



# **Eagan - Inver Grove Heights**

---

## **Watershed Management Organization**

### **AGENDA**

#### **BOARD OF MANAGERS MEETING**

**August 19, 2025 at 5:30 P.M.**

**Eagan Maintenance Facility**

**3501 Coachman Point, Eagan, MN 55122**

1. Call to Order
2. Approval of Agenda
3. Consent Agenda
  - 3.1. Minutes June 17, 2025\*
  - 3.2. Invoices for Payment\*
  - 3.3. 2025 Year-to-Date Financial Summary\*
4. Watershed Plan Update
5. New Business
  - 5.1. 2024 Audit Review and Approval\*
  - 5.2. 2025 Communication and Outreach Plan
    - 5.2.1. Outreach Campaign Follow-Up (Professional Ad Campaign)\*
    - 5.2.2. Outreach, Library Exhibit Update
    - 5.2.3. Outreach, IGH Days & Business Expo, Sept 2-7 & Sunday, September 7.
    - 5.2.4. Outreach, Public Lands Day (Lebannon Hills) Saturday, September 27, 2025
    - 5.2.5. CLIMB Theater (No word)
  - 5.3. Request for Proposal Legal Services\*
6. Community Updates
7. Adjournment

\*Included in Packet

***A Joint Powers Organization of the Cities of Eagan and Inver Grove Heights***

**3830 Pilot Knob Road, Eagan, MN 55122-1810**

**Phone: (651) 675-5300**



## 1. Call to Order

Chair Jennifer Workman-Jesness called meeting to order at 5:41pm.

Present: Chair Jennifer Workman-Jesness (Eagan), Vice Chair Kathleen Reitz (Eagan), Monica Foss (Eagan), Steven Errante (Inver Grove Heights)

Others: Paul Merchlewicz (Inver Grove Heights), Nicole Portugal (Inver Grove Heights), Victoria Ranua (E-IGHWMO), Gregg Thompson (Eagan), and Lisa Tilman (Stantec)

## 2. Approval of Agenda

A motion by Errante to approve the agenda. Second by Reitz. Motion carried unanimously.

## 3. Consent Agenda

A motion by Errante to approve the consent agenda. Second by Reitz. Motion carried unanimously.

## 4. Watershed Plan Update

Stantec presented the results of the recent public community survey, an updated draft of the Issues and Goals section, and a preliminary draft of the Implementation Plan for the Watershed Plan update. Within the Issues and Goals section, the Board noted that the priorities subsection required further refinement and development.

To support the review process, Stantec offered to set up a centralized document-sharing platform for the draft Watershed Plan. This platform would allow for consolidated edits and comments, and would track whether suggested changes are incorporated.

Stantec anticipates having a complete draft of the Watershed Plan ready for the August Board meeting, which will mark the beginning of the formal review process.

## 5. New Business

### 5.1 Report, Eagan Water Quality Monitoring Trends 1991-2024

### 5.2 2025 Communication and Outreach Plan

#### 5.2.1 Outreach, Library Exhibit Update

The WMO's "Don't Feed the Algae" exhibit is on display at Wescott Library through the end of June, which replaced an earlier WMO exhibit of "Pollute and Protect" (aligning with the Library's Earth Day theme) in April and May.

### **5.2.2 CLIMB Theatre Review**

At the previous meeting, the Board requested feedback from teachers regarding the recent CLIMB Theatre performance. In response, Administrator Ranua contacted Glacier Hills Elementary, one of the schools listed on the latest invoice. The school reported that CLIMB Theatre had not visited, a fact later confirmed by CLIMB Theatre, who indicated a visit was planned. However, no further communication has been received, and the school year has since ended.

Administrator Ranua also noted that, according to bank records, CLIMB Theatre has not cashed the \$2,000 check issued for the invoiced services.

Errante moved to place a stop payment on the \$2,000 check to CLIMB Theatre due to the lack of confirmation that services were provided. Reitz seconded the motion. Motion carried unanimously.

## **6. Community Updates**

Inver Grove Heights reported on a recent MS4 presentation given by Joe Barten of the Dakota County Soil and Water Conservation District. The city also hosted a Touch-a-Truck event, which featured a well-received pet waste education table led by Portugal.

Eagan reported that the filter at Carlson Lake will be replaced after three years of use, at a cost of \$30,000. The city participated in two Lawns Re-Imagined workshops—one held in Eagan and another in Rosemount—with strong attendance by Eagan residents at both events.

Eagan's Big Rig Rally in May drew over 1,400 attendees, with City water staff hosting an outreach table. The City also launched its first Lake Night event of the year. Additionally, Lake LaMay is slated to receive a new T-shaped fishing pier at Moonshine Park.

## **7. Adjournment**

A motion by Errante to adjourn meet. Second by Foss. Motion carried unanimously. Meeting adjourned at 7:30 pm.



## EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION

**Regular Board Meeting Minutes**

Eagan Maintenance Facility

June 17, 2025

Respectfully submitted,

Victoria Ranua  
Administrator

Approved by Board  
XX/XX/2025

DRAFT

<b>Invoice Number</b>	2416903
<b>Invoice Date</b>	June 27, 2025
<b>Purchase Order</b>	227707496
<b>Customer Number</b>	1312103
<b>Project Number</b>	227707496

**Bill To**

Eagan-Inver Grove Heights Water  
Management Organization  
Victoria Ranua  
4100 220th Street  
Suite 102  
Farmington MN 55024  
United States

**EFT/ACH Remit To (Preferred)**

Stantec Consulting Services Inc. (SCSI)  
Bank of America  
ABA No. : 111000012  
Account No: 3752096026  
Email Remittance: eft@stantec.com

**Alternative Remit To**

Stantec Consulting Services  
Inc. (SCSI)  
13980 Collections Center Drive  
Chicago IL 60693  
United States

**Project 2nd Generation Watershed Management Plan**

Project Manager	Spector, Diane F	Contract Upset	47,729.00
Current Invoice Total (USD)	8,772.50	Amount Billed to Date	37,620.84
		For Period Ending	<b>June 20, 2025</b>

**Top Task 100 Stakeholder Input**
**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Neumiller, Grace Catherine	21.50	133.00	2,859.50
Frett, Michael W	9.50	158.00	1,501.00
Tilman, Elizabeth (Lisa)	11.75	196.00	2,303.00
<b>Subtotal Professional Services</b>	<b>42.75</b>		<b>6,663.50</b>

Top Task Subtotal	Stakeholder Input	6,663.50
-------------------	-------------------	----------

**Top Task 200 Plan Update & Review**
**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Neumiller, Grace Catherine	0.50	133.00	66.50
Frett, Michael W	11.50	158.00	1,817.00
Sundeen, Riley Allan	0.50	170.00	85.00
Tilman, Elizabeth (Lisa)	0.50	196.00	98.00
<b>Subtotal Professional Services</b>	<b>13.00</b>		<b>2,066.50</b>

Top Task Subtotal	Plan Update & Review	2,066.50
-------------------	----------------------	----------

**Top Task 400 Project Management**
**Professional Services**

Category/Employee	Current Hours	Rate	Current Amount
Trouten, Brookner	0.25	170.00	42.50

Invoice Number	2416903
Invoice Date	June 27, 2025
Purchase Order	227707496
Customer Number	1312103
Project Number	227707496

Subtotal Professional Services	0.25	42.50
--------------------------------	------	-------

Top Task Subtotal	Project Management	42.50
-------------------	--------------------	-------

Total Fees & Disbursements	8,772.50
----------------------------	----------

INVOICE TOTAL (USD)	<b>8,772.50</b>
---------------------	-----------------

**Net Due in 30 Days or in accordance with terms of the contract**

**Stantec will not change our banking information. If you receive a request noting our banking information has changed,  
please contact your Stantec Project Manager**

Invoice Number	2428190
Invoice Date	July 23, 2025
Purchase Order	227707496
Customer Number	1312103
Project Number	227707496

<b>Bill To</b>	<b>EFT/ACH Remit To (Preferred)</b>	<b>Alternative Remit To</b>
Eagan-Inver Grove Heights Water Management Organization	Stantec Consulting Services Inc. (SCSI)	Stantec Consulting Services Inc. (SCSI)
Victoria Ranua	Bank of America	13980 Collections Center Drive
4100 220th Street	ABA No. : 111000012	Chicago IL 60693
Suite 102	Account No: 3752096026	United States
Farmington MN 55024	Email Remittance: eft@stantec.com	
United States		

<b>Project</b>	<b>2nd Generation Watershed Management Plan</b>		
Project Manager	Spector, Diane F	Contract Upset	47,729.00
Current Invoice Total (USD)	6,120.00	Amount Billed to Date	43,740.84
		For Period Ending	<b>July 18, 2025</b>

<b>Top Task</b>	<b>100</b>	<b>Stakeholder Input</b>		
<b>Professional Services</b>				
<b>Category/Employee</b>		<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
	Neumiller, Grace Catherine	25.00	133.00	3,325.00
	Frett, Michael W	3.00	158.00	474.00
	Tilman, Elizabeth (Lisa)	9.75	196.00	1,911.00
	<b>Subtotal Professional Services</b>	<b>37.75</b>		<b>5,710.00</b>

Top Task Subtotal	Stakeholder Input	5,710.00
-------------------	-------------------	----------

