



September 29, 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 nine months ending September 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

**RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT
VISA ACTIVITY
SEPTEMBER 30, 2023**

| DATE | PURCHASED FROM | AMOUNT | DESCRIPTION | ACCOUNT # | RECEIPT |
|----------|-----------------------------|-------------------|---|------------|---------|
| 08/29/23 | Minnesota Erosion Control | 60.00 | Staff MECA Membership | 10-00-4265 | Y |
| 08/30/23 | McAfee | 106.86 | Antivirus Software | 10-00-4203 | Y |
| 08/30/23 | Amazon Marketplace | 142.71 | Office Supplies - computer fan and power cord | 10-00-4200 | Y |
| 08/31/23 | Microsoft | 36.00 | General Software | 10-00-4203 | Y |
| 08/31/23 | Microsoft | 107.53 | General Software | 10-00-4203 | Y |
| 08/30/23 | Office Max/Depot | 23.61 | Office Supplies - planner organizer | 10-00-4200 | Y |
| 09/01/23 | Dodge County | 21.00 | Staff Notary Registration | 10-00-4321 | Y |
| 09/01/23 | Kwik Trip Chanhassen | 31.67 | Vehicle Fuel | 10-01-4322 | Y |
| 09/04/23 | Amazon Marketplace | 25.99 | Office Supplies - headphones | 10-00-4200 | Y |
| 09/05/23 | Holiday Stations Chanhassen | 95.88 | Vehicle Fuel | 10-01-4322 | Y |
| 09/06/23 | Atlas Corp Notary Suppliers | 79.79 | Staff Notary Supplies | 10-00-4200 | Y |
| 09/06/23 | Verizon Wireless | 29.94 | Monthly Autosampler Telecommunications | 10-00-4240 | Pending |
| 09/05/23 | Minnesota State | 300.00 | Administrator Graduate Certificate | 10-00-4265 | Y |
| 09/07/23 | Malware Bytes | 53.43 | Teams Anti-malware Software | 10-00-4203 | Y |
| 09/08/23 | Tile, Inc. | 29.99 | Yearly Subscription -software | 10-00-4203 | Y |
| 09/09/23 | Amazon Marketplace | 92.47 | Office Supplies - monitor | 10-00-4200 | Y |
| 09/10/23 | Microsoft | 10.00 | General Software | 10-00-4203 | Y |
| 09/10/23 | Amazon Marketplace | 92.47 | Office Supplies - monitor | 10-00-4200 | Y |
| 09/10/23 | Amazon Marketplace | 100.21 | Office Supplies - keyboard, cords | 10-00-4200 | Y |
| 09/11/23 | UofM Continuing Learning | 1,625.00 | Water Resources Conference Registration | 10-00-4265 | Y |
| 09/11/23 | Best Buy | 76.31 | Retractable Keychains | 10-00-4200 | Y |
| 09/12/23 | Sage Publications | 97.22 | Administrator Textbook | 10-00-4265 | Y |
| 09/16/23 | Amazon Marketplace | 38.47 | Voice Amplifier - for events | 10-00-4635 | Y |
| 09/19/23 | Ikea | 218.18 | Office Furniture | 10-00-4200 | Y |
| | | \$3,494.73 | General Administration Total | | |
| 09/05/23 | Forestry Suppliers | 194.75 | Wetland Management Equipment | 20-13-4635 | Y |
| 09/06/23 | Science First | 314.11 | DC Equipment - net | 20-05-4635 | Pending |
| 09/07/23 | ACME Tools | 30.02 | Rain Barrel Event Supplies | 20-08-4345 | Y |
| 09/07/23 | Home Depot | 8.56 | Rain Barrel Event Supplies | 20-08-4345 | Y |
| 09/11/23 | Amazon Marketplace | 63.88 | Retractable Keychains | 20-08-4635 | Y |
| 09/12/23 | Facebook | 7.98 | Event Promotion | 20-08-4275 | Y |
| 09/12/23 | Facebook | 32.18 | Event Promotion | 20-08-4275 | Y |
| 09/14/23 | Lorenz Bus Service | 955.41 | Fall Tour Bus | 20-08-4345 | Y |
| 09/13/23 | Menards Eden Prairie | 174.16 | Rain Barrel Event Supplies | 20-08-4345 | Y |
| 09/18/23 | CU Soil Health Lab | 2,730.00 | Soil Testing | 20-13-4530 | Y |
| 09/18/23 | CustomInk | 861.75 | Cycle the Creek Shirts - E and O | 20-08-4345 | Y |
| 09/19/23 | Amazon Marketplace | 138.10 | DC Supplies - isopropyl alcohol | 20-05-4201 | Y |
| | | \$5,510.90 | District-Wide Total | | |
| | | | | | |
| | | \$9,005.63 | GRAND TOTAL | | |

Riley Purgatory Bluff Creek Watershed District

Interim Financial Statements

September 30, 2023



4810 White Bear Parkway White Bear Lake, MN 55110 651.426.7000 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 Watershed District
Balance Sheet
As of September 30, 2023

ASSETS

Current Assets

| | |
|-----------------------------|--------------|
| 4M Fund | 7,472,098.38 |
| Due From Other Governments | 247,047.00 |
| Taxes Receivable-Delinquent | 17,921.54 |
| Pre-Paid Expense | 47,138.23 |
| Security Deposits | 7,244.00 |

