



June 2, 2023

Terry Jeffery
District Administrator
Riley Purgatory Bluff Creek Watershed District
18681 Lake Drive E.
Chanhassen, Minnesota 55317

Dear Terry:

Enclosed please find the checks and Treasurer's Report for Riley Purgatory Bluff Creek Watershed District for the one month and four months ending April 30, 2023.

Please examine these statements and if you have any questions or need additional copies, please call me.

Sincerely,

REDPATH AND COMPANY, LLC.

A handwritten signature in black ink, appearing to read "Mark Gibbs".

Mark C. Gibbs, CPA
Enclosure



To The Board of Managers
Riley Purgatory Bluff Creek Watershed District
Chanhassen, Minnesota

Accountant's Opinion

The Riley Purgatory Bluff Creek Watershed District is responsible for the accompanying April 30, 2023 Treasurer's Report in the prescribed form. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review promulgated by the Accounting and Review Services Committee of AICPA. We did not audit or review the Treasurer's Report nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Riley Purgatory Bluff Creek Watershed District. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Treasurer's Report.

Reporting Process

The Treasurer's Report is presented in a prescribed form mandated by the Board of Managers and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. The reason the Board of Managers mandates a prescribed form instead of GAAP (Generally Accepted Accounting Principles) is this format gives the Board of Managers the financial information they need to make informed decisions as to the finances of the watershed.

GAAP basis reports would require certain reporting formats, adjustments to accrual basis and supplementary schedules to give the Board of Managers information they need, making GAAP reporting on a monthly basis extremely cost prohibitive. An independent auditing firm is retained each year to perform a full audit and issue an audited GAAP basis report. This annual report is submitted to the Minnesota State Auditor, as required by Statute, and to the Board of Water and Soil Resources.

The Treasurer's Report is presented on a modified accrual basis of accounting. Expenditures are accounted for when incurred. For example, payments listed on the Cash Disbursements report are included as expenses in the Treasurer's Report even though the actual payment is made subsequently. Revenues are accounted for on a cash basis and only reflected in the month received.

REDPATH AND COMPANY, LTD.

A handwritten signature in black ink that reads "Redpath and Company, Ltd." in a cursive script.

St. Paul, Minnesota
June 2, 2023

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT

Treasurers Report

April 30, 2023

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RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
Cash Disbursements
April 30, 2023

Accounts Payable:

Check #	Payee	Amount
6354	Abdo	\$12,000.00
6355	Barr Engineering	72,404.16
6356	MN Board of Water & Soil Resources	60.00
6357	CenterPoint Energy	597.17
6358	CenturyLink	295.07
6359	City of Eden Prairie	1,125.00
6360	Coverall of the Twin Cities, Inc.	316.76
6361	Freshwater Scientific Services	1,250.00
6362	HealthPartners, Inc.	5,526.38
6363	Amy Herbert	1,147.00
6364	Houston Engineering, Inc.	1,314.00
6365	Iron Mountain	249.95
6366	Larry Koch	808.06
6367	Metro Sales, Inc.	266.51
6368	Midwest AquaCare	9,260.00
6369	Nicola Dell5 LP	8,114.28
6370	PLM Lake & Land Mgmt. Corp.	6,508.00
6371	Principal Life Insurance Company	409.84
6372	Redpath & Company	7,967.96
6373	Republic Services #894	138.97
6374	Sacred Earth Science	3,810.00
6375	Jeremy Slygh	250.00
6376	Smith Partners	14,082.94
6377	Xcel Energy	1,120.41
6378	David Ziegler	1,444.57
Total Accounts Payable:		<u><u>\$150,467.03</u></u>

Payroll Disbursements:

Employee Salaries	42,339.72
PERA Match	3,175.48
Employer Payroll Taxes	3,332.00
Employer Benefits (H.S.A. Match/Life Ins.)	1,400.00
Employee Benefit Deductions	(516.04)
Staff Expense Reimbursements	473.49
Payroll Processing Fee	194.60
Total Payroll Disbursements:	<u><u>\$50,399.25</u></u>

VISA - Paid 4/24/23 - US Bank 3,040.86

TOTAL DISBURSEMENTS:

\$203,907.14

Memos

The standard mileage rate for 2023 .655 per mile
The 2022 rate was .625
VISA will be paid on-line.

