



July 28, 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 six months ending June 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 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 June 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
July 28, 2023

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT

Treasurers Report

June 30, 2023

REPORT INDEX

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RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT

Cash Disbursements

June 30, 2023

Accounts Payable:

Check #	Payee	Amount
6415	Barr Engineering	\$58,796.80
6416	Carver County Soil & Water Conservation District	6,792.50
6417	Coverall of the Twin Cities, Inc.	316.76
6418	ECM Publishers Inc.	2,624.00
6419	Freshwater Scientific Services	1,350.00
6420	HealthPartners, Inc.	5,955.92
6421	Amy Herbert	1,317.50
6422	Iron Mountain	249.95
6423	Landbridge Ecological Services, Inc.	8,926.93
6424	Metro Sales, Inc.	258.00
6425	Principal Life Insurance Company	409.84
6426	Rachel Contracting, Inc.	10,211.04
6427	Redpath & Company	2,977.50
6428	Republic Services #894	136.22
6429	RMB Environmental Laboratories, Inc.	4,739.00
6430	Smith Partners	17,549.81
6431	Southwest News Media	719.28
6432	Sunram Construction, Inc.	14,375.00
6433	Lori Tella	250.00
6434	Xcel Energy	1,536.34
Total Accounts Payable:		\$139,492.39

Payroll Disbursements:

Employee Salaries	48,455.81
PERA Match	3,183.08
Employer Payroll Taxes	3,784.66
Employer Benefits (H.S.A. Match/Life Ins.)	7,846.56
Employee Benefit Deductions	(516.04)
Staff Expense Reimbursements	1,505.54
Payroll Processing Fee	195.75
Total Payroll Disbursements:	\$64,455.36

VISA - Paid 6/1/23 - US Bank	2,571.11
VISA - Paid 6/12/23 - US Bank	4,593.90
VISA - Paid 5/26/23 - US Bank	3,124.70

TOTAL DISBURSEMENTS: **\$206,518.86**

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
Balance Sheet
As of June 30, 2023

ASSETS

Current Assets

US Bank	\$20,506.45
4M Fund	5,972,000.43
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: \$6,227,242.65

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$435,896.47
Retainage Payable	12,813.73
Salaries Payable	21,748.19
Permits & Sureties Payable	512,820.60
Deferred Revenue	17,921.54
Unearned Revenue	76,818.90

Total Current Liabilities: \$1,078,019.43

Capital

Fund Balance-General	\$6,296,558.27
Net Income	(1,147,335.05)

