



May 26, 2022

Terry Jeffery  
Interim 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, 2022.

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

Sincerely,

REDPATH AND COMPANY, LTD.

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 April 30, 2022 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  
May 26, 2022

# **RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT**

## **Treasurers Report**

**April 30, 2022**

### **REPORT INDEX**

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**RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT**  
**Cash Disbursements**  
**April 30, 2022**

**Accounts Payable:**

Check #	Payee	Amount
5935	Abdo	\$10,000.00
5936	Barr Engineering	59,966.14
5937	CenterPoint Energy	247.45
5938	CenturyLink	294.82
5939	Coverall of the Twin Cities, Inc.	316.76
5940	Freshwater Scientific Services	3,750.00
5941	HDR Engineering, Inc.	537.69
5942	HealthPartners	5,953.49
5943	Amy Herbert	1,545.00
5944	Imagine IT	1,566.32
5945	Iron Mountain	188.05
5946	Larry Koch	692.62
5947	Mary Pat McNeil	5,280.00
5948	Metro Sales, Inc.	286.87
5949	Nicola Dell5 LP	7,495.77
5950	Principal Life Insurance Company	388.50
5951	Redpath & Company	6,990.18
5952	Repblic Services #894	122.15
5953	Smith Partners	17,747.65
5954	Southwest News Media	403.76
5955	SRF Consulting, Inc.	109.30
5956	Xcel Energy	1,378.72
<b>Total Accounts Payable:</b>		<b><u><u>\$125,261.24</u></u></b>

**Payroll Disbursements:**

Payroll Processing Fee	193.45
Employee Salaries	36,402.22
Employer Payroll Taxes	3,059.45
Employer Benefits (H.S.A. Match/Life Ins.)	1,230.80
Employee Benefit Deductions	(516.04)
Staff Expense Reimbursements	168.76
PERA Match	2,548.15
<b>Total Payroll Disbursements:</b>	<b><u><u>\$43,086.79</u></u></b>

VISA - Paid 4/1/22	3,544.28
VISA - Paid 4/29/22	3,110.96

**TOTAL DISBURSEMENTS:**

**\$175,003.27**

**Memos**

The 2022 mileage rate is .585 per mile. The 2021 rate was .56  
Old National VISA will be paid on-line.

**RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT**  
**Fund Performance Analysis - Table 1**  
**April 30, 2022**