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
Fund Performance Analysis - Table 1
April 30, 2023

	2023 Budget	Fund Transfers	2023 Budget	Current Month	Year-to-Date	Year-to Date Percent of Budget
REVENUES						
Plan Implementation Levy	\$3,821,711.00	-	\$3,821,711.00	-	-	0.00%
Permit Fees	114,000.00	-	114,000.00	8,410.00	14,440.00	12.67%
Investment Income	57,000.00	-	57,000.00	25,261.49	98,602.20	172.99%
Miscellaneous Income	-	-	-	-	25.00	---
Past Levies	3,442,326.00	-	3,442,326.00	-	-	0.00%
Partner Funds	100,000.00	-	100,000.00	-	-	0.00%
TOTAL REVENUE	\$7,535,037.00	-	\$7,535,037.00	\$33,671.49	\$113,067.20	1.50%
EXPENDITURES						
Administration						
Audit	\$17,500.00	-	\$17,500.00	-	-	0.00%
Accounting (and Audit)	\$50,400.00	-	50,400.00	20,159.11	25,518.13	50.63%
Advisory Committees	5,000.00	-	5,000.00	-	-	0.00%
Insurance and Bonds	30,000.00	-	30,000.00	-	-	0.00%
Engineering Services	145,000.00	-	145,000.00	14,464.00	42,872.00	29.57%
Legal Services	108,000.00	-	108,000.00	7,394.10	27,406.90	25.38%
Manager Per Diem/Expense	42,500.00	-	42,500.00	2,750.00	7,841.27	18.45%
Dues and Publications	16,000.00	-	16,000.00	-	703.00	4.39%
Office Cost	256,700.00	-	256,700.00	13,135.63	67,348.45	26.24%
Permit Review and Inspection	231,000.00	-	231,000.00	12,778.31	46,833.92	20.27%
Permit and Grant Database	31,500.00	-	31,500.00	1,314.00	1,314.00	4.17%
Professional Services	36,300.00	-	36,300.00	2,550.00	7,229.50	19.92%
Recording Services	34,800.00	-	34,800.00	1,147.00	7,207.50	20.71%
Staff Cost	776,271.00	-	776,271.00	57,591.52	234,294.87	30.18%
Fleet Management	11,040.00	-	11,040.00	-	-	0.00%
Subtotal	\$1,792,011.00	-	\$1,792,011.00	\$133,283.67	\$468,569.54	26.15%
Programs and Projects						
District Wide						
10-year Management Plan	\$135,000.00	-	\$135,000.00	\$12,661.07	\$40,501.50	30.00%
AIS Inspection and early response	68,000.00	-	68,000.00	-	4.28	0.01%
Cost-Share/Stewardship Grant	280,000.00	-	280,000.00	1,125.00	1,236.00	0.44%
Data Collection and Monitoring	233,300.00	-	233,300.00	3,660.86	26,257.04	11.25%
Community Resiliency	260,000.00	-	260,000.00	2,812.50	13,681.00	5.26%
Education and Outreach	110,000.00	-	110,000.00	1,649.06	5,443.16	4.95%
Plant Restoration - U of M	54,000.00	-	54,000.00	-	-	0.00%
