshold each year, ending 2025 at approximately 44%. While this reflects continued compliance, we recommend the City continue working toward a higher target of approximately 75% to strengthen financial flexibility.

Budgetary results of the General fund are an important observation over management's ability to execute a financial plan to provide basic public services typically performed by the General fund. It is important for management to use all available information when constructing the annual budget, including 3-5 years of historical data and outside data sources when formulating its line-item budget. Creating or updating long-term capital and financial plans should also be considered during this process.

The results of the General fund's budget for the most recent year-end are summarized below.

BUDGET AND ACTUAL - GENERAL FUND

	Final Budget	2025 Actual	Variance with Budget
Revenues	$ 2,825,264	$ 3,113,562	$ 288,298
Expenditures			
Current	2,782,972	2,807,838	24,866
Capital outlay	40,000	72,000	32,000
Total Expenditures	2,822,972	2,879,838	56,866
Revenues over (under) expenditures	2,292	233,724	231,432
Other Financing Sources (Uses)			
Sale of capital assets	-	-	-
Transfers In	115,000	115,000	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	115,000	115,000	-
Change in Fund Balances	$ 117,292	$ 348,724	$ 231,432

Revenues exceeded budget by approximately $289K, driven primarily by intergovernmental revenues received above expectations, along with a smaller favorable variance in licenses and permits. On the expenditure side, current spending exceeded budget by approximately $25K, largely attributable to building and permit-related activity, which aligns with the elevated revenue in those areas.

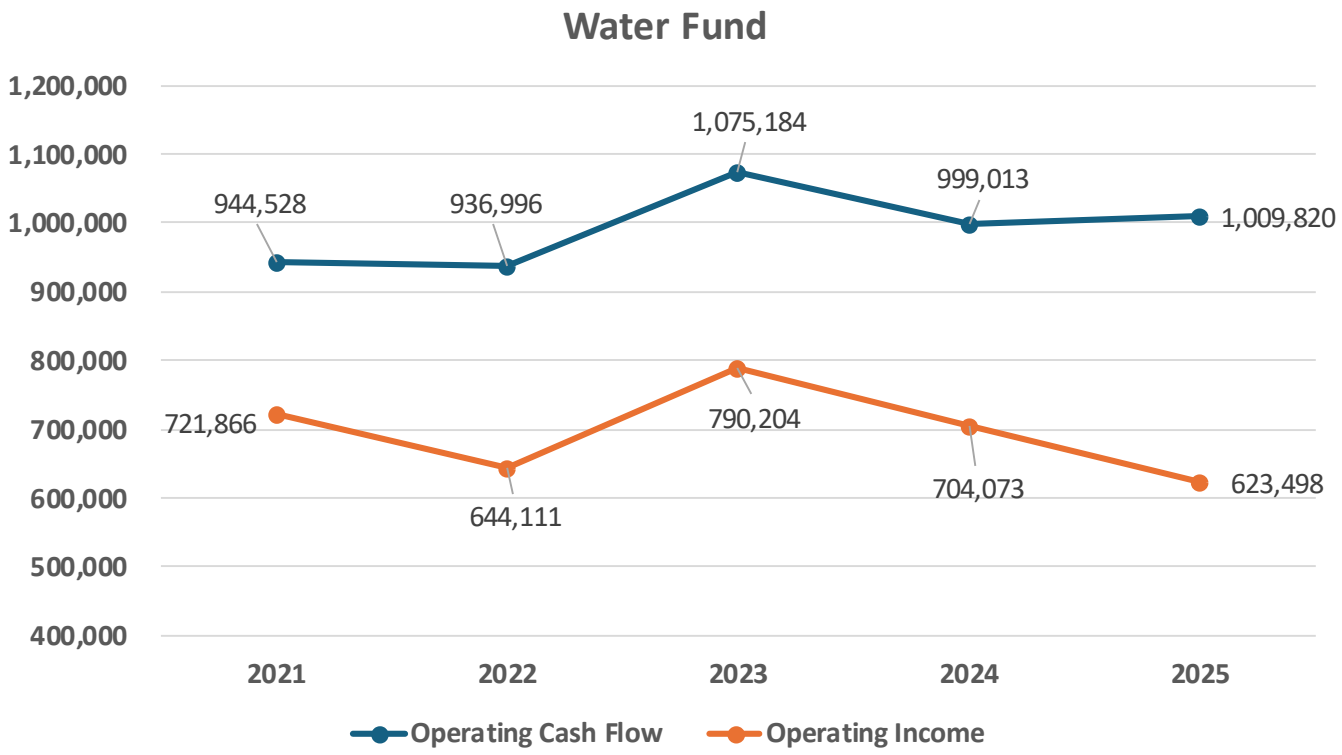
Overall, favorable revenue performance more than offset modest expenditure overruns, resulting in a positive operating outcome for the General Fund.

The business-type activities, or *enterprise funds*, provide critical services to residents of the City. These activities are classified as business-type activities based on the presumption that they are operated in a manner intended to recover costs through user charges. While profitability is an important indicator and worthy of evaluation, it is not the sole measure of the financial performance or long-term sustainability of enterprise funds. Operating results can be influenced by factors outside of management's direct control, including changes in net pension liabilities, as well as non-cash accounting adjustments required under generally accepted accounting principles.

Accordingly, we place greater emphasis on cash flow from operations as the primary indicator of enterprise fund financial health. Positive cash flow from operations is critical for enterprise funds for two principal reasons: (1) it provides the cash necessary to fund capital asset replacement and system reinvestment, and (2) it provides the cash required to service outstanding debt. When establishing and periodically reviewing user fee rates, management must consider the enterprise fund's ongoing cash requirements related to both capital needs and debt service to ensure that rates are sufficient to support long-term financial sustainability.

The chart below summarizes cash flow from operations and operating income for the Water Fund for the current year and the prior four fiscal years.

Operating Cash Flow Compared to Operating Income



Water Fund cash flow from operations has remained strong over the five-year period, peaking in 2023 and stabilizing in 2024–2025. Cash balances increased modestly in 2025, ending the year at approximately $2.76M, reflecting continued positive operating performance despite some variability in operating income.

Debt service requirements remain manageable at approximately $650K annually, with no significant changes anticipated over the next 5–10 years, supporting the Fund's ability to maintain current operations and capital needs without near-term financing pressure.

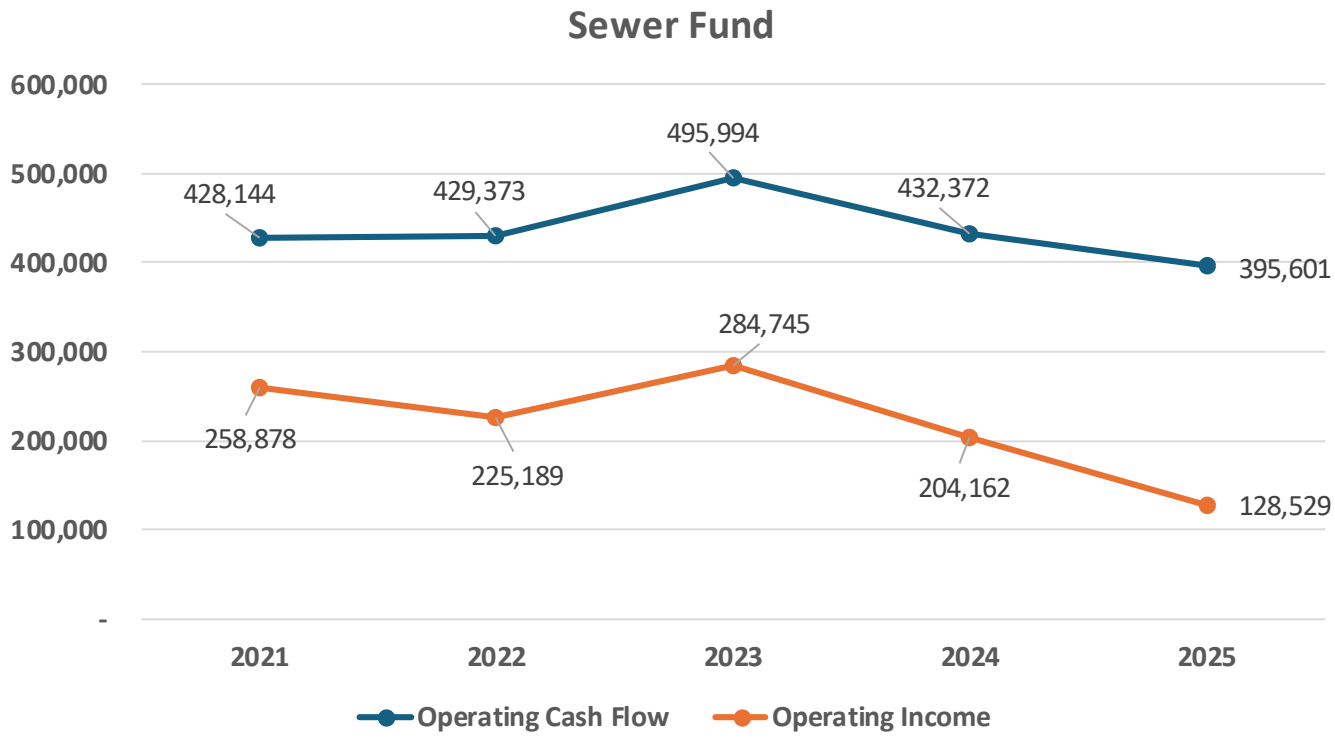
While operating cash flow is a primary indicator of enterprise fund performance, year-end cash balances are also affected by a variety of non-operating cash inflows and outflows. These items can significantly influence changes in cash and investment balances from year to year and are important to consider when evaluating the overall financial position of an enterprise fund. Such activity includes interfund transactions, tax and assessment collections, grant proceeds, debt issuances and repayments, capital asset acquisitions, and investment earnings.

The table below summarizes other items affecting cash balances for the Water Fund over the past five fiscal years, along with year-end cash and investment balances.

	Other item affecting cash balances				
	2021	**2022**	**2023**	**2024**	**2025**
Interfund activity	$ -	$ -	$ (961,635)	$ (290,851)	$ -
Tax and assessments collected	31,910	20,446	25,473	18,542	66,444
Debt service payments	(642,241)	(698,778)	(672,780)	(614,837)	(649,296)
Debt issuance	-	-	-	522,880	-
Acquisition of capital assets		(210,825)	(106,018)	(439,958)	(435,646)
Investment earnings	2,903	(14,679)	37,294	49,671	42,573
Total	$ (607,428)	$ (903,836)	$ (1,677,666)	$ (754,553)	$ (975,925)
Year end cash and investment balances	$ 3,059,132	$ 3,092,292	$ 2,489,917	$ 2,723,374	$ 2,757,270

The discussion below applies this cash flow and cash balance analysis to the Sewer Fund, which differs from the Water Fund in terms of operating cost variability, capital intensity, and financing activity. As a result, the Sewer Fund's financial trends warrant independent consideration when assessing the adequacy of current user charges and the fund's ability to support ongoing operations, capital reinvestment, and debt service.

The chart and table that follow summarize operating cash flow, operating income, and other items affecting cash balances for the Sewer Fund for the current and prior four fiscal years.



Operating cash flow for the Sewer Fund peaked in 2023 and has declined in the two years since, driven by decreasing revenues and increasing operating costs. This has reduced free cash flow by approximately $100K since 2023, reflecting some pressure on operating margins. Despite this trend, cash balances increased by approximately $250K in 2025, ending the year at $1.79M.

Debt service remains manageable at approximately $165K annually, providing flexibility relative to the Water Fund. However, with usage flat to slightly declining and the most recent rate increase implemented in 2024, continued monitoring of operating performance and rate sufficiency will be important.

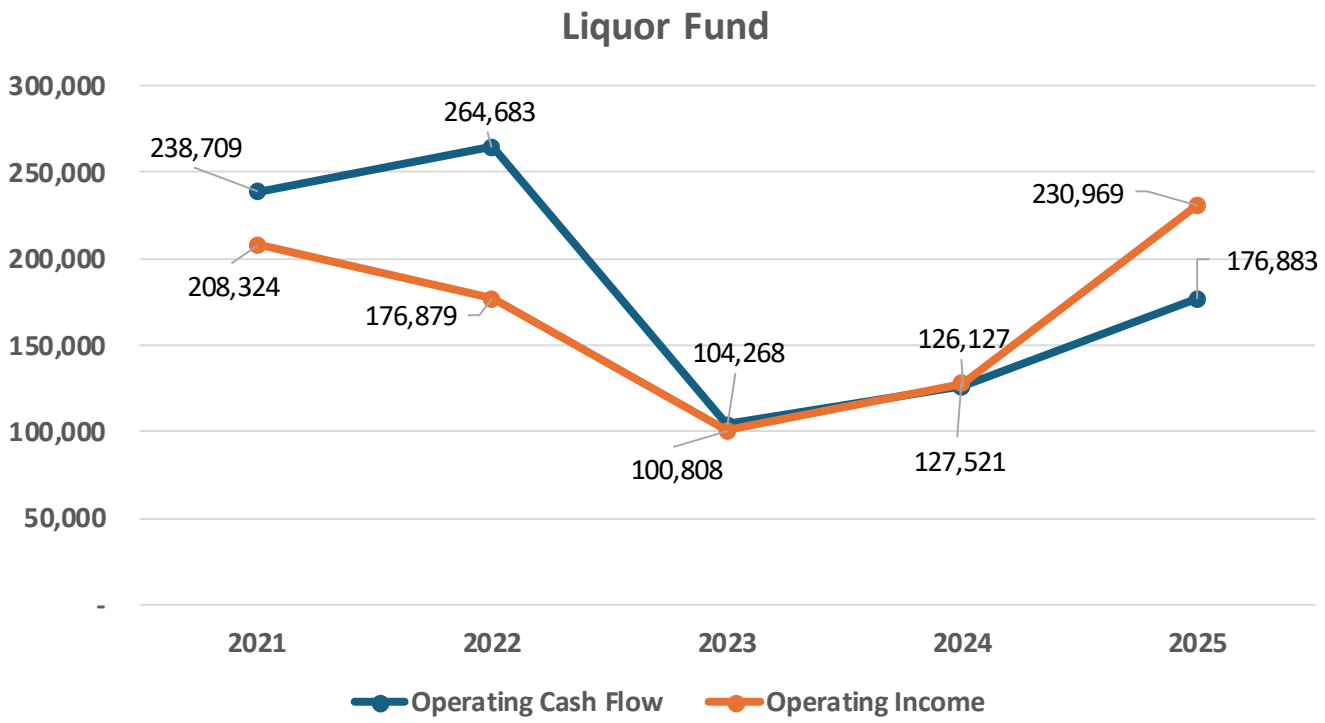
While operating cash flow is a primary indicator of enterprise fund performance, year-end cash balances for the Sewer Fund are also influenced by a variety of non-operating cash inflows and outflows. These items can significantly affect changes in cash and investment balances from year to year and are important to consider when evaluating the fund's overall financial position. Such activity includes interfund transactions, tax and assessment collections, grant proceeds, debt issuances and repayments, capital asset acquisitions, and investment earnings.

The table below summarizes other items affecting cash balances for the Sewer Fund over the past five fiscal years, along with year-end cash and investment balances.

	Other item affecting cash balances				
	2021	**2022**	**2023**	**2024**	**2025**
Interfund activity	$ -	$ -	$ (967,774)	$ (290,852)	$ -
Tax and assessments collected	26,971	18,854	20,958	17,910	47,249
Debt service payments	(167,747)	(195,937)	(195,482)	(117,113)	(162,359)
Debt issuance	-	-	-	496,600	-
Acquisition of capital assets	-	-	(760,829)	(631,220)	(56,143)
Investment earnings	2,924	(13,691)	37,292	39,380	25,424
Total	$ (137,852)	$ (190,774)	$ (1,865,835)	$ (485,295)	$ (145,829)
Year end cash and investment balances	$ 2,894,161	$ 2,980,496	$ 1,610,655	$ 1,545,182	$ 1,794,956

The discussion below applies this cash flow and cash balance analysis to the Liquor Fund, which differs from the Water, and Sewer Funds in terms of scale, capital investment requirements, and financing activity. While the Liquor Fund operates with a more limited asset base and fewer long-term obligations, its financial trends still warrant independent consideration when assessing the adequacy of user charges and the fund's ability to support ongoing operations without drawing down limited reserves.

The chart and table that follow summarize operating cash flow, operating income, and other items affecting cash balances for the Liquor Fund for the current and prior four fiscal years.



The Liquor Fund has shown a solid recovery from its low point in 2023, with sales increasing and expenses trending downward over the past two years. This has resulted in improved operating performance and strengthened cash flow in 2024 and 2025.

The Fund continues to generate sufficient cash flow to support the annual transfer to the General Fund of approximately $115K, while maintaining year-end cash balances of approximately $446K, indicating a stable and sustainable operating position.

While operating cash flow is a primary indicator of enterprise fund performance, year-end cash balances for the Liquor Fund are also influenced by a variety of non-operating cash inflows and outflows. These items can significantly affect changes in cash and investment balances from year to year and are important to consider when evaluating the fund's overall financial position. Such activity includes interfund transactions, tax and assessment collections, grant proceeds, debt issuances and repayments, capital asset acquisitions, and investment earnings.

The table below summarizes other items affecting cash balances for the Liquor Fund over the past five fiscal years, along with year-end cash and investment balances.

	Other item affecting cash balances				
	2021	**2022**	**2023**	**2024**	**2025**
Interfund activity	$ (180,000)	$ (185,000)	$ (279,895)	$ (60,000)	$ (150,000)
Acquisition of capital assets	-	(5,956)	-	-	-
Sale of capital assets	-	-	-	-	-
Investment earnings	257	(2,649)	6,641	5,998	7,596
Total	$ (179,743)	$ (193,605)	$ (273,254)	$ (54,002)	$ (142,404)
Year end cash and investment balances	$ 465,408	$ 536,486	$ 367,499	$ 409,127	$ 443,603

CITY OF PINE CITY
FUTURE ACCOUNTING STANDARD CHANGES
December 31, 2025

GASB Statement No. 103, Financial Reporting Model Improvements

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to enhance the effectiveness of the financial reporting model for state and local governments by improving clarity, consistency, and usefulness of information presented in the basic financial statements and required supplementary information.

This Statement refines several key elements of the existing reporting model, with a focus on improving how financial information is organized, explained, and presented to financial statement users.

Key provisions include:

1. **Management's Discussion and Analysis (MD&A)**
   The Statement emphasizes that MD&A should provide an objective and easily readable analysis of the government's financial activities. The focus should be on explaining the reasons for changes in financial position and results of operations, rather than restating amounts presented in the financial statements.

2. **Unusual or Infrequent Items**
   Transactions or events that are unusual in nature or infrequent in occurrence are required to be presented separately as the last flow(s) of resources before the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

3. **Proprietary Fund Reporting**
   The Statement clarifies the distinction between operating and nonoperating revenues and expenses. It introduces the concept of noncapital subsidies and requires a new subtotal, "Operating income (loss) and noncapital subsidies," in the proprietary fund statement of revenues, expenses, and changes in fund net position.

4. **Major Component Unit Presentation**
   Each major component unit is required to be presented separately in the reporting entity's statements of net position and activities, unless doing so would reduce readability. In those cases, combining statements of major component units should be included in the basic financial statements.

5. **Budgetary Comparison Information**
   Budgetary comparison schedules are required to be presented as required supplementary information (RSI) for the general fund and each major special revenue fund with a legally adopted annual budget. The option to present this information as a basic financial statement has been eliminated.

How will this Statement improve accounting and financial reporting?
This Statement improves financial reporting by enhancing transparency, comparability, and understandability of financial information. By refining MD&A requirements, clarifying presentation of unusual or infrequent items, and improving proprietary fund and component unit reporting, financial statement users are better able to assess a government's financial position, results of operations, and accountability.

Effective date and transition
The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. Governments should apply the provisions retroactively, restating prior periods if practicable.

GASB Statement No. 104, Disclosure of Certain Capital Assets

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to improve the clarity and consistency of capital asset disclosures by providing financial statement users with more decision-useful information about a government's capital assets.

This Statement focuses exclusively on disclosure requirements and does not change recognition or measurement of capital assets.

Key provisions include:

1. **Disaggregation of Capital Asset Disclosures**
   Capital assets are required to be disclosed by major class. Lease assets, intangible right-to-use assets, and subscription-based information technology arrangement (SBITA) assets must be disclosed separately from other capital assets.

2. **Capital Assets Held for Sale**
   The Statement establishes criteria for identifying capital assets held for sale and requires additional disclosures related to those assets. A capital asset is considered held for sale when the government has decided to pursue the sale and it is probable that the sale will be finalized within one year of the financial statement date.

Additional Disclosure Requirements
Governments are required to disclose ending balances of historical cost and accumulated depreciation by major class of capital asset. Additional disclosures are required for capital assets pledged as collateral for debt.

How will this Statement improve accounting and financial reporting?

This Statement enhances transparency by providing more detailed and consistent capital asset disclosures. The improved disaggregation allows financial statement users to better understand the composition of a government's capital assets and the nature of assets held for sale or pledged as collateral, improving assessment of financial position and long-term resource commitments.

Effective date and transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 105, Subsequent Events

In December 2025, GASB issued Statement No. 105, *Subsequent Events*. The objective of this Statement is to establish authoritative guidance for evaluating, recognizing, and disclosing events that occur after the financial statement date but before financial statements are issued or available to be issued.

This Statement provides a consistent framework for identifying subsequent events and determining the appropriate financial statement treatment.

Key provisions include:

1. **Classification of Subsequent Events**
   Subsequent events are classified into two categories:
   - Events that provide additional evidence about conditions that existed at the financial statement date.
   - Events that provide evidence about conditions that arose after the financial statement date.

2. **Recognition and Disclosure**
   Events that provide additional evidence about conditions existing at the financial statement date are required to be recognized in the financial statements. Events arising after the financial statement date are generally disclosed if they are significant.

3. **Disclosure Requirements**
   Required disclosures include the nature of the subsequent event and an estimate of its financial effect, or a statement that such an estimate cannot be made.

How will this Statement improve accounting and financial reporting?

This Statement improves consistency and comparability in evaluating subsequent events by establishing clear definitions and reporting requirements. It enhances transparency by ensuring that significant events occurring after the financial statement date are appropriately recognized or disclosed, providing financial statement users with more complete and relevant information.

Effective date and transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
AA01			
Adjust prior period adjustment to fund balance for account not closing properly.pfb			
601-49999	PRIOR PERIOD ADJUSTMENT	0.00	13,471.20
601-35300	FUND BALANCE UNASSIGNED	13,471.20	0.00
602-49999	PRIOR PERIOD ADJUSTMENT	0.00	13,471.20
602-35300	FUND BALANCE UNASSIGNED	13,471.20	0.00
609-49999	PRIOR PERIOD ADJUSTMENT	0.00	30,498.26
609-35300	FUND BALANCE UNASSIGNED	30,498.26	0.00
Total		**57,440.66**	**57,440.66**
AA02			
Reclassify posting equipment cert proceeds to correct fund			
319-49310	BOND PROCEEDS	86,500.00	0.00
319-47000-50300	PROFESSIONAL SERVICES	0.00	7,050.00
319-10100	CASH	0.00	79,450.00
401-10100	CASH	79,450.00	0.00
401-49410	LOAN PROCEEDS	0.00	86,500.00
401-47000-50620	LOAN ADMIN FEE	7,050.00	0.00
Total		**173,000.00**	**173,000.00**
AA03-R			
Reclassify unearned revenue out of deferred revenue and adjust deferreds to match report.pfb			
100-22200	DEFERRED REVENUE	27,025.00	0.00
100-24100	Unearned Revenue	0.00	27,025.00
100-22200	DEFERRED REVENUE	0.00	715.00
100-44202	SPECIAL FIRE PROTECTION SRV (FIRE CALLS)	715.00	0.00
305-22200	DEFERRED REVENUE	22.00	0.00
305-12300	SPEC ASSESS - DEFERRED	0.00	22.00
314-22200	DEFERRED REVENUE	1.00	0.00
314-12300	SPEC ASSESS - DEFERRED	0.00	1.00
316-22200	DEFERRED REVENUE	1,634.00	0.00
316-12300	SPEC ASSESS - DEFERRED	0.00	1,634.00
Total		**29,397.00**	**29,397.00**

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
AA04			
Reclassify unassigned fund balance to the proper equity code.pfb			
609-25300	FUND BALANCE UNASSIGNED	74,021.20	0.00
609-35300	FUND BALANCE UNASSIGNED	0.00	74,021.20
Total		**74,021.20**	**74,021.20**
NC01			
Adjust fund balance to tie to prior year. LJR			
100-35300	FUND BALANCE UNASSIGNED	124.37	0.00
100-44110	ELECTION FILING FEE	0.00	124.37
316-35300	FUND BALANCE UNASSIGNED	0.00	162.94
316-47000-50300	PROFESSIONAL SERVICES	162.94	0.00
601-35300	FUND BALANCE UNASSIGNED	0.00	23.63
601-49400-50210	OPERATING SUPPLIES	23.63	0.00
602-35300	FUND BALANCE UNASSIGNED	62.20	0.00
602-46240	REFUNDS AND REIMBURSEMENTS	0.00	62.20
Total		**373.14**	**373.14**
NC02-R			
Record 2025 Village abatement not paid as of 12/31/25.dau			
100-20600	Contracts Payable	0.00	13,498.00
100-41300-50319	TAX ABATEMENT	13,498.00	0.00
Total		**13,498.00**	**13,498.00**
NC03			
Adjust debt service accounts payable			
305-20200	ACCOUNTS PAYABLE	428.57	0.00
310-20200	ACCOUNTS PAYABLE	428.57	0.00
311-20200	ACCOUNTS PAYABLE	428.57	0.00
312-20200	ACCOUNTS PAYABLE	428.57	0.00
314-20200	ACCOUNTS PAYABLE	428.57	0.00
316-20200	ACCOUNTS PAYABLE	0.00	2,571.42
317-20200	ACCOUNTS PAYABLE	428.57	0.00
305-47000-50620	PAYING AGENT FEES	0.00	428.57

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
310-47000-50620	PAYING AGENT FEES	0.00	428.57
311-47000-50620	PAYING AGENT FEES	0.00	428.57
312-47000-50620	PAYING AGENT FEES	0.00	428.57
314-47000-50620	PAYING AGENT FEES	0.00	428.57
316-47000-50620	PAYING AGENT FEES	2,571.42	0.00
317-47000-50620	PAYING AGENT FEES	0.00	428.57
Total		**5,142.84**	**5,142.84**
NC04			
Adjust Enterprise fund depreciation.dau			
601-49400-50420	DEPRECIATION	29,881.27	0.00
601-16210	ACCUM DEPRECIATION	0.00	29,881.27
602-49450-50420	DEPRECIATION	39,348.84	0.00
602-16210	ACCUM DEPRECIATION	0.00	39,348.84
Total		**69,230.11**	**69,230.11**
NC05			
Adjust lease receivable and deferred inflows of resources.pfb			
601-11600	LEASE RECEIVABLE	0.00	19,099.37
601-46220	RENTS & ROYALTIES (RENT & LEASE PAYMENT)	0.00	646.31
601-22300	DEFERRED INFLOWS OF RESOURCES-LEASES	19,745.68	0.00
Total		**19,745.68**	**19,745.68**
NC06			
Reclassify decertified TIF proceeds			
100-41020	EXCESS TIF	4,156.21	0.00
100-46200	MISCELLANEOUS REVENUES	0.00	4,156.21
Total		**4,156.21**	**4,156.21**
NC07			
Record amortization of bond premiums			
602-47000-50611	BOND INTEREST	0.00	4,437.00
601-47000-50611	BOND INTEREST	0.00	36,335.00

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
601-23200	BOND PREMIUM	36,335.00	0.00
602-23200	BOND PREMIUM	4,437.00	0.00
Total		**40,772.00**	**40,772.00**
NC08			
Adjust accrued interest payable			
601-21500	INTEREST PAYABLE	0.00	2,984.14
602-21500	INTEREST PAYABLE	0.00	7,800.38
601-47000-50611	BOND INTEREST	2,984.14	0.00
602-47000-50611	BOND INTEREST	7,800.38	0.00
Total		**10,784.52**	**10,784.52**
NC09			
Record issuance of financed purchase and fiscal agent cash			
401-10350	Cash with Fiscal Agent	1,950,000.00	0.00
401-49410	LOAN PROCEEDS	0.00	1,700,000.00
401-42200-50540	MACHINERY AND EQUIPMENT	0.00	250,000.00
902-15000	Amount to be Provided	1,700,000.00	0.00
902-23140	Financed Purchases	0.00	1,700,000.00
902-23141	Current Portion Financed Purchases	0.00	0.00
902-35300	Fund Balance	0.00	1,700,000.00
902-49310	Bond Proceeds	1,700,000.00	0.00
Total		**5,350,000.00**	**5,350,000.00**
NC10			
Record governmental capital additions.dau			
414-10100	CASH	95,126.46	0.00
414-43000-50530	IMPROVEMENTS OTHER THAN BLDGS.	0.00	95,126.46
500-45200-50300	PROFESSIONAL SERVICES	0.00	2,435.12
500-45200-50400	REPAIRS AND MAINTENANCE	0.00	24,277.78
500-45200-50500	Capital Outlay	26,712.90	0.00
601-10100	CASH	0.00	38,983.64
601-16300	FIXED ASSETS - IMPROV NOT BLDG	453,481.81	0.00
601-49400-50300	PROFESSIONAL SERVICES	0.00	0.17
601-49400-50303	ENGINEERING SERVICES	0.00	57,790.00
601-49400-50530	IMPROVEMENTS OTHER THAN BLDGS.	0.00	356,708.00
602-10100	CASH	0.00	56,142.82

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
602-16300	FIXED ASSETS - IMPROV NOT BLDG	56,142.82	0.00
Total		**631,463.99**	**631,463.99**
NC11			
Adjust client's sick leave payable allocation after talking to finance director.pfb			
601-22590	SICK LEAVE PAYABLE-CURRENT	0.00	11,264.03
601-23190	SICK LEAVE PAYABLE-NONCURRENT	11,264.03	0.00
602-22590	SICK LEAVE PAYABLE-CURRENT	0.00	10,941.93
602-23190	SICK LEAVE PAYABLE-NONCURRENT	10,941.93	0.00
609-22590	SICK LEAVE PAYABLE-CURRENT	0.00	18,532.07
609-23190	SICK LEAVE PAYABLE-NONCURRENT	18,532.07	0.00
601-23600	COMPENSATED ABSENCES PAYABLE	0.00	9,810.35
601-23601	COMPENSATED ABSENSES-NONCURRENT PORTION	9,810.35	0.00
602-23600	COMPENSATED ABSENCES PAYABLE	0.00	9,529.92
602-23601	COMPENSATED ABSENSES-NONCURRENT PORTION	9,529.92	0.00
609-23600	COMPENSATED ABSENCES PAYABLE	0.00	16,351.64
609-23601	COMPENSATED ABSENSES-NONCURRENT PORTION	16,351.64	0.00
Total		**76,429.94**	**76,429.94**
NC12			
Adjust the GERP net pension liability.pfb			
700-11111	DEFERRED OUTFLOWS OF RESOURCES	0.00	176,083.88
700-22222	DEFERRED INFLOWS OF RESOURCES	163,071.08	0.00
700-23333	NET PENSION LIABILITY	56,838.00	0.00
700-44444-50101	WAGES - FULL TIME	0.00	43,825.20
Total		**219,909.08**	**219,909.08**
NC13			
Adjust OPEB liability.pfb			
700-23800	OPEB LIABILITY	0.00	9,362.00
700-15600	DEFERRED OUTFLOW - OPEB	0.00	4,771.65
700-22333	DIR - OPEB	978.25	0.00
700-41000-50130	CHANGE IN OPEB EXPENSE	13,155.40	0.00
Total		**14,133.65**	**14,133.65**

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
NC14			
Record interest earnings on the cash held with fiscal agent.dau			
401-10350	Cash with Fiscal Agent	12,383.56	0.00
401-46210	INTEREST EARNINGS	0.00	12,383.56
Total		**12,383.56**	**12,383.56**
NC15			
Adjust certified utility charges to new balance sheet code.pfb			
601-12400	Utility AR	334.10	0.00
601-12100	SPEC ASSESS - CURRENT	0.00	334.10
602-12100	SPEC ASSESS - CURRENT	0.00	157.23
602-12400	Utility AR	157.23	0.00
Total		**491.33**	**491.33**
NC16			
Adjust delinquent taxes for having a debit balance.pfb			
316-12200	SPEC ASSESS - DELINQUENT	1,721.42	0.00
316-22200	DEFERRED REVENUE	0.00	1,721.42
Total		**1,721.42**	**1,721.42**
NC17			
Move current taxes receivable to the General fund.pfb			
305-10500	Taxes Rec - Current	0.00	20.66
305-10100	CASH	20.66	0.00
316-10500	Taxes Rec - Current	0.00	1,634.24
316-10100	CASH	1,634.24	0.00
100-10100	CASH	0.00	1,654.90
100-10500	TAXES REC - CURRENT	1,654.90	0.00
Total		**3,309.80**	**3,309.80**
NC18			

CITY OF PINE CITY

SIGNIFICANT ADJUSTMENTS TO THE ACCOUNTING RECORDS
December 31, 2025

Account	Description	Debit	Credit
Correct posting of 2024A bonds (Utility SpAsmt portion)			
318-47000-50611	BOND INTEREST	0.00	7,642.92
601-47000-50611	BOND INTEREST	2,445.73	0.00
602-47000-50611	BOND INTEREST	5,197.19	0.00
318-10100	CASH	7,642.92	0.00
601-10100	CASH	0.00	2,445.73
602-10100	CASH	0.00	5,197.19
601-47000-50611	BOND INTEREST	0.00	3,757.00
601-10100	CASH	3,757.00	0.00
602-47000-50611	BOND INTEREST	3,757.00	0.00
602-10100	CASH	0.00	3,757.00
Total		**22,799.84**	**22,799.84**
NC19			
Reclassify water write off to bad debt. LJR			
601-47100	WATER SALES	0.00	10,828.54
601-49400-50438	BAD DEBT	10,828.54	0.00
Total		**10,828.54**	**10,828.54**
NC20			
Adjust utility receivables to match subledger. LJR			
601-11510	ACCOUNTS RECEIVABLE - UB	11,827.11	0.00
601-49400-50438	BAD DEBT	0.00	11,827.11
602-11510	ACCOUNTS RECEIVABLE - UB	0.00	1,925.13
602-49450-50438	Bad Debt	1,925.13	0.00
Total		**13,752.24**	**13,752.24**
GRAND TOTAL		**6,854,784.75**	**6,854,784.75**

MINUTES

Regular Evening Meeting

5:30 PM - Wednesday, June 17, 2026
Pine City Public Library Community Room

The City of Pine City Council met in Regular Evening Meeting on Wednesday, June 17, 2026 at 5:30 PM in the Pine City Public Library Community Room.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mayor Bombard called the meeting to order at 5:30 PM.

The Pledge of Allegiance was recited.

2. ROLL CALL

City Council Present: Mayor Bombard, Councilors Hill and Palmer.
Councilor Swanson notified the City Administrator that he would be unable to attend.

City Staff Present: City Administrator Marcy Peterson, Melanie Bloomquist, Tabitha Pickett, Lara Smetana, Tom Miller, Adam Zemek, Jason Chapman, Nicole Tricker, and Brock Bloomquist.

3. CONSIDERATION AND APPROVAL OF AGENDA

City Administrator Peterson requested adding a note to Item 5.5 indicating that the City Attorney has reviewed the item and as long as conflict of interests are disclosed there is not concern.

Additionally, Councilor Hill would like to make a comment regarding the statement made by Rum River at the June 3rd meeting under Council Concerns.

Councilor Palmer made a motion to approve the agenda with the above additions, Councilor Hill seconded the motion, motion carried unanimously.

4. PUBLIC FORUM

No members of the public requested to speak during public forum.

5. CONSENT ITEMS

1. June 3, 2026 Meeting Minutes
2. 2026.06.17 Check Register
3. 2026.06.17 YTD REV-EXP
4. RCA - PCFD Approve New Hire
5. EDA Application - Mark Iveland

Councilor Hill made a motion to approve the consent items, Councilor Palmer seconded the motion, motion carried unanimously.

6. OLD BUSINESS

6.1. BEACH BACKWATER VEGETATION REMOVAL PROJECT

Jason Chapman, Public Works Director and Brock Bloomquist, Parks & Public Buildings Director presented the three bids that were requested by the Council. Councilor Palmer asked whether this project would take resources away from other needed machinery and equipment purchases. Jason explained that it would, but emphasized the issue addressed by this project is significant and, if left unresolved, could impact multiple areas.

Councilor Palmer made a motion to proceed with the bid from Waterways Restoration, Councilor Hill seconded the motion, motion carried unanimously.

6.2. FEDERATED VARIANCE

Tabitha Pickett, City Planner, presented the Variance Request.
Councilor Hill asked whether there were plans for sidewalls. Chris from Federated stated that there are currently no plans to add any walls. A discussion followed among the Council, City Staff, and Federated.

Councilor Hill made a motion to approve Resolution 2026-30 with no required setbacks and with the condition that any future wall installation must include a one-hour fire rating, Councilor Palmer seconded the motion, motion carried with the following roll call vote: Mayor Bombard, Councilors Hill and Palmer all voted in favor.

6.3. TRAIL UPDATE

City Administrator Peterson provided an update, stating she is still in discussions with the County and PTCC. Councilor Hill asked whether the HRA and EDA might be willing to contribute. Jim Sloan commented that he believes the City should move forward with engineering so accurate project costs can be obtained for budgeting purposes. The City Council decided they would like more information on potential PTCC contributions before proceeding.

6.4. PROCUREMENT POLICY UPDATE

City Administrator Peterson provided an update noting that City Staff is currently working on the Procurement Policy, and the item will be brought back when it is ready for Council review.

6.5. VACANT COUNCIL SEAT

City Administrator Peterson presented this item for discussion. Mayor Bombard stated that he has spoken with other elected officials, and they believe the City should fill the vacant seat for the remainder of the year, noting the importance of having a full Council. Councilor Palmer suggested appointing the runner-up; however, Mayor Bombard noted that Pettie ran unopposed. Councilor Hill stated that he believes the City should accept Letters of Interest for review. Councilor Palmer added that he believes this decision should be made by the voters and does not agree with this appointment method.

Mayor Bombard made a motion to post for letters of interest to be returned to City Hall by June 26th at 4:30 PM, Councilor Hill seconded the motion, motion carried with Mayor Bombard and Councilor Hill voting in favor, Councilor Palmer voted against.

7. NEW BUSINESS

7.1. PINE COUNTY LAW ENFORCEMENT CONTRACT

City Administrator Peterson presented this item for discussion. Councilor Palmer stated that he agrees with Councilor Hill's comments from the previous meeting and would prefer to wait to sign a contract until after a new Sheriff is elected. The Council also discussed the option of not signing a contract at all and allowing the associated funding to return to the County. Councilor Hill commented that he believes the Sheriff's Department should invest more into the communities that pay contract fees. Councilor Palmer asked whether the City is legally obligated to contract with a law enforcement department. Mayor Bombard expressed discomfort with signing a two-year contract and indicated a preference for a one-year agreement. Several additional concerns were raised during the discussion. Mayor Bombard asked whether a work session with the Council and the Sheriff's Department would be beneficial. Councilor Palmer also asked whether establishing an in-house police department would be advantageous. Councilor Hill stated that he would like to proceed with a one-year contract.
The Council informed City Administrator Peterson that they are not interested in meeting with the Hinckley and Sandstone Councils to discuss the contracts.

7.2. SANDSTONE-HINCKLEY-PINE CITY-FIRE MARSHAL'S OFFICE UPDATE

City Administrator Peterson presented the memo and provided an update on this item.

7.3. RESOLUTION 2026-31 ACCEPTING DONATION PC ARTS COUNCIL

Councilor Palmer made a motion to approve Resolution 2026-31, Councilor Hill seconded the motion, motion approved with the following roll call vote: Mayor Bombard, Councilors Hill and Palmer all voted in favor.

7.4. COUNCIL PER DIEM

City Administrator Peterson provided an update, noting that this change can only occur in election years and cannot take effect until after the elections. Councilor Hill commented that offering a per diem may make serving on the Council more appealing to younger generations. Nicole noted that the previous per diem was $50 per day and applied only to committee meetings, not Council meetings. The Council discussed whether per diems or a salary increase would be the more appropriate option. Councilor Palmer stated that he now believes Council salaries should be increased. City Staff will gather information from surrounding cities regarding Council salaries and bring it back for review at the second meeting in July.

7.5. NOTIFICATION OF TRUCK ROUTES

Councilor Hill requested that this item be added to the agenda. Tabitha Pickett, City Planner, reported that she has notified contractors and local businesses, and Lara Smetana, Liquor Operations Manager, has notified all of her vendors. Councilor Palmer asked what the fine is for driving on a non-truck route; Tabitha did not have that information and stated that Council had requested during the first year of implementation fines would not be issued. She noted that deputies have requested a

non-emergency call be placed when trucks are observed using restricted routes.

7.6. APPROVAL TO POST ORVIS PROPERTY RFP

City Administrator Peterson presented the RFP for posting, noting that the EDA had requested it be made available. The Council held a brief discussion regarding the RFP and the expectations for the property. Councilor Palmer requested that Jason, Tabitha, Tom, and Adam visit the property for further review.

Councilor Palmer made a motion to table this item until the next meeting and to have the four individuals listed above review the property and develop a plan, Councilor Hill seconded the motion, motion carried unanimously.

7.7. POSSIBLE WORKGROUP TO REVIEW THE TOWNSHIP JPA STUDY

Councilor Hill requested that this item be added to the agenda. Councilor Palmer stated that the decision had been made to decline the final study; however, the City remains open to possible future changes. Councilor Hill provided an update on the final presentation meeting and suggested forming a workgroup to discuss the study. Councilor Palmer said he would be open to a work session to review the study but is not interested in the City funding the townships, noting he does not want to place additional financial burden on City residents. Mayor Bombard recommended holding a work session to identify portions of the study that could benefit constituents and to consider bringing forward an alternative plan. Further discussion was held. The Council requested that this item be added to the next agenda to schedule a work session.

7.8. OPEN MEETING LAW/SERIAL MEETING/CODE OF CONDUCT/ACCESS TO CITY ATTORNEY

City Administrator Peterson introduced this item for discussion.

After the Council voted unanimously on May 20, 2026, to withdraw from the joint fire study, questions arose about how that decision was communicated to the external committee. An email update from the City Administrator, which stated that the city's representative would "cast a vote," led two Council members to express concern about possible open meeting or serial meeting issues, since the original motion did not specify how the decision should be conveyed.

City Administrator Peterson consulted the city attorney, who concluded that no violation had occurred because the Council had already taken formal action. To ensure transparency, the attorney recommended placing the matter on the public agenda and including supporting emails and memos.

It was clarified that Councilor Hill, as the Council's appointed representative to the Fire Study Board, retained the authority to communicate the Council's decision. He attended the committee meeting only to present the factual timeline of the Council's action, without offering personal opinions or casting any additional votes.

The Council also reviewed procedures related to contacting the city attorney, an email from the City Attorney reaffirmed that the City Administrator is the designated point of contact and that individual Council members do not have direct access to legal counsel. The Council reiterated that the attorney represents the city as a whole, and any legal or safety concerns such as threats, which should first be reported to the Sheriff's Office must be brought before the full Council rather than addressed individually.

8. BUDGET DISCUSSION

Fire Chief Miller presented the PCFD's 2027 Budget Wish List to the Council, outlining anticipated equipment needs for the upcoming year. During the discussion, Council members asked for additional detail regarding the department's long-term vehicle replacement schedule.

9. COMMITTEE UPDATES & UPCOMING AGENDA'S

9.1. HRA MEETING UPDATE

Mayor Bombard provided an update, noting that the HRA report has been completed and submitted to the City's auditors for review. He also informed the Council that a quorum notice has been posted for next week's EDA meeting, as members of both the HRA and the City Council are expected to attend. Additionally, he shared that a Section 8 housing meeting is scheduled for next Tuesday and will include participation from several Pine City HRA members along with representatives from the Mora HRA.

9.2. LIQUOR COMMITTEE UPDATE

Councilor Hill provided an update on the recent Liquor Committee meeting, summarizing the topics discussed.

9.3. TOWNSHIP JPA STUDY UPDATE

This topic had already been addressed earlier in the meeting under a different agenda item, so no further discussion was held.

9.4. UPCOMING MEETING AGENDAS

Councilor Hill inquired about the Library Board's agenda and asked whether grant opportunities might be available to support the needed maintenance. Councilor Palmer questioned whether the current library location is the most suitable and suggested that alternative sites might be worth evaluating.

10. WORK SESSION PLANNING

There was no current need for a work session, so the item was not discussed.

11. COUNCIL CONCERNS

Councilor Palmer requested to discuss Thomas Park, noting the need to revisit the item. They agreed to review fair market value, acknowledged restrictions affecting a potential sale, and received an update that the church is open to City direction. The item will be placed on the next Council agenda.

Councilor Hill requested to address the statement made by Andy from Rum River at the June 3rd Council meeting, expressing that it should have been handled privately rather than during the public forum. He also reiterated his concerns about the building permit fee schedule. Councilor Palmer suggested considering the removal of the City's profit portion from permitting.

12. MAYOR'S REPORT

Mayor Bombard reported that he had no updates to share.

13. ADJOURN

Councilor Hill made a motion to adjourn the meeting, Councilor Palmer seconded the motion, motion carried unanimously.

Meeting adjourned at 8:04 PM.

City Administrator

Mayor

Minutes Completed By: Melanie Bloomquist, Deputy Clerk
Minutes Reviewed By: Marcy Peterson, City Administrator

MINUTES
Special Council Meeting

5:00 PM - Thursday, June 25, 2026
Pine City Public Library Community Room

The City of Pine City Council met in Special Council Meeting on Thursday, June 25, 2026 at 5:00 PM in the Pine City Public Library Community Room.

CALL TO ORDER AND PLEDGE OF ALLEGIANCE
Mayor Bombard called the meeting to order at 5:00 PM.
The Pledge of Allegiance was recited.

ROLL CALL
City Council Present: Mayor Bombard, Councilors Swanson, Hill and Palmer.

City Staff Present: City Administrator Marcy Peterson, Deputy Clerk Melanie Bloomquist

Others Present: Anthony Olson

CONSIDERATION AND APPROVAL OF AGENDA
Councilor Palmer made a motion to approve the agenda, Councilor Hill seconded the motion, motion carried unanimously.

PUBLIC FORUM
No members of the public requested to speak during the public forum.

BUSINESS

a) DISCUSS AND POSSIBLY AMEND THE MOTION MADE ON JUNE 17TH REGARDING THE VACANT COUNCIL SEAT

Councilor Swanson opened the discussion by noting that the previous meeting's motion did not include any actionable steps following the collection of letters of interest. Councilor Palmer requested that the council establish a specific appointment date and clarify the length of the appointment. Mayor Bombard suggested extending the deadline for letters of interest by one additional week, allowing interested individuals to meet with the council for questions, and giving the council at least one to two weeks to review the submitted letters.

Mayor Bombard made a motion to amend the motion made on June 17, 2026 during the regular City Council meeting to include the following details:

• ***Letter of Interest Deadline:*** *Monday, July 6 at 4:30 PM*
• ***Letters Provided to Council for Review:*** *End of day July 8*
• ***Council Member Questions Submitted to City Staff:*** *End of day July 8*
• ***Council Introduction & Q&A with Residents who Summitted Letters of Interest:*** *July 15, 2026 Regular City Council Meeting, if letters of interest for the vacant council seat received were five or less. If more than five letters of interest were received, a special council meeting would be scheduled.*
• ***Appointment Date:*** *Special Meeting on or before July 24 (Judge requested for swearing-in)*
• ***Term Length:*** *Remainder of 2026*

Councilor Hill seconded the motion.
Motion failed with Mayor Bombard and Councilor Hill voting in favor and Councilors Palmer and Swanson voting against.

The Council requested that this item be brought back for discussion at the July 1 Regular Council Meeting.

ADJOURN
Councilor Palmer made a motion to adjourn the meeting, Councilor Hill seconded the motion, motion carried unanimously.

Meeting adjourned at 5:56 PM.

_____
City Administrator

_____
Mayor

Minutes Completed by: Melanie Bloomquist, Deputy Clerk
Minutes Reviewed by: Marcy Peterson, City Administrator

EMPLOYEE DETAIL CHECK HISTORY REPORT FOR CITY OF PINE CITY

For Check Dates 06/01/2026 to 06/30/2026

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

413-001 - ALNES-PETERSON, MARCY

DD8591 — 05/30/2026 — 06/05/2026 — Open — Gross 4,009.18 — Net 2,452.80

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	ADMINISTRATOR	104,238.7500	84.25	0.00	3,608.26
HOLIDAY	ADMINISTRATOR	50.1148	8.00	0.00	400.92
Totals:			92.25	0.00	4,009.18

DD8651 — 06/13/2026 — 06/18/2026 — Open — Gross 4,044.18 — Net 2,487.65

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	ADMINISTRATOR	104,238.7500	80.00	0.00	4,009.18
PHONE	100-41300-50321	35.0000	1.00	0.00	35.00
Totals:			81.00	0.00	4,044.18

451-025 - BERGLUND, KALEAH

DD8653 — 06/13/2026 — 06/18/2026 — Open — Gross 437.25 — Net 388.16

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.5000	26.50	0.00	437.25
Totals:			26.50	0.00	437.25

451-026 - BERGLUND, CARTER

DD8652 — 06/13/2026 — 06/18/2026 — Open — Gross 48.00 — Net 44.11

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.0000	3.00	0.00	48.00
Totals:			3.00	0.00	48.00

609-012 - BESTA, HAILEY

DD8592 — 05/30/2026 — 06/05/2026 — Open — Gross 1,379.28 — Net 1,022.44

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	21.9400	61.33	0.00	1,345.58
WEEKEND LIQ	609-49750-50103	1.0000	33.70	0.00	33.70
Totals:			95.03	0.00	1,379.28

DD8654 — 06/13/2026 — 06/18/2026 — Open — Gross 1,051.84 — Net 793.63

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	21.9400	47.29	0.00	1,037.54
WEEKEND LIQ	609-49750-50103	1.0000	14.30	0.00	14.30
Totals:			61.59	0.00	1,051.84

452-001 - BLOOMQUIST, BROCK I

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8593	05/30/2026	06/05/2026	Open	2,842.27	2,015.11

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	PARKS & PUB MGR	73,899.0000	82.00	0.00	2,558.04
HOLIDAY	PARKS & PUB MGR	35.5284	8.00	0.00	284.23
Totals:			90.00	0.00	2,842.27

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8655	06/13/2026	06/18/2026	Open	2,877.27	2,049.96

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	PARKS & PUB MGR	73,899.0000	86.00	0.00	2,842.27
PHONE	100-45200-50321	35.0000	1.00	0.00	35.00
Totals:			87.00	0.00	2,877.27

413-004 - BLOOMQUIST, MELANIE

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8595	05/30/2026	06/05/2026	Open	2,721.18	1,867.44

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	DEPUTY CLERK	70,750.6800	69.50	0.00	2,364.02
HOLIDAY	DEPUTY CLERK	34.0148	8.00	0.00	272.12
PTO NU	DEPUTY CLERK	34.0148	2.50	0.00	85.04
Totals:			80.00	0.00	2,721.18

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8657	06/13/2026	06/18/2026	Open	2,756.18	1,863.55

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	DEPUTY CLERK	70,750.6800	80.00	0.00	2,721.18
PHONE	100-41300-50321	35.0000	1.00	0.00	35.00
Totals:			81.00	0.00	2,756.18

452-005 - BLOOMQUIST, LUKE B

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8594	05/30/2026	06/05/2026	Open	1,132.38	937.83

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	18.0000	62.91	0.00	1,132.38
Totals:			62.91	0.00	1,132.38

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8656	06/13/2026	06/18/2026	Open	1,181.88	974.72

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	18.0000	65.66	0.00	1,181.88
Totals:			65.66	0.00	1,181.88

481-005 - BOMBARD, KENT

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8596	05/30/2026	06/05/2026	Open	161.54	148.47

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

411-005 - BOMBARD, KENT

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	4,200.0000	0.00	0.00	161.54
Totals:			0.00	0.00	161.54

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8658	06/13/2026	06/18/2026	Open	161.54	148.48

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	4,200.0000	0.00	0.00	161.54
Totals:			0.00	0.00	161.54

422-002 - BRACKENBURY, DAREN

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8626	05/31/2026	06/05/2026	Open	283.36	260.43

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	8.00	0.00	206.08
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			11.00	0.00	283.36

422-003 - BRACKENBURY, DUSTIN

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8627	05/31/2026	06/05/2026	Open	457.24	420.25

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	12.00	0.00	309.12
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	5.50	0.00	70.84
Totals:			20.50	0.00	457.24

422-004 - BUIRGE, CHAD

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8628	05/31/2026	06/05/2026	Open	154.56	142.06

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	5.00	0.00	128.80
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			6.00	0.00	154.56

422-005 - CARROLL, PAUL

Check No.	Pay Period End Date	Check Date	Status	Gross	Net
DD8629	05/31/2026	06/05/2026	Open	360.64	331.46

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	11.00	0.00	283.36
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-005 - CARROLL, PAUL

TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			14.00	0.00	360.64

431-008 - CHAPMAN, JASON

DD8597 05/30/2026 06/05/2026 Open 3,230.77 2,301.97

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	PUBLIC WORKS	84,000.0000	81.50	0.00	2,907.69
HOLIDAY	PUBLIC WORKS	40.3846	8.00	0.00	323.08
Totals:			89.50	0.00	3,230.77

DD8659 06/13/2026 06/18/2026 Open 3,230.77 2,301.98

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	PUBLIC WORKS	84,000.0000	89.55	0.00	3,230.77
Totals:			89.55	0.00	3,230.77

451-024 - CLEMENTSON, ANNIKA

DD8660 06/13/2026 06/18/2026 Open 351.75 323.29

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.7500	21.00	0.00	351.75
Totals:			21.00	0.00	351.75

422-024 - CONNER, BRADLEY

DD8630 05/31/2026 06/05/2026 Open 412.16 378.81

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	13.00	0.00	334.88
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			16.00	0.00	412.16

451-027 - DECOSSE, KAYLEE

DD8661 06/13/2026 06/18/2026 Open 396.00 352.46

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.5000	24.00	0.00	396.00
Totals:			24.00	0.00	396.00

413-002 - DUNBAR, LISA

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

413-002 - DUNBAR, LISA

DD8598 05/30/2026 06/05/2026 Open 2,724.80 1,745.53

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	UB SPEC	34.0600	71.00	0.00	2,418.26
HOLIDAY	UB SPEC	34.0600	8.00	0.00	272.48
PTO AFSCME	UB SPEC	34.0600	1.00	0.00	34.06
Totals:			80.00	0.00	2,724.80

DD8662 06/13/2026 06/18/2026 Open 2,759.80 1,780.39

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	UB SPEC	34.0600	79.00	0.00	2,690.74
PTO AFSCME	UB SPEC	34.0600	1.00	0.00	34.06
PHONE	PUBLIC WORKS	35.0000	1.00	0.00	35.00
Totals:			81.00	0.00	2,759.80

422-028 - ECKERT, AUSTIN

DD8631 05/31/2026 06/05/2026 Open 154.56 142.06

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	3.00	0.00	77.28
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			6.00	0.00	154.56

609-003 - ELLIOT, RICHARD

DD8599 05/30/2026 06/05/2026 Open 450.47 358.90

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.2200	19.58	0.00	435.07
WEEKEND LIQ	609-49750-50103	1.0000	15.40	0.00	15.40
Totals:			34.98	0.00	450.47

DD8663 06/13/2026 06/18/2026 Open 445.52 354.66

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.2200	19.37	0.00	430.40
WEEKEND LIQ	609-49750-50103	1.0000	15.12	0.00	15.12
Totals:			34.49	0.00	445.52

609-004 - ERICKSON, JOSHUA

DD8600 05/30/2026 06/05/2026 Open 1,163.08 894.02

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.3300	51.22	0.00	1,143.74
WEEKEND LIQ	609-49750-50103	1.0000	19.34	0.00	19.34

Check No.	Pay Period End Date	Check Date	Status	Gross		Net
609-004 - ERICKSON, JOSHUA						
Totals:				70.56	0.00	1,163.08
DD8664	06/13/2026	06/18/2026	Open	1,327.30		1,007.81

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.3300	50.48	0.00	1,127.22
WEEKEND LIQ	609-49750-50103	1.0000	21.44	0.00	21.44
PAID LEAVE	609-49750-50103	22.3300	8.00	0.00	178.64
Totals:			79.92	0.00	1,327.30

431-003 - ERVIN, KIMBERLY

DD8601 05/30/2026 06/05/2026 Open 2,265.60 1,522.94

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	28.3200	64.00	0.00	1,812.48
HOLIDAY	PUBLIC WORKS	28.3200	8.00	0.00	226.56
PTO AFSCME	PUBLIC WORKS	28.3200	8.00	0.00	226.56
Totals:			80.00	0.00	2,265.60

DD8665 06/13/2026 06/18/2026 Open 2,365.60 1,593.99

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	28.3200	76.75	0.00	2,173.56
PTO AFSCME	PUBLIC WORKS	28.3200	3.25	0.00	92.04
PW ON CALL	PW ON CALL	50.0000	2.00	0.00	100.00
Totals:			82.00	0.00	2,365.60

422-030 - FAGNAN, KYLE

DD8632 05/31/2026 06/05/2026 Open 103.04 94.70

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	2.00	0.00	51.52
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			4.00	0.00	103.04

452-011 - FAUSKEE, ELIZABETH

DD8666 06/13/2026 06/18/2026 Open 140.00 86.67

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.5000	8.00	0.00	140.00
Totals:			8.00	0.00	140.00

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-031 - FIX JR, CHARLES

DD8633 05/31/2026 06/05/2026 Open 283.36 260.43

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	6.00	0.00	154.56
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	4.00	0.00	51.52
Totals:			13.00	0.00	283.36

609-005 - GOAD, JENNA M

DD8668 06/13/2026 06/18/2026 Open 500.37 399.22

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	24.2000	20.38	0.00	493.20
WEEKEND LIQ	609-49750-50103	1.0000	7.17	0.00	7.17
Totals:			27.55	0.00	500.37

451-028 - GOAD, CHLOE

DD8667 06/13/2026 06/18/2026 Open 272.00 250.00

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.0000	17.00	0.00	272.00
Totals:			17.00	0.00	272.00

609-006 - GOSEN, ALAN

DD8602 05/30/2026 06/05/2026 Open 551.08 320.30

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.1600	16.36	0.00	362.54
WEEKEND LIQ	609-49750-50103	1.0000	11.26	0.00	11.26
PAID LEAVE	609-49750-50103	22.1600	8.00	0.00	177.28
Totals:			35.62	0.00	551.08

DD8669 06/13/2026 06/18/2026 Open 445.86 230.43

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.1600	5.12	0.00	113.46
PAID LEAVE	609-49750-50103	22.1600	15.00	0.00	332.40
Totals:			20.12	0.00	445.86

422-006 - GRAY, BRIAN

DD8634 05/31/2026 06/05/2026 Open 128.80 118.38

Pay Code	Distribution	Rate	Hours	OT Hours	Amount

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-006 - GRAY, BRIAN

FIRE CALLS	100-42200-50107	25.7600	3.00	0.00	77.28
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			5.00	0.00	128.80

451-032 - GRIBAUVAL, ARMAND

DD8670 06/13/2026 06/18/2026 Open 128.00 117.64

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.0000	8.00	0.00	128.00
Totals:			8.00	0.00	128.00

