**Bassett Creek Watershed Management Commission**
**Statement of Financial Position as of 10/31/2026**
**Unaudited**

| | 400 | 100 | |
|---|---|---|---|
| | Capital Improvement Projects | General Fund | TOTAL |
| **ASSETS** | | | |
| **Current Assets** | | | |
| **Checking/Savings** | | | |
| · 102 · 4MP Fund Investment | 3,501,986.62 | 726,156.42 | 4,228,143.04 |
| · 103 · 4M Fund Investment | 5,923,655.05 | 1,096,569.85 | 7,020,224.90 |
| 104 · US Bank Checking | 0.00 | -10,210.06 | -10,210.06 |
| **Total Checking/Savings** | 9,425,641.67 | 1,812,516.21 | 11,238,157.88 |
| **Accounts Receivable** | | | |
| · 111 · Accounts Receivable | 0.00 | 0.00 | 0.00 |
| · 112 · Due from Other Governments | 0.00 | 0.00 | 0.00 |
| · 113 · Delinquent Taxes Receivable | 24,508.64 | 0.00 | 24,508.64 |
| **Total Accounts Receivable** | 24,508.64 | 0.00 | 24,508.64 |
| **Other Current Assets** | | | |
| · 114 · Prepaids | 0.00 | 4,187.00 | 4,187.00 |
| · 116 · Undeposited Funds | 0.00 | 0.00 | 0.00 |
| **Total Other Current Assets** | 0.00 | 4,187.00 | 4,187.00 |
| **Total Current Assets** | 9,450,150.31 | 1,816,703.21 | 11,266,853.52 |
| **TOTAL ASSETS** | 9,450,150.31 | 1,816,703.21 | 11,266,853.52 |
| **LIABILITIES & EQUITY** | | | |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| **Accounts Payable** | | | |
| · 211 · Accounts Payable | 260,128.54 | 73,388.35 | 333,516.89 |
| **Total Accounts Payable** | 260,128.54 | 73,388.35 | 333,516.89 |
| **Other Current Liabilities** | | | |
| · 212 · Unearned Revenue | 200,000.00 | 0.00 | 200,000.00 |
| · 251 · Unavailable Rev - Property | 24,508.64 | 0.00 | 24,508.64 |
| **Total Other Current Liabilities** | 224,508.64 | 0.00 | 224,508.64 |
| **Total Current Liabilities** | 484,637.18 | 73,388.35 | 558,025.53 |
| **Total Liabilities** | 484,637.18 | 73,388.35 | 558,025.53 |
| **Equity** | | | |
| · 311 · Nonspendable prepaids | 0.00 | 4,187.00 | 4,187.00 |
| · 312 · Restricted for improvements | 4,562,582.00 | 0.00 | 4,562,582.00 |
| · 315 · Unassigned Funds | 0.00 | 406,219.07 | 406,219.07 |
| · 32000 · Retained Earnings | 4,765,842.18 | 948,037.91 | 5,713,880.09 |
| **Net Income** | -362,911.05 | 384,870.88 | 21,959.83 |
| **Total Equity** | 8,965,513.13 | 1,743,314.86 | 10,708,827.99 |
| **TOTAL LIABILITIES & EQUITY** | 9,450,150.31 | 1,816,703.21 | 11,266,853.52 |