Repair and Maintenance Fund *	100,000.00	-	100,000.00	8,450.59	16,578.59	16.58%
Wetland Management*	140,000.00	-	140,000.00	435.00	1,145.01	0.82%
Groundwater Conservation*	100,000.00	-	100,000.00	-	-	0.00%
Lake Vegetation Implementation	148,000.00	-	148,000.00	17,073.50	22,333.50	15.09%
Opportunity Project*	250,000.00	-	250,000.00	-	-	0.00%
Subtotal	\$1,878,300.00	\$0.00	\$1,878,300.00	\$47,867.58	\$127,180.08	6.77%
Bluff Creek						
Bluff Creek Tributary*	\$5,000.00	-	\$5,000.00	208.10	208.10	4.16%
Wetland Restoration at Pioneer	\$394,428.00	-	394,428.00	216.00	529.50	0.13%
Bluff Creek B5 by Galpin	110,000.00	-	110,000.00	370.00	6,307.50	5.73%
Subtotal	\$509,428.00	-	509,428.00	\$794.10	\$7,045.10	1.38%
Riley Creek						
Rice Marsh Lake in-lake phosphorus load	15,000.00	-	15,000.00	-	-	0.00%
Rice Marsh Lake Water Quality Improvement Phase 1	27,000.00	-	27,000.00	-	-	0.00%
Riley Creek Restoration (Reach E and D3)	58,000.00	-	58,000.00	1,296.26	4,040.54	6.97%
Lake Riley - Alum Treatment*	-	-	-	-	2,780.00	0.00%
Upper Riley Creek Stabilization	1,963,543.00	-	1,963,543.00	19,244.50	116,210.00	5.92%
Middle Riley Creek	27,000.00	-	27,000.00	376.00	24,338.15	90.14%
St. Hubert Water Quality Project	50,000.00	-	50,000.00	25.90	20,309.13	40.62%
Subtotal	\$2,140,543.00	\$0.00	2,140,543.00	\$20,942.66	\$167,677.82	7.83%
Purgatory Creek						
Purgatory Creek Rec Area- Berm/retention area - feasibility/design	\$214,000.00	-	\$214,000.00	-	1,787.10	0.84%
Lotus Lake in-lake phosphorus load control	115,000.00	-	115,000.00	-	-	0.00%
Silver Lake Water Quality BMP	9,400.00	-	9,400.00	278.50	278.50	2.96%
Duck Lake watershed load	15,000.00	-	15,000.00	77.70	77.70	0.52%
Duck Lake Road Partnership	235,000.00	-	235,000.00	2,607.50	6,554.50	2.79%
Lotus Lake Watershed Improvement Project (LL_1, LL_3, LL_7, LL_8)	350,000.00	-	350,000.00	-	15,252.50	4.36%
Kerber Ravine	80,000.00	-	80,000.00	-	-	0.00%
Subtotal	\$1,018,400.00	\$0.00	\$1,018,400.00	\$2,963.70	\$23,950.30	2.35%
Reserve	\$325,000.00	\$0.00	325,000.00	-	-	0.00%
TOTAL EXPENDITURE	\$7,663,683.00	\$0.00	\$7,663,682.00	\$205,851.71	\$794,422.84	10.37%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(\$128,646.00)	\$0.00	(\$128,645.00)	(\$172,180.22)	(\$681,355.64)	