Total Current Assets: \$7,791,449.15

LIABILITIES AND CAPITAL

Current Liabilities

| | |
|----------------------------|--------------|
| Accounts Payable | \$176,057.37 |
| Retainage Payable | 12,813.73 |
| Salaries Payable | 21,748.19 |
| Permits & Sureties Payable | 610,628.94 |
| Deferred Revenue | 17,921.44 |
| Unearned Revenue | 0.00 |

Total Current Liabilities: \$839,169.67

Capital

| | |
|----------------------|----------------|
| Fund Balance-General | \$6,457,992.27 |
| Net Income | 494,287.21 |

Total Capital \$6,952,279.48

Total Liabilities & Capital \$7,791,449.15

**Riley Purgatory
Treasurer's Report - October 4, 2023**

| INCOME for the period | | 9/1/2023 | to | 9/30/2023 | | |
|--|----------------|------------------|--------------------|-------------------------------------|----------------------------|---------------|
| Source | Check # | Dep. Date | Amount | Description | Account | Acct # |
| Nathan Haasken | 5870 | 09/15/23 | \$3,000.00 | Permit Fee 2023-059 | Permit Fees | 10-00-3400 |
| John Kraemer & Sons, Inc. | 89579 | 09/15/23 | 200.00 | Permit Fee 2023-058 | Permit Fees | 10-00-3400 |
| Ridgewood Development, LLC. | 1021 | 09/15/23 | 5,969.00 | Permit Fee 2022-077 - Replenishment | Permit Fees | 10-00-3400 |
| Judy Tauer | 1607 | 09/22/23 | 8,937.50 | Cash Escrow 2023-054 | Permits & Sureties Payable | 10-00-2330 |
| Southview Design, LLC. | 6125 | 09/22/23 | 450.00 | Cash Escrow 2023-061 | Permits & Sureties Payable | 10-00-2330 |
| Southview Design, LLC. | 6124 | 09/22/23 | 450.00 | Permit Fee 2023-061 | Permit Fees | 10-00-3400 |
| 4M Fund | --- | 08/31/23 | 34,017.73 | August Interest * | Interest | 10-00-3700 |
| Total Income for September, 2023: | | | \$19,006.50 | * September Interest not included | | |

| EXPENSES for the period | | 9/1/2023 | to | 9/30/2023 | | |
|--|----------------|-----------------|---------------|-------------------------------------|-------------------------|---------------|
| Payee | Check # | Pay Date | Amount | Description | Account | Acct # |
| Barr Engineering | 6466 | 10/04/23 | \$9,722.50 | Engineering | Engineering | 10-00-4500 |
| Barr Engineering | 6466 | 10/04/23 | 5,056.43 | Engineering Data Collection | Engineering | 20-05-4500 |
| Barr Engineering | 6466 | 10/04/23 | 24,118.50 | Permit Review and Inspection | Engineering | 10-00-4520 |
| Barr Engineering | 6466 | 10/04/23 | 584.50 | Engineering - Maint. & Repair | Engineering | 20-10-4500 |
| Barr Engineering | 6466 | 10/04/23 | 1,567.00 | Engineering | Engineering | 40-10-4500 |
| Barr Engineering | 6466 | 10/04/23 | 336.00 | Engineering - Wetland | Engineering | 30-03-4500 |
| Barr Engineering | 6466 | 10/04/23 | 16,945.50 | Engineering | Engineering | 40-08-4500 |
| Barr Engineering | 6466 | 10/04/23 | 159.34 | Engineering - Comm. Resilience | Engineering | 20-07-4500 |
| Barr Engineering | 6466 | 10/04/23 | 55.50 | Engineering | Engineering | 40-06-4500 |
| Barr Engineering | 6466 | 10/04/23 | 1,904.50 | Engineering | Engineering | 50-11-4500 |
| Barr Engineering | 6466 | 10/04/23 | 1,209.00 | Engineering - B5 | Engineering | 30-04-4500 |
| Barr Engineering | 6466 | 10/04/23 | 13,541.50 | Engineering - 10yr. Management Plan | Engineering | 20-01-4500 |
| Century Link (Lumen) | 6467 | 10/04/23 | 316.55 | Office Utilities | Office Utilities | 10-00-4220 |
| City of Eden Prairie | 6468 | 10/04/23 | 11,355.00 | WSG Smith Coffee Pro | Grant Expense | 20-03-4350 |
| City of Eden Prairie | 6468 | 10/04/23 | 2,470.50 | WSG Stable Path Proj | Grant Expense | 20-03-4350 |
| Coverall of the Twin Cities, Inc. | 6469 | 10/04/23 | 316.76 | Office Building Maintenance | Bldg. Maintenance | 10-00-4215 |
| Jill Crafton | 6470 | 10/04/23 | 3,214.13 | Per Diem | Manager Per Diem | 10-00-4000 |
| ECM Publishers, Inc. | 6471 | 10/04/23 | 2,112.00 | Legal Notices | Legal Notices | 10-00-4290 |
| HealthPartners, Inc. | 6472 | 10/04/23 | 7,650.20 | Benefits | Benefits | 10-00-4110 |
| Amy Herbert | 6473 | 10/04/23 | 1,240.00 | Recording Services | Recording Services | 10-00-4337 |
| Houston Engineering, Inc. | 6474 | 10/04/23 | 222.50 | Permit & Grant Database | Permit & Grant Database | 10-00-4540 |
| Marcia Kolb | 6475 | 10/04/23 | 5,000.00 | 2023 WSG Maintenance Funds | Grant Expense | 20-03-4350 |
| League of MN Cities | 6476 | 10/04/23 | 2,221.00 | 2023-2024 Dues | Insurance & Bonds | 10-00-4270 |
| League of MN Cities Insurance Trust - WC | 6477 | 10/04/23 | 4,210.00 | Dues - Worker's Comp. | Insurance & Bonds | 10-00-4270 |
| Metro Sales, Inc. | 6478 | 10/04/23 | 234.95 | Printing | Printing | 10-00-4208 |
| Nicola Dell5 LP | 6479 | 10/04/23 | 8,265.14 | Monthly Rent | Rent | 10-00-4210 |
| Dorothy E. Pedersen | 6480 | 10/04/23 | 851.75 | Per Diem | Manager Per Diem | 10-00-4000 |
| Principal Life Insurance Company | 6481 | 10/04/23 | 745.68 | September Premium | Benefits | 10-00-4110 |
| Redpath & Company, LLC. | 6482 | 10/04/23 | 1,750.00 | Accounting | Audit & Accounting | 10-00-4330 |
| Regents of the University of MN | 6483 | 10/04/23 | 11,464.65 | Professional Services | Professional Services | 20-09-4335 |
| RMB Environmental Laboratories, Inc. | 6484 | 10/04/23 | 2,605.00 | Lab Services | Lab Services | 20-05-4530 |
| Smith Partners | 6485 | 10/04/23 | 4,125.11 | Legal Fees | Legal Exp. | 10-00-4410 |