609-007 - GUSK, JOSHUA

DD8603 05/30/2026 06/05/2026 Open 1,192.38 925.83

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.0000	34.80	0.00	765.60
WEEKEND LIQ	609-49750-50103	1.0000	13.18	0.00	13.18
LIQ HOL WK	609-49750-50102	33.0000	7.20	0.00	237.60
PAID LEAVE	609-49750-50103	22.0000	8.00	0.00	176.00
Totals:			63.18	0.00	1,192.38

DD8671 06/13/2026 06/18/2026 Open 1,159.87 903.12

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	22.0000	51.38	0.00	1,130.36
WEEKEND LIQ	609-49750-50103	1.0000	29.51	0.00	29.51
Totals:			80.89	0.00	1,159.87

422-007 - HALLAN, CHRISTOPHER

DD8635 05/31/2026 06/05/2026 Open 257.60 236.76

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	7.00	0.00	180.32
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			10.00	0.00	257.60

422-008 - HANNAH, STEFFAN

DD8637 05/31/2026 06/05/2026 Open 650.44 597.82

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	12.00	0.00	309.12

Check No.	Pay Period End Date	Check Date	Status	Gross		Net

422-008 - HANNAH, STEFFAN

MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	20.50	0.00	264.04
Totals:			35.50	0.00	650.44

422-027 - HANNAH, ALEC

DD8636 05/31/2026 06/05/2026 Open 154.56 142.06

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	5.00	0.00	128.80
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			6.00	0.00	154.56

411-003 - HILL, DAVID

DD8604 05/30/2026 06/05/2026 Open 138.46 127.26

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

DD8672 06/13/2026 06/18/2026 Open 138.46 127.25

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

452-012 - HOGBERG, CALEB

DD8673 06/13/2026 06/18/2026 Open 1,054.38 889.74

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.5000	60.25	0.00	1,054.38
Totals:			60.25	0.00	1,054.38

452-019 - HOGBERG, JOEL

DD8674 06/13/2026 06/18/2026 Open 401.06 328.51

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.2500	23.25	0.00	401.06
Totals:			23.25	0.00	401.06

452-026 - JAMES, ERIK

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

452-026 - JAMES, ERIK

DD8605 — 05/30/2026 — 06/05/2026 — Open — Gross: 437.75 — Net: 388.58

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	25.75	0.00	437.75
Totals:			25.75	0.00	437.75

DD8675 — 06/13/2026 — 06/18/2026 — Open — Gross: 416.50 — Net: 370.20

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	24.50	0.00	416.50
Totals:			24.50	0.00	416.50

413-006 - JOHNSON, SAMANTHA

DD8606 — 05/30/2026 — 06/05/2026 — Open — Gross: 2,260.09 — Net: 1,614.51

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	ACCOUNTING CLER	31.3900	59.50	0.00	1,867.71
HOLIDAY	ACCOUNTING CLER	31.3900	8.00	0.00	251.12
PTO AFSCME	ACCOUNTING CLER	31.3900	4.50	0.00	141.26
Totals:			72.00	0.00	2,260.09

DD8676 — 06/13/2026 — 06/18/2026 — Open — Gross: 2,295.08 — Net: 1,649.34

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	ACCOUNTING CLER	31.3900	63.00	0.00	1,977.57
PTO AFSCME	ACCOUNTING CLER	31.3900	9.00	0.00	282.51
PHONE	100-41300-50321	35.0000	1.00	0.00	35.00
Totals:			73.00	0.00	2,295.08

422-029 - JONES, NICHOLAS

DD8638 — 05/31/2026 — 06/05/2026 — Open — Gross: 421.82 — Net: 387.69

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	9.00	0.00	231.84
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	8.75	0.00	112.70
Totals:			20.75	0.00	421.82

431-005 - JOYCE, ROBERT

DD8607 — 05/30/2026 — 06/05/2026 — Open — Gross: 2,408.08 — Net: 1,688.27

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	28.3200	72.00	0.00	2,039.04
OT	PUBLIC WORKS OT	42.4800	0.00	1.00	42.48
HOLIDAY	PUBLIC WORKS	28.3200	8.00	0.00	226.56

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

431-005 - JOYCE, ROBERT

PW ON CALL	PW ON CALL		50.0000	2.00	0.00	100.00
Totals:				82.00	1.00	2,408.08

DD8677	06/13/2026	06/18/2026	Open	2,552.10		1,797.08
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS		28.3200	56.00	0.00	1,585.92
PTO AFSCME	PUBLIC WORKS		28.3200	24.00	0.00	679.68
PW ON CALL	PW ON CALL		50.0000	5.00	0.00	250.00
AFTER HRS	PUBLIC WORKS		1.0000	1.50	0.00	1.50
PHONE	PUBLIC WORKS		35.0000	1.00	0.00	35.00
Totals:				87.50	0.00	2,552.10

422-009 - KELLOGG, CHAD

DD8639	05/31/2026	06/05/2026	Open	547.40		503.11
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107		25.7600	15.00	0.00	386.40
MEETINGS	100-42200-50107		25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107		25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107		12.8800	6.50	0.00	83.72
Totals:				24.50	0.00	547.40

609-008 - KNOLL, JACOB

DD8608	05/30/2026	06/05/2026	Open	631.91		468.32
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103		21.0400	28.91	0.00	608.27
WEEKEND LIQ	609-49750-50103		1.0000	23.64	0.00	23.64
Totals:				52.55	0.00	631.91

DD8678	06/13/2026	06/18/2026	Open	629.29		466.20
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103		21.0400	29.03	0.00	610.79
WEEKEND LIQ	609-49750-50103		1.0000	18.50	0.00	18.50
Totals:				47.53	0.00	629.29

451-029 - KOSTOHRYZ, WILLIAM

DD8679	06/13/2026	06/18/2026	Open	200.00		183.82
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD		16.0000	12.50	0.00	200.00
Totals:				12.50	0.00	200.00

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

609-009 - LAWLER, DEBRA

DD8609 05/30/2026 06/05/2026 Open 1,954.78 1,449.79

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50101	24.0200	79.43	0.00	1,907.91
WEEKEND LIQ	609-49750-50103	1.0000	46.87	0.00	46.87
Totals:			126.30	0.00	1,954.78

DD8680 06/13/2026 06/18/2026 Open 1,931.53 1,433.70

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50101	24.0200	71.44	0.00	1,715.99
WEEKEND LIQ	609-49750-50103	1.0000	23.38	0.00	23.38
PAID LEAVE	609-49750-50101	24.0200	8.00	0.00	192.16
Totals:			102.82	0.00	1,931.53

609-010 - LEWIS, BRANDI

DD8610 05/30/2026 06/05/2026 Open 1,507.09 1,109.01

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	23.7300	51.76	0.00	1,228.26
WEEKEND LIQ	609-49750-50103	1.0000	25.39	0.00	25.39
LIQ HOL WK	609-49750-50102	35.5950	7.12	0.00	253.44
Totals:			84.27	0.00	1,507.09

DD8681 06/13/2026 06/18/2026 Open 1,523.23 1,120.18

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	609-49750-50103	23.7300	63.03	0.00	1,495.70
WEEKEND LIQ	609-49750-50103	1.0000	27.53	0.00	27.53
Totals:			90.56	0.00	1,523.23

452-025 - MAGER, CYNTHIA

DD8611 05/30/2026 06/05/2026 Open 675.75 615.18

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	39.75	0.00	675.75
Totals:			39.75	0.00	675.75

DD8682 06/13/2026 06/18/2026 Open 225.25 207.04

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	13.25	0.00	225.25
Totals:			13.25	0.00	225.25

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

451-033 - MCDANIEL, NOAH

DD8683 06/13/2026 06/18/2026 Open 288.75 259.61

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	16.5000	17.50	0.00	288.75
Totals:			17.50	0.00	288.75

422-010 - MILLER, PAUL

DD8640 05/31/2026 06/05/2026 Open 495.88 455.77

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	13.00	0.00	334.88
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	6.50	0.00	83.72
Totals:			22.50	0.00	495.88

422-001 - MILLER, THOMAS

DD8612 05/30/2026 06/05/2026 Open 3,550.19 2,421.03

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-42200-50101	92,304.8500	63.00	0.00	2,795.77
HOLIDAY	100-42200-50101	44.3773	8.00	0.00	355.02
PTO NU	100-42200-50101	44.3773	9.00	0.00	399.40
Totals:			80.00	0.00	3,550.19

DD8684 06/13/2026 06/18/2026 Open 3,550.19 2,421.02

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-42200-50101	92,304.8500	82.00	0.00	3,550.19
Totals:			82.00	0.00	3,550.19

422-012 - MILLER, WESLEY

DD8641 05/31/2026 06/05/2026 Open 360.64 331.47

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	8.00	0.00	206.08
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	6.00	0.00	77.28
Totals:			17.00	0.00	360.64

422-014 - NELSON, BRENDT

DD8642 05/31/2026 06/05/2026 Open 386.40 355.15

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-014 - NELSON, BRENDT

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	12.00	0.00	309.12
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
Totals:			15.00	0.00	386.40

452-027 - NELSON, THOMAS

DD8613 05/30/2026 06/05/2026 Open 340.00 312.49

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	204-49010-50104	17.0000	20.00	0.00	340.00
Totals:			20.00	0.00	340.00

DD8685 06/13/2026 06/18/2026 Open 629.00 574.71

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	204-49010-50104	17.0000	37.00	0.00	629.00
Totals:			37.00	0.00	629.00

411-002 - PALMER, KYLE

DD8614 05/30/2026 06/05/2026 Open 138.46 127.26

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

DD8643 05/31/2026 06/05/2026 Open 309.12 284.12

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	9.00	0.00	231.84
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			12.00	0.00	309.12

DD8686 06/13/2026 06/18/2026 Open 138.46 127.25

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

491-016 - PERREAULT, MADISON

DD8687 06/13/2026 06/18/2026 Open 531.25 488.27

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	17.0000	31.25	0.00	531.25

Check No.	Pay Period End Date	Check Date	Status	Gross		Net

451-016 - PERREAULT, MADISON

Totals:				31.25	0.00	531.25

451-018 - PERREAULT, PEYTON

DD8688	06/13/2026	06/18/2026	Open	743.75		641.02
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD		17.5000	42.50	0.00	743.75
Totals:				42.50	0.00	743.75

451-030 - PETRANEK, MICHAEL

DD8689	06/13/2026	06/18/2026	Open	404.25		359.59
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD		16.5000	24.50	0.00	404.25
Totals:				24.50	0.00	404.25

413-005 - PICKETT, TABITHA A

DD8615	05/30/2026	06/05/2026	Open	2,639.21		1,647.12
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
HOLIDAY	100-41910-50101		32.9900	8.00	0.00	263.92
HOURLY	100-41910-50101		32.9900	70.50	0.00	2,325.80
PTO AFSCME	100-41910-50101		32.9900	1.50	0.00	49.49
Totals:				80.00	0.00	2,639.21

DD8690	06/13/2026	06/18/2026	Open	2,674.21		1,681.96
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
PHONE	100-41910-50321		35.0000	1.00	0.00	35.00
HOURLY	100-41910-50101		32.9900	78.50	0.00	2,589.72
PTO AFSCME	100-41910-50101		32.9900	1.50	0.00	49.49
Totals:				81.00	0.00	2,674.21

422-032 - PICKETT, JEREMIAH

DD8644	05/31/2026	06/05/2026	Open	283.36		260.43
Pay Code	Distribution		Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107		25.7600	9.00	0.00	231.84
MEETINGS	100-42200-50107		25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107		25.7600	1.00	0.00	25.76
Totals:				11.00	0.00	283.36

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

452-024 - PRESTON, JACE

DD8616 05/30/2026 06/05/2026 Open 416.50 382.81

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	24.50	0.00	416.50
Totals:			24.50	0.00	416.50

DD8691 06/13/2026 06/18/2026 Open 1,236.75 1,037.46

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-MOW CREW	17.0000	72.75	0.00	1,236.75
Totals:			72.75	0.00	1,236.75

431-002 - ROOTKIE, MATTHEW

DD8617 05/30/2026 06/05/2026 Open 3,277.20 2,132.17

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	36.5900	68.00	0.00	2,488.12
HOLIDAY	PUBLIC WORKS	36.5900	8.00	0.00	292.72
COMP TIME	PUBLIC WORKS	36.5900	4.00	0.00	146.36
PW ON CALL	PW ON CALL	50.0000	7.00	0.00	350.00
Totals:			87.00	0.00	3,277.20

DD8692 06/13/2026 06/18/2026 Open 2,927.21 1,890.03

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	36.5900	33.50	0.00	1,225.77
PTO AFSCME	PUBLIC WORKS	36.5900	46.50	0.00	1,701.44
Totals:			80.00	0.00	2,927.21

451-017 - SCHNEIDER, ISABELLA

DD8693 06/13/2026 06/18/2026 Open 272.00 245.12

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PARKS-LIFEGUARD	17.0000	16.00	0.00	272.00
Totals:			16.00	0.00	272.00

422-015 - SELLNER, CHRISTOPHER

DD8645 05/31/2026 06/05/2026 Open 483.00 443.92

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	10.00	0.00	257.60
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	1.00	0.00	25.76
ADDTL HOURS	100-42200-50107	12.8800	13.50	0.00	173.88
Totals:			25.50	0.00	483.00

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-016 - SKALICKY, TIMMY

DD8618 05/30/2026 06/05/2026 Open 595.79 505.96

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	CARETAKER	15,490.4500	0.00	0.00	595.79
Totals:			0.00	0.00	595.79

DD8694 06/13/2026 06/18/2026 Open 595.79 505.97

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	CARETAKER	15,490.4500	0.00	0.00	595.79
Totals:			0.00	0.00	595.79

609-001 - SMETANA, LARA

DD8619 05/30/2026 06/05/2026 Open 3,389.30 2,352.63

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	609-49750-50101	88,121.7200	77.00	0.00	3,050.37
HOLIDAY	609-49750-50101	42.3662	8.00	0.00	338.93
Totals:			85.00	0.00	3,389.30

DD8695 06/13/2026 06/18/2026 Open 3,424.30 2,387.46

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	609-49750-50101	88,121.7200	53.00	0.00	2,245.41
PTO NU	609-49750-50101	42.3662	27.00	0.00	1,143.89
PHONE	609-49750-50321	35.0000	1.00	0.00	35.00
Totals:			81.00	0.00	3,424.30

413-007 - SORGDRAGER, LEJLA

DD8620 05/30/2026 06/05/2026 Open 2,242.41 1,709.60

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	ADMIN ASST	28.0300	66.50	0.00	1,864.00
HOLIDAY	ADMIN ASST	28.0300	8.00	0.00	224.24
PTO AFSCME	ADMIN ASST	28.0300	5.50	0.00	154.17
Totals:			80.00	0.00	2,242.41

DD8696 06/13/2026 06/18/2026 Open 2,242.41 1,709.58

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	ADMIN ASST	28.0300	78.50	0.00	2,200.36
PTO AFSCME	ADMIN ASST	28.0300	1.50	0.00	42.05
Totals:			80.00	0.00	2,242.41

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

431-006 - STARR, MICHAEL J

DD8621 — 05/30/2026 — 06/05/2026 — Open — Gross: 2,659.65 — Net: 2,007.50

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	30.0800	67.00	0.00	2,015.36
HOLIDAY	PUBLIC WORKS	30.0800	8.00	0.00	240.64
PTO AFSCME	PUBLIC WORKS	30.0800	1.50	0.00	45.12
FUNERAL	PUBLIC WORKS	30.0800	3.50	0.00	105.28
PW ON CALL	PW ON CALL	50.0000	5.00	0.00	250.00
AFTER HRS	PUBLIC WORKS	1.0000	3.25	0.00	3.25
Totals:			88.25	0.00	2,659.65

DD8697 — 06/13/2026 — 06/18/2026 — Open — Gross: 2,474.49 — Net: 1,890.73

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	30.0800	71.20	0.00	2,141.70
OT	PUBLIC WORKS OT	45.1200	0.00	1.00	45.12
PTO AFSCME	PUBLIC WORKS	30.0800	0.40	0.00	12.03
FUNERAL	PUBLIC WORKS	30.0800	8.00	0.00	240.64
PHONE	PUBLIC WORKS	35.0000	1.00	0.00	35.00
Totals:			80.60	1.00	2,474.49

451-015 - STEELE, KENDALL A

DD8698 — 06/13/2026 — 06/18/2026 — Open — Gross: 550.25 — Net: 459.78

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	100-45124-50104	17.7500	31.00	0.00	550.25
Totals:			31.00	0.00	550.25

411-006 - SWANSON, DANIEL

DD8622 — 05/30/2026 — 06/05/2026 — Open — Gross: 138.46 — Net: 127.26

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

DD8699 — 06/13/2026 — 06/18/2026 — Open — Gross: 138.46 — Net: 127.25

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-41100-50101	3,600.0000	0.00	0.00	138.46
Totals:			0.00	0.00	138.46

451-012 - TOLLEFSON, TAYLOR

DD8700 — 06/13/2026 — 06/18/2026 — Open — Gross: 540.00 — Net: 462.85

Pay Code	Distribution	Rate	Hours	OT Hours	Amount

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

451-012 - TOLLEFSON, TAYLOR

HOURLY	100-45124-50104	18.0000	30.00	0.00	540.00
Totals:			30.00	0.00	540.00

413-003 - TRICKER, NICOLE

DD8623 05/30/2026 06/05/2026 Open — Gross 3,482.17 — Net 2,275.08

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	FINANCE	90,536.4600	66.50	0.00	2,894.55
HOLIDAY	FINANCE	43.5271	8.00	0.00	348.22
PTO NU	FINANCE	43.5271	5.50	0.00	239.40
Totals:			80.00	0.00	3,482.17

DD8701 06/13/2026 06/18/2026 Open — Gross 3,482.17 — Net 2,275.08

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	FINANCE	90,536.4600	78.00	0.00	3,395.12
PTO NU	FINANCE	43.5271	2.00	0.00	87.05
Totals:			80.00	0.00	3,482.17

422-019 - VACINEK, SETHREN

DD8646 05/31/2026 06/05/2026 Open — Gross 180.32 — Net 165.73

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	5.00	0.00	128.80
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			7.00	0.00	180.32

451-009 - VALVODA, LEXA

DD8703 06/13/2026 06/18/2026 Open — Gross 346.75 — Net 309.81

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	100-45124-50104	18.2500	19.00	0.00	346.75
Totals:			19.00	0.00	346.75

451-010 - VALVODA, BOHDAN J

DD8702 06/13/2026 06/18/2026 Open — Gross 417.13 — Net 357.86

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	100-45124-50104	17.7500	23.50	0.00	417.13
Totals:			23.50	0.00	417.13

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-020 - WIBERG, MATTHEW L

DD8647	05/31/2026	06/05/2026	Open	334.88		307.79

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	9.00	0.00	231.84
ADDTL HOURS	100-42200-50107	12.8800	8.00	0.00	103.04
Totals:			17.00	0.00	334.88

422-021 - WIMMER, BRANDON

DD8648	05/31/2026	06/05/2026	Open	656.88		603.74

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	13.00	0.00	334.88
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
ADDTL HOURS	100-42200-50107	12.8800	19.00	0.00	244.72
Totals:			35.00	0.00	656.88

422-022 - ZASTERA, JASON

DD8649	05/31/2026	06/05/2026	Open	212.52		195.31

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	4.00	0.00	103.04
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
TRAINING	100-42200-50107	25.7600	1.00	0.00	25.76
ADDTL HOURS	100-42200-50107	12.8800	4.50	0.00	57.96
Totals:			10.50	0.00	212.52

424-001 - ZEMEK, ADAM

DD8624	05/30/2026	06/05/2026	Open	2,653.81		1,977.59

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-42400-50101	68,999.1100	68.00	0.00	2,255.74
HOLIDAY	100-42400-50101	33.1726	8.00	0.00	265.38
PTO NU	100-42400-50101	33.1726	4.00	0.00	132.69
Totals:			80.00	0.00	2,653.81

DD8704	06/13/2026	06/18/2026	Open	2,653.81		1,977.61

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
SALARY	100-42400-50101	68,999.1100	85.50	0.00	2,653.81
Totals:			85.50	0.00	2,653.81

422-023 FIRE - ZEMEK, ADAM

Check No.	Pay Period End Date	Check Date	Status	Gross	Net

422-023 FIRE - ZEMEK, ADAM

DD8650 05/31/2026 06/05/2026 Open 528.08 485.35

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
FIRE CALLS	100-42200-50107	25.7600	15.00	0.00	386.40
ADDTL HOURS	100-42200-50107	12.8800	5.00	0.00	64.40
TRAINING	100-42200-50107	25.7600	2.00	0.00	51.52
MEETINGS	100-42200-50107	25.7600	1.00	0.00	25.76
Totals:			23.00	0.00	528.08

431-007 - ZIWICKI, SAM

DD8625 05/30/2026 06/05/2026 Open 2,105.60 1,170.73

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	26.3200	68.00	0.00	1,789.76
HOLIDAY	PUBLIC WORKS	26.3200	8.00	0.00	210.56
PTO AFSCME	PUBLIC WORKS	26.3200	4.00	0.00	105.28
Totals:			80.00	0.00	2,105.60

DD8705 06/13/2026 06/18/2026 Open 2,686.61 1,564.84

Pay Code	Distribution	Rate	Hours	OT Hours	Amount
HOURLY	PUBLIC WORKS	26.3200	80.00	0.00	2,105.60
OT	PUBLIC WORKS OT	39.4800	0.00	5.75	227.01
PW ON CALL	PW ON CALL	50.0000	7.00	0.00	350.00
AFTER HRS	PUBLIC WORKS	1.0000	4.00	0.00	4.00
Totals:			91.00	5.75	2,686.61

Grand Totals:

Pay Code	Hours	OT Hours	Amount
SALARY	1,225.80	0.00	49,427.79
HOLIDAY	136.00	0.00	4,796.70
PHONE	9.00	0.00	315.00
HOURLY	2,748.68	0.00	67,477.43
WEEKEND LIQ	345.73	0.00	345.73
PTO NU	50.00	0.00	2,087.47
FIRE CALLS	218.00	0.00	5,615.68
MEETINGS	24.00	0.00	618.24
TRAINING	38.00	0.00	978.88
ADDTL HOURS	107.75	0.00	1,387.82
PTO AFSCME	113.15	0.00	3,649.24
PAID LEAVE	47.00	0.00	1,056.48
PW ON CALL	28.00	0.00	1,400.00
LIQ HOL WK	14.32	0.00	491.04
OT	0.00	7.75	314.61
AFTER HRS	8.75	0.00	8.75
COMP TIME	4.00	0.00	146.36
FUNERAL	11.50	0.00	345.92

Check No.	Pay Period End Date	Check Date	Status		Gross	Net
Total:		5,129.68	7.75	140,463.14		

Total Gross:	140,463.14
Total Net:	101,808.37
Total Pay:	140,463.14
Total Reg Hours:	5,129.68
Total OT Hours:	7.75

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/18/2026 - 07/01/2026
POSTED
PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 254997							
609-49750-50256	05/22/2026	4815 EXCELSIOR LLC	THC, FREIGHT INVOICE	2591	06/18/2026	225.00	254997
609-49750-50260	05/22/2026	4815 EXCELSIOR LLC	THC, FREIGHT INVOICE	2591	06/18/2026	10.00	254997
					Total Check 254997:	235.00	
Check: 254998							
100-00000-22000	06/10/2026	ADAM ZEMEK	COM ROOM REF. ZEMEK 05.30.26	52212	06/18/2026	50.00	254998
					Total Check 254998:	50.00	
Check: 254999							
609-49750-50252	05/29/2026	ARTISAN BEER CO	BEER INVOICE	3859783	06/18/2026	80.00	254999
609-49750-50252	05/29/2026	ARTISAN BEER CO	BEER INVOICE	3859784	06/18/2026	67.70	254999
609-49750-50256	04/28/2026	ARTISAN BEER CO	THC CREDIT INVOICE	450179	06/18/2026	(129.10)	254999
					Total Check 254999:	18.60	
Check: 255000							
609-49750-50251	05/27/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT INVOICE	211504300	06/18/2026	934.55	255000
609-49750-50260	05/27/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT INVOICE	211504300	06/18/2026	15.00	255000
					Total Check 255000:	949.55	
Check: 255001							
100-41300-50300	06/11/2026	BENEFIT EXTRAS INC	MAY 2026 BENEFIT EXTRAS ROYCE JOHNSON	1720562	06/18/2026	11.25	255001
					Total Check 255001:	11.25	
Check: 255002							
601-00000-22800	06/11/2026	BERG, KATI	UB REFUND FOR BERG, KATI FOR OVER PAY	ADJ. #3 (JUNE 2026)	06/18/2026	113.42	255002
					Total Check 255002:	113.42	
Check: 255003							
609-49750-50252	05/27/2026	BERNICKS	BEER, POP INVOICE	30225429	06/18/2026	3,754.85	255003
609-49750-50254	05/27/2026	BERNICKS	BEER, POP INVOICE	30225429	06/18/2026	58.00	255003
609-49750-50254	05/27/2026	BERNICKS	POP INVOICE	30225430	06/18/2026	151.99	255003
					Total Check 255003:	3,964.84	
Check: 255004							
609-49750-50251	05/28/2026	BREAKTHRU BEVERAGE	LIQUOR, WINE, POP, FREIGHT INVOICE	127205441	06/18/2026	1,391.98	255004
609-49750-50253	05/28/2026	BREAKTHRU BEVERAGE	LIQUOR, WINE, POP, FREIGHT INVOICE	127205441	06/18/2026	504.00	255004
609-49750-50254	05/28/2026	BREAKTHRU BEVERAGE	LIQUOR, WINE, POP, FREIGHT INVOICE	127205441	06/18/2026	53.55	255004
609-49750-50260	05/28/2026	BREAKTHRU BEVERAGE	LIQUOR, WINE, POP, FREIGHT INVOICE	127205441	06/18/2026	15.66	255004
					Total Check 255004:	1,965.19	
Check: 255005							
609-49750-50251	05/26/2026	CAPITOL BEVERAGE SALES, LP	LIQUOR, BEER, POP, THC INVOICE	3296707	06/18/2026	1,717.00	255005
609-49750-50252	05/26/2026	CAPITOL BEVERAGE SALES, LP	LIQUOR, BEER, POP, THC INVOICE	3296707	06/18/2026	381.50	255005
609-49750-50254	05/26/2026	CAPITOL BEVERAGE SALES, LP	LIQUOR, BEER, POP, THC INVOICE	3296707	06/18/2026	54.75	255005
609-49750-50256	05/26/2026	CAPITOL BEVERAGE SALES, LP	LIQUOR, BEER, POP, THC INVOICE	3296707	06/18/2026	159.00	255005
					Total Check 255005:	2,312.25	
Check: 255006							
100-45200-50300	05/31/2026	COUNTRY CARE LAWN SERVICE	ROBINSON PARK FERTILIZER/WEED CONTROL	10769	06/18/2026	200.00	255006
					Total Check 255006:	200.00	
Check: 255007							
609-49750-50257	05/25/2026	CRYSTAL SPRINGS ICE	ICE, FREIGHT INVOICE	03-602007	06/18/2026	240.48	255007
609-49750-50260	05/25/2026	CRYSTAL SPRINGS ICE	ICE, FREIGHT INVOICE	03-602007	06/18/2026	4.00	255007

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/18/2026 - 07/01/2026
POSTED
PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 255007							
					Total Check 255007:	244.48	
Check: 255008							
609-49750-50251	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	94.00	255008
609-49750-50251	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	(61.36)	255008
609-49750-50252	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	6,876.40	255008
609-49750-50252	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	(19.60)	255008
609-49750-50254	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	349.65	255008
609-49750-50256	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	714.00	255008
609-49750-50259	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	30.00	255008
609-49750-50259	05/28/2026	DAHLHEIMER DISTRIBUTING CO	KEG, BEER, LIQUOR INVOICE	2785030	06/18/2026	(30.00)	255008
					Total Check 255008:	7,953.09	
Check: 255009							
601-00000-22800	06/11/2026	DEROCKER, SCOTT	UB REFUND FOR DEROCKER, SCOTT (C/O RO	ADJ. #5 (JUNE 2026)	06/18/2026	51.61	255009
					Total Check 255009:	51.61	
Check: 255010							
601-49400-50212	05/20/2026	FEDERATED CO-OPS INC	#2 DYED NO BIO DIESEL	3397728	06/18/2026	1,039.60	255010
					Total Check 255010:	1,039.60	
Check: 255011							
100-42200-50200	05/28/2026	FIVES ACRES PRINTING AND D	BUSINESS CARD UPDATE -TM	1541	06/18/2026	12.00	255011
					Total Check 255011:	12.00	
Check: 255012							
100-43100-50404	06/01/2026	GLENS TIRE	DISMOUNT/MOUNT TIRES, BGHT. USED TIRE	1-70026	06/18/2026	248.50	255012
					Total Check 255012:	248.50	
Check: 255013							
601-49400-50400	05/31/2026	GOPHER STATE ONE-CALL, INC	76 LOCATE TICKETS @ $1.35 PER TICKET	6050689	06/18/2026	51.30	255013
602-49450-50400	05/31/2026	GOPHER STATE ONE-CALL, INC	76 LOCATE TICKETS @ $1.35 PER TICKET	6050689	06/18/2026	51.30	255013
					Total Check 255013:	102.60	
Check: 255014							
609-49750-50251	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063148	06/18/2026	3,297.83	255014
609-49750-50251	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, FREIGHT INVOICE	1063149	06/18/2026	1,372.35	255014
609-49750-50251	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063150	06/18/2026	1,211.00	255014
609-49750-50253	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063148	06/18/2026	329.73	255014
609-49750-50253	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063150	06/18/2026	1,372.00	255014
609-49750-50254	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063148	06/18/2026	30.00	255014
609-49750-50254	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063150	06/18/2026	63.76	255014
609-49750-50260	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063148	06/18/2026	99.40	255014
609-49750-50260	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, FREIGHT INVOICE	1063149	06/18/2026	15.79	255014
609-49750-50260	05/29/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1063150	06/18/2026	62.49	255014
					Total Check 255014:	7,854.35	
Check: 255015							
100-00000-22000	06/10/2026	KERSTEN ZIMPEL	ROBINSON PARK REFUND ZIMPEL 05.30.26	52629	06/18/2026	50.00	255015
					Total Check 255015:	50.00	
Check: 255016							
609-49750-50251	05/29/2026	MCDONALD DISTRIBUTING CO	LIQUOR CREDIT INVOICE	863088	06/18/2026	(44.80)	255016

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/18/2026 - 07/01/2026
POSTED
PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 255016							
609-49750-50251	05/29/2026	MCDONALD DISTRIBUTING CO	LIQUOR INVOICE	863053	06/18/2026	1,000.00	255016
609-49750-50252	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	5,527.68	255016
609-49750-50253	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	70.00	255016
609-49750-50254	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	148.00	255016
609-49750-50256	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	64.00	255016
609-49750-50259	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	(30.00)	255016
609-49750-50260	05/29/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, THC, KEG DEPOSIT INV	863080	06/18/2026	7.00	255016
					Total Check 255016:	6,741.88	
Check: 255017							
609-49750-50252	05/28/2026	MEGA BEER LLC	BEER INVOICE	IN-41434	06/18/2026	185.75	255017
					Total Check 255017:	185.75	
Check: 255018							
609-49750-50433	06/01/2026	MINNESOTA MUNICIPAL BEVERA	ANNUAL MMBA DUES 07/2026-07/2027	062026	06/18/2026	1,700.00	255018
					Total Check 255018:	1,700.00	
Check: 255019							
601-00000-22800	06/11/2026	NEU, BRADY & SHANAE	UB REFUND FOR NEU, BRADY & SHANAE FOR	ADJ. #4 (JUNE 2026)	06/18/2026	33.95	255019
					Total Check 255019:	33.95	
Check: 255020							
100-00000-22000	06/10/2026	PAUL WILKENS	VOYAGEUR PARK REFUND 05.28.26 WILKENS	84381651	06/18/2026	50.00	255020
					Total Check 255020:	50.00	
Check: 255021							
100-45200-50410	05/31/2026	PAULS PORTABLES	PORTABLE TOILET RENTAL PARKS - MAY	05312026	06/18/2026	993.00	255021
					Total Check 255021:	993.00	
Check: 255022							
609-49750-50251	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, FREIGHT INVOICE	5180964	06/18/2026	71.97	255022
609-49750-50251	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5180963	06/18/2026	2,833.25	255022
609-49750-50253	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, FREIGHT INVOICE	5180964	06/18/2026	84.00	255022
609-49750-50253	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5180963	06/18/2026	275.65	255022
609-49750-50254	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5180963	06/18/2026	208.50	255022
609-49750-50260	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, FREIGHT INVOICE	5180964	06/18/2026	3.43	255022
609-49750-50260	05/29/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5180963	06/18/2026	70.38	255022
					Total Check 255022:	3,547.18	
Check: 255023							
100-00000-22000	06/15/2026	PINE TOWNE PROPERTIES LLC	CUP APPLICATION AND ESCROW REFUND	45735	06/18/2026	500.00	255023
100-00000-44103	06/15/2026	PINE TOWNE PROPERTIES LLC	CUP APPLICATION AND ESCROW REFUND	45735	06/18/2026	396.00	255023
					Total Check 255023:	896.00	
Check: 255024							
601-00000-22800	06/11/2026	POTTER, NICK	UB REFUND FOR POTTER, NICK FOR OVER P	ADJ. #2 (JUNE 2026)	06/18/2026	78.34	255024
					Total Check 255024:	78.34	
Check: 255025							
100-42200-50404	05/19/2026	SAUSERS INC	BOLTS/NUTS/WASHERS	247178	06/18/2026	19.50	255025
					Total Check 255025:	19.50	
Check: 255026							
609-49750-50251	05/27/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT INVOICE	2762556	06/18/2026	3,845.19	255026

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609-49750-50253	05/27/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT INVOICE	2762556	06/18/2026	325.78	255026
609-49750-50260	05/27/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT INVOICE	2762556	06/18/2026	55.41	255026
					Total Check 255026:	4,226.38	
Check: 255027							
601-00000-22800	06/11/2026	SUNDERMEYER, MICHAEL & JEN	UB REFUND FOR SUNDERMEYER, MICHAEL &	ADJ. #1 (JUNE 2026)	06/18/2026	57.50	255027
					Total Check 255027:	57.50	
Check: 255028							
100-00000-21707	06/05/2026	AFSCME COUNCIL 65	JUNE 2026 UNION DUES 1ST PAYPERIOD	063026-1	06/26/2026	209.23	255028
100-00000-21707	06/18/2026	AFSCME COUNCIL 65	JUNE 2026 UNION DUES 2ND PAY PERIOD	063026-2	06/26/2026	209.23	255028
					Total Check 255028:	418.46	
Check: 255029							
100-00000-22000	06/24/2026	ALI PIHA	ROBINSON REFUND PIHA 06.07.26	50702	06/26/2026	50.00	255029
					Total Check 255029:	50.00	
Check: 255030							
100-42200-50210	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	18.99	255030
100-42200-50210	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	21.99	255030
100-42200-50210	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	94.66	255030
100-42200-50212	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	63.22	255030
100-42200-50404	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	16.79	255030
100-42200-50404	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	28.99	255030
100-42200-50404	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	9.39	255030
100-42200-50404	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	32.49	255030
100-42200-50404	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	9.89	255030
100-43100-50210	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 PW AMAZON PURCHASES	1T4X-VFDR-36DY	06/26/2026	754.80	255030
100-43100-50210	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON CREDIT	1YFG-C1MC-74Q7	06/26/2026	(14.48)	255030
100-43100-50400	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 PW AMAZON PURCHASES	1T4X-VFDR-36DY	06/26/2026	197.22	255030
100-45127-50400	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	164.94	255030
100-45500-50217	06/01/2026	AMAZON CAPITAL SERVICES	MAY 2026 AMAZON PURCHASES	1CMT-XYDX-VWQG	06/26/2026	94.66	255030
					Total Check 255030:	1,493.55	
Check: 255031							
100-43100-50300	05/27/2026	ANDERSON ELECTRIC	RESTAND STREET LIGHT BY PIZZA PUB - D	16733	06/26/2026	1,668.37	255031
					Total Check 255031:	1,668.37	
Check: 255032							
100-00000-22000	06/17/2026	ANGIE WOLFF	COM ROOM REFUND 05.23.26 WOLFF	51446	06/26/2026	50.00	255032
					Total Check 255032:	50.00	
Check: 255033							
609-49750-50252	06/04/2026	ARTISAN BEER CO	BEER INVOICE	3861103	06/26/2026	123.00	255033
609-49750-50256	06/04/2026	ARTISAN BEER CO	THC INVOICE	3861104	06/26/2026	43.54	255033
					Total Check 255033:	166.54	
Check: 255034							
100-45200-50230	05/01/2026	BASSETTS GREEN HOUSE	REFILL HANGING BASKETS/FERTIL/DELIVER	052026	06/26/2026	1,654.00	255034
					Total Check 255034:	1,654.00	
Check: 255035							
609-49750-50210	06/03/2026	BELLBOY CORPORATION	MISC, SUPPLIES, FREIGHT INVOICE	0111241900	06/26/2026	63.00	255035

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Check: 255035							
609-49750-50251	01/30/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT CREDIT INVOICE	0210379000	06/26/2026	(61.00)	255035
609-49750-50251	06/03/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT INVOICE	0211580800	06/26/2026	994.75	255035
609-49750-50255	06/03/2026	BELLBOY CORPORATION	MISC, SUPPLIES, FREIGHT INVOICE	0111241900	06/26/2026	35.66	255035
609-49750-50260	01/30/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT CREDIT INVOICE	0210379000	06/26/2026	(1.65)	255035
609-49750-50260	06/03/2026	BELLBOY CORPORATION	LIQUOR, FREIGHT INVOICE	0211580800	06/26/2026	15.00	255035
609-49750-50260	06/03/2026	BELLBOY CORPORATION	MISC, SUPPLIES, FREIGHT INVOICE	0111241900	06/26/2026	6.48	255035
609-49750-50260	06/03/2026	BELLBOY CORPORATION	FREIGHT INVOICE	301040000	06/26/2026	5.00	255035
					Total Check 255035:	1,057.24	
Check: 255036							
609-49750-50251	06/03/2026	BERNICKS	LIQUOR, BEER, POP INVOICE	30226908	06/26/2026	55.40	255036
609-49750-50252	06/03/2026	BERNICKS	BEER CREDIT INVOICE	30226910	06/26/2026	(16.00)	255036
609-49750-50252	06/03/2026	BERNICKS	LIQUOR, BEER, POP INVOICE	30226908	06/26/2026	4,137.60	255036
609-49750-50254	06/03/2026	BERNICKS	LIQUOR, BEER, POP INVOICE	30226908	06/26/2026	24.60	255036
609-49750-50256	06/03/2026	BERNICKS	THC INVOICE	30226909	06/26/2026	(106.31)	255036
609-49750-50256	06/03/2026	BERNICKS	THC INVOICE	30226907	06/26/2026	84.00	255036
					Total Check 255036:	4,179.29	
Check: 255037							
100-43100-50407	06/05/2026	BNSF RAILWAY COMPANY	SIDEWALK EXTENSION (CROSSWALK) ON 8TH	BNSF 12891	06/26/2026	7,500.00	255037
					Total Check 255037:	7,500.00	
Check: 255038							
609-49750-50251	06/04/2026	BREAKTHRU BEVERAGE	LIQUOR, POP, FREIGHT INVOICE	127317723	06/26/2026	1,915.49	255038
609-49750-50251	06/04/2026	BREAKTHRU BEVERAGE	LIQUOR INVOICE	127320205	06/26/2026	76.50	255038
609-49750-50254	06/04/2026	BREAKTHRU BEVERAGE	LIQUOR, POP, FREIGHT INVOICE	127317723	06/26/2026	162.16	255038
609-49750-50260	06/04/2026	BREAKTHRU BEVERAGE	LIQUOR, POP, FREIGHT INVOICE	127317723	06/26/2026	38.70	255038
					Total Check 255038:	2,192.85	
Check: 255039							
609-49750-50257	06/02/2026	CRYSTAL SPRINGS ICE	ICE, FREIGHT INVOICE	02-604361	06/26/2026	206.08	255039
609-49750-50260	06/02/2026	CRYSTAL SPRINGS ICE	ICE, FREIGHT INVOICE	02-604361	06/26/2026	4.00	255039
					Total Check 255039:	210.08	
Check: 255040							
609-49750-50251	06/04/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR, BEER, POP, THC, INVOICE	2792046	06/26/2026	2,476.30	255040
609-49750-50251	06/04/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR, BEER, POP, THC, INVOICE	2792046	06/26/2026	(18.00)	255040
609-49750-50251	06/03/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR CREDIT INVOICE	2792774	06/26/2026	(43.50)	255040
609-49750-50252	06/04/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR, BEER, POP, THC, INVOICE	2792046	06/26/2026	8,226.40	255040
609-49750-50254	06/04/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR, BEER, POP, THC, INVOICE	2792046	06/26/2026	302.73	255040
609-49750-50256	06/04/2026	DAHLHEIMER DISTRIBUTING CO	LIQUOR, BEER, POP, THC, INVOICE	2792046	06/26/2026	678.00	255040
					Total Check 255040:	11,621.93	
Check: 255041							
100-42200-50210	12/24/2025	DSC COMMUNICATIONS	ANTENNA MOBILE/MOUNT KIT/SHIPPING	2512948	06/26/2026	206.85	255041
100-42200-50210	01/15/2026	DSC COMMUNICATIONS	BATTERY/KNOB VOLUME/MONITOR/SHIPPING	2601106	06/26/2026	566.00	255041
					Total Check 255041:	772.85	
Check: 255042							
100-41300-50319	06/10/2026	EHLERS	PAYGO CALCULATIONS FOR LAKESIDE & VIL	106459	06/26/2026	305.00	255042
303-47000-50300	06/10/2026	EHLERS	TIF REPORTING - 2025 ACCESS AND DOWNL	106800	06/26/2026	24.69	255042
403-46520-50300	06/10/2026	EHLERS	TIF REPORTING - 2025 ACCESS AND DOWNL	106800	06/26/2026	24.68	255042
415-46520-50300	06/10/2026	EHLERS	TIF REPORTING - 2025 ACCESS AND DOWNL	106800	06/26/2026	24.69	255042

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Check: 255042							
416-46520-50300	06/10/2026	EHLERS	TIF REPORTING - 2025 ACCESS AND DOWNL	106800	06/26/2026	24.69	255042
					Total Check 255042:	403.75	
Check: 255043							
100-00000-22000	06/24/2026	ERIC OLSON	OLSON REFUND ROBINSON PARK 06.14.26	66759403	06/26/2026	50.00	255043
					Total Check 255043:	50.00	
Check: 255044							
100-41300-50304	06/01/2026	FLAHERTY AND HOOD	MAY 2026 GEN MUNICIPAL MATTERS	25138	06/26/2026	1,102.50	255044
100-41300-50314	06/01/2026	FLAHERTY AND HOOD	MAY 2026 LABOR & EMPLOYMENT CONSULTAT	25195	06/26/2026	97.50	255044
100-42400-50304	06/01/2026	FLAHERTY AND HOOD	MAY 2026 GEN MUNICIPAL MATTERS	25138	06/26/2026	262.50	255044
609-49750-50304	06/01/2026	FLAHERTY AND HOOD	MAY 2026 GEN MUNICIPAL MATTERS	25138	06/26/2026	262.50	255044
					Total Check 255044:	1,725.00	
Check: 255045							
601-49400-50210	05/15/2026	HAWKINS INC	7 - 150 LB. CHLORINE CYLINDERS	7423657	06/26/2026	70.00	255045
601-49400-50210	06/15/2026	HAWKINS INC	7 - 150 LB. CHLORINE CYLINDER	7458963	06/26/2026	70.00	255045
					Total Check 255045:	140.00	
Check: 255046							
100-00000-22000	06/24/2026	JESSICA LIND	LIND BEACH RES REFUND 06.13.26	23097806	06/26/2026	50.00	255046
					Total Check 255046:	50.00	
Check: 255047							
609-49750-50251	06/04/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1067885	06/26/2026	2,148.09	255047
609-49750-50251	06/05/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR PURCHASES	186927	06/26/2026	(27.79)	255047
609-49750-50253	06/04/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1067885	06/26/2026	1,194.86	255047
609-49750-50253	06/05/2026	JOHNSON BROS WHOLESALE LIQ	WINE, FREIGHT CREDIT INVOICE	186925	06/26/2026	(45.90)	255047
609-49750-50254	06/04/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1067885	06/26/2026	74.65	255047
609-49750-50254	06/05/2026	JOHNSON BROS WHOLESALE LIQ	POP, FREIGHT CREDIT INVOICE	186926	06/26/2026	(30.00)	255047
609-49750-50260	06/04/2026	JOHNSON BROS WHOLESALE LIQ	LIQUOR, WINE, POP, FREIGHT INVOICE	1067885	06/26/2026	86.17	255047
609-49750-50260	06/05/2026	JOHNSON BROS WHOLESALE LIQ	WINE, FREIGHT CREDIT INVOICE	186925	06/26/2026	(2.06)	255047
609-49750-50260	06/05/2026	JOHNSON BROS WHOLESALE LIQ	POP, FREIGHT CREDIT INVOICE	186926	06/26/2026	(2.06)	255047
					Total Check 255047:	3,395.96	
Check: 255048							
100-00000-22000	06/24/2026	JULIE REDPATH	REDPATH ROBINSON PARK REFUND 06.06.26	81086507	06/26/2026	50.00	255048
					Total Check 255048:	50.00	
Check: 255049							
100-00000-22000	06/24/2026	KATHLEEN ARMSTRONG	VOYAGEUR PARK ARMSTRONG REFUND 06.14.	30396057	06/26/2026	50.00	255049
					Total Check 255049:	50.00	
Check: 255050							
100-43100-50417	06/15/2026	KIMBERLY ERVIN	6 - SHIRTS (UNIFORMS)	6-15-26	06/26/2026	35.88	255050
					Total Check 255050:	35.88	
Check: 255051							
100-00000-22000	06/24/2026	MARCY DELOYE	DELOYE REFUND 06.13.26 ROBINSON	59147107	06/26/2026	50.00	255051
					Total Check 255051:	50.00	
Check: 255052							
609-49750-50251	06/05/2026	MCDONALD DISTRIBUTING CO	LIQUOR PURCHASE INVOICE	863989	06/26/2026	244.80	255052
609-49750-50252	06/05/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, FREIGHT INVOICE	863990	06/26/2026	25,745.10	255052

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Check: 255052							
609-49750-50253	06/05/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, FREIGHT INVOICE	863990	06/26/2026	35.60	255052
609-49750-50254	06/05/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, FREIGHT INVOICE	863990	06/26/2026	86.40	255052
609-49750-50260	06/05/2026	MCDONALD DISTRIBUTING CO	BEER, WINE, POP, FREIGHT INVOICE	863990	06/26/2026	7.00	255052
					Total Check 255052:	26,118.90	
Check: 255053							
609-49750-50252	06/04/2026	MEGA BEER LLC	BEER INVOICE	IN-41642	06/26/2026	310.25	255053
					Total Check 255053:	310.25	
Check: 255054							
100-00000-21707	06/18/2026	MINNESOTA TEAMSTERS# 320	VBS JUNE 2026 UNION DUES	VBS JUNE 2026	06/26/2026	479.50	255054
					Total Check 255054:	479.50	
Check: 255055							
602-49480-50312	06/03/2026	MINNESOTA VALLEY TESTING L	BOD CARBONACEOUS, FECAL COLIFORM-QUAN	1360579	06/26/2026	131.75	255055
602-49480-50312	06/04/2026	MINNESOTA VALLEY TESTING L	MERCURY (LOW LEVEL), MERCURY (LL) DIS	1360692	06/26/2026	1,195.75	255055
					Total Check 255055:	1,327.50	
Check: 255056							
100-43100-50400	06/04/2026	MSH AUTO REPAIR	TIRE PATCH	10644	06/26/2026	41.80	255056
					Total Check 255056:	41.80	
Check: 255057							
609-49750-50251	06/04/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5184154	06/26/2026	1,871.49	255057
609-49750-50251	06/05/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, FREIGHT CREDIT INVOICE	582907	06/26/2026	(119.80)	255057
609-49750-50253	06/04/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5184154	06/26/2026	663.30	255057
609-49750-50254	06/04/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5184154	06/26/2026	91.00	255057
609-49750-50254	06/05/2026	PHILLIPS WINE & SPIRITS CO	POP CREDIT INVOICE	582906	06/26/2026	(2.92)	255057
609-49750-50260	06/04/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, WINE, POP, FREIGHT INVOICE	5184154	06/26/2026	65.92	255057
609-49750-50260	06/05/2026	PHILLIPS WINE & SPIRITS CO	LIQUOR, FREIGHT CREDIT INVOICE	582907	06/26/2026	(2.06)	255057
					Total Check 255057:	2,566.93	
Check: 255058							
609-49750-50300	06/12/2026	PRECISION PEST CONTROL	JUNE PEST CONTROL - LIQUOR STORE	3681	06/26/2026	75.17	255058
					Total Check 255058:	75.17	
Check: 255059							
100-43100-50404	05/12/2026	SLIMS SERVICE	2 DUMP TRUCK TIRES & DISPOSAL	0049705	06/26/2026	377.86	255059
					Total Check 255059:	377.86	
Check: 255060							
609-49750-50251	06/03/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT	2765210	06/26/2026	3,783.71	255060
609-49750-50253	06/03/2026	SOUTHERN GLAZERS	WINE CREDIT INVOICE	0120331	06/26/2026	(11.82)	255060
609-49750-50253	06/03/2026	SOUTHERN GLAZERS	WINE, FREIGHT	5140361	06/26/2026	1,247.97	255060
609-49750-50253	06/03/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT	2765210	06/26/2026	198.28	255060
609-49750-50260	06/03/2026	SOUTHERN GLAZERS	WINE, FREIGHT	5140361	06/26/2026	37.20	255060
609-49750-50260	06/03/2026	SOUTHERN GLAZERS	LIQUOR, WINE, FREIGHT	2765210	06/26/2026	77.50	255060
					Total Check 255060:	5,332.84	
Check: 255061							
609-49750-50210	06/05/2026	THE WATSON CO	POP, MISC, FREIGHT INVOICE	158452	06/26/2026	28.31	255061
609-49750-50254	06/05/2026	THE WATSON CO	POP, MISC, FREIGHT INVOICE	158452	06/26/2026	78.00	255061
609-49750-50255	06/05/2026	THE WATSON CO	POP, MISC, FREIGHT INVOICE	158452	06/26/2026	8.08	255061

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Check: 255061							
609-49750-50260	06/05/2026	THE WATSON CO	POP, MISC, FREIGHT INVOICE	158452	06/26/2026	6.00	255061
					Total Check 255061:	120.39	
Check: 255062							
100-00000-22000	06/18/2026	THOMAS FOSTER	REFUND ESCROW - FOSTER LOT COMBINATIO	50278	06/26/2026	1,381.42	255062
					Total Check 255062:	1,381.42	
Check: 255063							
100-00000-22000	06/24/2026	TROY SCHMIDT	SCHMIDT COM ROOM REFUND 06.14.26	51412	06/26/2026	50.00	255063
					Total Check 255063:	50.00	

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/18/2026 - 07/01/2026
POSTED
PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
--- TOTALS BY FUND ---							
		100	GENERAL			20,521.44	
		303	2010B G.O. TAXABLE TIF BONDS			24.69	
		403	NORTHRIDGE APTS (DMC TIF)			24.68	
		415	PC Senior Living TIF 1-13			24.69	
		416	Hilltop Cottages TIF 1-14			24.69	
		601	WATER			1,565.72	
		602	SEWER			1,378.80	
		609	LIQUOR STORE			99,509.41	
		Total For All Funds:				123,074.12	

REMITTANCE ADVICE
CITY OF PINE CITY
1015 HILLSIDE AVE SW STE 2
PINE CITY, MN 55063-2147
United States

Vendor: AMAZON CAPITAL SERVICES
PO BOX 35184

SEATTLE WA, 98124-5184

Check NW 255030
Date: 06/26/2026

Invoice Date	Invoice Number / GL Number	Description / Detail	Amount	Amount
06/01/2026	1T4X-VFDR-36DY	MAY 2026 PW AMAZON PURCHASES		952.02
	100-43100-50210	3X5 HEAVY DUTY AMERICAN FLAGS	754.80	
	100-43100-50400	REPLACEMENT FITS FOR OIL PLUG	197.22	
06/01/2026	1CMT-XYDX-VWQG	MAY 2026 AMAZON PURCHASES		556.01
	100-42200-50212	VP RACING SMALL ENGINE FUEL	63.22	
	100-42200-50404	RANGER WATER PUMP	16.79	
	100-42200-50210	SHOP VAC FILTERS	18.99	
	100-42200-50404	TRAILER WIRING	28.99	
	100-42200-50404	BATTERY TIE DOWN STRAPS	9.39	
	100-42200-50404	TRAILER WIRE	32.49	
	100-42200-50404	RANGER TEMP SENSOR	9.89	
	100-42200-50210	VACUUM FILTERS-DEWALT	21.99	
	100-45127-50400	2 SET BARRIER FOR BATHROOM PARTITION/GAP	164.94	
	100-42200-50210	AED REPLACEMENT BATTERY	94.66	
	100-45500-50217	AED REPLACEMENT BATTERY	94.66	
06/01/2026	1YFG-C1MC-74Q7	MAY 2026 AMAZON CREDIT		(14.48)
	100-43100-50210	CREDIT FOR AIR FILTER KIT- LEAF BLOWER	(14.48)	
Total - Check NW 255030				1,493.55

REMITTANCE ADVICE
CITY OF PINE CITY
1015 HILLSIDE AVE SW STE 2
PINE CITY, MN 55063-2147
United States

Vendor: FLAHERTY AND HOOD
525 PARK ST STE 470

SAINT PAUL MN, 55103-2122

Check NW 255044
Date: 06/26/2026

Invoice Date	Invoice Number / GL Number	Description / Detail	Amount	Amount
06/01/2026	25195	MAY 2026 LABOR & EMPLOYMENT CONSULTATION		97.50
	100-41300-50314	CODE OF CONDUCT REVIEW	97.50	
06/01/2026	25138	MAY 2026 GEN MUNICIPAL MATTERS		1,627.50
	100-42400-50304	LEGAL REVIEW FOR PROP ABATEMENT	262.50	
	609-49750-50304	LIQ STORE PHASE 3 AGREEMENT	262.50	
	100-41300-50304	CODE OF CONDUCT/EMAIL TO ADMIN/MGDPA/MIF	1,102.50	
Total - Check NW 255044				1,725.00

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/12/2026 - 06/19/2026
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PAID - CHECK TYPE: EFT

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 7568							
100-00000-21709	05/12/2026	AFLAC	MAY 2026 EMPLOYEE PAID ADD INSURANCE	890564	06/12/2026	694.32	7568
					Total Check 7568:	694.32	
Check: 7569							
100-00000-21706	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	177.18	7569
100-41300-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	245.19	7569
100-41350-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	80.66	7569
100-41910-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	200.83	7569
100-42200-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	172.73	7569
100-42400-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	220.19	7569
100-43100-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	384.39	7569
100-45200-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	141.95	7569
201-46500-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	6.45	7569
213-46510-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	4.84	7569
601-49400-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	396.56	7569
602-49450-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	396.47	7569
609-49750-50132	06/01/2026	DELTA DENTAL OF MN	JUNE 2026 DENTAL INSURANCE	RIS0007036124	06/12/2026	69.38	7569
					Total Check 7569:	2,496.82	
Check: 7570							
100-41300-50321	05/23/2026	MIDCONTINENT COMMUNICATION	CHAMBER PHONE SVC FROM 05/21/26-06/20	37881440115425	06/12/2026	35.42	7570
					Total Check 7570:	35.42	
Check: 7571							
100-00000-21702	06/05/2026	MINNESOTA DEPT OF REVENUE	REMITTANCE CHECK 06.05.2026 BIWEEKLY	REMIT 6.5.26PR Q2	06/12/2026	2,327.15	7571
					Total Check 7571:	2,327.15	
Check: 7572							
609-00000-20801	05/31/2026	MINNESOTA DEPT OF REVENUE	MAY LIQ SALES AND USE TAX	31-MAY-2026-LIQ	06/12/2026	25,665.00	7572
					Total Check 7572:	25,665.00	
Check: 7573							
601-00000-20801	05/31/2026	MINNESOTA DEPT OF REVENUE	SALES & USE TAX - WATER/BULK WATER (M	31-MAY-2026	06/12/2026	101.00	7573
					Total Check 7573:	101.00	
Check: 7574							
100-00000-21711	06/05/2026	MN DEPT OF CHILDREN, YOUTH	06.05.2026 BIWEEKLY PAYROLL	06.05.26PR	06/12/2026	244.57	7574
					Total Check 7574:	244.57	
Check: 7575							
100-00000-21705	06/05/2026	MSRS	REMITTANCE CHECK 06.05.2026 BIWEEKLY	REMIT 06.05.26PR	06/12/2026	300.00	7575
					Total Check 7575:	300.00	
Check: 7576							
100-00000-21712	06/05/2026	TASC	06.02.26 BIWEEKLY PAYROLL	06.05.26PR	06/12/2026	390.00	7576
100-41300-50128	06/05/2026	TASC	06.02.26 BIWEEKLY PAYROLL	06.05.26PR	06/12/2026	203.06	7576
100-41910-50128	06/05/2026	TASC	06.02.26 BIWEEKLY PAYROLL	06.05.26PR	06/12/2026	130.61	7576
609-49750-50128	06/05/2026	TASC	06.02.26 BIWEEKLY PAYROLL	06.05.26PR	06/12/2026	101.53	7576
					Total Check 7576:	825.20	
Check: 7577							
601-49400-50321	05/22/2026	CENTURYLINK	SCADA (05/22/26-06/21/26)	JUNE 2026	06/19/2026	47.03	7577
602-49450-50321	05/22/2026	CENTURYLINK	SCADA (05/22/26-06/21/26)	JUNE 2026	06/19/2026	47.03	7577

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/12/2026 - 06/19/2026
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GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 7577							
					Total Check 7577:	94.06	
Check: 7578							
100-41350-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	210.51	7578
100-42200-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	962.08	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	2,644.48	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	316.97	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	98.20	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	372.45	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	46.00	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	330.80	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	158.54	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	106.33	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	143.48	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	163.76	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	102.70	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	121.15	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	107.42	7578
100-43100-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	90.19	7578
100-45124-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	78.29	7578
100-45125-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	122.08	7578
100-45200-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	174.32	7578
100-45200-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	57.00	7578
100-45200-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	48.55	7578
100-45200-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	49.78	7578
100-45500-50401	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	340.51	7578
601-49400-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	88.00	7578
601-49400-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	1,999.71	7578
601-49400-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	173.71	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	305.31	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	108.28	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	263.31	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	122.24	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	239.51	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	97.83	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	152.34	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	93.35	7578
602-49470-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	53.95	7578
602-49480-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	3,506.62	7578
602-49480-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	887.94	7578
609-49750-50381	06/14/2026	EAST CENTRAL ENERGY	MAY 2026 ELECTRIC	MAY 2026	06/19/2026	1,099.14	7578
					Total Check 7578:	16,036.83	
Check: 7579							
100-00000-21701	06/18/2026	INTERNAL REVENUE SERVICE	REMITTANCE CHECK 06.18.26 BIWEEKLY PA REMIT 6.18.26PR Q2		06/19/2026	4,454.58	7579
100-00000-21703	06/18/2026	INTERNAL REVENUE SERVICE	REMITTANCE CHECK 06.18.26 BIWEEKLY PA REMIT 6.18.26PR Q2		06/19/2026	4,011.16	7579
100-00000-21703	06/18/2026	INTERNAL REVENUE SERVICE	REMITTANCE CHECK 06.18.26 BIWEEKLY PA REMIT 6.18.26PR Q2		06/19/2026	4,011.16	7579
100-00000-21703	06/18/2026	INTERNAL REVENUE SERVICE	REMITTANCE CHECK 06.18.26 BIWEEKLY PA REMIT 6.18.26PR Q2		06/19/2026	988.77	7579
100-00000-21703	06/18/2026	INTERNAL REVENUE SERVICE	REMITTANCE CHECK 06.18.26 BIWEEKLY PA REMIT 6.18.26PR Q2		06/19/2026	988.77	7579
					Total Check 7579:	14,454.44	
Check: 7580							