<b>Top Task</b>	<b>200</b>	<b>Plan Update &amp; Review</b>		
<b>Professional Services</b>				
<b>Category/Employee</b>		<b>Current Hours</b>	<b>Rate</b>	<b>Current Amount</b>
	Neumiller, Grace Catherine	2.00	133.00	266.00
	Wavrin, Thomas	1.00	144.00	144.00
	<b>Subtotal Professional Services</b>	<b>3.00</b>		<b>410.00</b>

Top Task Subtotal	Plan Update & Review	410.00
-------------------	----------------------	--------

<b>Total Fees &amp; Disbursements</b>	<b>6,120.00</b>
<b>Credit Frm INVC 2387399</b>	<b>(798.00)</b>
<b>INVOICE TOTAL (USD)</b>	<b>5,322.00</b>

**Net Due in 30 Days or in accordance with terms of the contract**

**Stantec will not change our banking information. If you receive a request noting our banking information has changed, please contact your Stantec Project Manager**



## Dakota County Soil & Water Conservation District

4100 220th Street West, Ste 102  
Farmington, MN 55024  
(651) 480-7777  
DakotaSWCD.Accounting@CO.Dakota.MN.US

## Invoice

DATE	INVOICE #
7/1/2025	3471

### BILL TO

Eagan-Inver Grove Heights WMO  
C/O Jenna Olson  
3501 Coachman Point Road  
Eagan, MN 55122

### AGREEMENT

2025 Agreement

### BILLING PERIOD

Apr - Jun 2025

### TERMS

Net 30 Days

### DESCRIPTION

### HRS/COUNT

### RATE

### AMOUNT

#### ADMINISTRATION

Financial Reports, Board Meeting Preparation, Annual Report, Audit, and General Correspondence.

Watershed Plan Updates

Fee: Printing and Postage

Fees:

47 100.00 4,700.00

46.5 100.00 4,650.00

1 25.00 25.00

0 0.00 0.00

#### EDUCATION AND OUTREACH

Website Maintenance: Board packets, links, and reports

Fee: Website Hosting

Advocacy and Outreach: Industrial Property O

Landscaping for Clean Water Intro Class

Landscaping for Clean Water Design Class

Landscaping for Clean Water Maintenance Workshop

Lawns Reimagined Workshop

5 100.00 500.00

0 0.00 0.00

0.5 100.00 50.00

1 2,000.00 2,000.00

1 4,000.00 4,000.00

0 2,000.00 0.00

1 3,000.00 3,000.00

#### TECHNICAL ASSISTANCE

Landscaping for Clean Water Technical Assistance:

0 600.00 0.00

#### COST SHARE

Landscaping for Clean Water Grants:

0 250.00 0.00

It's been a pleasure working with you!

**Total** \$18,925.00



**E-IGH Watershed Management Organization**  
2025  
Revenue and Expense Summary

<b>General Fund</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>	<b>2024 TYD</b>	<b>2024 Budget</b>	<b>Remaining</b>	<b>% Utilized</b>
<b>Revenues:</b>								
Member Allocations			\$ 52,000.00		\$ 52,000.00	\$ 52,000.00	\$ -	100%
Interest Income					\$ -	\$ -	\$ -	0%
Use of Restricted Fund Balance	\$ 15,537.00	\$ 27,561.84	\$ 5,322.00	\$ -	\$ 48,420.84	\$ 66,970.00	\$ 18,549.16	72%
<b>Total Revenues:</b>	<b>\$ 15,537.00</b>	<b>\$ 27,561.84</b>	<b>\$ 57,322.00</b>	<b>\$ -</b>	<b>\$100,420.84</b>	<b>\$ 118,970.00</b>	<b>\$ 18,549.16</b>	<b>84%</b>
<b>Expenses:</b>								
<b>Work Program</b>								
A. File Annual Activity Report, Finance Report and Audit		\$ 40.00			\$ 40.00	\$ 4,000.00	\$ 3,960.00	1%
B. Publish/Distribute Annual Newsletter or Communication		\$ 25.00			\$ 25.00	\$ 300.00	\$ 275.00	8%
C. Web Site	\$ 1,150.00	\$ 500.00			\$ 1,650.00	\$ 1,000.00	\$ (650.00)	165%
D. Board Education					\$ -	\$ 500.00	\$ 500.00	0%
E. Implement Watershed Plan								
1. Support Existing Programs (LCW, CLIMB, MWS)	\$ 2,000.00	\$ 9,000.00			\$ 11,000.00	\$ 26,200.00	\$ 15,200.00	42%
2. WMO Education and Outreach Programs (+LRI)	\$ 800.00	\$ 50.00			\$ 850.00	\$ 4,000.00	\$ 3,150.00	21%
3. Water Conservation Marketing Campaign					\$ -	\$ 7,500.00	\$ 7,500.00	0%
<b>Organizational Administration</b>								
Staff Services (general)	\$ 6,425.00	\$ 4,700.00			\$ 11,125.00	\$ 22,000.00	\$ 10,875.00	51%
Engineering and Consulting Services (general)	\$ 87.00				\$ 87.00	\$ 3,000.00	\$ 2,913.00	3%
Legal Consulting Services (general)					\$ -	\$ 500.00	\$ 500.00	0%
<b>Watershed Plan - RESTRICTED FUNDS</b>								
Consulting Services	\$ 15,537.00	\$ 22,911.84	\$ 5,322.00		\$ 43,770.84	\$ 49,970.00	\$ 6,199.16	88%
Administrative Services		\$ 4,650.00			\$ 4,650.00	\$ -	\$ 4,650.00	
<b>Total Expenses:</b>	<b>\$ 25,999.00</b>	<b>\$ 41,876.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,197.84</b>	<b>\$ 118,970.00</b>	<b>\$ 45,772.16</b>	
<b>Net Surplus / (-) Deficit</b>	<b>\$ (10,462.00)</b>	<b>\$ (14,315.00)</b>	<b>\$ 57,322.00</b>	<b>\$ -</b>	<b>\$ 27,223.00</b>	<b>\$ -</b>		

**E-IGH Watershed Management Organization**

2025

**Balance Sheet****Assets**

Cash in Checking	\$122,501.58
Cash in Savings	\$ 1.00

**Total Cash:** **\$ 122,502.58**

Accounts Receivable \$ -

**Total Assets:** **\$ 122,502.58**

---

**Liabilities and Equity**

Accounts Payable \$ 33,019.50

**Equity**

General Fund Balance January 1 \$ 50,650.92

Fund Balance Reserved for WP \$ 11,579.16

Net Surplus / (-) Deficit \$ 27,223.00

**Total Equity:** **\$ 89,453.08**

**Total Liabilities and Equity:** **\$ 122,472.58**



# Eagan - Inver Grove Heights

## Watershed Management Organization

### BOARD AGENDA ITEM REPORT

<b>MEETING DATE:</b>	August 18, 2025
<b>AGENDA ITEM:</b>	4.0
<b>PREPARED BY:</b>	Victoria Ranua, Administrator
<b>PRESENTED BY:</b>	Victoria Ranua, Administrator Lisa Tilman, Stantec
<b>AGENDA ITEM:</b>	Watershed Planning Update
<b>GOAL AREA &amp; OBJECTIVE</b>	Watershed Planning

**BACKGROUND:** The E-IGH WMO initiated its Watershed Management Plan update in 2024, selecting Stantec as the consultant in November 2024. An initial planning meeting was held in February 2025. In April 2025, the scope was expanded to enhance outreach and engagement efforts with various stakeholders.

From June 24 to July 25, 2025 (31 days), stakeholders were given access to a SharePoint site to provide informal comments on the draft plan. Stantec also used this platform to track and begin responding to those comments.

On August 8, 2025 — 14 days after the close of the comment period — Stantec informed staff that the volume and nature of comments received raised concerns. Specifically, they indicated that:

- Some comments suggest revisions that Stantec believes may fall outside the original scope of work; and
- They were uncertain how to proceed with certain changes without further Board or staff input.

Stantec has indicated that they may need to revise their proposal and budget to address the extent of the comments received and requested plan revisions.

Staff are continuing to work with Stantec to:

- Identify which comments are within the current scope and should be incorporated;
- Flag any comments that may require Board direction or scope modifications;
- Clarify alignment between BWSR requirements and the WMO's statutory/desired role.

A revised timeline for formal plan submittal is being developed.

**BUDGET IMPACT:** To be determined, pending either:

- Stantec's proposed adjustments to the scope and associated cost, or
- Administrator time and cost, if the decision is made to address out-of-scope comments internally.



# Eagan - Inver Grove Heights

---

## Watershed Management Organization

**RECOMMENDED MOTION:** Motion to approve a special E-IGH WMO Board meeting on Tuesday, September 16, 2025, to review the revised draft Watershed Management Plan and determine next steps for formal submittal.

**ATTACHMENT:** Email from Stantec, dated August 8, 2025 – *Subject: Watershed Plan Update Informal Comments*

**From:** [Tilman, Lisa](#)  
**To:** [Ranua, Victoria](#)  
**Cc:** [Spector, Diane](#); [Barten, Joe](#); [Neumiller, Grace](#)  
**Subject:** RE: Watershed Plan Update  
**Date:** Friday, August 8, 2025 4:44:06 PM  
**Attachments:** [image001.png](#)  
[image007.png](#)  
[Eagan-Inver Grove Heights WMP 2026 Full Plan DRAFT 08052025 WMOcopy.docx](#)

---

Victoria,

I attached our working draft from earlier this afternoon. There are 216 comments from reviewers. We started going through comments from the top of the document. I added comments to direct Grace on how to address reviewer comments and noted the review comment as resolved if a response was added.

