

**PELICAN GROUP OF LAKES IMPROVEMENT DISTRICT**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS**

**FOR THE PERIOD ENDED**

**December 31, 2025**

	<b>GENERAL FUND</b>			
	<b>2025</b>			<b>YE 2024 Actual</b>
	<b>Actual</b>	<b>Adopted &amp; Amended Budget</b>	<b>Budget Variance</b>	
<b>RECEIPTS</b>				
Ottertail County Tax Receipts (net of delinquencies and prior year receipts)	<b>\$ 128,564</b>	\$ 130,000	\$ (1,436)	\$ 132,011
Interest Income	<b>6,937</b>	3,000	3,937	3,304
DNR Reimbursement	-	-	-	776
Miscellaneous	-	-	-	411
Tree Program	<b>2,115</b>	4,000	(1,885)	2,530
<b>Total Receipts</b>	<b><u>137,616</u></b>	<u>137,000</u>	<u>616</u>	<u>139,032</u>
<b>DISBURSEMENTS - CURRENT</b>				
Program Activities				
Lake Resource Coordinator	<b>31,933</b>	30,000	(1,933)	27,092
Invasive Species & Contingencies - Weeds	<b>2,170</b>	20,000	17,830	4,750
Invasive Species & Contingencies - Itch	<b>9,073</b>	9,000	(73)	2,669
Mosquito Control	<b>45,536</b>	45,000	(536)	43,368
Water Quality	<b>7,868</b>	14,000	6,132	10,255
Tree Program	<b>5,345</b>	6,000	655	4,200
Lake Level Monitoring System	<b>220</b>	250	30	220
Well Water Testing	<b>74,456</b>	75,000	544	-
Buoys	<b>3,225</b>	6,500	3,275	3,025
Total Program Activities	<b><u>179,826</u></b>	<u>205,750</u>	<u>25,924</u>	<u>95,579</u>
General and Administrative				
Member Communications	<b>1,000</b>	500	(500)	1,000
Annual Meeting Compliance Costs	<b>1,555</b>	1,500	(55)	2,498
Office, Postage and Software	<b>407</b>	500	93	136
Web Site	<b>110</b>	400	290	110
Advertising and Promotion	-	500	500	-
Insurance	<b>2,065</b>	2,300	235	1,877
Monthly Meeting Costs	<b>350</b>	700	350	500
Legal and Professional Fees - City Planning	-	5,500	5,500	2,112
Miscellaneous	<b>125</b>	350	225	227
Total General and Administrative	<b><u>5,612</u></b>	<u>12,250</u>	<u>6,638</u>	<u>8,460</u>
<b>Total Disbursements</b>	<b><u>185,438</u></b>	<u>218,000</u>	<u>32,562</u>	<u>104,039</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(47,822)</b>	(81,000)	33,178	34,993
<b>CASH BALANCE, BEGINNING</b>	<b><u>205,736</u></b>	<u>205,736</u>	<u>-</u>	<u>170,743</u>
<b>CASH BALANCE, ENDING</b>	<b><u>\$ 157,914</u></b>	<u>\$ 124,736</u>	<u>\$ 33,178</u>	<u>\$ 205,736</u>
<b>CONSISTS OF</b>				
Bell Bank Checking Account	\$ 82,914			
Bell Bank CD	-			
Bell Bank CD	-			
Bell Bank CD - due 4/2/26 4.25%	75,000			
Total	<b><u>\$ 157,914</u></b>			