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/12/2026 - 06/19/2026
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PAID - CHECK TYPE: EFT

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 7580							
100-41300-50210	05/14/2026	METRO SALES INC	HILLSIDE/FIRE HALL RICOH PRINTER 04/1	06132026	06/19/2026	301.63	7580
100-42200-50210	05/14/2026	METRO SALES INC	HILLSIDE/FIRE HALL RICOH PRINTER 04/1	06132026	06/19/2026	101.59	7580
					Total Check 7580:	403.22	
Check: 7581							
100-00000-21704	06/18/2026	PUBLIC EMPLOYEES RETIRE AS	REMITTANCE CHECK 06.18.26 BIWEEKLY PA	REMIT SDR 1733284	06/19/2026	3,519.49	7581
100-00000-21704	06/18/2026	PUBLIC EMPLOYEES RETIRE AS	REMITTANCE CHECK 06.18.26 BIWEEKLY PA	REMIT SDR 1733284	06/19/2026	4,060.96	7581
100-00000-21704	06/18/2026	PUBLIC EMPLOYEES RETIRE AS	REMITTANCE CHECK 06.18.26 BIWEEKLY PA	REMIT SDR 1733284	06/19/2026	418.92	7581
100-00000-21704	06/18/2026	PUBLIC EMPLOYEES RETIRE AS	REMITTANCE CHECK 06.18.26 BIWEEKLY PA	REMIT SDR 1733284	06/19/2026	628.38	7581
					Total Check 7581:	8,627.75	
Check: 7582							
100-41300-50313	06/01/2026	SOLUTION BUILDERS, INC.	IT SERVICES JULY 2026	14045	06/19/2026	2,460.06	7582
					Total Check 7582:	2,460.06	
Check: 7583							
100-00000-22000	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	46.00	7583
100-00000-22000	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	46.00	7583
100-00000-22000	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	46.00	7583
100-00000-22000	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	46.00	7583
100-41300-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	24.48	7583
100-41300-50309	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	488.67	7583
100-41300-50309	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.13)	7583
100-41300-50322	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	35.90	7583
100-41300-50331	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	11.49	7583
100-41300-50331	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	652.80	7583
100-41300-50331	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	53.84	7583
100-41300-50331	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.12)	7583
100-41300-50433	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	50.00	7583
100-41300-50433	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.12)	7583
100-41910-50300	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	92.00	7583
100-41910-50300	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	92.00	7583
100-42200-50300	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	92.00	7583
100-43100-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	142.21	7583
100-43100-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(33.47)	7583
100-43100-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	137.00	7583
100-43100-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.12)	7583
100-43100-50211	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(3.48)	7583
100-43100-50404	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	15.30	7583
100-45124-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	119.88	7583
100-45124-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	109.80	7583
100-45124-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	59.54	7583
100-45124-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.12)	7583
100-45200-50210	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	6.47	7583
100-45200-50218	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	34.72	7583
100-45200-50400	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	8.96	7583
100-45200-50405	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	63.88	7583
100-45200-50433	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	9.99	7583
100-45200-50479	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	59.94	7583
204-49010-50212	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	24.70	7583
204-49010-50405	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	40.00	7583

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EXP CHECK RUN DATES 06/12/2026 - 06/19/2026
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GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
Check: 7583							
609-49750-50200	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	24.16	7583
609-49750-50200	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	62.02	7583
609-49750-50434	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	101.40	7583
609-49750-50434	06/08/2026	US BANK GENERAL	JUNE 2026 STATEMENT	06082026	06/19/2026	(66.12)	7583
					Total Check 7583:	2,363.47	
Check: 7584							
100-45127-50300	05/28/2026	WRIGHT-HENNEPIN COOPERATIV	WARMING HOUSE ACCESS CONTROL 06/30/20	062026	06/19/2026	11.00	7584
					Total Check 7584:	11.00	
Check: 7585							
609-49750-50300	05/28/2026	WRIGHT-HENNEPIN COOPERATIV	LIQUOR MONITORING SERVICE THRU 06/30/	06302026	06/19/2026	48.21	7585
					Total Check 7585:	48.21	

INVOICE DISTRIBUTION REPORT FOR CITY OF PINE CITY

EXP CHECK RUN DATES 06/12/2026 - 06/19/2026
POSTED
PAID - CHECK TYPE: EFT

GL Number	Invoice Date	Vendor Name	Invoice Description	Invoice Number	Check Date	Amount	Check Number
--- TOTALS BY FUND ---							
		100	GENERAL			40,927.62	
		201	ECONOMIC DEV AUTH			6.45	
		204	CEMETERY MAINTENANCE			64.70	
		213	HOUSING & REDEVELOPMENT AUTH			4.84	
		601	WATER			2,806.01	
		602	SEWER			6,274.18	
		609	LIQUOR STORE			27,104.72	
		Total For All Funds:				77,188.52	

EFT REMITTANCE ADVICE
CITY OF PINE CITY
1015 HILLSIDE AVE SW STE 2
PINE CITY, MN 55063-2147
United States

Vendor: EAST CENTRAL ENERGY
PO BOX 39

BRAHAM MN, 55006-0039

Check NW 7578
Deposit Date: 06/19/2026

Invoice Date	Invoice Number / GL Number	Description / Detail	Amount	Amount
06/14/2026	MAY 2026	MAY 2026 ELECTRIC		16,036.83
	100-43100-50381	204621100 - Street lighting	2,644.48	
	602-49470-50381	835100 - 315 AIRPORT RD NE	305.31	
	602-49470-50381	835400 - lift Station	108.28	
	602-49480-50381	835600 - 335 Airport Rd NE	3,506.62	
	100-43100-50381	836000 - 6th St & 8th Ave Bea	316.97	
	100-45500-50401	836100 - 300 5TH ST SE #1 LIBRARY	340.51	
	602-49470-50381	836200 - 1st Ave NE Lift Station	263.31	
	609-49750-50381	836400 - 205 Main St S - Liquor Store	1,099.14	
	602-49470-50381	836500 - 10th St NW & 5th Ave NW Lift St	122.24	
	100-45124-50381	837100 - Beach House	78.29	
	602-49470-50381	837300 - Lift Station	239.51	
	601-49400-50381	837400 - Pump House/Water Pumps	88.00	
	602-49470-50381	837500 - 1st Ave NW	97.83	
	100-45125-50381	4292502 - 1400 Main St S (Warming House)	122.08	
	100-43100-50381	5379800 - Stop Light	98.20	
	100-45200-50381	6021400 - City Park Lights	174.32	
	602-49470-50381	6517200 - 8th Ave	152.34	
	100-45200-50381	7769501 - Main St. S Ballfields	57.00	
	100-45200-50381	8394700 - Lions Park Gazebo	48.55	
	100-43100-50381	200505300 - 300 5TH ST SE HWY ST LIGHTS	372.45	
	100-43100-50381	200505700 - 6th St & 6th Ave SE	46.00	
	100-43100-50381	200529100 - 1205 Airwaves Rd NE	330.80	
	602-49470-50381	200540200 - Lift St 6th Ave & 11 St	93.35	
	100-43100-50381	200929000 - 300 5th St SE #1 Street Ligh	158.54	
	100-43100-50381	201675200 - Northridge Dr Street Lights/	106.33	
	100-43100-50381	201976600 - Northridge Dr	143.48	
	100-43100-50381	202923300 - Hwy 324 Street Lighting	163.76	
	100-43100-50381	202923500 - Hwy 324 New Signal	102.70	
	100-43100-50381	202923700 - Hwy 324 Street lights	121.15	
	602-49470-50381	204327805 - 9 Lake St NE Sewer	53.95	
	100-43100-50381	205830400 - Northridge Dr Street Lightin	107.42	
	601-49400-50381	206734000 - 545 16th Ave NE	1,999.71	
	601-49400-50381	206736900 - 1625 Airwaves Rd Water Tower	173.71	
	100-42200-50381	206982800 - 400 5th St SE Fire Hall	962.08	
	602-49480-50381	207626700 - Disposal Plant	887.94	
	100-43100-50381	992177001 - Street Lights 4th St	90.19	
	100-41350-50381	200276303 - 1015 HILLSIDE AVE SW	210.51	
	100-45200-50381	208079400 - MAIN ST S (DISCOVERY GARDEN)	49.78	
Total - Check NW 7578				16,036.83

EFT REMITTANCE ADVICE
CITY OF PINE CITY
1015 HILLSIDE AVE SW STE 2
PINE CITY, MN 55063-2147
United States

Vendor: US BANK GENERAL
PO BOX 790428

SAINT LOUIS MO, 63179-0428

Check NW 7583
Deposit Date: 06/19/2026

Invoice Date	Invoice Number / GL Number	Description / Detail	Amount	Amount
06/08/2026	06082026	JUNE 2026 STATEMENT		2,363.47
	100-41300-50433	MCFOA RENEWAL	50.00	
	100-41300-50331	MEAL @ CLERKS INSTITUTE	11.49	
	100-41300-50331	HOTEL FOR CLERKS INSTITUTE	652.80	
	100-41300-50322	POSTAGE-LIQUOR LICENSE THE VILLAGE	35.90	
	100-42200-50300	RECORDING FEES	92.00	
	100-41910-50300	RECORDING FEES	92.00	
	100-41300-50210	PAPER TOWELS CH	24.48	
	100-45200-50433	MOULTRIE MOBILE 5/10/26-6/9/26	9.99	
	100-45200-50210	ENR 2025 2CT	6.47	
	100-45200-50218	EQ SPORT SPRY/30-50	34.72	
	100-45200-50405	RAKES/HAND TOOLS	63.88	
	100-45200-50400	BIG GAPS	8.96	
	100-45200-50479	AW PB FGSET	59.94	
	100-45124-50210	MARTHA CHAIR	119.88	
	204-49010-50405	MULCH CEMETARY CIRCLE	40.00	
	100-45124-50210	TRASH BAG/DISINFECTANT/LYSOL/PLUNGER	109.80	
	100-45124-50210	WASTEBASKET/1CUP PET/SHOE ORG/13G SWTOP	59.54	
	609-49750-50200	CUTLERY/GV CUBE 280	24.16	
	609-49750-50434	CREDIT CARD FEES-NCR LIQ	101.40	
	609-49750-50200	SWIFFER/SW WJ SK/FEBREZE	62.02	
	100-43100-50210	BRAKE CLNR/CARB CLNR/WEBCAM/SHOP RAGS	142.21	
	100-43100-50210	RETURNED ITEMS	(33.47)	
	100-43100-50210	SHK VAC STK	137.00	
	100-43100-50404	OIL HUB PLUG	15.30	
	204-49010-50212	NON OXY MIX GAS	24.70	
	100-41300-50331	ADMIN LUNCH/LAW CONTRACTS/ECR LUNCH	53.84	
	100-41300-50309	SHI VEEAM BACKUP	488.67	
	100-41910-50300	MOBILE FOOD ORDINANCE	92.00	
	100-00000-22000	NEWMAN MINOR SUBDIV	46.00	
	100-00000-22000	FOSTER REZONE REQUEST	46.00	
	100-00000-22000	FOSTER REZONE	46.00	
	100-00000-22000	NEWMAN VARIANCE	46.00	
	100-43100-50211	SHOP SUPPLIES-RETURN	(3.48)	
	100-41300-50433	US BANK REBATE	(66.12)	
	100-41300-50331	US BANK REBATE	(66.12)	
	100-45124-50210	US BANK REBATE	(66.12)	
	609-49750-50434	US BANK REBATE	(66.12)	
	100-43100-50210	US BANK REBATE	(66.12)	
	100-41300-50309	US BANK REBATE	(66.13)	

Total - Check NW 7583 2,363.47

CITY OF PINE CITY
CASH & INVESTMENT ACTIVITY BY MONTH
05/2026

Identification (CUSIP or Acct #)	Institution	Description	Type	Rate	Face/Cost	Purchase Date	Maturity Date	Market Value 5/1/2026	Deposits - Purchases	Expenditures - redemptions	Transfers/Int	Dividends	Unadjusted Market Value 5/31/2026	Market Value 5/31/2026	Unrealized gain / loss
MSSB MM	**RBC**	**Money Market**	Money Market	0.01%		Current		$ 6,168.45	$ -	$ -	$ 14,755.76	$ 30.28	20,954.49	$ 20,954.49	
xxxxxRVP3	**RBC**	**CAPITAL ONE VA**	Brokered CD	4.95%	245,000.00	11/15/22	11/16/26	246,335.25			$ (6,013.91)	6,013.91	246,335.25	245,984.90	(350.35)
xxxxx3Z66	**RBC**	**DISCOVER BANK GREENWOOD**	Brokered CD	4.95%	245,000.00	11/15/22	11/16/26	246,467.55			$ (6,013.91)	6,013.91	246,467.55	246,117.20	(350.35)
xxxxxYF83	**RBC**	**First Ntl Bk Amer East Lans**	Brokered CD	4.50%	245,000.00	09/28/23	09/28/27	246,945.30			$ (906.16)	906.16	246,945.30	246,450.40	(494.90)
xxxxxTXA3	**RBC**	**Texas Exchange BK Crowley**	Brokered CD	3.60%	200,000.00	11/26/25	10/26/28	198,344.00	$ -		$ (591.78)	591.78	198,344.00	197,650.00	(694.00)
xxxxx1KN8	**RBC**	**FARMERS & MERCHANTS BK**	Brokered CD	3.50%	245,000.00	09/30/24	09/28/29	245,019.60	$ -		$ -	-	245,019.60	244,595.75	(423.85)
xxxxx6BF7	**RBC**	**TRUIST BK CD CLL**	Brokered CD	4.45%	245,000.00	04/10/25	04/10/30	245,083.30	$ -	$ -	$ -	-	245,083.30	245,000.00	(83.30)
xxxxxCKW1	**RBC**	**CFG CMNTY BK LUTHERVILLE MD**	Brokered CD	4.00%	123,000.00	04/15/25	04/15/30	122,228.79	$ -		$ (404.38)	404.38	122,228.79	121,503.09	(725.70)
xxxxxCHR5	**RBC**	**US TREASURY NOTE**	Brokered CD	4.00%	316,000.00	05/13/25	07/31/30	316,050.56	$ -		$ -	-	316,050.56	314,445.28	(1,605.28)
xxxxx8FQ3	**RBC**	**STATE BK INDIA NEW YORK NY**	Brokered CD	4.00%	245,000.00	04/22/26	04/22/31	244,367.90	$ -				244,367.90	242,358.90	(2,009.00)
xxxxxCJZ6	**RBC**	**CFG CMNTY BK LUTHERVILLE MD**	Brokered CD	4.75%	122,000.00	02/04/25	01/30/32	122,057.34	$ -		$ -	-	122,057.34	122,035.38	(21.96)
xxxxxR4T1	**RBC**	**CELTIC BK SALT LAKE CITY UTAH**	Brokered CD	4.10%	245,000.00	04/17/26	04/17/34	242,562.25	$ -		$ (825.62)	825.62	242,562.25	239,102.85	(3,459.40)
					$4,183,000.00			**2,481,630.29**	**-**	**-**	**-**	**14,786.04**	**2,496,416.33**	**2,486,198.24**	**(10,218.09)**
xxx2995	**Stearns Bank**	Public Funds CD (EDA)	Bank CD	3.80%	62,203.54	10/10/23	10/10/26	68,137.63	-	-	-	-	68,137.63	68,137.63	-
xxx9013	**Stearns Bank**	Public Funds CD (EDA)	Bank CD	3.75%	50,000.00	01/26/25	07/31/26	51,574.42	-	-	-	-	51,574.42	51,574.42	-
xxxxxx1520	**Stearns Bank**	Business CD (EDA)	Bank CD	3.90%	100,000.00	12/05/25	06/05/26	100,000.00	-	-	-	-	100,000.00	100,000.00	-
xxxxxx7948	**Frandsen Bank & Trust**	Public Fund CD (EDA)	Bank CD	3.50%	109,382.27	02/06/26	02/06/27	109,382.27					109,382.27	109,382.27	-
								329,094.32	**-**	**-**	**-**	**-**	**329,094.32**	**329,094.32**	**-**
xxx4522	**Northwoods Bank**	**PC/RC Value Business Account**	Checking				Current	511,788.61	780,555.86	(437,984.83)	-		854,359.64	854,359.64	x
xxx9265	**Northwoods Bank**	**Business Checking Account - SWEEP**	Checking				Current	-	435,901.95	(435,901.95)	-		-	-	x
xxx6514	**Northwoods Bank**	**Money Market-Public Account**	Money Market				Current	5,297,542.29	225,871.21	(500,010.22)		1,153.32	5,024,556.60	5,024,556.60	x
								5,809,330.90	**1,442,329.02**	**(1,373,897.00)**	**-**	**1,153.32**	**5,878,916.24**	**5,878,916.24**	**-**
		Total cash and investments						**$ 8,620,055.51**	**$ 1,442,329.02**	**$ (1,373,897.00)**	**$ -**	**$ 15,939.36**	**$ 8,704,426.89**	**$ 8,694,208.80**	**$ (10,218.09)**

Building a Better World for All of Us®

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Greg Anderson, PE (Lic. MN)

DATE: June 24, 2026

RE: CSAH 7 and 13th Street SW Intersection and Signal Improvements
SEH No. PINEC 188960 14.00

Pine County completed an Intersection Condition Evaluation (ICE) report for the intersection of CSAH 7 (Hillside Trail) and 13th Street SW in 2025. The ICE report recommended the installation of a signalized intersection based on current and projected traffic volumes.

SEH was hired by Pine County to prepare the constructions plans & specifications for the intersection improvements. A portion of the plans have been attached to this memo. SEH staff met with city staff on Thursday, June 18th to review the plans and cost estimate. City Staff provided feedback on the intersection as well as the proposed detour route that will utilize city streets, including 6th Avenue SE, 10th Street SW and 8th Avenue SW. The proposed detour route for the project is included in the attached plans.

The construction plans have been updated based on city staff input are being submitted to MnDOT State Aid for review and approval before the project goes out for bids. Prior to advertising the project for bids, Pine County needs municipal consent from the City. Municipal consent is given in the form of the attached MnDOT resolution.

Cost sharing on intersection projects is typically based on ownership of the intersection legs. For this intersection, Pine County owns two legs – the CSAH 7 east and west legs. The City of Pine City owns the north leg, 13th Street SW, and the south leg is privately owned as it accesses the rental business and the mall area that includes the post office, Dollar General and Aldi. Pine County will cover the cost of the work on the south leg of the intersection. So, the City of Pine City's cost share for the construction of the project is a quarter of the project cost. Pine County has covered the design costs up to bidding.

The current estimated project cost is $970,000, a quarter of which will be the City of Pine City's share, approximately $242,500. The final costs and cost share will be based on the low bid for the project. An estimated project schedule is listed below:

- July 1, 2026 - Present project and resolution to City of Pine City
- July 2026 - Receive MnDOT approval to advertise the project for bids
- August 2026 - Advertise project for bids
- Early September 2026 – Award bid
- Mid-September – Begin construction
- November 2026 - Roadway widening complete
- Spring 2027 – Project complete

I will attend the July 1, 2026 council meeting to present this information and answer any questions the council may have.

ah/gaf
attachment
c: Marcy Peterson, City of Pine City
Jason Chapman, City of Pine City
Aaron Gunderson, Pine County

x:\pt\p\pine0\184952\2026\csah 7 and 13th intersection\memo 2026 06 24.docx

EXISTING

- RIGHT OF WAY
- PERMANENT EASEMENT
- PROPERTY LINE
- HORIZONTAL CONTROL POINT
- BENCHMARK
- SURVEY MARKER
- SOIL BORING
- SANITARY SEWER AND MANHOLE
- FORCE MAIN AND LIFT STATION
- SANITARY SEWER SERVICE & CLEANOUT
- WATER MAIN, HYDRANT, VALVE AND MANHOLE
- WATER SERVICE AND CURB STOP BOX
- STORM SEWER, MANHOLE AND CATCH BASIN
- CULVERT AND APRON ENDWALL
- GAS MAIN, VALVE, VENT AND METER
- HANDHOLE
- BURIED FIBER OPTIC CABLE AND MANHOLE
- BURIED PHONE CABLE, PEDESTAL AND MANHOLE
- BURIED TV CABLE, PEDESTAL AND MANHOLE
- BURIED ELECTRIC CABLE, PEDESTAL, MANHOLE, TRANSFORMER AND METER
- OVERHEAD WIRE, POLE AND GUY WIRE
- LIGHT POLE
- TRAFFIC SIGNAL
- STREET NAME SIGN
- SIGN (NON STREET NAME)
- RAILROAD TRACKS
- DECIDUOUS AND CONIFEROUS TREE
- BUSH / SHRUB AND STUMP
- EDGE OF WOODED AREA
- WETLAND
- BUILDING
- FENCE (UNIDENTIFIED)
- BARBED WIRE FENCE
- CHAIN LINK FENCE
- ELECTRIC WIRE FENCE
- WOOD FENCE
- WOVEN WIRE FENCE
- PLATE BEAM GUARDRAIL
- CABLE GUARDRAIL
- POST / BOLLARD
- RETAINING WALL

PROPOSED

- STREET CENTERLINE
- RIGHT-OF-WAY
- PERMANENT EASEMENT
- TEMPORARY EASEMENT
- CONSTRUCTION LIMITS
- SANITARY SEWER, BULKHEAD AND MANHOLE
- FORCE MAIN
- SANITARY SERVICE AND CLEANOUT
- WATER MAIN, TEE, HYDRANT, BULKHEAD AND VALVE
- WATER VALVE MANHOLE, REDUCER, BEND AND CROSS
- WATER SERVICE AND CURB STOP BOX
- STORM SEWER, MANHOLE AND CATCH BASIN
- CULVERT AND APRON ENDWALL
- DRAIN TILE
- DITCH / SWALE
- RIPRAP
- STREET NAME SIGN
- SIGN (NON STREET NAME)
- RETAINING WALL

NOTE:

THE SUBSURFACE UTILITY QUALITY INFORMATION IN THIS PLAN IS LEVEL D. THIS UTILITY QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-22, ENTITLED "STANDARD GUIDELINES FOR INVESTIGATING AND DOCUMENT EXISTING UTILITIES".

THE CONTRACTOR SHALL CALL THE ONE CALL SYSTEM AT 811 BEFORE COMMENCING EXCAVATION.

MINNESOTA DEPARTMENT OF TRANSPORTATION

PINE COUNTY, MINNESOTA

CONSTRUCTION PLANS
FOR
TRAFFIC SIGNALS, ADA PED RAMPS, STORM SEWER, BITUMINOUS RECLAMATION, GRADING, AGGREGATE BASE, BITUMINOUS PAVING, CONCRETE CURB AND GUTTER, CONCRETE SIDEWALK, SIGNING AND STRIPING

CSAH 7 & 13TH STREET SW TRAFFIC SIGNAL

SAP 058-607-027

GROSS LENGTH 905.0 FEET 0.171 MILES
NET LENGTH 905.0 FEET 0.171 MILES

SECTION, TOWNSHIP, RANGE: S32&33, T39N, R21N



N

N.T.S.

PROJECT LOCATION



CITY OF PINE CITY,
PINE COUNTY

811 Know what's **below.** **Call** before you dig.

GOVERNING SPECIFICATIONS

THE 2025 EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION" SHALL GOVERN EXCEPT AS MODIFIED BY THE SPECIFICATIONS FOR THIS PROJECT.

ALL TRAFFIC CONTROL DEVICES SHALL CONFORM TO THE LATEST EDITION OF THE MINNESOTA MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES, INCLUDING THE LATEST FIELD MANUAL FOR TEMPORARY TRAFFIC CONTROL ZONE LAYOUTS.

INDEX

SHEET NO.	DESCRIPTION
1	TITLE SHEET
2	STATEMENT OF ESTIMATED QUANTITIES
3	CONSTRUCTION NOTES
4	DETAILS
5-10	MNDOT STANDARD PLANS
12-13	TYPICAL SECTIONS
14	ALIGNMENT PLAN
15	STAGING PLAN
16	DETOUR PLAN
17-18	TRAFFIC CONTROL PLAN
19	REMOVAL PLAN
20	SITE PLAN
21	CSAH 7 PLAN AND PROFILE
22	EROSION CONTROL AND RESTORATION PLAN
23	INTERSECTION DETAILS
24-26	SIGNING AND STRIPING PLAN
27-32	CROSS SECTIONS
T1-T12	TRAFFIC SIGNAL PLANS

THIS PLAN CONTAINS 44 SHEETS.

DESIGN DESIGNATION

STOPPING SIGHT DISTANCE BASED ON:
3.5' HEIGHT OF EYE — 2' HEIGHT OF OBJECT

CSAH 7
SAP 058-607-027

GROSS LENGTH	825 FEET 0.156 MILES
NET LENGTH	825 FEET 0.156 MILES
DESIGN	9 TON
DESIGN SPEED	40 M.P.H.
R-VALUE	30
ESALS	1,576,000
EXISTING A.D.T. (2025)	11,000
20 YR. PROJECTED A.D.T. (2045)	13,100
% HCADT (2045)	4.41 %
FUNCTIONAL CLASSIFICATION	MAJOR COLLECTOR
NO. OF TRAFFIC LANES	2
NO. OF PARKING LANES	0

APPROVED:

CITY ENGINEER — DATE

APPROVED:

COUNTY ENGINEER — DATE

REVIEWED FOR COMPLIANCE WITH STATE AID RULES/POLICY

DISTRICT STATE AID ENGINEER — DATE

APPROVED FOR STATE AID FUNDING

STATE AID ENGINEER — DATE

PINE COUNTY, MINNESOTA

SEH
PHONE: 651.490.2000
3535 VADNAIS CENTER DRIVE
ST. PAUL, MN 55110-3507
www.sehinc.com

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

SUSAN ULVENES, PE
Signature

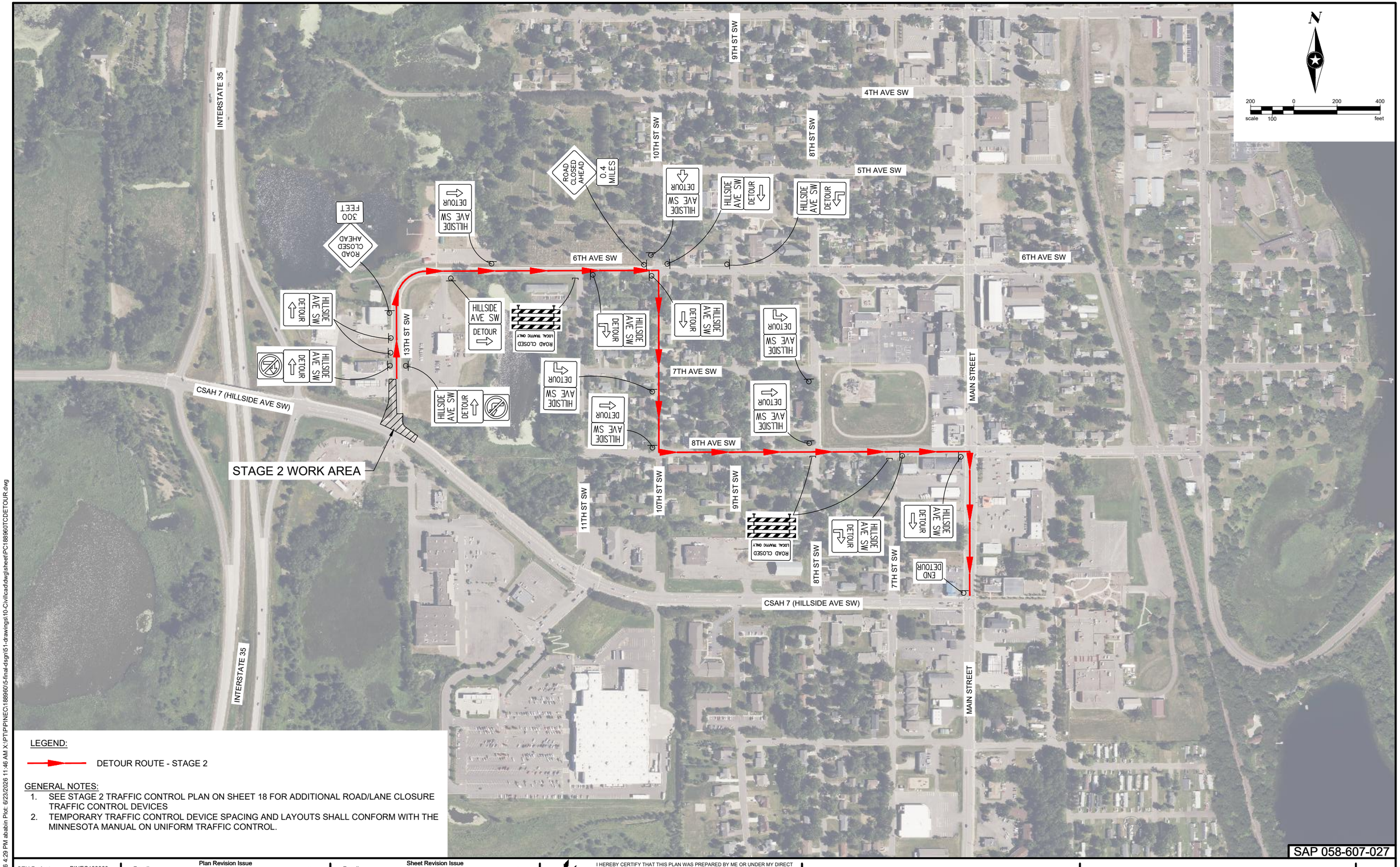
Date: 06-23-26 Lic. No. 57904

PROJECT NO.
PINEC188960

1 of 44

SAP 058-607-027

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LEGEND:

DETOUR ROUTE - STAGE 2

GENERAL NOTES:

1. SEE STAGE 2 TRAFFIC CONTROL PLAN ON SHEET 18 FOR ADDITIONAL ROAD/LANE CLOSURE TRAFFIC CONTROL DEVICES
2. TEMPORARY TRAFFIC CONTROL DEVICE SPACING AND LAYOUTS SHALL CONFORM WITH THE MINNESOTA MANUAL ON UNIFORM TRAFFIC CONTROL.

SAP 058-607-027

SEH Project	PINEC188960
Drawn By	AB
Designed By	--
Checked By	--

Rev.#	Plan Revision Issue Description	Date
.		
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.		
.		

Rev.#	Sheet Revision Issue Description	Date
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.		
.		
.		

SEH

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

SUSAN ULVENES, PE
DATE 06-23-26 LICENSE NO. 57904

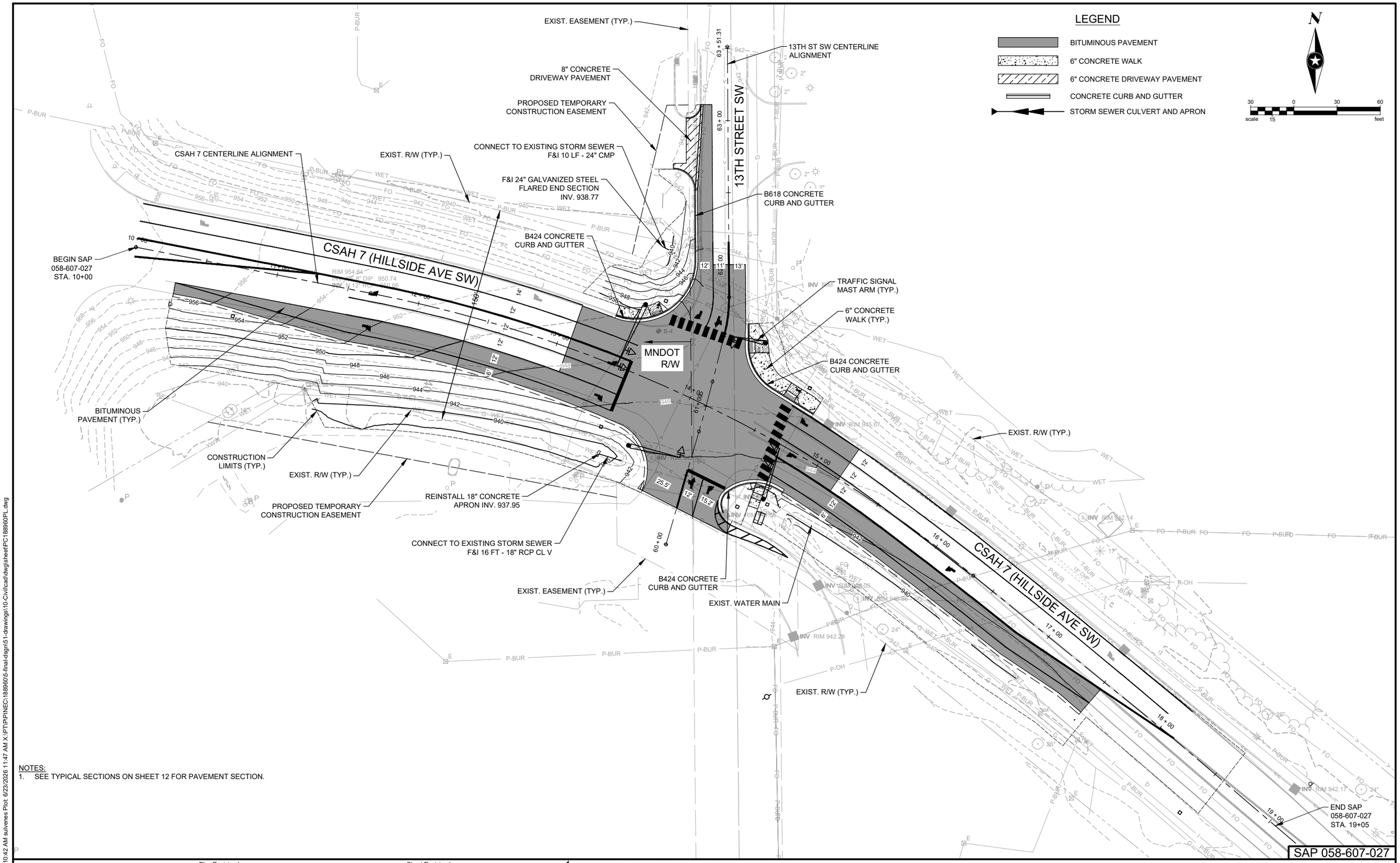
CSAH 7 & 13TH ST TRAFFIC SIGNAL

PINE COUNTY, MINNESOTA

DETOUR PLAN STAGE 2

16 of 44

Save: 6/22/2026 4:29 PM ababin Plot: 6/23/2026 11:46 AM X:\PT\PPINEC\188960\5-final-dsgn\51-drawings\10-Civil\cad\dwg\sheet\PC188960TCDETOUR.dwg



NOTES:
1. SEE TYPICAL SECTIONS ON SHEET 12 FOR PAVEMENT SECTION.

SEH Project	PINEC188960	Rev.#	Plan Revision Issue Description	Date	Rev.#	Sheet Revision Issue Description	Date	
Drawn By	AB	.			.			
Designed By	--	.			.			
Checked By	--	.			.			

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

SUSAN ULVENES, PE
DATE 06-23-26 LICENSE NO. 57904

CSAH 7 & 13TH ST TRAFFIC SIGNAL
PINE COUNTY, MINNESOTA

SITE PLAN

20 of 44

Save: 6/22/2026 10:42 AM sulvenes Plot: 6/23/2026 11:47 AM X:\PTI\PI\PINEC\188960\5-final-dsgn\51-drawings\10-Civilcad\dwg\sheet\PC188960PL.dwg

CITY OF PINE CITY
RESOLUTION NO. 2026-32

A RESOLUTION APPROVING COUNTY PROJECT WITHIN MUNICIPAL CORPORATE LIMITS (STATE AID FOR LOCAL TRANSPORTATION)

WHEREAS, plans for State Aid Project (SAP) No. 058-607-027, showing the proposed alignment, profiles, grades, and cross-sections for the construction, reconstruction, or improvement of County State-Aid Highway (CSAH) No. 7 within the corporate limits of the City of Pine City as a State Aid Project have been prepared and presented to the City;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pine City, Minnesota, that the plans for SAP 058-607-027 are hereby approved in all respects.

Adopted by the City Council of the City of Pine City, Minnesota, this 1st day of July 2026.

CERTIFICATION

State of Minnesota

County of Pine

City of Pine City

I hereby certify that the foregoing Resolution No. 2026-32 is a true and correct copy of a resolution adopted by the City Council of the City of Pine City, Minnesota, at a regular meeting held on the 1st day of July 2026, as shown by the records of the City in my custody.

CITY OF PINE CITY

_____

Mayor

ATTEST:

_____

City Administrator

(SEAL)

To: Pine City Council, c/o Marcy Peterson, City Administrator
From: Anthony Olson
Date: June 18, 2026
Re: Expression of Interest, City Council Appointment

Please accept this as my formal expression of interest in the vacant Pine City Council seat. I believe my background, my current service to this community, and my familiarity with the work already in front of this council make me well suited to fill this role. I'm 31 years old, I grew up in Pine City, and my wife and I have lived here continuously since February 2021.

A little about my background. Early in my career I worked in loss mitigation, helping active-duty service members and their families avoid losing their homes under the Servicemembers Civil Relief Act, and later doing the same work after Hurricane Harvey, Hurricane Michael, California wildfires, and other natural disasters. I sat across from people who were losing their housing because of things largely outside their control: a deployment, a spike in insurance costs, a tax bill they couldn't absorb, the loss of a loved one. That work taught me what the end of the road looks like when policy fails someone, or when the financial pressures that local government directly influences pile up faster than a family can handle.

My wife and I spent a few years working across the country before coming back, because Pine City is where we wanted to settle down. Once we returned I ran a property and casualty insurance agency, where I worked with homeowners and business owners alike. That work showed me one of the mechanisms behind those pressures: how rates climb, how coverage gaps form, and how costs that seem manageable one year quietly become unmanageable the next, for families and businesses in equal measure.

Then I worked at the Pine County Assessor's Office, where I saw the local government side of the same equation. The assessor determines the value, but it's the levy decisions made by local government that determine what people actually pay. I talked with young families who had just bought their homes and were already struggling to keep up, longtime residents who'd built this city and were starting to wonder if they could afford to stay, and small business owners watching their property costs climb alongside everything else. I learned how levies get set, where the money goes, and how those decisions ripple out to the people paying the bills.

Now I work as an HR Generalist in public sector human resources: personnel policy, employment law compliance, and labor contract administration under Minnesota and federal statutes. The frameworks that govern public employees, including the Public Employment Labor Relations Act (PELRA), are what I work inside every day. That's the same legal foundation Pine City operates under, so the HR side of what this council deals with isn't unfamiliar territory for me.

I've also served on the Pine City HRA board since October 2025, where I've been part of the discussions on Hillside Court and the grant process tied to it. And I've attended nearly every council meeting since October, either in person or by listening to the recording afterward, so I'm not coming into this cold. I've followed the personnel changes, the policy updates, the fee discussions, most of what's been on the agenda. Between that and working in local government myself day to day, I don't think I'd need the adjustment period a new member might normally require. I'm already inside a lot of this.

If I'm appointed, my approach would be pretty simple. I do my homework before I vote, I ask questions when something isn't clear, and I make decisions based on what the evidence shows. I think good governance is about doing the work before the vote, being honest about what you know and don't know, and keeping the focus on the people the decisions actually affect.

Growing up here means I know what this town means to people. Across every job I've had, the people on the other side of the table were never abstract: they were a family trying to stay in their house, a retiree watching their costs climb, a small business owner watching their margins tighten, a worker wondering if this city still has a place for them. Some of those conversations happened right here in Pine City. I care about this being a place where the people who built it can afford to stay, where businesses can afford to grow, and where the families arriving now can afford to put down roots. This community shaped who I am, and I'm ready to give back.

Thank you for your consideration.

Sincerely,

Anthony Olson

Standard Responses

Municipal Liquor:

Municipal liquor stores (or "munis") in Minnesota were established following the repeal of Prohibition in 1933. They began as a mechanism for cities to control the sale of alcohol locally, driven by the desire to prevent the return of unregulated, "disreputable" saloons and to ensure community oversight. Over time Cities realized that there is an added benefit of generating municipal revenue that offsets taxes for public services.

The City of Pine City opened its city owned liquor operations in 1954. It was an on/off-sale operation called the “Muni”.

Enterprise Fund:

A liquor enterprise fund is a self-sustaining, not taxpayer funded, municipal accounting entity used to manage government-run liquor sales, where revenue from alcohol sales covers operating costs. These funds operate like private businesses, separating profits from the general fund to finance specific public services, promote controlled distribution, and generate revenue for the community.

City Lease to Own Liquor Store Space:

The proposed new liquor store would be part of a multi-use development. Three- four retail stores on the main level and apartments on three levels above. The city would lease to own the space which would house the liquor store only.

What will happen to location downtown?

The building downtown will not be left empty. Over the years general upkeep and maintenance have been done on the building, including but not limited to a new roof, new siding and windows, a new furnace and cleaning of the interior ductwork.

Discussions have been held to determine if moving the city hall offices back downtown and selling the current building is the best decision for filling the liquor store building downtown. If not City Hall, there will be a city department moving into the liquor store downtown.

Why do we need to move?

All retail chains and businesses set sales per square foot parameters and goals. Once a business reaches specified sales per square foot, then they should be looking to see how they can expand their sales floor to maximize the increase in sales potential. For liquor operations, sales per square foot are $450. Currently, the Voyageur Bottle Shop has sales of over $1200. We have a basement (14 stairs) where we have our overstock products that are in plastic bottles. We are unable to buy larger buys to help our costs because we do not have the room both on the shelf and in the backroom. A larger location will allow for the ability to buy bigger deals at lower costs (reducing our retail prices), less employee touches on the products because we can put a whole case on the shelf. More space for a broader variety of products, allowing us to keep products and expand choices.

Having everything located on one level reduces the risk of employee injury and product breakage.

In addition, moving to a more visible, higher traffic area near a main artery increases sales. The goal is to increase Net profits to allow the liquor operation to make larger transfers to the general fund for the benefit of the local taxpayer.

Why is a transfer to the General Fund or Capital Fund important?

In 2025, the liquor store made a transfer of $150,000 into the general fund. That is equivalent to 1.5% tax levy savings to residents and businesses.

Over the past 20+ years, the liquor store has transferred over $2.5 million into the general fund which has been used for tax relief, parks improvements, and a contribution towards a fire truck purchase. The liquor operations has also made the comment to transfer $30k into the FD fund for the current 9 year contract to help reduce the amount the local townships pay for the fire protection.

Staffing

Our staff has many years combined experience in the liquor business. Their knowledge of the various products is a benefit to our customers. A majority of our employees are currently part-time and offer flexibility to cover the influx of sales based on our trade area. The amount of people in our community more than doubles in the summer months. Our employees are dedicated to the success of the liquor operations.

Orvis Property Memo for RFP

Date: July 1, 2026
From: Tabitha Pickett, City Planner; Adam Zemek, Fire and Life Safety Inspector; Tom Miller, Fire Chief; and Jason Chapman, Public Works Director.

At the June 17, 2026 City Council meeting, Council tabled consideration of the EDA's proposed Request for Proposals (RFP) for grading improvements on the Orvis Property to allow for review by City staff, including the City Planner, Fire Chief, Fire & Life Safety Inspector, and Public Works Director.

Staff conducted a site visit on June 24, 2026, and reviewed the geotechnical and environmental information previously prepared for the property. Staff has also obtained aerial drone footage, which is attached for Council review. While much of the overgrowth is visible in the drone footage, staff's on-site inspection identified numerous abandoned and discarded items throughout the property, including a camper, bicycle, concrete pad, barbed wire fencing, and other debris. Due to the density of the vegetation, many of these items are not readily visible in the aerial imagery, making it difficult to fully assess site conditions without first clearing the property.

Staff also reviewed the geotechnical, wetland delineation, biological review, and environmental reports previously completed for the property (attached). The geotechnical investigation identified several concerns that may affect future site development, including surficial organic soils requiring removal, moisture-sensitive clay soils, groundwater conditions, equipment mobility limitations, and potential difficulties achieving proper soil compaction. In addition, previous environmental investigations identified approximately 23.5 acres of wetlands within the larger property area and noted the presence of migratory bird habitat within the site.

During the site visit, staff further noted that there is currently no established access road serving the property. Upon entering from Grantit Road, the route immediately splits into a "Y," with one path leading to a private driveway and the other consisting of an overgrown trail leading toward the former homestead site. Staff believes that future development of both the Orvis Property and Outlot A will require construction of a roadway or other improved access route to provide safe and reliable access throughout the site.

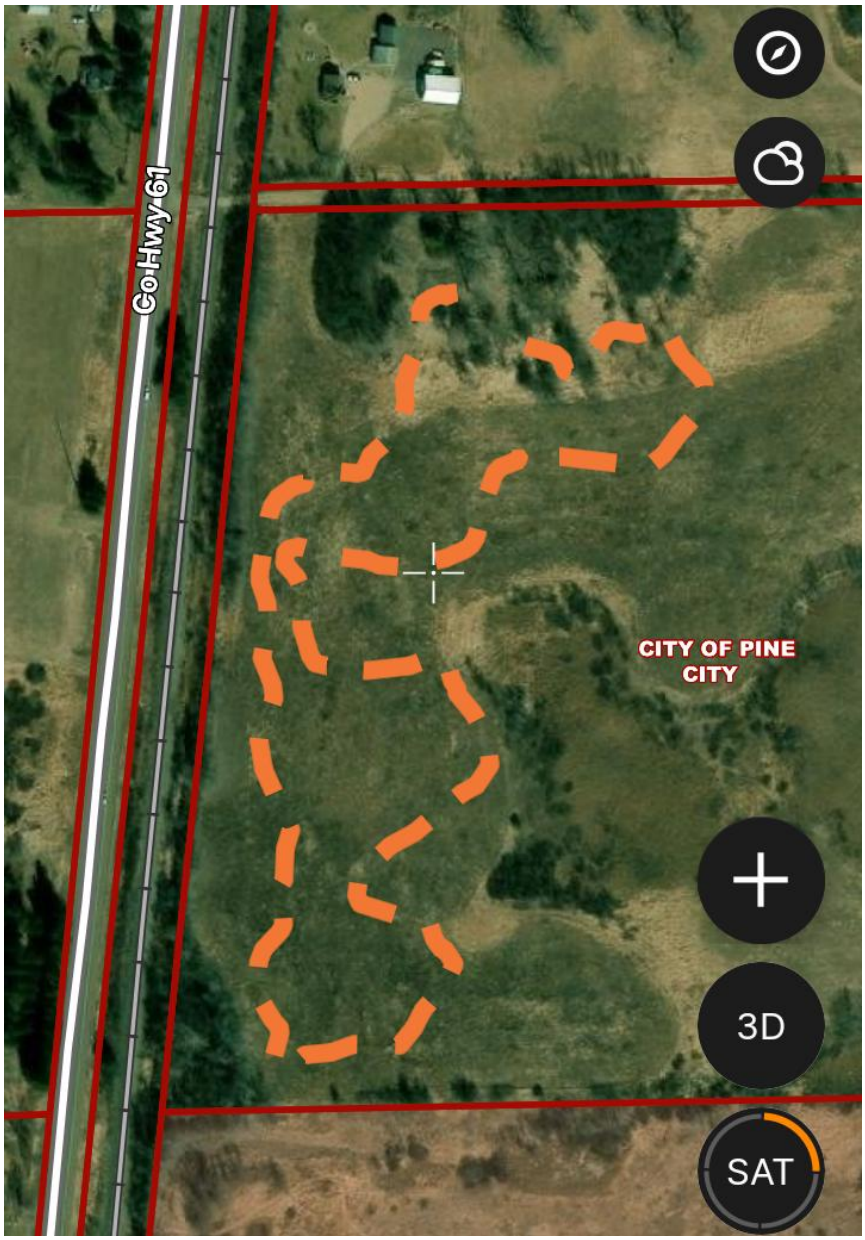
Based on the site visit, drone footage, and review of the available reports, staff recommends that the property be cleared prior to proceeding with a grading RFP. Staff believes that removal of the significant vegetation, brush, and remaining site debris, potentially through a controlled burn and subsequent site cleanup, would provide a more accurate understanding of site conditions and allow for more competitive and reliable grading proposals.

At this time, staff recommends postponing issuance of the grading RFP until vegetation management, site cleanup, and access considerations can be further evaluated. Staff believes addressing these issues first will result in a more cost-effective and informed approach to future development of the Orvis Property.

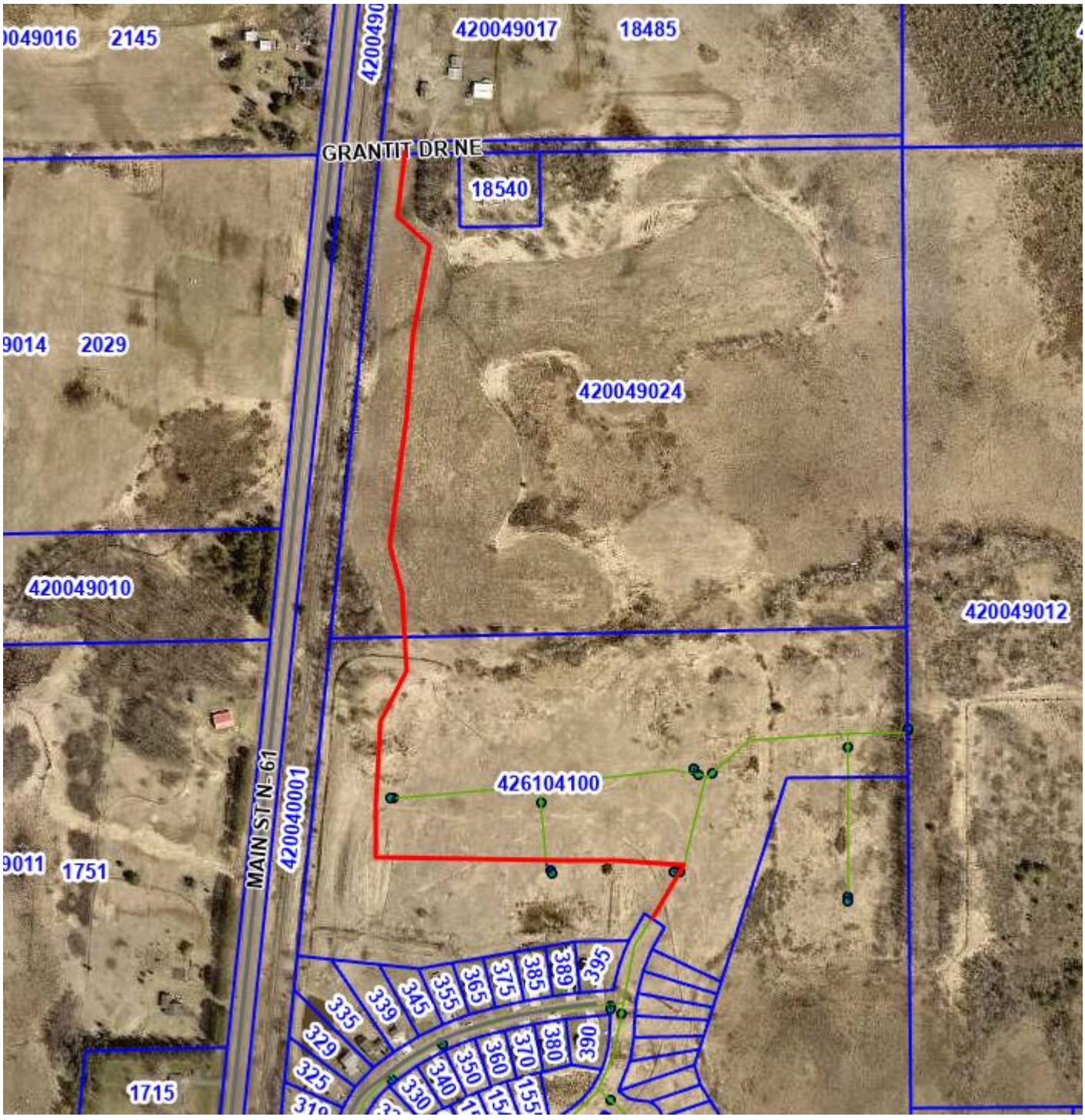
This Beacon map shows the wetlands on site:



This map shows the route we drove through the property:



This map shows where a proposed road would be recommended to go:



Wetland Delineation Report

Fawn Meadows Property

Pine City, Pine County, Minnesota



DATE of Delineation 4/20/2021

MSA PO# 08181015

Wetland Delineation Report

Fawn Meadows Property
Pine City, Pine County, Minnesota
MSA Project No. 0818015

May 2021

Prepared by:

332 W. Superior Street, Suite 600
Duluth, MN 55802
Phone: (218) 722-3915

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Figure 2 NRCS Soil Survey Map
Figure 3 National Wetland Inventory (NWI) Map
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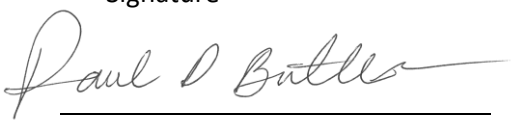
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Appendix A ACOE Wetland Determination Data Forms
Appendix B NRCS Soil Survey Data
Appendix C Site Photographs
Appendix D Precipitation Data

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Certification

MSA Professional Services, (Inc.) (MSA) has prepared this wetland delineation report for the exclusive use of the City of Pine City, along their designated agents and applicable governmental agencies. The services performed by MSA for this project have been conducted in a manner consistent with the level of skill and care ordinarily exercised by other members of the profession currently practicing in this field. This wetland delineation report was prepared in accordance with generally accepted wetland determination/delineation practices and principles of this time and location. No other warranty, expressed or implied, is made.

Name	Signature	Date
Paul Butler Wetland Delineator Report Preparer		5/15/2021
Jeffrey K. Anderson, P.E. Report Reviewer WDCP#1121		5/15/2021

Company Mailing Address:
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EXECUTIVE SUMMARY

A wetland delineation was performed by MSA Professional Services, Inc. (MSA) on properties identified as Pine County PINS: 420049024 and 426104100 in Pine City, Pine County, Minnesota for evaluation of existing conditions. The site is the currently undeveloped. The wetland delineation was completed on the area depicted on Figures 1 and 4. The delineation was completed on approximately 70 acres of property in Section 21 of Township 37 North, Range 21 West in the Pine City, Pine County, Minnesota.

The utilized delineation methods were based on the *"US Army Corps of Engineers (ACOE) Wetlands Delineation Manual"* (Technical Report Y-87-1) and the January 2012 Regional Supplement to the Corp of Engineers Wetland Delineation Manual: Northcentral/ Northeast. Transects were used to document the vegetation, hydrology and soil patterns required to determine the wetland boundary. The wetland boundaries were marked with wetland delineation ribbon and surveyed using a Trimble Geo7X GPS unit.

The 7.5 minute Pine City topographic quadrangle map, the NRCS Soil Survey and the National Wetland Inventory Map (NWI) were reviewed prior to this delineation and revealed the presence of likely wetlands on the subject property.

No mapped soil units have been described by the Natural Resource Conservation Service (NRCS) on this property. The NRCS soil survey has no data available for these properties.

This wetland delineation identified (6) wetland areas. Wetland areas 1, 2, 3, 5 and 6 all share characteristics of a Type 2 (Wet Meadow) wetland with some intermixed Type 6 and Type 7 forested features. Wetland area 4 has characteristic of a Type 3 (Shallow Marsh) wetland.

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INTRODUCTION

A wetland delineation was performed by MSA Professional Services, Inc. (MSA) on properties identified as Pine County PINS: 420049024 and 426104100 in Pine City, Pine County, Minnesota for evaluation of existing conditions. The site is the currently undeveloped agricultural and vacant land. The wetland delineation was completed on the area depicted on Figures 1 and 4. The delineation was completed on approximately 70 acres in a portion of the area listed below.

Section 21 of Township 37 North, Range 21 West

The location of the subject property is shown on Figure 1. The delineation was completed on April 20th 2021 by Paul Butler of MSA Professional Services. This report presents the methods and findings for this wetland delineation.

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METHODS

WETLAND DETERMINATION RESOURCES

Wetland determinations were made using the methods and resources found in the following manuals:

- U.S. ACOE Wetland Delineation Manual (USACE, 1987);
- Regional Supplement to the Corp of Engineers Wetland Delineation Manual: Northcentral and Northeast (January 2012); and
- The National Wetland Plant List for the Northcentral and Northeast Region (2014).

OFF-SITE DATA COLLECTION

Preliminary data gathering for the project was completed to compile available, offsite sources of information useful in making a wetland determination. The following information was obtained prior to conducting the field evaluation to provide a basis for wetland evaluation on the property:

- USGS 7.5-minute Adams Topographic Quadrangle (Figure 1);
- NRCS Soil Survey (Figure 2, Appendix B); and
- National Wetland Inventory Map (Figure 3).

The reviewed resources all provided indicators of potential wetland on the subject property, with the exception of the NRCS, which had no digital data available for the area.

ON-SITE DATA METHODS

A Routine Onsite Determination was completed for this project. At each observation point (wetland and upland), a Wetland Determination Data Form – Northcentral and Northeast Region was completed. The Determination Forms for this project are attached in Appendix A. The following information was collected at each observation point:

1. A determination of the presence or absence of normal circumstances;
2. Observations of primary and secondary indicators of wetland hydrology;
3. An assessment of the dominant hydrophytic and upland plant communities using current approved vegetation assessment methods;
4. The plant species indicator status, following categories outlined in Table 1 of the USACE 1987 Manual; and
5. Soil characteristics, such as soil color and texture and the presence or absence of redoximorphic features.

The wetland boundary along each transect was determined based on changes in the vegetation, hydrology, topography and/or soil type. This boundary was marked with pink wetland delineation flagging and the coordinates of each flag was surveyed with a Trimble® Geo7X GPS unit.

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RESULTS

SITE DESCRIPTION

The City of Pine City is in the preliminary stages of preparing an application to Minnesota Department of Employment and economic development (DEED) to certify the site as "Shovel Ready" for development opportunities on properties identified as Pine County PIN: 420049024 and 426104100 in Pine City, Pine County, Minnesota for evaluation of existing conditions. The site is the currently undeveloped agricultural and vacant land, which consists of the area depicted on Figures 1 and 4. The delineation was completed on approximately 70 acres of property in Section 21 of Township 37 North, Range 21 West in Pine City, Pine County, Minnesota.

The properties are undeveloped and used for agricultural purposes.

FIELD OBSERVATIONS

Figure 4 presents the wetland boundary delineated on the subject property. Data point (test pit) locations DP-1, DP-2, DP-3, DP-4, DP-5, DP-6, DP-7 and DP-8 are shown and labeled. DP-1, DP-3, DP-5, and DP-7 were collectede in the wetland. The information pertaining to the wetlands delineated for this fieldwork is discussed below. Vegetation data is separated by stratum and the field data sheets are attached in Appendix A. Photographs of field conditions encountered are presented in Appendix C.

WETLAND AREA 1 – Type 2 (Wet Meadow) Wetland
Wetland area 1 is generally a small depression wetland comprised of Type 2 (Wet Meadow) wetland. Wetland area 1 comprises approximately **0.29 acres (15,523 ft^2)** of the subject site and no data points were collected due to its similarities with Wetland Area 2.