**Bassett Creek Watershed Management Commission**

**Statement of Revenues, Expenditures, and changes in Fund Balance - General Fund**

**10/31/2026**

**Unaudited**

| | Annual Budget | October | November | Year to Date | Budget Balance |
|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | |
| **Income** | | | | | |
| **411 · Assessments to Cities** | 672,830.00 | 0.00 | | 672,830.00 | 0.00 |
| **412 · Project Review Fees** | 77,000.00 | 4,000.00 | | 46,752.00 | 30,248.00 |
| **413 · WOMP Reimbursement** | 5,000.00 | 0.00 | | 4,500.00 | 500.00 |
| **414 · Grants** | 0.00 | 0.00 | | 0.00 | 0.00 |
| **415 · Investment earnings** | 0.00 | 36,929.01 | | 337,948.38 | -337,948.38 |
| **416 · Transfer from CIP and LT Accounts** | 65,070.00 | 0.00 | | 0.00 | 65,070.00 |
| **417 · Reimbursement for Expenses** | 0.00 | 0.00 | | 3,179.63 | -3,179.63 |
| **418 · Insurance Dividend** | 300.00 | 0.00 | | 0.00 | 300.00 |
| **Total Income** | 820,200.00 | 40,929.01 | 0.00 | 1,065,210.01 | -245,010.01 |
| **Expense** | | | | | |
| **1000 · Engineering** | | | | | |
| **1010 · Technical Services** | 150,000.00 | 11,468.00 | 9,980.50 | 109,887.00 | 40,113.00 |
| **1020 · Development/Project Reviews** | 90,000.00 | 3,393.00 | 3,199.00 | 50,548.00 | 39,452.00 |
| **1030 · Non-fee and Preliminary Revi** | 30,000.00 | 2,095.00 | 1,593.00 | 15,569.50 | 14,430.50 |
| **1040 · Commission and TAC Meetin** | 16,000.00 | 1,350.00 | 1,237.50 | 12,609.12 | 3,390.88 |
| **1050 · Surveys and Studies** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1060 · Water Quality / Monitoring** | 178,000.00 | 9,937.77 | 8,188.89 | 149,174.91 | 28,825.09 |
| **1070 · Water Quantity** | 9,000.00 | 1,323.40 | 631.70 | 7,692.05 | 1,307.95 |
| **1080 · Annual Flood Control Inspect** | 15,000.00 | 1,139.00 | 5,601.30 | 7,194.80 | 7,805.20 |
| **1090 · Municipal Plan Review** | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| **1100 · Watershed Outlet Monitoring** | 34,500.00 | 2,301.00 | 2,521.50 | 21,794.25 | 12,705.75 |
| **1110 · Annual XP-SWMM Model Upd** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **1120 · APM/AIS Work** | 40,000.00 | 0.00 | 0.00 | 12,575.88 | 27,424.12 |
| **Total 1000 · Engineering** | 564,500.00 | 33,007.17 | 32,953.39 | 387,045.51 | 177,454.49 |
| **2000 · Plan Development** | | | | | |
| **2010 · Next Gen Plan Development** | 10,000.00 | 449.50 | 5,009.00 | 13,075.35 | -3,075.35 |
| **2020 · Savings for 2036 Plan** | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 |
| **Total 2000 · Plan Development** | 25,000.00 | 449.50 | 5,009.00 | 13,075.35 | 11,924.65 |
| **3000 · Administration** | | | | | |
| **3010 · Administrator** | 81,900.00 | 6,045.00 | 7,566.00 | 62,971.60 | 18,928.40 |
| **3015 · Additional Staff** | 40,000.00 | 1,404.00 | 1,512.00 | 5,268.00 | 34,732.00 |
| **3020 · MAWD Dues** | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 0.00 |
| **3030 · Legal** | 28,000.00 | 991.80 | 1,390.80 | 14,173.48 | 13,826.52 |
| **3040 · Financial Management** | 19,230.00 | 1,461.40 | 1,415.00 | 18,467.34 | 762.66 |
| **3050 · Audit, Insurance & Bond** | 26,000.00 | 0.00 | 0.00 | 24,752.00 | 1,248.00 |
| **3060 · Meeting Catering** | 2,400.00 | 197.53 | 197.53 | 2,172.83 | 227.17 |
| **3070 · Administrative Services** | 4,200.00 | 358.89 | 65.86 | 1,976.26 | 2,223.74 |
| **Total 3000 · Administration** | 209,230.00 | 10,458.62 | 12,147.19 | 137,281.51 | 71,948.49 |
| **4000 · Education** | | | | | |
| **4010 · Publications / Annual Report** | 1,300.00 | 0.00 | 0.00 | 908.50 | 391.50 |
| **4020 · Website** | 2,000.00 | 0.00 | 0.00 | 3,666.06 | -1,666.06 |
| **4030 · Watershed Education Partner** | 18,350.00 | 0.00 | 0.00 | 7,850.00 | 10,500.00 |
| **4040 · Education and Public Outreac** | 37,350.00 | 1,493.50 | 1,257.66 | 18,459.35 | 18,890.65 |
| **4050 · Public Communications** | 1,000.00 | 591.24 | 0.00 | 591.24 | 408.76 |
| **Total 4000 · Education** | 60,000.00 | 2,084.74 | 1,257.66 | 31,475.15 | 28,524.85 |
| **5000 · Maintenance** | | | | | |
| **5010 · Channel Maintenance Fund** | 25,000.00 | 0.00 | 0.00 | 0.00 | 25,000.00 |
| **5020 · Flood Control Project Long-T** | 35,000.00 | 0.00 | 0.00 | 0.00 | 35,000.00 |
| **Total 5000 · Maintenance** | 60,000.00 | 0.00 | 0.00 | 0.00 | 60,000.00 |
| **6000 · Special Projects** | | | | | |
| **6030 · Bassett Creek Valley Floodpla** | 68,275.00 | 870.00 | 3,414.50 | 53,019.00 | 15,256.00 |
| **6040 · Northwood & Lost Lake TMDl** | 15,147.00 | 0.00 | 120.00 | 8,504.00 | 6,643.00 |
| **6050 · XPSWMM to PCSWMM Model** | 44,000.00 | 8,261.50 | 6,659.50 | 19,174.00 | 24,826.00 |
| **6060 · Organizational Assessment P** | 59,950.00 | 8,400.00 | 2,737.50 | 21,675.00 | 38,275.00 |
| **6070 · Wirth/Eloise Butler Wetland H** | 93,100.00 | 0.00 | 9,089.61 | 9,089.61 | 84,010.39 |
| **Total 6000 · Special Projects** | 280,472.00 | 17,531.50 | 22,021.11 | 111,461.61 | 169,010.39 |
| **Total Expense** | 1,199,202.00 | 63,531.53 | 73,388.35 | 680,339.13 | 518,862.87 |

