

PELICAN GROUP OF LAKES IMPROVEMENT DISTRICT

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

	GENERAL FUND				
	2027 Proposed Budget	2026 Budget	YE 2025 Actual	YE 2024 Actual	YE 2023 Actual
RECEIPTS					
Ottertail County Tax Receipts (net of delinquencies and prior year receipts)	\$ 150,000	\$ 200,000	\$ 128,564	\$ 132,011	\$ 130,665
Interest Income	2,000	3,000	6,937	3,304	3,703
DNR Reimbursement	-	-	-	776	5,812
Miscellaneous	-	-	-	411	-
Tree Program	-	3,000	2,115	2,530	-
Total Receipts	152,000	206,000	137,616	139,032	140,180
DISBURSEMENTS - CURRENT					
Program Activities					
Lake Resource Coordinator	34,000	32,000	31,933	27,092	7,911
Invasive Species & Contingencies - Weeds	30,000	45,000	2,170	4,750	26,272
Invasive Species & Contingencies - Itch	30,000	10,000	9,073	2,669	-
Mosquito Control	49,500	47,000	45,536	43,368	41,900
Water Quality	15,000	14,000	7,868	10,255	9,685
Tree Program	-	5,000	5,345	4,200	-
Lake Level Monitoring System	220	250	220	220	-
Well Water Testing	-	-	74,456	-	-
Buoys	6,500	6,500	3,225	3,025	4,546
Total Program Activities	165,220	159,750	179,826	95,579	90,314
General and Administrative					
Member Communications	1,000	1,000	1,000	1,000	311
Annual Meeting Compliance Costs	1,850	1,700	1,555	2,498	1,097
Audit fees	-	1,500	-	-	-
Office, Postage and Software	500	500	407	136	155
Web Site	400	400	110	110	287
Advertising and Promotion	500	500	-	-	-
Insurance	2,500	2,500	2,065	1,877	2,083
Monthly Meeting Costs	500	500	350	500	-
Legal and Professional Fees	2,500	7,500	-	2,112	-
Miscellaneous	350	350	125	227	100
Total General and Administrative	10,100	16,450	5,612	8,460	4,033
Total Disbursements	175,320	176,200	185,438	104,039	94,347
RECEIPTS OVER (UNDER) DISBURSEMENTS	(23,320)	29,800	(47,822)	34,993	45,833
CASH BALANCE, BEGINNING	187,714	157,914	205,736	170,743	207,780
Transfer to capital projects fund	-	-	-	-	(82,870)
CASH BALANCE, ENDING	\$ 164,394	\$ 187,714	\$ 157,914	\$ 205,736	\$ 170,743
CONSISTS OF					
Working capital	\$ 60,000	\$ 60,000	\$ 43,000	\$ 43,000	
Contingencies, like Swimmer's Itch	100,000	100,000	75,000	75,000	
Assigned for Well testing costs				75,000	
Unassigned	4,394	27,714	39,914	5,894	
Total	\$ 164,394	\$ 187,714	\$ 157,914	\$ 198,894	