Exhibit 1

MUNICIPALITY OF EGAN STATEMENT OF FUND CASH BALANCES ALL FUNDS December 31, 2023

				Other		Enterprise Funds					
	General	Vets Memorial		Governmental	Water	Sewer	Water USDA Reserve	Utility Deposit			
_	Fund	Fund	Fund	Funds	Fund	Fund	Fund	Fund	Fund	Total	
Cash Assets:											
Cash in Checking Accounts	38,088.19	1,620.00			12,646.32	18,497.55				70,852.06	
Change and Petty Cash	49.50									49.50	
Passbook Savings										0.00	
Savings Certificates										0.00	
Money Market Account	190,746.20	3,142.28			4,327.58	116,311.13	6,960.73	10,667.00		332,154.92	
SD FIT	172,065.96									172,065.96	
										0.00	
										0.00	
101 FUND CASH BALANCES	400,949.85	4,762.28	0.00	0.00	16,973.90	134,808.68	6,960.73	10,667.00	0.00	575,122.44	

Municipal funds are deposited or invested with the following depositories:

First Savings Bank	
SD FIT	
Bank West Money Market	
Petty Cash	

198,423.56 172,065.96 204,583.42 49.50

575,122.44

Enterprise Funds

MUNICIPALITY OF EGAN STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES ALL FUNDS

For the Year Ended December 31, 2023

Other

				Other _			Enterprise runus			
	General	Vets Memorial		Governmental	Water	Sewer	Water USDA Reserve		4	
	Fund	Fund	Fund	Funds	Fund	Fund	Fund	Fund	Fund	Total
Receipts (Source):										
311 Property Taxes	75,258.92									75,258.92
313 Sales Tax	56,239.40									56,239.40
311-319 Other Taxes	38.95									38.95
320 Licenses and Permits	3,757.99									3,757.99
331 Federal Grants										0.00
335.1 Bank Franchise Tax	471.69									471.69
335.2 Prorate License Fees	1,967.91									1,967.91
335.3 Liquor Tax Reversion	6,488.59									6,488.59
335.4 Motor Vehicle Licenses (5%)	13,312.86									13,312.86
335.6 Fire Insurance Premium Reversion										0.00
335.8 Local Government Highway and Bridge Fund	13,250.53									13,250.53
338.1 County Road Tax (25%)	647.19									647.19
338.2 County Highway and Bridge Reserve Tax (25%)										0.00
338.3 County Wheel Tax										0.00
331-339 Other Intergovernmental Revenue	545.71									545.71
341-349 Charges for Goods and Services	14,747.64									14,747.64
351-359 Fines and Forfeits										0.00
361 Investment Earnings	10,406.67					316.15				10,722.82
362 Rentals	25.00									25.00
363-369 Other Revenues	2,025.80	1,620.00								3,645.80
		and the same of th								3,043.00
ENTERPRISE FUNDS										
330 Operating Grants										0.00
371 Surcharge as Security of Debt										0.00
372-389 Enterprise Operating Revenue (380)					65,612.65	39,355.58				104,968.23
380.05 Lottery Revenues					03,012.03	35,333.36				0.00
Total Receipts	199,184.85	1,620.00	0.00	0.00	65,612.65	39,671.73	0.00	0.00	0.00	306,089.23
Total Necelpts	199,104.03	1,020.00	0.00	0.00	03,012.03	39,071.73	0.00	0.00	0.00	306,089.23
Disbursements (Function):										
411-419 General Government	64,602.28									64,602.28
421 Police	10,600.80									10,600.80
422 Fire	5,900.00									5,900.00
423-429 Other Public Safety	3,300.00									
431 Highways and Streets	108,597.84									0.00
432 Sanitation	17,016.10									108,597.84
437 Cemeteries	17,016.10									17,016.10
										0.00
433-439 Other Public Works	2 254 72									0.00
441-449 Health and Welfare	3,264.72									3,264.72
451-459 Culture-Recreation	28,484.73									28,484.73
461-469 Conservation and Development										0.00
470 Debt Service										0.00
480 Intergovernmental Expenditures										0.00
490-493 Miscellaneous										0.00
ENTERPRISE FUNDS										

MUNICIPALITY OF EGAN STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES ALL FUNDS

For the Year Ended December 31, 2023

				Other			Enterprise Funds			
	General	Vets Memorial		Governmental	Water	Sewer	Water USDA Reserve	Utility Deposit		
	Fund	Fund	Fund	Funds	Fund	Fund	Fund	Fund	Fund	Total
410 Personal Services										0.00
420 Other Expenses					41,769.40	20,840.88				62,610.28
426 Supplies and Materials						17.15				17.15
Total Disbursements	238,466.47	0.00	0.00	0.00	41,769.40	20,858.03	0.00	0.00	0.00	301,093.90
391.01 Transfers In						44 040 00			Containing to the part of the last energy	
511 Transfers Out	11 242 27					11,342.37				11,342.37
391.03 Sale of Municipal Property	11,342.37									11,342.37
										0.00
391.04 Compensation for Loss or Damage to Capital Assets 391.2 Money Received From Borrowing										0.00
										0.00
391.07 Capital Contributions (Grants)										0.00
430 Capital Assets										0.00
441 Debt Service-Principal					6,300.26					6,300.26
442 Debt Service-Interest					4,651.18					4,651.18
Subtotal of Receipts, Disbursements and Transfers	(50,623.99)	1,620.00	0.00	0.00	12,891.81	30,156.07	0.00	0.00	0.00	(5,956.11)
Fund Cash Balance,										
January 1, 2023	464,194.12				11,155.58	104,757.40				580,107.10
Adjustments:										
Adjustments to convert to cash from accrual	8,149.73				(7,073.49)	(104.79)				074 45
Prior Period Adjustment	(20,770.01)	3,142.28			(7,073.43)	(104.73)	6,960.73	10,667.00		971.45
	(20,770.02)	3,142,20					0,900.73	10,067.00		0.00
										0.00
Restated Fund Cash Balance,										
January 1, 2023	451,573.84	3,142.28	0.00	0.00	4,082.09	104,652.61	6,960.73	10,667.00	0.00	581,078.55
FUND CASH BALANCE,										
December 31, 2023	400,949.85	4,762.28	0.00	0.00	16,973.90	134,808.68	6,960.73	10,667.00	0.00	575 400 44
Do amounts equal Exhibit 1 Fund Cash Balance?	Yes	Yes	Yes	Yes	Yes				0.00	575,122.44
55 amounts equal Exhibit 1 und Cash Balance1	162	1 62	Tes	res	Yes	Yes	Yes	Yes	Yes	Yes

MUNICIPALITY OF EGAN STATEMENT OF CHANGES IN LONG-TERM DEBT For the Year Ended December 31, 2023

	Gen	eral Long-Term Deb	Enterprise		
*	General	Special	Big Sioux	USDA	
	Obligation	Assessment	Community	Rural Development	
	Bonds	Bonds	Water	Bonds	Total
Debt Payable,					
January 1, 2023			12,306.29	84,674.51	96,980.80
Add New Issues:					
					0.00
					0.00
					0.00
Less Debt Retired			3,534.80	3,187.07	6,721.87
DEBT PAYABLE,					
December 31, 2023	0.00	0.00	8,771.49	81,487.44	90,258.93
	(23101)	(23103)	(23700)	(23102)	

Note: Amounts reported do not include interest.