| EXPENSES for the period | 9/1/2023 | to | 9/30/2023 | | | |
|--------------------------------|-----------------|-----------|------------------|----------------------------|---------------------------|------------|
| Smith Partners | 6485 | 10/04/23 | 2,325.55 | Permit Review & Inspection | Legal Exp. | 10-00-4520 |
| Smith Partners | 6485 | 10/04/23 | 2,504.13 | Legal Fees | Legal Exp. | 20-01-4410 |
| Smith Partners | 6485 | 10/04/23 | 162.30 | Legal Fees | Legal Exp. | 40-05-4410 |
| Smith Partners | 6485 | 10/04/23 | 12,702.10 | Legal Fees | Legal Exp. | 20-16-4410 |
| Southwest News Media | 6486 | 10/04/23 | 1,571.46 | Legal Notices | Legal Notices | 10-00-4290 |
| Sunram Construction, Inc. | 6487 | 10/04/23 | 7,906.95 | Pay App #9 | Construction Expense | 30-01-4600 |
| Tai Ullmann | 6488 | 10/04/23 | 1,518.64 | 2023 WSG Funds | Grant Expense | 20-03-4350 |
| Xcel Energy | 6489 | 10/04/23 | 1,062.13 | Office Building Utilities | Office Building Utilities | 10-00-4220 |
| Xcel Energy | 6489 | 10/04/23 | 31.85 | Supplies - Field | Supplies - Field | 20-05-4201 |
| David Ziegler | 6490 | 10/04/23 | 701.07 | Per Diem | Manager Per Diem | 10-00-4000 |

Electronic Payments:

| | | | |
|--------------------------------|-----|----------|-----------|
| September Wages/Taxes/Benefits | EFT | 09/15/23 | 35,171.97 |
| September Wages/Taxes/Benefits | EFT | 09/30/23 | 31,936.53 |
| Ameritas Life Insurance | EFT | 09/01/23 | 89.80 |
| Credit Card - 9/18/23 | EFT | 09/18/23 | 5,069.31 |

Total Payments for September, 2023: \$248,324.98

| Cash Balances from Ledger | 9/1/2023 | Income | Expenses | Transfers | 9/30/2023 |
|----------------------------------|-----------------------|--------------------|---------------------|------------------|-----------------------|
| Checking Account | (\$225.28) | \$19,006.50 | \$248,324.98 | 0.00 | (\$229,838.57) |
| 4M Fund-General | 7,701,936.95 | - | - | 0.00 | 7,701,936.95 |
| Total Funds: | \$7,701,711.67 | \$19,006.50 | \$248,324.98 | | \$7,472,098.38 |

Riley Purgatory Watershed District
9/30/2023
No Assurance Is Provided On These Financial Statements

| Revenues | 2023 Budget | Current Month Revenues | Year-to-Date Revenues | Remaining 2023 Balances | Percent of Budget |
|--------------------------|-----------------------|------------------------|-----------------------|-------------------------|-------------------|
| Plan Implementation Levy | \$3,821,711.00 | \$0.00 | \$1,976,422.30 | \$1,845,288.70 | 51.72% |
| Permit | 114,000.00 | 9,619.00 | 77,608.75 | 36,391.25 | 68.08% |
| Grant Income | 0.00 | - | 57,500.00 | (57,500.00) | 0.00% |
| Investment Income | 57,000.00 | - | 216,671.79 | (159,671.79) | 380.13% |
| Miscellaneous Income | 0.00 | - | 170.00 | (170.00) | 0.00% |
| Reimbursements | 0.00 | - | 62,500.00 | (62,500.00) | 0.00% |
| 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 | \$9,619.00 | \$2,390,872.84 | \$5,144,164.16 | 31.73% |