While these aren't yet addressed in the attached document, in reviewing comments on the plan priorities and actions there seems to be a disconnect between what BWSR is requesting and what the WMO Board feels is their role. That's why I hesitate to push this to formal comment at this time. I'd like to hear your thoughts on the comments and their implications and think through how best to address this in a way that is consistent with both WMO Plan requirements and E-IGHWMO's goals. I see a variety of options such as adding policies back into the plan, explaining City obligations under the MS4 program, and/or recategorizing and refining planned actions to be more measurable.

Given the comments from BWSR it may also be beneficial to provide the Board with more context on their role as a WMO and the relationship with the Cities.

Hopefully Diane can share her thoughts as well while I'm out of town.

Have a good weekend,  
Lisa

**Lisa Tilman, PE**  
Senior Water Resources Engineer  
she/her



---

**From:** Ranua, Victoria <Victoria.Ranua@CO.DAKOTA.MN.US>  
**Sent:** Friday, August 8, 2025 1:44 PM  
**To:** Tilman, Lisa <Lisa.Tilman@stantec.com>  
**Cc:** Spector, Diane <diane.spector@stantec.com>; Barten, Joe <Joe.Barten@CO.DAKOTA.MN.US>; Neumiller, Grace <Grace.Neumiller@stantec.com>  
**Subject:** RE: Watershed Plan Update

Lisa,

Before you are out of the office next week, could you send us what you have so far: most recent copies of all revised sections (comment tracking if you have that) and the totality of the comments received and your response to the comments thus far?

This will help us see and better understand what comments may fall into three potential

categories:

1. Comments that merit changes under scope and we expect Stantec to make/be incorporated.
2. Comments that merit changes that we agree are not under scope, to be incorporated.
3. Comment that do not merit any revisions per the Administrators opinion (ie. perhaps comments on incorporating updated geological survey info that are beyond general mention).

We do have time to delay a formal review, but the above requested information will help determine if that is necessary.

Next WMO Meetings:

August 19

October 21

There could be room for a special meeting if you feel one is needed. I know we don't fully understand issues are relating to finalizing the formal draft, but can you give an estimated date for a special meeting that would accommodate the additional time?

### Victoria Ranua

Watershed Coordinator | Dakota County SWCD  
Administrator via SWCD | E-IGHWMO and NCRWMO  
Office: (651) 480-7717 | [victoria.ranua@co.dakota.mn.us](mailto:victoria.ranua@co.dakota.mn.us)  
4100 220<sup>th</sup> Street West | Farmington, MN 55024 |  
[www.dakotaswcd.org](http://www.dakotaswcd.org)



Partners in Land & Water Conservation



---

**From:** Tilman, Lisa <[Lisa.Tilman@stantec.com](mailto:Lisa.Tilman@stantec.com)>  
**Sent:** Friday, August 8, 2025 11:24 AM  
**To:** Ranua, Victoria <[Victoria.Ranua@CO.DAKOTA.MN.US](mailto:Victoria.Ranua@CO.DAKOTA.MN.US)>  
**Cc:** Spector, Diane <[diane.spector@stantec.com](mailto:diane.spector@stantec.com)>  
**Subject:** Watershed Plan Update

---

**WARNING: External email. Please verify sender before opening attachments or clicking on links.**

---

Victoria,

I'm writing to start a discussion on two items:

1. Draft for Formal Comments at August Meeting: Would you still like to move the plan to formal review at this time given the extensive comments received? We're working on addressing all the informal comments, but many of them are asking for more significant rewrite of the plan and I'm not sure how comfortable the Board will be approving the Plan for formal review with this many changes.
2. Scope of Work and Cost Updates: The comments received request many changes in the land and water resources inventory and other sections of the plan that were not initially planned for significant update. While some comments note simple updates, such as dates we missed, many ask for more extensive reconsideration and rewriting of the plan. Our initial scope was limited in order to provide a lower-cost option for the watershed, relying on the current plan as much as possible and focusing plan updates on issues, goals and actions for the watershed. The scope noted just six areas of update in the land and water resources inventory.

Given the extent of the requested changes, we could put together a cost estimate to address this additional scope. I believe there may be some additional budget left from the stakeholder input process that could be transferred to cover at least a portion of this work.

I'm out of the office next week, but I'll check in occasionally to ensure that this is moving forward. Feel free to coordinate with Diane as needed as well.

Thanks and have a good weekend,  
Lisa

**Lisa Tilman, PE**  
Senior Water Resources Engineer  
she/her

Direct: (763) 252-6832  
Mobile: (612) 412-0113  
[lisa.tilman@stantec.com](mailto:lisa.tilman@stantec.com)

ⓘ *Upcoming Out of Office: August 8 - 15*

**Stantec**  
One Carlson Parkway North, Suite 100, Plymouth MN 55447-4440, United States



---

**With every community, we redefine what's possible.**

The content of this email is the confidential property of Stantec and should not be copied, modified, retransmitted, or used for any purpose except with Stantec's written authorization. If you are not the intended recipient, please delete all copies and notify us immediately. For a list of Stantec's operating entities with associated license and registration information, please visit [stantec.com](http://stantec.com).

---

*Note: This email and its attachments may contain information protected by state or federal law or that may not otherwise be disclosed. If you received this in error, please notify the sender immediately and delete this email and its attachments from all devices.*

**Caution:** This email originated from outside of Stantec. Please take extra precaution.

**Attention:** Ce courriel provient de l'extérieur de Stantec. Veuillez prendre des précautions supplémentaires.

**Atención:** Este correo electrónico proviene de fuera de Stantec. Por favor, tome precauciones adicionales.



**EAGAN-INVER GROVE HEIGHTS  
WATERSHED MANAGEMENT ORGANIZATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**

DRAFT

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION  
TABLE OF CONTENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

5.1

**INTRODUCTORY SECTION**

Organization	1
--------------	---

**FINANCIAL SECTION**

Independent Auditor's Report	2
------------------------------	---

**BASIC FINANCIAL STATEMENTS**

Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6

Fund Financial Statements:	
Balance Sheet - Governmental Fund	7
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	8

Notes to the Financial Statements	9
-----------------------------------	---

**REQUIRED SUPPLEMENTARY INFORMATION**

Budgetary Comparison Schedule, Budget and Actual, General Fund	14
---	----

Note to the Required Supplementary Information	15
--	----

**ADDITIONAL REPORTS**

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 <i>Government Auditing Standards</i>	16
--	----

Independent Auditor's Report on Minnesota Legal Compliance	18
--	----

Schedule of Findings and Responses	19
------------------------------------	----

**Board of Managers:**

Sarah Saito (Vice-Chair)  
Steven Errante

City  
Inver Grove Heights  
Inver Grove Heights

Monica Foss (Chair)  
Jennifer Workman Jesness (Secretary/Treasurer)  
Kathleen Reitz

Eagan  
Eagan  
Eagan

**Advisors:**

Victoria Ranua – Dakota County Soil and Water Conservation District – Administrator

Joel Jamnik – Campbell, Knutson, P.A. - Attorney

DRAFT

# PETERSON COMPANY LTD

CERTIFIED PUBLIC ACCOUNTANTS

570 Cherry Drive | Waconia, Minnesota 55387  
952.442.4408 | Fax: 952.442.2211 | [www.pclcpas.com](http://www.pclcpas.com)

## INDEPENDENT AUDITOR'S REPORT

Board of Managers  
Eagan-Inver Grove Heights Watershed Management Organization  
Eagan, Minnesota

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and the general fund of Eagan-Inver Grove Heights Watershed Management Organization, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Eagan-Inver Grove Heights Watershed Management Organization's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Eagan-Inver Grove Heights Watershed Management Organization, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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* (GAS), 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 Eagan-Inver Grove Heights Watershed Management Organization 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 opinion.

#### *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, that raise substantial doubt about Eagan-Inver Grove Heights Watershed Management Organization'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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, 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 Eagan-Inver Grove Heights Watershed Management Organization'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 Eagan-Inver Grove Heights Watershed Management Organization'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***

Management has omitted the 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 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 14 and the note to the required supplementary information on page 15 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Management is responsible for the other information. The other information comprises the WMO's organizational information under the introductory section but does not include the financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 23, 2025 on our consideration of Eagan-Inver Grove Heights Watershed Management Organization'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 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 the Eagan-Inver Grove Heights Watershed Management Organization's internal control over financial reporting and compliance.

*Peterson Company Ltd*

Peterson Company Ltd  
Waconia, Minnesota

June 23, 2025

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	<u>Governmental Activities</u>
Assets:	
Cash	\$ 123,831
Total Assets	<u>123,831</u>
Liabilities:	
Accounts payable	5,000
Due to other governments	<u>13,181</u>
Total Liabilities	<u>18,181</u>
Net Position:	
Unrestricted	105,650
Total Net Position	<u><u>\$ 105,650</u></u>

See accompanying notes to the financial statements and Independent Auditor's Report.

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses)</u>
		<u>Charges For</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenues and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Net Position</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Governmental</u>
					<u>Activities</u>
Governmental Activities:					
General government	\$ 23,001	\$ -	\$ -	\$ -	\$ (23,001)
Programs	49,200	-	-	-	(49,200)
Total Governmental Activities	<u>\$ 72,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(72,201)</u>
General Revenues:					
Member dues					51,644
Miscellaneous					1,658
Total General Revenues					<u>53,302</u>
Change in Net Position					<u>(18,899)</u>
Net Position - January 1					<u>124,549</u>
Net Position - December 31					<u>\$ 105,650</u>

See accompanying notes to the financial statements and Independent Auditor's Report.