*Denotes Multi-Year Project - See Table 2 for details

Riley Purgatory Bluff Creek Watershed District
Balance Sheet
As of April 30, 2023

ASSETS

Current Assets

US Bank	(\$6,465.39)
4M Fund	6,262,079.72
Due From Other Governments	162,432.00
Taxes Receivable-Delinquent	17,921.54
Pre-Paid Expense	47,138.23
Security Deposits	7,244.00

Total Current Assets: \$6,490,350.10

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$307,847.10
Retainage Payable	12,813.73
Salaries Payable	22,455.95
Permits & Sureties Payable	437,290.25
Deferred Revenue	17,921.54
Unearned Revenue	76,818.90

Total Current Liabilities: \$875,147.47

Capital

Fund Balance-General	\$6,296,558.27
Net Income	(681,355.64)

Total Capital \$5,615,202.63

Total Liabilities & Capital \$6,490,350.10

RILEY PURGTORY BLUFF CREEK WATERSHED DISTRICT
VISA ACTIVITY
April 30, 2023

DATE	PURCHASED FROM	AMOUNT	DESCRIPTION	ACCOUNT #	RECEIPT
04/21/23	Verizon Wireless	460.33	Monthly telecommunication service- April	10-00-4240	Y
04/24/23	Holiday Station, Eden Prairie	77.11	Vehicle Fuel	10-01-4322	Y
04/25/23	Speedway, Eden Prairie	114.19	Vehicle Fuel	10-01-4322	Y
04/25/23	Dropbox	111.95	Annual cloud storage subscription	10-00-4203	Y
04/26/23	Office Depot	44.43	Envelopes	10-00-4200	Y
04/26/23	Amazon Marketplace	22.24	Phone case	10-00-4200	Y
05/05/23	US Post Office	63.00	Stamps	10-00-4280	Y
05/05/23	Speedway, Eden Prairie	37.03	Vehicle Fuel	10-01-4322	Y
05/06/23	Verizon Wireless	7.02	Monthly telecommunication autosampler unit	10-00-4240	Y
05/10/23	Fedex	47.55	Postage	10-00-4280	Y
05/10/23	Microsoft	10.00	Monthly software license bill	10-00-4203	Y
05/10/23	US Post Office	17.10	Postage	10-00-4280	Y
05/11/23	Amazon Marketplace	129.06	Office equipment- drip irrigation, board mtg materials	10-00-4635	Y
05/12/23	Speedway, Eden Prairie	35.00	Vehicle Fuel	10-01-4322	Y
05/14/23	Microsoft Store	623.62	Computer software and	10-00-4203	Y
05/16/23	Office Depot	162.28	Office supplies- Post-its, sharpies, copy paper	10-00-4200	Y
05/16/23	Office Depot	13.69	Office supplies- name tags	10-00-4200	Y
05/17/23	Office Depot	35.25	Event supplies- bulk coffee	10-00-4345	Y
05/17/23	Microsoft Store	1,700.57	Computer	10-00-4203	Y
05/18/23	Office Depot	(11.36)	Tax refund	10-00-4200	Y
05/18/23	Amazon Marketplace	104.00	Computer monitor	10-00-4321	Y
05/18/23	Speedway, Eden Prairie	76.82	Vehicle Fuel	10-01-4322	Y
05/18/23	Microsoft Store	(101.58)	Tax refund	10-00-4203	n/a
05/18/23	Microsoft Store	(43.64)	Tax refund	10-00-4203	n/a
05/20/23	1Password foreign transaction fee (Canada)	5.74	International transaction fee	10-00-4203	n/a
05/20/23	1Password	287.28	Annual password manager software	10-00-4203	Y
05/21/23	Verizon Wireless	628.99	Monthly telecommunication service-May	10-00-4240	Y
		\$4,657.67	General Administration Total		
04/20/23	Smartpress	403.47	Annual communication printing	20-08-4208	Y
04/20/23	Smartpress	339.32	Soil health pamphlets printing	20-08-4208	Y
04/21/23	Menards, Eden Prairie	152.05	DC supplies and tools	20-05-4635	Y
04/24/23	Sticker Mule	469.00	Restock custom keychains/stickers	20-08-4275	Y
04/25/23	Amazon Marketplace	13.90	Batteries	20-05-4201	Y
04/26/23	Amazon Marketplace	16.99	Field supplies- Lubricant spray	20-05-4201	Y
04/26/23	Forestry Suppliers, Inc	366.59	Field equipment- boots	20-13-4635	Y
04/27/23	Merlins Ace Hardware, Chanhassen	118.94	DC equipment-hardware	20-05-4635	Y
04/30/23	Amazon Marketplace	181.05	Field supplies-hardware, tools, first aid supplies	20-05-4201	Y
04/30/23	Amazon Marketplace	137.70	Waterproof notebooks	20-13-4201	Y
05/02/23	MN Native Landscapes	3,158.00	Plant plugs for St. Hubert's project	20-13-4635	Y
05/02/23	Frattallones, Eden Prairie	21.80	Soil health education materials	20-08-4635	Y
05/04/23	Northern Tool and Equipment	153.72	AIS Tools and equipment	20-02-4635	Y
05/04/23	MN Native Landscapes	(3,158.00)	Order refunded; will be reordered with bulk deal	20-13-4635	Y
05/05/23	Forestry Suppliers, Inc	184.15	Field Equipment- boots	20-05-4635	Y
05/08/23	Amazon Marketplace	123.46	Waders	20-13-4635	Y
05/10/23	Menards, Eden Prairie	86.01	Battery charger	20-05-4635	Y
05/10/23	Menards, Eden Prairie	173.52	Soils testing equipment	20-13-4635	Y
05/10/23	Target, Chanhassen	8.59	Soil health education materials	20-08-4635	Y
05/15/23	Amazon Marketplace	170.30	Waders	20-05-4635	Y
05/18/23	Wal-Mart, Eden Prairie	116.48	EHAP workshop catering	20-01-4345	Y
05/18/23	Walgreens, Eden Prairie	10.20	EHAP workshop catering	20-01-4345	Y
05/19/23	Panera Bread	567.47	EHAP workshop catering	20-01-4345	Y
		\$3,814.71	District-Wide Total		
		\$8,472.38	GRAND TOTAL		