



August 2, 2024

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 seven months ending July 31, 2024.

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", is written over the typed name.

Mark C. Gibbs, CPA  
Enclosure

**RILEY PURGTORY BLUFF CREEK WATERSHED DISTRICT**  
**VISA ACTIVITY**  
**JULY 31, 2024**

DATE	PURCHASED FROM	AMOUNT	DESCRIPTION	ACCOUNT #	RECEIPT
06/12/24	Eventbrite	135.23	staff conference registration	10-00-4265	Y
06/13/24	Holiday	65.01	Vehicle Fuel	10-01-4322	Y
06/14/24	USPS	24.75	Postage	10-00-4208	Y
06/21/24	Zoho Corporation	220.80	Annual ZOHO software	10-00-4203	Y
06/21/24	Holiday	70.43	Vehicle Fuel	10-01-4322	Y
06/21/24	Holiday	35.37	Vehicle Fuel	10-01-4322	Y
06/24/24	Adobe	263.57	annual software subscription	10-00-4203	Y
06/24/24	Doodle Foreign Transaction Fee	0.29	monthly software subscription- foreign transaction fee	10-00-4203	N/A
06/24/24	Doodle.com	14.95	monthly software subscription	10-00-4203	Y
06/24/24	Adobe	21.66	Software	10-00-4203	Y
06/25/24	Verizon	565.82	Verizon phone plan	10-00-4240	Y
06/25/24	Amazon	68.90	Phone cases for new office phones	10-00-4200	Y
06/25/24	USPS	18.40	Postage	10-00-4280	Y
06/26/24	Office Max	84.39	Office supplies	10-00-4200	Y
06/26/24	Adobe	21.66	Software	10-00-4203	Y
06/26/24	Speedway	70.00	Vehicle Fuel	10-01-4322	Y
06/27/24	Amazon	93.96	Folders and Flash drives for office	10-00-4200	Y
06/28/24	Climate Generation	250.00	staff training registration	10-00-4265	Y
06/28/24	Jimmy John's	174.52	Jimmy Johns during CPR training	10-00-4345	Y
07/02/24	USPS	18.40	Postage	10-00-4280	Y
07/02/24	ECM Subscriptions	72.00	newspaper subscription	10-00-4250	Y
07/02/24	ECM Subscriptions	73.60	newspaper subscription	10-00-4250	Y
07/03/24	USPS	18.40	Postage	10-00-4280	Y
07/05/24	T-Mobile	1,858.42	T-Mobile phone services	10-00-4240	Y
07/08/24	Verizon	7.02	Verizon phone plan	10-00-4240	Y
07/08/24	Amazon	28.97	Phone cases for new office phones	10-00-4110	Y
07/08/24	League of MN Cities	16.28	staff training registration	10-00-4265	Y
07/09/24	Holiday	74.55	Vehicle Fuel	10-01-4322	Y
07/09/24	USPS	18.40	Postage	10-00-4280	Y
07/11/24	Kwik Trip	69.10	Vehicle Fuel	10-01-4322	Y
07/11/24	Microsoft	51.84	Software	10-00-4203	Y
07/11/24	Microsoft	10.00	Software	10-00-4203	Y
07/11/24	Microsoft	189.92	Software	10-00-4203	Y
07/15/24	Microsoft	48.00	Software	10-00-4203	Y
07/15/24	USPS	36.80	Postage	10-00-4280	Y
07/17/24	Pitney Bowes	52.75	postage meter leasing	10-00-4280	Y
07/17/24	Pitney Bowes	52.75	postage meter leasing	10-00-4280	Y
07/17/24	Pitney Bowes	52.75	postage meter leasing	10-00-4280	Y
07/18/24	Holiday	81.63	Vehicle Fuel	10-01-4322	Y
07/22/24	Verizon	1,629.96	Verizon phone plan	10-00-4240	Y
07/22/24	USPS	24.75	postage	10-00-4280	Y
07/23/24	Target	9.99	coffee for office	10-00-4200	Y
07/23/24	Adobe	21.66	monthly software subscription	10-00-4203	Y
07/23/24	Waste Management	402.76	monthly trash pickup	10-00-4220	Y
		<b>\$7,120.41</b>	<b>General Administration Total</b>		
06/12/24	Southwest Metro Chamber	250.00	Buisness expo table	20-08-4275	Y
06/13/24	Facebook	56.90	E&O Event promotion	20-08-4275	Y
06/13/24	Facebook	2.11	E&O Event promotion	20-08-4275	Y
06/14/24	Hannays Inc	(150.50)	Boat part refund	20-05-4635	Y
06/17/24	Teledyne Instruments	452.50	DC equipment	20-05-4635	Y
06/24/24	Hach Company	747.77	DC equipment- Sonde maintenance	20-05-4635	Y
07/09/24	VSP Science Interactive	507.11	Field supplies - AIS net	20-02-4201	Y
07/10/24	Hach Company	756.25	data collection chemical supplies	20-05-4201	Y
07/11/24	Jacks Small Engines	128.92	data collection wire supplies	20-05-4201	Y
07/12/24	Boats.net	32.33	DC- supplies for boat	20-05-4201	Y
07/15/24	Onxmaps.com	34.99	DC mapping software subscription	20-05-4203	Y
07/15/24	Facebook	50.37	E&O Event promotion	20-08-4275	Y
07/15/24	Facebook	1.52	E&O Event promotion	20-08-425	Y
07/16/24	Grainger	133.47	DC field supplies- cord reel and boot brush	20-05-4201	Y
07/17/24	In Situ	27.62	DC field supplies	20-05-4201	Y
07/18/24	Ace Hardware	151.71	cart for soil health initiative	20-13-4635	Y
07/23/24	Teledyne Instruments	(452.50)	refund for DC equipment	20-05-4635	Y
		<b>\$2,730.57</b>	<b>District-Wide Total</b>		
		<b>\$9,850.98</b>	<b>GRAND TOTAL</b>		

Riley Purgatory Bluff Creek Watershed District

## **Interim Financial Statements**

*July 31, 2024*



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 [www.redpathcpas.com](http://www.redpathcpas.com)

Redpath and Company is an independent member of HLB International, a world-wide organization of professional accounting firms.

Riley Purgatory Bluff Creek WD  
Balance Sheet  
July 31, 2024

ASSETS

Current Assets		
4M Fund	8,792,611.91	
CDs	471,000.00	
Due From Other Govt.	247,047.00	
Taxes Receivable-Delinquent	17,921.54	
Pre-Paid Expense	47,138.23	
Security Deposits	<u>7,244.00</u>	
Total Current Assets		<u>\$ 9,582,962.68</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable	\$ 224,816.39	
Retainage Payable	12,813.73	
Salaries Payable	21,748.21	
Permits & Sureties Payable	711,207.29	
Deferred Revenue	<u>17,921.54</u>	
Total Current Liabilities		988,507.16
Capital		
Fund Balance-General	7,885,742.89	
Net Income	<u>708,712.63</u>	
Total Capital		<u>8,594,455.52</u>
Total Liabilities & Capital		<u>\$ 9,582,962.68</u>

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**Riley Purgatory Watershed District  
Treasurer's Report/Check Register for the Period of 7/1/24 to 7/31/24  
To Be Approved at the August 7, 2024 Board Meeting**

**INCOME**

Source	Check Date	Dep. Date	Amount	Description
Carver County	ACH	07/03/24	525,751.48	Tax Levy revenue
Hennepin County	ACH	07/05/24	1,564,538.68	Tax Levy revenue
Fieldstone Family Homes, Inc.	06/18/24	07/01/24	200.00	Permit Fee 2024-043
Amcon Outland Inc.	06/24/24	07/01/24	3,505.00	Replenishment 2024-003
Preserve Association	07/08/24	07/18/24	1,036.74	Partnership -rain barrel event
Merjent, Inc.	07/02/24	07/18/24	1,000.00	Permit Fee 2024-032
Merjent, Inc.	07/12/24	07/18/24	1,000.00	Permit Fee 2024-032
Enclave at Manor Road LLC	06/12/24	07/18/24	10,955.00	Permit Fee 2023-077
Enclave at Manor Road LLC	06/12/24	07/18/24	110,968.00	Financial Assurance 2023-077
League of Minnesota Cities P & C	07/12/24	07/25/24	229.81	Reimbursement-truck window
Exterior Design Studio LTD	07/08/24	07/25/24	200.00	Permit Fee 2024-048
Lecy Bros Homes	07/20/24	07/25/24	200.00	Permit Fee 2024-055
Barghausen Consulting Engineers, Inc.	07/18/24	07/25/24	3,000.00	Permit Fee 2024-051
4M Fund	---	07/31/24	29,351.00	July Interest Estimate