| Account | Combined Expenditures | 2023 Budget | Current Month Expenditures | Year-to-Date Expenditures | Remaining 2023 Balances | Percent Expended |
|--------------|--------------------------------------|------------------------|----------------------------|---------------------------|-------------------------|------------------|
| 10 | Administrative | | | | | |
| 00-40 | Board Administration | \$42,500.00 | \$6,397.51 | \$24,121.88 | \$18,378.12 | 56.76% |
| 00-41 | Employees/Staff | 776,271.00 | 72,887.11 | 553,449.97 | 222,821.03 | 71.30% |
| 00-42 | General Office Expenses | 256,700.00 | 14,907.76 | 153,283.80 | 103,416.20 | 59.71% |
| 00-42 | Dues/Insurance | 46,000.00 | 6,431.00 | 7,134.00 | 38,866.00 | 15.51% |
| 00-43 | Professional Services | 654,500.00 | 43,711.16 | 315,750.23 | 338,749.77 | 48.24% |
| 00-48 | Advisory Committee | 5,000.00 | - | - | 5,000.00 | 0.00% |
| 01-43 | Fleet Management | 11,040.00 | 387.93 | 2,879.42 | 8,160.58 | 26.08% |
| | Total Administrative Expenses | \$1,792,011.00 | \$144,722.47 | \$1,056,619.30 | \$735,391.70 | 58.96% |
| 20 | District Wide | | | | | |
| 20-01 | 10-Year Management Plan | \$135,000.00 | 16,045.63 | 94,213.42 | \$40,786.58 | 69.79% |
| 20-02 | AIS Inspection and Early Response | 68,000.00 | 0.00 | 3,940.54 | 64,059.46 | 5.79% |
| 20-03 | Cost Share/Stewardship Grant | 280,000.00 | 20,344.14 | 74,427.50 | 205,572.50 | 26.58% |
| 20-05 | Data Collection and Monitoring | 233,300.00 | 8,222.07 | 143,417.93 | 89,882.07 | 61.47% |
| 20-06 | District Groundwater Assessment | - | - | 55.99 | - | 0.00% |
| 20-07 | Community Resiliency | 260,000.00 | 159.34 | 14,833.84 | 245,166.16 | 5.71% |
| 20-08 | Education and Outreach | 110,000.00 | 1,272.19 | 18,773.47 | 91,226.53 | 17.07% |
| 20-09 | Plant Restoration - U of M | 54,000.00 | 11,464.65 | 32,577.04 | 21,422.96 | 60.33% |
| 20-10 | Repair and Maintenance Fund | 100,000.00 | 584.50 | 24,221.09 | 75,778.91 | 24.22% |
| 20-13 | Wetland Management | 140,000.00 | 194.75 | 4,739.83 | 135,260.17 | 3.39% |
| 20-14 | Groundwater Conservation | 100,000.00 | \$0.00 | \$0.00 | 100,000.00 | 0.00% |
| 20-15 | Lake Vegetation Implementation | 148,000.00 | \$0.00 | 46,327.34 | 101,672.66 | 31.30% |
| 20-16 | Opportunity Project | 250,000.00 | 12,702.10 | 54,734.94 | 195,265.06 | 21.89% |
| 20-18 | Stormwater Ponds - U of M | - | \$0.00 | 4,830.00 | (4,830.00) | |
| | Total District Wide Expenses | \$1,878,300.00 | \$70,989.37 | \$517,092.93 | \$1,361,263.06 | 27.53% |
| 30-90 | Projects | | | | | |
| 30 | Bluff Creek | \$509,428.00 | 9,451.95 | \$28,459.27 | \$480,968.73 | 5.59% |
| 40 | Riley Creek | 6,121,629.00 | 18,730.30 | 243,659.70 | 5,877,969.30 | 3.98% |
| 50 | Purgatory Creek | 1,018,400.00 | 1,904.50 | 50,754.43 | 967,645.57 | 4.98% |
| 90 | Reserve | 325,000.00 | - | - | 325,000.00 | 0.00% |
| | Total Projects Expenses | \$7,974,457.00 | 30,086.75 | \$322,873.40 | \$7,651,583.60 | 4.05% |
| | Total Expenditures | \$11,644,768.00 | \$245,798.59 | \$1,896,585.63 | \$9,748,238.36 | 16.29% |

| Revenues Over/(Under) Expenses | 2023 Budget | Current Month | Year-to-Date | Budget |
|---------------------------------------|-------------------------|-----------------------|---------------------|-------------------------|
| Total Revenue | \$7,535,037.00 | \$9,619.00 | \$2,390,872.84 | \$5,144,164.16 |
| Total Expenditures | 11,644,768.00 | 245,798.59 | 1,896,585.63 | 9,748,182.37 |
| Revenues Over/(Under) Expenses | (\$4,109,731.00) | (\$236,179.59) | \$494,287.21 | (\$4,604,018.21) |

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

Riley Purgatory Watershed District 2023 Budget Report
9/30/2023
No Assurance Is Provided On These Financial Statements

| Account Number | Administrative Budget Item | 2023 Budget | Current Month Expenditures | Year-to-Date Expenditures | Balance Remaining | Percent Expended |
|-----------------------------|-----------------------------------|--------------------|----------------------------|---------------------------|--------------------|------------------|
| Board Administration | | | | | | |
| 00-4000 | Manager Per Diems | | 6,125.00 | 21,375.00 | | 50.29% |
| 00-4010 | Manager Expenses | | 272.51 | 2,746.88 | | 6.46% |
| | Total Board Administration | \$42,500.00 | \$6,397.51 | \$24,121.88 | \$18,378.12 | 56.76% |

| | | | | | | |
|------------------------|------------------------------|---------------------|--------------------|-------------------|---------------------|---------------|
| Employees/Staff | | | | | | |
| 00-4100 | Salary/Benefits/Taxes | | 70,718.49 | 544,217.28 | | 70.11% |
| 00-4265 | Training and Education | | 2,082.22 | 4,910.24 | | 0.63% |
| 00-4320 | Staff Expense | | 86.40 | 4,322.45 | | 0.56% |
| | Total Employees/Staff | \$776,271.00 | \$72,887.11 | 553,449.97 | \$222,821.03 | 71.30% |

