

**PELICAN GROUP OF LAKES IMPROVEMENT DISTRICT**

**GENERAL FUND**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS  
FOR THE YEARS ENDED DECEMBER 31**

	2025 Adopted & Amended Budget	2024 Actual	2023 Actual	2022 Actual
<b>RECEIPTS</b>				
Ottertail County Tax Receipts (net of delinquencies and prior year receipts)	\$ 130,000	\$ 132,011	\$ 130,665	\$ 129,001
Interest Income	3,000	3,304	3,703	105
DNR Reimbursement	-	776	5,812	-
Miscellaneous	-	411	-	-
Tree Program	4,000	2,530	-	-
<b>Total Receipts</b>	<b>137,000</b>	<b>139,032</b>	<b>140,180</b>	<b>129,106</b>
<b>DISBURSEMENTS - CURRENT</b>				
<b>Program Activities</b>				
Lake Resource Coordinator	30,000	27,092	7,911	14,070
Invasive Species & Contingencies - Weeds	29,000	4,750	26,272	29,608
Invasive Species & Contingencies - Itch	-	2,669	-	-
Mosquito Control	45,000	43,368	41,900	40,582
Water Quality	14,000	10,255	9,685	17,308
Tree Program	6,000	4,200	-	-
Buoys	6,500	3,025	4,546	5,142
Lake Level Monitoring	250	220	-	2,052
Well Water Testing	(1) 75,000	-	-	-
<b>Total Program Activities</b>	<b>205,750</b>	<b>95,579</b>	<b>90,314</b>	<b>108,762</b>
<b>General and Administrative</b>				
Member Communications	500	1,000	311	200
Annual Meeting Compliance Costs	1,500	2,498	1,097	1,172
Audit Fees	-	-	-	-
Office, Postage & Software	500	136	155	106
Web Site	400	110	287	910
Advertising and Promotion	500	-	-	-
Insurance	2,300	1,877	2,083	3,092
Monthly Meeting Costs	700	500	-	-
Legal and Professional Fees	5,500	2,112	-	-
Miscellaneous	350	227	100	100
<b>Total General and Administrative</b>	<b>12,250</b>	<b>8,460</b>	<b>4,033</b>	<b>5,580</b>
<b>Total Disbursements</b>	<b>218,000</b>	<b>104,039</b>	<b>94,347</b>	<b>114,342</b>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(81,000)</b>	<b>34,993</b>	<b>45,833</b>	<b>14,764</b>
<b>FUND BALANCE, BEGINNING</b>	<b>205,736</b>	<b>170,743</b>	<b>207,780</b>	<b>210,016</b>
Transfer to Capital Projects Fund	-	-	(82,870)	(17,000)
<b>FUND BALANCE, ENDING</b>	<b>\$ 124,736</b>	<b>\$ 205,736</b>	<b>\$ 170,743</b>	<b>\$ 207,780</b>
Assigned for Working Capital	\$ 43,000	\$ 43,000		
Assigned for Contingencies	75,000	75,000		
Assigned for Well Testing Costs	-	75,000		
Unassigned	6,736	12,736		
<b>Total</b>	<b>\$ 124,736</b>	<b>\$ 205,736</b>		

(1) Budget was amended at December 2024 special meeting and vote for well water testing.