	2022 Budget	Fund Transfers	2022 Budget	Current Month	Year-to-Date	Year-to Date Percent of Budget
<b>REVENUES</b>						
Plan Implementation Levy	\$3,640,581.00	-	\$3,640,581.00	-	-	0.00%
Market Value Credit	-	-	-	-	-	---
Permit Fees	25,000.00	-	25,000.00	12,410.00	38,150.00	152.60%
Grant Income	71,933.00	-	71,933.00	1,000.00	1,000.00	1.39%
Investment Income	30,000.00	-	30,000.00	33.17	388.80	1.30%
Past Levies	3,355,058.00	-	3,355,058.00	-	-	0.00%
Partner Funds	272,000.00	-	272,000.00	-	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$7,394,572.00</b>	<b>-</b>	<b>\$7,394,572.00</b>	<b>\$13,443.17</b>	<b>39,538.80</b>	<b>0.53%</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
Audit	\$15,000.00	-	\$15,000.00	10,000.00	10,000.00	66.67%
Accounting (and Audit)	\$45,000.00	-	45,000.00	7,183.63	15,412.90	34.25%
Advisory Committees	5,000.00	-	5,000.00	-	-	0.00%
Insurance and Bonds	21,000.00	-	21,000.00	-	-	0.00%
Engineering Services	132,000.00	-	132,000.00	7,092.50	48,665.00	36.87%
Legal Services	108,000.00	-	108,000.00	10,025.37	45,094.48	41.75%
Manager Per Diem/Expense	30,000.00	-	30,000.00	750.00	7,159.27	23.86%
Dues and Publications	16,000.00	-	16,000.00	-	8,532.00	53.33%
Office Cost	191,000.00	-	191,000.00	12,809.79	58,442.84	30.60%
Permit Review and Inspection	160,000.00	-	160,000.00	18,906.61	77,863.42	48.66%
Permit and Grant Database	30,000.00	-	30,000.00	-	-	0.00%
Professional Services	17,400.00	-	17,400.00	1,566.32	9,515.49	54.69%
Recording Services	15,500.00	-	15,500.00	1,545.00	5,835.00	37.65%
Staff Cost	789,681.00	-	789,681.00	36,150.96	147,145.24	18.63%
<b>Subtotal</b>	<b>\$1,575,581.00</b>	<b>-</b>	<b>\$1,575,581.00</b>	<b>\$106,030.18</b>	<b>\$433,665.64</b>	<b>27.52%</b>
<b>Programs and Projects</b>						
<b>District Wide</b>						
10-year Management Plan	\$80,000.00	-	\$80,000.00	\$1,045.80	6,822.60	8.53%
AIS Inspection and early response	68,000.00	-	68,000.00	5,197.64	8,269.22	12.16%
Cost-Share/Stewardship Grant	260,000.00	-	260,000.00	10,016.43	42,246.46	16.25%
Data Collection and Monitoring	213,000.00	-	213,000.00	12,681.29	63,262.15	29.70%
Community Resiliency	130,000.00	-	130,000.00	9,101.00	55,960.50	43.05%
Education and Outreach	100,000.00	-	100,000.00	4,591.04	28,903.85	28.90%
Plant Restoration - U of M	50,000.00	-	50,000.00	-	-	0.00%
Repair and Maintenance Fund *	100,000.00	-	100,000.00	3,621.00	4,004.00	4.00%
Wetland Management*	157,000.00	-	157,000.00	-	1,072.50	0.68%
Groundwater Conservation*	220,000.00	-	220,000.00	-	25,772.56	11.71%
Lake Vegetation Implementation	76,000.00	-	76,000.00	975.00	2,082.00	2.74%