| | | | | | | |
|--------------------------------|----------------------------------|---------------------|--------------------|---------------------|---------------------|---------------|
| General Office Expenses | | | | | | |
| 00-4200 | General Office/Meeting Supplies | | 633.56 | 4,840.80 | | 1.9% |
| 00-4201 | Supplies-Field | | - | 75.38 | | 0.0% |
| 00-4203 | Computer Software | | 365.27 | 5,115.61 | | 1.99% |
| 00-4205 | Meeting Supplies | | - | 319.01 | | 0.12% |
| 00-4208 | Printing | | 234.95 | 2,245.34 | | 0.87% |
| 00-4210 | Office Space (Rent) | | 8,265.14 | 64,958.89 | | 25.31% |
| 00-4215 | Office/Building Maintenance | | 316.76 | 3,797.08 | | 1.48% |
| 00-4220 | Office/Building Utilities | | 1,378.68 | 14,443.31 | | 5.63% |
| 00-4240 | Telecommunications | | 29.94 | 4,563.59 | | 1.78% |
| 00-4250 | Publications | | - | - | | 0.00% |
| 00-4260 | Misc. | | - | - | | 0.00% |
| 00-4275 | Public Information and Education | | - | 317.67 | | 0.12% |
| 00-4280 | Postage | | - | 654.06 | | 0.25% |
| 00-4290 | Legal Notices | | 3,683.46 | 12,692.81 | | 4.94% |
| 00-4322 | Vehicle Expense | | - | 1,410.98 | | 0.55% |
| 00-4345 | Events | | - | 756.83 | | 0.29% |
| 00-4635 | Equipment | | - | 36,476.36 | | 14.21% |
| 00-4910 | Bank Charges | | - | 616.08 | | 0.24% |
| | Total Office Expenses | \$256,700.00 | \$14,907.76 | \$153,283.80 | \$103,416.20 | 59.71% |

| | | | | | | |
|-----------------------|-----------------------------|--------------------|-----------------|-----------------|--------------------|----------------|
| Dues/Insurance | | | | | | |
| 00-4245 | Dues & Memberships | 16,000.00 | - | 703.00 | 15,297.00 | 0.27% |
| 00-4270 | Insurance & Bonds | 30,000.00 | 6,431.00 | 6,431.00 | 23,569.00 | 2.51% |
| | Total Dues/Insurance | \$46,000.00 | 6,431.00 | 7,134.00 | \$38,866.00 | 142.68% |

| Professional Services | | | | | | |
|---|----------------------------------|-----------------------|---------------------|-----------------------|---------------------|---------------|
| 00-4330 | Audit and Accounting | 67,900.00 | 1,957.00 | 41,550.88 | 26,349.12 | 61.19% |
| 00-4335 | Consultant/Professional Services | 36,300.00 | - | 7,229.50 | 29,070.50 | 19.92% |
| 00-4337 | Recording Services | 34,800.00 | 1,240.00 | 12,725.50 | 22,074.50 | 36.57% |
| 00-4410 | Legal Services | 108,000.00 | 4,125.11 | 50,313.47 | 57,686.53 | 46.59% |
| 00-4500 | Engineering Services | 145,000.00 | 9,722.50 | 92,524.63 | 52,475.37 | 63.81% |
| 00-4520 | Permit Review/Inspection | 231,000.00 | 26,444.05 | 109,869.75 | 121,130.25 | 47.56% |
| 00-4540 | Permit & Grant Database | 31,500.00 | 222.50 | 1,536.50 | 29,963.50 | 4.88% |
| Total Professional Services | | \$654,500.00 | 43,711.16 | 315,750.23 | \$338,749.77 | 48.24% |
| Advisory Committee | | | | | | |
| 00-4800 | CAC | | - | - | | 0.00% |
| 00-4810 | TAC | | - | - | | 0.00% |
| Total Advisory Committee | | \$5,000.00 | - | - | \$5,000.00 | 0.00% |
| Fleet Maintenance | | | | | | |
| 01-4322 | Vehicle Fuel | | 387.93 | 2,684.84 | | 24.32% |
| 01-4635 | Vehicle Equipment | - | - | 194.58 | | 1.76% |
| Total Fleet Maintenance | | \$11,040.00 | 387.93 | 2,879.42 | \$8,160.58 | 26.08% |
| Total Administrative/Professional Expenditures | | \$1,792,011.00 | \$144,722.47 | \$1,056,619.30 | \$735,391.70 | 58.96% |

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

Riley Purgatory Watershed District 2023 Budget Report
9/30/2023
No Assurance Is Provided On These Financial Statements