Total Capital \$5,149,223.22

Total Liabilities & Capital \$6,227,242.65

RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
Fund Performance Analysis - Table 1
June 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	11,956.00	37,194.75	32.63%
Grant Income	0.00	-	0.00	-	4,500.00	0.00%
Investment Income	57,000.00	-	57,000.00	25,154.21	150,126.27	263.38%
Miscellaneous Income	-	-	-	145.00	170.00	---
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	\$37,255.21	\$191,991.02	2.55%
EXPENDITURES						
Administration						
Audit	\$17,500.00	-	\$17,500.00	-	-	0.00%
Accounting (and Audit)	\$50,400.00	-	50,400.00	3,173.25	37,011.99	73.44%
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	10,890.63	70,073.13	48.33%
Legal Services	108,000.00	-	108,000.00	6,335.19	40,924.06	37.89%
Manager Per Diem/Expense	42,500.00	-	42,500.00	1,126.54	11,370.31	26.75%
Dues and Publications	16,000.00	-	16,000.00	-	703.00	4.39%
Office Cost	256,700.00	-	256,700.00	8,690.37	116,428.55	45.36%
Permit Review and Inspection	231,000.00	-	231,000.00	18,260.43	75,808.00	32.82%
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	1,317.50	9,889.00	28.42%
Staff Cost	776,271.00	-	776,271.00	63,006.27	352,615.49	45.42%
Fleet Management	11,040.00	-	11,040.00	537.52	800.85	7.25%
Subtotal	\$1,792,011.00	-	\$1,792,011.00	\$113,337.70	724,167.88	40.41%
Programs and Projects						
District Wide						
10-year Management Plan	\$135,000.00	-	\$135,000.00	\$14,505.56	\$66,550.02	49.30%
AIS Inspection and early response	68,000.00	-	68,000.00	465.16	1,723.16	2.53%
Cost-Share/Stewardship Grant	280,000.00	-	280,000.00	7,311.50	28,052.96	10.02%
Data Collection and Monitoring	233,300.00	-	233,300.00	9,788.74	114,210.86	48.95%
Community Resiliency	260,000.00	-	260,000.00	-	14,162.50	5.45%
Education and Outreach	110,000.00	-	110,000.00	2,312.25	10,667.00	9.70%
Plant Restoration - U of M	54,000.00	-	54,000.00	-	21,112.39	39.10%
Repair and Maintenance Fund *	100,000.00	-	100,000.00	-	22,044.09	22.04%
Wetland Management*	140,000.00	-	140,000.00	219.41	2,465.69	1.76%
Groundwater Conservation*	100,000.00	-	100,000.00	-	-	0.00%
Lake Vegetation Implementation	148,000.00	-	148,000.00	4,906.00	46,327.34	31.30%
Opportunity Project*	250,000.00	-	250,000.00	8,059.10	10,907.10	4.36%
Stormwater Ponds - U of M	0.00	-	0.00	-	4,830.00	0.00%
Subtotal	\$1,878,300.00	\$0.00	\$1,878,300.00	\$47,567.72	\$343,053.11	18.26%
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	9,850.50	11,783.72	2.99%
Bluff Creek B5 by Galpin	110,000.00	-	110,000.00	-	6,307.50	5.73%
Subtotal	\$509,428.00	-	509,428.00	\$9,850.50	18,299.32	3.59%
Riley Creek						
Lake Susan Water Quality Improvement - Phase 2	-	-	-	-	2,126.00	0.00%
Riley Creek Restoration (Reach E and D3)	58,000.00	-	58,000.00	10,247.04	15,222.80	26.25%
Lake Riley - Alum Treatment*	-	-	-	1,221.50	4,701.50	0.00%
Upper Riley Creek Stabilization	1,963,543.00	-	1,963,543.00	5,646.47	130,820.27	6.66%
Middle Riley Creek	27,000.00	-	27,000.00	4,875.00	30,133.15	111.60%
Rice Marsh Lake	-	-	-	475.50	2,617.98	---
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	22,465.51	205,930.83	9.62%
Purgatory Creek						
Purgatory Creek Rec Area- Berm/retention area - feasibility/design	\$214,000.00	-	\$214,000.00	-	-	0.00%
Lotus Lake in-lake phosphorus load control	115,000.00	-	115,000.00	-	1,787.10	1.55%
Silver Lake Water Quality BMP	9,400.00	-	9,400.00	337.50	3,279.20	34.89%
Scenic Heights	0.00	-	-	8,926.93	8,926.93	0.00%
Hyland Lake in-lake phosphorus load control	0.00	-	-	-	-	0.00%
Duck Lake watershed load	15,000.00	-	15,000.00	-	-	0.00%
Duck Lake Road Partnership	235,000.00	-	235,000.00	-	-	0.00%
Lotus Lake Watershed Improvement Project (LL_1, LL_3, LL_7, LL_8)	350,000.00	-	350,000.00	4,033.00	18,551.50	5.30%
Kerber Ravine	80,000.00	-	80,000.00	-	15,252.50	19.07%
Subtotal	\$1,018,400.00	\$0.00	\$1,018,400.00	\$13,297.43	\$47,874.93	4.70%
Reserve	\$325,000.00	\$0.00	325,000.00	-	-	0.00%
TOTAL EXPENDITURE	\$7,663,683.00	\$0.00	\$7,663,682.00	\$206,518.86	1,339,326.07	17.48%
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(\$128,646.00)	\$0.00	(\$128,645.00)	(\$169,263.65)	(\$1,147,335.05)	