**Bassett Creek Watershed Management Commission**

**Statement of Revenues, Expenditures, and changes in Fund Balance - Construction Fund**

**10/31/2026**

**Unaudited**

| | Project Budget | October | November | Year to Date | Inception to Date Expense | Remaining Budget |
|---|---|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | | | |
| · 1000 · Engineering | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| · 2024CR-M · CIP-BS Main Stem Restore | 3,534,580.00 | 28,444.50 | 3,695.02 | 205,513.27 | 705,842.80 | 2,828,737.20 |
| · 2026CR-P · Plymouth Creek Restor Dunk 38th | 2,600,000.00 | 0.00 | 1,768.50 | 1,768.50 | 157,324.58 | 2,442,675.42 |
| · BC-12 · CIP-CostShare Pur High Eff St S | 150,000.00 | 0.00 | 146,500.00 | 146,500.00 | 150,000.00 | 0.00 |
| · BC-14 · CIP-Sochacki Pk Wter Quality Im | 600,000.00 | 0.00 | 0.00 | 0.00 | 13,500.00 | 586,500.00 |
| · BC-2381 · CIP-DeCola Ponds/Wildwood Pk | 1,300,000.00 | 0.00 | 0.00 | 0.00 | 84,049.39 | 1,215,950.61 |
| · BC-5 · CIP-Bryn Mawr Meadows | 1,835,000.00 | 0.00 | 88,258.24 | 88,258.24 | 843,947.80 | 991,052.20 |
| · BC-7 · CIP-Main Stem Lagoon Dredging Phases I & II | 4,289,000.00 | 0.00 | 0.00 | 77,081.36 | 1,702,602.35 | 2,586,397.65 |
| · BCP-2 · CIP- Basset Cr Pk & Winnetka | 1,123,351.00 | 0.00 | 0.00 | 0.00 | 1,075,698.32 | 47,652.68 |
| · ML-12 · CIP-Medley Park Stormwater | 1,500,000.00 | 0.00 | 0.00 | 0.00 | 1,358,137.20 | 141,862.80 |
| · ML-21 · CIP-Jevne Park Stormwater Mgmt | 500,000.00 | 0.00 | 0.00 | 0.00 | 56,390.75 | 443,609.25 |
| · ML-22 · CIP-Ponderosa Wood Strm Restora | 407,238.00 | 0.00 | 0.00 | 332,267.80 | 404,925.11 | 2,312.89 |
| · NL-2 · CIP-Four Seasons Mall | 990,000.00 | 0.00 | 0.00 | 544,774.77 | 754,455.33 | 235,544.67 |
| · PL-7 · CIP-Parkers Lake Stream Restore | 485,000.00 | 0.00 | 0.00 | 2,224.00 | 253,750.62 | 231,249.38 |
| · SL-3 · CIP-Schaper Pond | 612,000.00 | 173.00 | 322.50 | 24,287.22 | 607,107.52 | 4,892.48 |
| · TW-2 · CIP-Twin Lake Alum Treatment | 163,000.00 | 0.00 | 0.00 | 0.00 | 91,037.82 | 71,962.18 |
| · CL-4 · CIP-Crane Lake Chloride Reduction Project | 464,200.00 | 0.00 | 0.00 | 47,521.75 | 115,796.29 | 348,403.71 |
| · FCP-1 · CIP-Flood Control Project Double Box Culvert Rep | 1,504,000.00 | 10,900.03 | 4,725.08 | 139,433.14 | 184,621.66 | 1,319,378.34 |
| · CIP 36 · Wirth Lake Aeration Study | 0.00 | 265.00 | 0.00 | 265.00 | 265.00 | -265.00 |
| · BC-13/CIP14 · Toledo Ave/Minnaqua Pond Stormwater Improvements & Flood Reduction | 0.00 | 2,666.00 | 14,859.20 | 17,525.20 | 17,525.20 | -17,525.20 |
| · CIP30 · Cost Share High Efficiency Street Sweeper for City | 19,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,300.00 |
| **Total Expense** | 22,076,669.00 | 42,448.53 | 260,128.54 | 1,627,420.25 | 8,576,977.74 | 13,499,691.26 |
| **Net Ordinary Income** | -22,076,669.00 | -42,448.53 | -260,128.54 | -362,911.05 | -8,576,977.74 | -13,499,691.26 |