| Account Number | District Wide Budget Item | 2023 Budget | Current Month Expenditures | Year-to-Date Expenditures | Balance of Budget Remaining | Year-to-Date Percent of Budget |
|----------------|--|---------------------|----------------------------|---------------------------|-----------------------------|--------------------------------|
| 20-01 | 10-Year Management Plan | | | | | |
| 4205 | Meeting Supplies | | - | 493.82 | | 0.37% |
| 4345 | Events | | - | 1,183.06 | | 0.88% |
| 4410 | Legal Fees | | 2,504.13 | 18,358.54 | | 13.60% |
| 4500 | Engineering | | 13,541.50 | 74,178.00 | | 54.95% |
| | Total 10-Year Management Plan | \$135,000.00 | 16,045.63 | 94,213.42 | \$40,786.58 | 69.79% |
| 20-02 | AIS Inspection and Early Response | | | | | |
| 4201 | Supplies - Field | | - | 215.11 | | 0.32% |
| 4280 | Postage | | - | 465.16 | | 0.68% |
| 4335 | Professional Services | | - | 3,106.55 | | 4.57% |
| 4635 | Equipment | | - | 153.72 | | 0.23% |
| | Total AIS Inspection and Early Response | \$68,000.00 | - | 3,940.54 | \$64,059.46 | 5.79% |
| 20-03 | Cost Share/Stewardship Grant | | | | | |
| 4335 | Professional Services | | - | 7,917.50 | | 2.83% |
| 4350 | Grant Expense | | 20,344.14 | 65,645.80 | | 23.44% |
| 4410 | Legal Fees | | - | 753.20 | | 0.27% |
| 4500 | Engineering | | - | 111.00 | | 0.04% |
| | Total Cost Share/Stewardship Grant | \$280,000.00 | 20,344.14 | \$74,427.50 | \$205,572.50 | 26.58% |
| 20-05 | Data Collection and Monitoring | | | | | |
| 4200 | Office Supplies | | - | 430.09 | | 0.18% |
| 4201 | Supplies - Field | | 43.96 | 5,447.67 | | 2.34% |
| 4203 | Computer Software | | 100.00 | 1,202.57 | | 0.52% |
| 4240 | Telecommunications - Cell/Internet | | - | 21.06 | | 0.01% |
| 4280 | Postage | | - | 140.04 | | 0.06% |
| 4322 | Vehicle Expense | | - | 260.89 | | 0.11% |
| 4335 | Professional Services | | - | 1,470.00 | | 0.63% |
| 4500 | Engineering | | 5,056.43 | 22,838.57 | | 9.79% |
| 4520 | Permit Review and Inspection | | - | - | | 0.00% |
| 4530 | Lab Analysis | | 2,605.00 | 35,325.00 | | 15.14% |
| 4635 | Equipment | | 416.68 | 75,751.81 | | 32.47% |
| 4636 | Equipment Lease | | - | - | | 0.00% |
| 4650 | Repairs and Maintenance | | - | 530.23 | | 0.23% |
| | Total Data Collection and Monitoring | \$233,300.00 | \$8,222.07 | 143,417.93 | \$89,882.07 | 61.47% |
| 20-06 | District Ground Water Assessment | | | | | |
| 4635 | Equipment | | - | 55.99 | | |
| | Total District Groundwater Assessment | \$0.00 | \$0.00 | \$55.99 | (\$55.99) | |
| 20-07 | Community Resiliency | | | | | |
| 4500 | Engineering | | 159.34 | 14,833.84 | | 5.71% |
| | Total Community Resiliency | \$260,000.00 | \$159.34 | \$14,833.84 | \$245,166.16 | 5.71% |

| | | | | | | |
|-------|---|---------------------|--------------------|--------------------|---------------------|---------------|
| 20-08 | Education and Outreach | | | | | |
| 4100 | Wages - Interns | | - | - | | 0.00% |
| 4200 | Office Supplies | | - | - | | 0.00% |
| 4203 | Computer Software | | - | 119.99 | | 0.11% |
| 4208 | Printing | | - | 1,466.41 | | 1.33% |
| 4265 | Training & Education | | - | 1,599.27 | | 1.45% |
| 4275 | Public Information & Education | | 40.16 | 5,050.95 | | 4.59% |
| 4321 | Staff Expense | | - | 2,025.00 | | 1.84% |
| 4335 | Professional Services | | - | 126.66 | | 0.12% |
| 4345 | Events | | 1,168.15 | 5,880.38 | | 5.35% |
| 4350 | Grant Expense | | - | 250.00 | | 0.23% |
| 4500 | Engineering | | - | 2,016.00 | | 1.83% |
| 4635 | Equipment | | 63.88 | 143.39 | | 0.13% |
| 4800 | CAC Expense | | - | 95.42 | | 0.09% |
| | Total Education and Outreach | \$110,000.00 | 1,272.19 | 18,773.47 | \$91,226.53 | 17.07% |
| 20-09 | Plant Restoration - U of M | | | | | |
| 4335 | Professional Services | | 11,464.65 | 32,577.04 | | 60.33% |
| | Total Plant Restoration - U of M | \$54,000.00 | \$11,464.65 | \$32,577.04 | \$21,422.96 | 60.33% |
| 20-10 | Repair and Maintenance Func | | | | | |
| 4500 | Engineering | | 584.50 | 24,221.09 | | 24.22% |
| | Total Repair and Maintenance Fund | \$100,000.00 | \$584.50 | \$24,221.09 | \$75,778.91 | 24.22% |
| 20-13 | Wetland Management | | | | | |
| 4201 | Supplies - Field | | - | 248.11 | | 0.18% |
| 4203 | Computer Software | | - | - | | 0.00% |
| 4265 | Training & Education | | - | 60.00 | | 0.04% |
| 4275 | Public Information & Education | | - | 2,024.93 | | 1.45% |
| 4500 | Engineering | | - | 675.00 | | 0.48% |
| 4635 | Equipment | | 194.75 | 1,731.79 | | 1.24% |
| | Total Wetland Management | \$140,000.00 | \$194.75 | 4,739.83 | \$135,260.17 | 3.39% |
| 20-14 | Groundwater Conservator | | | | | |
| 4350 | Grant Expense | | - | - | | 0.00% |
| | Total Groundwater Conservation | \$100,000.00 | \$0.00 | \$0.00 | 100,000.00 | 0.00% |
| 20-15 | Lake Vegetation Implementator | | | | | |
| 4335 | Professional Services | | - | 36,655.84 | | 24.77% |
| 4500 | Engineering | | - | 9,671.50 | | 6.53% |
| | Total Lake Vegetation Implementation | \$148,000.00 | \$0.00 | 46,327.34 | \$101,672.66 | 31.30% |

