



July 7, 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 five months ending May 31, 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 that reads "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 May 31, 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
July 7, 2023

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT

Treasurers Report

May 31, 2023

REPORT INDEX

<u>Page #</u>	<u>Report Name</u>
1	Cash Disbursements
2	Fund Performance Analysis – Table 1
3	Balance Sheet
4	VISA Activity

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT

Cash Disbursements

May 31, 2023

Accounts Payable:

Check #	Payee	Amount
6379	Abdo	\$4,078.00
6380	Colin Baartman	1,097.70
6381	Barr Engineering	68,284.60
6382	Bolton and Menk	1,150.00
6383	Boyer Building Corp.	3,193.25
6384	Ryan Buysse	1,214.22
6385	CenturyLink	293.27
6386	CenterPoint Energy	2,889.55
6387	Coverall of the Twin Cities, Inc.	316.76
6388	ECM Publishers Inc.	1,020.00
6389	Hach Company	64,150.00
6390	HealthPartners, Inc.	3,712.71
6391	Amy Herbert	1,364.00
6392	Iron Mountain	249.95
6393	Lelch Audio Video	27,530.53
6394	Limnotech	1,470.00
6395	Lotus Holdings LLC	3,712.00
6396	Metro Sales, Inc.	264.43
6397	Kathleen Munns	3,241.19
6398	Nicola Dell5 LP	8,114.28
6399	Northmark Homeowners Association	14,996.25
6400	PLM Lake & Land Mgmt. Corp.	4,629.84
6401	Prarie Restorations Inc.	2,500.00
6402	ProTech	236.56
6403	Redpath & Company	3,737.39
6404	Regents of the University of MN	39,600.39
6405	Republic Services #894	138.44
6406	RMB Environmental Laboratories, Inc.	6,545.39
6407	Rohan Lund, Inc.	547.60
6408	Safeguard Business Systems	310.62
6409	Smith Partners	14,587.08
6410	Rochelle Spanel	3,972.55
6411	10,000 Lakes Aquaculture	1,100.00
6412	University of Florida	3,200.00
6413	Xcel Energy	929.16
6414	Tom Duevel	2,026.37
Total Accounts Payable:		\$296,404.08

Payroll Disbursements:

Employee Salaries	42,441.72
PERA Match	3,183.08
Employer Payroll Taxes	3,293.76
Employer Benefits (H.S.A. Match/Life Ins.)	1,400.00
Employee Benefit Deductions	(516.04)
Staff Expense Reimbursements	215.14
Payroll Processing Fee	195.75
Total Payroll Disbursements:	\$50,213.41

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
Cash Disbursements
May 31, 2023

Surety Release - Check # 6383 Boyer Building Corp.	(3,193.25)
Surety Release - Check # 6395 Lotus Holdings LLC.	(3,712.00)
Surety Release - Check # 6407 Rohan Lund, Inc.	(547.60)
Surety Release - Check # 6410 Rochelle Spanel	(3,972.55)
Permit Fee Refund - Check #6386 CenterPoint Energy	(2,889.55)
4M Banking Fees	228.84
VISA - Paid 5/2/23 - US Bank	2,286.47
VISA - Paid 5/19/23 - US Bank	3,566.52

TOTAL DISBURSEMENTS:

