

MUNICIPALITY OF WILLOW LAKE
STATEMENT OF FUND CASH BALANCES
ALL FUNDS
December 31, 2025

	General Fund	Fund	Park Fund	Other Governmental Funds	Water Fund	Sewer Fund	Enterprise Funds			Total
							Garbage Fund	Fund	Fund	
Cash Assets:										
Cash in Checking Accounts	13,470.11				(33,925.62)	22,309.49	28,098.53			29,952.51
Change and Petty Cash	50.00				1,575.90					1,625.90
Passbook Savings	239,211.74		18,963.56			7,384.88	900.00			266,460.18
Savings Certificates	220,871.67					22,866.26				243,737.93
										0.00
										0.00
										0.00
101 FUND CASH BALANCES	473,603.52	0.00	18,963.56	0.00	(32,349.72)	52,560.63	28,998.53	0.00	0.00	541,776.52
Municipal funds are deposited or invested with the following depositories:										
			Dacotah Bank-Willow Lake, SD 57278							541,776.52
										541,776.52
										Exhibit 2

MUNICIPALITY OF WILLOW LAKE
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES
ALL FUNDS
For the Year Ended December 31, 2025

	General Fund	Fund	Park Fund	Other Governmental Funds	Water Fund	Sewer Fund	Enterprise Funds			Total
							Garbage Fund	Fund	Fund	
Receipts (Source):										
311 Property Taxes	151,573.89									151,573.89
313 Sales Tax	137,528.51									137,528.51
311-319 Other Taxes	1,032.72									1,032.72
320 Licenses and Permits	2,440.00									2,440.00
331 Federal Grants										0.00
335.1 Bank Franchise Tax	551.74									551.74
335.2 Prorate License Fees	1,748.95									1,748.95
335.3 Liquor Tax Reversion	1,703.03									1,703.03
335.4 Motor Vehicle Licenses (5%)	6,460.11									6,460.11
335.6 Fire Insurance Premium Reversion										0.00
335.8 Local Government Highway and Bridge Fund	20,192.09									20,192.09
338.1 County Road Tax (25%)	268.49									268.49
338.2 County Highway and Bridge Reserve Tax (25%)	5,722.13									5,722.13
338.3 County Wheel Tax	642.78									642.78
331-339 Other Intergovernmental Revenue										0.00
341-349 Charges for Goods and Services	17,797.58									17,797.58
351-359 Fines and Forfeits										0.00
361 Investment Earnings			141.72			181.48				323.20
362 Rentals										0.00
363-369 Other Revenues	30,848.12									30,848.12
ENTERPRISE FUNDS										
330 Operating Grants										0.00
371 Surcharge as Security of Debt										0.00
372-389 Enterprise Operating Revenue (380)					101,665.16	45,031.98	24,746.68			171,443.82
380.05 Lottery Revenues										0.00
Total Receipts	378,510.14	0.00	141.72	0.00	101,665.16	45,213.46	24,746.68	0.00	0.00	550,277.16
Disbursements (Function):										
411-419 General Government	100,482.39									100,482.39
421 Police	1,290.82									1,290.82
422 Fire	13,964.87									13,964.87
423-429 Other Public Safety										0.00
431 Highways and Streets	135,478.73									135,478.73
432 Sanitation	156.60									156.60
437 Cemeteries										0.00
433-439 Other Public Works										0.00
441-449 Health and Welfare	1,966.29									1,966.29
451-459 Culture-Recreation	90,734.75									90,734.75
461-469 Conservation and Development	381.28									381.28
470 Debt Service										0.00
480 Intergovernmental Expenditures										0.00
490-493 Miscellaneous										0.00
ENTERPRISE FUNDS										
410 Personal Services					27,228.55	27,717.18	23,342.16			78,287.89
420 Other Expenses					179,330.95	17,563.12				196,894.07
426 Supplies and Materials					12,119.31	4,299.38				16,418.69
Total Disbursements	344,455.73	0.00	0.00	0.00	218,678.81	49,579.68	23,342.16	0.00	0.00	636,056.38
391.01 Transfers In					100,000.00					100,000.00
511 Transfers Out	100,000.00									100,000.00
391.03 Sale of Municipal Property										0.00
391.04 Compensation for Loss or Damage to Capital Assets										0.00
391.2 Money Received From Borrowing										0.00
391.07 Capital Contributions (Grants)										0.00
430 Capital Assets										0.00
441 Debt Service-Principal										0.00
442 Debt Service-Interest										0.00
Subtotal of Receipts, Disbursements and Transfers	(65,945.59)	0.00	141.72	0.00	(17,013.65)	(4,366.22)	1,404.52	0.00	0.00	(85,779.22)
Fund Cash Balance-beginning, as previously reported	539,549.11		18,821.84		(15,336.07)	56,926.85	27,594.01			627,555.74
Restatement due to:										
										0.00
										0.00
										0.00
Fund Cash Balance- beginning, as restated	539,549.11	0.00	18,821.84	0.00	(15,336.07)	56,926.85	27,594.01	0.00	0.00	627,555.74
FUND CASH BALANCE, December 31, 2025	473,603.52	0.00	18,963.56	0.00	(32,349.72)	52,560.63	28,998.53	0.00	0.00	541,776.52
Do amounts equal Exhibit 1 Fund Cash Balance?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes