



May 2, 2019

Mrs. Claire Bleser
Riley Purgatory Bluff Creek Watershed District
18681 Lake Drive East
Chanhassen, MN 55317

Dear Mrs. Bleser:

Transmitted herewith are 8 copies of the Annual Financial Report, including the Report on Internal Control and Legal Compliance Report, and Communication with Those Charged with Governance Letter for the Riley Purgatory Bluff Creek Watershed District for the year ended December 31, 2018.

Electronic versions of each report have also been sent to you via email.

Additional copies of the Annual Financial Report have been sent to the State Auditor's Office and to the Board of Water and Soil Resources to fulfill the reporting requirements of the District.

Electronic versions of each workpaper we prepared or assisted preparing, as listed below, were emailed to you on May 2, 2019:

- Government-wide conversion and GASB 34 entries
- Grouping reports (Fund and government-wide, adjusting journal entries and reclassifying journal entries)
- Capital assets listing and capital asset detail
- Property taxes
- Intergovernmental revenue
- Fund balance and net position
- GASB 68 (Pension) workpaper
- Trial Balance - Funds

Thank you for the opportunity to be of service to the Riley Purgatory Bluff Creek Watershed District. If you or the Board have any questions on the enclosed financial statements and reports, we are available to meet with you at a future date.

Sincerely,

REDPATH AND COMPANY, LTD.

A handwritten signature in black ink that reads "Peggy Moeller".

Peggy Moeller, CPA

PAM:bab