\$338,384.37

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
May 31, 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	10,798.75	25,238.75	22.14%
Grant Income	0.00	-	0.00	4,500.00	4,500.00	0.00%
Investment Income	57,000.00	-	57,000.00	26,369.86	124,972.06	219.25%
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	\$41,668.61	\$154,735.81	2.05%
EXPENDITURES						
Administration						
Audit	\$17,500.00	-	\$17,500.00	-	-	0.00%
Accounting (and Audit)	\$50,400.00	-	50,400.00	8,320.61	33,838.74	67.14%
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	16,310.50	59,182.50	40.82%
Legal Services	108,000.00	-	108,000.00	7,181.97	34,588.87	32.03%
Manager Per Diem/Expense	42,500.00	-	42,500.00	2,402.50	10,243.77	24.10%
Dues and Publications	16,000.00	-	16,000.00	-	703.00	4.39%
Office Cost	256,700.00	-	256,700.00	41,649.73	108,998.18	42.46%
Permit Review and Inspection	231,000.00	-	231,000.00	10,713.65	57,547.57	24.91%
Permit and Grant Database	31,500.00	-	31,500.00	-	1,314.00	4.17%
Professional Services	36,300.00	-	36,300.00	-	7,229.50	19.92%
Recording Services	34,800.00	-	34,800.00	1,364.00	8,571.50	24.63%
Staff Cost	776,271.00	-	776,271.00	54,054.35	288,349.22	37.15%
Fleet Management	11,040.00	-	11,040.00	263.33	263.33	2.39%
Subtotal	\$1,792,011.00	-	\$1,792,011.00	\$142,260.64	610,830.18	34.09%
Programs and Projects						
District Wide						
10-year Management Plan	\$135,000.00	-	\$135,000.00	\$11,542.96	\$52,044.46	38.55%
AIS Inspection and early response	68,000.00	-	68,000.00	1,253.72	1,258.00	1.85%
Cost-Share/Stewardship Grant	280,000.00	-	280,000.00	19,505.46	20,741.46	7.41%
Data Collection and Monitoring	233,300.00	-	233,300.00	78,165.08	104,422.12	44.76%
Community Resiliency	260,000.00	-	260,000.00	481.50	14,162.50	5.45%
Education and Outreach	110,000.00	-	110,000.00	2,911.59	8,354.75	7.60%
Plant Restoration - U of M	54,000.00	-	54,000.00	21,112.39	21,112.39	39.10%
Repair and Maintenance Fund *	100,000.00	-	100,000.00	5,465.50	22,044.09	22.04%
Wetland Management*	140,000.00	-	140,000.00	1,101.27	2,246.28	1.60%
Groundwater Conservation*	100,000.00	-	100,000.00	-	-	0.00%
Lake Vegetation Implementation	148,000.00	-	148,000.00	19,087.84	41,421.34	27.99%
Opportunity Project*	250,000.00	-	250,000.00	2,848.00	2,848.00	1.14%
Stormwater Ponds - U of M	0.00	-	0.00	4,830.00	\$4,830.00	0.00%
Subtotal	\$1,878,300.00	\$0.00	\$1,878,300.00	\$168,305.31	\$295,485.39	15.73%
Bluff Creek						
Bluff Creek Tributary*	\$5,000.00	-	\$5,000.00	-	208.10	4.16%
Wetland Restoration at Pioneer	\$394,428.00	-	394,428.00	1,403.72	1,933.22	0.49%
Bluff Creek B5 by Galpin	110,000.00	-	110,000.00	-	6,307.50	5.73%
Subtotal	\$509,428.00	-	509,428.00	\$1,403.72	\$8,448.82	1.66%
Riley Creek						
Lake Susan Water Quality Improvement - Phase 2	-	-	-	2,126.00	2,126.00	0.00%
Riley Creek Restoration (Reach E and D3)	58,000.00	-	58,000.00	935.22	4,975.76	8.58%
Lake Riley - Alum Treatment*	-	-	-	700.00	3,480.00	0.00%
Upper Riley Creek Stabilization	1,963,543.00	-	1,963,543.00	8,963.80	125,173.80	6.37%
Middle Riley Creek	27,000.00	-	27,000.00	920.00	25,258.15	93.55%
Rice Marsh Lake	-	-	-	2,142.48	2,142.48	---
Lake Ann Wetland Restoration	0.00	-	-	-	-	---
St. Hubert Water Quality Project	50,000.00	-	50,000.00	-	20,309.13	40.62%
Subtotal	\$2,140,543.00	\$0.00	2,140,543.00	\$15,787.50	\$183,465.32	8.57%
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	2,663.20	2,941.70	31.29%
Duck Lake watershed load	15,000.00	-	15,000.00	-	77.70	0.52%
Duck Lake Road Partnership	235,000.00	-	235,000.00	7,964.00	14,518.50	6.18%
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	\$10,627.20	\$34,577.50	3.40%
Reserve	\$325,000.00	\$0.00	325,000.00	-	-	0.00%
TOTAL EXPENDITURE	\$7,663,683.00	\$0.00	\$7,663,682.00	\$338,384.37	\$1,132,807.21	14.78%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(\$128,646.00)	\$0.00	(\$128,645.00)	(\$296,715.76)	(\$978,071.40)	

*Denotes Multi-Year Project

Riley Purgatory Bluff Creek Watershed District
Balance Sheet
As of May 31, 2023

ASSETS

Current Assets

US Bank	(\$17,422.93)	
4M Fund	6,190,303.88	
Due From Other Governments	162,432.00	
Taxes Receivable-Delinquent	17,921.54	
Pre-Paid Expense	47,138.23	
Security Deposits	7,244.00	
	<hr/>	
Total Current Assets:		<u><u>\$6,407,616.72</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$446,871.11	
Retainage Payable	12,813.73	
Salaries Payable	22,296.47	
Permits & Sureties Payable	512,408.10	
Deferred Revenue	17,921.54	
Unearned Revenue	76,818.90	
	<hr/>	
Total Current Liabilities:		<u><u>\$1,089,129.85</u></u>

Capital

Fund Balance-General	\$6,296,558.27	
Net Income	(978,071.40)	
	<hr/>	
Total Capital		<u><u>\$5,318,486.87</u></u>
Total Liabilities & Capital		<u><u>\$6,407,616.72</u></u>