WETLAND AREA 2 – Type 2 (Wet Meadow) Wetland
Wetland area 2 is generally a small depression wetland comprised of Type 2 (Wet Meadow) wetland. Wetland area 2 comprises approximately **0.64 acres (27,833 ft^2)** of the subject site and data point DP-1 was used for wetland characteristic documentation and delineation. Wetland Area 2 shares common characteristics as Wetland Area 1.

Data Point DP-1 (Type 2 Wet Meadow Wetland)

- Hydrology – Wetland hydrology indicators observed at data point DP-1 included: Surface Water (A1); High Water Table (A2); Saturation (A3); FAC Neutral Test (D5); and Geomorphic Position (D2).
- Vegetation – **Trees –** none. **Saplings/Shrubs** – none. **Herbaceous** – Reed Canary Grass (*Phalaris arundinacea,* FACW) and Woolgrass (*Scirpus cyperinus*, OBL).
- Soil – The soil within this portion of the wetland complex was classified as a Loamy Clay with a matrix color of 10YR 2/2 from 0-12 inches bgs. Hydric soil indicator 2 cm Muck (A10) was met at DP-1.

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WETLAND AREA 3 – Type 2/6 (Wet Meadow/ Scrub Shrub) Wetland

Wetland area 3 is generally a large backwater wetland comprised of Type 2/6 (Wet Meadow/ Scrub Shrub) wetland. Wetland area 3 comprises approximately **22.29 acres (970,985 ft^2)** of the subject site and data point DP-3 was used for wetland characteristic documentation and delineation.

Data Point DP-3 (Type 2/6 (Wet Meadow/ Scrub Shrub) Wetland)

- Hydrology – Wetland hydrology indicators observed at data point DP-3 included: Surface Water (A1), High Water Table (A2), Saturation (A3), FAC Neutral Test (D5) and Geomorphic Position (D2).
- Vegetation – **Trees –** none. **Saplings/Shrubs** –Pussy Willow (*Salix discolor*, FACW) and Slender Willow,(Salix petiolaris, FACW). **Herbaceous** – Reed Canary Grass (*Phalaris arundinacea,* FACW) and Slough Sedge (*Carex arthrodes,* OBL).
- Soil – The soil within this portion of the wetland complex was classified as a mucky peat with a matrix color of 10YR 2/2 from 0-4 inches bgs. and a loamy clay with a matrix color of 10YR 2/2 from 4-12 inches bgs. Hydric soil indicator 5 cm Mucky Peat was met at DP-3.

WETLAND AREA 4 – Type 3 (Shallow Marsh) Wetland

Wetland area 4 is generally a small man made wetland comprised of Type 3 (Shallow Marsh) Wetland. Wetland area 4 comprises approximately **0.03 acres (1,169 ft^2)** of the subject site and No data points were collected due its small size and apparent man made characteristics.

WETLAND AREA 5 – Type 2 (Wet Meadow) Wetland

Wetland area 5 is generally a small man made wetland comprised of Type 2 (Wet Meadow) wetland. Wetland area 5 comprises approximately **0.47 acres (20,689 ft^2)** of the subject site and data point DP-5 was used for wetland characteristic documentation and delineation.

Data Point DP-5 (Type 2 (Wet Meadow) Wetland)

- Hydrology – Wetland hydrology indicators observed at data point DP-5 included: Surface Water (A1); High Water Table (A2); Saturation (A3); Drainage Pattern (B10); FAC Neutral Test (D5); and Geomorphic Position (D2).
- Vegetation – **Trees –** none. **Saplings/Shrubs** – None. **Herbaceous** – Broadleaf Cattail (*Typha latifolia, OBL*), Sphagnum Moss (*Sphagnum L*, OBL) and Slough Sedge (*Carex arthrodes*, OBL).
- Soil – The soil within this portion of the wetland complex was classified as a mucky peat with a matrix color of 7.5YR 2.5/1 from 0-10 inches bgs. and a silty loam with a matrix color of 7.5YR 4/1 from 10-15 inches bgs. Hydric soil indicators Thick Dark Surface (A12) and 5 cm Mucky peat were met at DP-5.

WETLAND AREA 6 – Type 2/7 (Wet Meadow and Forested Swamp) Wetland

Wetland area 6 is a small depression wetland comprised of Type 2/7 (Wet Meadow and Forested Swamp) wetland features. Wetland Area 6 comprises approximately **0.13 acres (5,797 ft^2)** of the subject site and no data points were collected due to its similarities with Wetland Area 3.

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Upland Site Information

Data points DP-2, DP-4 and DP-6 were collected to document upland conditions on the subject property. Nearby upland vegetation consisted primarily of Quaking Aspen, Red Clover, Common Milkweed, Dandelion and Common Tansy. The soil profiles at the above-referenced test pits did not meet the hydric soil indicators described in technical guidance documents and was generally a Silt loam to a defined Silty Loamy Clay after 12 inches bgs. in most test pits.

Precipitation Data

Precipitation data was reviewed prior to the site visit. Upon reviewing the precipitation data related to – Pine City, Pine County, Minnesota for the months of March, February and January, have a three month score of 15 which is within the wetter than normal criteria. Hydrology within the Wetlands in the area appear to be in wetter than normal conditions as observed with some water in the fields and draining.

Precipitation data for target wetland location:	
county: **Pine**	township number: **39N**
township name: **unnamed**	range number: **21W**
nearest community: **Pine City**	section number: **15**

Aerial photograph or site visit date:
Tuesday, April 20, 2021

Score using 1981-2010 normal period

values are in inches A 'R' following a monthly total indicates a provisional value derived from radar-based estimates.	first prior month: **March 2021**	second prior month: **February 2021**	third prior month: **January 2021**
estimated precipitation total for this location:	**2.76R**	**0.80R**	**0.67**
there is a 30% chance this location will have less than:	0.99	0.39	0.40
there is a 30% chance this location will have more than:	1.76	1.06	0.96
type of month: dry normal wet	**wet**	**normal**	**normal**
monthly score	**3 * 3 = 9**	**2 * 2 = 4**	**1 * 2 = 2**
multi-month score: 6 to 9 (dry) 10 to 14 (normal) 15 to 18 (wet)	**15 (Wet)**		

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WETLAND SUMMATION

This wetland delineation found approximately **23.92 acres (1,041,996 ft^2)** of Type 2 (Wet Meadow), Type 3 (Shallow Marsh), Type 6 (Scrub Shrub) and Type 7 (Forested Swamp) wetlands within the delineated portion of the subject property. The wetland area is identified on Figure 4 and summarized in the table below.

Wetland Area	Minnesota Wetland Classification	Wetland Type (Cowardin Classification)	Wetland Area (acre, ft^2)
Wetland Area 1	Type 2	PEM	0.29 acres (15,523 ft2)
Wetland Area 2	Type 2	PEM	0.64 acres (27,833 ft2)
Wetland Area 3	Type 2/ Type 6	PEM, PSS	22.29 acres (970,985 ft2)
Wetland Area 4	Type 3	PEM	0.03 acres (1,169 ft2)
Wetland Area 5	Type 2	PEM	0.47 acres (20,689 ft2)
Wetland Area 6	Type 2/ Type 7	PEM, PFO	0.13 acres (5,797 ft2)
		TOTAL	**23.92 acres (1,041,996 ft^2)**

SUMMARY & CONCLUSIONS

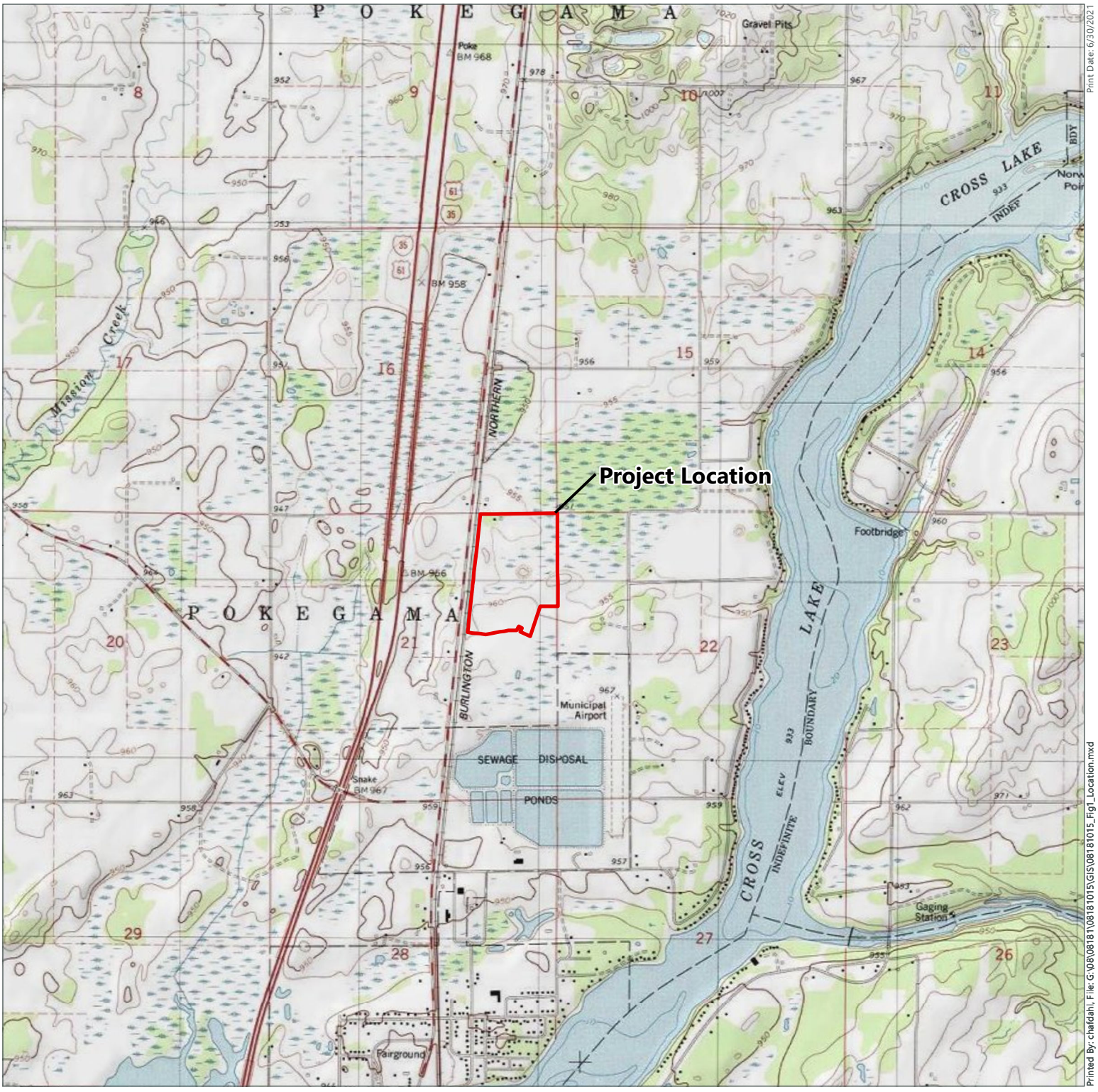
On April 20, 2021 a wetland delineation was performed by MSA Professional Services, Inc. (MSA) on properties identified as Pine County PINS: 420049024 and 426104100 in Pine City, Pine County, Minnesota for evaluation of existing conditions. The site is the currently undeveloped agricultural land. The wetland delineation was completed on the area depicted on Figures 1 and 4. The delineation was completed on approximately 70 acres of property in Section 21 of Township 37 North, Range 21 West in the Pine City, Pine County, Minnesota.

The USGS Pine City Topographic Quadrangle, NRCS soil survey information and the National Wetland Inventory (NWI) were reviewed prior to the delineation to provide background information pertaining to the presence of wetland on the property. The USGS topographic map and the NWI map did indicate the presence of likely wetlands on the subject property. The NRCS soil survey did not have digital data available.

This wetland delineation found approximately **23.92 acres (1,041,996 ft^2) of** Type 2 (Wet Meadow, Type 3 (Shallow Marsh), Type 6 (Scrub Shrub) and Type 7 (Forested Swamp) wetland on the property.

©May 2021 MSA Professional Services, Inc.

FIGURES



0 1,000 2,000 Feet

MSA

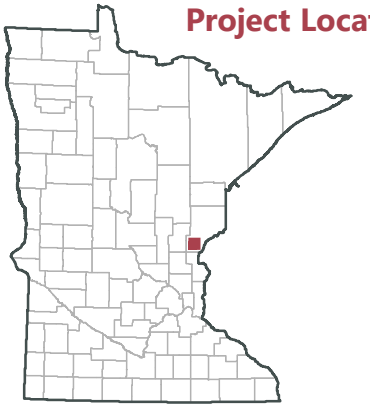
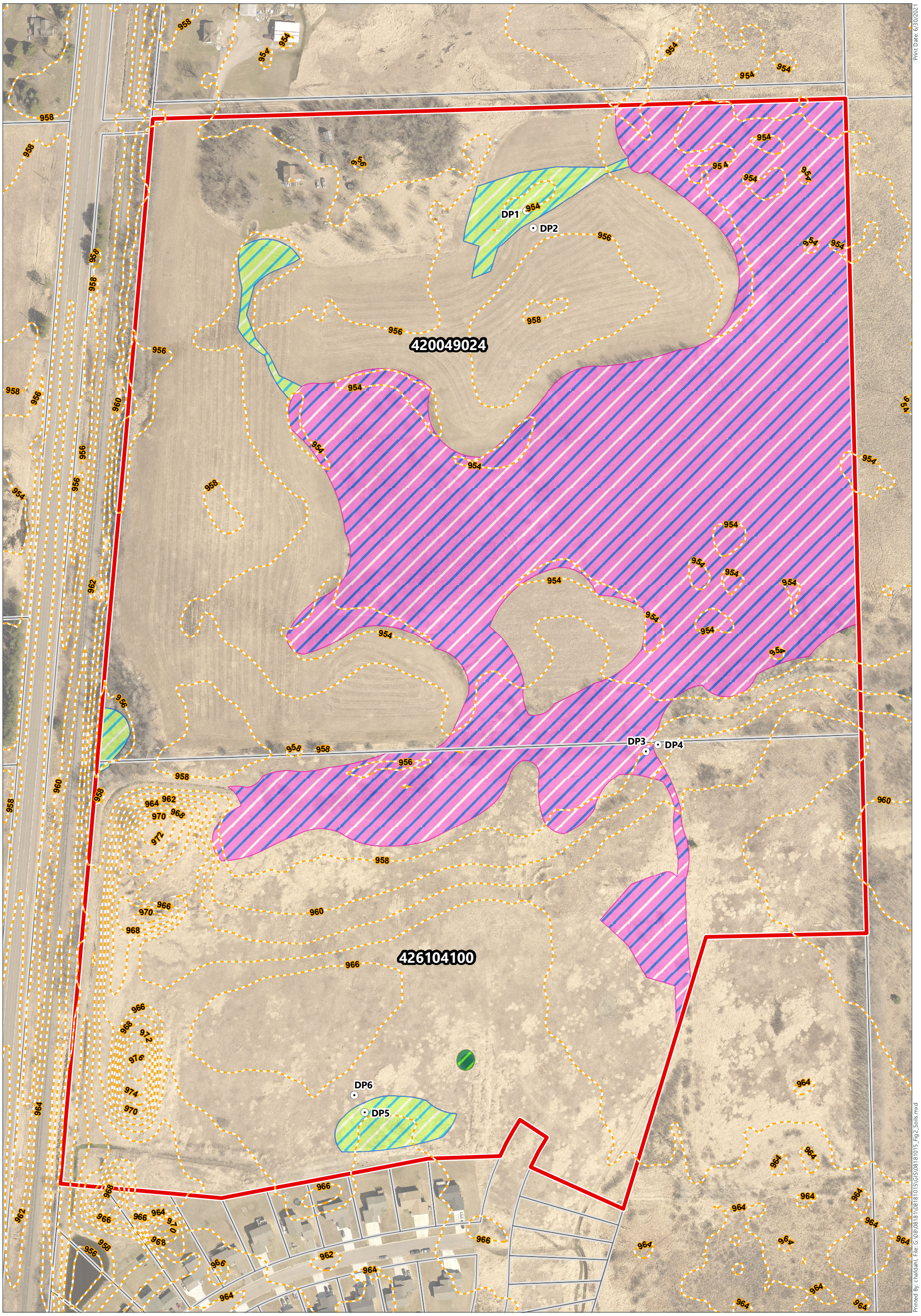


Figure 1

Project Location

Fawn Meadows
Pine City
Pine County, Minnesota



MSA

Note: NRCS Soils Survey data is not digitially availble for project area.

Data Sources:
Parcels, Roads, Contours: Pine County GIS
Aerial: Minnesota State SID
Wetland Points and Boundaries Delineated by MSA field staff (2021)

0 100 200 Feet

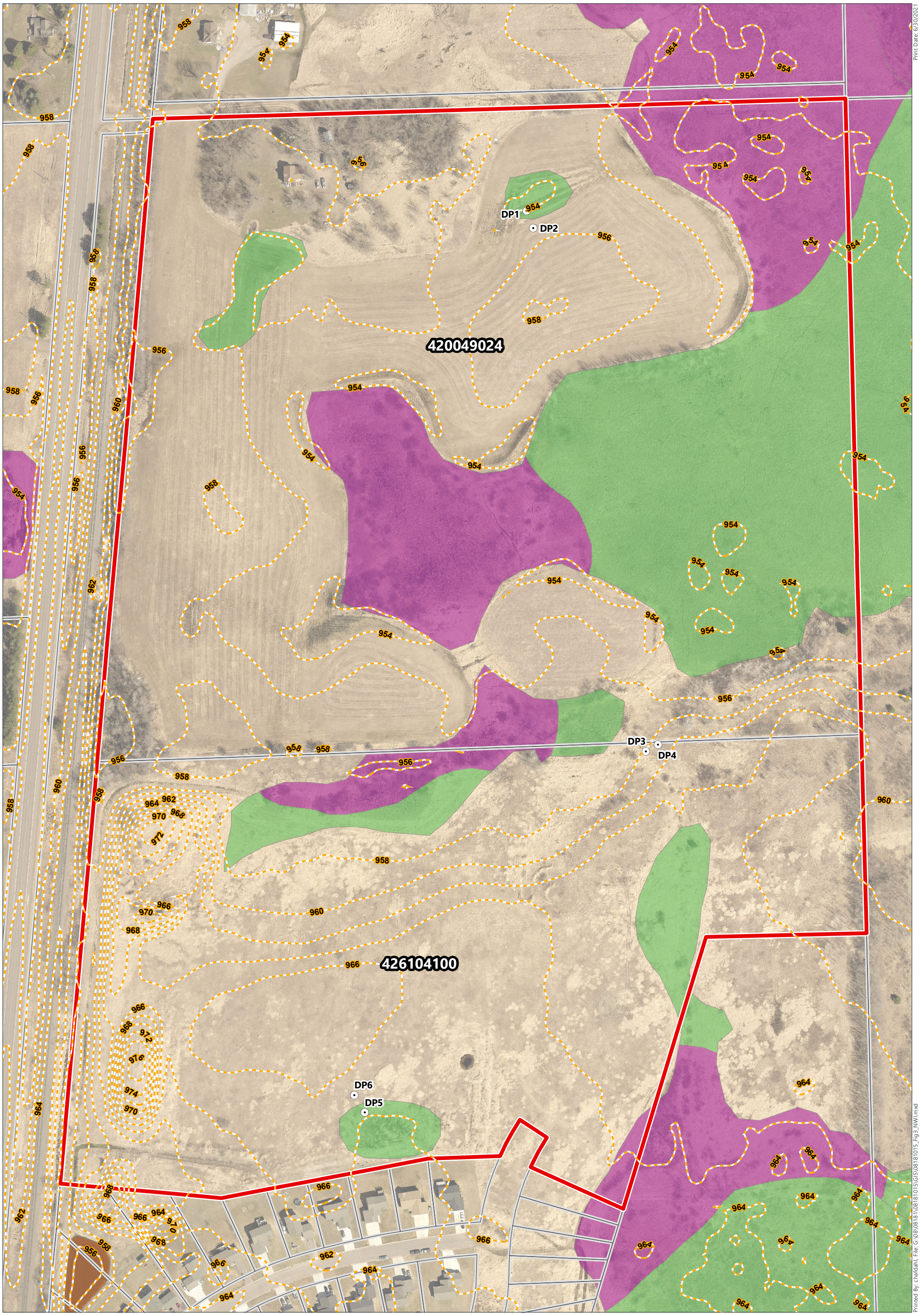
- Sample Point Location
- 2-Foot Contour
- Soil Types
- Parcels
- Project Area

Wetland Type

- Shallow Marsh
- Wet Meadow
- Wet Meadow/Scrub Shrub

Figure 2

Fawn Meadows
NRCS Soils
Pine City, Pine County, MN



MSA

Data Sources:
Parcels, Roads, Contours: Pine County GIS
NWI Wetlands: FWS Wetland Inventory
Aerial: Minnesota State SID

0 100 200 Feet

Sample Point Location
2-Foot Contour
Parcels
Project Area

NWI Wetland Type

Freshwater Emergent Wetland
Freshwater Forested/Shrub Wetland
Freshwater Pond

Figure 3

Fawn Meadows
NWI Wetlands

Pine City, Pine County, MN

WETLAND AREA 1
TYPE 2 (WET MEADOW)
12,523 SQ. FT.
0.29 ACRES

DP1

DP2

WETLAND AREA 2
TYPE 2 (WET MEADOW)
27,833 SQ. FT.
0.64 ACRES

420049024

WETLAND AREA 6
TYPE 2 (WET MEADOW)
5,797 SQ. FT.
0.13 ACRES

WETLAND AREA 3
TYPE 2 & 6
(WET MEADOW & SCRUB SHRUB)
970,985 SQ. FT.
22.29 ACRES

DP3

DP4

426104100

WETLAND AREA 5
TYPE 2 (WET MEADOW)
20,689 SQ. FT.
0.47 ACRES

DP6

DP5

WETLAND AREA 4
TYPE 3 (SHALLOW MARSH)
1,169 SQ. FT.
0.03 ACRES

Print Date: 7/27/2021

Printed By: chafdahl; File: G:\08\08181015\GIS\08181015_Fig4_WetlandFigure.mxd

MSA

Data Sources:
Pine County GIS
Wetland Points and Boundaries
Delineated by Field Staff Spring 2021

0 250 500 Feet

Data Point
Wet Ditch
2-Foot Contour
Parcels
Project Area
Shallow Marsh
Wet Meadow
Wet Meadow/Scrub Shrub

Figure 4
Fawn Meadows
Wetland Delineation
Pine City, Pine County, MN

APPENDIX A

WETLAND DETERMINATION DATA FORMS – NORTHCENTRAL & NORTHEAST REGION

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21

Applicant/Owner: City of Pine City State: MN Sampling Point: Pp1

Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N, R21W

Landform (hillslope, terrace, etc.): Basin Local relief (concave, convex, none): None

Slope (%): _____ Lat: _____ Long: _____ Datum: Pine County

Soil Map Unit Name: _____ NWI classification: PEM Type 2

Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No _____ (If no, explain in Remarks.)

Are Vegetation _____, Soil _____, or Hydrology _____ significantly disturbed? No Are "Normal Circumstances" present? Yes ✓ No _____

Are Vegetation _____, Soil _____, or Hydrology _____ naturally problematic? No (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present?	Yes ✓	No _____	**Is the Sampled Area within a Wetland?** Yes ✓ No _____
Hydric Soil Present?	Yes ✓	No _____	If yes, optional Wetland Site ID: Wetland Area 2
Wetland Hydrology Present?	Yes ✓	No _____	

Remarks: (Explain alternative procedures here or in a separate report.)

- PEM
- Small Basin Wetland At Fields edge.

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)

- ✓ Surface Water (A1)
- ✓ High Water Table (A2)
- ✓ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)

- ___ Surface Soil Cracks (B6)
- ___ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ✓ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ✓ FAC-Neutral Test (D5)

Field Observations:

Surface Water Present?	Yes ✓	No _____	Depth (inches): 2 inches
Water Table Present?	Yes ✓	No _____	Depth (inches): Surface
Saturation Present? (includes capillary fringe)	Yes ✓	No _____	Depth (inches): Surface

Wetland Hydrology Present? Yes ✓ No _____

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:

No Recorded data Reviewed

Remarks:

Hydrology Present

VEGETATION – Use scientific names of plants.

Sampling Point: Dp1

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Herb Stratum (Plot size: 5')			
1. Phlaris arundinacea	80	Y	FACW
2. Scirpus cyperinus	10	NO	OBL
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	90 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 1 (A)

Total Number of Dominant Species Across All Strata: 1 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 100 (A/B)

Prevalence Index worksheet:

Total % Cover of:	Multiply by:
OBL species	x 1 =
FACW species	x 2 =
FAC species	x 3 =
FACU species	x 4 =
UPL species	x 5 =
Column Totals: (A)	(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

___ Rapid Test for Hydrophytic Vegetation

___ Dominance Test is >50%

___ Prevalence Index is ≤3.0[1]

___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)

___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ✓ No ___

Remarks: (Include photo numbers here or on a separate sheet.)

Hydric Vegetation Present

SOIL

Sampling Point: Pp1

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	%	Redox Features Color (moist)	%	Type[1]	Loc[2]	Texture	Remarks
0-12	10YR 2/2	100					Loamy clay	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ___ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) **(LRR R, MLRA 149B)**
- ___ Polyvalue Below Surface (S8) **(LRR R, MLRA 149B)**
- ___ Thin Dark Surface (S9) **(LRR R, MLRA 149B)**
- ___ Loamy Mucky Mineral (F1) **(LRR K, L)**
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ✓ 2 cm Muck (A10) **(LRR K, L, MLRA 149B)**
- ___ Coast Prairie Redox (A16) **(LRR K, L, R)**
- ___ 5 cm Mucky Peat or Peat (S3) **(LRR K, L, R)**
- ___ Dark Surface (S7) **(LRR K, L)**
- ___ Polyvalue Below Surface (S8) **(LRR K, L)**
- ___ Thin Dark Surface (S9) **(LRR K, L)**
- ___ Iron-Manganese Masses (F12) **(LRR K, L, R)**
- ___ Piedmont Floodplain Soils (F19) **(MLRA 149B)**
- ___ Mesic Spodic (TA6) **(MLRA 144A, 145, 149B)**
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? Yes ✓ No ____

Remarks:

Hydric Soils Present

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21

Applicant/Owner: City of Pine City State: MN Sampling Point: DP2

Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N, R21W

Landform (hillslope, terrace, etc.): Backslope Local relief (concave, convex, none): Mod

Slope (%): 3% Lat: Long: Datum: Pine County

Soil Map Unit Name: NWI classification: None

Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No ____ (If no, explain in Remarks.)

Are Vegetation ____, Soil ____, or Hydrology ____ significantly disturbed? No Are "Normal Circumstances" present? Yes ✓ No ____

Are Vegetation ____, Soil ____, or Hydrology ____ naturally problematic? No (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present?	Yes ____	No ✓	**Is the Sampled Area within a Wetland?** Yes ____ No ✓
Hydric Soil Present?	Yes ____	No ✓	If yes, optional Wetland Site ID: Upland Data Point
Wetland Hydrology Present?	Yes ____	No ✓	

Remarks: (Explain alternative procedures here or in a separate report.)

- Upland data point
- Farm / Agricultural Field (Corn)
- Corn was cut Fall 2020
- Field was not planted yet.

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)

- ___ Surface Water (A1)
- ___ High Water Table (A2)
- ___ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)

- ___ Surface Soil Cracks (B6)
- ___ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ___ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ___ FAC-Neutral Test (D5)

Field Observations:

Surface Water Present?	Yes ____	No ✓	Depth (inches): ____
Water Table Present?	Yes ____	No ✓	Depth (inches): ____
Saturation Present? (includes capillary fringe)	Yes ____	No ✓	Depth (inches): ____

Wetland Hydrology Present? Yes ____ No ✓

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:

No Recorded data Reviewed.

Remarks:

No Hydrology

VEGETATION – Use scientific names of plants.

Sampling Point: Pp2

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Herb Stratum (Plot size: 5')			
1. Trifolium pratense	10	Y	FACU
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	10 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 1 (A)

Total Number of Dominant Species Across All Strata: 6 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 0% (A/B)

Prevalence Index worksheet:

Total % Cover of:		Multiply by:	
OBL species		x 1 =	
FACW species		x 2 =	
FAC species		x 3 =	
FACU species		x 4 =	
UPL species		x 5 =	
Column Totals:	(A)		(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

___ Rapid Test for Hydrophytic Vegetation

___ Dominance Test is >50%

___ Prevalence Index is ≤3.0[1]

___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)

___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ___ No ✓

Remarks: (Include photo numbers here or on a separate sheet.)

- Low amounts of vegetation present due to agricultural field.
- Fall 2020 Corn.

SOIL

Sampling Point: Pp2

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	%	Redox Features Color (moist)	%	Type[1]	Loc[2]	Texture	Remarks
0-10	10YR 3/3	100					Loamy clay	
10-20	10YR 5/2	100					clay	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ___ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) **(LRR R, MLRA 149B)**
- ___ Polyvalue Below Surface (S8) **(LRR R, MLRA 149B)**
- ___ Thin Dark Surface (S9) **(LRR R, MLRA 149B)**
- ___ Loamy Mucky Mineral (F1) **(LRR K, L)**
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ___ 2 cm Muck (A10) **(LRR K, L, MLRA 149B)**
- ___ Coast Prairie Redox (A16) **(LRR K, L, R)**
- ___ 5 cm Mucky Peat or Peat (S3) **(LRR K, L, R)**
- ___ Dark Surface (S7) **(LRR K, L)**
- ___ Polyvalue Below Surface (S8) **(LRR K, L)**
- ___ Thin Dark Surface (S9) **(LRR K, L)**
- ___ Iron-Manganese Masses (F12) **(LRR K, L, R)**
- ___ Piedmont Floodplain Soils (F19) **(MLRA 149B)**
- ___ Mesic Spodic (TA6) **(MLRA 144A, 145, 149B)**
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? Yes _____ No ✓

Remarks:

No Hydric Indicators

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21
Applicant/Owner: City of Pine City State: MN Sampling Point: Pp3
Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N, R21W
Landform (hillslope, terrace, etc.): Drainage Basin Local relief (concave, convex, none): none
Slope (%): 0% Lat: Long: Datum: Pine County
Soil Map Unit Name: NWI classification: Type 2 PEM
Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No ____ (If no, explain in Remarks.)
Are Vegetation ____, Soil ____, or Hydrology ____ significantly disturbed? NO Are "Normal Circumstances" present? Yes ✓ No ____
Are Vegetation ____, Soil ____, or Hydrology ____ naturally problematic? No (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present?	Yes ✓	No ____	**Is the Sampled Area within a Wetland?** Yes ✓ No ____
Hydric Soil Present?	Yes ✓	No ____	If yes, optional Wetland Site ID: Wetland Area 3
Wetland Hydrology Present?	Yes ✓	No ____	

Remarks: (Explain alternative procedures here or in a separate report.)
Drainage Basin, Type 2 wet Meadow, Large Wetland Complex

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)

- ✓ Surface Water (A1)
- ✓ High Water Table (A2)
- ✓ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)

- ___ Surface Soil Cracks (B6)
- ✓ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ✓ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ✓ FAC-Neutral Test (D5)

Field Observations:

Surface Water Present?	Yes ✓	No ____	Depth (inches): 3 inches
Water Table Present?	Yes ✓	No ____	Depth (inches): Surface
Saturation Present? (includes capillary fringe)	Yes ✓	No ____	Depth (inches): Surface

Wetland Hydrology Present? Yes ✓ No ____

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:
No Recorded data Reviewed

Remarks:
Hydrology Present

VEGETATION – Use scientific names of plants.

Sampling Point: Pp3

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1. Salix petiolaris	20	Y	FACW
2. Salix discolor	20	Y	FACW
3.			
4.			
5.			
6.			
7.			
	40 = Total Cover		

Herb Stratum (Plot size: 5')			
1. Phlaris arundinacea	70	Y	FACW
2. Carex atherodes	15	No	OBL
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	85 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 3 (A)

Total Number of Dominant Species Across All Strata: 3 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 100 (A/B)

Prevalence Index worksheet:

Total % Cover of:	Multiply by:
OBL species	x 1 =
FACW species	x 2 =
FAC species	x 3 =
FACU species	x 4 =
UPL species	x 5 =
Column Totals: (A)	(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

___ Rapid Test for Hydrophytic Vegetation

___ Dominance Test is >50%

___ Prevalence Index is ≤3.0[1]

___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)

___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ✓ No ___

Remarks: (Include photo numbers here or on a separate sheet.)

Hydric Vegetation Present

SOIL

Sampling Point: PP3

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	Matrix %	Redox Features Color (moist)	Redox Features %	Redox Features Type[1]	Redox Features Loc[2]	Texture	Remarks
0-3	10YR 2/2	100					Mucky Peat	
3-12	10YR 2/1	100					Loamy clay	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ✓ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) **(LRR R, MLRA 149B)**
- ___ Polyvalue Below Surface (S8) **(LRR R, MLRA 149B)**
- ___ Thin Dark Surface (S9) **(LRR R, MLRA 149B)**
- ___ Loamy Mucky Mineral (F1) **(LRR K, L)**
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ✓ 2 cm Muck (A10) **(LRR K, L, MLRA 149B)**
- ___ Coast Prairie Redox (A16) **(LRR K, L, R)**
- ✓ 5 cm Mucky Peat or Peat (S3) **(LRR K, L, R)**
- ___ Dark Surface (S7) **(LRR K, L)**
- ___ Polyvalue Below Surface (S8) **(LRR K, L)**
- ___ Thin Dark Surface (S9) **(LRR K, L)**
- ___ Iron-Manganese Masses (F12) **(LRR K, L, R)**
- ___ Piedmont Floodplain Soils (F19) **(MLRA 149B)**
- ___ Mesic Spodic (TA6) **(MLRA 144A, 145, 149B)**
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? Yes ✓ No ___

Remarks:

Hydric Soils Present

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21
Applicant/Owner: City of Pine City State: MN Sampling Point: DP 4
Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N R21W
Landform (hillslope, terrace, etc.): Backslope Local relief (concave, convex, none): None
Slope (%): 5-6 Lat: Long: Datum: Pine County
Soil Map Unit Name: NWI classification: None
Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No ____ (If no, explain in Remarks.)
Are Vegetation ____, Soil ____, or Hydrology ____ significantly disturbed? NO Are "Normal Circumstances" present? Yes ✓ No ____
Are Vegetation ____, Soil ____, or Hydrology ____ naturally problematic? NO (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present? Yes ____ No ✓
Hydric Soil Present? Yes ____ No ✓
Wetland Hydrology Present? Yes ____ No ✓

Is the Sampled Area within a Wetland? Yes ____ No ✓
If yes, optional Wetland Site ID: Upland data Point

Remarks: (Explain alternative procedures here or in a separate report.)
– Upland Prairie

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)
- ___ Surface Water (A1)
- ___ High Water Table (A2)
- ___ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)
- ___ Surface Soil Cracks (B6)
- ___ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ___ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ___ FAC-Neutral Test (D5)

Field Observations:
Surface Water Present? Yes ____ No ✓ Depth (inches): ____
Water Table Present? Yes ____ No ✓ Depth (inches): ____
Saturation Present? (includes capillary fringe) Yes ____ No ✓ Depth (inches): ____

Wetland Hydrology Present? Yes ____ No ✓

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:
No Recorded data Reviewed.

Remarks:
No Hydrology Present

VEGETATION – Use scientific names of plants.

Sampling Point: Pp 4

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1. Populus tremuloides	10	Y	FACU
2.			
3.			
4.			
5.			
6.			
7.			
	10 = Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1. Populus tremuloides	10	Y	FACU
2.			
3.			
4.			
5.			
6.			
7.			
	10 = Total Cover		

Herb Stratum (Plot size: 5')			
1. Phlaris arundinacea	30	Y	FACW
2. Fragaria virginiana	20	Y	FACU
3. Taraxacum officinale	10	No	FACU
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	60 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 1 (A)

Total Number of Dominant Species Across All Strata: 4 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 25% (A/B)

Prevalence Index worksheet:

Total % Cover of:	Multiply by:	
OBL species	x 1 =	
FACW species	x 2 =	
FAC species	x 3 =	
FACU species	x 4 =	
UPL species	x 5 =	
Column Totals: (A)		(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

___ Rapid Test for Hydrophytic Vegetation

___ Dominance Test is >50%

___ Prevalence Index is ≤3.0[1]

___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)

___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ____ No ✓

Remarks: (Include photo numbers here or on a separate sheet.)

- No Hydrophytic vegetation dominance
- Reed canary grass present

SOIL

Sampling Point: Dp 4

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	%	Redox Features Color (moist)	%	Type[1]	Loc[2]	Texture	Remarks
0-6	10YR 3/3	100					Loamy Silt	
6-12	10YR 3/6	100					Loamy Silt	
12-20	10YR 5/4	100					Loamy Silty Clay	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ___ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) **(LRR R, MLRA 149B)**
- ___ Polyvalue Below Surface (S8) **(LRR R, MLRA 149B)**
- ___ Thin Dark Surface (S9) **(LRR R, MLRA 149B)**
- ___ Loamy Mucky Mineral (F1) **(LRR K, L)**
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ___ 2 cm Muck (A10) **(LRR K, L, MLRA 149B)**
- ___ Coast Prairie Redox (A16) **(LRR K, L, R)**
- ___ 5 cm Mucky Peat or Peat (S3) **(LRR K, L, R)**
- ___ Dark Surface (S7) **(LRR K, L)**
- ___ Polyvalue Below Surface (S8) **(LRR K, L)**
- ___ Thin Dark Surface (S9) **(LRR K, L)**
- ___ Iron-Manganese Masses (F12) **(LRR K, L, R)**
- ___ Piedmont Floodplain Soils (F19) **(MLRA 149B)**
- ___ Mesic Spodic (TA6) **(MLRA 144A, 145, 149B)**
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? Yes _____ No ✓

Remarks:

No Hydric Soil Indicators Present

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21

Applicant/Owner: City of Pine City State: MN Sampling Point: DP5

Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N, R21W

Landform (hillslope, terrace, etc.): Basin Local relief (concave, convex, none): none

Slope (%): 0% Lat: Long: Datum: Pine County

Soil Map Unit Name: NWI classification: PEM Type 2

Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No ____ (If no, explain in Remarks.)

Are Vegetation ____, Soil ____, or Hydrology ✓ significantly disturbed? Yes Are "Normal Circumstances" present? Yes ✓ No ____

Are Vegetation ____, Soil ____, or Hydrology ____ naturally problematic? No (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present?	Yes ✓	No ____	**Is the Sampled Area within a Wetland?** Yes ✓ No ____
Hydric Soil Present?	Yes ✓	No ____	
Wetland Hydrology Present?	Yes ✓	No ____	If yes, optional Wetland Site ID: Wetland Area 5

Remarks: (Explain alternative procedures here or in a separate report.)

- Created wetland
- Barn.

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)

- ✓ Surface Water (A1)
- ✓ High Water Table (A2)
- ✓ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)

- ___ Surface Soil Cracks (B6)
- ___ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ✓ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ✓ FAC-Neutral Test (D5)

Field Observations:

Surface Water Present?	Yes ✓	No ____	Depth (inches): 2 inches
Water Table Present?	Yes ✓	No ____	Depth (inches): Surface
Saturation Present? (includes capillary fringe)	Yes ✓	No ____	Depth (inches): Surface

Wetland Hydrology Present? Yes ✓ No ____

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:

No Recorded data Reviewed.

Remarks:

Hydrology Present

VEGETATION – Use scientific names of plants.

Sampling Point: DpS

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Herb Stratum (Plot size: 5')			
1. Phalaris arundinacea	20	Y	FACW
2. Carex atherodes	5	NO	OBL
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	25 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 1 (A)

Total Number of Dominant Species Across All Strata: 1 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 100 (A/B)

Prevalence Index worksheet:

Total % Cover of:		Multiply by:	
OBL species		x 1 =	
FACW species		x 2 =	
FAC species		x 3 =	
FACU species		x 4 =	
UPL species		x 5 =	
Column Totals:	(A)		(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

___ Rapid Test for Hydrophytic Vegetation

___ Dominance Test is >50%

___ Prevalence Index is ≤3.0[1]

___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)

___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ✓ No ___

Remarks: (Include photo numbers here or on a separate sheet.)

Hydric Vegetation present

SOIL

Sampling Point: DP 5

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	Matrix %	Redox Features Color (moist)	Redox Features %	Redox Features Type[1]	Redox Features Loc[2]	Texture	Remarks
0-4	10YR2/2	100					Mucky Peat	
4-12	10YR3/2	100					Loamy Silt	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ___ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) **(LRR R, MLRA 149B)**
- ___ Polyvalue Below Surface (S8) **(LRR R, MLRA 149B)**
- ___ Thin Dark Surface (S9) **(LRR R, MLRA 149B)**
- ___ Loamy Mucky Mineral (F1) **(LRR K, L)**
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ___ 2 cm Muck (A10) **(LRR K, L, MLRA 149B)**
- ___ Coast Prairie Redox (A16) **(LRR K, L, R)**
- ✓ 5 cm Mucky Peat or Peat (S3) **(LRR K, L, R)**
- ___ Dark Surface (S7) **(LRR K, L)**
- ___ Polyvalue Below Surface (S8) **(LRR K, L)**
- ___ Thin Dark Surface (S9) **(LRR K, L)**
- ___ Iron-Manganese Masses (F12) **(LRR K, L, R)**
- ___ Piedmont Floodplain Soils (F19) **(MLRA 149B)**
- ___ Mesic Spodic (TA6) **(MLRA 144A, 145, 149B)**
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? **Yes** ✓ **No** ____

Remarks:

Hydric Soils Present

WETLAND DETERMINATION DATA FORM – Northcentral and Northeast Region

Project/Site: Fawn Meadows City/County: Pine City / Pine Co. Sampling Date: 4/20/21

Applicant/Owner: City of Pine City State: MN Sampling Point: DP6

Investigator(s): Paul Butler Section, Township, Range: Sec 21, T37N, R21W

Landform (hillslope, terrace, etc.): Summit Local relief (concave, convex, none): None

Slope (%): 1% Lat: Long: Datum: Pine County

Soil Map Unit Name: NWI classification:

Are climatic / hydrologic conditions on the site typical for this time of year? Yes ✓ No ____ (If no, explain in Remarks.)

Are Vegetation ✓, Soil ✓, or Hydrology ____ significantly disturbed? Yes Are "Normal Circumstances" present? Yes ✓ No ____

Are Vegetation ____, Soil ____, or Hydrology ____ naturally problematic? No (If needed, explain any answers in Remarks.)

SUMMARY OF FINDINGS – Attach site map showing sampling point locations, transects, important features, etc.

Hydrophytic Vegetation Present?	Yes ____	No ✓	**Is the Sampled Area within a Wetland?** Yes ____ No ✓
Hydric Soil Present?	Yes ____	No ✓	
Wetland Hydrology Present?	Yes ____	No ✓	If yes, optional Wetland Site ID: Upland data

Remarks: (Explain alternative procedures here or in a separate report.)

Upland data point, disturbed soils,

HYDROLOGY

Wetland Hydrology Indicators:

Primary Indicators (minimum of one is required; check all that apply)

- ___ Surface Water (A1)
- ___ High Water Table (A2)
- ___ Saturation (A3)
- ___ Water Marks (B1)
- ___ Sediment Deposits (B2)
- ___ Drift Deposits (B3)
- ___ Algal Mat or Crust (B4)
- ___ Iron Deposits (B5)
- ___ Inundation Visible on Aerial Imagery (B7)
- ___ Sparsely Vegetated Concave Surface (B8)
- ___ Water-Stained Leaves (B9)
- ___ Aquatic Fauna (B13)
- ___ Marl Deposits (B15)
- ___ Hydrogen Sulfide Odor (C1)
- ___ Oxidized Rhizospheres on Living Roots (C3)
- ___ Presence of Reduced Iron (C4)
- ___ Recent Iron Reduction in Tilled Soils (C6)
- ___ Thin Muck Surface (C7)
- ___ Other (Explain in Remarks)

Secondary Indicators (minimum of two required)

- ___ Surface Soil Cracks (B6)
- ___ Drainage Patterns (B10)
- ___ Moss Trim Lines (B16)
- ___ Dry-Season Water Table (C2)
- ___ Crayfish Burrows (C8)
- ___ Saturation Visible on Aerial Imagery (C9)
- ___ Stunted or Stressed Plants (D1)
- ___ Geomorphic Position (D2)
- ___ Shallow Aquitard (D3)
- ___ Microtopographic Relief (D4)
- ___ FAC-Neutral Test (D5)

Field Observations:

Surface Water Present?	Yes ____	No ✓	Depth (inches): ____
Water Table Present?	Yes ____	No ✓	Depth (inches): ____
Saturation Present? (includes capillary fringe)	Yes ____	No ✓	Depth (inches): ____

Wetland Hydrology Present? Yes ____ No ✓

Describe Recorded Data (stream gauge, monitoring well, aerial photos, previous inspections), if available:

No Recorded data Reviewed.

Remarks:

No Hydrology Present

VEGETATION – Use scientific names of plants.

Sampling Point: Dpb

Tree Stratum (Plot size: 30')	Absolute % Cover	Dominant Species?	Indicator Status
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Sapling/Shrub Stratum (Plot size: 15')			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
	= Total Cover		

Herb Stratum (Plot size: 5')			
1. Asclepias syriaca	30	Y	UPL
2. Tanacetum vulgra	15	Y	FACU
3. Trifolium pratense	10	No	FACU
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
	55 = Total Cover		

Woody Vine Stratum (Plot size:)			
1.			
2.			
3.			
4.			
	= Total Cover		

Dominance Test worksheet:

Number of Dominant Species That Are OBL, FACW, or FAC: 0 (A)

Total Number of Dominant Species Across All Strata: 2 (B)

Percent of Dominant Species That Are OBL, FACW, or FAC: 0% (A/B)

Prevalence Index worksheet:

Total % Cover of:	Multiply by:
OBL species	x 1 =
FACW species	x 2 =
FAC species	x 3 =
FACU species	x 4 =
UPL species	x 5 =
Column Totals: (A)	(B)

Prevalence Index = B/A =

Hydrophytic Vegetation Indicators:

- ___ Rapid Test for Hydrophytic Vegetation
- ___ Dominance Test is >50%
- ___ Prevalence Index is ≤3.0[1]
- ___ Morphological Adaptations[1] (Provide supporting data in Remarks or on a separate sheet)
- ___ Problematic Hydrophytic Vegetation[1] (Explain)

[1]Indicators of hydric soil and wetland hydrology must be present, unless disturbed or problematic.

Definitions of Vegetation Strata:

Tree – Woody plants 3 in. (7.6 cm) or more in diameter at breast height (DBH), regardless of height.

Sapling/shrub – Woody plants less than 3 in. DBH and greater than 3.28 ft (1 m) tall.

Herb – All herbaceous (non-woody) plants, regardless of size, and woody plants less than 3.28 ft tall.

Woody vines – All woody vines greater than 3.28 ft in height.

Hydrophytic Vegetation Present? Yes ___ No ✓

Remarks: (Include photo numbers here or on a separate sheet.)

No Hydric Vegetation Present

SOIL

Sampling Point: Dp6

Profile Description: (Describe to the depth needed to document the indicator or confirm the absence of indicators.)

Depth (inches)	Matrix Color (moist)	%	Redox Features Color (moist)	%	Type[1]	Loc[2]	Texture	Remarks
0-6	10YR 3/3	100					Silt Loam	
6-15	10YR 3/4	100					Silt Loam	
15-TD8	10YR 5/1	100					Silt Loamy Clay	

[1]Type: C=Concentration, D=Depletion, RM=Reduced Matrix, CS=Covered or Coated Sand Grains. [2]Location: PL=Pore Lining, M=Matrix.

Hydric Soil Indicators:

- ___ Histosol (A1)
- ___ Histic Epipedon (A2)
- ___ Black Histic (A3)
- ___ Hydrogen Sulfide (A4)
- ___ Stratified Layers (A5)
- ___ Depleted Below Dark Surface (A11)
- ___ Thick Dark Surface (A12)
- ___ Sandy Mucky Mineral (S1)
- ___ Sandy Gleyed Matrix (S4)
- ___ Sandy Redox (S5)
- ___ Stripped Matrix (S6)
- ___ Dark Surface (S7) (**LRR R, MLRA 149B**)
- ___ Polyvalue Below Surface (S8) (**LRR R, MLRA 149B**)
- ___ Thin Dark Surface (S9) (**LRR R, MLRA 149B**)
- ___ Loamy Mucky Mineral (F1) (**LRR K, L**)
- ___ Loamy Gleyed Matrix (F2)
- ___ Depleted Matrix (F3)
- ___ Redox Dark Surface (F6)
- ___ Depleted Dark Surface (F7)
- ___ Redox Depressions (F8)

Indicators for Problematic Hydric Soils[3]:

- ___ 2 cm Muck (A10) (**LRR K, L, MLRA 149B**)
- ___ Coast Prairie Redox (A16) (**LRR K, L, R**)
- ___ 5 cm Mucky Peat or Peat (S3) (**LRR K, L, R**)
- ___ Dark Surface (S7) (**LRR K, L**)
- ___ Polyvalue Below Surface (S8) (**LRR K, L**)
- ___ Thin Dark Surface (S9) (**LRR K, L**)
- ___ Iron-Manganese Masses (F12) (**LRR K, L, R**)
- ___ Piedmont Floodplain Soils (F19) (**MLRA 149B**)
- ___ Mesic Spodic (TA6) (**MLRA 144A, 145, 149B**)
- ___ Red Parent Material (TF2)
- ___ Very Shallow Dark Surface (TF12)
- ___ Other (Explain in Remarks)

[3]Indicators of hydrophytic vegetation and wetland hydrology must be present, unless disturbed or problematic.

Restrictive Layer (if observed):

Type: _____

Depth (inches): _____

Hydric Soil Present? Yes _____ No ✓

Remarks:

No Hydric Soil Indicators

APPENDIX B

NRCS SOIL SURVEY DATA



Map Scale: 1:4,020 if printed on A portrait (8.5" x 11") sheet.

N

Meters: 0 50 100 200 300

Feet: 0 150 300 600 900

Map projection: Web Mercator Corner coordinates: WGS84 Edge tics: UTM Zone 15N WGS84

MAP LEGEND

Area of Interest (AOI)

- Area of Interest (AOI)

Soils

- Soil Map Unit Polygons
- Soil Map Unit Lines
- Soil Map Unit Points

Special Point Features

- Blowout
- Borrow Pit
- Clay Spot
- Closed Depression
- Gravel Pit
- Gravelly Spot
- Landfill
- Lava Flow
- Marsh or swamp
- Mine or Quarry
- Miscellaneous Water
- Perennial Water
- Rock Outcrop
- Saline Spot
- Sandy Spot
- Severely Eroded Spot
- Sinkhole
- Slide or Slip
- Sodic Spot
- Spoil Area
- Stony Spot
- Very Stony Spot
- Wet Spot
- Other
- Special Line Features

Water Features

- Streams and Canals

Transportation

- Rails
- Interstate Highways
- US Routes
- Major Roads
- Local Roads

Background

- Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:24,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
Web Soil Survey URL:
Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Pine County, Minnesota
Survey Area Data: Version 16, Jun 4, 2020

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: May 22, 2015—Jul 13, 2017

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
NOTCOM	No Digital Data Available	76.3	100.0%
Totals for Area of Interest		**76.3**	**100.0%**

APPENDIX C

Site Photographs

Photographic Log

Fawn Meadows Wetland Delineation

Pine City, Minnesota

MSA Project No. 08181015



Wetland Area 1 Type 2 (Wet Meadow).



Wetland Area 1 facing south drainage to Wetland Area 3.



DP- 1 Wetland Area 2 Type 2 (Wet Meadow)



DP-2 Upland Data Point

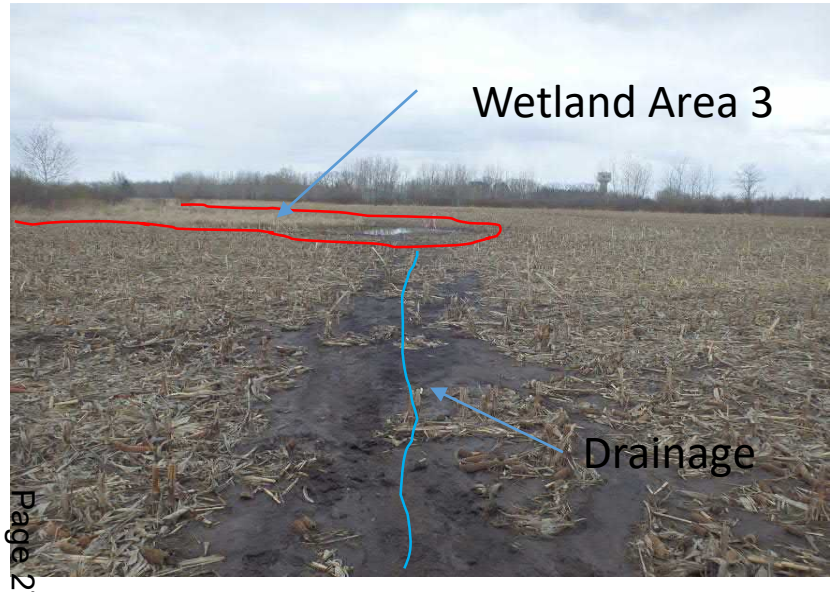
MSA



Facing east near the east end of Wetland Area 2 drainage to Wetland Area 3.



Northeastern edge of the property near Wetland Area 3.



Drainage in the central portion of the property toward Wetland Area 3.



DP-3 Wetland Area 3 Type 2 (Wet Meadow)

MSA



DP-4 Upland Data Point



Wetland Area 4 Type 3 (Shallow Marsh)



DP-7 Wetland Area 5 Type 2 (Wet Meadow)



DP-8 Upland Data Point

MSA



Wetland Area 5 facing east on the south portion of the property



Created Wet Ditch. Facing northwest on the south portion of the property.



Following Wet Ditch.



Facing north on the southwestern portion of the property. Wet Ditch.

MSA



Facing east on the western portion. Wet Ditch.



Wetland Area 6 Type 2/7 (Wet Meadow/ Forested Swamp)



Facing north on the west central portion of the property. Corn field.



Facing east on the south west portion of the property. Looking toward Wetland Area 3.

MSA

APPENDIX D

PRECIPITATION DATA

Precipitation data for target wetland location:

county: **Pine**
township name: **unnamed**
nearest community: **Pine City**
township number: **39N**
range number: **21W**
section number: **21**

To create a **precipitation documentation worksheet** using the three-prior-month (NRCS) method, select the date of the site visit or aerial photograph and click on "create worksheet".

2021 | May | 14 | **create worksheet**

precipitation totals are in inches

color key:
total is in lowest 30th percentile of the period-of-record distribution
total is => 30th and <= 70th percentile
total is in highest 30th percentile of the period-of-record distribution

multi-month totals:
WARM = warm season (May thru September)
ANN = calendar year (January thru December)
WAT = water year (Oct. previous year thru Sep. present year)

Data now available and saved in project folder

A 'R' following a monthly total indicates a provisional value derived from radar-based estimates.