Opportunity Project*	250,000.00	-	250,000.00	-	-	0.00%
Stormwater Ponds - U of M	20,000.00	-	20,000.00	-	15,170.00	75.85%
Hennepin County Chloride Initiative	90,000.00	-	90,000.00	5,280.00	18,000.00	20.00%
Lower Minnesota Chloride Cost-Share	195,000.00	-	195,000.00	-	20,000.00	10.26%
<b>Subtotal</b>	<b>\$2,009,000.00</b>	<b>\$0.00</b>	<b>\$2,009,000.00</b>	<b>\$52,509.20</b>	<b>\$291,565.84</b>	<b>14.51%</b>
<b>Bluff Creek</b>						
Bluff Creek Tributary*	\$5,000.00	-	\$5,000.00	-	-	0.00%
Wetland Restoration at Pioneer	\$478,933.00	-	478,933.00	1,731.50	14,118.00	2.95%
Bluff Creek B5 by Galpin	120,000.00	-	120,000.00	-	9,722.50	8.10%
<b>Subtotal</b>	<b>\$603,933.00</b>	<b>-</b>	<b>603,933.00</b>	<b>\$1,731.50</b>	<b>\$23,840.50</b>	<b>3.95%</b>
<b>Riley Creek</b>						
Lake Riley - Alum Treatment*	\$20,000.00	-	\$20,000.00	97.50	18,807.50	94.04%
Lake Susan Water Quality Improvement - Phase 2	-	-	-	74.70	74.70	---
Rice Marsh Lake in-lake phosphorus load	26,000.00	-	26,000.00	-	49.80	0.19%
Rice Marsh Lake Water Quality Improvement Phase 1	228,000.00	-	228,000.00	372.00	1,404.58	0.62%
Riley Creek Restoration (Reach E and D3)	78,000.00	-	78,000.00	-	2,751.60	3.53%
Upper Riley Creek Stabilization	1,447,000.00	-	1,447,000.00	13,982.89	50,577.39	3.50%
Middle Riley Creek	61,000.00	-	61,000.00	-	-	0.00%
St. Hubert Water Quality Project	46,000.00	-	46,000.00	109.30	109.30	0.24%
<b>Subtotal</b>	<b>\$1,906,000.00</b>	<b>\$0.00</b>	<b>1,906,000.00</b>	<b>\$14,636.39</b>	<b>73,774.87</b>	<b>3.87%</b>
<b>Purgatory Creek</b>						
Purgatory Creek Rec Area- Berm/retention area - feasibility/design	\$225,000.00	-	\$225,000.00	-	-	0.00%
Lotus Lake in-lake phosphorus load control	80,000.00	-	80,000.00	-	-	0.00%
Silver Lake Water Quality BMP	46,000.00	-	46,000.00	96.00	6,933.98	15.07%
Scenic Heights	4,058.00	-	4,058.00	-	-	0.00%
Hyland Lake in-lake phosphorus load control	20,000.00	-	20,000.00	-	-	0.00%
Duck Lake watershed load	25,000.00	-	25,000.00	-	74.70	0.30%
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)	325,000.00	-	325,000.00	-	-	0.00%
<b>Subtotal</b>	<b>\$960,058.00</b>	<b>\$0.00</b>	<b>\$960,058.00</b>	<b>\$96.00</b>	<b>7,008.68</b>	<b>0.73%</b>
Reserve	\$230,000.00	\$0.00	230,000.00	-	-	0.00%
<b>TOTAL EXPENDITURE</b>	<b>\$7,284,572.00</b>	<b>\$0.00</b>	<b>\$7,284,572.00</b>	<b>\$175,003.27</b>	<b>\$829,855.53</b>	<b>11.39%</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$110,000.00</b>	<b>\$0.00</b>	<b>\$110,000.00</b>	<b>(\$161,560.10)</b>	<b>(\$790,316.73)</b>	