**Bassett Creek Watershed Management Commission**
**Long Term Accounts - General Fund**
**Unaudited**

| | | Total Project Alloc. | October | November | Year to-Date | Prior Years | Inception to Date | Remaining Project Funds |
|---|---|---|---|---|---|---|---|---|
| Income | Fld1 · Flood Control Long Term Maint | | 0.00 | 0.00 | 0.00 | 259,421.90 | 259,421.90 | |
| Expense | Fld2 · Flood Control Long Term Exp | 699,980.00 | 0.00 | 0.00 | 0.00 | 548,013.41 | 548,013.41 | |
| Total | | 699,980.00 | 0.00 | 0.00 | 0.00 | -288,591.51 | -288,591.51 | 411,388.49 |
| Income | Flood1 · Emergency FCP Income | | 0.00 | 0.00 | 0.00 | - | 0.00 | |
| Expense | Flood2 · Emergency FCP Expense | 500,000.00 | 0.00 | 0.00 | 0.00 | - | 0.00 | |
| Total | | 500,000.00 | 0.00 | 0.00 | 0.00 | - | 0.00 | 500,000.00 |
| Income | Gen · Next gen Plan Development Income | | 0.00 | 0.00 | 0.00 | 38,000.00 | 38,000.00 | |
| Expense | Gen1 · Next gen Plan Development Exp | 0.00 | 0.00 | 0.00 | 0.00 | 38,000.00 | 38,000.00 | |
| Total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Income | Qual · Channel Maintenance Fund | | 0.00 | 0.00 | 0.00 | 620,000.00 | 620,000.00 | |
| Expense | Qual1 · Channel Maintenance Expense | 0.00 | 0.00 | 0.00 | 0.00 | 265,837.70 | 265,837.70 | |
| Total | | 0.00 | 0.00 | 0.00 | 0.00 | 354,162.30 | 354,162.30 | 354,162.30 |
| Income | 410 · Special Projects Fund | 0.00 | 36,929.01 | 0.00 | 337,948.38 | 1,104,690.80 | 1,442,639.18 | |
| Expense | 410 · Special Projects Fund | 324,472.00 | 17,531.50 | 22,021.11 | 111,461.61 | 184,042.55 | 295,504.16 | |
| Total | | -324,472.00 | 19,397.51 | -22,021.11 | 226,486.77 | 920,648.25 | 1,147,135.02 | 1,147,135.02 |