Period-of-Record Summary Statistics

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
30%	0.45	0.39	0.93	1.46	2.29	2.92	2.82	2.90	2.11	1.28	0.82	0.53	16.42	25.57	25.34
70%	0.96	1.11	1.79	2.82	4.31	4.96	4.65	4.58	4.03	3.18	1.84	1.20	20.98	31.90	32.03
mean	0.84	0.82	1.43	2.24	3.52	4.27	3.86	3.79	3.20	2.45	1.46	0.98	18.64	28.85	28.88

1981-2010 Summary Statistics

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
30%	0.40	0.39	1.00	1.77	2.18	2.93	3.01	2.95	2.13	1.41	0.88	0.76	17.09	27.13	26.69
70%	0.95	1.03	1.74	3.09	3.90	4.90	4.71	4.22	4.78	3.59	2.13	1.31	21.10	32.74	33.53
mean	0.76	0.79	1.52	2.48	3.27	4.12	4.09	3.94	3.44	2.83	1.55	1.06	18.85	29.83	29.70

Year-to-Year Data

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
2020	0.88	0.18	1.83	2.29	2.04	3.01	4.44	6.31	1.67	2.51	1.75	1.00	17.47	27.91	32.54
2019	0.28	1.78	1.31	3.14	5.91	4.48	4.68	2.66	7.72	5.70	1.28	2.91	25.45	41.85	38.06
2018	0.30	1.20	1.19	0.79	3.12	5.61	7.64	4.44	2.37	3.50	1.35	1.25	23.18	32.76	33.13
2017	0.72	0.90	1.22	2.97	4.06	3.99	3.69	5.25	2.01	4.89	0.99	0.59	19.00	31.28	30.18
2016	0.42	0.37	3.08	2.83	2.06	2.73	9.61	5.19	4.74	1.87	2.06	1.44	24.33	36.40	38.72
2015	0.22	0.33	0.51	1.68	4.00	3.99	5.72	4.69	3.17	3.95	2.53	1.21	21.57	32.00	28.12
2014	0.59	1.13	1.14	5.20	8.78	6.40	2.65	4.37	5.64	1.27	1.54	1.00	27.84	39.71	43.48
2013	0.50	1.23	2.07	2.85	3.45	5.93	1.74	2.04	3.34	4.75	0.73	2.10	16.50	30.73	26.06
2012	0.35	1.24	1.09	2.06	9.90	3.92	3.72	0.87	0.70	0.85	0.74	1.32	19.11	26.76	25.51
2011	1.00	0.59	1.41	2.10	5.03	2.54	4.80	5.17	0.46	0.71	0.46	0.49	18.00	24.76	28.64
2010	0.38	0.39	1.22	1.18	3.54	9.11	5.29	8.61	5.48	2.26	1.34	1.94	32.03	40.74	43.85
2009	0.53	0.71	1.77	0.90	1.27	2.48	4.21	8.35	0.70	6.22	0.64	1.79	17.01	29.57	26.51
2008	0.01	0.46	1.02	3.83	4.91	4.34	4.17	3.27	5.02	2.55	1.05	1.99	21.71	32.62	34.57
2007	0.26	1.12	3.32	1.86	2.20	2.39	2.44	4.18	6.87	5.83	0.07	1.64	18.08	32.18	28.48

2006	0.36	0.59	0.93	1.99	1.67	3.13	2.63	3.33	2.54	1.00	1.34	1.50	13.30	21.01	27.82
2005	1.75	0.96	1.14	2.86	3.13	4.73	0.64	2.84	5.88	7.69	1.66	1.30	17.22	34.58	29.35
2004	0.76	1.63	1.38	2.25	5.81	2.92	2.83	4.32	5.30	3.77	0.69	0.96	21.18	32.62	30.00
2003	0.14	0.29	0.92	2.97	4.68	5.47	3.41	0.78	4.06	1.41	0.80	0.59	18.40	25.52	26.63
2002	0.39	1.48	2.14	3.39	2.41	5.31	6.62	3.72	4.59	3.49	0.08	0.34	22.65	33.96	33.95
2001	0.97	1.89	0.73	7.56	4.15	4.81	1.91	5.16	2.38	1.41	2.19	0.30	18.41	33.46	36.60
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
2000	0.47	2.24	1.56	1.50	2.29	2.94	6.36	1.56	0.82	1.36	4.34	1.34	13.97	26.78	21.50
1999	0.80	0.16	1.65	2.65	4.30	5.88	4.88	4.55	1.45	1.20	0.21	0.35	21.06	28.08	32.18
1998	1.26	1.01	2.75	1.18	3.66	3.77	2.82	3.86	1.83	2.53	2.43	0.90	15.94	28.00	24.94
1997	1.82	0.25	1.57	0.58	1.43	2.19	8.72	2.96	1.82	1.67	0.91	0.22	17.12	24.14	30.10
1996	1.54	0.60	0.84	1.82	3.05	3.58	3.33	0.83	1.49	3.43	3.64	1.69	12.28	25.84	23.13
1995	0.26	0.58	2.80	2.06	2.81	2.92	4.63	9.43	2.55	3.84	1.09	1.12	22.34	34.09	33.35
1994	1.15	1.20	0.85	4.08	1.20	3.79	8.01	2.67	4.77	3.35	1.19	0.77	20.44	33.03	31.83
1993	1.33	0.21	0.69	1.86	5.38	4.88	3.24	3.70	1.88	1.18	2.10	0.83	19.08	27.28	27.11
1992	0.72	0.36	0.94	3.13	1.59	3.04	3.32	3.55	2.49	1.77	1.35	0.82	13.99	23.08	24.97
1991	0.64	1.23	2.50	3.23	6.85	5.43	4.22	2.40	5.74	1.41	3.44	0.98	24.64	38.07	37.16
1990	0.05	1.09	2.39	3.08	2.77	5.64	5.63	2.61	2.22	3.67	0.72	0.53	18.87	30.40	28.04
1989	1.10	0.47	1.41	1.78	6.73	1.92	1.46	4.17	1.93	1.22	1.07	0.27	16.21	23.53	24.62
1988	0.78	0.13	1.80	0.26	1.97	0.85	2.53	3.21	2.36	0.55	2.27	0.83	10.92	17.54	18.60
1987	0.51	0.14	0.32	0.19	2.12	0.78	4.42	3.48	2.85	0.79	2.74	1.18	13.65	19.52	17.19
1986	0.83	0.92	1.19	5.38	4.52	2.78	5.83	5.43	5.67	0.99	1.00	0.39	24.23	34.93	37.34
1985	0.40	0.43	2.50	2.59	3.05	4.93	3.26	4.41	6.26	2.23	1.44	1.12	21.91	32.62	35.61
1984	0.61	0.92	0.78	3.40	3.80	9.27	3.09	2.84	3.96	5.43	0.47	1.88	22.96	36.45	36.72
1983	0.94	0.34	1.73	1.74	1.89	3.92	5.51	3.58	4.79	3.56	3.30	1.19	19.69	32.49	34.37
1982	1.99	0.38	1.47	1.51	3.26	3.08	4.52	2.92	3.53	5.17	2.44	2.32	17.31	32.59	27.64
1981	0.08	1.56	1.26	3.45	1.59	7.28	2.78	5.34	1.86	3.91	0.34	0.73	18.85	30.18	26.71
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
1980	1.41	0.62	0.81	0.25	1.93	3.78	2.69	4.93	3.47	1.07	0.27	0.17	16.80	21.40	24.37
1979	1.01	1.71	2.54	0.84	4.68	5.02	3.31	2.48	1.22	3.16	1.04	0.28	16.71	27.29	25.44
1978	0.17	0.31	0.61	3.20	2.96	3.69	6.69	5.61	5.30	0.47	1.15	1.01	24.25	31.17	35.53
1977	2.27	0.92	3.54	2.45	4.93	2.60	5.93	5.72	5.29	3.41	1.71	1.87	24.47	40.64	34.48
1976	1.33	1.03	2.26	1.46	1.61	3.71	1.88	0.64	0.44	0.35	0.20	0.28	8.28	15.19	19.56
1975	3.12	0.71	2.41	2.74	2.17	8.17	2.31	4.06	3.17	1.37	3.49	0.34	19.88	34.06	32.53
1974	0.27	0.62	0.56	2.11	3.01	4.50	1.27	3.90	2.65	1.12	2.03	0.52	15.33	22.56	25.94
1973	0.64	0.29	1.81	1.24	4.51	2.55	3.35	6.09	3.32	3.99	2.06	1.00	19.82	30.85	29.59
1972	1.03	0.73	1.64	1.49	3.75	3.97	8.75	4.27	3.13	2.54	1.47	1.78	23.87	34.55	39.48
1971	1.11	1.67	1.32	1.40	3.19	3.68	3.06	3.36	2.31	7.37	2.51	0.84	15.60	31.82	30.77
1970	0.38	0.28	1.66	3.01	3.24	4.55	3.76	1.36	2.46	6.20	2.81	0.66	15.37	30.37	26.29
1969	2.88	0.35	0.36	2.61	1.52	2.36	3.58	2.39	1.75	2.28	1.04	2.27	11.60	23.39	28.96
1968	0.77	0.17	1.95	3.95	4.09	9.41	4.34	2.59	6.67	6.74	0.69	3.73	27.10	45.10	36.12

1967	2.52	0.73	0.74	1.46	1.61	8.62	1.13	5.56	0.64	1.28	0.07	0.83	17.56	25.19	27.08
1966	0.83	1.31	2.36	1.43	1.75	1.51	2.22	4.69	0.70	2.28	0.65	1.14	10.87	20.87	22.88
1965	0.58	1.26	3.40	2.81	4.92	2.82	6.32	4.41	5.83	1.32	2.42	2.34	24.30	38.43	35.30
1964	0.43	0.12	1.34	3.08	5.21	3.77	3.41	4.31	3.06	0.47	1.42	1.06	19.76	27.68	27.76
1963	0.36	0.62	1.17	3.09	3.48	3.36	2.00	3.83	4.33	0.83	1.19	1.01	17.00	25.27	23.90
1962	0.65	1.55	1.39	0.98	7.86	2.60	3.95	4.29	3.80	0.82	0.55	0.29	22.50	28.73	33.03
1961	0.14	0.47	1.76	3.00	3.95	2.33	2.88	1.25	3.81	2.27	2.42	1.27	14.22	25.55	22.72
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
1960	0.96	0.25	0.35	2.29	3.21	3.03	1.54	4.47	1.83	1.05	1.50	0.58	14.08	21.06	22.41
1959	0.20	0.33	0.27	1.05	5.08	1.94	2.85	4.86	3.98	2.47	0.37	1.64	18.71	25.04	23.31
1958	0.55	0.11	0.57	2.48	2.29	3.97	4.74	3.35	3.57	0.88	1.73	0.14	17.92	24.38	24.70
1957	0.22	0.98	1.48	1.41	3.63	8.39	4.36	5.06	4.12	1.01	1.72	0.34	25.56	32.72	34.19
1956	0.58	0.31	1.36	1.10	3.25	3.27	3.14	5.55	1.70	2.85	1.40	0.29	16.91	24.80	24.35
1955	0.71	1.80	0.77	1.43	1.63	2.55	6.81	6.20	3.18	1.66	1.09	1.34	20.37	29.17	28.68
1954	0.68	0.55	1.20	6.20	3.58	7.11	5.17	3.39	4.73	2.77	0.56	0.27	23.98	36.21	36.77
1953	1.18	1.73	1.39	3.68	5.17	6.09	2.93	7.21	1.10	0.26	2.35	1.55	22.50	34.64	31.76
1952	1.06	0.44	2.11	1.11	1.74	7.67	7.26	6.50	0.24	0.18	0.90	0.20	23.41	29.41	34.30
1951	0.29	1.35	1.92	1.72	1.89	7.36	5.27	5.38	4.47	3.26	1.45	1.46	24.37	35.82	36.06
1950	2.36	0.55	2.49	3.74	4.96	1.70	2.62	0.44	2.15	2.75	2.07	1.59	11.87	27.42	27.61
1949	1.91	0.38	2.02	1.08	3.53	4.24	4.63	2.45	2.28	4.50	1.23	0.87	17.13	29.12	26.90
1948	0.46	2.03	2.60	2.05	0.58	4.91	2.61	4.07	0.75	0.79	2.40	1.19	12.92	24.44	24.27
1947	0.66	0.08	0.45	3.87	3.58	3.76	0.96	4.11	2.34	1.12	2.93	0.16	14.75	24.02	27.95
1946	0.93	1.21	0.44	1.20	2.67	10.02	1.72	1.31	4.02	4.94	2.19	1.01	19.74	31.66	27.11
1945	0.95	1.78	2.75	3.87	1.50	7.17	6.14	5.22	3.22	0.36	1.59	1.64	23.25	36.19	35.10
1944	0.79	0.72	1.23	2.45	5.66	11.13	3.27	6.87	1.88	0.16	1.80	0.54	28.81	36.50	37.87
1943	0.95	0.48	1.88	1.43	6.39	6.80	4.09	3.49	2.87	2.31	1.56	0.00	23.64	32.25	31.08
1942	0.09	0.33	1.88	2.47	4.64	4.06	3.26	4.92	4.25	0.94	0.62	1.14	21.13	28.60	31.71
1941	1.06	1.06	1.11	3.14	4.45	4.56	3.29	4.88	7.26	4.47	0.48	0.86	24.44	36.62	37.03
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WARM	ANN	WAT
1940	0.29	1.27	1.94	2.76	3.28	2.13	2.30	6.23	0.93	2.59	2.91	0.72	14.87	27.35	23.26
1939	1.50	1.57	0.59	2.03	5.49	5.94	2.26	3.89	1.11	1.76	0.02	0.35	18.69	26.51	28.44
1938	1.07	0.75	1.84	3.76	8.33	3.96	5.48	3.42	5.22	0.74	2.42	0.90	26.41	37.89	36.70
1937	2.00	1.36	0.37	2.51	6.31	1.55	3.05	4.84	2.82	1.17	1.12	0.58	18.57	27.68	28.61
1936	1.20	1.54	2.03	1.83	2.54	1.39	0.26	4.13	3.56	1.28	0.96	1.56	11.88	22.28	24.45
1935	1.38	0.39	1.65	1.93	2.02	4.94	6.28	6.76	1.03	3.59	1.19	1.19	21.03	32.35	33.99
1934	0.56	0.27	0.66	0.73	1.25	5.38	2.52	2.59	6.06	4.38	1.87	1.36	17.80	27.63	25.96
1933	0.86	0.60	0.63	1.59	4.98	1.75	2.82	0.50	3.19	3.58	1.32	1.04	13.24	22.86	22.51
1932	1.71	0.44	1.02	1.66	2.96	1.87	2.57	3.24	0.96	2.06	2.85	0.68	11.60	22.02	22.99
1931	0.18	1.05	1.68	0.73	2.15	7.77	1.05	3.49	2.16	2.76	3.40	0.40	16.62	26.82	25.25
1930	0.71	1.18	0.35	0.70	4.52	3.90	3.38	0.31	3.47	2.22	2.56	0.21	15.58	23.51	21.64
1929	1.33	0.47	1.19	1.52	1.72	1.91	2.58	1.74	5.04	2.27	0.44	0.41	12.99	20.62	22.13

1928	0.44	0.69	0.53	1.91	1.37	5.53	4.72	5.40	3.81	3.52	0.38	0.73	20.83	29.03	29.08
1927	0.50	0.60	1.84	3.18	3.47	2.54	3.21	2.22	4.67	1.33	1.78	1.57	16.11	26.91	27.33
1926	0.52	0.95	1.24	0.32	1.80	3.64	3.83	4.21	6.01	2.30	1.83	0.97	19.49	27.62	24.17
1925	0.38	1.11	0.80	1.25	1.12	4.26	5.43	1.55	2.82	0.53	0.44	0.68	15.18	20.37	21.61
1924	0.25	0.50	0.71	3.12	2.31	4.14	3.44	5.25	4.75	1.24	0.72	0.93	19.89	27.36	27.05
1923	1.57	0.49	0.56	1.76	3.01	3.83	4.93	0.94	1.97	1.16	0.77	0.65	14.68	21.64	24.37
1922	0.51	2.96	2.45	1.95	2.74	4.45	1.46	1.89	2.35	0.99	3.89	0.43	12.89	26.07	23.28
1921	0.22	0.33	1.04	1.46	1.97	1.85	3.78	3.16	4.40	0.70	1.42	0.40	15.16	20.73	24.66
	Jan	*Feb*	*Mar*	*Apr*	*May*	*Jun*	*Jul*	*Aug*	*Sep*	*Oct*	*Nov*	*Dec*	*WARM*	*ANN*	*WAT*
1920	1.22	0.23	1.55	2.05	5.57	7.28	1.81	1.52	4.45	4.35	1.73	0.37	20.63	32.13	30.94
1919	0.31	1.29	1.02	2.96	2.27	4.11	4.79	2.98	1.39	2.15	2.71	0.40	15.54	26.38	27.46
1918	0.44	0.15	0.36	1.13	5.94	0.57	4.88	3.88	0.96	2.74	2.29	1.31	16.23	24.65	21.07
1917	0.94	0.58	2.21	1.76	1.07	2.20	4.93	2.27	1.99	2.06	0.17	0.53	12.46	20.71	19.94
1916	2.38	0.90	1.26	3.39	5.64	6.22	2.50	3.77	2.48	1.34	0.17	0.48	20.61	30.53	33.98
1915	0.69	1.31	0.59	1.66	3.32	6.33	3.05	1.34	3.35	2.93	2.05	0.46	17.39	27.08	24.04
1914	0.77	0.34	1.33	2.01	3.76	7.39	2.90	6.21	2.97	1.29	0.78	0.33	23.23	30.08	31.48
1913	0.42	0.30	0.80	2.49	2.74	2.06	7.53	3.42	3.53	2.73	1.03	0.04	19.28	27.09	25.28
1912	0.60	0.17	0.55	2.26	6.18	2.28	3.03	4.32	1.65	0.78	0.18	1.03	17.46	23.03	27.05
1911	0.51	0.61	0.72	2.60	3.82	4.56	3.45	3.38	5.84	3.05	1.58	1.38	21.05	31.50	28.14
1910	0.66	0.70	0.01	0.56	0.75	2.00	1.70	2.85	1.89	1.07	0.83	0.75	9.19	13.77	17.16
1909	0.83	1.27	0.35	2.26	3.14	2.32	5.13	5.56	1.99	1.38	2.79	1.87	18.14	28.89	27.13
1908	0.30	0.78	1.32	3.57	6.34	6.37	4.04	1.44	2.77	2.23	1.39	0.66	20.96	31.21	29.04
1907	1.25	0.60	1.43	0.45	3.30	2.64	3.16	2.93	4.94	0.98	0.73	0.40	16.97	22.81	28.33
1906	1.67	0.34	0.80	2.07	5.42	5.28	1.58	3.38	3.68	3.22	2.80	1.61	19.34	31.85	32.20
1905	0.45	0.30	0.58	1.15	3.28	5.93	3.89	5.71	4.89	3.06	3.04	1.88	23.70	34.16	32.38
1904	0.44	1.02	1.26	0.77	2.60	5.95	3.07	3.82	4.24	5.56	0.11	0.53	19.68	29.37	27.90
1903	0.45	1.39	2.53	4.48	5.14	1.82	8.55	4.66	6.76	3.40	0.48	0.85	26.93	40.51	42.36
1902	0.72	0.20	0.38	1.76	3.38	4.01	5.08	3.16	2.60	2.50	2.44	1.64	18.23	27.87	24.18
1901	0.28	0.21	2.76	0.87	1.10	6.91	3.90	2.77	3.51	1.40	0.87	0.62	18.19	25.20	26.35
	Jan	*Feb*	*Mar*	*Apr*	*May*	*Jun*	*Jul*	*Aug*	*Sep*	*Oct*	*Nov*	*Dec*	*WARM*	*ANN*	*WAT*
1900	0.77	1.05	1.34	0.94	0.20	3.81	6.15	7.23	3.47	2.69	0.61	0.74	20.86	29.00	32.17
1899	0.80	1.16	1.95	1.13	4.33	4.18	1.95	5.94	3.04	5.54	0.61	1.06	19.44	31.69	31.31
1898	0.22	1.00	0.99	0.60	3.52	4.05	3.05	2.40	1.20	5.12	1.63	0.08	14.22	23.86	20.15
1897	2.31	1.52	3.04	0.74	2.15	5.47	8.92	2.09	3.30	1.84	1.01	0.27	21.93	32.66	37.01
1896	0.87	0.11	2.95	5.44	3.67	3.70	1.65	2.30	2.24	4.19	2.72	0.56	13.56	30.40	24.26
1895	0.96	0.55	0.25	1.19	3.80	2.91	3.19	2.07	4.85	0.10	0.93	0.30	16.82	21.10	25.69
1894	1.18	0.29	2.94	4.39	6.05	2.46	0.27	0.38	1.70	4.38	0.76	0.78	10.86	25.58	24.68
1893	1.35	1.46	1.75	4.48	2.47	1.13	2.79	3.59	1.63	1.73	0.90	2.39	11.61	25.67	22.64
1892	0.20	1.41	1.14	2.03	5.66	5.69	6.19	4.29	1.04	0.49	1.05	0.45	22.87	29.64	32.92
1891	0.85	1.74	1.78	2.14	1.30	3.65	2.78	3.07	2.78	1.42	0.75	3.10	13.58	25.36	

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July 1, 2021

MSA Professional Services, Inc.
60 Plato Blvd East, Suite 140
St. Paul, MN 55107

Attn: Mr. Lucas Jones
Senior Project Engineer

Re: **Geotechnical Engineering Services Report**
Fawn Meadows and Technology Park Expansion
Outlot A, Orvis Property, and Technology Park
Pine City, Minnesota
PSI Project No. 0678497-R1

Dear Mr. Jones:

Professional Service Industries, Inc. (PSI), an Intertek company, is pleased to transmit our revised Geotechnical Engineering Services Report for the proposed Fawn Meadows and Technology Park Expansion project in Pine City, Minnesota. This report includes the results of field and laboratory testing, and recommendations for pavement design and general site development.

PSI appreciates the opportunity to perform this geotechnical study and looks forward to continuing our participation during the design and construction phases of this project. If you have questions pertaining to this report or if PSI may be of further service, please contact us at your convenience.

Respectfully submitted,
PROFESSIONAL SERVICE INDUSTRIES, INC.

Allison N. Herzog, E.I.T.
Geotechnical Staff Engineer

Kelly E. Rotert, P.E.
Principal Consultant

Brandon J. Saeger, P.E.
Branch Manager

GEOTECHNCIAL ENGINEERING SERVICES REPORT

Fawn Meadows and Technology Park Expansion
Outlot A, Orvis Property, and Technology Park
Pine City, Minnesota

Prepared for:

MSA Professional Services, Inc.
60 Plato Blvd East, Suite 140
St. Paul, MN 55107

Prepared by

Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, Minnesota 55121

July 1, 2021

PSI Project No. 0678497-R1

Allison N. Herzog, E.I.T.
Geotechnical Staff Engineer

Kelly E. Rotert, P.E.
Principal Consultant

Brandon J. Saeger, P.E.
Branch Manager

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.

Print Name: Brandon J. Saeger, P.E.

Signature:
Exp. Date: 6/30/22
License # 50831

BRANDON J. SAEGER
LICENSED PROFESSIONAL ENGINEER
50831
STATE OF MINNESOTA

The above Professional Engineering Seal and signature is an electronic reproduction of the original seal and signature. An original hard copy was sent to the client listed on this document. This electronic reproduction shall not be construed as an original or certified document.

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PROJECT INFORMATION

PROJECT AUTHORIZATION

The following Table summarizes, in chronological order, the Project Authorization History for the services performed and represented in this report by Professional Service Industries, Inc. (PSI).

DOCUMENT AND REFERENCE NUMBER	DATE	AUTHOR OR AGENT & COMPANY
Request for Proposal	02/23/2021	Mr. Lucas Jones, MSA Professional Services, Inc.
PSI Proposal No.: 0678-336622-R1	04/09/2021	Ms. Allison Herzog, Mr. Brandon Saeger, and Mr. Kelly Rotert; PSI, Inc.
Notice to Proceed Subconsultant Agreement	04/13/2021	Mr. Jon Herdegen, MSA Professional Services, Inc.

PROJECT DESCRIPTION

PSI understands that the project includes construction of new sanitary sewer, storm sewer, watermain, and roadways at three project locations: Outlot A, Orvis Property, and Technology Park in Pine City, Minnesota. The following table lists the material and information provided for this project:

DESCRIPTION OF MATERIAL	PROVIDER/SOURCE	DATE
Boring Location Maps for Outlot A, Orvis Property, and Technology Park	MSA Professional Services, Inc.	04/20/2021

The following table lists the structural loads and site features that are required for or are the design basis for the conclusions contained in this report:

STRUCTURAL LOAD/PROPERTY	REQUIREMENT/DESIGN BASIS	
PAVEMENTS		
Pavement 18-kip ESAL (cycle & duration)	Light-Duty: 50,000 ESALs Heavy-Duty: 100,000 ESALs Life Expectancy: 20 years	B
GRADING		
Estimated Grade Variations in the Pavement Areas	2± to 5± feet of cut and fill	B

R = Requirement indicates specific design information was supplied.
B = Report Basis indicates specific design information was not supplied; therefore, this report is based on this parameter.

The geotechnical recommendations presented in this report are based on the available project information and the subsurface materials described in this report. If the noted information is incorrect, please inform PSI in writing so that we may amend the recommendations presented in this report if appropriate and if desired by the client. PSI will not be responsible for the implementation of its recommendations when it is not notified of changes in the project.

PURPOSE AND SCOPE OF SERVICES

The purpose of this study was to explore the subsurface conditions at the site to develop geotechnical design criteria for the proposed project. PSI's scope of services included drilling a total of twenty-five (25) soil test borings to depths of 20 to 25 feet below existing site grades, select laboratory testing, and preparation of this geotechnical report. This report briefly outlines the project description, presents available project information, testing procedures, describes the site and subsurface conditions, and presents recommendations regarding the following:

- Desktop review of generally available public information; i.e., NRCS, USGS databases.
- Field exploration consisting of drilling and sampling of the subsurface materials and observation of current groundwater levels at the site.
- Laboratory testing of the subsurface materials.
- Performing engineering analysis and providing geotechnical recommendations in written report format.

The scope of services did not include an environmental assessment for determining the presence or absence of wetlands, or hazardous or toxic materials in the soil, bedrock, surface water, groundwater, or air on or below, or around this site. Any statements in this report or on the boring logs regarding odors, colors, and unusual or suspicious items or conditions are strictly for informational purposes. Environmental services, if desired, can be provided under a separate authorization and cover.

PSI did not provide any service to investigate or detect the presence of moisture, mold or other biological contaminants in or around any structure, or any service that was designed or intended to prevent or lower the risk of the occurrence of the amplification of the same. Client acknowledges that mold is ubiquitous to the environment with mold amplification occurring when building materials are impacted by moisture. Client further acknowledges that site conditions are outside of PSI's control, and that mold amplification will likely occur, or continue to occur, in the presence of moisture. As such, PSI cannot and shall not be held responsible for the occurrence or recurrence of mold amplification.

SITE AND SUBSURFACE CONDITIONS

SITE LOCATION AND DESCRIPTION

The Fawn Meadows and Technology Park Expansion project is located at three different locations: Outlot A, Orvis Property, and Technology Park in Pine City, Minnesota.

Outlot A

The Outlot A site is located on the east side of Main Street North approximately 900 feet north of the intersection of Main Street North and Northridge Drive Northeast in Pine City, Minnesota. The site is currently undeveloped agricultural and vacant land. The site Latitude and Longitude is approximately 45.8560°N and 92.9642°W, respectively. The property is bordered by undeveloped land to the north, a residential property to the east, residential properties and Fawn Meadows Way Northeast to the south, and railroad tracks and Main Street North to the west. At the time of drilling, the site was covered with grass, vegetation, and trees. The site had visual difference in elevation of about 12 feet and generally slopes from south to the north of the site. The following is an aerial image from 2017 and generally illustrates the site conditions at the time of drilling:

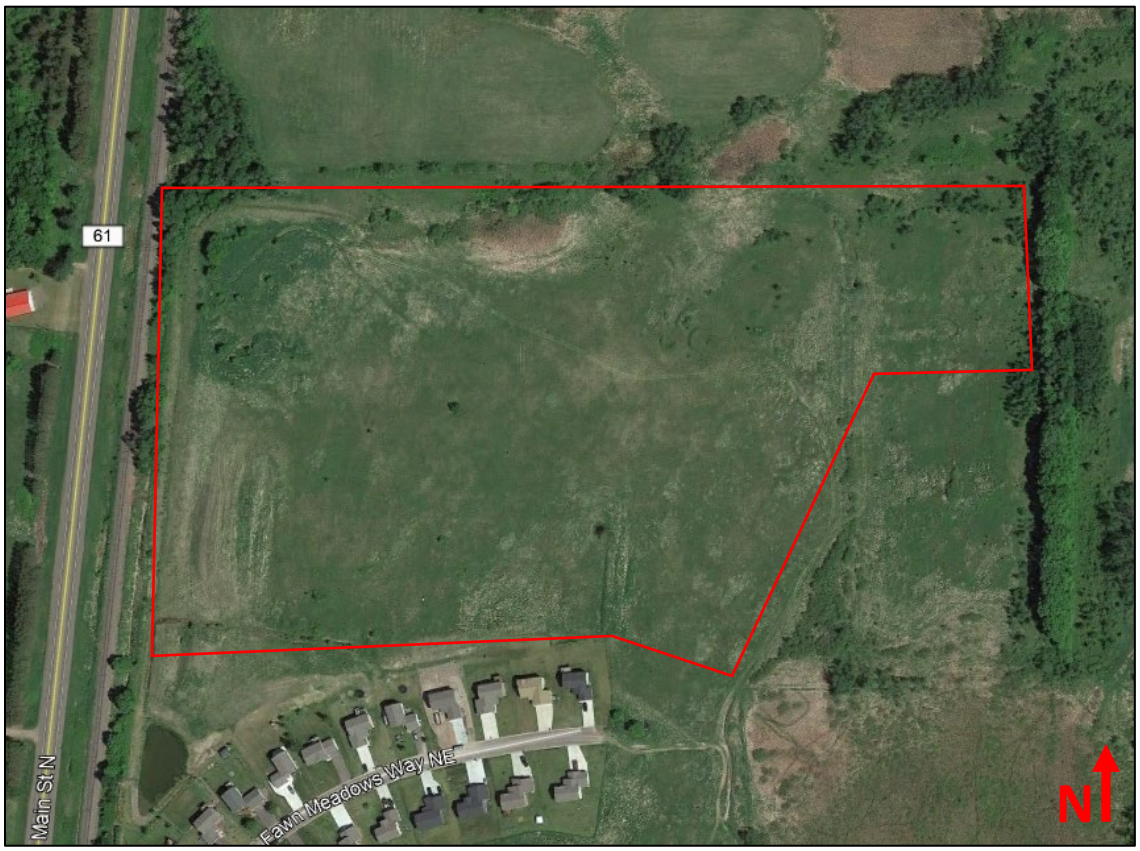


Figure 1. Aerial Site Photo of Outlot A – June 2017

Orvis Property

The Orvis Property site is located in the southeast corner of Main Street North and Grantit Drive Northeast in Pine City, Minnesota. The site is currently undeveloped agricultural and vacant land. The site Latitude and Longitude is approximately 45.8590°N and 92.9635°W, respectively. The property is bordered by residential properties and Grantit Drive Northeast to the north, undeveloped land to the east and south, and railroad tracks and Main Street North to the west. At the time of drilling, the site was covered with grass, vegetation, and trees. The site had visual difference in elevation of about 5 feet and generally slopes from southwest to the northeast of the site. The following is an aerial image from 2017 and generally illustrates the site conditions at the time of drilling:



Figure 2. Aerial Site Photo of Orvis Property – June 2017

Technology Park

The north area of the Technology Park site is located in the northwest and southwest corner of 16th Avenue Northeast and Airwaves Road Northeast. The site is currently undeveloped urban land. The site Latitude and Longitude is approximately 45.8505°N and 92.9560°W, respectively. The property is bordered by undeveloped land and a water tower to the north, Airwaves Road Northeast and residential properties to the east, ponds and a commercial property to the south, and undeveloped land and ponds to the west. At the time of drilling, the site was covered with grass, vegetation, and trees. The site had visual difference in elevation of about 5 feet and generally slopes from south to the north of the site. The following is an aerial image from 2017 and generally illustrates the site conditions at the time of drilling:



Figure 3. Aerial Site Photo of Technology Park (North Area) – June 2017

The south area of the Technology Park site is located in the northwest corner of Airport Road Northeast and Airwaves Road Northeast. The site is currently undeveloped urban land with a gravel road. The site Latitude and Longitude is approximately 45.8434°N and 92.9575°W, respectively. The property is bordered by ponds to the north, Airwaves Road Northeast to the east, Airport Road Northeast to the south, and commercial properties to the west. At the time of drilling, the site was covered with grass, vegetation, a gravel road, and trees. The site had visual difference in elevation of about 5 feet and generally slopes from north and east to the south of the site. The following is an aerial image from 2017 and generally illustrates the site conditions at the time of drilling:



Figure 4. Aerial Site Photo of Technology Park (South Area) – June 2017

SITE HISTORY (TIMELINE)

Based on a review of historical aerial photographs from the University of Minnesota Historical Aerial Photograph database dating back to 1965, the Outlot A and Orvis Property sites have been generally undeveloped.



Figure 5: Historical Aerial Photograph of the Outlot A and Orvis Property Sites (dated 1965).

The water tower, existing building, and 16th Avenue North of the north area of the Technology Park site was constructed between 2008 and 2009. The site consisted of undeveloped land prior to the construction dating back to 1965 and has not been developed otherwise. The south area of the Technology Park site previously consisted of multiple airport hangar structures dating back to 1991 and a residential property dating back to 1965.



Figure 6: Historical Aerial Photograph of Technology Park – North Area (dated 1965).

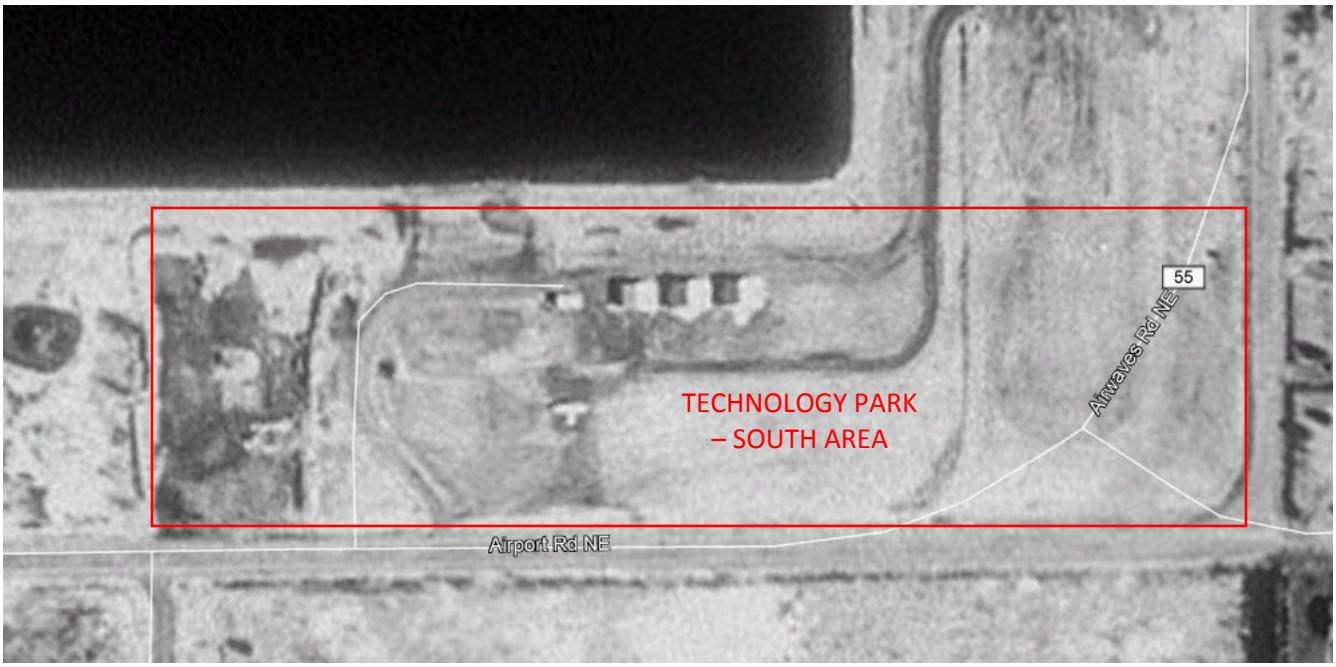


Figure 7: Historical Aerial Photograph of Technology Park – South Area (dated 1991).

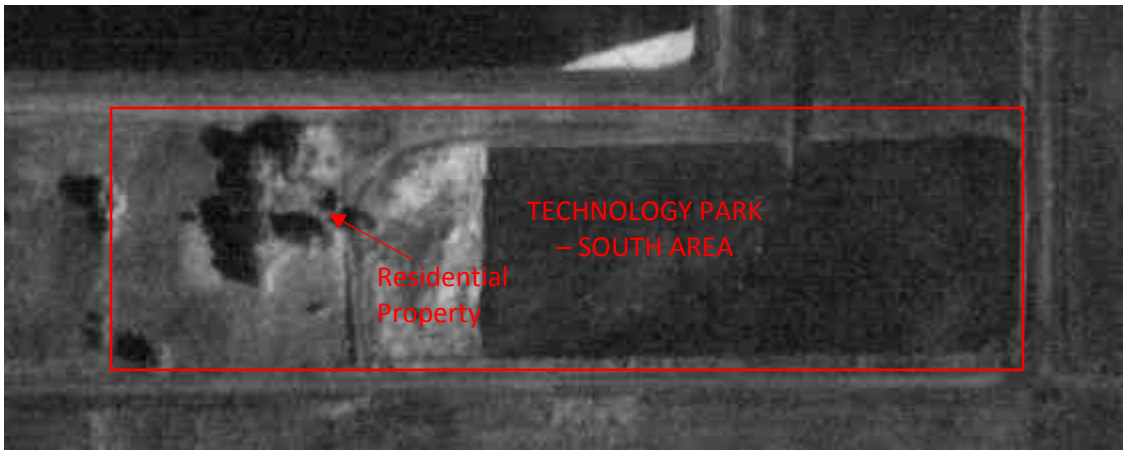


Figure 8: Historical Aerial Photograph of Technology Park – South Area (dated 1965).

GENERAL AREA GEOLOGY

A review of the Minnesota Geological Survey indicates that the bedrock in this region is part of the Hinckley Sandstone, Fond du Lac, and Solar Church Formations consisting of sandstone, siltstone, and local conglomerate.

EXPLORATION PROCEDURES

The soil borings were performed with a truck-mounted rotary head drill rig and were advanced using 3¼-inch inside diameter hollow-stem augers. Representative samples were obtained employing split-spoon and thin-wall tube sampling procedures in general accordance with ASTM procedures. The laboratory testing program was conducted in general accordance with applicable ASTM specifications. The results of these tests are to be found on the accompanying boring logs located in the Appendix.

SUBSURFACE CONDITIONS

The subsurface conditions were explored with twenty-five (25) soil test borings. Eight (8) of the borings were drilled at the Outlot A site (SB-01 to SB-08). Ten (10) of the borings were drilled at the Orvis Property site (SB-09 to SB-18). The remaining seven (7) borings were drilled at the Technology Park site (SB-19 to SB-25). The borings were drilled to depths of 20 to 25 feet.

The boring locations and depths were selected by Mr. Lucas Jones of MSA Professional Services, Inc. PSI personnel staked the borings in the field by measuring distances from available surface features. PSI also recorded the boring locations with a hand-held GPS unit and these coordinates can be found on the individual boring logs attached in the appendix of this report.

The subsurface conditions consisted of 4 to 12 inches of surficial organic soil at the surface of the borings. Underlying the surficial organic soils were deposits of fine-grained and granular soils to the termination depths of the borings. Based on results of Atterberg limits and visual classification, the fine-grained soils consisted of high plasticity clay (CH), medium plasticity clay (CL-CH), silty low plasticity clay (CL-ML), and silt (ML) and the granular soils consisted of sand (SP), silty sand (SM), and clayey sand (SC) in accordance with the Unified Soil Classification System (USCS). The standard penetration N-values within the fine-grained soils generally indicate consistencies of medium stiff to stiff; however, soils with a very stiff consistency were encountered at depths of 5 to 7 feet in Borings SB-16 and SB-18. Overall, the moisture contents of the fine-grained soils varied from 22 to 48 percent. The moisture contents of the fine-grained soils in the upper 5 feet ranged from 22 to 41 percent with an average value of 32 percent. The standard penetration N-values within the granular soils generally indicate densities of loose to medium dense; however, soils with a dense density were encountered at a depth of 20 feet in Boring SB-03. Overall, the moisture contents of the

granular soils varied from 6 to 30 percent. The moisture contents of the fine-grained soils in the upper 5 feet ranged from 9 to 16 percent with an average value of 12 percent.

The following table briefly summarizes the range of results from the field and laboratory testing programs. Please refer to the attached boring logs and the laboratory testing results for more specific information:

FAWN MEADOWS AND TECHNOLOGY PARK EXPANSION **PINE CITY, MN** **SOIL STRATA TYPE**	**Approximate Layer Thicknesses (ft.)**	**RANGE OF PROPERTY VALUES**				
		Standard Penetration, N	**Moisture Content, %**	**Fines Content, %**	**Liquid Limit, %**	**Plastic Limit, %**
High plasticity clay	½-20	7-21	31-48	--	59-67	27-30
Medium plasticity clay	1-10	7-17	22-35	--	49	25
Silty clay	1-7	8-11	22-33	--	27	20
Silt	7-20	10-14	26-36	--	28-29	23
Granular Soils	½-26	6-30	6-26	4.4-39.7	12-14	12

The above subsurface description is of a generalized nature to highlight the major subsurface stratification features and material characteristics. The boring logs included in the appendix should be reviewed for specific information at individual boring locations. These records include soil descriptions, stratifications, penetration resistances, locations of the samples, and laboratory test data. The stratifications shown on the boring logs represent the conditions only at the actual boring locations. Variations may occur and should be expected between boring locations. The stratifications represent the approximate boundary between subsurface materials and the actual transition may be gradual. Water level information obtained during field operations is also shown on these boring logs. The samples that were not discarded during classification or altered by laboratory testing will be retained for 60 days from the date of this report and then will be discarded.

GROUNDWATER INFORMATION

Free groundwater was observed at depths 13 to 14 feet below existing site grades in Borings SB-14, SB-17, SB-20 to SB-22, SB-24, and SB-25 and at depths of 17 to 18 feet below existing site grades in Borings SB-01, SB-02, SB-06, SB-07, SB-10 to SB-13, SB-16, and SB-18 at the time of drilling operations. Free groundwater was not observed during drilling at the remaining borings or at the completion of drilling operations in the borings. Based on the observed conditions, it is anticipated that the static groundwater level is indicative of the groundwater level at the time of drilling. Groundwater seepage issues may be anticipated for this site. Long-term groundwater level monitoring was beyond the scope of this report. If it is desirable to obtain longer-term measurements, it will be necessary to install water level observation wells or piezometers.

The groundwater observations noted on the boring logs represent the groundwater conditions at the test boring locations. It should be expected that the groundwater levels will fluctuate at least several feet seasonally depending on climatic conditions and precipitation, such as rainfall, snowmelt, evaporation, surface run-off and other related

hydro-geologic factors. The possibility of groundwater level fluctuation should be considered when developing the design and construction plans for the project.

GEOTECHNICAL EVALUATION

GEOTECHNICAL DISCUSSION

There are four (4) primary geotechnical related concerns at this site, which will affect the design, construction and possible performance of the proposed project. The following summarizes these concerns:

1. Existing surficial organic materials were encountered within the project areas.
2. High plasticity “fat” clays were encountered in the exploration that could require remediation.
3. Relatively wet and moisture sensitive soils were encountered in the upper parts of the borings and equipment mobility difficulty may be anticipated.
4. Drying of some of the on site soils may be required to achieve proper compaction during grading.

SURFICIAL ORGANIC SOILS

Surficial organic soils were observed to depths of 4± to 12± inches below existing site grades in the borings. Prior to the preparation of the subgrade and placement of any new fill needed to establish proposed grades, the existing surficial organic soils should be removed from in their entirety from the pavement subgrade and disposed of offsite or be stockpiled separately to be reused in landscaping areas. Failure to remove the deleterious organic materials increases the risk of both total and differential settlement of the subgrade and newly placed, overlying engineered fill. The depth and consistency of the surficial organic soils may vary between boring locations.

The exposed surface of the site after the organic soil removal should be prepared as outlined in the Site Preparation section of this report. The adherence to the initial site preparation recommendations is considered critical to verify a suitable subgrade exists, prior to the placement of new fills required to obtain project grades. During earthwork operations, a representative of the geotechnical engineer should be present on-site to verify the subgrade conditions and to observe the placement and compaction of new fills.

HIGH PLASTICITY CLAY

High plasticity "fat" clays are present in the project area that may expand and shrink thereby impacting the proposed construction. Fat clays have the potential for volume change with changes in moisture content. In severe cases, movement and distress to pavements can occur. Remedial measures should be planned to reduce the shrink/swell potential. Where these soils are within about one foot of pavements, remediation is recommended. Remediation may include “C” flyash or lime-treatment of the high plastic clays. Class “C” flyash or lime-treatment of the high plastic clay would reduce the plasticity index, improve workability, promote drying, and reduce shrink/swell potential. Grading the subgrade to drain and not trap water below the pavement is recommended to further reduce the potential of distress from these soils.

EQUIPMENT MOBILITY

The presence of wet, potentially moisture sensitive shallow soils will increase the difficulty of site grading. PSI has been involved with projects in this region where these soils can undergo a loss of stability during wetter portions of the year. PSI anticipates that the soils at their current moisture levels will become easily disturbed if subjected to conventional rubber tire or narrow track-type equipment resulting in a loss of strength and characteristic "pumping". Soils that become disturbed would need to be excavated and replaced; however, this remedial excavation may

expose progressively wetter soils with depth, thus compounding the condition. Thus, a normal approach to subgrade preparation may not be possible.

SOIL COMPACTION

Since the surface soils at the site predominantly consist of high moisture content clay soils and high plasticity clays, it may become difficult to achieve the desired compaction of the soils due to high current moisture contents. After stripping activities the surface soils may also not pass a proof roll in their high moisture content state. The soils may need to be scarified and dried to a moisture content that will facilitate compaction in accordance with the structural fill requirements of this report. If scarifying, drying and recompacting of the soils does not stabilize the soils, removing and replacement with new structural fill or treating the soils with class "C" fly ash, portland cement or lime-treatment of the clay soils may need to be performed.

GEOTECHNICAL RECOMMENDATIONS

The following geotechnical related recommendations have been developed on the basis of the subsurface conditions encountered and PSI's understanding of the proposed development. Should changes in the project criteria occur, a review must be made by PSI to determine if modifications to our recommendations will be required.

SITE PREPARATION

Prior to the placement of new fill or preparation of the construction area subgrade, PSI recommends that the existing surficial organic soil, vegetation, roots, soft, organic, frozen, or unsuitable soils (if present during construction) should be removed from within and a minimum of 5 feet beyond the pavement areas. In the event that roots/rootlets are observed within the existing soils, it would be acceptable for the soils to consist of 3 percent by volume of root/rootlets to be left in place of roots that are ¼ inch or less in diameter. Larger roots or tree root bulbs should be removed and replaced with new structural fill as recommended below. Depth of the organic layer in our borings ranged from 4 to 12 inches. It is typical for the organic layer thickness to vary from these values. A representative of a qualified geotechnical engineer should determine the need for and depth of removal or stabilization at the time of construction.

After stripping the subgrade, the pavement subgrades should be thoroughly proofrolled. The subgrades should be proofrolled with a fully-loaded tandem axle dump truck or rubber-tired vehicle of similar size and weight, typically 9 tons/axle. Soils that are observed to rut or deflect excessively under the moving load (typically greater than 1 inch), should be undercut and replaced with properly compacted fill. The proofrolling is important to identify soft or loose zones under the pavements. The proofrolling and undercutting activities should be documented by a representative of a qualified geotechnical engineer and should be performed during a period of dry weather. The subgrade soils should be scarified and compacted to at least 95 percent of the Standard Proctor maximum dry density (ASTM D698) for a depth of at least 6 inches below the surface. Drying or wetting of the subgrade soils, typically to within 3% of the optimum moisture content, may be advised to facilitate compaction.

High plasticity fat clays should be removed where they are present within a depth of one (1) foot beneath proposed pavements. This material should be replaced with a low plasticity compacted soil, a dense positively-drained graded crushed stone or class "C" fly ash, portland cement or lime-treatment of the high plastic clays can be performed. Class "C" flyash or lime-treatment of the high plastic clay would reduce the plasticity index, improve workability, promote drying, and reduce shrink/swell potential. A representative of PSI's geotechnical engineer should observe the subgrade soils, perform plasticity index tests, and estimate the approximate extent of the exposed fat clays. If it is desirable to modify the fat clays with a commercially available class "C" fly ash, portland

cement or lime product, PSI recommends that actual application amounts be set by conducting a laboratory class "C" fly ash, portland cement or lime series test. However, for preliminary purposes, the amount of class "C" fly ash will likely range from 10 to 15 percent by weight. There are many variables including water and soils chemistry and the variable nature of class "C" fly ash. Therefore, a laboratory test is recommended. The geotechnical engineer's representative should observe the remediation procedures for compliance with the project plans and specifications.

Moisture content changes, typically either higher than 3% above the plastic limit or lower than the plastic limit, in the highly plastic soils should not be permitted during or after construction. Increases in moisture content can cause swelling of the high plasticity soils during construction and increase shrinkage potentials due to drying after construction. If the exposed fat clays become inundated or desiccated, PSI recommends they be removed prior to new fill placement. Ideally, excavation should be performed during a period of dry weather.

After subgrade preparation and observation have been completed, placement of new fills needed to obtain proposed grades may begin. New engineered fill required to raise site grades should be free of organic, frozen, or other deleterious materials, and have a maximum particle less than 3 inches. PSI does not recommend using a silt soil for engineered fill. Rather, PSI recommends using a low plasticity clay or a well graded granular soil. Low-plasticity soils are defined as having a liquid limit less than forty-five (45) and plasticity index less than twenty-five (25). If high plasticity fat clays are utilized as fill, they should have a liquid limit no greater than seventy-five (75) and a plasticity index no greater than forty-five (45). A representative of PSI should be on-site to observe, test, and document the placement of the fill. If the fill is too dry, water should be uniformly applied and thoroughly mixed into the soil by disking or scarifying. Close moisture content control will be required to achieve the recommended degree of compaction. It should be noted that high plasticity clays are typically more difficult to compact and achieve the optimum moisture content during the placement of fill. The existing native granular soils and clay soils that do not contain organics are suitable for reuse as engineered fill and should be prepared in accordance with this report.

Highly permeable fill such as sand or clean stone used on this site should be given careful consideration. These highly permeable materials should not be placed within three (3) feet of fat clays. Even though the excavation may be dry, and no groundwater is anticipated, these highly permeable pockets will eventually collect water through condensation and therefore promote soil swelling and heaving. If permeable fill is used, it is strongly recommended that the surface where the permeable fill is placed be graded in a manner to drain without pocketing water and be drained through the use of draintile or other appropriate means.

Engineered fill should be compacted to at least the compaction percentages noted in the table below. The densities and optimum moisture contents noted are relative to the Standard Proctor, ASTM D698. PSI recommends that a qualified geotechnical engineer test and review proposed fill materials prior to placement. The first layer of fill should be placed in a relatively uniform horizontal lift and be adequately keyed (where needed) into the stripped and scarified subgrade soils.

The fill placed should be tested and documented by a geotechnical technician and directed by a geotechnical engineer to evaluate the placement of fill material. It should be noted that the geotechnical engineer of record can only certify the testing that is performed and the work observed by that engineer or staff in direct report to that engineer. The fill should be evaluated in accordance with the following table:

MATERIAL TESTED	PROCTOR TYPE	MIN % DRY DENSITY	MOISTURE CONTENT RANGE	FREQUENCY OF TESTING*[1]
Structural Lean Clay Fill* (Cohesive)	Standard	100%	-1 to +3%	1 per 200 cy of fill placed or 1 per 5,000 sf of fill placed or minimum of three tests per lift
Structural Fat Clay Fill* (Cohesive)	Standard	100%	-0 to +3%	1 per 200 cy of fill placed or 1 per 5,000 sf of fill placed or minimum of three tests per lift
Structural Fill (Granular)*	Standard	100%	-2 to +2%	1 per 200 cy of fill placed or 1 per 5,000 sf of fill placed or minimum of three tests per lift
Utility Trench Backfill / Pavement Subgrade (Deeper than 3')	Standard	95%	-2 to +2%	1 per 200 cy of fill placed or 1 per 200 lineal ft of trench placed or minimum one test per lift
Random Fill (non-load bearing)	Standard	92%	-3 to +3 %	1 per 3,000 cy of fill placed or 1 per 10,000 sf of fill placed or minimum one test per lift

*Structural Fill is defined as fill beneath or supporting any improvements on site such as top 3-feet of pavement subgrade, foundation, slabs, etc.
*[1] Minimum 3 per lift.

Engineered fill should be placed in maximum lifts of eight inches of loose material and should be compacted to within the moisture content ranges noted above as determined by the Standard Proctor test (ASTM D698). If very moist or wet soils are to be reused as engineered fill, they should be spread thinly on the ground and allowed to dry prior to placement. If water is to be added, it should be uniformly applied and thoroughly mixed into the soil by disking or scarifying. Each lift of compacted engineered fill should be observed, tested, and documented by a representative of PSI prior to placement of subsequent lifts. Compaction tests should be performed for every 5,000 square feet in pavement areas. A minimum of three (3) tests per layer is recommended. The lateral extent of the overexcavation of poor soil and subsequent placement and compaction of engineered fill should extend at least five (5) feet beyond the edges of the pavement.

HIGH PLASTICITY CLAY CONSIDERATIONS

Due to the presence of high plasticity clays, consideration should be given to measures that can reduce the long term shrink/swell potential of the clay soils. High plasticity clays expand or shrink by absorbing or losing moisture; therefore, reducing the moisture content variation of a soil will reduce its volume change. Although it is not possible to prevent soil moisture changes, a number of steps may be taken to aid in the reduction of subsoil moisture content variations. These steps are intended to help reduce the shrink/swell potential, not eliminate it. Some of these measures are:

1. During construction, a positive drainage scheme should be implemented and maintained to prevent ponding of water on subgrades.

2. The pavement subgrade should not be allowed to dry out; backfill should proceed as soon as possible to minimize changes in the natural moisture regime.

3. Permanent positive drainage should be maintained around across the pavement through a gutter system connected to drainage piping. In addition, site grading should provide rapid drainage of the surface.

4. Utility trenches should be backfilled with low plasticity clays or lean concrete to reduce the potential of the trenches to act as aqueducts transmitting water beneath the pavements due to excess surface water infiltration.

5. Trees and/or large bushes should not be planted adjacent to the roadway.

UTILITIES TRENCHING

Excavation for utility trenches shall be performed in accordance with OSHA regulations as stated in 29 CFR Part 1926. It should be noted that utility trench excavations have the potential to degrade the properties of the adjacent fill materials. Utility trench walls that are allowed to move laterally can lead to reduced bearing capacity and increased settlement of adjacent structural elements and overlying slabs.

The site should be suitable to support the proposed sanitary sewer, storm sewer, and watermain. Backfill for utility trenches is as important as the original subgrade preparation or structural fill placed to support either a foundation or slab. Therefore, it is imperative that the backfill for utility trenches be placed to meet the project specifications for the structural fill of this project. PSI recommends that flowable fill or lean mix concrete be utilized for utility trench backfill. If on-site soils are placed as trench backfill, the backfill for the utility trenches should be placed in four (4) to six (6) inch loose lifts and compacted to a minimum of 95% of the maximum dry density achieved by the standard Proctor test. The backfill soil should be moisture conditioned to be within 2% of the optimum moisture content as determined by the standard Proctor test. Up to four (4) inches of bedding material placed directly under the pipes or conduits placed in the utility trench can be compacted to the 92% compaction criteria with respect to the standard Proctor. Compaction testing should be performed for every 200 cubic yards of backfill place or each lift within 200 linear feet of trench, which ever is less. Backfill of utility trenches should not be performed with water standing in the trench. If granular material is used for the backfill of the utility trench, the granular material should have a gradation that will filter protect the backfill material from the adjacent soils. If this gradation is not available, a geosynthetic non-woven filter fabric should be used to reduce the potential for the migration of fines into the backfill material. Granular backfill material shall be compacted to meet the above compaction criteria. The clean granular backfill material should be compacted to achieve a relative density greater than 75% or as specified by the geotechnical engineer for the specific material used.

PAVEMENT RECOMMENDATIONS

PSI's scope of services did not include extensive sampling and CBR testing of existing subgrade or potential sources of imported fill for the specific purpose of detailed pavement analysis. Instead, this report is based on pavement-related design parameters that are considered to be typical for the area soils types.

PSI generally recommends that pavement sections be grade supported on a minimum of twelve (12) inches of properly compacted structural fill. Proof-rolling, as discussed earlier in this report, should be accomplished to identify soft or unstable soils that should be removed from the pavement area prior to fill placement and/or pavement construction. These soils should be replaced with properly compacted structural fill as described earlier in this report.

A detailed traffic analysis was not performed as part of this exploration; however, based upon the proposed construction, the light-duty pavement and heavy-duty pavement sections shown below are based on a 20-year design life of 50,000 equivalent 18,000-pound single-axle load (ESAL) and 100,000 ESALs, respectively. The existing granular and lean clay soils encountered that pass proofrolling operations have a minimum CBR value of 3. Engineered fill material used to raise existing grades within parking and drive areas should meet or exceed this CBR value. The following design factors were used in developing the recommended pavement sections:

- Design Life: 20 years
- Terminal Serviceability: 2.0
- Reliability: 80%
- Asphalt Initial Serviceability: 4.2
- Asphalt Standard Deviation: 0.45
- Concrete Initial Serviceability: 4.5
- Concrete Standard Deviation: 0.35
- Modulus of Rupture: 550 psi
- Standard Pick-up Truck for Snow Clearing

If during the final design phase these values are determined to be incorrect, PSI must be contacted to provide revised pavement recommendations. Based upon the soil borings, laboratory data and provided the subgrade soils are prepared as outlined in this report, the following flexible pavement section thicknesses are recommended for parking lot and drive areas.

RECOMMENDED THICKNESSES (INCHES)		
PAVEMENT TYPE**	**LIGHT-DUTY (50,000 ESALS)**	**HEAVY-DUTY (100,000 ESALS)**
Asphaltic Wear Course	1½	1½
Asphaltic Base Course	2*	2½*
Aggregate Base	8	10
or		
Portland Cement Concrete	5	6
Aggregate Base	6	8

*Based on using a standard pick-up truck for snow removal; if a front-end loader is used for snow removal, this value should be increased by ½ inch.
**Pavement materials should conform to local and state guidelines, if applicable.

GRANULAR BASE COURSE

The granular base course should consist of well-graded crushed stone meeting the requirements from Section 3138 of the State of Minnesota Standard Specifications for Construction. The granular base course should be placed and compacted to a minimum of 100 percent of the maximum Standard Proctor dry density (ASTM D698) and within 2 percent of the optimum moisture content. A representative of a qualified geotechnical engineer must test the base course prior to and during placement.

ASPHALT PAVEMENT

Asphaltic binder and surface courses should meet the requirements from Section 3139 of the State of Minnesota Standard Specifications for Construction. Asphaltic courses should be placed and compacted to the minimum required density ranges contained within section 2360 of the Standard Specifications. An adequate number of in-place density tests, typically on the order of one test per 5,000 square feet per lift, should be performed during construction to document the compaction.

PORTLAND CEMENT CONCRETE PAVEMENT

Because the pavement at this site will be subjected to freeze-thaw cycles, PSI recommends that an air entrainment admixture be added to the concrete mix to achieve air content in the range of 5% to 7% to provide freeze-thaw durability in the concrete. PSI recommends that a portland cement concrete with a 28-day specified compressive strength of 4,000 psi should be used. A mixture with a maximum slump of four (4) inches is acceptable. If a water

reducing admixture is specified, the slump can be higher. It is recommended that admixtures be submitted to the owner in advance of use in the concrete.

Pavement for any dumpster areas or areas subject to consistent heavy loads should be constructed of Portland cement concrete with load transfer devices installed where construction joints are required. A thickened edge is recommended on the outside of slabs subjected to wheel loads. This thickened edge usually takes the form of an integral curb. Fill material should be compacted behind the curb or the edge of the outside slabs should be thickened. The following are recommended to enhance the quality of the pavement.

- Moisten subgrade just prior to placement of concrete.
- Cure fresh concrete with a liquid membrane-forming curing compound.
- Keep automobile traffic off the slab for three (3) days and truck traffic off the slab for seven (7) days, unless tests are made to determine that the concrete has gained adequate strength (i.e., usually 70% of design strength).

PAVEMENT SUBGRADE PREPARATION

Prior to paving, the prepared subgrade should be proof-rolled using a loaded tandem axle dump truck or similar type of pneumatic tired equipment with a minimum gross weight of nine (9) tons per single axle. Localized soft areas identified should be repaired prior to paving. Moisture content of the subgrade should be maintained between –2% and +3% of the optimum at the time of paving. It may require rework when the subgrade is either desiccated or wet. PSI highly recommends that parking and drive subgrade be sloped in a manner to drain water from under the pavement without pocketing or trapping water beneath the pavement. This grading should be accomplished prior to placing the base aggregate.

Construction traffic should be minimized to prevent unnecessary disturbance of the pavement subgrade. Disturbed areas, as verified by PSI, should be removed and replaced with properly compacted material.

The edges of compacted fill should extend a minimum two (2) feet beyond the edges of the pavement, or a distance equal to the depth of fill beneath the pavement, whichever is greater. The measurement should be taken from the outside edge of the pavement to the toe of the excavation prior to sloping.

PAVEMENT DRAINAGE & MAINTENANCE

PSI recommends pavements be sloped to provide rapid surface drainage. Water allowed to pond on or adjacent to the pavement could saturate the subgrade, cause premature deterioration of the pavements, and may require removal and replacement. PSI recommends the subgrade be sloped to drain prior to placing the crushed stone base. Consideration should be given to the use of interceptor drains to collect and remove water collecting in the crushed stone base. The interceptor drains could be incorporated with the storm drains of other utilities located in the pavement areas.

Periodic maintenance of the pavement should be anticipated. This should include sealing of cracks and joints and by maintaining proper surface drainage to avoid ponding of water on or near the pavement areas. Underdrains, sub-drains and underslab drains presented in this report will not prevent moisture vapor that can cause mold growth.

BELOW-GRADE WALLS

Walls used to retain soils, such as the retaining walls, are subject to lateral forces from the soils they retain. For walls that are not allowed to rotate, the lateral forces should be designed for the at-rest condition, K_o. For walls

that are allowed to rotate, the lateral pressures can be reduced to the active condition, K_a. For movement into the soil mass, the passive pressure K_p should be used. However, in order to develop full passive resistance, large movements (on the order of inches) are necessary to fully mobilize the passive strength. Based on the soils encountered on site, the recommended equivalent fluid pressures (in pounds per square foot) for lateral design are shown the table below. These pressures do not include the lateral force of groundwater on the walls. To provide for adequate drainage and prevent the buildup of excess wall pressures, PSI recommends that a free draining granular material, with less than 5% passing the No. 200 sieve, be used as backfill behind walls. Some of the on-site granular soils should meet this requirement but should be tested prior to use. The free draining granular material should extend a distance of one half the wall height or 6 feet outside of the wall, whichever is less. Based on using a free draining granular fill is used to backfill the walls, the following design parameters are recommended:

PARAMETER	RECOMMENDED VALUE [2]
Backfill Unit Weight	125 pcf
"Active" Coefficient of Lateral Earth Pressure, K_a	0.33
"Active" Equivalent Fluid Pressure	42 psf/ft of depth above water table 85 psf/ft below water table
Coefficient of "Passive" Pressure, K_p [1]	3.0
"Passive" Equivalent Fluid Pressure[1]	375 psf/ft of depth above water table 190 psf/ft below water table
"At-Rest" Coefficient of Lateral Earth Pressure, K_o	0.50
"At-Rest" Equivalent Fluid Pressure	62 psf/ft of depth above water table 94 psf/ft below water table
Coefficient of Sliding	0.40

Notes:
1. Ultimate passive pressure typically requires large strains to be fully mobilized, therefore, PSI recommends using 50% or less of the ultimate passive pressure to limit the strain on the structure.
2. The values in the Table are ultimate values and do not include a factor of safety.