**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2024**

	General Fund
Assets	
Cash	\$ 123,831
Total Assets	<u>\$ 123,831</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 5,000
Due to other governments	13,181
Total Liabilities	<u>18,181</u>
Fund Balance	
Unassigned	105,650
Total Fund Balance	<u>105,650</u>
Total Liabilities and Fund Balance	<u>\$ 123,831</u>
Total Fund Balance	<u>\$ 105,650</u>
Net Position of Governmental Activities	<u>\$ 105,650</u>

See accompanying notes to the financial statements and Independent Auditor's Report.

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General Fund
Revenues	
Member contributions	\$ 51,644
Other	1,658
Total Revenues	<u>53,302</u>
Expenditures	
Current:	
General government:	
Administrative	22,651
Dues	350
Program expenditures:	
Education/outreach	31,713
Technical assistance	9,963
Other	7,524
Total Expenditures	<u>72,201</u>
Net Change in Fund Balance	(18,899)
Fund Balance - January 1	<u>124,549</u>
Fund Balance - December 31	<u>\$ 105,650</u>
Net Change in Fund Balance - Governmental Fund	<u>\$ (18,899)</u>
Change in Net Position of Governmental Activities	<u>\$ (18,899)</u>

See accompanying notes to the financial statements and Independent Auditor's Report.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### Financial Reporting Entity

The Eagan-Inver Grove Heights Watershed Management Organization (the "WMO") was established by a Joint Powers Agreement on January 7, 2014, between the cities of Inver Grove Heights and Eagan, Minnesota. The WMO was formed to meet the requirements of the Metropolitan Surface Water Management Act under the provisions of Minnesota Statutes 103B. The Act requires, among other things, the preparation of Watershed Management Plans in the Minneapolis – St. Paul Metropolitan area.

The purpose of the Watershed Management Plan is to:

- Protect, preserve, and use natural surface and groundwater storage and retention systems.
- Minimize public capital expenditures needed to correct flooding and water quality problems.
- Identify and plan for the means to effectively protect and improve surface and groundwater quality.
- Establish more uniform local policies and official controls for surface and groundwater management.
- Prevent erosion of soil into surface water systems.
- Promote groundwater recharge.
- Protect and enhance fish and wildlife habitats and water recreational facilities.
- Secure the other benefits associated with the proper management of surface and groundwater.

The WMO comprises 30.61 square miles and includes all or part of the cities of Inver Grove Heights and Eagan, Minnesota. The WMO is governed by a five-member Board of Managers appointed by each of the member municipalities.

The financial statements present the WMO and its component units. The WMO includes all funds, account groups, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the WMO are financially accountable and are included within the basic financial statements of the WMO because of the significance of their operational or financial relationships with the WMO.

The WMO is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or if there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the WMO.

Blended Component Units - Reported as if they were part of the WMO.

Joint Ventures and Jointly Governed Organizations - The relationship of the WMO with the entity is disclosed.

Related Organization - The relationship of the WMO with the entity is disclosed.

As a result of applying the component unit definition criteria above, we have not identified any organizations that are considered to be component units of the WMO.

### Government-Wide Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the WMO. Governmental activities are normally supported by member contributions and intergovernmental revenues.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Government-Wide Fund Financial Statements (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 program revenues.

Fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the WMO considers revenues to be available if they are collected within 60 days of the end of the current period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

The WMO reports one major governmental fund. The General Fund (Administrative Fund) is the general operating fund of the WMO. It is used to account for financial resources to be used for general administrative expenditures and programs of the WMO.

Assets, Liabilities, and Net Position/Fund Balance

Cash

Cash consists of one checking and one savings account.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Assets, Liabilities, and Net Position/Fund Balance (Continued)

#### Fund Balance Classifications

In the fund financial statements, governmental funds report fund classifications comprise a hierarchy based primarily on the extent to which the WMO is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. These classifications are as follows:

Non-spendable – These are amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – These are amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through enabling legislation.

Committed – These are amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the government's highest level of decision-making authority, which is the Board of Managers, and that remain binding unless removed by subsequent formal action of the Board of Managers.

Assigned - These are amounts that are constrained by the WMO's intent to be used for specific purposes but are neither restricted nor committed and include all remaining amounts (except for negative balances) that are reported in governmental funds, other than the Administrative Fund, that are not classified as non-spendable, restricted, or committed. Assignments are made by the WMO's Administrator based on the Board of Manager's direction.

Unassigned – These are residual amounts in the Administrative Fund not reported in any other classification. The Administrative Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of non-spendable, restricted, and committed fund balances exceed the total net resources of that fund.

When both restricted and unrestricted resources are available for use, it is the WMO's policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the WMO's policy to use resources in the following order: 1) committed 2) assigned and 3) unassigned.

#### Net Position

Net position represents the difference between assets and liabilities in the government-wide financial statements. Net position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

#### Use of Estimates

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from such estimates.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### Change in Accounting Principle

Effective January 1, 2024, the WMO adopted GASB 101, *Compensated Absences*. The new standard aligns the recognition and measurement under a unified model and by amending certain previous required disclosures. The WMO has no employees; therefore, this does not affect them.

## **NOTE 2 - DEPOSITS AND INVESTMENTS**

### Deposits

**Custodial Credit Risk - Deposits:** This is the risk that in the event of a bank failure, the WMO's deposits may not be returned to it. Minnesota Statutes requires all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. As of December 31, 2024, the WMO's bank balance was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the WMO's name.

The WMO did not have formal policies in place as of December 31, 2024, to address custodial credit risk for deposits. The WMO also did not have policies in place to address credit risk, concentration of credit risk, interest rate risk and custodial credit risk for investments.

At December 31, 2024, cash and investments were comprised of deposits at a commercial bank.

## **NOTE 3 - MEMBER CONTRIBUTIONS**

In accordance with the provisions of the Joint Powers Agreement (Section 9, Subd. 2), members agreed to contribute each year to the General Fund. Each member's percentage share is based on an average of the following two percentages:

- (1) The percentage of the total assessed valuation of all real property within WMO which lies within the member's boundaries; and
- (2) The percentage of the total area in WMO which lies within the member's boundaries.

For 2024, the WMO assessed the members \$51,644 in member contributions.

## **NOTE 4 - RISK MANAGEMENT**

The WMO purchases commercial insurance coverage through the League of Minnesota Cities Insurance Trust (LMCIT) with other cities in the state, which is a public entity risk pool currently operating as a common risk management and insurance program. The WMO pays an annual premium to the LMCIT for its insurance coverage. The LMCIT is self-sustaining, through commercial companies, for excess claims. The WMO is covered through the pool for any claims incurred but unreported, however, retains risk for the deductible portion of its insurance policies. The amount of these deductibles are considered immaterial to the financial statements.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three years.

At December 31, 2024, there were no other claims liabilities reported in the fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

**NOTE 5 - COMMITMENTS AND CONTINGENCIES**

The WMO is not aware of any existing or pending lawsuits, claims or other actions in which the WMO is a defendant.

**NOTE 6 - SUBSEQUENT EVENTS**

The WMO has evaluated events and transactions for potential recognition or disclosure through June 23, 2025, the date the financial statements were available to be issued.

DRAFT

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Original/Final Budget	Actual Amounts	Over (Under)/Final Budget
Revenues			
Member dues	\$ 50,000	\$ 51,644	\$ 1,644
Other	-	1,658	1,658
Total Revenues	<u>50,000</u>	<u>53,302</u>	<u>3,302</u>
Expenditures			
Current:			
General government:			
Administrative	25,500	22,651	(2,849)
Dues	-	350	350
Professional fees	2,000	-	(2,000)
Programs:			
Education/outreach	43,800	31,713	(12,087)
Technical assistance	15,000	9,963	(5,037)
Other	-	7,524	7,524
Total Expenditures	<u>86,300</u>	<u>72,201</u>	<u>(14,099)</u>
Net Change in Fund Balance	<u>\$ (36,300)</u>	<u>\$ (18,899)</u>	<u>\$ 17,401</u>
Fund Balance - January 1		<u>124,549</u>	
Fund Balance - December 31		<u>\$ 105,650</u>	

See accompanying note to required supplementary information and Independent Auditor's Report



**NOTE 1 – BUDGETARY INFORMATION**

Budgets are adopted annually by the Board of Managers. During the budget year, supplemental appropriations and deletions are, or may be, authorized by the Board. The amounts shown in the financial statements as “Budget” represent the original budgeted amounts plus all revisions made during the year and/or for the year. Encumbrance accounting, under which purchase orders, contracts and other commitments of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the WMO.

The WMO monitors budget performance on a fund basis. All amounts over budget have been approved by the Board through disbursement approval procedures.