**Total Income for July, 2024: \$2,251,935.71**

**EXPENSES**

Payee	Check #	Pay Date	Amount	Description
American Red Cross	6731	08/07/24	\$1,665.24	Education & Training
Ballard Spahr, LLP.	6732	08/07/24	20,509.50	Legal Expenses
Barr Engineering	6733	08/07/24	78,706.26	Engineering
Border Foods	6734	08/07/24	1,612.85	Escrow Release 2022-039
Century Link (Lumen)	6735	08/07/24	316.25	Office Utilities
Chanhassen Autumn Ridge HOA	6736	08/07/24	9,737.63	Stewardship Grant
City of Eden Prairie	6737	08/07/24	310.71	Office Utilities
Gary Dingmann	6738	08/07/24	2,524.25	Stewardship Grant
Tom Duevel	6739	08/07/24	725.51	Per Diem
Fieldstone Family Homes	6740	08/07/24	1,919.57	Escrow Release 2022-062;057
HDR Engineering, Inc.	6741	08/07/24	132.10	Professional Services
HealthPartners, Inc.	6742	08/07/24	8,464.05	Benefits
Fred Hedberg	6743	08/07/24	5,000.00	Stewardship Grant
Amy Herbert	6744	08/07/24	800.00	Recording Services
Houston Engineering, Inc.	6745	08/07/24	648.25	Permit & Grant Database
Iron Mountain	6746	08/07/24	937.56	Office Supplies
Larry Koch	6747	08/07/24	268.13	Per Diem
Langer Construction	6748	08/07/24	2,647.40	Escrow Release 2023-042
Metro Sales, Inc.	6749	08/07/24	151.80	Printing
Minnesota Valley Energy Cooperative	6750	08/07/24	71.67	Office Utilities
Cheri Nehl	6751	08/07/24	5,000.00	Stewardship Grant
Nicola Dell5 LP	6752	08/07/24	8,613.84	Rent
PLM Lake & Land Mgmt. Corp.	6753	08/07/24	10,035.00	Professional Services
Prairie Restorations, Inc.	6754	08/07/24	600.00	Professional Services
Principal Life Insurance Company	6755	08/07/24	757.93	Benefits
River Heights Outdoor Solutions	6756	08/07/24	830.95	Escrow Release 2023-076
RMB Environmental Laboratories, Inc.	6757	08/07/24	3,991.00	Lab Services
Schaefco Development, LLC.	6758	08/07/24	37,225.00	Escrow Release 2019-019
Smith Partners	6759	08/07/24	17,863.94	Legal Expenses
Streamline	6760	08/07/24	2,500.00	Professional Services
Peter Wagner	6761	08/07/24	250.00	Stewardship Grant

**Total Checks for Approval: \$224,816.39**

**Electronic Payments:**

July Wages/Taxes/Benefits	EFT	07/31/24	78,532.95
Ameritas Life Insurance	EFT	07/02/24	98.80
Coverall	EFT	07/10/24	960.45
Xcel	EFT	07/10/24	51.75
Xcel	EFT	07/12/24	1,498.67
July Credit Card	EFT	07/31/24	8,437.57

**Total Expenses for July, 2024: \$314,396.58**

Cash Balances from Ledger for the Month of July	7/1/2024 Balance	Income	Payments	7/31/2024 General Ledger Balance
4M Fund-General Checking	\$6,885,886.66	\$2,251,935.71	\$345,210.46	\$8,792,611.91

Riley Purgatory Watershed District 2024 Budget Status Report Through 7/31/24

Revenues		2024 Budget	Current Month Revenues	Year-to-Date Revenues	Remaining 2024 Balances	Percent of Budget
	Plan Implementation Levy	\$4,047,281.00	\$2,090,290.16	\$2,107,358.62	\$1,939,922.38	52.07%
	Permit	114,000.00	131,028.00	249,743.21	(135,743.21)	219.07%
	Grant Income	209,000.00	-	125,924.00	83,076.00	0.00%
	Investment Income	200,000.00	29,351.00	232,768.11	(32,768.11)	116.38%
	Miscellaneous Income	-	-	-	0.00	0.00%
	Reimbursements	-	229.81	900.37	(900.37)	0.00%
	Past Levies	4,400,000.00	-	-	4,400,000.00	0.00%
	Partner Funds	666,000.00	1,036.74	11,393.54	654,606.46	1.71%
	<b>Total Revenue</b>	<b>\$9,636,281.00</b>	<b>\$2,251,935.71</b>	<b>\$2,728,087.85</b>	<b>\$6,908,193.15</b>	<b>28.31%</b>