The above values do not include the influence of foundation or surface loads in or adjacent to the wall backfill. For walls adjacent to roadways, a carload of 250 psf should be added to the weight of the overburden soil to determine the appropriate equivalent fluid pressure acting on the wall.

Passive resistance should be neglected to a depth of four feet below exterior grade due to seasonal softening from freeze-thaw. In addition, the passive earth pressure values given above are based upon the concrete for the structure being placed in direct contact with the naturally deposited soils. If forms will be used to cast the concrete structure, fill material within the excavations surrounding the structure must be placed in layers that are less than eight inches (measured loose) and at a moisture content within three percent of the optimum moisture content determined by the standard Proctor compaction test (ASTM D698). The fill material should be compacted to a minimum of 95% of the maximum dry density as determined by the standard Proctor test.

In order to intercept groundwater and limit lateral earth pressures, free-draining gravel or crushed stone backfill is recommended to be placed adjacent to the below-grade walls. The gravel or crushed stone backfill should have less than 5% percent passing the No. 200 sieve and a maximum particle size less than three inches. The

width of the gravel or crushed stone layer should be equal to half the height of the below-grade wall or 6 feet, whichever is less. The free-draining layer should be protected with either a filter fabric or well-graded granular layer to intercept fines from entering and clogging the drainage system. If clayey or silty soils are placed against or near the below-grade walls or if the gravel or crushed stone layer is less than the recommended width or height, water-related and structural problems may develop. A one-foot-thick layer of relatively impervious clay is recommended to be placed above backfill that will be exposed to precipitation to minimize surface water infiltration. In addition, the ground surface should be sloped to drain surface water away from the structures. Another possible drainage system would include:

1. A four (4) or six (6) inch diameter perforated drain tile at the bottom of the backfill to collect seepage water with the tile connected to a suitable means of disposal.
2. Clean ½-inch or 1-inch gravel classified as "GP" and containing less than 5% passing a #200 sieve surrounding the drain tile.
3. Non-woven 4 ounce per square yard geotextile between the drainage material and the on-site soils to prevent infiltration of fine-grained soils into the drain tile, granular drainage blanket, or granular backfill.

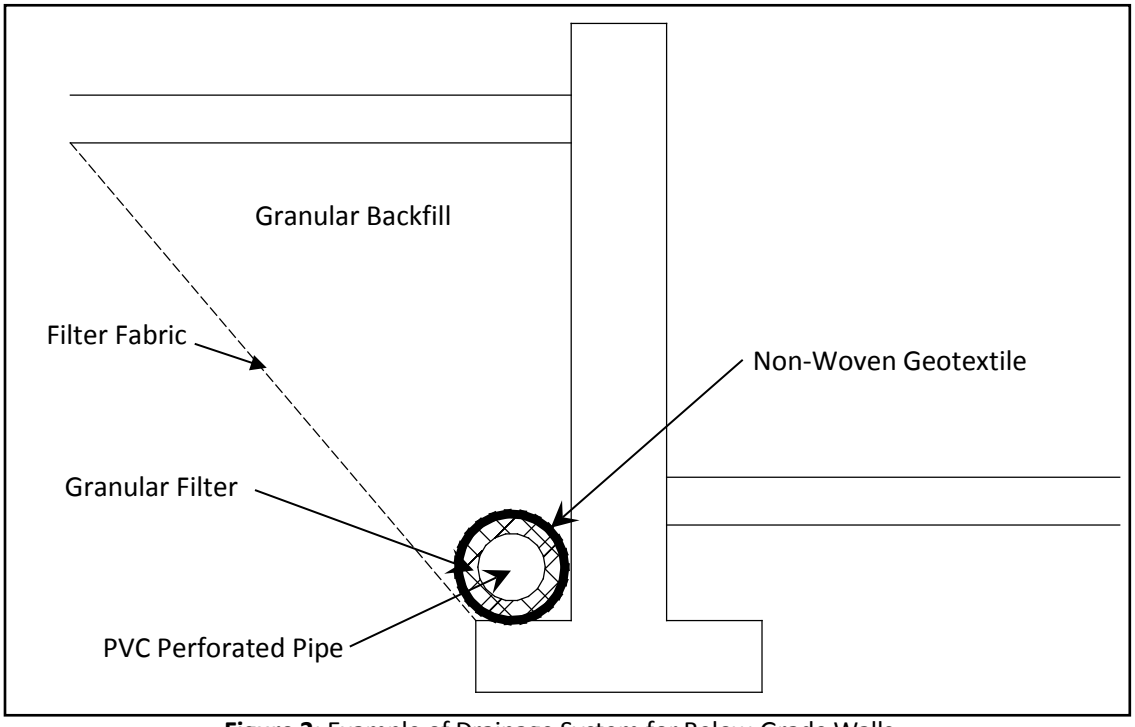


Figure 3: Example of Drainage System for Below-Grade Walls

In specific design cases where water is allowed to build up on the below-grade wall structure, the hydrostatic load correlating to the maximum height of the water build up should be added to the lateral loads acting on the wall.

PSI recommends that backfill directly behind the walls be compacted with light, hand-held compactors. Heavy compactors and grading equipment should not be allowed to operate within five to 10 feet of the walls during backfilling to avoid developing excessive temporary or long-term lateral soil pressures. Care should be exercised during the backfilling operation to prevent overstressing and damaging the walls. PSI recommends that a

representative of a qualified geotechnical engineer be present to monitor foundation excavations and fill placement.

The placement of a limited amount of granular material behind a below-grade wall does not appreciably change the coefficient of lateral earth pressure acting on that wall. The lateral earth pressure acting on a below-grade structure is a function of the weight of the soil that exist above the theoretical plane projecting up from the base of the wall. The soil above this plane is held in place by two forces, the strength of the soil itself and the lateral resistance of the below-grade wall. Therefore, a thin layer of granular material behind the wall is of little consequence on the forces acting on the wall. PSI should be notified if the excavations for the below-grade level require a temporary earth retention system for protection and support of the adjacent structures or roadways during construction activities.

SLOPES

The benched placement of engineered structural fill on natural slopes steeper than five (5) horizontal to one (1) vertical where the final area will be uncontained is recommended. The placement of fill should begin at the base of the natural slope with benches or terraces. The benches or terraces should be a minimum of eight (8) feet wide laterally, and should be cut into the slope every five (5) feet of vertical rise. The naturally occurring existing soils should be prepared and fill placed in accordance with the previously described structural fill guidelines. A representative of the geotechnical engineer should monitor the benching and fill placement operations.

Unless specifically designed, temporary slopes shall not exceed steeper than a ratio of two (2) horizontal to one (1) vertical where workers or equipment will occupy space at the toe or of the movement of the excavated slope will jeopardize the stability of an adjacent structure. Temporary slopes exceeding ten (10) feet in vertical height should have a slope stability analysis. Temporary slopes exceeding twenty (20) feet in vertical height should have shear strength testing performed to assess the in-situ strength characteristics.

Permanent cut slopes shall not be excavated to a final grade steeper than a ratio of three (3) horizontal to one (1) vertical without a specific slope stability analysis. Specific shear strength testing should be performed to assess the in-situ strength characteristics for permanent slopes steeper than four (4) horizontal to one (1) vertical.

Special consideration must also be given to the stability of the natural cut ground when supporting substantial fills, to structural fills themselves, and to cut surfaces in natural soil and rock excavations. The evaluation of slope stability aspects of this site and the proposed development is beyond the scope of this exploration. Relatively detailed grading plans will have to be developed before meaningful evaluation of slope stability can be accomplished. All slope stability evaluations should be performed by qualified geotechnical engineering personnel prior to the initiation of any significant grading activities at this site.

CONSTRUCTION CONSIDERATIONS

PSI should be retained to provide observation and testing of construction activities involved in the pavements, earthwork, and related activities of this project. PSI will not accept responsibility for conditions that deviated from those described in this report, nor for the performance of the pavement if we are not engaged to also provide construction observation and testing for this project.

MOISTURE SENSITIVE SOILS/WEATHER RELATED CONCERNS

Increases in the moisture content of the soil can cause significant reduction in the soil strength and support capabilities. In addition, soils that become wet may be slow to dry and thus significantly impede the progress of grading and compaction activities. It will, therefore, be advantageous to perform earthwork construction activities during dry weather.

DRAINAGE AND GROUNDWATER CONCERNS

PSI recommends that the Contractor determine the actual groundwater levels at the site at the time of the construction activities to assess the impact groundwater may have on construction. Water should not be allowed to collect on prepared subgrades of the construction area either during or after construction. Undercut or excavated areas should be sloped toward one corner to facilitate removal of collected rainwater, groundwater, or surface runoff. The pavements should be sloped and surface drainage should be collected and discharged such that water is not permitted to infiltrate the backfill and pavement areas.

It is possible that seasonal variations may cause fluctuations or a water table to be present in the upper soils. Additionally, perched water may be encountered in discontinuous zones within the overburden. If minor localized groundwater seepage is encountered during construction, it is anticipated that it can be handled using conventional sump and pump techniques or by the use of perimeter trench drains connect and discharge the water away from the project area. More significant construction dewatering may be necessary during periods of high precipitation or spring snowmelt. The geotechnical engineer should be consulted if excessive and uncontrolled amounts of seepage occur.

EXCAVATIONS

It is mandated that excavations, whether they be for utility trenches, basement excavations or footing excavations, be constructed in accordance with current Occupational Safety and Health Administration (OSHA) guidelines to protect workers and others during construction. PSI recommends that these regulations be strictly enforced; otherwise, workers could be in danger and the owner(s) and the contractor(s) could be liable for substantial penalties.

The contractor is solely responsible for designing and constructing stable, temporary excavations and should shore, slope, or bench the sides of the excavations as required to maintain stability of both the excavation sides and bottom. The contractor's "responsible person", as defined in 29 CFR Part 1926, should evaluate the soil exposed in the excavations as part of the contractor's safety procedures. In no case should slope height, slope inclination, or excavation depth, including utility trench excavation depth, exceed those specified in local, state, and federal safety regulations.

PSI is providing this information solely as a service to our client. PSI does not assume responsibility for construction site safety or the contractor's or other parties' compliance with local, state, and federal safety or other regulations. A trench safety plan was beyond the scope of our services for this project.

GEOTECHNICAL RISK

The concept of risk is an important aspect of the geotechnical evaluation. The primary reason for this is that the analytical methods used to develop geotechnical recommendations do not comprise an exact science. The analytical tools which geotechnical engineers use are generally empirical and must be used in conjunction with engineering judgment and experience. Therefore, the solutions and recommendations presented in the geotechnical evaluation should not be considered risk-free and, more importantly, are not a guarantee that the interaction between the soils and the proposed construction will perform as planned. The engineering recommendations presented in the preceding section constitutes PSI's professional estimate of those measures that are necessary for the proposed construction to perform according to the proposed design based on the information generated and referenced during this evaluation, and PSI's experience in working with these conditions.

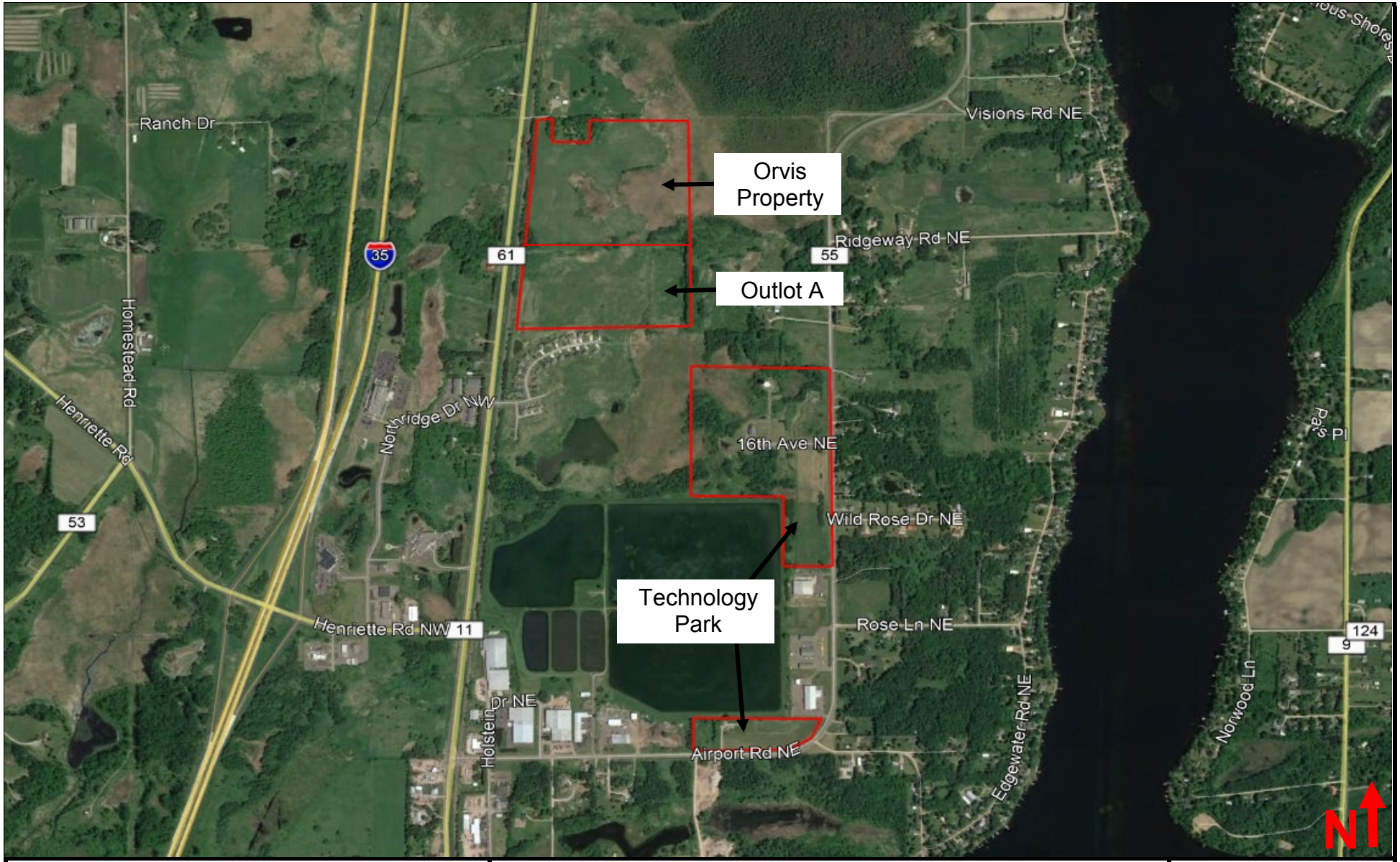
REPORT LIMITATIONS

The recommendations submitted are based on the available subsurface information obtained by PSI and design details furnished by MSA Professional Services, Inc. If there are revisions to the plans for this project or if deviations from the subsurface conditions noted in this report are encountered during construction, PSI should be notified immediately to determine if changes in the pavement recommendations are required. If PSI is not retained to perform these functions, PSI will not be responsible for the impact of those conditions on the project.

The geotechnical engineer warrants that the findings, recommendations, specifications, or professional advice contained herein have been made in accordance with generally accepted professional geotechnical engineering practices in the local area. No other warranties are implied or expressed.

After the plans and specifications are more complete, the geotechnical engineer should be retained and provided the opportunity to review the final design plans and specifications to check that our engineering recommendations have been properly incorporated into the design documents. At that time, it may be necessary to submit supplementary recommendations. This report has been prepared for the exclusive use by MSA Professional Services, Inc. for the specific application to the proposed Fawn Meadows and Technology Park Expansion project to be located at Outlot A, Orvis Property, and Technology Park in Pine City, Minnesota.

APPENDIX A - SITE VICINITY PLAN



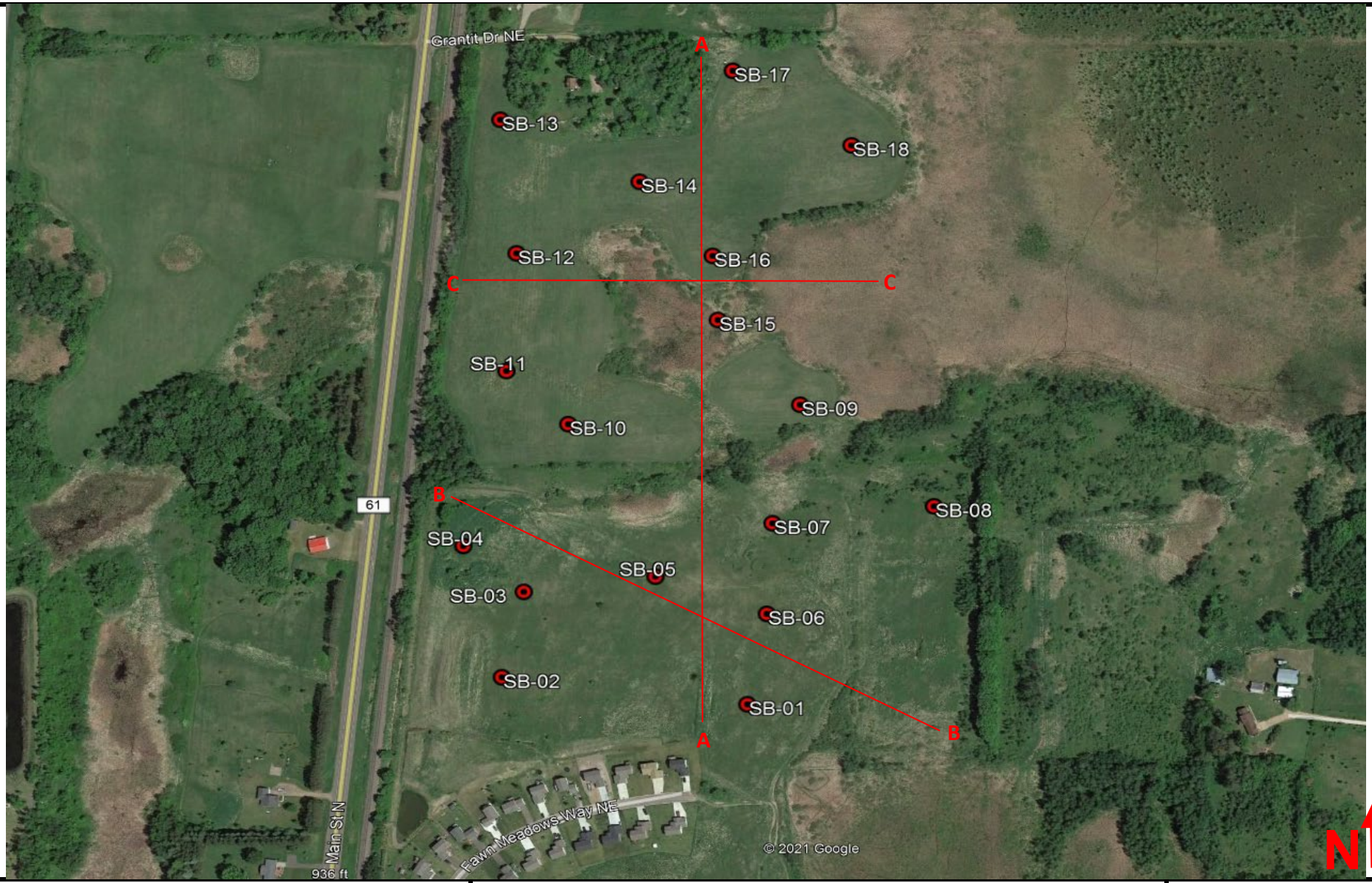
intertek psi
2915 Waters Road, Suite 112
Eagan, Minnesota 55121

Project Name: Fawn Meadows and Technology Park Expansion
Project Location: Pine City, Minnesota

PSI Project # : 0678497

Site Vicinity Plan

APPENDIX B - BORING LOCATION PLAN

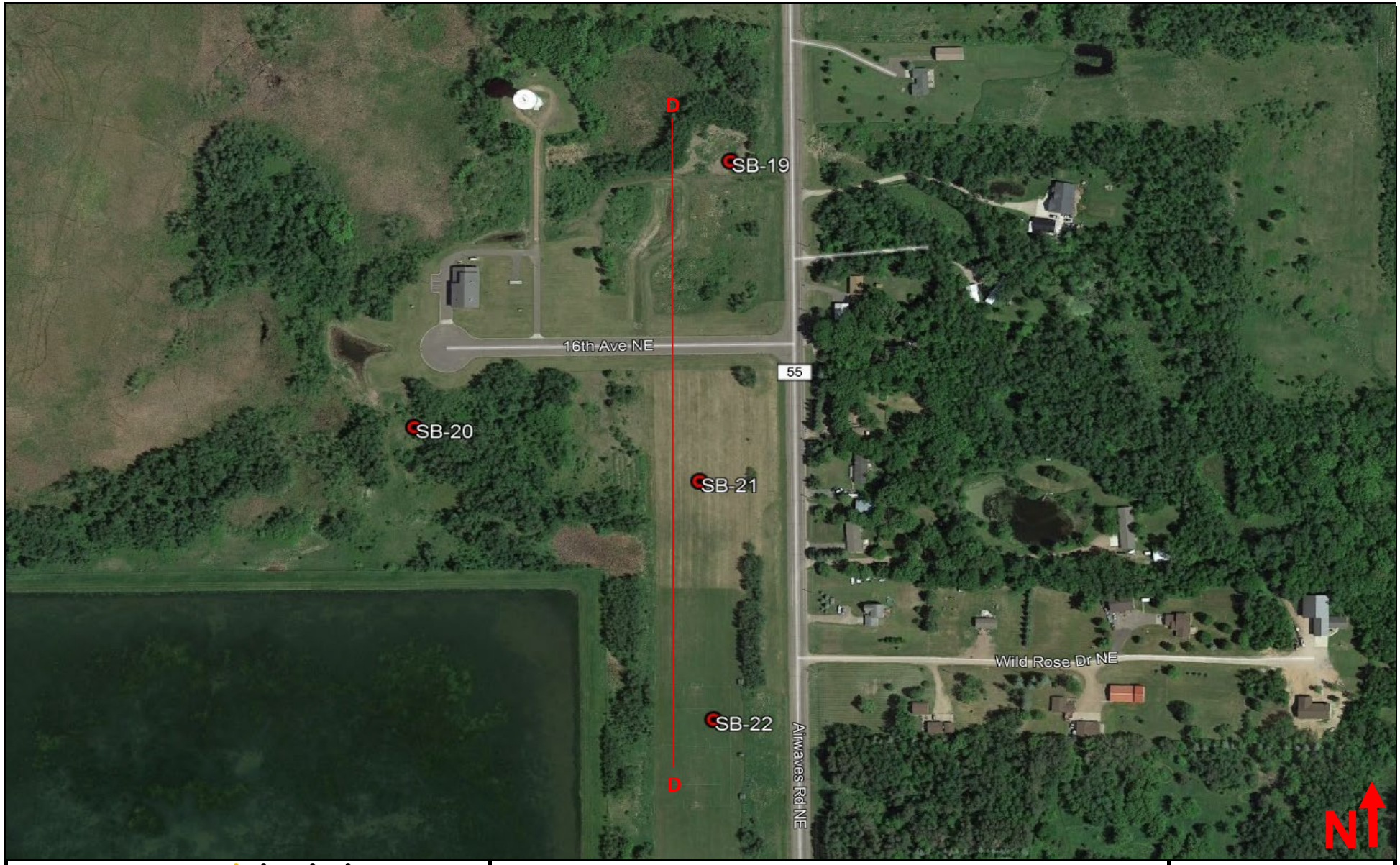


intertek psi

2915 Waters Road, Suite 112
Eagan, Minnesota 55121

Project Name:	Fawn Meadows and Technology Park Expansion
Project Location:	Outlot A and Orvis Property Pine City, Minnesota
PSI Project # :	0678497

Boring Location Plan - Outlot A and Orvis Property



intertek psi

2915 Waters Road, Suite 112
Eagan, Minnesota 55121

Project Name:	Fawn Meadows and Technology Park Expansion
Project Location:	Technology Park (North Area) Pine City, Minnesota
PSI Project # :	0678497

Boring Location Plan - Technology Park (North Area)



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2915 Waters Road, Suite 112
Eagan, Minnesota 55121

Project Name: Fawn Meadows and Technology Park Expansion
Project Location: Technology Park (South Area)
Pine City, Minnesota

PSI Project # : 0678497

Boring Location Plan - Technology Park (South Area)

APPENDIX C - BORING LOGS

BORING SB-01

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	966 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85528°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96294°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	17 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Outlot A

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (12" Thick)					
965				1	18	**HIGH PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff	CH	4-4-4 N=8	37		
	5			2	18	**HIGH PLASTICITY CLAY, Trace Sand,** Brown, Moist, Stiff	CH	4-5-5 N=10	37		
960				3	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff	CH	5-5-5 N=10	37		
	10			4	18	**SAND, Fine Grained,** Reddish Brown, Moist, Loose	SP	4-4-5 N=9	6		
955											
	15			5	18	**Silty SAND, Fine Grained,** Reddish Brown, Moist to Wet, Loose to Medium Dense	SM	4-4-5 N=9	19		
950											
	20			6	18			5-6-6 N=12	24		
945						End of Boring at 21 feet					

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Professional Service Industries, Inc.
2915 Waters Road, Suite 112
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Telephone: (651) 646-8148

PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

The stratification lines represent approximate boundaries. The transition may be gradual.

BORING SB-02

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	967 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.8555°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96561°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	17 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (10" Thick)				
965				1	18	**HIGH PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff	CH	3-4-4 N=8	38	
	5			2	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff		5-5-6 N=11	31	
960				3	18		CH	5-5-5 N=10	42	LL = 59 PL = 27
	10			4	18	**HIGH PLASTICITY CLAY, Trace Gravel,** Brown, Moist, Stiff		4-5-5 N=10	32	
955							CH			
	15			5	18	**Silty SAND, Fine Grained,** Reddish Brown, Moist to Waterbearing, Loose to Medium Dense		4-4-4 N=8	18	
950							SM			
	20			6	18			5-5-6 N=11	26	
						End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

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LOCATION: Pine City, Minnesota

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BORING SB-03

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	963 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85622°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96537°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	Not Observed
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ Moisture × PL ◪ LL ✚ (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (12" Thick)					
960				1	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff		4-4-4 N=8	37		
	5			2	18		CH	3-4-5 N=9	33		
955				3	18			5-5-5 N=10	42		
	10			4	18	**SILT,** Brown/Reddish Brown, Moist, Stiff	ML	4-6-7 N=13	26		
950											
	15			5	18	**Clayey SAND, Fine to Medium Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense	SC	8-12-15 N=27	12		
945											
	20			6	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Wet, Dense	SM	10-12-18 N=30	12		
						End of Boring at 21 feet					

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LOCATION: Pine City, Minnesota

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BORING SB-04

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	969 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.8566°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96603°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (10" Thick)				
						HIGH PLASTICITY CLAY, Brown, Moist, Stiff				
965				1	18		CH	4-5-5 N=10	40	
	5			2	18			4-4-4 N=8	34	
				3	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff	CH	4-5-5 N=10	41	
960										
	10			4	18	**SILT, Trace Clay,** Brown/Reddish Brown, Moist, Stiff	ML	5-6-6 N=12	27	LL = 29 PL = 23
955										
	15			5	18	**Silty SAND, Fine to Medium Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense	SM	6-8-9 N=17	9	
950										
	20			6	18	**Clayey SAND, Fine Grained,** Reddish Brown, Wet, Medium Dense	SC	8-12-15 N=27	17	
						End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture ×
PL ◪
LL ✚
0 25 50
STRENGTH, tsf
Qu ▲
Qp ✳
0 2.0 4.0

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BORING SB-05

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	963 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85634°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96394°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
	0			**SURFICIAL ORGANIC SOIL** (12" Thick)			
				HIGH PLASTICITY CLAY, Brown Mottled Gray, Moist, Stiff			
960		1	18		CH	5-5-5 N=10	41
	5	2	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff	CH	5-5-5 N=10	39
955		3	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff		4-5-5 N=10	38
	10	4	18		CH	5-5-5 N=10	40
950							
	15	5	18	**Silty SAND, Fine to Medium Grained,** Reddish Brown, Wet, Medium Dense	SM	7-8-8 N=16	11
945							
	20	6	18	**Silty SAND, Fine to Medium Grained, Trace Gravel,** Reddish Brown, Wet, Medium Dense	SM	8-10-10 N=20	12
				End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

Additional Remarks

LL = 67
PL = 30

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LOCATION: Pine City, Minnesota

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BORING SB-06

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	965 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85603°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96272°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	18 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
	0			**SURFICIAL ORGANIC SOIL** (12" Thick)			
				HIGH PLASTICITY CLAY, Brown Mottled Gray, Moist, Medium Stiff to Stiff			
		1	18			2-3-4 N=7	36
960	5	2	18			5-5-5 N=10	36
		3	18		CH	4-5-6 N=11	33
955	10	4	18			3-4-4 N=8	35
				HIGH PLASTICITY CLAY, Brown, Moist, Stiff			
950	15	5	18		CH	5-5-6 N=11	37
				Clayey SAND, Fine Grained, Reddish Brown, Wet, Medium Dense	SC	7-8-8 N=16	14
945	20	6	18	End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
× Moisture ◪ PL ✚ LL
0 25 50
STRENGTH, tsf
▲ Qu ✳ Qp
0 2.0 4.0

Additional Remarks

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PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-07

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	960 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85679°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96266°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	17 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
	0			**SURFICIAL ORGANIC SOIL** (12" Thick)			
		1	18	**MEDIUM PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff	CL-CH	3-4-5 N=9	35
955	5	2	18			4-5-6 N=11	32
		3	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff	CH	5-5-6 N=11	38
950	10	4	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff	CH	5-5-5 N=10	38
945	15	5	18	**SILT, Trace Clay,** Brown/Reddish Brown, Moist, Stiff	ML	6-7-7 N=14	28
940	20	6	18	**Clayey SAND, Fine Grained,** Reddish Brown, Wet, Medium Dense	SC	5-8-8 N=16	12
				End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

Additional Remarks

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PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-08

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	964 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85693°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.9609°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	Not Observed
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Outlot A

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (10" Thick)				
						HIGH PLASTICITY CLAY, Brown, Moist, Medium Stiff to Stiff				
				1	18			3-3-4 N=7	34	
960							CH			
	5			2	18			4-5-5 N=10	33	
				3	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff		5-5-5 N=10	34	
955										
	10			4	18		CH	5-5-6 N=11	34	
950										
	15			5	18	**SILT, Trace Clay,** Brown/Reddish Brown, Moist, Stiff	ML	4-5-6 N=11	30	
945										
	20			6	18	**Clayey SAND, Fine Grained,** Reddish Brown, Moist, Medium Dense	SC	6-6-7 N=13	11	
						End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
× Moisture ◪ PL ✚ LL
0 25 50
STRENGTH, tsf
▲ Qu ✳ Qp
0 2.0 4.0

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PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-09

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	957 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85779°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96236°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (10" Thick)					
955				1	18	**Silty LOW PLASTICITY CLAY,** Brown, Moist, Stiff	CL-ML	3-4-4 N=8	22		
	5			2	18			4-4-5 N=9	33		
950				3	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff	CH	5-5-5 N=10	33		
	10			4	18	**HIGH PLASTICITY CLAY,** Dark Gray, Moist to Wet, Stiff		5-5-5 N=10	36		
945							CH				
	15			5	18			3-4-5 N=9	34		
940											
	20			6	18	**SAND, Fine to Medium Grained, Trace Gravel,** Brown, Wet, Medium Dense	SP	6-7-9 N=16	11		
						End of Boring at 21 feet					

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LOCATION: Pine City, Minnesota

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BORING SB-10

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	956 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85762°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96489°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	17 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ Moisture × PL ◪ LL ✚ (0, 25, 50) STRENGTH, tsf Qu ▲ Qp ✳ (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (8" Thick)					
955						**MEDIUM PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff					
				1	18			3-4-5 N=9	31		
	5			2	18		CL-CH	5-5-5 N=10	28		LL = 49 PL = 25
950				3	18			5-5-4 N=9	31		
	10			4	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff	CH	4-4-5 N=9	38		
945											
	15			5	18	**SILT, Trace Sand,** Dark Gray, Moist, Stiff	ML	4-5-6 N=11	27		
940											
	20			6	18	**SAND, Fine Grained, Trace Clay Seams,** Brown, Wet, Loose	SP	3-3-4 N=7	17		
935						End of Boring at 21 feet					

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LOCATION: Pine City, Minnesota

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BORING SB-11

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	957 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85807°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96557°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	18	feet
Upon Completion	Not Observed	
Delay	N/A	

BORING LOCATION: Orvis Property

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (6" Thick)					
955				1	18	**HIGH PLASTICITY CLAY, Trace Sand,** Brown, Moist, Stiff	CH	5-5-5 N=10	37		
	5			2	18	**Silty LOW PLASTICITY CLAY,** Brown, Moist, Stiff	CL-ML	4-5-6 N=11	30		
950				3	18	**HIGH PLASTICITY CLAY,** Light Brown Mottled Brown, Moist, Stiff	CH	5-5-5 N=10	36		
	10			4	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff	CH	5-5-6 N=11	36		
945											
	15			5	18	**SAND with Gravel, Fine to Medium Grained,** Brown, Wet, Medium Dense	SP	7-8-8 N=16	16		
940											
	20			6	18	**Silty SAND, Fine Grained,** Reddish Brown, Waterbearing, Medium Dense	SM	8-10-12 N=22	13		
						End of Boring at 21 feet					

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Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, MN 55121
Telephone: (651) 646-8148

PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

The stratification lines represent approximate boundaries. The transition may be gradual.

BORING SB-12

DATE STARTED:	5/5/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/5/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	958 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85906°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96546°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	18 feet
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Orvis Property

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0			**SURFICIAL ORGANIC SOIL** (8" Thick)				
				MEDIUM PLASTICITY CLAY, Brown, Moist, Stiff				
955		1	18		CL-CH	3-4-5 N=9	29	
	5	2	18			4-5-5 N=10	33	
950		3	18	**SILT, Trace Clay,** Brown/Reddish Brown, Moist, Stiff	ML	5-5-6 N=11	34	
	10	4	18	**SILT, Trace Clay,** Brown Mottled Gray, Moist, Stiff	ML	4-5-5 N=10	36	
945								
	15	5	18	**SILT, Trace Clay,** Dark Gray, Wet, Stiff	ML	5-5-6 N=11	26	LL = 28 PL = 23
940								
	20	6	18	**SAND, Fine to Medium Grained, Trace Gravel,** Brown, Wet, Loose	SP	3-3-4 N=7	16	
				End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture ✕ PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

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LOCATION: Pine City, Minnesota

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BORING SB-13

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	958 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.86018°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96563°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	17 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ Moisture × PL ◪ LL ✚ (0, 25, 50) STRENGTH, tsf Qu ▲ Qp ✳ (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (6" Thick)					
						MEDIUM PLASTICITY CLAY, Brown, Moist, Stiff					
955				1	18		CL-CH	4-4-5 N=9	34		
	5			2	18			4-5-6 N=11	30		
						HIGH PLASTICITY CLAY, Brown Mottled Gray, Moist, Stiff					
950				3	18			5-6-7 N=13	36		
	10			4	18		CH	5-5-6 N=11	36		
945											
	15			5	16	**Clayey SAND, Fine Grained,** Brown, Wet, Medium Dense	SC	4-5-9 N=14	13		
940											
	20			6	18	**SAND, Fine to Medium Grained,** Brown, Wet, Loose	SP	3-3-4 N=7	15		
						End of Boring at 21 feet					

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LOCATION: Pine City, Minnesota

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BORING SB-14

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	957 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85966°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96411°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	13 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (6" Thick)					
955				1	18	**HIGH PLASTICITY CLAY,** Brown, Moist, Stiff	CH	3-4-4 N=8	33		
	5			2	18	**HIGH PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff	CH	5-5-6 N=11	32		
950				3	18			6-7-7 N=14	37		
	10			4	18	**HIGH PLASTICITY CLAY,** Dark Gray, Moist, Stiff	CH	4-5-6 N=11	41		
945											
	15			5	18	**SAND, Fine to Medium Grained,** Brown, Waterbearing, Loose	SP	4-4-4 N=8	24		
940											
	20			6	18	**Clayey SAND, Fine to Medium Grained, Trace Gravel,** Brown, Waterbearing, Medium Dense	SC	5-6-7 N=13	15		
						End of Boring at 21 feet					

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BORING SB-15

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	956 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85871°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.9634°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Orvis Property

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
955	0			**SURFICIAL ORGANIC SOIL** (8" Thick)			
				MEDIUM PLASTICITY CLAY, Brown Mottled Gray, Moist, Medium Stiff			
		1	18		CL-CH	3-3-4 N=7	23
	5	2	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff		4-4-6 N=8	36
950					CH		
		3	18			4-5-5 N=10	35
	10	4	18	**HIGH PLASTICITY CLAY,** Dark Gray, Moist to Wet, Stiff		5-5-5 N=10	36
945					CH		
	15	5	18	**SILT, Trace Clay,** Dark Gray, Moist, Stiff		4-5-8 N=10	27
940					ML		
	20	6	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Wet, Medium Dense	SM	7-8-8 N=16	18
935				End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
× Moisture ◪ PL ✚ LL
0 25 50
STRENGTH, tsf
▲ Qu ✳ Qp
0 2.0 4.0

Additional Remarks

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BORING SB-16

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	26.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	955 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85904°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.96332°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	18 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION: Orvis Property

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
	0			**SURFICIAL ORGANIC SOIL** (6" Thick)			
				MEDIUM PLASTICITY CLAY, Brown Mottled Gray, Moist, Stiff to Very Stiff			
		1	18		CL-CH	4-5-6 N=11	22
950	5	2	18			7-8-9 N=17	24
		3	18	**HIGH PLASTICITY CLAY,** Brown Mottled Dark Gray, Moist, Stiff		5-5-6 N=11	34
945	10	4	18		CH	4-4-4 N=8	30
940	15	5	18	**HIGH PLASTICITY CLAY,** Dark Gray, Moist, Stiff	CH	5-5-5 N=10	36
935	20	6	18	**SAND, Fine to Medium Grained,** Dark Gray, Waterbearing, Loose	SP	2-3-3 N=6	18
930	25	7	18	**Clayey SAND, Fine Grained,** Reddish Brown Mottled Dark Gray, Wet, Loose	SC	3-3-5 N=8	14
				End of Boring at 26 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture ×
PL ◪
LL ✚
0 25 50

STRENGTH, tsf
Qu ▲
Qp ✳
0 2.0 4.0

LL = 66
PL = 27

Additional Remarks

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BORING SB-17

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	956 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.86059°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.9631°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	13 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
955	0			**SURFICIAL ORGANIC SOIL** (6" Thick)			
				HIGH PLASTICITY CLAY, Brown, Moist, Stiff			
		1	18			3-4-5 N=9	32
	5	2	18		CH	5-6-6 N=12	34
950		3	18			5-5-5 N=10	35
	10	4	18	**HIGH PLASTICITY CLAY,**Dark Gray, Moist, Stiff	CH	4-5-5 N=10	35
945							
	15	5	18	**SAND, Fine to Medium Grained,** Dark Brown, Waterbearing, Medium Dense	SP	5-5-6 N=11	23
940							
	20	6	18	**Silty SAND, Fine Grained,** Reddish Brown, Wet, Medium Dense	SM	5-6-7 N=13	14
935				End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

Additional Remarks

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PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-18

DATE STARTED:	5/4/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/4/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	956 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85996°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.9618°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	18	feet
Upon Completion	Not Observed	
Delay	N/A	

BORING LOCATION:
Orvis Property

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %
955	0			**SURFICIAL ORGANIC SOIL** (6" Thick)			
				HIGH PLASTICITY CLAY, Brown, Moist, Stiff			
		1	18		CH	5-5-6 N=11	33
	5	2	18	**HIGH PLASTICITY CLAY,** Brown Mottled Gray, Moist, Stiff	CH	4-5-5 N=10	34
950		3	18	**HIGH PLASTICITY CLAY,** Light Brown, Moist, Very Stiff	CH	8-10-11 N=21	48
	10	4	18	**Clayey SAND, Fine Grained,** Reddish Brown, Wet, Medium Dense		10-10-8 N=18	13
945							
	15	5	18		SC	6-8-8 N=16	16
940							
	20	6	18	**Clayey SAND, Fine to Medium Grained, Trace Gravel,** Reddish Brown, Wet, Medium Dense	SC	5-6-7 N=13	11
935				End of Boring at 21 feet			

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture ×
PL ◪
LL ✚
0 25 50

STRENGTH, tsf
Qu ▲
Qp ✳
0 2.0 4.0

LL = 62
PL = 28

Additional Remarks

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PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-19

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	968 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85289°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95566°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (10" Thick)				
						Sandy MEDIUM PLASTICITY CLAY, Brown, Moist, Stiff				
965				1	18		S(CL)	3-4-5 N=9	30	
	5			2	18	**Silty LOW PLASTICITY CLAY CLAY,**Brown, Moist, Stiff	CL-ML	4-5-5 N=10	22	LL = 27 PL = 20
960				3	18	**Silty SAND, Fine Grained,** Reddish Brown, Moist, Medium Dense	SM	8-10-10 N=20	7	
	10			4	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense		6-6-7 N=13	7	
955										
	15			5	18		SM	4-5-5 N=10	6	
950										
	20			6	18			5-5-6 N=11	6	
						End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × 0 25 50
PL ◪ LL ✚
STRENGTH, tsf
Qu ▲ Qp ✳ 0 2.0 4.0

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LOCATION: Pine City, Minnesota

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BORING SB-20

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	968 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85107°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95845°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	14 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (12" Thick)					
965				1	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense	SM	7-7-8 N=15	9		
	5			2	18	**Silty SAND, Fine Grained, Trace Clay and Gravel,** Reddish Brown, Moist, Medium Dense	SM	8-10-10 N=20	10		
960				3	18	**SAND, Fine Grained, Trace Silt,** Brown/Reddish Brown, Moist to Wet, Medium Dense to Loose		5-5-6 N=11	7		Fines=4.4%
	10			4	18			4-5-5 N=10	6		
955							SP				
	15			5	18			3-4-5 N=9	24		
950											
	20			6	18			5-5-5 N=10	24		
						End of Boring at 21 feet					

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BORING SB-21

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	971 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.85071°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95593°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	14 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Technology Park

Elevation (feet)	Depth, (feet)	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
970	0			**SURFICIAL ORGANIC SOIL** (4" Thick)				
		1	18	**Silty SAND, Fine Grained, Trace Clay and Gravel,** Reddish Brown, Moist, Medium Dense	SM	5-5-6 N=11	10	
	5	2	18			6-6-7 N=13	9	
965		3	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense		7-8-8 N=16	7	
	10	4	18		SM	7-9-12 N=21	7	Fines=39.7%
960								
	15	5	18	**SAND, Fine to Medium Grained,** Brown/Reddish Brown, Wet, Medium Dense	SP	4-5-6 N=11	6	
955								
	20	6	18			5-5-7 N=12	19	
950				End of Boring at 21 feet				

STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture × PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

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PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

The stratification lines represent approximate boundaries. The transition may be gradual.

BORING SB-22

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	969 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.84908°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95581°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	13 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ Moisture × PL ◪ LL ✚ (0, 25, 50) STRENGTH, tsf Qu ▲ Qp ✳ (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (4" Thick)					
						HIGH PLASTICITY CLAY, Brown, Moist, Stiff					
			SS	1	18		CH	4-4-5 N=9	36		
965	5		SS	2	18			5-5-5 N=10	34		
			SS	3	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense		8-10-12 N=22	7		
960	10		SS	4	18		SM	10-10-12 N=22	8		
						▽					
955	15		SS	5	18	**SAND, Fine Grained,** Brown/Reddish Brown, Wet to Waterbearing, Medium Dense	SP	6-8-8 N=16	20		
950	20		SS	6	18			5-6-8 N=14	24		
						End of Boring at 21 feet					

intertek psi

Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, MN 55121
Telephone: (651) 646-8148

PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

The stratification lines represent approximate boundaries. The transition may be gradual.

BORING SB-23

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	959 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.84352°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95613°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water		
	While Drilling	Not Observed
	Upon Completion	Not Observed
	Delay	N/A

BORING LOCATION: Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ Moisture × PL ◪ LL ✚ (0, 25, 50) STRENGTH, tsf Qu ▲ Qp ✳ (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (8" Thick)					
				1	18	**Silty SAND, Fine Grained, Trace Clay,** Reddish Brown, Moist, Medium Dense	SM	7-8-10 N=18	12		LL = 14 PL = 12
955	5			2	18			6-7-7 N=14	12		
				3	18	**Silty SAND, Fine Grained, Trace Clay and Gravel,** Reddish Brown, Wet, Medium Dense		5-5-6 N=11	12		
950	10			4	18		SM	5-6-6 N=12	14		
945	15			5	18	**Silty SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense	SM	4-5-5 N=10	10		
940	20			6	18			5-5-6 N=11	10		
						End of Boring at 21 feet					

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PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

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BORING SB-24

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	955 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.84327°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-92.95783°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	13 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	STANDARD PENETRATION TEST DATA N in blows/ft ◎ × Moisture ◪ PL ✚ LL (0, 25, 50) STRENGTH, tsf ▲ Qu ✳ Qp (0, 2.0, 4.0)	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (8" Thick)					
				1	18	**Silty LOW PLASTICITY CLAY,** Brown, Moist, Stiff	CL-ML	3-4-4 N=8	27		
950	5			2	18	**Silty LOW PLASTICITY CLAY,** Brown Mottled Gray, Moist Stiff	CL-ML	4-4-5 N=9	26		
				3	18	**Sity SAND, Fine to Medium Grained,** Brown/Reddish Brown, Waterbearing, Loose		3-3-4 N=7	19		
945	10			4	18		SM	3-3-3 N=6	18		
940	15			5	18	**Clayey SAND, Fine Grained, Trace Gravel,** Reddish Brown, Moist, Medium Dense	SC	5-7-9 N=16	14		
935	20			6	18			6-8-8 N=16	13		
						End of Boring at 21 feet					

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PROJECT NO.: 0678497-1
PROJECT: Fawn Meadows and Technology Park
LOCATION: Pine City, Minnesota

The stratification lines represent approximate boundaries. The transition may be gradual.

BORING SB-25

DATE STARTED:	5/6/21	**DRILL COMPANY:**	CVT, Inc.
DATE COMPLETED:	5/6/21	**DRILLER:** A. Beers	**LOGGED BY:** A. Herzog
COMPLETION DEPTH	21.0 ft	**DRILL RIG:**	CME-550x
BENCHMARK:	N/A	**DRILLING METHOD:**	Hollow Stem Auger
ELEVATION:	954 ft	**SAMPLING METHOD:**	SS
LATITUDE:	45.8432°	**HAMMER TYPE:**	Automatic
LONGITUDE:	-94.95991°	**EFFICIENCY**	N/A
STATION: N/A	**OFFSET:** N/A	**REVIEWED BY:**	A. Herzog

REMARKS:

Water

While Drilling	13 feet
Upon Completion	Not Observed
Delay	N/A

BORING LOCATION:
Technology Park

Elevation (feet)	Depth, (feet)	Graphic Log	Sample Type	Sample No.	Recovery (inches)	MATERIAL DESCRIPTION	USCS Classification	SPT Blows per 6-inch (SS)	Moisture, %	Additional Remarks
	0					**SURFICIAL ORGANIC SOIL** (12" Thick)				
						Clayey SAND, Fine Grained, Reddish Brown, Wet to Waterbearing, Medium Dense to Loose				
				1	18			5-6-7 N=13	16	
950	5			2	18			5-5-6 N=11	16	LL = 12
				3	18		SC	5-5-5 N=10	15	
945	10			4	18			4-4-5 N=9	16	
940	15			5	18	**Silty SAND, Fine to Medium Grained, Trace Gravel,** Reddish Brown, Wet, Loose to Medium Dense	SM	3-4-4 N=8	14	
935	20			6	18			4-5-5 N=10	11	
						End of Boring at 21 feet				

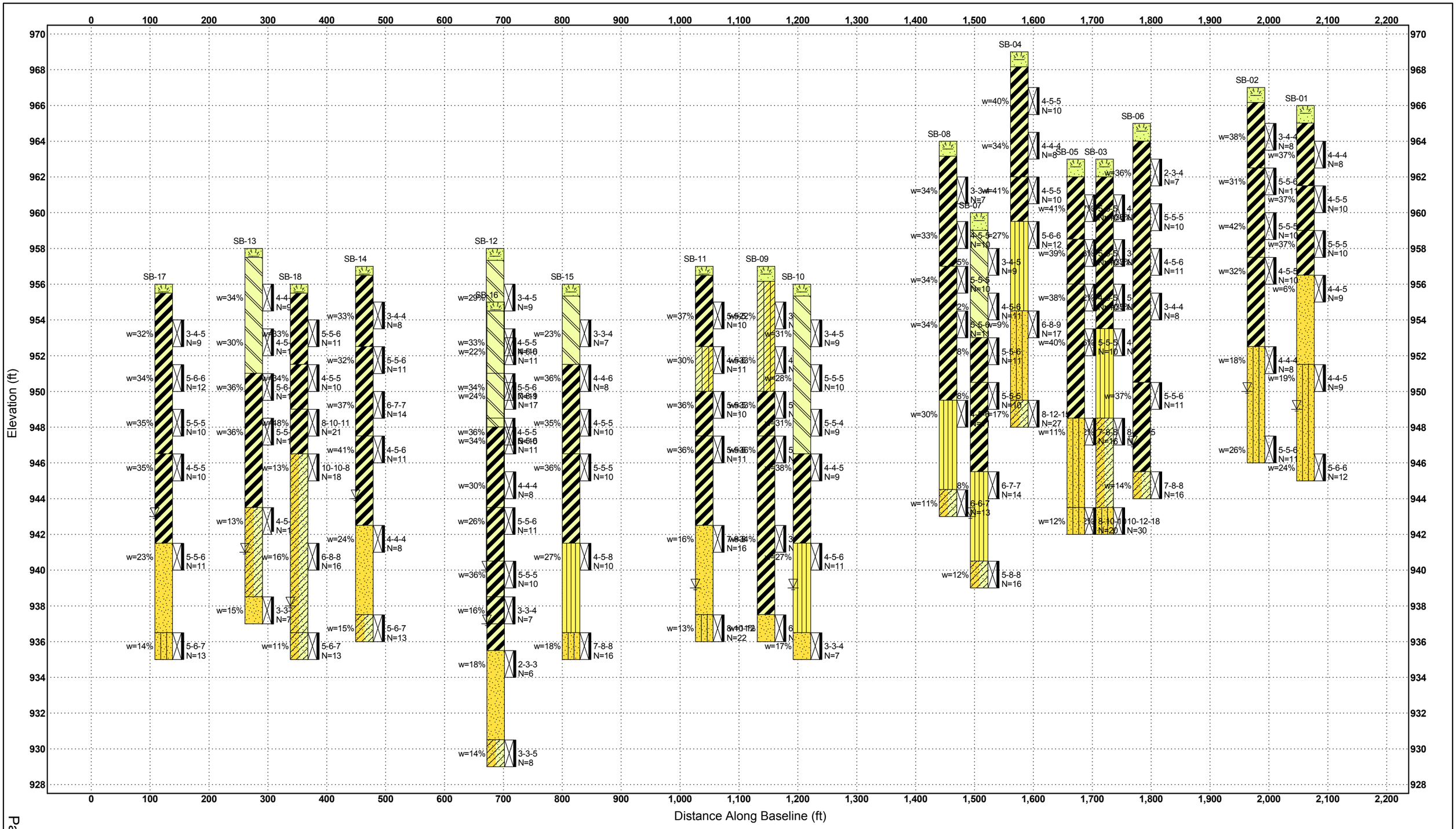
STANDARD PENETRATION TEST DATA
N in blows/ft ◎
Moisture ✕ PL ◪ LL ✚
0 25 50
STRENGTH, tsf
Qu ▲ Qp ✳
0 2.0 4.0

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PROJECT NO.: 0678497-1
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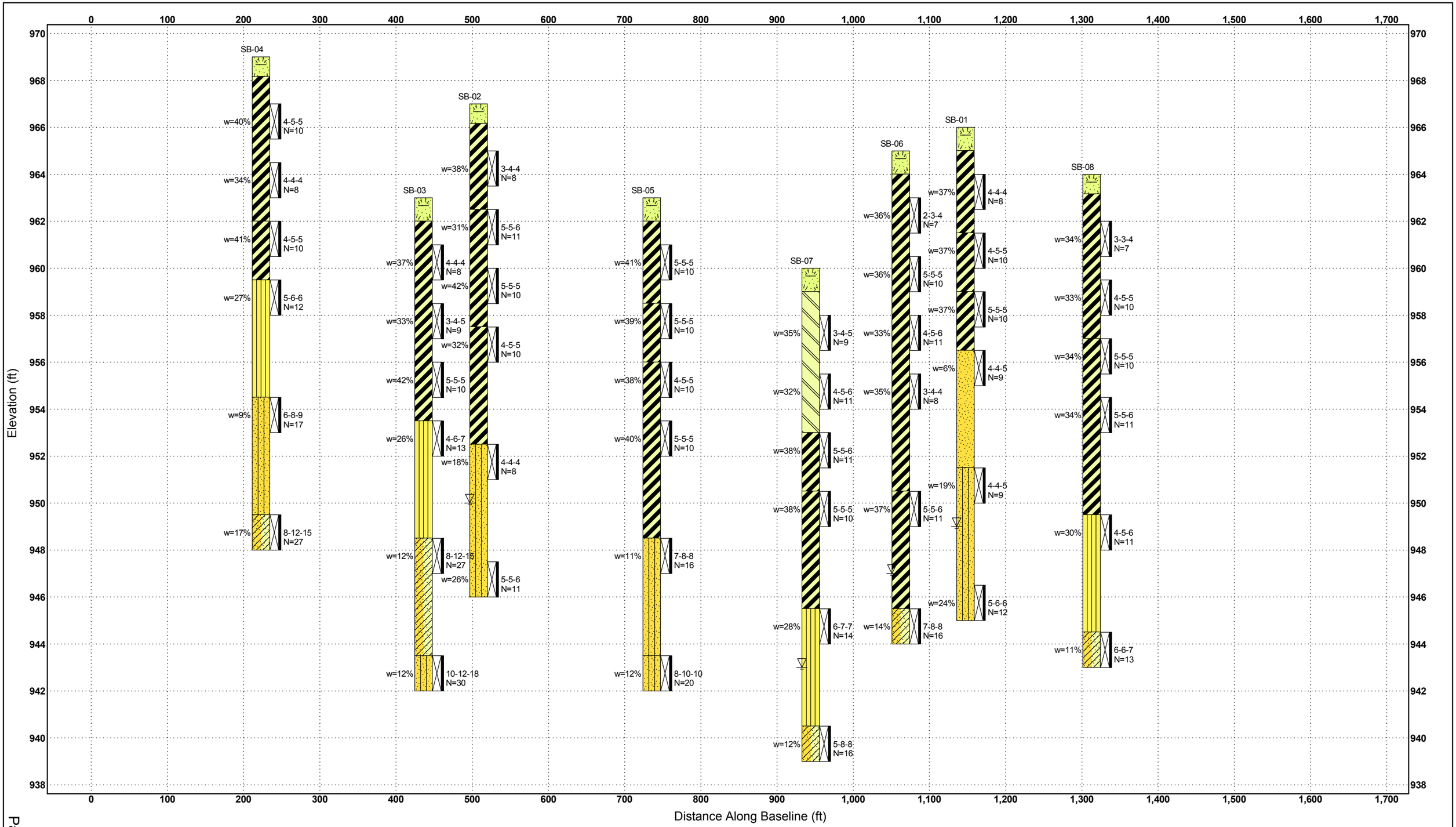
APPENDIX D - BORING LOG PROFILE DIGRAMS



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Profile A-A (North to South)

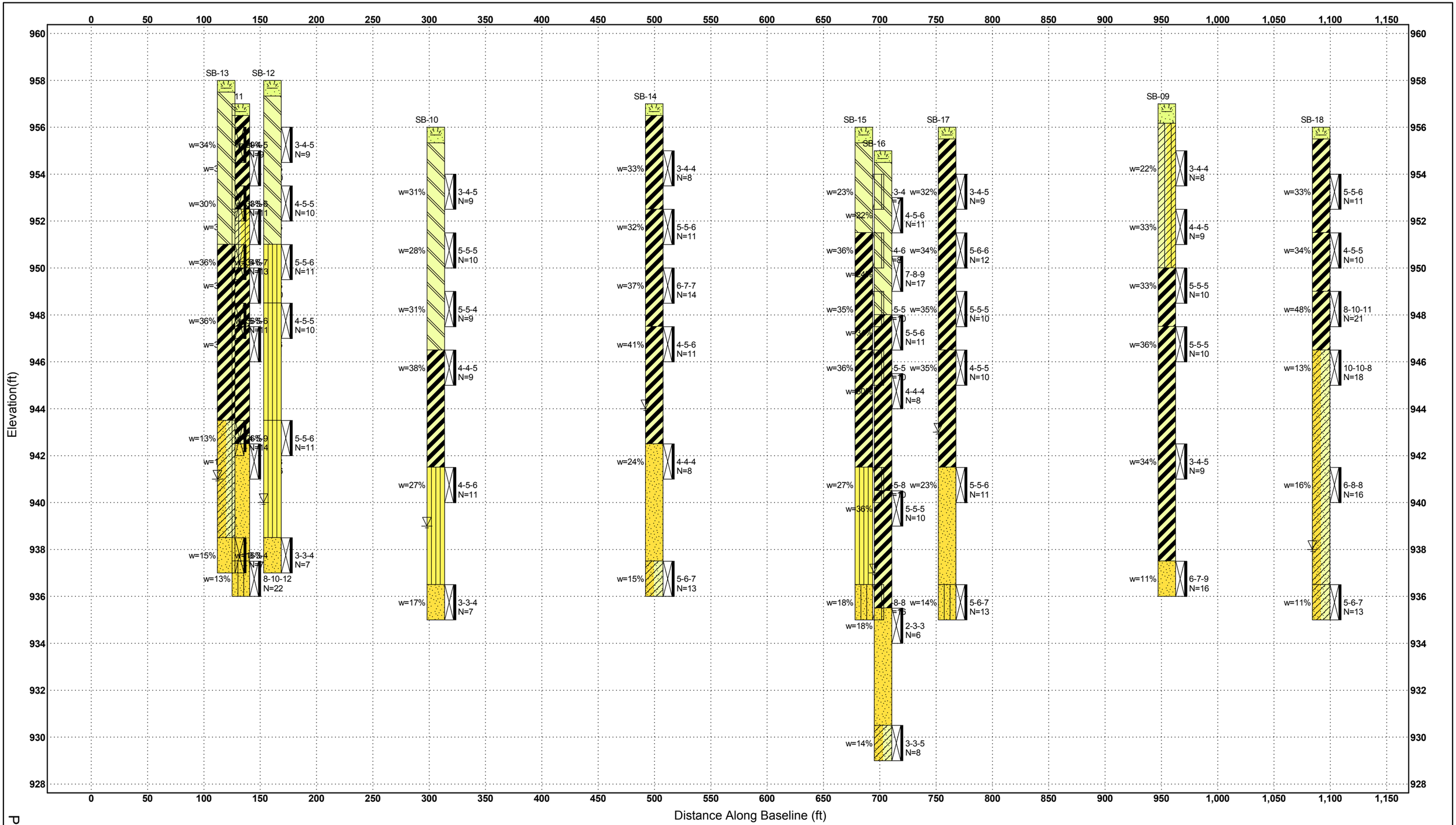
Fawn Meadows and Technology Park Pine City, Minnesota
PSI Project Number: 0678497-1