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

**RILEY PURGATORY BLUFF CREEK WATERSHED DISTRICT**  
**Muti-Year Project Performance Analysis - Table 2**  
**April 30, 2022**

Programs and Projects	Total	FUNDING SOURCE			Current	Costs	Costs	Total Costs	District's Share	District's Share
	Lifetime Budget	District funds	Partner Fund	Grants	Year Budget	Month End	Year-to-Date	to Date	Current Year	Future Years
<b>District Wide</b>										
Community Resiliency	\$274,000.00	\$224,000.00	-	50,000.00	\$130,000.00	9,101.00	55,960.50	206,542.07	\$130,000.00	-
Repair and Maintenance Fund	277,005.00	277,005.00	-	-	100,000.00	3,621.00	4,004.00	94,039.08	100,000.00	86,970.00
Wetland Management	200,000.00	200,000.00	-	-	157,000.00	-	1,072.50	192,507.64	157,000.00	-
Groundwater Conservation	180,000.00	180,000.00	-	-	220,000.00	-	25,772.56	26,778.41	220,000.00	-
Opportunity Project*	300,000.00	300,000.00	-	-	250,000.00	-	-	26,165.29	250,000.00	23,835.00
Stormwater Ponds - U of M	106,092.00	64,092.00	42,000.00	-	20,000.00	-	15,170.00	110,816.97	20,000.00	-
Hennepin County Chloride Initiative	120,800.00	19,000.00	-	101,800.00	90,000.00	5,280.00	18,000.00	58,209.77	90,000.00	-
Lower Minnesota Chloride Cost-Share	217,209.00	20,000.00	-	197,209.00	195,000.00	-	20,000.00	29,618.32	10,382.00	-
<b>Subtotal</b>	<b>\$1,675,106.00</b>	<b>\$1,284,097.00</b>	<b>\$42,000.00</b>	<b>\$349,009.00</b>	<b>\$1,162,000.00</b>	<b>\$18,002.00</b>	<b>\$139,979.56</b>	<b>\$744,677.55</b>	<b>977,382.00</b>	<b>110,805.00</b>
<b>Bluff Creek</b>										
Bluff Creek Tributary*	\$436,750.00	\$386,750.00	\$50,000.00	-	\$5,000.00	-	-	391,670.69	\$4,500.00	-
Wetland Restoration at Pioneer	857,820.00	450,000.00	-	407,820.00	478,933.00	1,731.50	14,118.00	921,083.07	150,000.00	26,000.00
Bluff Creek B5 by Galpin	644,500.00	644,500.00	-	-	120,000.00	-	9,722.50	28,633.92	120,000.00	505,589.00
<b>Subtotal</b>	<b>\$1,939,070.00</b>	<b>\$1,481,250.00</b>	<b>\$50,000.00</b>	<b>\$407,820.00</b>	<b>\$603,933.00</b>	<b>\$1,731.50</b>	<b>\$23,840.50</b>	<b>\$1,312,753.76</b>	<b>\$274,500.00</b>	<b>531,589.00</b>
<b>Riley Creek</b>										
Lake Riley - Alum Treatment 1st dose *	\$560,000.00	\$560,000.00	-	-	\$20,000.00	97.50	18,807.50	530,922.07	20,000.00	27,886.00
Rice Marsh Lake in-lake phosphorus load	183,000.00	183,000.00	-	-	26,000.00	-	49.80	115,507.76	20,000.00	110,000.00
Rice Marsh WQ 1	746,693.00	746,693.00	-	-	228,000.00	372.00	1,404.58	570,177.53	220,000.00	8,000.00
Riley Creek Restoration (Reach E and D3) *	2,336,500.00	1,783,352.00	553,148.00	-	78,000.00	-	2,751.60	2,265,343.84	5,000.00	-
Upper Riley Creek Stabilization	2,620,000.00	2,620,000.00	-	-	1,447,000.00	13,982.89	50,577.39	129,916.97	210,000.00	2,330,660.00
Middle Riley Creek	655,500.00	610,500.00	45,000.00	-	61,000.00	-	-	399,547.45	45,000.00	16,000.00
St Hubert	445,000.00	266,135.00	65,000.00	113,865.00	46,000.00	109.30	109.30	347,746.99	3,000.00	-
<b>Subtotal</b>	<b>\$7,546,693.00</b>	<b>\$6,769,680.00</b>	<b>\$663,148.00</b>	<b>\$113,865.00</b>	<b>\$1,906,000.00</b>	<b>\$14,561.69</b>	<b>\$73,700.17</b>	<b>\$4,359,162.61</b>	<b>\$523,000.00</b>	<b>2,492,546.00</b>
<b>Purgatory Creek</b>										
Purgatory Creek Rec Area- Berm/retention area - feasibility/design	\$280,000.00	\$280,000.00	-	-	\$225,000.00	-	-	24,456.43	225,000.00	-
Lotus Lake in-lake phosphorus load control	345,000.00	345,000.00	-	-	80,000.00	-	-	265,773.75	-	-
Silver Lake Water Quality BMP	268,013.00	268,013.00	-	-	46,000.00	96.00	6,933.98	225,530.14	5,000.00	1,000.00
Scenic Heights	260,000.00	165,000.00	45,000.00	50,000.00	4,058.00	-	-	210,942.75	-	-
Hyland Lake Internal Load	150,000.00	130,000.00	20,000.00	-	20,000.00	-	-	128,612.41	20,000.00	150,000.00
Duck Lake Partnership (Bridge Project)	1,175,000.00	-	-	-	235,000.00	-	-	0.00	235,000.00	940,000.00
Duck Lake watershed load	220,000.00	220,000.00	-	-	25,000.00	-	74.70	197,151.01	-	-
<b>Subtotal</b>	<b>\$1,523,013.00</b>	<b>\$1,408,013.00</b>	<b>\$65,000.00</b>	<b>\$50,000.00</b>	<b>\$635,058.00</b>	<b>\$96.00</b>	<b>\$7,008.68</b>	<b>\$1,052,466.49</b>	<b>\$485,000.00</b>	<b>1,091,000.00</b>
<b>Total Multi-Year Project Costs</b>	<b>\$12,683,882.00</b>	<b>\$10,943,040.00</b>	<b>\$820,148.00</b>	<b>\$920,694.00</b>	<b>\$4,306,991.00</b>	<b>\$34,391.19</b>	<b>\$244,528.91</b>	<b>\$7,469,060.41</b>	<b>\$2,259,882.00</b>	<b>\$4,225,940.00</b>