Expenditures		2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	Remaining 2024 Balances	Percent Expended
<b>10</b>	<b>Administrative</b>					
00-40	Board Administration	\$34,763.00	\$1,079.13	\$19,734.41	\$15,028.59	56.77%
00-41	Employees/Staff	966,980.00	81,135.84	528,511.92	438,468.08	54.66%
00-42	General Office Expenses	187,003.00	16,542.59	105,689.26	81,313.74	56.52%
00-42	Dues/Insurance	47,380.00	-	\$21,177.52	26,202.48	44.70%
00-43	Professional Services	670,927.00	54,019.27	352,391.46	318,535.54	52.52%
00-48	Advisory Committee	5,150.00	-	-	5,150.00	0.00%
01-43	Fleet Management	11,371.00	415.58	2,505.91	8,865.09	22.04%
	<b>Total Administrative Expenses</b>	<b>\$1,923,574.00</b>	<b>\$153,192.41</b>	<b>\$1,030,010.48</b>	<b>\$893,563.52</b>	<b>53.55%</b>
<b>20</b>	<b>District Wide</b>					
20-01	10-Year Management Plan	\$95,000.00	2,715.05	58,842.77	\$36,157.23	61.94%
20-02	ALS Inspection and Early Response	68,000.00	-	864.25	67,135.75	1.27%
20-03	Cost Share/Stewardship Grant	205,000.00	22,511.88	40,275.62	164,724.38	19.65%
20-05	Data Collection and Monitoring	170,250.00	11,447.04	60,161.31	110,088.69	35.34%
20-06	District Groundwater Assessment	-	171.50	4,054.34	0.00	0.00%
20-07	Community Resiliency	200,000.00	3,889.50	8,036.50	191,963.50	4.02%
20-08	Education and Outreach	115,500.00	3,877.44	27,203.68	88,296.32	23.55%
20-09	Plant Restoration - U of M	-	-	-	0.00	
20-10	Repair and Maintenance Fund	100,000.00	-	-	100,000.00	0.00%
20-13	Wetland Management	25,000.00	30.75	15,392.70	9,607.30	61.57%
20-14	Groundwater Conservation	5,000.00	-	-	5,000.00	0.00%
20-15	Lake Vegetation Implementation	142,200.00	10,035.00	77,601.31	64,598.69	54.57%
20-16	Opportunity Project	420,000.00	6,017.30	33,423.50	386,576.50	7.96%
20-18	Stormwater Ponds - U of M	-	-	-	0.00	0.00%
20-xx	UAA Updates	60,000.00	-	-	60,000.00	0.00%
	<b>Total District Wide Expenses</b>	<b>\$1,605,950.00</b>	<b>\$60,695.46</b>	<b>\$325,855.98</b>	<b>\$1,284,148.36</b>	<b>20.29%</b>
<b>30-90</b>	<b>Projects</b>					
30	Bluff Creek	\$641,428.00	15,769.84	\$95,907.96	\$545,520.04	14.95%
40	Riley Creek	1,379,000.00	21,809.55	542,457.10	836,542.90	39.34%
50	Purgatory Creek	1,004,700.00	10,938.00	25,143.70	979,556.30	2.50%
90	Reserve	325,000.00	-	-	325,000.00	0.00%
	<b>Total Projects Expenses</b>	<b>\$3,350,128.00</b>	<b>48,517.39</b>	<b>\$663,508.76</b>	<b>\$2,686,619.24</b>	<b>19.81%</b>
	<b>Total Expenditures</b>	<b>\$6,879,652.00</b>	<b>\$262,405.26</b>	<b>\$2,019,375.22</b>	<b>\$4,864,331.12</b>	<b>29.35%</b>

Revenues Over/(Under) Expenses		2024 Budget	Current Month	Year-to-Date	Budget
	Total Revenue	\$9,636,281.00	\$2,251,935.71	\$2,728,087.85	\$6,908,193.15
	Total Expenditures	6,879,652.00	262,405.26	2,019,375.22	4,860,276.78
	<b>Revenues Over/(Under) Expenses</b>	<b>\$2,756,629.00</b>	<b>\$1,989,530.45</b>	<b>\$708,712.63</b>	<b>\$2,047,916.37</b>

No Assurance Is Provided On These Financial Statements  
Substantially all disclosures required by generally accepted accounting principles are not included.