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Profile B-B
(Northwest to Southeast)

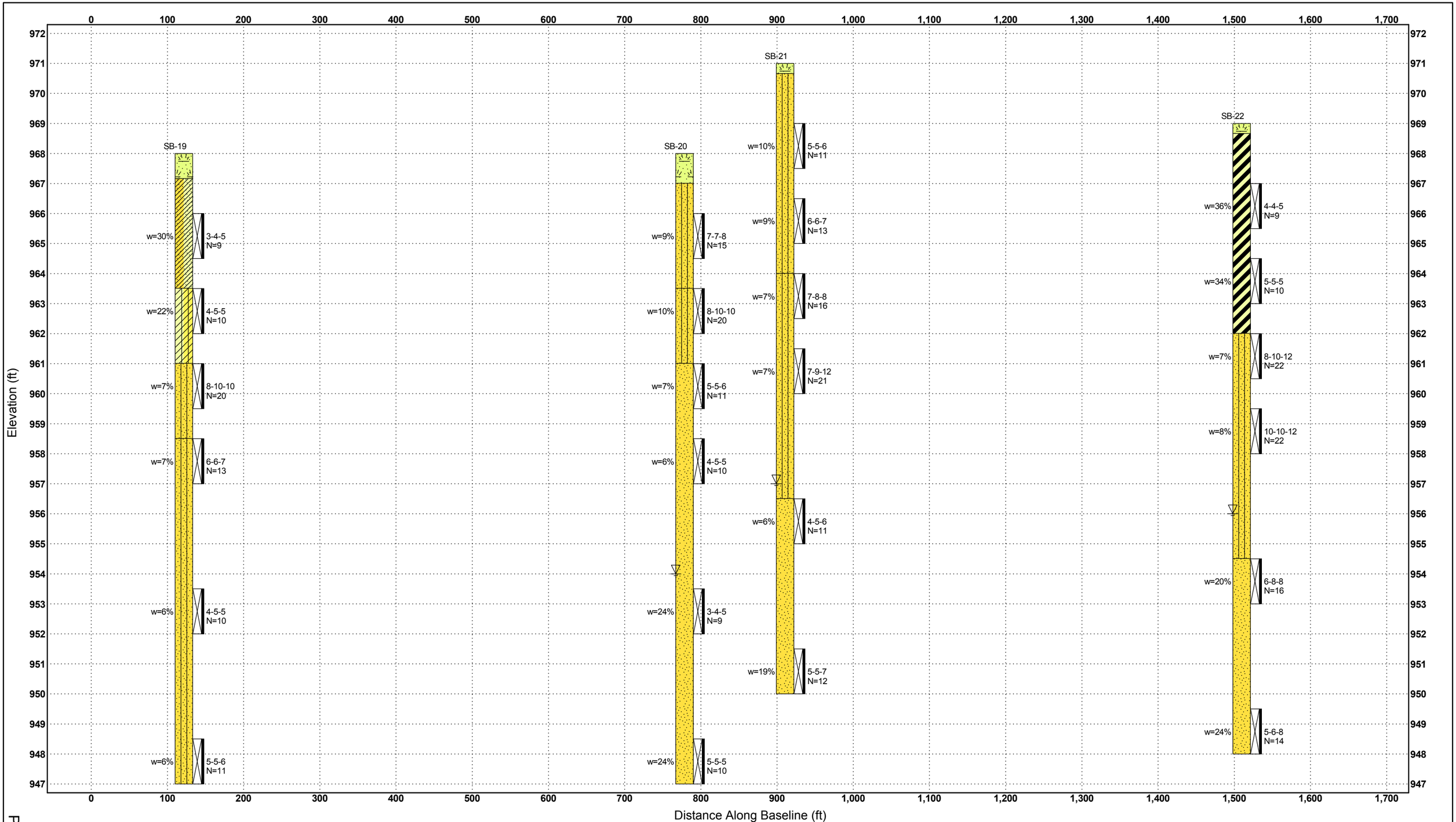
Fawn Meadows and Technology Park Pine City, Minnesota
PSI Project Number: 0678497-1



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Eagan, MN 55121

Profile C-C (West to East)

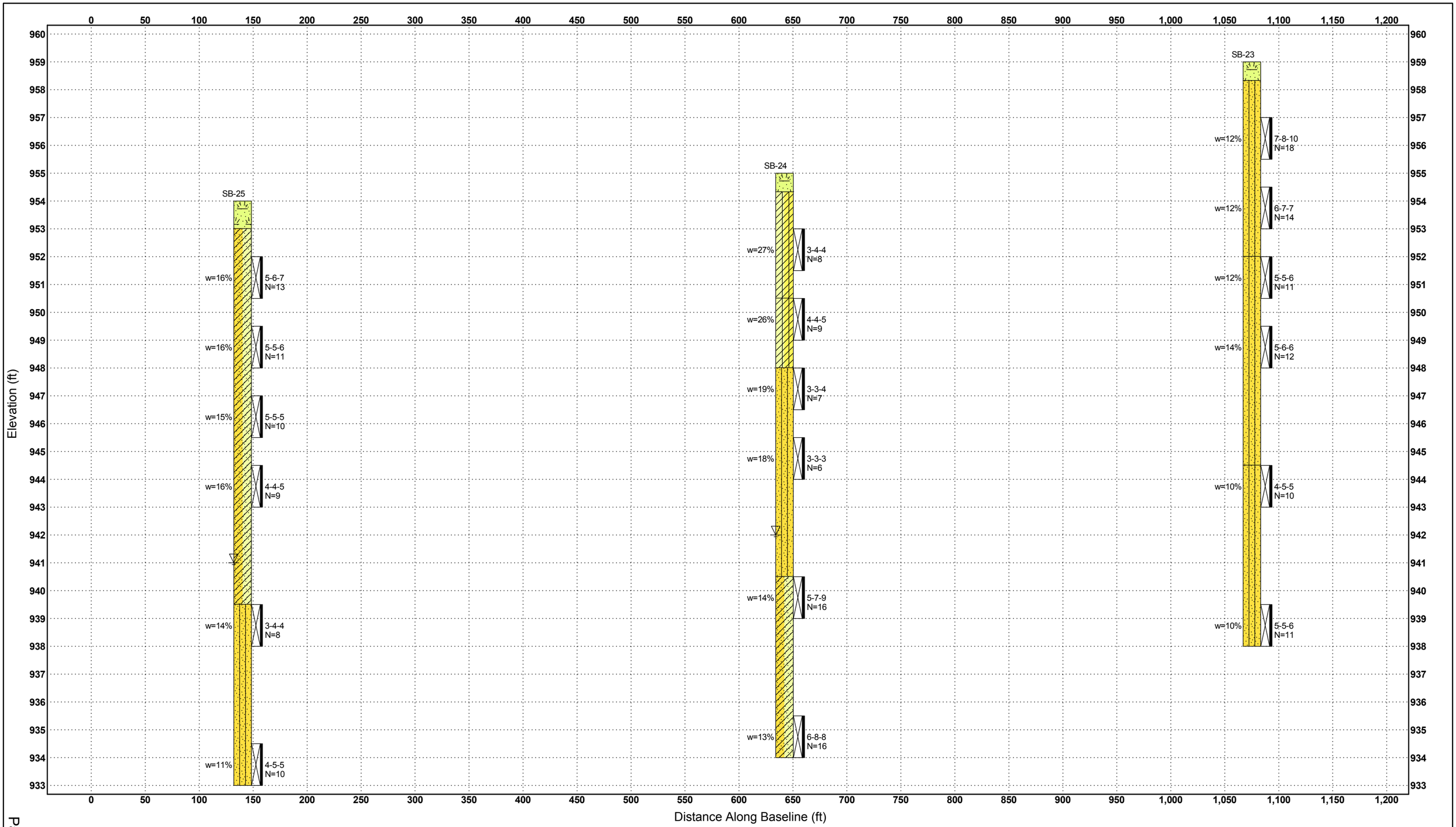
Fawn Meadows and Technology Park Pine City, Minnesota
PSI Project Number: 0678497-1



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Eagan, MN 55121

Profile D-D (North to South)

Fawn Meadows and Technology Park Pine City, Minnesota
PSI Project Number: 0678497-1



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Profile E-E (West to East)

Fawn Meadows and Technology Park Pine City, Minnesota
PSI Project Number: 0678497-1

APPENDIX E - GEOTECHNICAL GENERAL NOTES

GENERAL NOTES

SAMPLE IDENTIFICATION

The Unified Soil Classification System (USCS), AASHTO 1988 and ASTM designations D2487 and D-2488 are used to identify the encountered materials unless otherwise noted. Coarse-grained soils are defined as having more than 50% of their dry weight retained on a #200 sieve (0.075mm); they are described as: boulders, cobbles, gravel or sand. Fine-grained soils have less than 50% of their dry weight retained on a #200 sieve; they are defined as silts or clay depending on their Atterberg Limit attributes. Major constituents may be added as modifiers and minor constituents may be added according to the relative proportions based on grain size.

DRILLING AND SAMPLING SYMBOLS

SFA: Solid Flight Auger - typically 4" diameter flights, except where noted.
HSA: Hollow Stem Auger - typically 3¼" or 4¼ I.D. openings, except where noted.
M.R.: Mud Rotary - Uses a rotary head with Bentonite or Polymer Slurry
R.C.: Diamond Bit Core Sampler
H.A.: Hand Auger
P.A.: Power Auger - Handheld motorized auger

SS: Split-Spoon - 1 3/8" I.D., 2" O.D., except where noted.
ST: Shelby Tube - 3" O.D., except where noted.
RC: Rock Core
TC: Texas Cone
BS: Bulk Sample
PM: Pressuremeter
CPT-U: Cone Penetrometer Testing with Pore-Pressure Readings

SOIL PROPERTY SYMBOLS

N: Standard "N" penetration: Blows per foot of a 140 pound hammer falling 30 inches on a 2-inch O.D. Split-Spoon.
N_{60}: A "N" penetration value corrected to an equivalent 60% hammer energy transfer efficiency (ETR)
Q_u: Unconfined compressive strength, TSF
Q_p: Pocket penetrometer value, unconfined compressive strength, TSF
w%: Moisture/water content, %
LL: Liquid Limit, %
PL: Plastic Limit, %
PI: Plasticity Index = (LL-PL),%
DD: Dry unit weight, pcf
▼,▽,▼ Apparent groundwater level at time noted

RELATIVE DENSITY OF COARSE-GRAINED SOILS

Relative Density	N - Blows/foot
Very Loose	0 - 4
Loose	4 - 10
Medium Dense	10 - 30
Dense	30 - 50
Very Dense	50 - 80
Extremely Dense	80+

ANGULARITY OF COARSE-GRAINED PARTICLES

Description	Criteria
Angular:	Particles have sharp edges and relatively plane sides with unpolished surfaces
Subangular:	Particles are similar to angular description, but have rounded edges
Subrounded:	Particles have nearly plane sides, but have well-rounded corners and edges
Rounded:	Particles have smoothly curved sides and no edges

GRAIN-SIZE TERMINOLOGY

Component	Size Range
Boulders:	Over 300 mm (>12 in.)
Cobbles:	75 mm to 300 mm (3 in. to 12 in.)
Coarse-Grained Gravel:	19 mm to 75 mm (¾ in. to 3 in.)
Fine-Grained Gravel:	4.75 mm to 19 mm (No.4 to ¾ in.)
Coarse-Grained Sand:	2 mm to 4.75 mm (No.10 to No.4)
Medium-Grained Sand:	0.42 mm to 2 mm (No.40 to No.10)
Fine-Grained Sand:	0.075 mm to 0.42 mm (No. 200 to No.40)
Silt:	0.005 mm to 0.075 mm
Clay:	<0.005 mm

PARTICLE SHAPE

Description	Criteria
Flat:	Particles with width/thickness ratio > 3
Elongated:	Particles with length/width ratio > 3
Flat & Elongated:	Particles meet criteria for both flat and elongated

RELATIVE PROPORTIONS OF FINES

Descriptive Term	% Dry Weight
Trace:	< 5%
With:	5% to 12%
Modifier:	>12%

GENERAL NOTES

(Continued)

CONSISTENCY OF FINE-GRAINED SOILS

Q_U - TSF	N - Blows/foot	Consistency
0 - 0.25	0 - 2	Very Soft
0.25 - 0.50	2 - 4	Soft
0.50 - 1.00	4 - 8	Firm (Medium Stiff)
1.00 - 2.00	8 - 15	Stiff
2.00 - 4.00	15 - 30	Very Stiff
4.00 - 8.00	30 - 50	Hard
8.00+	50+	Very Hard

MOISTURE CONDITION DESCRIPTION

Description	Criteria
Dry:	Absence of moisture, dusty, dry to the touch
Moist:	Damp but no visible water
Wet:	Visible free water, usually soil is below water table

RELATIVE PROPORTIONS OF SAND AND GRAVEL

Descriptive Term	% Dry Weight
Trace:	< 15%
With:	15% to 30%
Modifier:	>30%

STRUCTURE DESCRIPTION

Description	Criteria
Stratified:	Alternating layers of varying material or color with layers at least ¼-inch (6 mm) thick
Laminated:	Alternating layers of varying material or color with layers less than ¼-inch (6 mm) thick
Fissured:	Breaks along definite planes of fracture with little resistance to fracturing
Slickensided:	Fracture planes appear polished or glossy, sometimes striated
Blocky:	Cohesive soil that can be broken down into small angular lumps which resist further breakdown
Lensed:	Inclusion of small pockets of different soils
Layer:	Inclusion greater than 3 inches thick (75 mm)
Seam:	Inclusion 1/8-inch to 3 inches (3 to 75 mm) thick extending through the sample
Parting:	Inclusion less than 1/8-inch (3 mm) thick

SCALE OF RELATIVE ROCK HARDNESS

Q_U - TSF	Consistency
2.5 - 10	Extremely Soft
10 - 50	Very Soft
50 - 250	Soft
250 - 525	Medium Hard
525 - 1,050	Moderately Hard
1,050 - 2,600	Hard
>2,600	Very Hard

ROCK BEDDING THICKNESSES

Description	Criteria
Very Thick Bedded	Greater than 3-foot (>1.0 m)
Thick Bedded	1-foot to 3-foot (0.3 m to 1.0 m)
Medium Bedded	4-inch to 1-foot (0.1 m to 0.3 m)
Thin Bedded	1¼-inch to 4-inch (30 mm to 100 mm)
Very Thin Bedded	½-inch to 1¼-inch (10 mm to 30 mm)
Thickly Laminated	1/8-inch to ½-inch (3 mm to 10 mm)
Thinly Laminated	1/8-inch or less "paper thin" (<3 mm)

ROCK VOIDS

Voids	Void Diameter
Pit	<6 mm (<0.25 in)
Vug	6 mm to 50 mm (0.25 in to 2 in)
Cavity	50 mm to 600 mm (2 in to 24 in)
Cave	>600 mm (>24 in)

GRAIN-SIZED TERMINOLOGY

(Typically Sedimentary Rock)

Component	Size Range
Very Coarse Grained	>4.76 mm
Coarse Grained	2.0 mm - 4.76 mm
Medium Grained	0.42 mm - 2.0 mm
Fine Grained	0.075 mm - 0.42 mm
Very Fine Grained	<0.075 mm

ROCK QUALITY DESCRIPTION

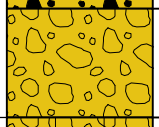
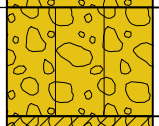
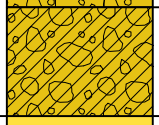
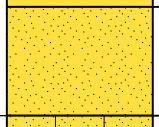
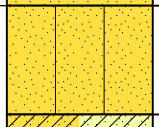
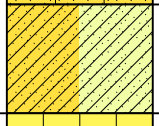
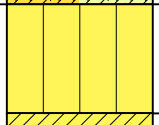
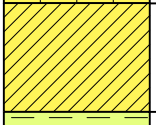
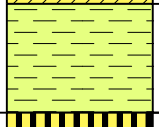
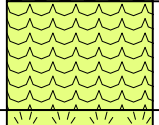
Rock Mass Description	RQD Value
Excellent	90 -100
Good	75 - 90
Fair	50 - 75
Poor	25 -50
Very Poor	Less than 25

DEGREE OF WEATHERING

Slightly Weathered:	Rock generally fresh, joints stained and discoloration extends into rock up to 25 mm (1 in), open joints may contain clay, core rings under hammer impact.
Weathered:	Rock mass is decomposed 50% or less, significant portions of the rock show discoloration and weathering effects, cores cannot be broken by hand or scraped by knife.
Highly Weathered:	Rock mass is more than 50% decomposed, complete discoloration of rock fabric, core may be extremely broken and gives clunk sound when struck by hammer, may be shaved with a knife.

SOIL CLASSIFICATION CHART

NOTE: DUAL SYMBOLS ARE USED TO INDICATE BORDERLINE SOIL CLASSIFICATIONS

MAJOR DIVISIONS			SYMBOLS GRAPH	SYMBOLS LETTER	TYPICAL DESCRIPTIONS
COARSE GRAINED SOILS MORE THAN 50% OF MATERIAL IS LARGER THAN NO. 200 SIEVE SIZE	GRAVEL AND GRAVELLY SOILS MORE THAN 50% OF COARSE FRACTION RETAINED ON NO. 4 SIEVE	CLEAN GRAVELS (LITTLE OR NO FINES)		GW	WELL-GRADED GRAVELS, GRAVEL - SAND MIXTURES, LITTLE OR NO FINES
				GP	POORLY-GRADED GRAVELS, GRAVEL - SAND MIXTURES, LITTLE OR NO FINES
		GRAVELS WITH FINES (APPRECIABLE AMOUNT OF FINES)		GM	SILTY GRAVELS, GRAVEL - SAND - SILT MIXTURES
				GC	CLAYEY GRAVELS, GRAVEL - SAND - CLAY MIXTURES
	SAND AND SANDY SOILS MORE THAN 50% OF COARSE FRACTION PASSING ON NO. 4 SIEVE	CLEAN SANDS (LITTLE OR NO FINES)		SW	WELL-GRADED SANDS, GRAVELLY SANDS, LITTLE OR NO FINES
				SP	POORLY-GRADED SANDS, GRAVELLY SAND, LITTLE OR NO FINES
		SANDS WITH FINES (APPRECIABLE AMOUNT OF FINES)		SM	SILTY SANDS, SAND - SILT MIXTURES
				SC	CLAYEY SANDS, SAND - CLAY MIXTURES
FINE GRAINED SOILS MORE THAN 50% OF MATERIAL IS SMALLER THAN NO. 200 SIEVE SIZE	SILTS AND CLAYS	LIQUID LIMIT LESS THAN 50		ML	INORGANIC SILTS AND VERY FINE SANDS, ROCK FLOUR, SILTY OR CLAYEY FINE SANDS OR CLAYEY SILTS WITH SLIGHT PLASTICITY
				CL	INORGANIC CLAYS OF LOW TO MEDIUM PLASTICITY, GRAVELLY CLAYS, SANDY CLAYS, SILTY CLAYS, LEAN CLAYS
				OL	ORGANIC SILTS AND ORGANIC SILTY CLAYS OF LOW PLASTICITY
	SILTS AND CLAYS	LIQUID LIMIT GREATER THAN 50		MH	INORGANIC SILTS, MICACEOUS OR DIATOMACEOUS FINE SAND OR SILTY SOILS
				CH	INORGANIC CLAYS OF HIGH PLASTICITY
				OH	ORGANIC CLAYS OF MEDIUM TO HIGH PLASTICITY, ORGANIC SILTS
HIGHLY ORGANIC SOILS				PT	PEAT, HUMUS, SWAMP SOILS WITH HIGH ORGANIC CONTENTS

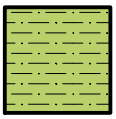
Graphic Symbols for Materials and Rock Deposits



CONCRETE
Portland Cement Concrete



BITUMINOUS CONCRETE



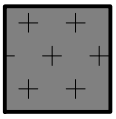
CLAYSTONE



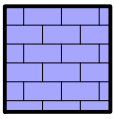
COAL
Coal, Anthracite Coal



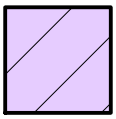
CONGLOMERATE/BRECCIA
Conglomerate, Breccia



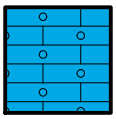
IGNEOUS ROCK
Anorthsite, Basalt, Metabasalt, Diabase (Gabbro), Gabbro, Granite/Granodionite, Homfels, Pegmatite, Rhyolite/Metarhyolite



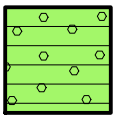
LIMESTONE
Limestone, Dolomite



METAMORPHIC ROCK
Amphibolite, Gneiss, Marble, Phyllite, Quartzite, Schist, Serpentinite, Slate



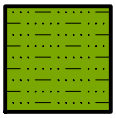
CHERT



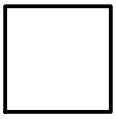
SANDSTONE
Sandstone, Orthoquarzite (Sandstone)



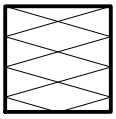
SHALE



SILTSTONE



NO RECOVERY



VOID

APPENDIX F - LABORATORY TESTING RESULTS

Laboratory Summary Sheet

Borehole	Approx. Depth	Liquid Limit	Plastic Limit	Plasticity Index	Qu (tsf)	%<#200 Sieve	Est. Specific Gravity	Water Content (%)	Dry Density (pcf)	Satur-ation (%)	Void Ratio
SB-01	2.75							37			
SB-01	5.25							37			
SB-01	7.75							37			
SB-01	10.25							6			
SB-01	15.25							19			
SB-01	20.25							24			
SB-02	2.75							38			
SB-02	5.25							31			
SB-02	7.75	59	27	32				42			
SB-02	10.25							32			
SB-02	15.25							18			
SB-02	20.25							26			
SB-03	2.75							37			
SB-03	5.25							33			
SB-03	7.75							42			
SB-03	10.25							26			
SB-03	15.25							12			
SB-03	20.25							12			
SB-04	2.75							40			
SB-04	5.25							34			
SB-04	7.75							41			
SB-04	10.25	29	23	6				27			
SB-04	15.25							9			
SB-04	20.25							17			
SB-05	2.75							41			
SB-05	5.25							39			
SB-05	7.75	67	30	37				38			
SB-05	10.25							40			
SB-05	15.25							11			
SB-05	20.25							12			
SB-06	2.75							36			
SB-06	5.25							36			
SB-06	7.75							33			
SB-06	10.25							35			
SB-06	15.25							37			
SB-06	20.25							14			
SB-07	2.75							35			
SB-07	5.25							32			
SB-07	7.75							38			
SB-07	10.25							38			
SB-07	15.25							28			
SB-07	20.25							12			

intertek psi
Professional Service Industries
2915 Waters Road, Suite 112
Eagan, MN 55121
Telephone: (651) 646-8148
Fax: (651) 646-8258

Summary of Laboratory Results

PSI Job No.: 0678497-1
Project: Fawn Meadows and Technology Park
Location: Pine City, Minnesota

Laboratory Summary Sheet

Borehole	Approx. Depth	Liquid Limit	Plastic Limit	Plasticity Index	Qu (tsf)	%<#200 Sieve	Est. Specific Gravity	Water Content (%)	Dry Density (pcf)	Satur-ation (%)	Void Ratio
SB-08	2.75							34			
SB-08	5.25							33			
SB-08	7.75							34			
SB-08	10.25							34			
SB-08	15.25							30			
SB-08	20.25							11			
SB-09	2.75							22			
SB-09	5.25							33			
SB-09	7.75							33			
SB-09	10.25							36			
SB-09	15.25							34			
SB-09	20.25							11			
SB-10	2.75							31			
SB-10	5.25	49	25	24				28			
SB-10	7.75							31			
SB-10	10.25							38			
SB-10	15.25							27			
SB-10	20.25							17			
SB-11	2.75							37			
SB-11	5.25							30			
SB-11	7.75							36			
SB-11	10.25							36			
SB-11	15.25							16			
SB-11	20.25							13			
SB-12	2.75							29			
SB-12	5.25							33			
SB-12	7.75							34			
SB-12	10.25							36			
SB-12	15.25	28	23	5				26			
SB-12	20.25							16			
SB-13	2.75							34			
SB-13	5.25							30			
SB-13	7.75							36			
SB-13	10.25							36			
SB-13	15.25							13			
SB-13	20.25							15			
SB-14	2.75							33			
SB-14	5.25							32			
SB-14	7.75							37			
SB-14	10.25							41			
SB-14	15.25							24			
SB-14	20.25							15			

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2915 Waters Road, Suite 112
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Summary of Laboratory Results

PSI Job No.: 0678497-1
Project: Fawn Meadows and Technology Park
Location: Pine City, Minnesota

Laboratory Summary Sheet

Borehole	Approx. Depth	Liquid Limit	Plastic Limit	Plasticity Index	Qu (tsf)	%<#200 Sieve	Est. Specific Gravity	Water Content (%)	Dry Density (pcf)	Satur-ation (%)	Void Ratio
SB-15	2.75							23			
SB-15	5.25							36			
SB-15	7.75							35			
SB-15	10.25							36			
SB-15	15.25							27			
SB-15	20.25							18			
SB-16	2.75							22			
SB-16	5.25							24			
SB-16	7.75							34			
SB-16	10.25							30			
SB-16	15.25	66	27	39				36			
SB-16	20.25							18			
SB-16	25.25							14			
SB-17	2.75							32			
SB-17	5.25							34			
SB-17	7.75							35			
SB-17	10.25							35			
SB-17	15.25							23			
SB-17	20.25							14			
SB-18	2.75							33			
SB-18	5.25	62	28	34				34			
SB-18	7.75							48			
SB-18	10.25							13			
SB-18	15.25							16			
SB-18	20.25							11			
SB-19	2.75							30			
SB-19	5.25	27	20	7				22			
SB-19	7.75							7			
SB-19	10.25							7			
SB-19	15.25							6			
SB-19	20.25							6			
SB-20	2.75							9			
SB-20	5.25							10			
SB-20	7.75					4.4%		7			
SB-20	10.25							6			
SB-20	15.25							24			
SB-20	20.25							24			
SB-21	2.75							10			
SB-21	5.25							9			
SB-21	7.75							7			
SB-21	10.25					39.7%		7			
SB-21	15.25							6			

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2915 Waters Road, Suite 112
Eagan, MN 55121
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Fax: (651) 646-8258

Summary of Laboratory Results

PSI Job No.: 0678497-1
Project: Fawn Meadows and Technology Park
Location: Pine City, Minnesota

Laboratory Summary Sheet

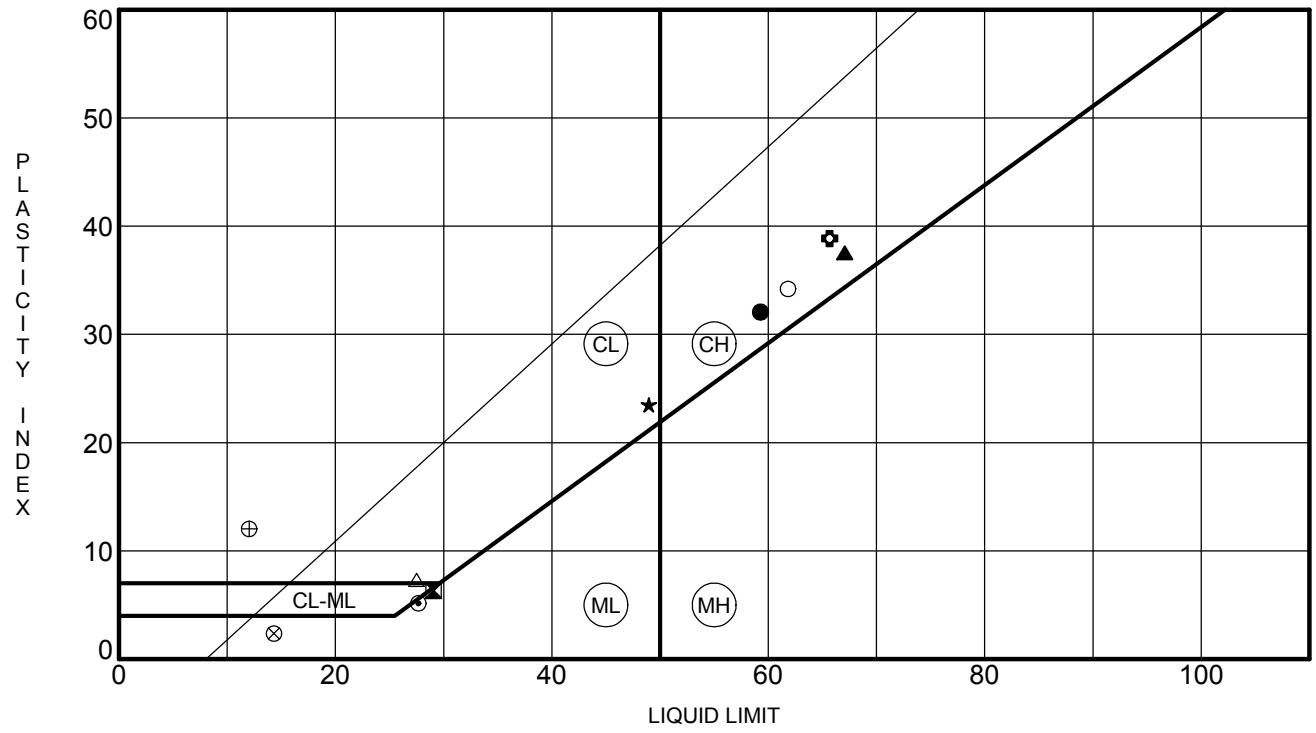
Borehole	Approx. Depth	Liquid Limit	Plastic Limit	Plasticity Index	Qu (tsf)	%<#200 Sieve	Est. Specific Gravity	Water Content (%)	Dry Density (pcf)	Satur-ation (%)	Void Ratio
SB-21	20.25							19			
SB-22	2.75							36			
SB-22	5.25							34			
SB-22	7.75							7			
SB-22	10.25							8			
SB-22	15.25							20			
SB-22	20.25							24			
SB-23	2.75	14	12	2		46.5%		12			
SB-23	5.25							12			
SB-23	7.75							12			
SB-23	10.25							14			
SB-23	15.25							10			
SB-23	20.25							10			
SB-24	2.75							27			
SB-24	5.25							26			
SB-24	7.75							19			
SB-24	10.25							18			
SB-24	15.25							14			
SB-24	20.25							13			
SB-25	2.75							16			
SB-25	5.25	12	0	12		37.6%		16			
SB-25	7.75							15			
SB-25	10.25							16			
SB-25	15.25							14			
SB-25	20.25							11			

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Summary of Laboratory Results

PSI Job No.: 0678497-1
Project: Fawn Meadows and Technology Park
Location: Pine City, Minnesota



	Boring	Depth (ft)	LL	PL	PI	Fines	Classification (*Visual)
●	SB-02	7.8	59	27	32		High plasticity clay
⊠	SB-04	10.3	29	23	6		Silt
▲	SB-05	7.8	67	30	37		High plasticity clay
★	SB-10	5.3	49	25	24		Medium plasticity clay
⊙	SB-12	15.3	28	23	5		Silt
✿	SB-16	15.3	66	27	39		High plasticity clay
○	SB-18	5.3	62	28	34		High plasticity clay
△	SB-19	5.3	27	20	7		Silty lean clay
⊗	SB-23	2.8	14	12	2	46.5	Silty sand
⊕	SB-25	5.3	12	NP	12	37.6	Clayey sand

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2915 Waters Road, Suite 112
Eagan, MN 55121
Telephone: (651) 646-8148
Fax: (651) 646-8258

ATTERBERG LIMIT RESULTS

PSI Job No.: 0678497-1
Project: Fawn Meadows and Technology Park
Location: Pine City, Minnesota

Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, MN 55121

Phone: (651) 646-8148
Fax: (651) 646-8258

Report No: PTR:0678497-1-S1
Issue No: 1

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Proctor Report

Client: MSA PROFESSIONAL SERVICES, INC **CC:**
1230 SOUTH BOULEVARD
BARABOO, WI 53913

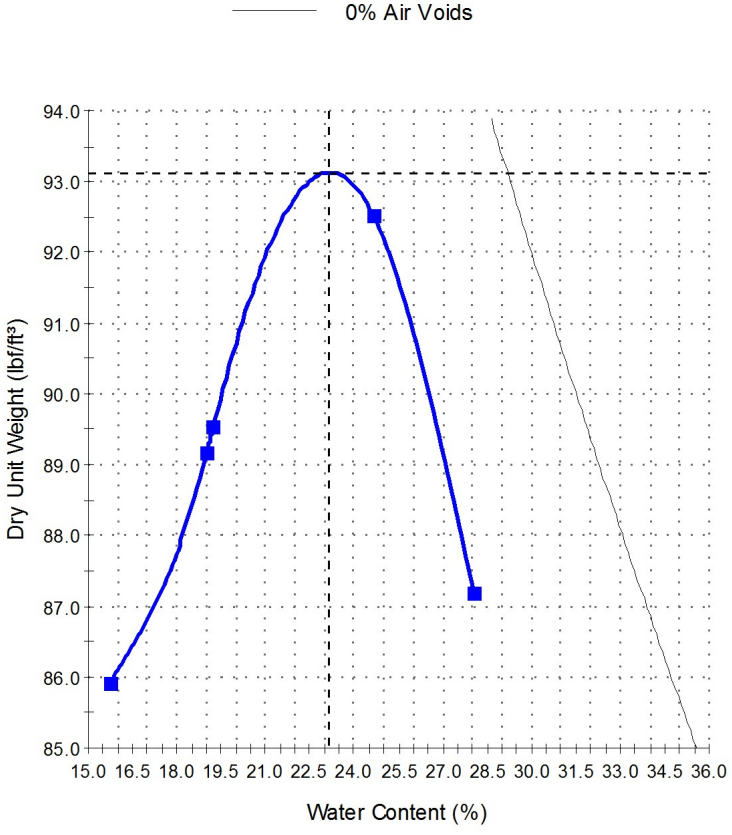
Project: FAWN AND TECH PARK EXPANSION
PINE CITY, MN

Approved Signatory: Allison Herzog (Project Manager)
Date of Issue: 6/1/2021

Sample Details

Sample ID:	0678497-1-S1	**Date Sampled:**	5/5/2021
Date Received:	5/6/2021	**Sampled By:**	Allison Herzog
Specification:	D698/T99 Standard Proctor	**Supplier:**	Native Soils
Source:	Native Soils	**Material:**	Brown/Gray Fat Clay
Sampling Method:	Roadway base/sub - ASTM D 75 - 5.3.4	**General Location:**	SB-06
Location:	5'-7'	**Tested By:**	Allison Herzog
Date Tested:	5/25/2021		

Dry Unit Weight - Water Content Relationship



Test Results

ASTM D 698

Maximum Dry Unit Weight (lbf/ft³):	**93.1**
Optimum Water Content (%):	**23.2**
Method:	A
Preparation Method:	Moist
Specific Gravity (Fines):	2.65
Retained Sieve No 4 (4.75mm) (%):	5
Passing Sieve No 4 (4.75mm) (%):	95
Tested By:	Allison Herzog
Date Tested:	5/25/2021

Comments

Manual Hammer Used

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Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, MN 55121

Phone: (651) 646-8148
Fax: (651) 646-8258

Report No: PTR:0678497-1-S2
Issue No: 1

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Proctor Report

Client: MSA PROFESSIONAL SERVICES, INC **CC:**
1230 SOUTH BOULEVARD
BARABOO, WI 53913

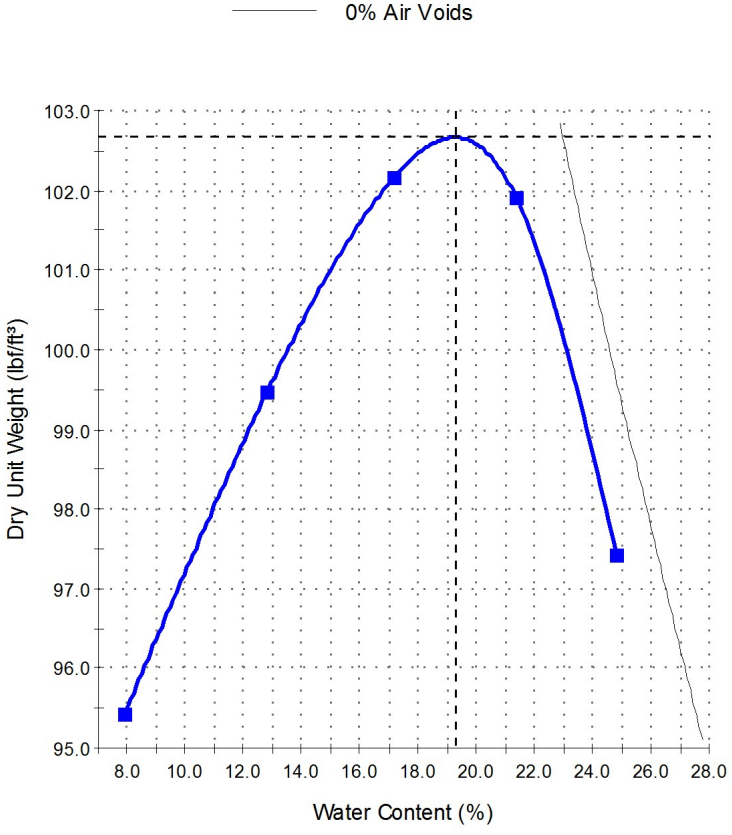
Project: FAWN AND TECH PARK EXPANSION
PINE CITY, MN

Approved Signatory: Allison Herzog (Project Manager)
Date of Issue: 6/2/2021

Sample Details

Sample ID:	0678497-1-S2	**Date Sampled:**	5/4/2021
Date Received:	5/6/2021	**Sampled By:**	Allison Herzog
Specification:	D698/T99 Standard Proctor	**Supplier:**	Native Soils
Source:	Native Soils	**Material:**	Brown/Gray Medium/High Plasticity Clay
Sampling Method:	Roadway base/sub - ASTM D 75 - 5.3.4	**General Location:**	SB-16
Location:	4'-6'	**Tested By:**	Allison Herzog
Date Tested:	5/25/2021		

Dry Unit Weight - Water Content Relationship



Test Results

ASTM D 698

Maximum Dry Unit Weight (lbf/ft³):	**102.7**
Optimum Water Content (%):	**19.3**
Method:	A
Preparation Method:	Moist
Specific Gravity (Fines):	2.65
Retained Sieve No 4 (4.75mm) (%):	1
Passing Sieve No 4 (4.75mm) (%):	99
Tested By:	Allison Herzog
Date Tested:	5/25/2021

Comments

Manual Hammer Used

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Professional Service Industries, Inc.
2915 Waters Road, Suite 112
Eagan, MN 55121

Phone: (651) 646-8148
Fax: (651) 646-8258

Report No: PTR:0678497-1-S3
Issue No: 1

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Proctor Report

Client: MSA PROFESSIONAL SERVICES, INC **CC:**
1230 SOUTH BOULEVARD
BARABOO, WI 53913

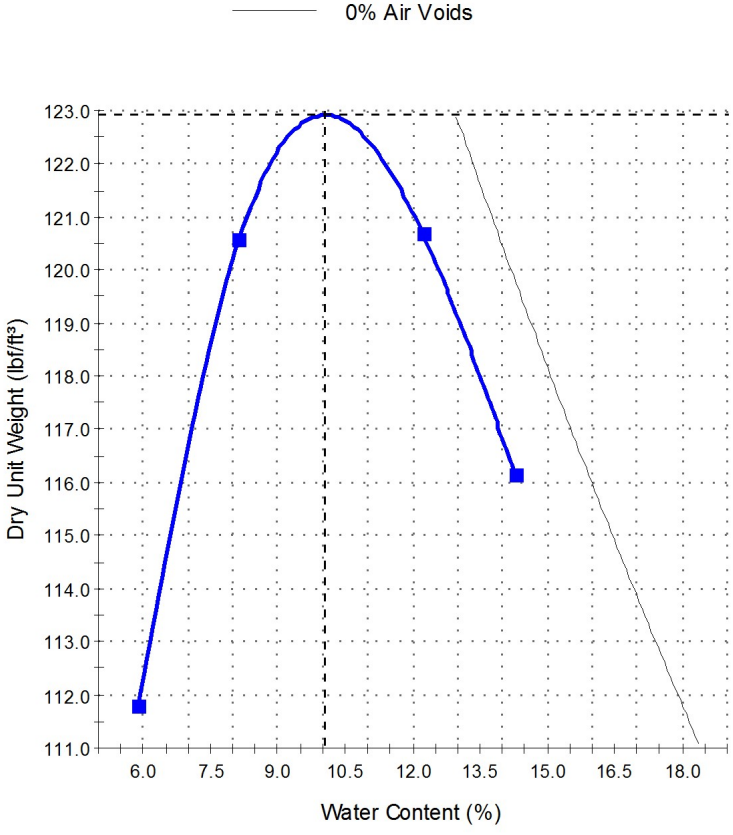
Project: FAWN AND TECH PARK EXPANSION
PINE CITY, MN

Approved Signatory: Allison Herzog (Project Manager)
Date of Issue: 6/1/2021

Sample Details

Sample ID:	0678497-1-S3	**Date Sampled:**	5/6/2021
Date Received:	5/6/2021	**Sampled By:**	Allison Herzog
Specification:	D698/T99 Standard Proctor	**Supplier:**	Native Soils
Source:	Native Soils	**Material:**	Reddish Brown Silty Sand
Sampling Method:	Roadway base/sub - ASTM D 75 - 5.3.4	**General Location:**	SB-23
Location:	4'-6'	**Tested By:**	Allison Herzog
Date Tested:	5/25/2021		

Dry Unit Weight - Water Content Relationship



Test Results

ASTM D 698

Maximum Dry Unit Weight (lbf/ft³):	**122.9**
Optimum Water Content (%):	**10.0**
Method:	A
Preparation Method:	Moist
Specific Gravity (Fines):	2.65
Retained Sieve No 4 (4.75mm) (%):	4
Passing Sieve No 4 (4.75mm) (%):	96
Tested By:	Allison Herzog
Date Tested:	5/25/2021

Comments

Manual Hammer Used

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60 Plato Boulevard East
Suite 140
St. Paul, MN 55107-1835

P (612) 548-3132
TF (866) 452-9454
F (763) 786-4574

www.msa-ps.com

September 23, 2021

Scott Hildebrand City Administrator
City of Pine City
315 Main Street S.
Pine City, Minnesota 55063

Re: Fawn Meadows & Tech Park - Threatened & Endangered Species Review

Dear Mr. Hildebrand:

The Minnesota Department of Natural Resources (DNR) Bureau of Endangered Resources and the U.S. Fish and Wildlife Service (USFWS) resources have been reviewed to determine the presence of threatened or endangered species of plants or animals, or the habitat on which threatened or endangered animals depend upon in the project area. MSA found two (2) threatened species that have critical habitat that exists in the county; the Canadian Lynx and Northern Long-Eared Bat. Information from the US Fish and Wildlife website is attached. Industrial and residential construction is not expected to have any impact, as the species identified are very unlikely to be present in the area due to its current use as cleared and agricultural use. It should be noted that the City may wish to follow state and federal standards for tree felling and avoid such activities between June 1 and August 15 each year. This would apply to trees 4-inch diameter and larger, which can be utilized as bat roosting locations.

The presence of migratory birds throughout the warm months of the year should be anticipated. Minimizing impacts such as habitat protection, vegetation removal, introduction of invasive species, noise, artificial lighting, collision, entrapment, chemical contamination, and fire.

It is not expected that the proposed project will impact threatened or endangered resources. Given that the proposed action is in and immediately adjacent to human development, the conclusion has been made that the proposed action will have no effect on the Canada Lynx and the Northern Long-Eared bat. This precludes further action as required under section 7 of the Endangered Species Act. However, if new information indicates the above stated species may be affected, consultation will be reinitiated.

Further technical assistance can be provided by the MnDNR, via the Natural Heritage Information System (NHIS) request. In the event that threatened or endangered species, or critical habitat, are present the potential impact should be investigated further through correspondence with the DNR.

Mitigation of any impacts on threatened or endangered species is not anticipated at this time and will be based on the occurrence of these species or a particular habitat. Mitigation measures, if any, would typically be as required or recommended by the DNR Bureau of Endangered Resources and the U.S. Fish and Wildlife Service, or as negotiated between the client and these agencies.

Sincerely,
MSA Professional Services, Inc.

Lucas A. Jones, P.E.
Project Manager

IPaC **U.S. Fish & Wildlife Service**

IPaC resource list

This report is an automatically generated list of species and other resources such as critical habitat (collectively referred to as *trust resources*) under the U.S. Fish and Wildlife Service's (USFWS) jurisdiction that are known or expected to be on or near the project area referenced below. The list may also include trust resources that occur outside of the project area, but that could potentially be directly or indirectly affected by activities in the project area. However, determining the likelihood and extent of effects a project may have on trust resources typically requires gathering additional site-specific (e.g., vegetation/species surveys) and project-specific (e.g., magnitude and timing of proposed activities) information.

Below is a summary of the project information you provided and contact information for the USFWS office(s) with jurisdiction in the defined project area. Please read the introduction to each section that follows (Endangered Species, Migratory Birds, USFWS Facilities, and NWI Wetlands) for additional information applicable to the trust resources addressed in that section.

NOT FOR CONSULTATION

Location

Pine County, Minnesota



Local office

Minnesota-Wisconsin Ecological Services Field Office

(952) 252-0092
(952) 646-2873

MAILING ADDRESS
4101 American Blvd E
Bloomington, MN 55425-1665

PHYSICAL ADDRESS
4101 American Blvd E

-}
Bloomington, MN 55425-1665

http://www.fws.gov/midwest/Endangered/section7/s7process/step1.html

NOT FOR CONSULTATION

Endangered species

This resource list is for informational purposes only and does not constitute an analysis of project level impacts.

The primary information used to generate this list is the known or expected range of each species. Additional areas of influence (AOI) for species are also considered. An AOI includes areas outside of the species range if the species could be indirectly affected by activities in that area (e.g., placing a dam upstream of a fish population even if that fish does not occur at the dam site, may indirectly impact the species by reducing or eliminating water flow downstream). Because species can move, and site conditions can change, the species on this list are not guaranteed to be found on or near the project area. To fully determine any potential effects to species, additional site-specific and project-specific information is often required.

Section 7 of the Endangered Species Act **requires** Federal agencies to "request of the Secretary information whether any species which is listed or proposed to be listed may be present in the area of such proposed action" for any project that is conducted, permitted, funded, or licensed by any Federal agency. A letter from the local office and a species list which fulfills this requirement can **only** be obtained by requesting an official species list from either the Regulatory Review section in IPaC (see directions below) or from the local field office directly.

For project evaluations that require USFWS concurrence/review, please return to the IPaC website and request an official species list by doing the following:

1. Draw the project location and click CONTINUE.
2. Click DEFINE PROJECT.
3. Log in (if directed to do so).
4. Provide a name and description for your project.
5. Click REQUEST SPECIES LIST.

Listed species[1] and their critical habitats are managed by the Ecological Services Program of the U.S. Fish and Wildlife Service (USFWS) and the fisheries division of the National Oceanic and Atmospheric Administration (NOAA Fisheries[2]).

Species and critical habitats under the sole responsibility of NOAA Fisheries are **not** shown on this list. Please contact NOAA Fisheries for species under their jurisdiction.

NOT FOR CONSULTATION

1. Species listed under the Endangered Species Act are threatened or endangered; IPaC also shows species that are candidates, or proposed, for listing. See the listing status page for more information. IPaC only shows species that are regulated by USFWS (see FAQ).
2. NOAA Fisheries, also known as the National Marine Fisheries Service (NMFS), is an office of the National Oceanic and Atmospheric Administration within the Department of Commerce.

The following species are potentially affected by activities in this location:

Mammals

NAME	STATUS

Canada Lynx Lynx canadensis — Threatened

There is **final** critical habitat for this species. The location of the critical habitat is not available.
https://ecos.fws.gov/ecp/species/3652

Northern Long-eared Bat Myotis septentrionalis — Threatened

Wherever found

No critical habitat has been designated for this species.
https://ecos.fws.gov/ecp/species/9045

Critical habitats

Potential effects to critical habitat(s) in this location must be analyzed along with the endangered species themselves.

THERE ARE NO CRITICAL HABITATS AT THIS LOCATION.

NOT FOR CONSULTATION

Migratory birds

Certain birds are protected under the Migratory Bird Treaty Act[1] and the Bald and Golden Eagle Protection Act[2].

Any person or organization who plans or conducts activities that may result in impacts to migratory birds, eagles, and their habitats should follow appropriate regulations and consider implementing appropriate conservation measures, as described below.

1. The Migratory Birds Treaty Act of 1918.
2. The Bald and Golden Eagle Protection Act of 1940.

Additional information can be found using the following links:

- Birds of Conservation Concern http://www.fws.gov/birds/management/managed-species/birds-of-conservation-concern.php
- Measures for avoiding and minimizing impacts to birds http://www.fws.gov/birds/management/project-assessment-tools-and-guidance/conservation-measures.php
- Nationwide conservation measures for birds http://www.fws.gov/migratorybirds/pdf/management/nationwidestandardconservationmeasures.pdf

The birds listed below are birds of particular concern either because they occur on the USFWS Birds of Conservation Concern (BCC) list or warrant special attention in your project location. To learn more about the levels of concern for birds on your list and how this list is generated, see the FAQ below. This is not a list of every bird you may find in this location, nor a guarantee that every bird on this list will be found in your project area. To see exact locations of where birders and the general public have sighted birds in and around your project area, visit the E-bird data mapping tool (Tip:

enter your location, desired date range and a species on your list). For projects that occur off the Atlantic Coast, additional maps and models detailing the relative occurrence and abundance of bird species on your list are available. Links to additional information about Atlantic Coast birds, and other important information about your migratory bird list, including how to properly interpret and use your migratory bird report, can be found below.

For guidance on when to schedule activities or implement avoidance and minimization measures to reduce impacts to migratory birds on your list, click on the PROBABILITY OF PRESENCE SUMMARY at the top of your list to see when these birds are most likely to be present and breeding in your project area.

NAME	BREEDING SEASON (IF A BREEDING SEASON IS INDICATED FOR A BIRD ON YOUR LIST, THE BIRD MAY BREED IN YOUR PROJECT AREA SOMETIME WITHIN THE TIMEFRAME SPECIFIED, WHICH IS A VERY LIBERAL ESTIMATE OF THE DATES INSIDE WHICH THE BIRD BREEDS ACROSS ITS ENTIRE RANGE. "BREEDS ELSEWHERE" INDICATES THAT THE BIRD DOES NOT LIKELY BREED IN YOUR PROJECT AREA.)
American Golden-plover Pluvialis dominica This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.	Breeds elsewhere
Bald Eagle Haliaeetus leucocephalus This is not a Bird of Conservation Concern (BCC) in this area, but warrants attention because of the Eagle Act or for potential susceptibilities in offshore areas from certain types of development or activities. https://ecos.fws.gov/ecp/species/1626	Breeds Dec 1 to Aug 31
Black Tern Chlidonias niger This is a Bird of Conservation Concern (BCC) only in particular Bird Conservation Regions (BCRs) in the continental USA https://ecos.fws.gov/ecp/species/3093	Breeds May 15 to Aug 20
Bobolink Dolichonyx oryzivorus This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.	Breeds May 20 to Jul 31
Lesser Yellowlegs Tringa flavipes This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska. https://ecos.fws.gov/ecp/species/9679	Breeds elsewhere

NOT FOR CONSULTATION

Semipalmated Sandpiper Calidris pusilla — Breeds elsewhere
This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.

Wood Thrush Hylocichla mustelina — Breeds May 10 to Aug 31
This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.

Probability of Presence Summary

The graphs below provide our best understanding of when birds of concern are most likely to be present in your project area. This information can be used to tailor and schedule your project activities to avoid or minimize impacts to birds. Please make sure you read and understand the FAQ "Proper Interpretation and Use of Your Migratory Bird Report" before using or attempting to interpret this report.

Probability of Presence (■)

Each green bar represents the bird's relative probability of presence in the 10km grid cell(s) your project overlaps during a particular week of the year. (A year is represented as 12 4-week months.) A taller bar indicates a higher probability of species presence. The survey effort (see below) can be used to establish a level of confidence in the presence score. One can have higher confidence in the presence score if the corresponding survey effort is also high.

How is the probability of presence score calculated? The calculation is done in three steps:

1. The probability of presence for each week is calculated as the number of survey events in the week where the species was detected divided by the total number of survey events for that week. For example, if in week 12 there were 20 survey events and the Spotted Towhee was found in 5 of them, the probability of presence of the Spotted Towhee in week 12 is 0.25.
2. To properly present the pattern of presence across the year, the relative probability of presence is calculated. This is the probability of presence divided by the maximum probability of presence across all weeks. For example, imagine the probability of presence in week 20 for the Spotted Towhee is 0.05, and that the probability of presence at week 12 (0.25) is the maximum of any week of the year. The relative probability of presence on week 12 is 0.25/0.25 = 1; at week 20 it is 0.05/0.25 = 0.2.
3. The relative probability of presence calculated in the previous step undergoes a statistical conversion so that all possible values fall between 0 and 10, inclusive. This is the probability of presence score.

To see a bar's probability of presence score, simply hover your mouse cursor over the bar.

Breeding Season (■)
Yellow bars denote a very liberal estimate of the time-frame inside which the bird breeds across its entire range. If there are no yellow bars shown for a bird, it does not breed in your project area.

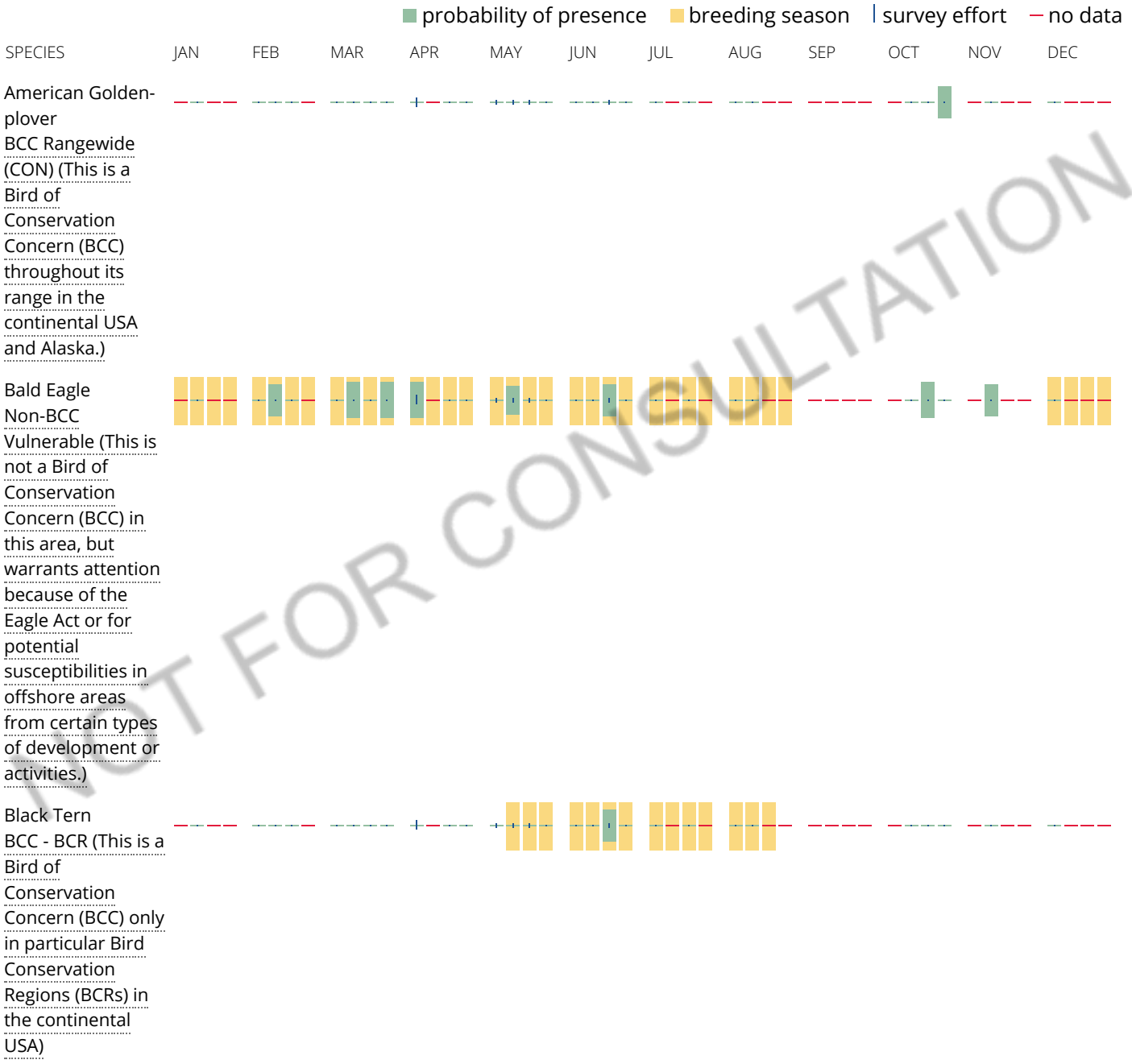
Survey Effort (|)
Vertical black lines superimposed on probability of presence bars indicate the number of surveys performed for that species in the 10km grid cell(s) your project area overlaps. The number of surveys is expressed as a range, for example, 33 to 64 surveys.

NOT FOR CONSULTATION

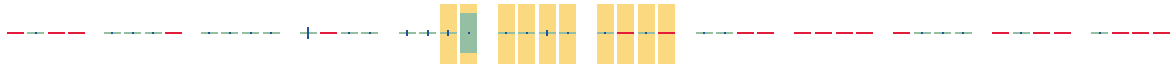
To see a bar's survey effort range, simply hover your mouse cursor over the bar.

No Data (–)
A week is marked as having no data if there were no survey events for that week.

Survey Timeframe
Surveys from only the last 10 years are used in order to ensure delivery of currently relevant information. The exception to this is areas off the Atlantic coast, where bird returns are based on all years of available data, since data in these areas is currently much more sparse.



NOT FOR CONSULTATION



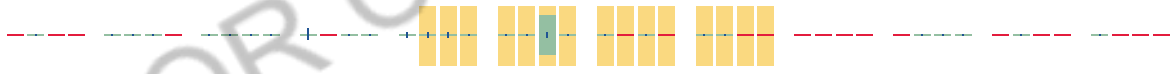
Bobolink BCC Rangewide (CON) (This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.)



Lesser Yellowlegs BCC Rangewide (CON) (This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.)



Semipalmated Sandpiper BCC Rangewide (CON) (This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.)



Wood Thrush BCC Rangewide (CON) (This is a Bird of Conservation Concern (BCC) throughout its range in the continental USA and Alaska.)

NOT FOR CONSULTATION

Tell me more about conservation measures I can implement to avoid or minimize impacts to migratory birds.