| | | | | | | |
|-------|---|-----------------------|--------------------|---------------------|-----------------------|---------------|
| 20-16 | Opportunity Project | | | | | |
| 4335 | Professional Services | | | 22,135.84 | | 8.85% |
| 4410 | Legal Fees | | 12,702.10 | 32,599.10 | | 13.04% |
| 4500 | Engineering | | - | - | | 0.00% |
| | Total Opportunity Project | \$250,000.00 | 12,702.10 | 54,734.94 | \$195,265.06 | 21.89% |
| 20-18 | Stormwater Ponds - U of M | | | | | |
| 4335 | Professional Services | | - | 4,830.00 | | |
| | Total Stormwater Ponds - U of M | \$0.00 | \$0.00 | \$4,830.00 | | |
| | Total District Wide Expenditures | \$1,878,300.00 | \$70,989.37 | \$517,092.93 | \$1,361,207.07 | 27.53% |

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

Riley Purgatory Watershed District 2023 Budget Report
9/30/2023
No Assurance Is Provided On These Financial Statements

| Account Number | Creek Budget Item | 2023 Budget | Current Month Expenditures | Year-to-Date Expenditures | Balance of Budget Remaining | Year-to-Date Percent of Budget |
|---|--------------------------------------|---------------------|----------------------------|---------------------------|-----------------------------|--------------------------------|
| 30 - Bluff Creek | | | | | | |
| 30-01 | Bluff Creek Tributary | | | | | |
| 4335 | Professional Services | | - | - | | 0.00% |
| 4410 | Legal Fees | | - | 208.10 | | 4.16% |
| 4500 | Engineering | | - | - | | 0.00% |
| 4600 | Construction | | 7,906.95 | 7,906.95 | | |
| 4635 | Equipment | | - | - | | 0.00% |
| | Total Bluff Creek | \$5,000.00 | \$7,906.95 | \$8,115.05 | (\$3,115.05) | 162.30% |
| 30-03 Wetland Restoration at Pioneer | | | | | | |
| 4410 | Legal Fees | | - | - | | 0.00% |
| 4500 | Engineering | | 336.00 | 3,327.72 | | 0.84% |
| 4600 | Construction | | - | 9,500.00 | | 2.41% |
| | Total Wetland Restoration at Pioneer | \$394,428.00 | \$336.00 | \$12,827.72 | \$381,600.28 | 3.25% |
| 30-04 Bluff Creek B5 by Galpin | | | | | | |
| 4410 | Legal Fees | | - | - | | 0.00% |
| 4500 | Engineering | | 1,209.00 | 7,516.50 | | 6.83% |
| | Total Bluff Creek B5 by Galpin | \$110,000.00 | 1,209.00 | \$7,516.50 | \$102,483.50 | 6.83% |
| | Bluff Creek Subtotal: | \$509,428.00 | \$9,451.95 | \$28,459.27 | \$480,968.73 | 5.59% |

| | | | | | | |
|---|--|--------------------|-----------------|-------------------|---------------------|---------------|
| 40- Riley Creek | | | | | | |
| 40-02 | Lake Susan Water Quality Improvement - Phase 2 | | | | | |
| 4410 | Legal Fees | | | 2,152.90 | | |
| | Total Lake Susan Water Quality Improvement - Phase 2 | \$0.00 | \$0.00 | \$2,152.90 | (\$2,152.90) | |
| 40-04 Rice Marsh Lake in-lake phosphorus loa | | | | | | |
| 4335 | Professional Services | | - | - | | |
| 4410 | Legal Fees | | - | - | | |
| 4500 | Engineering | | - | - | | 0.00% |
| | Total Rice Marsh Lake in-lake Phosphorus Load | \$15,000.00 | \$0.00 | \$0.00 | 15,000.00 | 0.00% |
| 40-05 Riley Creek Restoration (Reach E and D3) | | | | | | |
| 4335 | Professional Services | | - | 538.00 | | 0.93% |
| 4410 | Legal Fees | | 162.30 | 4,012.84 | | 6.92% |
| 4500 | Engineering | | - | 1,425.22 | | 2.46% |
| 4600 | Construction | | - | 10,211.04 | | 17.61% |
| | Total Riley Creek Restoration (Reach E and D3) | \$58,000.00 | \$162.30 | 16,187.10 | \$41,812.90 | 27.91% |

