

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**

	2026 Adopted Budget	2025 Amended Budget	2024 Actual	2023 Actual	2022 Actual
RECEIPTS					
Ottertail County Tax Receipts (net of delinquencies and prior year receipts)	\$ 200,000	\$ 130,000	\$ 132,011	\$ 130,665	\$ 129,001
Interest Income	3,000	3,000	3,304	3,703	105
DNR Reimbursement	-	-	776	5,812	-
Miscellaneous	-	-	411	-	-
Tree Program	3,000	4,000	2,530	-	-
Total Receipts	206,000	137,000	139,032	140,180	129,106
DISBURSEMENTS - CURRENT					
Program Activities					
Lake Resource Coordinator	32,000	30,000	27,092	7,911	14,070
Invasive Species & Contingencies - Weeds	45,000	20,000	4,750	26,272	29,608
Invasive Species & Contingencies - Itch	10,000	9,000	2,669	-	-
Mosquito Control	47,000	45,000	43,368	41,900	40,582
Water Quality	14,000	14,000	10,255	9,685	17,308
Tree Program	5,000	6,000	4,200	-	-
Buoys	6,500	6,500	3,025	4,546	5,142
Lake Level Monitoring	250	250	220	-	2,052
Well Water Testing (1)	-	75,000	-	-	-
Total Program Activities	159,750	205,750	95,579	90,314	108,762
General and Administrative					
Member Communications	1,000	500	1,000	311	200
Annual Meeting Compliance Costs	1,700	1,500	2,498	1,097	1,172
Audit Fees	1,500	-	-	-	-
Office, Postage & Software	500	500	136	155	106
Web Site	400	400	110	287	910
Advertising and Promotion	500	500	-	-	-
Insurance	2,500	2,300	1,877	2,083	3,092
Monthly Meeting Costs	500	700	500	-	-
Legal and Professional Fees	7,500	5,500	2,112	-	-
Miscellaneous	350	350	227	100	100
Total General and Administrative	16,450	12,250	8,460	4,033	5,580
Total Disbursements	176,200	218,000	104,039	94,347	114,342
RECEIPTS OVER (UNDER) DISBURSEMENTS	29,800	(81,000)	34,993	45,833	14,764
FUND BALANCE, BEGINNING	124,736	205,736	170,743	207,780	210,016
Transfer to Capital Projects Fund	-	-	-	(82,870)	(17,000)
FUND BALANCE, ENDING	\$ 154,536	\$ 124,736	\$ 205,736	\$ 170,743	\$ 207,780
Assigned for Working Capital	\$ 50,000	\$ 43,000	\$ 43,000		
Assigned for Contingencies - including swimmer's itch mitigation	100,000	75,000	75,000		
Assigned for Well Testing Costs	-	-	75,000		
Unassigned	4,536	6,736	12,736		
Total	\$ 154,536	\$ 124,736	\$ 205,736		

(1) 2025 budget was amended at December 2024 special meeting and vote for well water testing.

Taxpayers passed a motion approving the above 2026 budget and levy of \$200,000 (\$150,000 for planned operations and \$50,000 for contingencies, including potential swimmer's itch mitigation) at the District's annual meeting August 9, 2025.

In addition, taxpayers passed a motion allowing the District Board to amend the 2025 and 2026 disbursement budgets as needed to provide for swimmer's itch mitigation costs, at the same meeting.