DRAFT

**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**

To the Board of Managers  
Eagan-Inver Grove Heights Watershed Management Organization  
Eagan, Minnesota

We have audited, in accordance with 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 and the general fund of Eagan-Inver Grove Heights Watershed Management Organization as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Eagan-Inver Grove Heights Watershed Management Organization's basic financial statements, and have issued our report thereon dated June 23, 2025.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Eagan-Inver Grove Heights Watershed Management Organization's internal control over financial reporting 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 Eagan-Inver Grove Heights Watershed Management Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Eagan-Inver Grove Heights Watershed Management Organization's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2024-001 and 2024-002, that we consider to be significant deficiencies.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Eagan-Inver Grove Heights Watershed Management Organization's financial statements are free from 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 an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Eagan-Inver Grove Heights Watershed Management Organization's Responses to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the WMO's responses to the internal control findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The Eagan-Inver Grove Heights Watershed Management Organization's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

**Purpose of This Report**

The purpose of this 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 entity's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Peterson Company Ltd*

Peterson Company Ltd  
Waconia, Minnesota

June 23, 2025

DRAFT

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Managers  
Eagan-Inver Grove Heights Watershed Management Organization  
Eagan, Minnesota

We have audited, in accordance with 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 and the general fund of Eagan-Inver Grove Heights Watershed Management Organization, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Eagan-Inver Grove Heights Watershed Management Organization's basic financial statements, and have issued our report thereon dated June 23, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the Eagan-Inver Grove Heights Watershed Management Organization failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our attention regarding the Eagan-Inver Grove Heights Watershed Management Organization's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

*Peterson Company Ltd*

Peterson Company Ltd  
Waconia, Minnesota

June 23, 2025

**2024-001: Segregation of Duties**

**Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

**Condition and Context:** Substantially all accounting procedures are performed by one person.

**Cause:** The WMO's limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective matter.

**Effect:** Without sufficient segregation of duties, the risk significantly increases that errors and fraud, including misappropriation of assets, could occur and not be detected within a timely basis.

**Prior Year Finding:** No.

**Recommendation:** Management and the board should consider a formal evaluation of their risks associated with this lack of duties segregation. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with lack of segregation of duties, such as providing increased management oversight and an independent reconciliation of accounts. Any modification of internal controls in this area must be viewed from a cost/benefit perspective.

**Management Response:** The WMO has adequate policies and procedures in place to compensate for the lack of segregation of duties. This is done by having all disbursements approved by the Board of Managers.

**EAGAN-INVER GROVE HEIGHTS WATERSHED MANAGEMENT ORGANIZATION  
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)  
DECEMBER 31, 2024**

**2024-002: Financial Statement Presentation**

**Criteria:** The WMO's management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements in accordance with generally accepted accounting principles.

**Condition and Context:** As part of the audit, management requested us to prepare a draft of the financial statements, including the related notes to the financial statements. Management has accepted responsibility for the financial statements and reviewed them.

**Cause:** The WMO has a limited number of personnel with financial reporting experience.

**Effect:** The design of the controls over the financial reporting process would affect the ability of the WMO to report its financial data consistently with the assertions of the management in the financial statements.

**Prior Year Finding:** No.

**Recommendation:** We recommend that the WMO be aware of the requirements for fair presentation of the financial statements in accordance with the generally accepted accounting principles. Should the WMO elect, based upon an analysis of costs and benefits, to establish the full oversight of the financial statement preparation of an appropriate level, we suggest management establish effective review policies and procedures including but not limited to the following: reconciling general ledger amounts to the draft financial statements; review of all supporting documentation and explanations for journal entries proposed by us; complete the disclosure checklist; review and approval of schedules and calculations supporting the amounts included in the notes to the financial statements; apply analytic procedures to the draft financial statements; and perform other procedures considered necessary by management.

**Management Response:** The WMO understands that this is required communications for the preparation of the financial statements.

# Landscaping for Clean Water Program

## Final Campaign Report

Feb - May, 2025

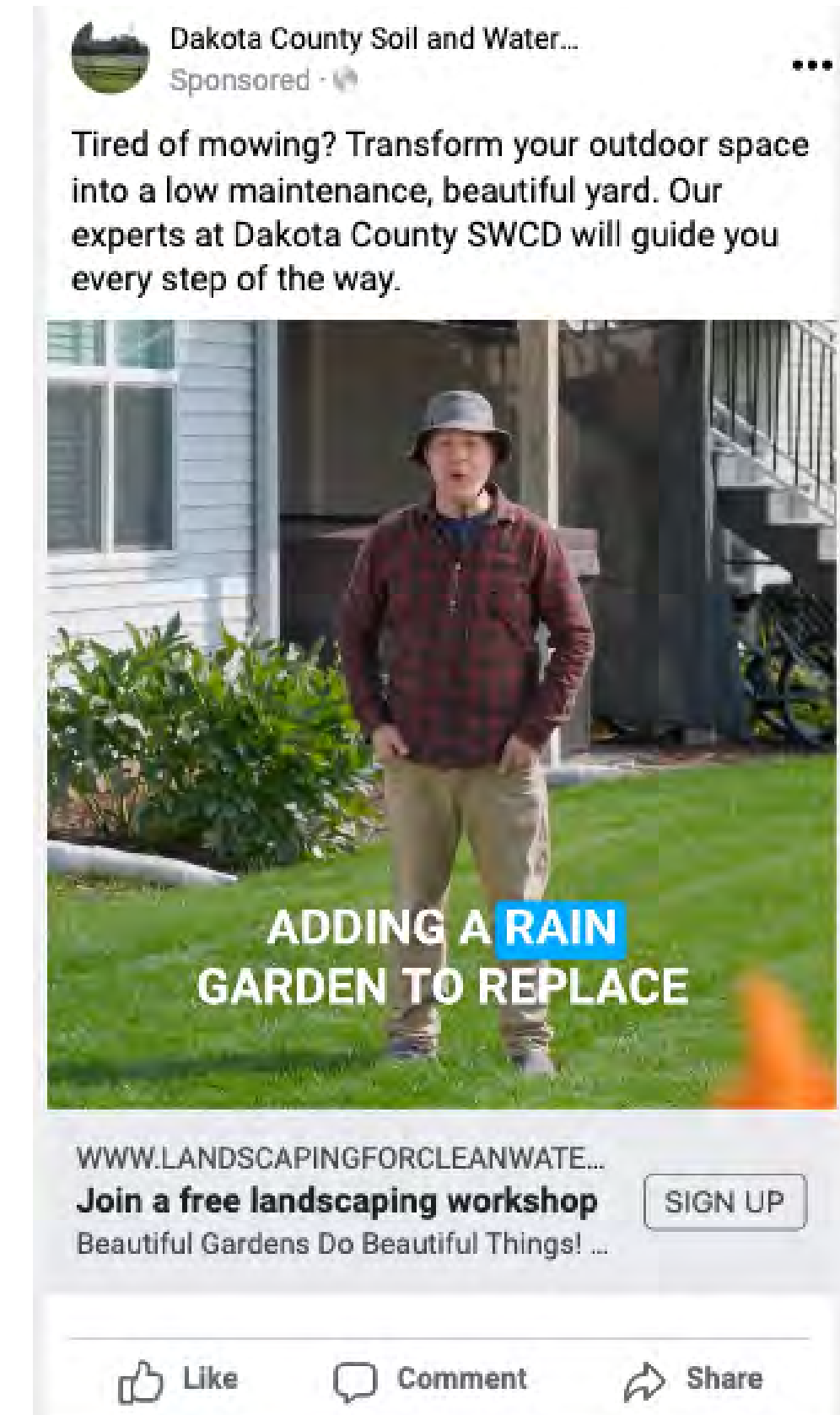
---

PRESENTED BY **TUNHEIM**



# Campaign Overview

- **Campaign Objective:** Video Views
- **Timing:** February 2025 - May 2025
- **Budget:** \$5,000
  - Meta: \$3,000
  - YouTube: \$2,000
- **Audience:**
  - Zip codes within Dakota County
  - Age: 28 – 65+
  - Interests Meta:
    - Gardening
    - Environment
    - DIY
    - Home Improvement
    - Outdoor recreation
    - Lawn
  - Interests YouTube:
    - Home improvement
    - Home renovation
    - Homeowners
    - Lawn care
    - Lawn and garden maintenance
    - Home & Garden
    - Outdoor activities
- **Tactics**
  - Meta
  - YouTube