RILEY PURGTORY BLUFF CREEK WATERSHED DISTRICT
VISA ACTIVITY
May 31, 2023

DATE	PURCHASED FROM	AMOUNT	DESCRIPTION	ACCOUNT #	RECEIPT
05/25/23	Holiday Stations, Chanhassen	17.12	Vehicle Fuel	10-01-4322	Y
05/25/23	Holiday Stations, Chanhassen	18.31	Vehicle Fuel	10-01-4322	Y
05/30/23	The UPS Store	13.49	Postage	10-00-4280	Y
06/01/23	U of M Continuing Learning	275.00	Registration -Midwest Climate Conference	10-00-4265	Y
06/02/23	Amazon Marketplace	39.98	Vehicle emergency light	10-01-4635	Y
06/02/23	Holiday Stations	26.15	Vehicle Fuel	10-01-4322	Y
06/02/23	Evenbrite Southern MN	752.36	MN Watershed Summer Tour registration	10-00-4010	Y
06/08/23	Holiday Stations	38.62	Vehicle Fuel	10-01-4322	Y
06/09/23	FlowCode Pro	480.00	Annual software subscription - QR codes	10-00-4203	Y
06/09/23	Microsoft	10.00	Monthly Ssubscription	10-00-4203	Y
06/12/23	Menards, Eden Prarie	246.12	Office planter supplies	10-00-4635	Y
06/12/23	Frattalones, Eden Prarie	64.49	Watering cans	10-00-4635	Y
06/15/23	Office Depot	205.48	Presentation supplies - Easel, posterboard	10-00-4200	Y
06/16/23	UPS Chanhassen	10.20	Postage	10-00-4280	Y
6/16/23	Holiday Stations	78.17	Vehicle Fuel	10-01-4322	Pending
06/20/23	Zoho Forms	220.80	Annual software subscription - forms	10-00-4203	Y
06/20/23	Office Max	48.31	USB charging cable	10-00-4200	Y
06/21/23	Ramada, Albert Lee	85.75	Lodging - MN Watershed Summer Tour	10-00-4010	Y
06/21/23	Verizon Wireless	616.78	Monthly telecommunication service-June	10-00-4240	Y
06/21/23	Menards, Eden Prarie	(32.19)	Return - unused supplies	10-00-4635	Y
06/21/23	Ramada, Albert Lee	95.08	Lodging - MN Watershed Summer Tour	10-00-4010	Y
06/21/23	Ramada, Albert Lee	98.27	Lodging - MN Watershed Summer Tour	10-00-4010	Y
06/21/23	Ramada, Albert Lee	95.08	Lodging - MN Watershed Summer Tour	10-00-4010	Y
06/22/23	UPS Chanhassen	17.10	Postage	10-00-4280	Y
06/22/23	Holiday Stations	83.94	Vehicle Fuel	10-01-4322	Y
06/25/23	Amazon Marketplace	26.99	Laptop case	10-00-4200	Y
06/25/23	Amazon Marketplace	47.98	Mouse and laptop accessory	10-00-4200	Y
06/25/23	Ramada, Albert Lee	282.21	Lodging - MN Watershed Summer Tour	10-00-4010	Y
06/25/23	Ramada, Albert Lee	190.16	Lodging - MN Watershed Summer Tour	10-00-4010	Y
		\$4,151.75	General Administration Total		
05/23/23	Speedway, Eden Prarie	4.98	DC Supplies- ice	20-05-4201	Y
05/23/23	The UPS Store	465.16	Next Day Air postage	20-02-4280	Y
05/26/23	Forestry Suppliers, Inc	200.43	Soil Compaction tester and supplies	20-13-4635	Y
06/02/23	AMC Eden Prarie	150.00	Art contest prizes	20-08-4345	Y
06/05/23	Menards, Eden Prairie	150.52	DC Supplies - battery	20-05-4201	Y
06/05/23	Menards, Eden Prairie	91.31	Auto Sampler hardware and supplies	20-05-4635	Y
06/05/23	Hach Company	627.08	DC Supplies - chemical	20-05-4201	Y
06/06/23	Cub Foods	5.56	Field Ssupplies - distilled water	20-05-4201	Y
06/06/23	Custom Ceramics MN	574.75	Custom RPBCWD coffee mugs	20-08-4275	Y
06/06/23	Verizon	7.02	Monthly telecommunication autosampler unit	20-05-4240	Y
06/07/23	Amazon Marketplace	18.98	Soil moisture meter	20-13-4635	Y
06/08/23	Teledyne Instruments	1,356.57	Auto Sampler hardware and supplies	20-05-4635	Y
06/15/23	Jimmy John's	401.88	Event Catering	20-01-4205	Y
06/15/23	Kowalski's, Eden Prarie	91.94	Event Catering - EHAP	20-01-4205	Y
06/20/23	Sticker Mule	687.50	Custom RPBCWD stickers	20-08-4275	Y
06/25/23	Amazon Marketplace	27.98	Blank seed packets	20-08-4635	Y
		\$4,861.66	District-Wide Total		
		\$9,013.41	GRAND TOTAL		