**Riley Purgatory Bluff Creek Watershed District**  
**Balance Sheet**  
**As of April 30, 2022**

**ASSETS**

**Current Assets**

General Checking-Old National	\$1,240,490.39
Checking-Old National/BMW	23,256.03
Money Market - Wells Fargo	4,035,022.57
Accrued Investment Interest	246.27
Due From Other Governments	143,280.00
Taxes Receivable-Delinquent	31,265.66
Pre-Paid Expense	31,639.30
Security Deposits	7,244.00
	<hr/>

**Total Current Assets:** \$5,512,444.22

**LIABILITIES AND CAPITAL**

**Current Liabilities**

Accounts Payable	\$285,369.37
Retainage Payable	74,496.11
Salaries Payable	19,544.44
Permits & Sureties Payable	320,667.75
Deferred Revenue	31,265.66
Unearned Revenue	165,542.00
	<hr/>

**Total Current Liabilities:** \$896,885.33

**Capital**

Fund Balance-General	\$5,405,875.62
Net Income	(790,316.73)
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**Total Capital** \$4,615,558.89

**Total Liabilities & Capital** \$5,512,444.22

**RILEY PURGTORY BLUFF CREEK WATERSHED DISTRICT**  
**OLD NATIONAL BANK VISA ACTIVITY**  
**April 30, 2022**

DATE	PURCHASED FROM	AMOUNT	DESCRIPTION	ACCOUNT #	RECEIPT
04/19/22	Crumb Gourmet	74.29	Meeting Catering	10-00-4205	Y
04/21/22	SP Birchbark Books	23.37	Staff Training	10-00-4265	Y
04/21/22	Verzon Wireless	456.16	Telecommunications	10-00-4240	Y
04/22/22	Amazon Mktp US	19.90	Cell Phone Adapter	10-00-4635	Y
04/27/22	Speedway	86.26	Vehicle Fuel	10-00-4322	Y
04/27/22	Lunds&Byerlys	85.86	Office Restock	10-00-4200	Y
04/27/22	Target	21.38	Office Supplies	10-00-4200	Y
04/29/22	DMI Dell Bus Online	1,341.12	Laptop	10-0-04635	Y
04/29/22	Kiss the Ground	249.00	Kiss the Ground Staff Training	10-00-4265	Y
04/30/22	Uline	88.65	5 Gallon buckets	10-00-4635	Y
05/02/22	EDX, Inc.	25.00	Online Staff Training	10-00-4265	Y
05/04/22	Amazon Mktp US	82.89	Choloride Test Strips	10-00-4635	Y
05/05/22	USPS	58.00	Stamps	10-00-4280	Y
05/05/22	Holiday Stations	44.74	Vehicle Fuel	10-00-4322	Y
05/05/22	Chanhassen Goodyear	67.93	Vehicle Maintenance	10-00-4322	Y
05/06/22	Amazon Mktp US	23.98	Cellphone Case	10-00-4635	Y
05/06/22	Amazon Mktp US	85.88	Laptop Bags	10-00-4200	Y
		<b>\$2,834.41</b>	<b>General Administration Total</b>		
04/22/22	Amazon Mktp US	30.98	DC Equipment - Aprons	20-05-4635	Y
04/29/22	Frattalones-Eden Prairie	25.80	Gravel Bed Trees-Netting	20-08-4635	Y
05/05/22	Lowe's	74.05	Gravel Bed Trees-Irrigation	20-08-4635	Y
05/06/22	Amazon Mktp US	144.99	Adopt a Dock Thermometer	20-08-4635	Y
05/12/22	Frattalones-Eden Prairie	48.35	Gravel Bed Trees-Irrigation	20-08-4335	Y
05/12/22	Frattalones-Eden Prairie	19.34	Gravel Bed Trees-Irrigation	20-08-4635	Y
05/17/22	PayPal	430.00	Enviro DIY	20-05-4635	Y
05/17/22	Menards-Eden Prairie	170.94	DC Equipment - Tiller	20-05-4635	Y
		<b>\$944.45</b>	<b>District-Wide Total</b>		
		<b>\$3,778.86</b>	<b>GRAND TOTAL</b>		