| | | | | | | |
|-------|---|-----------------------|--------------------|---------------------|-----------------------|--------------|
| 40-06 | Lake Riley - Alum Treatment* | | | | | |
| 4410 | Legal Fees | | - | - | | |
| 4500 | Engineering | | 55.50 | 6,149.50 | | |
| | Total Lake Riley - Alum Treatment* | \$0.00 | \$55.50 | \$6,149.50 | (\$6,149.50) | |
| 40-08 | Upper Riley Creek Stabilizator | | | | | |
| 4500 | Engineering | | 16,945.50 | 162,217.77 | | 8.26% |
| | Total Upper Riley Creek Stabilization | \$1,963,543.00 | \$16,945.50 | \$162,217.77 | \$1,801,325.23 | 8.26% |
| 40-09 | Middle Riley Creek | | | | | |
| 4410 | Legal Fees | | - | - | | |
| 4500 | Engineering | | - | 25,258.15 | | 93.55% |
| 4600 | Construction | | - | 4,875.00 | | 18.06% |
| | Total Middle Riley Creek | \$27,000.00 | \$0.00 | \$30,133.15 | (\$3,133.15) | 111.60% |
| 40-10 | Rice Marsh Lake Water Quality Improvement Phase | | | | | |
| 4410 | Legal Fees | | - | - | | 0.00% |
| 4500 | Engineering | | 1,567.00 | 4,381.98 | | 0.11% |
| 4600 | Construction | | - | - | | 0.00% |
| | Total Rice Marsh Lake Water Quality Improvement Phase | \$4,008,086.00 | \$1,567.00 | \$4,381.98 | \$4,003,704.02 | 0.11% |
| 40-12 | St. Hubert Water Quality Project | | | | | |
| 4335 | Professional Services | | - | 2,128.17 | | 4.26% |
| 4410 | Legal Fees | | | 388.50 | | 0.78% |
| 4500 | Engineering | | - | - | | 0.00% |
| 4600 | Construction | | - | 19,920.63 | | 39.84% |
| | Total St. Hubert Water Quality Project | \$50,000.00 | - | 22,437.30 | \$27,562.70 | 44.87% |
| | Riley Creek Subtotal: | \$6,121,629.00 | \$18,730.30 | \$243,659.70 | \$5,877,969.30 | 3.98% |

| 50 Purgatory Creek | | | | | | |
|--------------------|---|--------------|------------|-------------|--------------|--------|
| 50-02 | Purgatory Creek Rec Area- Berm/retention area - feasibility/desig | | | | | |
| 4335 | Professional Services | | | - | - | |
| 4410 | Legal Fees | | | - | - | |
| 4500 | Engineering | | | - | - | 0.00% |
| | Total Purgatory Creek Rec Area - burm/retention area | \$214,000.00 | \$0.00 | \$0.00 | \$214,000.00 | 0.00% |
| 50-03 | Lotus Lake in-lake phosphorus load contrc | | | | | |
| 4335 | Professional Services | | | - | - | |
| 4410 | Legal Fees | | | - | - | |
| 4500 | Engineering | | | - | - | 0.00% |
| | Total Lotus Lake in-lake phosphorus load control | \$115,000.00 | \$0.00 | \$0.00 | \$115,000.00 | 0.00% |
| 50-04 | Purgatory Creek at 101 | | | | | |
| 4410 | Legal Fees | | | - | 1,787.10 | |
| 4500 | Engineering | | | - | - | |
| | Total Purgatory Creek at 101 | \$0.00 | \$0.00 | \$1,787.10 | (\$1,787.10) | |
| 50-05 | Silver Lake Water Quality BMP | | | | | |
| 4335 | Professional Services | | | - | 2,500.00 | 26.60% |
| 4410 | Legal Fees | | | - | 80.70 | 0.86% |
| 4500 | Engineering | | | - | 698.50 | 7.43% |
| | Total Silver Lake Water Quality BMP | \$9,400.00 | \$0.00 | \$3,279.20 | \$6,120.80 | 34.89% |
| 50-06 | Scenic Heights | | | | | |
| 4410 | Legal Fees | | | - | - | |
| 4600 | Construction | | | - | 8,926.93 | |
| | Total Scenic Heights | \$0.00 | \$0.00 | \$8,926.93 | (\$8,926.93) | |
| 50-08 | Duck Lake Watershed Loac | | | | | |
| 4410 | Legal Fees | | | - | 77.70 | 0.52% |
| 4500 | Engineering | | | - | - | 0.00% |
| 4600 | Construction | | | - | - | 0.00% |
| | Total Duck Lake Watershed Load | \$15,000.00 | \$0.00 | \$77.70 | \$14,922.30 | 0.52% |
| 50-11 | Duck Lake Road Partnership | | | | | |
| 4335 | Professional Services | | | - | - | 0.00% |
| 4410 | Legal Fees | | | - | - | 0.00% |
| 4500 | Engineering | | | 1,904.50 | 21,431.00 | 9.12% |
| 4600 | Construction | | | - | - | 0.00% |
| | Total Duck Lake Road Partnership | \$235,000.00 | \$1,904.50 | \$21,431.00 | \$213,569.00 | 9.12% |

| | | | | | | |
|-------|--|-----------------------|--------------------|---------------------|-----------------------|--------------|
| 50-12 | Lotus Lake Watershed Improvement Projec | | | | | |
| 4335 | Professional Services | | - | - | | 0.00% |
| 4500 | Engineering | | - | 15,252.50 | | 4.36% |
| | Total Lotus Lake Watershed Improvement Project | \$350,000.00 | \$0.00 | 15,252.50 | \$334,747.50 | 4.36% |
| | Kerber Ravine | | | | | |
| 4335 | Professional Services: | | - | - | | |
| | Total Kerber Ravine | \$80,000.00 | \$0.00 | \$0.00 | \$80,000.00 | 0.00% |
| | Purgatory Creek Subtotal: | \$1,018,400.00 | \$1,904.50 | \$50,754.43 | \$967,645.57 | 4.98% |
| | 90 Reserve | | | | | |
| 90-00 | Total Reserve | \$325,000.00 | | | | |
| | Total Creek Expenditures | \$7,974,457.00 | \$30,086.75 | \$322,873.40 | \$7,326,583.60 | 4.05% |

*Denotes Multi-Year Project

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