Riley Purgatory Watershed District 2024 Budget Status Report

7/31/2024

No Assurance Is Provided On These Financial Statements

Account Number	Administrative Budget Item	2024 Budget	Current Month Expenditures	Year-to-Date Expenditures	Balance of Budget Remaining	Year-to-Date Percent Expended
<b>Board Administration</b>						
00-4000	Manager Per Diems		1,000.00	17,625.00		50.70%
00-4010	Manager Expenses		79.13	2,109.41		6.07%
<b>Total Board Administration</b>		<b>\$34,763.00</b>	<b>\$1,079.13</b>	<b>\$19,734.41</b>	<b>\$15,028.59</b>	<b>56.77%</b>

<b>Employees/Staff</b>						
00-4100	Salary/Benefits/Taxes		78,532.95	521,387.07		53.92%
00-4265	Training and Education		2,066.75	3,592.88		0.37%
00-4320	Staff Expense		536.14	3,531.97		0.37%
<b>Total Employees/Staff</b>		<b>\$966,980.00</b>	<b>\$81,135.84</b>	<b>\$528,511.92</b>	<b>\$438,468.08</b>	<b>54.66%</b>

<b>General Office Expenses</b>						
00-4200	General Office/Meeting Supplies		1,265.92	9,275.41		4.96%
00-4201	Supplies-Field		-	335.93		0.18%
00-4203	Computer Software		855.53	9,731.96		5.20%
00-4205	Meeting Supplies		-	20.83		0.01%
00-4208	Printing		176.55	1,333.02		0.71%
00-4210	Office Space (Rent)		8,613.84	59,797.32		31.98%
00-4215	Office/Building Maintenance		960.45	2,529.81		1.35%
00-4220	Office/Building Utilities		1,826.92	11,563.07		6.18%
00-4230	Property Taxes		-	-		0.00%
00-4240	Telecommunications		2,431.26	6,022.67		3.22%
00-4250	Publications		145.60	1,271.17		0.68%
00-4260	Misc.		-	-		0.00%
00-4275	Public Information and Education		-	958.47		0.51%
00-4280	Postage		92.00	648.20		0.35%
00-4290	Legal Notices		-	-		0.00%
00-4322	Vehicle Expense		-	-		0.00%
00-4345	Events		174.52	574.64		0.31%
00-4635	Equipment		-	955.39		0.51%
00-4910	Bank Charges		-	671.37		0.36%
<b>Total Office Expenses</b>		<b>\$187,003.00</b>	<b>\$16,542.59</b>	<b>\$105,689.26</b>	<b>\$81,313.74</b>	<b>56.52%</b>

<b>Dues/Insurance</b>						
00-4245	Dues & Memberships	16,480.00	-	12,888.00	3,592.00	6.89%
00-4270	Insurance & Bonds	30,900.00	-	8,289.52	22,610.48	4.43%
<b>Total Dues/Insurance</b>		<b>\$47,380.00</b>	<b>-</b>	<b>\$21,177.52</b>	<b>\$26,202.48</b>	<b>44.70%</b>

Professional Services						
00-4330	Audit	18,025.00	-	15,099.00	2,926.00	83.77%
00-4330	Accounting	56,694.00	211.60	10,612.40	46,081.60	18.72%
00-4335	Consultant/Professional Services	35,844.00	-	-	35,844.00	0.00%
00-4337	Recording Services	35,844.00	800.00	8,224.00	27,620.00	22.94%
00-4410	Legal Services	111,240.00	7,353.50	52,585.72	8,682.77	92.19%
02-4410	Legal Services	---	20,509.50	49,971.51	---	---
00-4500	Engineering Services	149,350.00	9,996.00	71,364.30	77,985.70	47.78%
00-4520	Permit Review/Inspection	237,930.00	14,500.42	143,560.78	94,369.22	60.34%
00-4540	Permit & Grant Database	26,000.00	648.25	973.75	25,026.25	3.75%
<b>Total Professional Services</b>		<b>\$670,927.00</b>	<b>54,019.27</b>	<b>\$352,391.46</b>	<b>\$318,535.54</b>	<b>52.52%</b>
Advisory Committee						
00-4800	CAC		-	-		0.00%
00-4810	TAC		-	-		0.00%
<b>Total Advisory Committee</b>		<b>\$5,150.00</b>	<b>-</b>	<b>-</b>	<b>\$5,150.00</b>	<b>0.00%</b>
Fleet Maintenance						
01-4322	Vehicle Fuel	11,371.00	415.58	2,505.91		22.04%
<b>Total Fleet Maintenance</b>		<b>\$11,371.00</b>	<b>\$415.58</b>	<b>\$2,505.91</b>	<b>\$8,865.09</b>	<b>22.04%</b>
<b>Total Administrative/Professional Expenditures</b>		<b>\$1,923,574.00</b>	<b>\$153,192.41</b>	<b>\$1,030,010.48</b>	<b>\$893,563.52</b>	<b>53.55%</b>

Substantially all disclosures required by generally accepted accounting principles are not included.