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# Coon Creek Watershed District Ham Lake, Minnesota

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Management and Compliance Report

Year Ended December 31, 2025

Audit Practice Division



**STATE OF MINNESOTA**  
**OFFICE OF THE STATE AUDITOR**  
State Auditor Julie Blaha

(651) 296-2551 | [State.Auditor@osa.state.mn.us](mailto:State.Auditor@osa.state.mn.us) | [www.osa.state.mn.us](http://www.osa.state.mn.us)



Julie Blaha  
State Auditor

Suite 500  
525 Park Street  
Saint Paul, MN 55103

## Independent Auditor's Report on Minnesota Legal Compliance

Board of Managers  
Coon Creek Watershed District  
Ham Lake, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of the governmental activities and the General Fund of Coon Creek Watershed District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 15, 2026.

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

This report is intended solely for the information and use of the Board of Managers and management of Coon Creek Watershed District and the State Auditor, and is not intended to be, and should not be, used by anyone other than these specified parties.

*/s/Julie Blaha*

Julie Blaha  
State Auditor

June 15, 2026

*/s/Lisa Young*

Lisa Young, CPA  
Deputy State Auditor