*Denotes Multi-Year Project

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

DATE	PURCHASED FROM	AMOUNT	DESCRIPTION	ACCOUNT #	RECEIPT
06/26/23	Amazon Marketplace	125.99	Office Supplies - External Hardrive	10-00-4200	Y
06/27/23	1 Password	43.12	Password Manager - Additional User	10-00-4203	Y
06/27/23	Foreign Transaction Fee - Canada	0.86	Foreign Transaction Fee - Canada	10-00-4203	N/A
06/27/23	Na's Thai Caf� Chanhassen	180.00	Training Supplies - Catering	10-00-4205	Y
06/27/23	Aldis Chanhassen	28.66	Training Supplies - Catering	10-00-4205	Y
06/28/23	Holiday Stations Chanhassen	82.87	Vehicle Fuel	10-01-4322	Y
06/28/23	O'Riley Auto Parts Chanhassen	154.60	Fleet Maintenance - Battery	10-01-4635	Y
06/28/23	Amazon Marketplace	40.80	Office Supplies - Hand Towels	10-00-4200	Y
06/29/23	USPS Chanhassen	22.80	Postage	10-00-4280	Y
06/29/23	Costco Eden Prarie	27.00	General Field Supplies - Water	10-00-4201	Y
07/02/23	Amazon Marketplace	28.49	Office Supplies - Organics Bags	10-00-4200	Y
07/05/23	Amazon Marketplace	18.51	Office Supplies - Binders	10-00-4200	Y
07/07/23	Carver Co. Environmental Center	55.30	Office Equipment - Lightbulbs	10-00-4635	Y
07/07/23	Amazon Marketplace	30.33	Office Supplies - Markers, Mousepads	10-00-4200	Y
07/10/23	Holiday Stations Chanhassen	86.92	Vehicle Fuel	10-01-4322	Y
07/10/23	Microsoft	10.00	Monthly Microsoft Subscription	10-00-4203	Y
07/11/23	Land's End	100.64	Staff Gear	10-00-4321	Y
07/12/23	Holiday Stations Chanhassen	19.31	Vehicle Fuel	10-01-4322	Y
07/12/23	Holiday Stations Chanhassen	75.23	Vehicle Fuel	10-01-4322	Y
07/13/23	USPS Chanhassen	22.80	Postage	10-00-4280	Y
07/13/23	Ebay	16.01	Office Supplies - Computer charger	10-00-4200	Y
07/15/23	Amazon Marketplace	50.39	First Aid Supplies	10-00-4200	Y
		\$1,220.63	General Administration Total		
07/02/23	Teledyne Instruments	965.00	DC - Autosampling Unit Cables	20-05-4203	Y
07/05/23	Smartpress	452.73	Outreach - Postcard Printing	20-08-4208	Y
07/06/23	Smartpress	(31.10)	Return of Tax	20-08-4208	Y
07/06/23	Smartpress	313.99	Outreach - Postcard Printing	20-08-4208	Y
07/06/23	Verizon Wireless	7.58	Monthly Autosampling Telecommunications	20-05-4203	Josh
07/07/23	Menards, Eden Prairie	11.82	DC Field Supplies - headlamps, tools	20-05-4201	Y
07/07/23	Menards, Eden Prairie	39.16	DC Field Supplies - Lumber	20-05-4201	Y
07/11/23	Amazon Marketplace	42.89	DC Equipment - Plastic Stanchions	20-05-4635	Y
07/12/23	Indigo Signworks	1,027.43	Wetland Buffer Sinage	20-13-4275	Y
07/12/23	Amazon Marketplace	15.99	DC Supplies - Chemicals	20-05-4201	Y
07/12/23	Facebook	4.81	Training Advertising	20-08-4275	Y
07/12/23	Facebook	55.35	Photo Contest Advertising	20-08-4275	Y
07/15/23	Amazon Marketplace	289.54	DC Equipment - Confined space supplies	20-05-4635	Y
07/14/23	Onx Maps	29.99	GPS Mapping Subscription	20-05-4203	Y
		\$3,225.18	District-Wide Total		
		\$4,445.81	GRAND TOTAL		