# Topline Metrics

---

Reach:  
**137,506**  
People  
who saw our  
ads

**560**  
Link clicks

**\$5,000**  
Spent

Impressions:  
**667,866**  
# times ads  
were seen

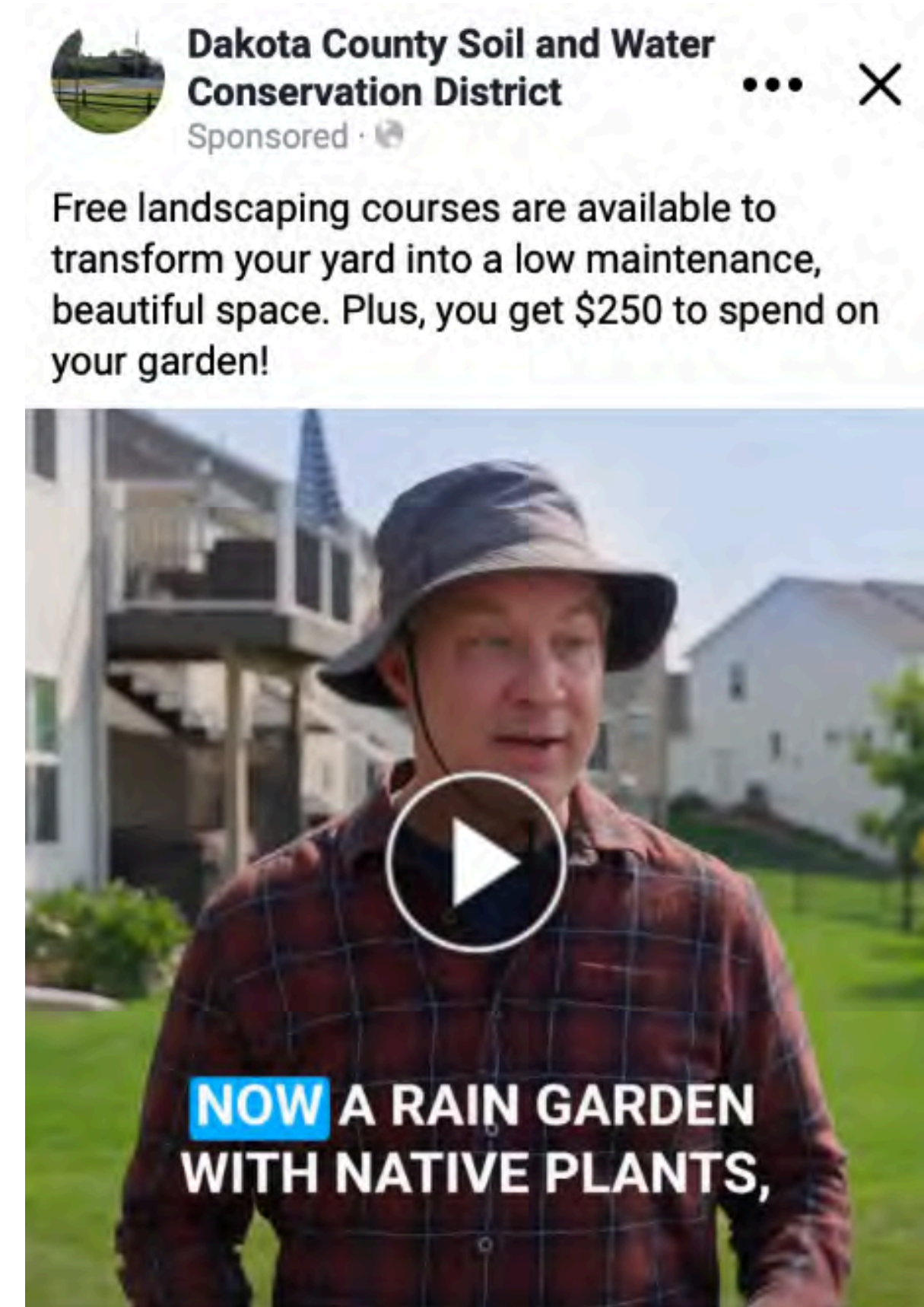
**359,936**  
Views

# Meta Overview

---

We ran 6 ads about the Landscaping for Clean Water program. 3 themes with a 40 second and 15 second version of the ad.

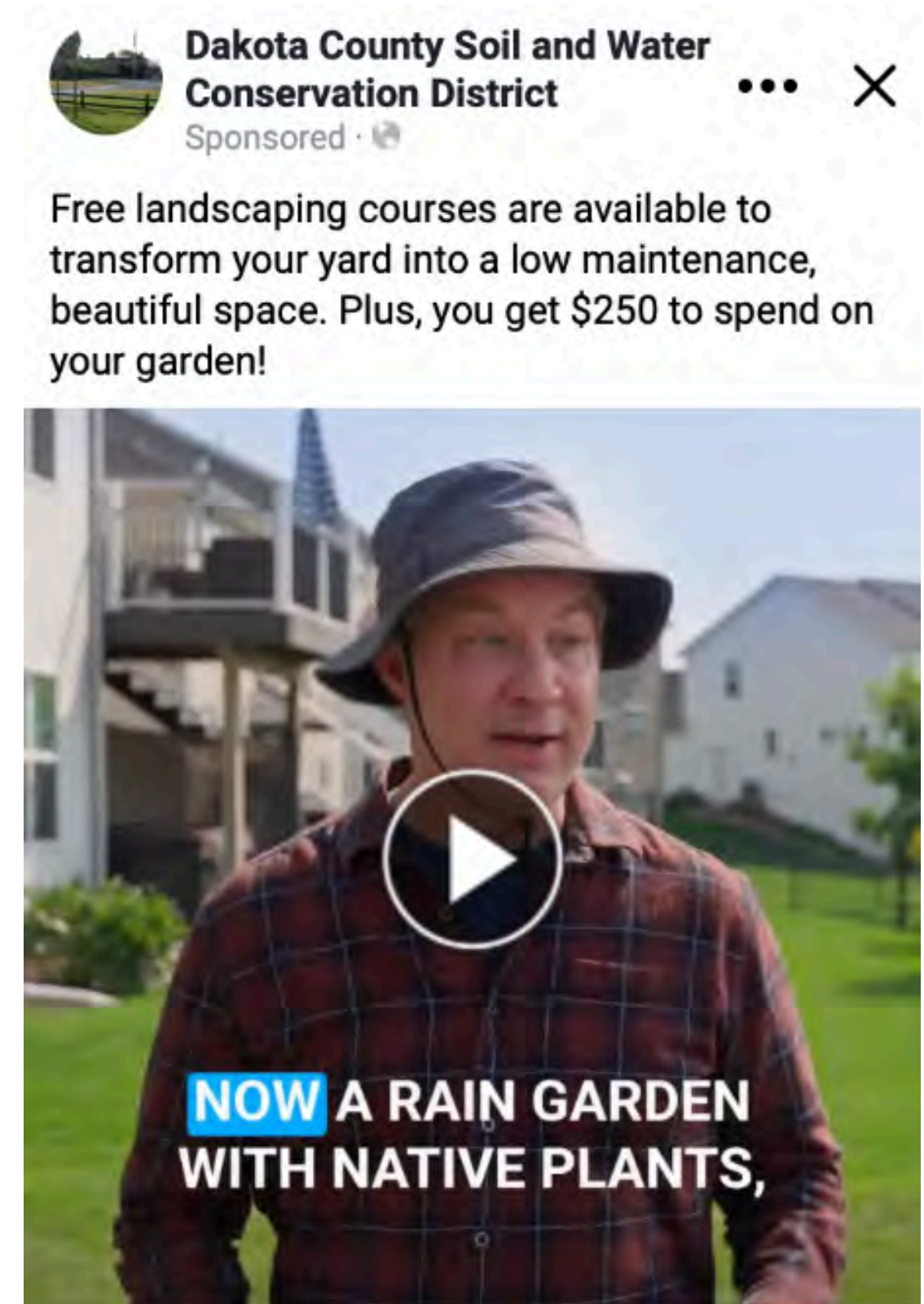
- **Campaign Objective:** Video Views
- **Timing:** February 2025 - May 2025
- **Budget:** \$3,000
- **Ad Themes**
  - Ease of Management
  - Cost Savings
  - Environment/Gardening
- **Impressions (# of times ads seen):** 261,381
- **Reach (# of people reached):** 23,602
- **Views (# of times played at least 15 sec):** 246,032
- **Link Clicks:** 465
- **Cost per view:** \$0.01
- **Average watch time:** 31 seconds



# Meta Top Performing Ad

---

- Ease of Management 40 second video was the top performing ad
  - **Views:** 131,852
  - **Reach:** 14,176
- **Top headline:** "Sign up for a free class"
- **Top copy:** "Looking for something easier to manage without sacrificing beauty? The Landscaping for Clean Water program provides hands-on assistance in creating an aesthetic alternative to traditional lawns. Register now!"