Nationwide Conservation Measures describes measures that can help avoid and minimize impacts to all birds at any location year round. Implementation of these measures is particularly important when birds are most likely to occur in the project area. When birds may be breeding in the area, identifying the locations of any active nests and avoiding their destruction is a very helpful impact minimization measure. To see when birds are most likely to occur and be breeding in your project area, view the Probability of Presence Summary. Additional measures or permits may be advisable depending on the type of activity you are conducting and the type of infrastructure or bird species present on your project site.

What does IPaC use to generate the migratory birds potentially occurring in my specified location?

The Migratory Bird Resource List is comprised of USFWS Birds of Conservation Concern (BCC) and other species that may warrant special attention in your project location.

The migratory bird list generated for your project is derived from data provided by the Avian Knowledge Network (AKN). The AKN data is based on a growing collection of survey, banding, and citizen science datasets and is queried and filtered to return a list of those birds reported as occurring in the 10km grid cell(s) which your project intersects, and that have been identified as warranting special attention because they are a BCC species in that area, an eagle (Eagle Act requirements may apply), or a species that has a particular vulnerability to offshore activities or development.

Again, the Migratory Bird Resource list includes only a subset of birds that may occur in your project area. It is not representative of all birds that may occur in your project area. To get a list of all birds potentially present in your project area, please visit the AKN Phenology Tool.

What does IPaC use to generate the probability of presence graphs for the migratory birds potentially occurring in my specified location?

The probability of presence graphs associated with your migratory bird list are based on data provided by the Avian Knowledge Network (AKN). This data is derived from a growing collection of survey, banding, and citizen science datasets .

Probability of presence data is continuously being updated as new and better information becomes available. To learn more about how the probability of presence graphs are produced and how to interpret them, go the Probability of Presence Summary and then click on the "Tell me about these graphs" link.

How do I know if a bird is breeding, wintering, migrating or present year-round in my project area?

To see what part of a particular bird's range your project area falls within (i.e. breeding, wintering, migrating or year-round), you may refer to the following resources: The Cornell Lab of Ornithology All About Birds Bird Guide, or (if you are unsuccessful in locating the bird of interest there), the Cornell Lab of Ornithology Neotropical Birds guide. If a bird on your migratory bird species list has a breeding season associated with it, if that bird does occur in your project area, there may be nests present at some point within the timeframe specified. If "Breeds elsewhere" is indicated, then the bird likely does not breed in your project area.

What are the levels of concern for migratory birds?

Migratory birds delivered through IPaC fall into the following distinct categories of concern:

1. "BCC Rangewide" birds are Birds of Conservation Concern (BCC) that are of concern throughout their range anywhere within the USA (including Hawaii, the Pacific Islands, Puerto Rico, and the Virgin Islands);
2. "BCC - BCR" birds are BCCs that are of concern only in particular Bird Conservation Regions (BCRs) in the continental USA; and
3. "Non-BCC - Vulnerable" birds are not BCC species in your project area, but appear on your list either because of the Eagle Act requirements (for eagles) or (for non-eagles) potential susceptibilities in offshore areas from certain types of development or activities (e.g. offshore energy development or longline fishing).

Although it is important to try to avoid and minimize impacts to all birds, efforts should be made, in particular, to avoid and minimize impacts to the birds on this list, especially eagles and BCC species of rangewide concern. For more information on conservation measures you can implement to help avoid and minimize migratory bird impacts and requirements for eagles, please see the FAQs for these topics.

Details about birds that are potentially affected by offshore projects

For additional details about the relative occurrence and abundance of both individual bird species and groups of bird species within your project area off the Atlantic Coast, please visit the Northeast Ocean Data Portal. The Portal also offers data and information about other taxa besides birds that may be helpful to you in your project review. Alternately, you may download the bird model results files underlying the portal maps through the NOAA NCCOS Integrative Statistical Modeling and Predictive Mapping of Marine Bird Distributions and Abundance on the Atlantic Outer Continental Shelf project webpage.

NOT FOR CONSULTATION

Bird tracking data can also provide additional details about occurrence and habitat use throughout the year, including migration. Models relying on survey data may not include this information. For additional information on marine bird tracking data, see the Diving Bird Study and the nanotag studies or contact Caleb Spiegel or Pam Loring.

What if I have eagles on my list?

If your project has the potential to disturb or kill eagles, you may need to obtain a permit to avoid violating the Eagle Act should such impacts occur.

Proper Interpretation and Use of Your Migratory Bird Report

The migratory bird list generated is not a list of all birds in your project area, only a subset of birds of priority concern. To learn more about how your list is generated, and see options for identifying what other birds may be in your project area, please see the FAQ "What does IPaC use to generate the migratory birds potentially occurring in my specified location". Please be aware this report provides the "probability of presence" of birds within the 10 km grid cell(s) that overlap your project; not your exact project footprint. On the graphs provided, please also look carefully at the survey effort (indicated by the black vertical bar) and for the existence of the "no data" indicator (a red horizontal bar). A high survey effort is the key component. If the survey effort is high, then the probability of presence score can be viewed as more dependable. In contrast, a low survey effort bar or no data bar means a lack of data and, therefore, a lack of certainty about presence of the species. This list is not perfect; it is simply a starting point for identifying what birds of concern have the potential to be in your project area, when they might be there, and if they might be breeding (which means nests might be present). The list helps you know what to look for to confirm presence, and helps guide you in knowing when to implement conservation measures to avoid or minimize potential impacts from your project activities, should presence be confirmed. To learn more about conservation measures, visit the FAQ "Tell me about conservation measures I can implement to avoid or minimize impacts to migratory birds" at the bottom of your migratory bird trust resources page.

NOT FOR CONSULTATION

Facilities

National Wildlife Refuge lands

Any activity proposed on lands managed by the National Wildlife Refuge system must undergo a 'Compatibility Determination' conducted by the Refuge. Please contact the individual Refuges to discuss any questions or concerns.

THERE ARE NO REFUGE LANDS AT THIS LOCATION.

Fish hatcheries

THERE ARE NO FISH HATCHERIES AT THIS LOCATION.

Wetlands in the National Wetlands Inventory

Impacts to NWI wetlands and other aquatic habitats may be subject to regulation under Section 404 of the Clean Water Act, or other State/Federal statutes.

For more information please contact the Regulatory Program of the local U.S. Army Corps of Engineers District.

Please note that the NWI data being shown may be out of date. We are currently working to update our NWI data set. We recommend you verify these results with a site visit to determine the actual extent of wetlands on site.

This location overlaps the following wetlands:

FRESHWATER EMERGENT WETLAND

- PEM1D
- PEM1Ad
- PEM1Af
- PEM1A

FRESHWATER FORESTED/SHRUB WETLAND

- PSS1/EM1D
- PSS2/3Dg
- PSS3Dg
- PSS1/EM1Ad
- PFO2/SS3Dg
- PSS1/EM1A

FRESHWATER POND

- PUBHx

A full description for each wetland code can be found at the National Wetlands Inventory website

Data limitations

The Service's objective of mapping wetlands and deepwater habitats is to produce reconnaissance level information on the location, type and size of these resources. The maps are prepared from the analysis of high altitude imagery. Wetlands are identified based on vegetation, visible hydrology and geography. A margin of error is inherent in the use of imagery; thus, detailed on-the-ground inspection of any particular site may result in revision of the wetland boundaries or classification established through image analysis.

The accuracy of image interpretation depends on the quality of the imagery, the experience of the image analysts, the amount and quality of the collateral data and the amount of ground truth verification work conducted. Metadata should be consulted to determine the date of the source imagery used and any mapping problems.

Wetlands or other mapped features may have changed since the date of the imagery or field work. There may be occasional differences in polygon boundaries or classifications between the information depicted on the map and the actual conditions on site.

Data exclusions

Certain wetland habitats are excluded from the National mapping program because of the limitations of aerial imagery as the primary data source used to detect wetlands. These habitats include seagrasses or submerged aquatic vegetation that are found in the intertidal and subtidal zones of estuaries and nearshore coastal waters. Some deepwater reef communities (coral or tuberficid worm reefs) have also been excluded from the inventory. These habitats, because of their depth, go undetected by aerial imagery.

NOT FOR CONSULTATION

Data precautions

Federal, state, and local regulatory agencies with jurisdiction over wetlands may define and describe wetlands in a different manner than that used in this inventory. There is no attempt, in either the design or products of this inventory, to define the limits of proprietary jurisdiction of any Federal, state, or local government or to establish the geographical scope of the regulatory programs of government agencies. Persons intending to engage in activities involving modifications within or adjacent to wetland areas should seek the advice of appropriate federal, state, or local agencies concerning specified agency regulatory programs and proprietary jurisdictions that may affect such activities.

NOT FOR CONSULTATION

U.S. Fish & Wildlife Service

ECOS

Canada Lynx (*Lynx canadensis*)



Range Information |Candidate Info |Federal Register |Recovery |Critical Habitat |SSA |Conservation Plans |Petitions |Biological Opinions |Life History

Taxonomy: View taxonomy in ITIS

Listing Status: Threatened

Where Listed: WHEREVER FOUND

General Information

The lynx is a medium-sized cat with long legs, large, well-furred paws, long tufts on the ears, and a short, black-tipped tail. The winter pelage of the lynx is dense and has a grizzled appearance with grayish-brown mixed with buff or pale brown fur on the back, and grayish-white or buff-white fur on the belly, legs and feet. Summer pelage of the lynx is more reddish to gray-brown. Adult males average 10 kilograms (22 pounds) in weight and 85 centimeters (33.5 inches) in length (head to tail), and females average 8.5 kilograms (19 pounds) and 82 centimeters (32 inches). The lynx□s long legs and large feet make it highly adapted for hunting in deep snow. The distribution of lynx in North America is closely associated with the distribution of North American boreal forest. In Canada and Alaska, lynx inhabit the classic boreal forest ecosystem known as the taiga. The range of lynx populations extends south from the classic boreal forest zone into the subalpine forest of the western United States, and the boreal/hardwood forest ecotone in the eastern United States. Forests with boreal features extend south into the contiguous United States along the North Cascade and Rocky Mountain Ranges in the west, the western Great Lakes Region, and northern Maine. Within these general forest types, lynx are most likely to persist in areas that receive deep snow and have high-density populations of snowshoe hares, the principal prey of lynx.

The species historical range included Alaska, Colorado, Idaho, Maine, Michigan, Minnesota, Montana, New Hampshire, New York, Oregon, Utah, Vermont, Washington, Wisconsin, Wyoming. See below for information about where the species is known or believed to occur.

Current Listing Status Summary

Show 10 entries

Status	Date Listed	Lead Region	Where Listed
Threatened	03-24-2000	Mountain-Prairie Region (Region 6)	Wherever Found in Contiguous U.S. Additior

Showing 1 to 1 of 1 entries

‹ Previous 1 Next ›

» Range Information

Current Range

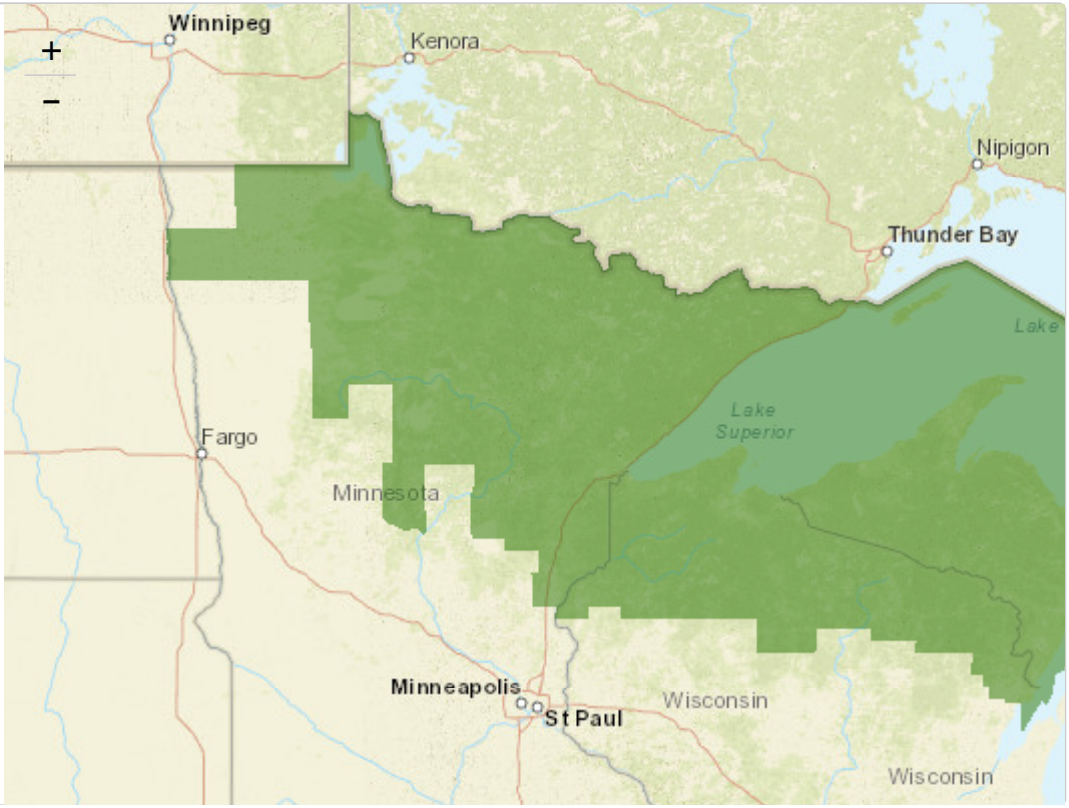
Wherever Found in Contiguous U.S.

Last Updated: 04-14-2021

Zoom in! Some species' locations may be small and hard to see from a wide perspective. To narrow-in on locations, check the state and county lists (below) and then use the zoom tool.

Want the FWS's current range for all species? Click here to download a zip file containing all individual shapefiles and metadata for all species.

* For consultation needs do not use only this current range map, please use IPaC.



- **Wherever Found in Contiguous U.S.**

  Listing status: Threatened

  - **States/US Territories** in which this population is known to or is believed to occur: Colorado, Idaho, Maine, Michigan, Minnesota, Montana, New Hampshire, New Mexico, Oregon, Utah, Vermont, Washington, Wisconsin, Wyoming
  - **US Counties** in which this population is known to or is believed to occur: View All
  - **USFWS Refuges** in which this population is known to occur: Aroostook National Wildlife Refuge, Benton Lake Wetland Management District, Little Pend Oreille National Wildlife Refuge ...Show All Refuges

» Candidate Information

No Candidate information available for this species.

No Candidate Assessments available for this species.

Candidate Notice of Review Documents

Show 10 entries

Date	Citation Page	Title
10/30/2001	66 FR 54808 54832	ETWP; Review of Plant and Animal Species That Are Candidates or Proposed for List Threatened,Annual Notice of Findings on Recycled Petitions, and Annual Description Actions; Proposed Rule
10/25/1999	64 FR 57535 57547	Review of Plant and Animal Taxa That Are Candidates or Proposed for Listing as End Annual Notice of Findings on Recycled Petitions; Annual Description of Progress on
09/19/1997	62 FR 49398 49397	Review of Plant and Animal Taxa
12/30/1982	47 FR 58454 58460	Review of Vertebrate Wildlife for Listing as Endan Threa Species

Showing 1 to 4 of 4 entries

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No Uplisting Documents currently available for this species.

» Federal Register Documents

Federal Register Documents

Show 10 entries

Date	Citation Page	Title
09/12/2014	79 FR 54781 54846	Revised Designation of Critical Habitat for the Contiguous United States Distinct Population Segment of the Canada Lynx and Revised Distinct Population Segment Boundary; Final Rule
06/20/2014	79 FR 35303 35309	Revised Designation of Critical Habitat for the Contiguous U.S. Distinct Population Segment of the Canada Lynx and Revised Distinct Population Segment Boundary
09/26/2013	78 FR 59429 59474	Revised Designation of Critical Habitat for the Contiguous U.S. Distinct Population Segment of the Canada Lynx and Revised Distinct Population Segment Boundary; Proposed Rule
10/01/2010	75 FR 60735 60736	Proposed Issuance of Incidental Take Permits to the Washington Department of Fish and Wildlife for State of Washington Wildlife Areas
12/17/2009	74 FR 66937 66950	12-month Finding on a Petition To Change the Final Listing of the Distinct Population Segment of the Canada Lynx To Include New Mexico
06/26/2009	74 FR 30617 30619	Montana Department of Natural Resources and Conservation; Draft Environmental Impact Statement Availability and Public Meetings
02/25/2009	74 FR 8616 8702	Revised Designation of Critical Habitat for the Contiguous United States Distinct Population Segment of the Canada Lynx

Showing 1 to 10 of 49 entries

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» Species Status Assessments (SSAs)

Species Status Assessments (SSAs)

No Species Status Assessments (SSA's) are currently available for this species.

Special Rule Publications

Show 10 entries

Date	Citation Page	Title
03/24/2000	65 FR 16053 16086	Determination of Threatened Status for the Contiguous U.S. Distinct Population Seg and Related Rule; Final Rule

Showing 1 to 1 of 1 entries

‹ Previous 1 Next ›

» Recovery

- Species with Recovery Documents Data Explorer
- Recovery Priority Number: 15

No Current Recovery Plans available for this species.

Other Recovery Documents

Show 10 entries

Date	Citation Page	Title	Document Ty
04/18/2007	72 FR 19549 19551	Initiation of 5-Year Reviews of Seven Wildlife Species and Two Plant Species in the Mountain-Prairie Region	• Five Yea Informa

Showing 1 to 1 of 1 entries

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Five Year Reviews

Show 10 entries

Date	Title
11/13/2017	Canada Lynx(Lynx canadensis) 5-Year Review

Showing 1 to 1 of 1 entries

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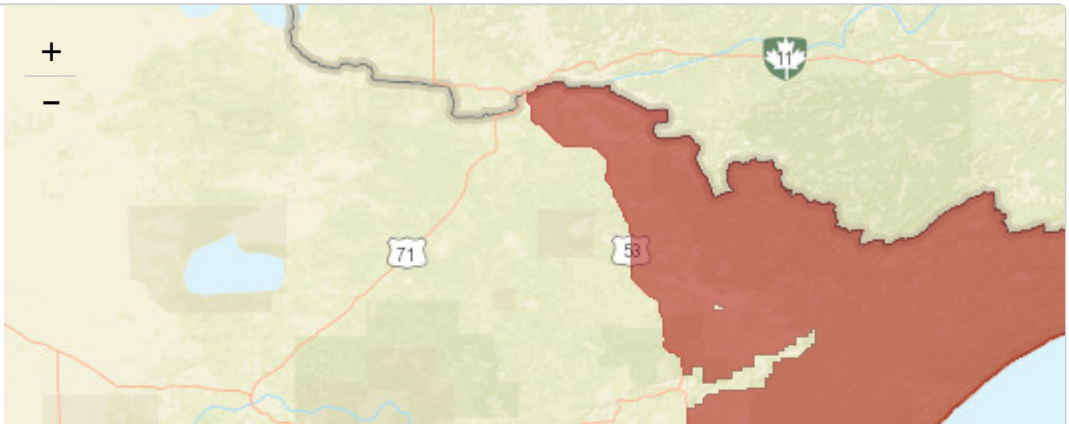
No Delisting Documents currently available for this species.

» Critical Habitat

Critical Habitat Spatial Extents

Population(s)

Wherever Found in Contiguous U.S.





Critical Habitat Documents

Show 10 entries

Date	Citation Page	Title	Critical Habitat Shapefile
09/12/2014	79 FR 54781 54846	Revised Designation of Critical Habitat for the Contiguous United States Distinct Population Segment of the Canada Lynx and Revised Distinct Population Segment Boundary; Final Rule	Download

Showing 1 to 1 of 1 entries

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To learn more about critical habitat please see http://ecos.fws.gov/crithab

» Conservation Plans

Habitat Conservation Plans (HCP) (learn more)

Show 10 entries

HCP Plan Summaries

West Fork Timber HCP, Amendment (Addition of Bull Trout and Lynx)
Plum Creek Timber I-90 HCP, Amendment (addition of Canada lynx and Puget Sound/Coastal DPS of bull trout)
Montana Department of Natural Resources and Conservation Lands
Maine's Trapping Program Incidental Take Plan
City of Tacoma, Tacoma Water HCP

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» Petitions

Show 10 entries

Petition Title	Date Received by the FWS	Where the species is believed to or known to occur	Petitioner Name	Requested Action	Petition Finding(s)	Active

North American lynx (Felis lynx canadensis) North Cascades pop.; List as Endangered (Petition)	08/22/1991	CO, ID, ME, MI, MN, MT, NH, NM, OR, UT, VT, WA, WI, WY	• Mr. Mark Tipperman, Attorney Sierra Club Cascade Chapter	• Listing: Endangered • APA: Designate Critical Habitat	• Petition findings not yet made	No - No Withdra
North American lynx (Felis lynx	08/22/1991	CO, ID, ME, MI, MN, MT, NH, NM, OR,	• Mr. Mark Tipperman, Attorney Sierra	• APA: Designate Critical	• Petition findings not yet made	No - No Withdra

Showing 1 to 6 of 6 entries

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» Biological Opinions

Show 10 entries

BO date	Lead Office	Title	Activity Code	Project Type	Location	Lead Agency	Doc
02/09/2021	Western Colorado Ecological Services Field Office	FS/RGNF | Rio Grande NF Forest Plan (revision) _ BO	06E24100-2018-F-0611	Land Management Plans - Forest	Rio Grande (CO)	Forest Service	Bi Re (Fi 00

02/09/2021	Western Colorado Ecological Services Field Office	FS/RGNF | Rio Grande NF Forest Plan (revision) _ BO	06E24100-2018-F-0611	Land Management Plans - Forest	Rio Grande (CO)	Forest Service	Bi Re (Fi 00
01/06/2021	Idaho Fish and Wildlife Office	Sage Hen Integrated Restoration Project	01EIFW00-2021-F-0174	VEGETATION MANAGEMENT	Gem (ID)	Forest Service	Bi Re (Fi 00
12/11/2020	Wyoming Ecological	Moose-Wilson Corridor	06E13000-2016-F-	Transport - Road / Hwy - New Constr -	Teton (WY)	National Park	Bi Re

Showing 1 to 10 of 50 entries

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To see all Issued Biological Opinions please visit the report

» Life History

Habitat Requirements

Lynx habitat can generally be described as moist boreal forests that have cold, snowy winters and a high-density snowshoe hare prey base. The predominant vegetation of boreal forest is conifer trees, primarily species of spruce (Picea spp.) and fir (Abies spp.). In the contiguous United States, the boreal forest type transitions to deciduous temperate forest in the Northeast and Great Lakes, and to subalpine forest in the west. In mountainous areas, the boreal forests that lynx use are characterized by scattered moist forest types with high hare densities in a matrix of other habitats (e.g., hardwoods, dry forest, non-forest) with low hare densities. In these areas, lynx incorporate the matrix habitat (non-boreal forest habitat elements) into their home ranges and use it for traveling between patches of boreal forest that support high hare densities where most foraging occurs.

Food Habits

Snowshoe hares are the primary prey of lynx, comprising the bulk of the lynx diet throughout its range. Without high densities of snowshoe hares, lynx are unable to sustain populations despite utilizing a multitude of other prey when snowshoe hare numbers are low. Other prey species include red squirrel (Tamiasciurus hudsonicus), grouse (Bonasa umbellus, Dendragopus spp., Lagopus spp.), flying squirrel (Glaucomys sabrinus), ground squirrel (Spermophilus parryii, S. Richardsonii), porcupine (Erethrizon dorsatum), beaver (Castor canadensis), mice (Peromyscus spp.), voles (Microtus spp.), shrews (Sorex spp.), fish. Ungulate carrion may also be consumed.

Movement / Home Range

Individual lynx maintain large home ranges generally between 12 to 83 square miles. The size of lynx home ranges varies depending on abundance of prey, the animal□s gender and age, season, and the density of lynx populations. When densities of snowshoe hares decline, for example, lynx enlarge their home ranges to obtain sufficient amounts of food to survive and reproduce. Lynx also make long distance exploratory movements outside their home ranges. Preliminary research supports the hypothesis that lynx home ranges at the southern extent of the species□ range are generally large compared to those in the core of the range in Canada, indicating a relative reduction of food resources in these areas.

Reproductive Strategy

Breeding occurs through March and April in the north. Kittens are born in May to June in southcentral Yukon. The male lynx does not help with rearing young. Yearling females may give birth during periods when hares are abundant. During periods of hare abundance in the northern taiga, litter size of adult females averages four to five kittens. Litter sizes are typically smaller in lynx populations in the contiguous United States.

Other

In all regions within the range of the lynx in the contiguous United States, timber harvest, recreation, and their related activities are the predominant land uses affecting lynx habitat. The primary factor that caused the lynx to be listed was the lack of guidance for the conservation of lynx and snowshoe hare habitat in plans for federally managed lands. Landscape connectivity between lynx populations and habitats in

Canada and the contiguous United States must be maintained. Lynx movements may be negatively affected by high traffic volume on roads that bisect suitable lynx habitat, such as in the Southern Rockies, and in some areas, mortalities due to road kill are high.

» Other Resources

NatureServe Explorer Species Reports-- NatureServe Explorer is a source for authoritative conservation information on more than 50,000 plants, animals and ecological communtities of the U.S and Canada. NatureServe Explorer provides in-depth information on rare and endangered species, but includes common plants and animals too. NatureServe Explorer is a product of NatureServe in collaboration with the Natural Heritage Network.

ITIS Reports-- ITIS (the Integrated Taxonomic Information System) is a source for authoritative taxonomic information on plants, animals, fungi, and microbes of North America and the world.

FWS Digital Media Library -- The U.S. Fish and Wildlife Service's National Digital Library is a searchable collection of selected images, historical artifacts, audio clips, publications, and video." +

U.S. Fish & Wildlife Service

ECOS

ECOS /

Northern Long-Eared Bat (*Myotis septentrionalis*)



Range Information |Candidate Info |Federal Register |Recovery |Critical Habitat |SSA |Conservation Plans |Petitions |Biological Opinions |Life History

Taxonomy: View taxonomy in ITIS

Listing Status: Threatened

Where Listed: WHEREVER FOUND

General Information

The northern long-eared bat is a medium-sized bat about 3 to 3.7 inches in length but with a wingspan of 9 to 10 inches. As its name suggests, this bat is distinguished by its long ears, particularly as compared to other bats in its genus, Myotis, which are actually bats noted for their small ears (Myotis means mouse-eared). The northern long-eared bat is found across much of the eastern and north central United States and all Canadian provinces from the Atlantic coast west to the southern Northwest Territories and eastern British Columbia. The species range includes 37 states. White-nose syndrome, a fungal disease known to affect bats, is currently the predominant threat to this bat, especially throughout the Northeast where the species has declined by up to 99 percent from pre-white-nose syndrome levels at many hibernation sites. Although the disease has not yet spread throughout the northern long-eared bats entire range (white-nose syndrome is currently found in at least 25 of 37 states where the northern long-eared bat occurs), it continues to spread. Experts expect that where it spreads, it will have the same impact as seen in the Northeast.

The species historical range included Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Virginia, West Virginia, Wisconsin, Wyoming. See below for information about where the species is known or believed to occur.

Current Listing Status Summary

Show 10 entries

Status	Date Listed	Lead Region	Where Listed
Threatened	05-04-2015	Midwest Region (Region 3)	Wherever found Additional species in

Showing 1 to 1 of 1 entries

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» Range Information

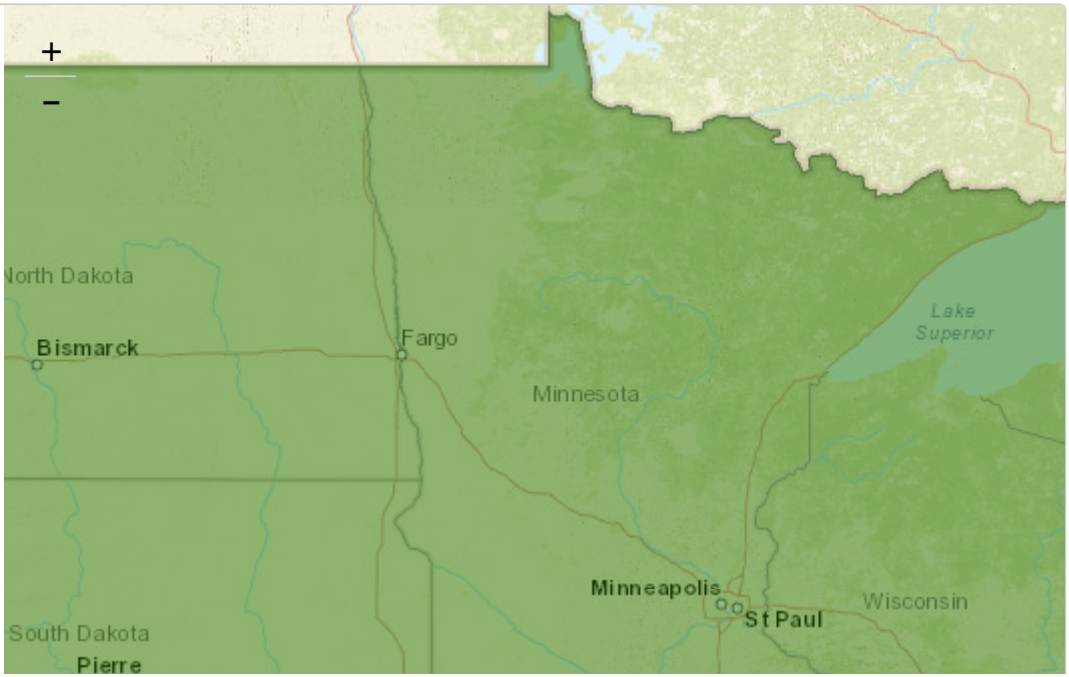
Current Range

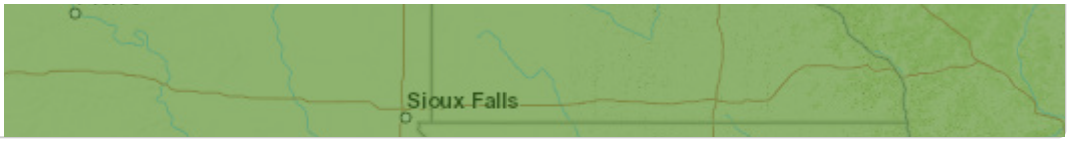
Wherever found

Last Updated: 07-08-2021

Zoom in! Some species' locations may be small and hard to see from a wide perspective. To narrow-in on locations, check the state and county lists (below) and then use the zoom tool.

Want the FWS's current range for all species? Click here to download a zip file containing all individual shapefiles and metadata for all species.
* For consultation needs do not use only this current range map, please use IPaC.





- **Wherever found**

  Listing status: Threatened

  - **States/US Territories** in which this population is known to or is believed to occur: Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Virginia, West Virginia, Wisconsin, Wyoming
  - **US Counties** in which this population is known to or is believed to occur: View All
  - **USFWS Refuges** in which this population is known to occur: Moosehorn National Wildlife Refuge

» Candidate Information

No Candidate information available for this species.

No Candidate Assessments available for this species.
No Candidate Notice of Review Documents currently available for this species.
No Uplisting Documents currently available for this species.

» Federal Register Documents

Federal Register Documents

Show 10 entries

Date	Citation Page	Title

06/20/2016	81 FR 39947	Draft Environmental Assessment, Draft Habitat Conservation Plan, and Draft Implementing Agreement; Receipt of an Application for an Incidental Take Permit, Wildca Wind Farm, Madison and Tipton Counties, Indiana
04/27/2016	81 FR 24707 24714	Determination That Designation of Critical Habitat Is Not Prudent for the Northern Long-Eared Bat: Critical habitat determination.
01/14/2016	81 FR 1900 1922	4(d) Rule for the Northern Long-Eared Bat; Final rule
04/02/2015	80 FR 17973 18033	Threatened Species Status for the Northern Long-Eared Bat With 4(d) Rule
01/30/2015	80 FR 5079	Listing the Northern Long-Eared Bat With a Rule Under Section 4(d) of the Act; Correctior
01/16/2015	80 FR 2371 2378	Listing the Northern Long-Eared Bat With a Rule Under Section 4(d) of the Act
11/18/2014	79 FR 68657	Endangered Species Status for the Northern Long-Eared Bat: Reopening of comment

Showing 1 to 10 of 11 entries

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» Species Status Assessments (SSAs)

Species Status Assessments (SSAs)

No Species Status Assessments (SSA's) are currently available for this species.

Special Rule Publications

Show 10 entries

Date	Citation Page	Title
01/14/2016	81 FR 1900 1922	4(d) Rule for the Northern Long-Eared Bat; Final rule
04/02/2015	80 FR 17973 18033	Threatened Species Status for the Northern Long-Eared Bat With 4(d) Ru

Showing 1 to 2 of 2 entries

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» Recovery

- Species with Recovery Documents Data Explorer
- Recovery Priority Number: 5

No Current Recovery Plans available for this species.

No Other Recovery Documents currently available for this species.

No Five Year Reviews currently available for this species.

No Delisting Documents currently available for this species.

» Critical Habitat

Critical Habitat Documents

Show 10 entries

Date	Citation Page	Title	Critical Habitat Shapefile

Showing 1 to 1 of 1 entries

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To learn more about critical habitat please see http://ecos.fws.gov/crithab

» Conservation Plans

Habitat Conservation Plans (HCP) (learn more)

Show 10 entries

HCP Plan Summaries
Wildcat Wind Farm
Timber Road HCP
Rosewater Wind Farm
Pioneer Trail Wind Farm E.ON
Pennsylvania State Lands Forestry HCP
MidAmerican Energy Company HCP
Meadow Lake Wind Resource Area
Hoopeston HCP
Hog Creek Wind Project

Showing 1 to 10 of 15 entries

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» Petitions

Show 10 entries

Petition Title	Date Received by the FWS	Where the species is believed to or known to occur	Petitioner Name	Requested Action	Petition Finding(s)	Active	Petitior

Multi-species of	01/21/2010	AL, AR, AZ	Center for	ARA: Other	90 day	No - Not	C

Showing 1 to 2 of 2 entries

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» Biological Opinions

Show 10 entries

BO date	Lead Office	Title	Activity Code	Project Type	Location	Lead Agency	Docu
06/17/2021	West Virginia Ecological Services Field Office	Fernow Experimental Forest 10 Year Research Actions	05E2WV00-2020-F-0813	Fire - Prescribed Burn, Forestry - Clearing, Forestry - Harvest, Forestry - Weed Control / Vegetation Management	Tucker (WV)	Forest Service	Bio Rer (Fir 016
05/14/2021	Oklahoma Ecological Services Field Office	SH100 over Arkansas River	02EKOK00-2021-F-1166	TRANSPORTATION	Muskogee (OK)	Federal Highway Administration	Bio Rer (An 202
05/14/2021	Oklahoma Ecological Services Field Office	Muskogee JP 32100(04) SH-100 over Arkansas River	02EKOK00-2020-F-0433	BRIDGE CONSTRUCTION / MAINTENANCE	Muskogee (OK)	Federal Highway Administration	Bio Rer (An 202

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To see all Issued Biological Opinions please visit the report

» Life History

Habitat Requirements

During summer, northern long-eared bats roost singly or in colonies underneath bark, in cavities, or in crevices of both live and dead trees. Males and non-reproductive females may also roost in cooler places, like caves and mines. This bat seems opportunistic in selecting roosts, using tree species based on suitability to retain bark or provide cavities or crevices. It has also been found, rarely, roosting in structures like barns and sheds. Northern long-eared bats spend winter hibernating in caves and mines, called hibernacula. They typically use large caves or mines with large passages and entrances; constant temperatures; and high humidity with no air currents. Specific areas where they hibernate have very high humidity, so much so that droplets of water are often seen on their fur. Within hibernacula, surveyors find them in small crevices or cracks, often with only the nose and ears visible.

Food Habits

Northern long-eared bats emerge at dusk to fly through the understory of forested hillsides and ridges feeding on moths, flies, leafhoppers, caddisflies, and beetles, which they catch while in flight using echolocation. This bat also feeds by gleaning motionless insects from vegetation and water surfaces.

Reproductive Strategy

Breeding begins in late summer or early fall when males begin swarming near hibernacula. After copulation, females store sperm during hibernation until spring, when they emerge from their hibernacula, ovulate, and the stored sperm fertilizes an egg. This strategy is called delayed fertilization. After fertilization, pregnant females migrate to summer areas where they roost in small colonies and give birth to a single pup. Maternity colonies, with young, generally have 30 to 60 bats, although larger maternity colonies have been observed. Most females within a maternity colony give birth around the same time,

which may occur from late May or early June to late July, depending where the colony is located within the species range. Young bats start flying by 18 to 21 days after birth. Adult northern long-eared bats can live up to 19 years.

» Other Resources

NatureServe Explorer Species Reports-- NatureServe Explorer is a source for authoritative conservation information on more than 50,000 plants, animals and ecological communtities of the U.S and Canada. NatureServe Explorer provides in-depth information on rare and endangered species, but includes common plants and animals too. NatureServe Explorer is a product of NatureServe in collaboration with the Natural Heritage Network.

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FWS Digital Media Library -- The U.S. Fish and Wildlife Service's National Digital Library is a searchable collection of selected images, historical artifacts, audio clips, publications, and video." +

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May 23, 2022

Scott Hildebrand - City Administrator
City of Pine City
315 Main Street S., Suite 100
Pine City, Minnesota 55063-1619

Re: Fawn Meadows & Technology Park Parcels – Options

Dear Mr. Hildebrand:

In December 2020, the City was looking to understand the differing paths to development at Fawn Meadows and the Orvis Property and requested assistance from MSA. MSA provided a "Property Development Roadmap" that outlined four (4) general levels of City involvement/Investment to realize and encourage development of these parcels. In September 2021, a field investigation of the Orvis Property, Fawn Meadows & City owned Tech Park parcels was completed. The intent of the field work was to provide documentation required to submit these properties for MN DEED Shovel Ready Certification. The previous Tech Park parcels have been certified through this process and the City would like to pursue certification for additional parcels as well.

The City is very close to reaching the first plateau of Development Proposal. As you move forward on developing these properties, discussions should be had regarding what the City deems as reasonable items/costs are to be tackled prior to developer interest, what the City is willing to participate in when development is pending and any specific facilities or requirements will be required to be included (IE watermain loop, higher weigh capacity roadways, housing type, connection to Fawn Meadows Park, etc.).

The general paths summarized below City involvement plateaus:

Development Proposal
This scenario includes gathering preliminary information about the site, developing funding mechanisms, concept planning components the City desires to have included and the end result would be to solicit an RFP to developers to move forward on the development as a whole.

- Description:
  - Survey: ALTA Survey, Title Commitment
  - Site Evaluation: Wetland Delineation, Environmental Site Assessment, Archeological Review, Endangered Species Review, Geotechnical Evaluation
  - Preliminary Development: Rezoning, Development Profile, Development RFP & Funding Investigation.
- Timeline: 9 – 25 months
- Budget: $32,000 - $76,000

Planned Development
In addition to the background information collected for the Development Proposal (#1 above), the Planned Development scenario will result in platted property to accommodate a single roadway and utilities through the property. This scenario also allows flexibility for future development through the process of minor subdivisions of larger parcels or replatting portions of the vacant land as development occurs along with the extension of streets and utilities as necessary.

- Description:
  - Survey: ALTA Survey, Title Commitment, Replat
  - Site Investigation: Wetland Delineation, Environmental Site Assessment, Archeological Review, Endangered Species Review, Geotechnical Evaluation
  - Preliminary Development: Rezoning, Development Profile, Feasibility Study, Development RFP & Funding Investigation.
- Timeline: 13 – 31 months

- Budget: $60,000 – $115,000

Skeleton Development
The Skeleton Development scenario takes the Planned Development (#2 above) scenario a few steps further and provides platted property with a roadway and utilities constructed through the property to allow for immediate connection, while providing flexibility for future development through the minor subdivision process for larger parcels or replatting portions of the vacant land as development occurs.

- Description:
  - Survey: ALTA Survey, Title Commitment, Replat
  - Site Investigation: Wetland Delineation, Environmental Site Assessment, Archeological Review, Endangered Species Review, Geotechnical Evaluation
  - Preliminary Development: Rezoning, Development Profile, Funding Investigation
  - Construction: Civil Engineering & Bidding, Construction Engineering, Construction Engineering, Public Facility Construction, Private Utility Extension and Bonding & Administration.
- Timeline: 27 – 51 months
- Budget: $5.0 mil – $7.5 mil

Shovel Ready Development
This scenario advances the Skeleton Development scenario to the point of creating buildable lots to interested parties.

- Description:
  - Survey: ALTA Survey, Title Commitment, Replat
  - Site Investigation: Wetland Delineation, Environmental Site Assessment, Archeological Review, Endangered Species Review, Geotechnical Evaluation
  - Preliminary Development: Rezoning, Development Profile, Funding Investigation
  - Construction: Civil Engineering & Bidding, Construction Engineering, Construction Engineering, Public Facility Construction and Private Utility Extension.
- Timeline: 27 - 51 months
- Budget: $8 mil – $12 mil

As part of the Mn DEED Shovel Ready Certification process the City intends on applying for, the following items have already been performed; ALTA Survey, title Commitment, Wetland Delineation, Environmental Site Review, Archeological Review, Endangered Species Review, Geotechnical Review.

At a minimum the City should prepare the following information to finalize the Mn DEED Shovel Ready Certification Application or review and update what has been created for previous submittals:

1. Contact Information & Property Info
2. Site Photos
3. Site & Access Maps
4. Site Review Process summary
5. Community Profile
6. Zoning Ordinance
7. Existing Utility Information
8. Site Marketing Materials
9. Application Fee ($2,760 + travel costs)

Shovel-ready sites give your community a competitive edge in attracting business startups, expansions or relocations because the most time-consuming technical and regulatory aspects of development are already complete. Shovel-ready sites are a benefit to companies and site selectors because they take much of the time, expense, unpredictability and risk out of development.

The key to prioritizing needs and wants is to have a complete and informed picture of your infrastructure and other systems. By using a comprehensive planning process (getting input, building consensus and determining community needs) that plugs into an asset management system/workflow, you have a clearer, more holistic picture of where the community is today, with a path to maintaining a high level of service as the community changes and faces challenges into the future. Planning fosters the intersection of careful analysis

and fresh ideas, all informed by a tailored public engagement process that ensures the voices of the community members of today are heard. Some recent articles outlining planning:

- https://www.msa-ps.com/comprehensive-planning-prioritizing-for-success/
- https://www.msa-ps.com/the-value-of-planning-how-are-you-making-your-100-year-decisions/

We appreciate the opportunity to continue to work with the City of Pine City. Please do not hesitate to contact me should have questions or concerns at ljones@msa-ps.com or 612-548-3126.

Sincerely,
MSA Professional Services, Inc.

Lucas Jones, P.E.
Project Manager

60 Plato Boulevard East
Suite 140
St. Paul, MN 55107-1835

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www.msa-ps.com

September 23, 2021

Scott Hildebrand - City Administrator
City of Pine City
315 Main Street S., Suite 100
Pine City, Minnesota 55063-1619

Re: Fawn Meadows & Technology Park Field Investigation

Dear Mr. Hildebrand:

ALTA Survey

- The survey was performed and presented as one (1) site.
- Site Encumbrances
  - Five (5) foot Northwestern Bell Telephone Company easement (10/12/1950)
  - Fawn Meadows Development covenants & restrictions (1/5/2005)
  - Wetland Replacement covenants & restrictions (1/7/2005)
  - Fawn Meadows 2nd Addition Plat easements, restrictions, and other matters (4/5/2005)
  - State of Minnesota mineral rights (1/23/2017)
- Property Pins
  - MSA set seven (7) missing property pins in September 2021.

Wetland Delineation

- Six (6) separate wetland areas were identified during field investigation (4/20/21) totaling ~23.5 acres of the ~70 acres of the combined sites.
- Wetland types found included Wet Meadow, Scrub Shrub, Forested Swamp, and Shallow Marsh.
  - Two (2) of the features appear to be manmade during previous grading activities onsite.

Clarification: Natural Resource Conservation Service (NRCS) Soil Survey data sets have not been completed for this portion of Pine County at the time of review.

This report is valid for five (5) years from the time of its certification and an update will be necessary after its expiration if site development occurs after this timeframe. The report has been reviewed by Pine County and accepted.

Geotechnical Investigation

- Twenty-five (25) total soil borings were performed (5/4 to 5/6/21) on the four (4) site locations (Orvis Property, Outlot A, Tech Park north & south parcels), generally to a depth of 20 ft.
- Site soils were generally silt or clay with moisture contents above 20%.
- Free groundwater was located on all parcels during the borings
  - Northern Orvis Property & Tech Park Parcels – 13 to 14 ft below surface elevation
  - Southern Orvis Property & Outlot A – 17 to 18 ft below surface elevation
- Four (4) geotechnical concerns were identified for the sites
  - Surficial organic soils make up the first foot of the sites and will require removal prior to preparation of subgrade or placement of fill.
  - Fat clay is present near the surface and will affect quantities (shrink or swell) based on their moisture content at the time of exposure. This material will require proper drainage, drying and potentially remediation in order for use.
  - Equipment mobility may be difficult as a result of moisture sensitive soils found at or near the surface. A normal approach to subgrade preparation may not be possible.
  - Soil compaction will be difficult if the material is too wet. Drying, remediation or replacement of portions of the soil may be necessary.
- 11.5” to 14” pavement sections are recommended depending on the desired street loading.
  - Granular subgrade replacement, geotextile and draintile are recommended under roadways.

Environmental Site Assessment

- Two (2) reports were performed:
  - Orvis Property & Outlot A
    - No previous development has occurred on the Orvis Property or Outlot A.
    - No environmental concerns were identified on any of the parcels.
  - Tech Park south parcel
    - Previous development has occurred including use as a farmstead, snowmobile track, rifle range, housed aircraft hangers, and used as a stockpile location.
    - Several previous Phase I ESA's have been performed, as well as a Phase II ESA and Response Action Plan.
    - Recognized Environmental Conditions (REC) include likely lead soil contamination and further investigation of the presence of soil vapors recommended.
    - Controlled Recognized Environmental Conditions (CREC) include low-level petroleum soil contamination. MPCA deemed no further action required provided the use remains industrial.
      - ❖ Currently enrolled in the MPCA Petroleum Brownfields and Superfund programs

Clarification: The Tech Park south parcels are understood to be in the process of being subdivided from the WWTP and the Public Works building, with those areas to be separated and not evaluated.

These reports are valid for 180 days from the time of its certification and an update will be necessary after its expiration if site development occurs after this timeframe.

Archeological/Cultural Resource Review

- No previously identified archeological sites have been located on any of the three (3) parcels (Orvis Property, Outlot A, and Tech Park south parcels).
  - Sites have been identified 0.25 to 0.8 miles from the parcels, but a located on higher ground than these parcels offer.
  - These sites are removed from the historic core of Pine City.
- Undisturbed soils are not typical for the area due to industrial uses and the archaeological potential is low.
- Recommendation that no further archaeological work is necessary for the project.

Threatened/Endangered Species Review

- Two (2) threatened species were identified as potentially having habitat in this area of the state.
  - Canada Lynx: Habitat for this species is not likely on this site due to its current use being agricultural fields or vacant industrial lots.
  - Northern Long-eared Bat: This species can be expected to reside onsite during the warm months of the year, but habitat is limited for this species due to a lack of established trees and its current use being agricultural fields or vacant industrial lots.
- Migratory Birds will pass through the site in the warm months of the year

We appreciate the opportunity to work with the City of Pine city. Please do not hesitate to contact me should have questions or concerns at ljones@msa-ps.com or 612-548-3126.

Sincerely,
MSA Professional Services, Inc.



Lucas Jones, P.E.
Project Manager

Attachments: File transfer links for each document provided in the submission email

Cc: Lezlie Sauter, Pine County – Economic Development Coordinator

CITY OF PINE CITY, MINNESOTA
REQUEST FOR COUNCIL ACTION

Meeting Date: July 1, 2026

Attachments: None

Originating Department: Administration – Planning Commission

Agenda Item: Golf Cart Ordinance Review

Background/Justification: At the June 24, 2026 Planning Commission meeting, Commissioners discussed the increasing use of golf carts within the community and whether the City should consider regulations governing their operation. Topics discussed included operator age requirements and permit/licensing requirements. Other considerations would be hours of operation, permitted roadways, and other safety-related provisions.

The City currently regulates the operation of all-terrain vehicles (ATVs), utility task vehicles (UTVs), and snowmobiles through City ordinance; however, golf carts are not specifically addressed. Establishing regulations for golf carts would provide clear standards for residents, promote public safety, and ensure consistent enforcement.

The Planning Commission is seeking Council direction on whether staff should further research and develop a proposed golf cart ordinance for future Planning Commission and City Council consideration. If directed, staff will review applicable Minnesota statutes and ordinances from comparable Minnesota communities and prepare draft ordinance language for review.

Fiscal Impact: None at this time. If the City Council directs staff to prepare and subsequently adopt an ordinance, costs would be limited to the required public hearing notice fee of approximately $35 and ordinance recording fee of $92. Funding for these expenses is budgeted for in 100-41910-50340 (Legal Publications $35) and 100-41910-50300 (Recording Fees $92).

Staff Recommendation: Provide directions to staff regarding whether to proceed with researching and drafting a proposed golf cart ordinance for future consideration.

Preparer name and signature: Martha Pickrell

Finance Director Approval: Mary Swan

City Administrator Approval: Mary Petersen

CITY OF PINE CITY, MINNESOTA
REQUEST FOR COUNCIL ACTION

Meeting Date: July 1, 2026

Attachments: None

Originating Department: Administration – Planning Commission

Agenda Item: Garage Sale Ordinance Review

Background/Justification: At the June 24, 2026, Planning Commission meeting, Commissioners discussed concerns regarding the frequency and duration of garage sales occurring within the City. The discussion was prompted by resident inquiries regarding a property where garage sale activities have been occurring on a recurring basis and may be bordering on the operation of a home-based business rather than an occasional residential garage sale.

The City currently does not have specific regulations addressing the number of garage sales permitted per year, the duration of garage sales, or distinctions between garage sales and ongoing retail activities. Establishing standards could provide clarity for residents, assist with enforcement, and help preserve the residential character of neighborhoods while still allowing occasional garage sales.

The Planning Commission is seeking Council direction on whether staff should further research and develop a proposed garage sale ordinance for future Planning Commission and City Council consideration. If directed, staff will review ordinances from comparable Minnesota communities and prepare draft ordinance language for review.

Fiscal Impact: None at this time. If the City Council directs staff to prepare and subsequently adopt an ordinance, costs would be limited to the required public hearing notice fee of approximately $35 and ordinance recording fee of $92. Funding for these expenses is budgeted for in 100-41910-50340 (Legal Publications $35) and 100-41910-50300 (Recording Fees $92).

Staff Recommendation: Provide direction to staff regarding whether to proceed with researching and drafting a proposed garage sale ordinance for future consideration.

Preparer name and signature: Kendra Lindahl

Finance Director Approval: Jason Stricker

City Administrator Approval: Macy Peterson



Pine City Fire Department
400 5th St. SE
Mailing address:
1015 Hillside Ave. SW STE. 2
Pine City, MN 55063

Council report for 7-2026

1. **The fire department has been busy responding to a range of calls including grass fires, a boat accident, smoke alarms, and fire protection structure to EMS assist calls.**
2. **I have been participating in bi-weekly Teams meetings regarding the Pine City Fire Department's involvement with the Minnesota State Fire Marshal Engine Strike Team. This planning work is ongoing.**
3. **FEMA grant for fire hydrant standardization has been applied for.**
4. **I took the fire department UTV out to assess the Orvis property with Fire Life Safety, Zoning and Public Works.**
5. **Drills for the last month were SCBA (self-contained breathing apparatus) and Auto Extrication.**
6. **I had to order more probationary member helmets. We use yellow helmets for identification purposes for the probationary members.**
7. **We had to send Unit #22 to Ziegler Cat to have an engine issue looked into.**
8. **The new probationary members are all doing well at this point.**
9. **I have been meeting and working with Adam on numerous complaints and enforcement matters related to code violations throughout the City.**

Thank you,
Tom Miller

Pine City
Fire & Life Safety

June Report

1. **Rental Inspections:** I have currently completed 36/76 rental inspections that are due in 2026.
2. **Complaints:** We had a total of 14 complaints come in to "See Click Fix" for the month of June. The complaints were dominated by long grass complaints, most of which have already complied.
3. **Fire Safety Chat with WCMP:** My focus for my June Safety Chat was "Parking." Now that summer activities are in full swing, parking becomes a crucial, yet forgotten safety aspect. I reminded the listeners not to park and block access to fire hydrants, and to not park in fire lanes. Not only could an individual be greatly inconvenienced if they get blocked in by emergency vehicles during an incident, but they could be towed and even charged criminally.
4. **Special Event & Mobile Food Unit Permit Reviews:** I've been going through many permit applications for both special events and mobile food units. It appears that Pine City is going to have a busy summer, and so will I with these inspections.
5. I've been working with the Fire Chief, Public works, and Building Maintenance to get some required building systems updated to bring them into compliance.
6. I completed 2 DHS inspections. 1 for a daycare, and 1 for an adult foster care.
7. **Construction Projects:** The volume of plan reviews coming in has increased. Some of these reviews can be very time-consuming depending on the scope of the project.
8. **Orvis Property:** Tom, Tabitha, Jason and I all met up at the Orvis property. There, we used the FD's side x side to explore the property. We traversed through the dense brush to view as much of the high ground as we could. We decided that the use of a drone would give a good visual for council. Our report and drone video/pictures will be available at the next council meeting.

Adam Zemek

Fire & Life Safety Inspector

DATE: June 25, 2026
June Liquor Report

June has been a busy month with lots of vacationers and cabin dwellers stopping in. We have seen an uptick in the non-alcoholic beer and THC sales. Our customers are very happy we have all out N/A beer selection in the cooler.

I attended my first MMBA Board meeting on June 15th. It was very informative and I came away with many things I believe will help our store operations. The board is a good mix of both large and small off sales as well as two managers who run and on/off sale.

On June 16th, we had our Liquor Committee meeting. It has been since last November since we had a meeting, so it was great to get together again and discuss what has been going on. We also had two community members who are interested in serving on the Liquor Committee and wanted to see what it was all about. There is also an additional person who is interested but was unable to attend. I talked with him later that afternoon about the meeting. I always like to have a mix of our committee, people in the liquor business, other retail businesses, insurance, and at large community members. Having variety makes our committee much more productive and we can discuss all sides of a topic. I look forward to our meeting in the future. We will be looking at a more permanent date and time for the meetings.

Busch Apple has come and gone for 2026, and we currently have Busch Lime. Both have been a hit as always. We also have had great success with Keystone American Light Apple. Some of our customers have even commented that the Keystone Apple is better than the Busch Apple.

We are gearing up for Freedom Fest weekend and after that the 4th of July. The next couple of weeks are going to be very busy!

Lara Smetana
Voyageur Bottle Shop
Liquor Operations Manager
651.210.2735

Memo 06.25.26

To: Mayor Bombard and members of the Council

From: Brock Bloomquist

Re: Parks and Recreation

-I have continued working on finishing misc. projects, repairs. Mowing and trimming have taken priority with the amount of precipitation. We have been doing a lot of brush clearing on the corner of 8th and Hillside. There is a lot of buckthorn on that corner and I hope to make it with only pines left.

- We have been working at Challeen Park cleaning out the South side where we will be planting a natural border (with volunteers). I am waiting to hear from the Pine County Soil and Water with what bids for the shoreline came in at. On June 24th evening, several Pine City Lion's and I moved the old fishing pier dock from the sewer ponds to behind Public Works to begin the process of repairing and putting new decking on.

- Westside Beach has been steadily busy on days it is not raining. We are expecting a warmup soon and it will be a very busy place. Bathrooms have been staying clean and open. Swimming lessons have started and are filling up.

- The ballfields have remained in good condition with the rain we have received. The improvements made several years ago have helped dramatically with drainage and playability.

<u>July Goals:</u>

Old skatepark coating and installation of hoops

Beach playground renovation

Planning and Zoning Memo

Date: July 1, 2026
From: Tabitha Pickett, City Planner

At the June 24, 2026 Planning Commission meeting, the Commissioner's reviewed:

- Data Centers – Discussion was had and going to be brought back to the July meeting.
- Manufactured Home Ordinances - tabled to July meeting.
- Comprehensive Plan Subcommittee and Goal Setting – discussion was had to invite the prior residents.
- Garage Sales – Request for Council Action
- Golf Carts – Request for Council Action

Commissioners are reviewing several ordinances for potential updates. Ordinances currently under review include:

- 8.20 Nuisances (made a few changes and going back to Planning Commission at their July meeting)
- 8.24 Trimming Grass, Trees, and Weeds (holding on this to put in place with the nuisance code)
- 13.88 Shoreland (still a work in progress)
- 13.92 Floodplain and Wetlands District
- 13.112 Plant Unit Alternatives
- 13.76 Article III Landscaping and Screening

Applications in Process:

- A Site Plan Review for 300 1st St. SE is awaiting further documents with hopes for July 22, 2026, review.

GreenStep Cities: I have reviewed the previous submissions and am submitting the updated materials to the MPCA. The Parks and Public Buildings Director and I will also be attending monthly MPCA meetings as we work toward Step 3.

I have been working with Fire & Life Safety on complaints as they come in.

The City Administrator and I are working on the Atscott Land Subsidy application with Ehlers and had a meeting on June 25, 2026, for next steps.

The City was awarded the SolarApp+ grant through the State of Minnesota.

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, age, disability, religion, sex, familial status, sexual orientation, and reprisal. An equal opportunity employer/contractor.

Public Works Report 5/29-6/26

Streets:

- Cont. sweeping, potholing, keeping up with special events
- Started repairing damaged storm catch basins (repaired one at 7th St SW/ 8th Ave SW). Also cleared catch basins of major debris preventing clogging. Jetting storm lines on 10th St SW fixed the pooling issues.
- Had Century Link repair manhole of 4th Ave SE/5th St SE
- Started gravel road grading. Also created a plan to fix Rypkema Rd NE
- Sprayed city sidewalks for weeds 6/12
- Hung and removed Sr. Banners
- Started working on a Snowplow Plan and solutions to problems relating to snow
- Unclogged 4th Ave SW culvert from beaver. Also created a better drain cover

Water:

- Lead and Copper samples completed
- Started working on a plan for downtown well house to be ready for winter
- Meter reads done on 6/24
- Finished spring hydrant flushing 6/12

Sewer:

- Continued sampling and monitoring of discharging. Finished pond discharging 6/8
- June DMR completed
- Created a sewer jetting report system
- Started cleaning out lift stations

Cemetery

- Sprayed weeds in roads through cemetery 6/23
- Cleaned up ground decorations per ordinance 6/16
- 4 cremations

City of Pine City

Agenda

Parks and Rec Committee

Thursday, July 9, 2026 @ 5:00 PM

1015 Hillside Ave SW, Ste 2, Pine City, MN 55063

In accordance with Minnesota Statutes §13D.02, one or more committee members may participate in the meeting via interactive technology. Committee members joining via interactive technology will be seen and heard in the meeting room and votes will be taken by roll call.

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1. CALL TO ORDER

2. ROLL CALL

3. OPEN FORUM

This is an opportunity for citizens to present items to the Parks and Rec Committee that are not on the agenda. Each presentation is limited to three (3) minutes and a maximum of fifteen minutes is set aside. If your item needs follow-up from the Committee, Staff will arrange for that.

4. CONSIDERATION AND APPROVAL OF AGENDA

5. APPROVAL OF MEETING MINUTES

No minutes to approve

6. NEW BUSINESS

6.1. Pine City Night Out (formerly National Night Out): Ideas, discussion

7. OLD BUSINESS

7.1. Challeen Park:

1. Updates: Discussion

7.2. Disc Golf Update

8. COMMITTEE CONCERNS

9. ADJOURN