

**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**

	<b>2026 Proposed Budget</b>	<b>2025 Amended Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>RECEIPTS</b>					
Ottertail County Tax Receipts (net of delinquencies and prior year receipts)	<b>\$ 150,000</b>	\$ 130,000	\$ 132,011	\$ 130,665	\$ 129,001
Interest Income	<b>3,000</b>	3,000	3,304	3,703	105
DNR Reimbursement	-	-	776	5,812	-
Miscellaneous	-	-	411	-	-
Tree Program	<b>3,000</b>	4,000	2,530	-	-
<b>Total Receipts</b>	<b><u>156,000</u></b>	<u>137,000</u>	<u>139,032</u>	<u>140,180</u>	<u>129,106</u>
<b>DISBURSEMENTS - CURRENT</b>					
Program Activities					
Lake Resource Coordinator	<b>32,000</b>	30,000	27,092	7,911	14,070
Invasive Species & Contingencies - Weeds	<b>30,000</b>	29,000	4,750	26,272	29,608
Invasive Species & Contingencies - Itch	-	-	2,669	-	-
Mosquito Control	<b>47,000</b>	45,000	43,368	41,900	40,582
Water Quality	<b>14,000</b>	14,000	10,255	9,685	17,308
Tree Program	<b>5,000</b>	6,000	4,200	-	-
Buoys	<b>6,500</b>	6,500	3,025	4,546	5,142
Lake Level Monitoring	<b>250</b>	250	220	-	2,052
Well Water Testing	-	75,000	-	-	-
<b>Total Program Activities</b>	<b><u>134,750</u></b>	<u>205,750</u>	<u>95,579</u>	<u>90,314</u>	<u>108,762</u>
General and Administrative					
Member Communications	<b>1,000</b>	500	1,000	311	200
Annual Meeting Compliance Costs	<b>1,700</b>	1,500	2,498	1,097	1,172
Audit Fees	<b>1,500</b>	-	-	-	-
Office, Postage & Software	<b>500</b>	500	136	155	106
Web Site	<b>400</b>	400	110	287	910
Advertising and Promotion	<b>500</b>	500	-	-	-
Insurance	<b>2,500</b>	2,300	1,877	2,083	3,092
Monthly Meeting Costs	<b>500</b>	700	500	-	-
Legal and Professional Fees	<b>7,500</b>	5,500	2,112	-	-
Miscellaneous	<b>350</b>	350	227	100	100
<b>Total General and Administrative</b>	<b><u>16,450</u></b>	<u>12,250</u>	<u>8,460</u>	<u>4,033</u>	<u>5,580</u>
<b>Total Disbursements</b>	<b><u>151,200</u></b>	<u>218,000</u>	<u>104,039</u>	<u>94,347</u>	<u>114,342</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>4,800</b>	(81,000)	34,993	45,833	14,764
<b>FUND BALANCE, BEGINNING</b>	<b>124,736</b>	205,736	170,743	207,780	210,016
Transfer to Capital Projects Fund	-	-	-	(82,870)	(17,000)
<b>FUND BALANCE, ENDING</b>	<b><u>\$ 129,536</u></b>	<b><u>\$ 124,736</u></b>	<b><u>\$ 205,736</u></b>	<b><u>\$ 170,743</u></b>	<b><u>\$ 207,780</u></b>
Assigned for Working Capital	\$ 43,000	\$ 43,000	\$ 43,000		
Assigned for Contingencies	75,000	75,000	75,000		
Assigned for Well Testing Costs	-	-	75,000		
Unassigned	11,536	6,736	12,736		
<b>Total</b>	<b><u>\$ 129,536</u></b>	<b><u>\$ 124,736</u></b>	<b><u>\$ 205,736</u></b>		