# Meta Insights

---

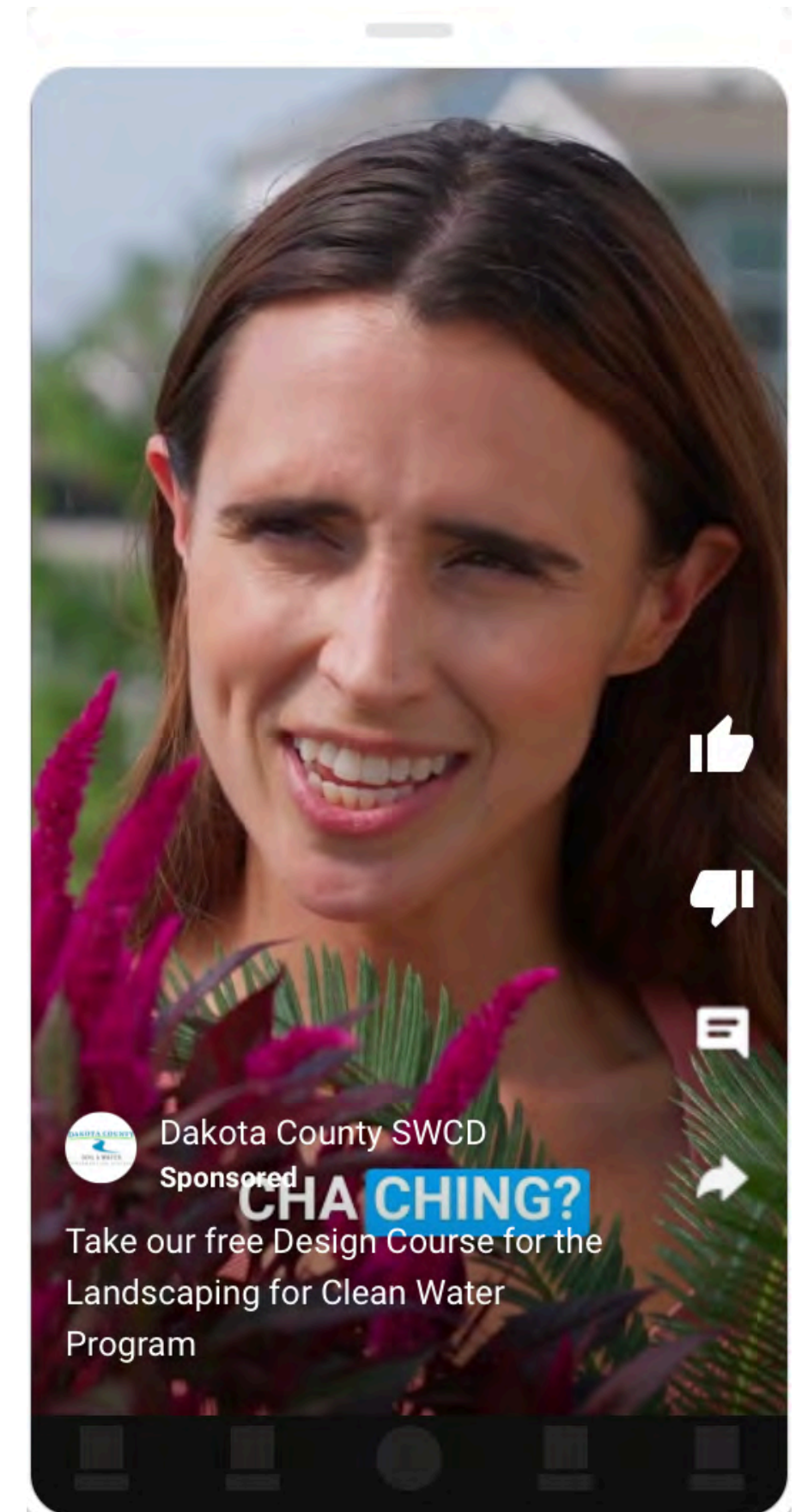
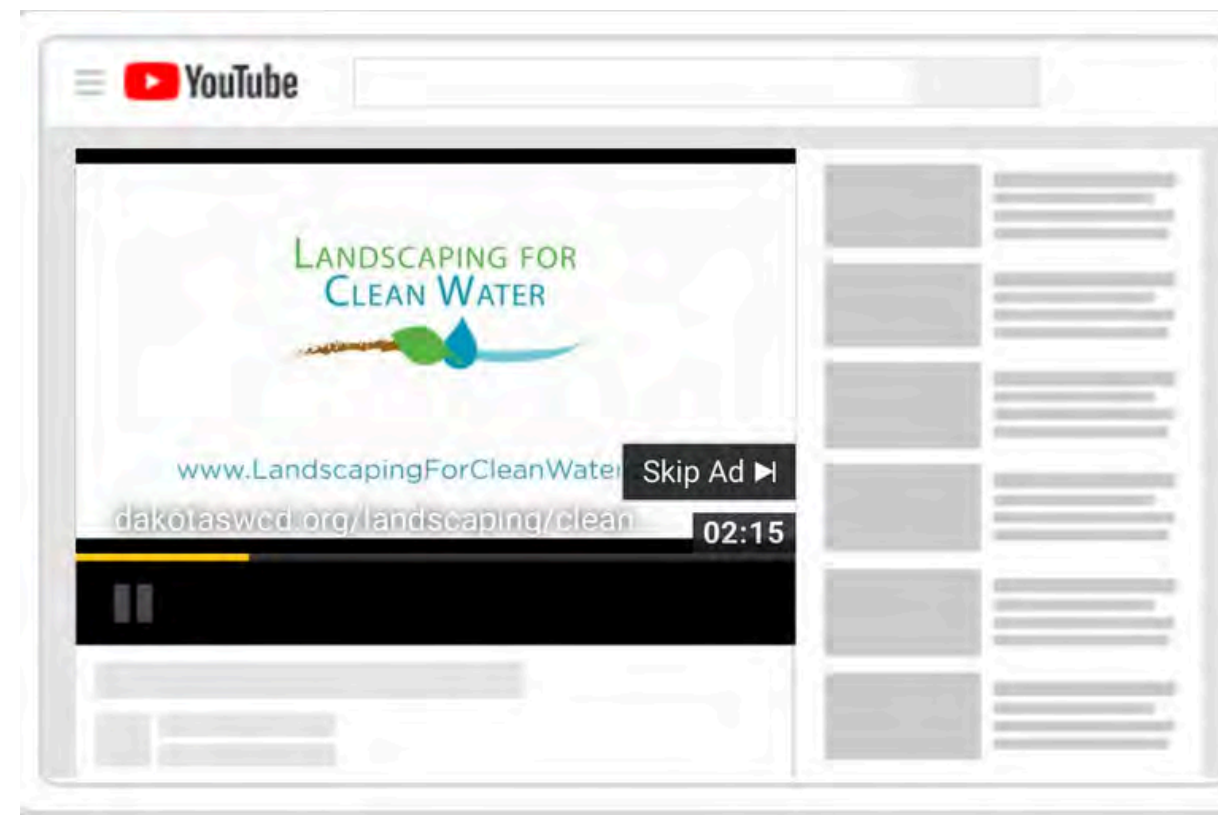
- **Frequency of 11** on Meta Ads is AMAZING! Even with a smaller budget, since we are geotargeting, our campaign was able to get in front of our audience in an effective way.
- **High performing** campaign according to Meta.
- Cost per result **\$0.01**, extremely good result. Meaning a very efficient and effective ad !
- **40 second ads** performing better than 15 second ads. Meta prefers shorter content (15 seconds or less) so our longer content outperforming the shorter content means it is high quality and resonating with the community!
- Viewers are **watching 75%** of the ad without dropping off which is excellent!
- On average watching **:31 seconds** of the video
- **Ease of management** is the theme performing best with environment/gardening a close second
- The ad was delivered evenly across age groups.
- The ad reached **more women**, and more women clicked the link than men.
- More activity on **Facebook** than Instagram.

# YouTube Overview

5.5515.,

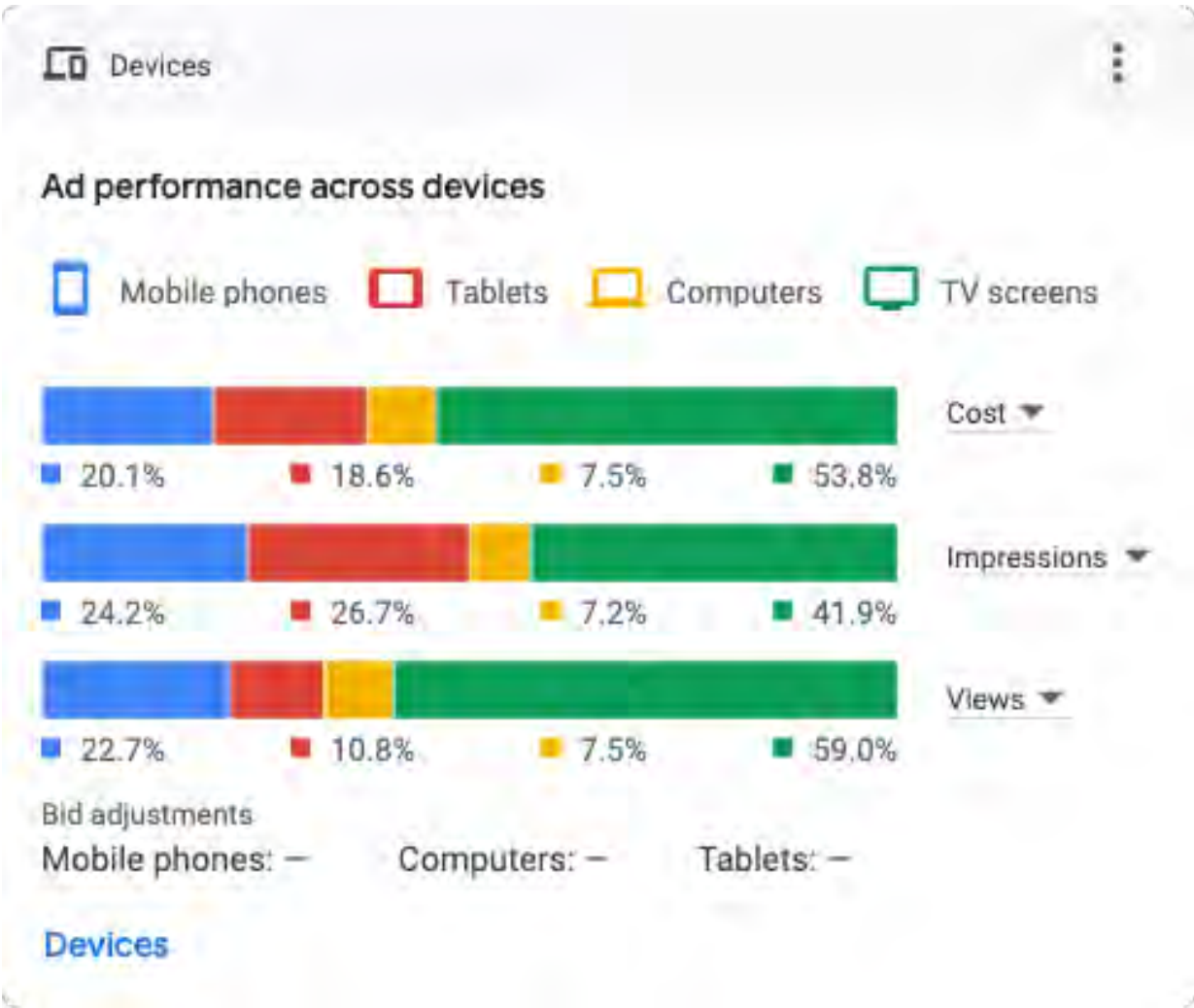
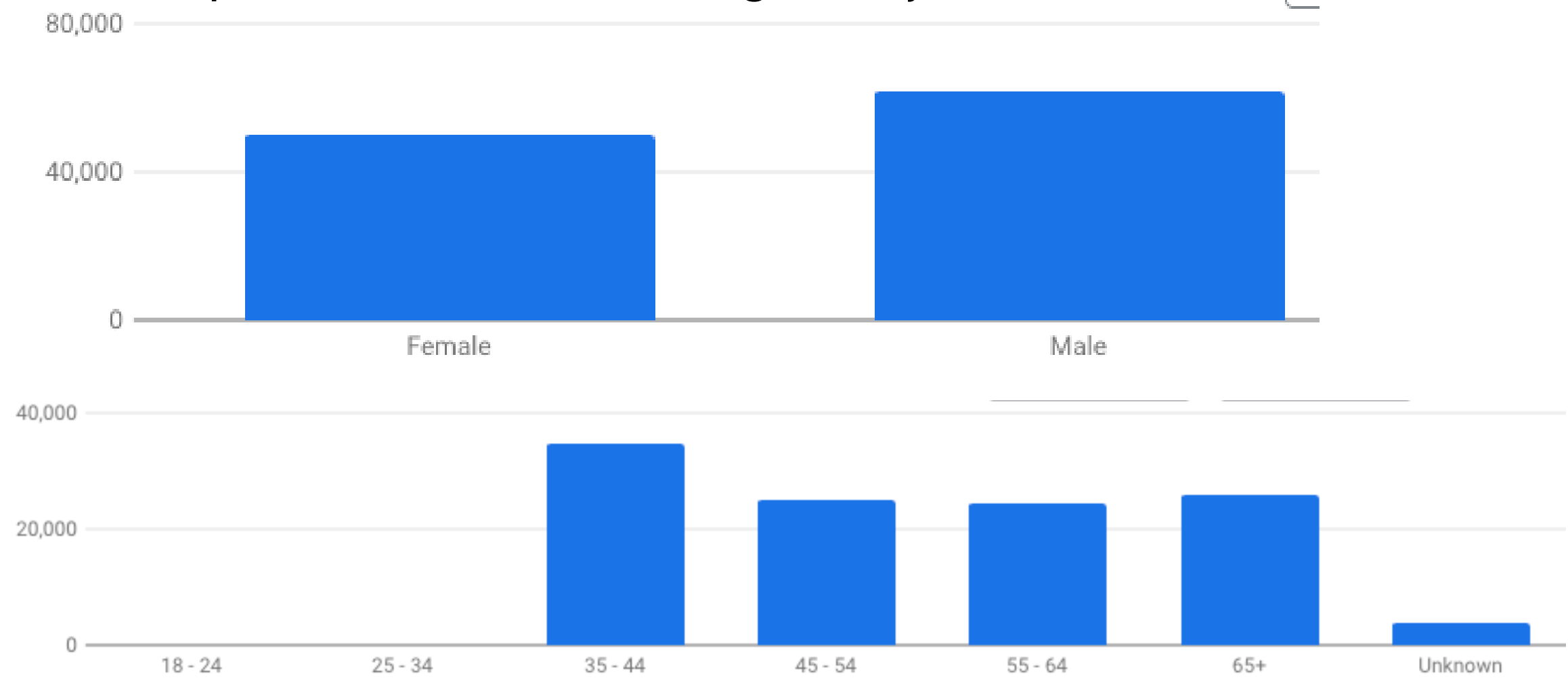
We ran the full 2:15 minute video for the Landscaping for Clean Water program as a YouTube ad targeted to Dakota County. Plays on YouTube videos and shorts.

- **Campaign Objective:** Video Views
- **Timing:** February 2025 - May 2025
- **Budget:** \$2,000
- **Impressions(# of times ad was seen):** 406,485
- **Views(# of 30 sec views):** 113,904
- **Link Clicks:** 95
- **Average Watch Time:** 43.1 seconds
- **CPV:** \$.02



# YouTube Insights

- While the vertical version on YouTube had a lower average watch time, the horizontal video had an average of **84.7 second watch time** and a **47.73% completion rate**. This is excellent, considering they can skip after 5 - 15 sec, and the video is over 2 minutes long.
- The group that saw the ads the most were: **Male 35-44**
- Cost per view \$.02, meaning a very efficient and effective ad !



# Summary of ads

---



# Ease of management ads

---

We are running two Meta ads about ease of management. We are using the same headline and copy variations, but different lengths of the video: 40 second and 15 second version.

- **Headlines Variations:**

- Sign up for a free class
- Get \$250 towards planting a garden
- Free landscaping class
- Learn landscaping for free

- **Copy Variations:**

- Looking for something easier to manage without sacrificing beauty? The Landscaping for Clean Water program provides hands-on assistance in creating an aesthetic alternative to traditional lawns. Register now!
- Tired of mowing? Transform your outdoor space into a low maintenance, beautiful yard. Our experts at Dakota County SWCD will guide you every step of the way.
- Free landscaping courses are available to transform your yard into a low maintenance, beautiful space. Plus, you get \$250 to spend on your garden!





# Cost savings ads

---

We are running two Meta ads about cost savings. We are using the same headline and copy variations, but different lengths of the video: 40 second and 15 second version.

- **Headlines Variations:**

- Sign up for a free class
- Get \$250 towards planting a garden
- Free landscaping class
- Learn landscaping for free

- **Copy Variations:**

- Looking to cut your watering bill while beautifying your yard? Free classes are available to learn how to create stunning outdoor spaces that save money. Plus, you get \$250 to spend on your garden! Reserve your spot today.
- Learn how to create a stunning outdoor space that saves you money on your watering bill! Our experts at Dakota County SWCD will guide you every step of the way and give you \$250 to spend on your garden. Sign up for our free course.
- Maintaining traditional lawns costs a lot of money. Sign up for the free Landscaping for Clean Water class and learn about landscaping practices that save water and money.



# Environment/gardening ads

---

We are running two Meta ads about the environment/gardening. We are using the same headline and copy variations, but different lengths of the video: 40 second and 15 second version.

- **Headlines Variations:**

- Sign up for a free class
- Get \$250 towards planting a garden
- Free landscaping class
- Learn landscaping for free

- **Copy Variations:**

- Create a beautiful garden that is good for the environment too! We will show you how. We will also give you \$250 to spend on your garden! Sign up for our free class.
- The Landscaping for Clean Water program teaches residents how to beautify their yard while also protecting local water quality and providing habitat for pollinators. Reserve your free spot today!
- Want to turn your garden into a haven for nature? Dakota County SWCD will teach you how and give you \$250 to spend on your garden. Sign up for our free course today.



# YouTube ad

---

- We ran the full 2:15 minute video for the Landscaping for Clean Water program as a YouTube ad targeted to Dakota County.
- **Headlines Variations:**
  - Sign up for a free landscaping class
- **Call to action:**
  - Sign up



**Thank you!**







### BOARD AGENDA ITEM REPORT

<b>MEETING DATE:</b>	August 19, 2025
<b>AGENDA ITEM:</b>	5.3
<b>PREPARED BY:</b>	Victoria Ranua
<b>AGENDA ITEM:</b>	Request for Proposals for Legal Services
<b>GOAL AREA &amp; OBJECTIVE</b>	Meet statutory requirement

**BACKGROUND:** Current contract for legal services was approved on December 20, 2023, and expires on October 25, 2025.

*103B.227 WATERSHED MANAGEMENT ORGANIZATIONS. Subd. 5. Requests for proposals for services.*

*A watershed management organization shall at least every two years solicit interest proposals for legal, professional, or technical consultant services before retaining the services of an attorney or consultant or extending an annual services agreement.*

We can publish a request for proposal in a legal newspaper and directly sent it to existing provider and other potential providers. The deadline for submission can be Friday, October 17, and then we select a provider at our Tuesday, October 21, 2025 meeting.

**BUDGET IMPACT:** None directly. Only if services are needed.

**RECOMMENDED MOTION:** A motion to approve posting a request for proposal for legal services.

**REQUEST FOR PROPOSALS FOR  
LEGAL SERVICES  
FOR THE EAGAN-INVER GROVE HEIGHTS WMO**

**NOTICE IS HEREBY GIVEN** that Proposals will be received by the Eagan-Inver Grove Heights Watershed Management Organization (E-IGHWMO) at the Dakota County Soil and Water Conservation District, 4100 220<sup>th</sup> St W, Suite 102, Farmington, MN 55024 until 12:00 noon C.S.T., Friday, October 17, 2025.

Proposal forms may be requested through the E-IGHWMO Administrator, Victoria Ranua, at the Dakota County Soil and Water Conservation District, 4100 220<sup>th</sup> St W, Suite 102, Farmington, MN 55024. Phone (651) 480-7777; Email: [victoria.ranua@dakota.co.mn.us](mailto:victoria.ranua@dakota.co.mn.us).

The Eagan-Inver Grove Heights Watershed Management Organization reserves the right to reject any and all submittals to waive irregularities and informalities therein and further reserves the right to select the firms(s) in the best interest of the Eagan-Inver Grove Heights Watershed Management Organization.