

ANNUAL REPORT FOR KINGSBURY COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	Road and Bridge				Other	Total
	General Fund	Fund	Fund	Fund	Governmental Funds	Governmental Funds
Urban Development	84,613.66	0.00	0.00	0.00	2,855.96	87,469.62
Economic Development	581.00	0.00	0.00	0.00	0.00	581.00
Intergovernmental Expenditures	0.00	76,622.77	0.00	0.00	0.00	76,622.77
Debt Service	0.00	142,019.96	0.00	0.00	30,390.00	172,409.96
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	2,703,867.01	3,056,531.56	0.00	0.00	324,693.31	6,085,091.88
Transfers In (Out)	(214,116.00)	150,000.00	0.00	0.00	64,116.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	486,100.46	67,838.20	0.00	0.00	(78,667.02)	475,271.64
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	14,000.00	0.00	0.00	0.00	959,287.58	973,287.58
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	1,545,275.82	1,372,897.56	0.00	0.00	51,981.07	2,970,154.45
Unassigned	1,856,430.00	0.00	0.00	0.00	0.00	1,856,430.00
Total Ending Fund Balance	3,415,705.82	1,372,897.56	0.00	0.00	1,011,268.65	5,799,872.03

Governmental Long-term Debt 99,581.19

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	Fund	Fund	Fund	Fund
Beginning Balance	0.00	0.00	0.00	0.00
Revenues	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00
Transfers In (Out)	0.00	0.00	0.00	0.00
Ending Balance:				
Restricted For:				
Revenue Bond Debt Service	0.00	0.00	0.00	0.00
Revenue Bond Retirement	0.00	0.00	0.00	0.00
Revenue Bond Contingency	0.00	0.00	0.00	0.00
Special Assessment Bond Guarantee	0.00	0.00	0.00	0.00
Special Assessment Bond Sinking	0.00	0.00	0.00	0.00
Equipment Repair and/or Replacement	0.00	0.00	0.00	0.00
Landfill Closure and Post Closure Costs	0.00	0.00	0.00	0.00
Permanently Restricted Purposes	0.00	0.00	0.00	0.00
Other Purposes	0.00	0.00	0.00	0.00
Unrestricted	0.00	0.00	0.00	0.00

Enterprise Long-term Debt 0.00

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) XXX-XXXX.