

Select the County Name: **KINGSBURY COUNTY**

Select the year end date: **December 31, 2025**

KINGSBURY COUNTY  
 Determination of Major Funds  
 December 31, 2025

Fund Title	Assets plus Deferred Outflows of Resources		Liabilities plus Deferred Inflows of Resources		Revenues	Expenditures/ Expenses		Exceeds		Qualifies as a Major Fund?
						10%	5%			
General Fund		3,461,711.28			3,370,090.42	2,917,983.01		N/A	N/A	Always
Special Revenue Funds:										
HWY FUND	1,387,792.47				3,111,002.65	3,056,531.56		Yes	Yes	YES
911 SERVICE	78,821.07				87,714.67	87,972.04		No	No	NO
DARE	636.68				0.00	488.78		No	No	NO
EMERGENCY MANAGEMENT	51,981.07				67,072.58	87,049.28		No	No	NO
DOMESTIC ABUSE	57.60				871.49	814.93		No	No	NO
REVOLVING LOAN FUND	56,665.69				30,729.43	2,855.96		No	No	NO
24/7 SOBRIETY	34,178.87				2,760.65	710.79		No	No	NO
MP & R	35,709.95				8,181.75	805.58		No	No	NO
RURAL ACCESS INFRASTRUCTURE	582,179.94				24,594.72	113,605.95		No	Yes	NO
MERP	13,100.02				78,244.50	65,144.48		No	No	NO
Permanent Fund								No	No	NO
Debt Service Funds:										
DRAINAGE DITCH DEBT SERV (401)	6,476.09							No	No	NO
Capital Projects Funds:										
DRAINAGE DITCH #4 (301)	164,561.69				0.00	0.00		No	No	NO
Total Governmental Funds	5,873,872.42		0.00		6,781,262.86	6,333,962.36		No	No	NO
10% of Total Governmental Funds	587,387.24		0.00		678,126.29	633,396.24		No	No	NO
Enterprise Funds:										
Total Enterprise Funds	0.00		0.00		0.00	0.00		No	No	NO
10% Total Enterprise Funds	0.00		0.00		0.00	0.00		No	No	NO
Total Governmental and Enterprise Funds	5,873,872.42		0.00		6,781,262.86	6,333,962.36		No	No	NO
5% of Total Governmental and Enterprise Funds	293,693.62		0.00		339,063.14	316,698.12		No	No	NO

- \* Internal Service Funds are not included in the calculation of Major Funds.
- \* A major fund must meet BOTH the 10% and 5% criteria for the same column.
- \* Enterprise funds must include nonoperating revenues and expenses.
- \* Governmental Funds must not include other financing sources and uses.
- \* The analysis of enterprise funds should include gains and losses, capital contributions and special items.
- \* Extraordinary items should NOT be included.
- \* Transfers in and out should Not be included.

KINGSBURY COUNTY  
 COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2025

	911 (207)	DARE (209)	EM (226)	DOMESTIC ABUSE (229)	REV LOAN (235)	24/7 (248)	MP&R (250)	RAIF (295)	BIG DITCH #4 (301)	BIG DITCH #4 (401)						Total Other Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
ASSETS:																
101 Cash and Cash Equivalents	78,821.07	636.68	51,981.07	57.60	56,665.69	34,178.87	35,709.95	582,179.94	164,561.69	6,476.09						1,011,268.65
104 Cash with Fiscal Agent																0.00
105 Investments																0.00
107.1 Restricted Cash and Cash Equivalents																0.00
107.2 Restricted Investments																0.00
<b>TOTAL ASSETS</b>	<b>78,821.07</b>	<b>636.68</b>	<b>51,981.07</b>	<b>57.60</b>	<b>56,665.69</b>	<b>34,178.87</b>	<b>35,709.95</b>	<b>582,179.94</b>	<b>164,561.69</b>	<b>6,476.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,268.65</b>
FUND BALANCES:																
273 Nonspendable																0.00
274 Restricted	78,821.07	636.68		57.60	56,665.69	34,178.87	35,709.95	582,179.94	164,561.69	6,476.09						959,287.58
275 Committed																0.00
276 Assigned			51,981.07													51,981.07
277 Unassigned																0.00
<b>TOTAL FUND BALANCES</b>	<b>78,821.07</b>	<b>636.68</b>	<b>51,981.07</b>	<b>57.60</b>	<b>56,665.69</b>	<b>34,178.87</b>	<b>35,709.95</b>	<b>582,179.94</b>	<b>164,561.69</b>	<b>6,476.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,268.65</b>



KINGSBURY COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	911 (207)	DARE (209)	EM (226)	DOMESTIC ABUSE (229)	REV LOAN (235)	24/7 (248)	MP&R (250)	RAIF (265)	BIG DITCH #4 (301)	BIG DITCH #4 (401)						Total Other Governmental Funds	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
Total Miscellaneous Revenue	2,802.54	0.00	2,956.58	11.49	30,729.43	1,265.65	1,199.73	24,594.72	0.00	25,101.00	0.00	0.00	0.00	0.00	0.00	0.00	87,751.14
Total Revenues	87,714.67	0.00	2,956.58	871.49	30,729.43	2,760.65	8,181.75	24,594.72	0.00	25,101.00	0.00	0.00	0.00	0.00	0.00	0.00	181,910.29
<b>Expenditures:</b>																	
<b>100 General Government:</b>																	
110 Legislative:																	
111 Board of County Commissioners																	0.00
120 Elections																	0.00
130 Judicial System																	0.00
<b>140 Financial Administration:</b>																	
141 Auditor																	0.00
142 Treasurer																	0.00
143 Finance Office																	0.00
149 Other																	0.00
<b>150 Legal Services:</b>																	
151 State's Attorney																	0.00
152 Public Defender																	0.00
153 Court Appointed Attorney																	0.00
154 Abused and Neglected Child Defense																	0.00
159 Other Legal Services																	0.00
<b>160-170 Other General Government:</b>																	
161 General Government Building																	0.00
162 Director of Equalization																	0.00
163 Register of Deeds							805.58										805.58
164 Judgments																	0.00
165 Veterans Service Officer																	0.00
166 Predatory Animal																	0.00
167 Disability Coordinator																	0.00
168 Self-Insurance Plan																	0.00
169 Other																	0.00
170 Geographic Information System																	0.00
171 Information Technology																	0.00
172 Human Resources																	0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	805.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805.58
<b>200 Public Safety:</b>																	
<b>210 Law Enforcement:</b>																	
211 Sheriff						710.79											0.00
212 County Jail																	710.79
213 Coroner																	0.00
214 County-Wide Law Enforcement																	0.00
215 Juvenile Detention																	0.00
219 Other Law Enforcement		488.78	87,049.28														87,538.06
<b>220 Protective and Emergency Services:</b>																	
221 Fire Protection																	0.00
222 Emergency and Disaster Services																	0.00
223 Flood Control																	0.00
225 Communication Center	87,972.04																87,972.04
229 Other Protective and Emergency Services																	0.00
Total Public Safety	87,972.04	488.78	87,049.28	0.00	0.00	710.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,220.89
<b>300 Public Works:</b>																	
<b>310 Highways and Bridges:</b>																	
311 Highways, Roads and Bridges								113,605.95									113,605.95
<b>320 Sanitation:</b>																	
321 Sewers																	0.00
322 Solid Waste																	0.00
<b>330 Transportation:</b>																	
331 Airport																	0.00
332 Railroad																	0.00
333 Other Transportation																	0.00
340 Water System																	0.00
390 Other Public Works																	0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,605.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,605.95
<b>400 Health and Welfare:</b>																	
<b>410 Economic Assistance:</b>																	
411 Support of Poor																	0.00
412 Public Welfare																	0.00
415 Low Income Energy Assistance Program																	0.00
415 Food Stamp Distribution																	0.00
419 Other																	0.00
<b>420 Health Assistance:</b>																	
421 County Nurse																	0.00
422 Health Services																	0.00
423 Hospital																	0.00
424 Ambulance																	0.00
425 Board of Health																	0.00
426 Women, Infants and Children																	0.00
429 Other																	0.00
<b>430 Social Services:</b>																	
431 Day Care Centers																	0.00
432 Child Support Enforcement																	0.00
433 Care of Aged																	0.00
434 Domestic Abuse				814.93													814.93
439 Other																	0.00
<b>440 Mental Health Services:</b>																	
441 Mentally Ill																	0.00
442 Developmentally Disabled																	0.00
443 Drug Abuse																	0.00
444 Mental Health Centers																	0.00
445 Mental Illness Board																	0.00
449 Other																	0.00
Total Health and Welfare	0.00	0.00	0.00	814.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	814.93
<b>500 Culture and Recreation:</b>																	



KINGSBURY COUNTY  
BALANCE SHEET - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>						
101 Cash and Cash Equivalents	1,758,182.02	1,372,897.56			1,011,268.65	4,142,348.23
104 Cash with Fiscal Agent					0.00	0.00
105 Investments	1,657,523.80				0.00	1,657,523.80
107.1 Restricted Cash and Cash Equivalents					0.00	0.00
107.2 Restricted Investments					0.00	0.00
<b>TOTAL ASSETS</b>	<b>3,415,705.82</b>	<b>1,372,897.56</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,268.65</b>	<b>5,799,872.03</b>
<b>FUND BALANCES: (See Note ____)</b>						
273 Nonspendable					0.00	0.00
274 Restricted	14,000.00				959,287.58	973,287.58
275 Committed					0.00	0.00
276 Assigned	1,545,275.82	1,372,897.56			51,981.07	2,970,154.45
277 Unassigned	1,856,430.00				0.00	1,856,430.00
<b>TOTAL FUND BALANCES</b>	<b>3,415,705.82</b>	<b>1,372,897.56</b>	<b>0.00</b>	<b>0.00</b>	<b>1,011,268.65</b>	<b>5,799,872.03</b>

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes--Current	2,595,309.21	1,092,394.06			0.00	3,687,703.27
312 General Property Taxes--Delinquent	19,606.25	4,521.43			0.00	24,127.68
313 Penalties and Interest	4,318.64	1,154.57			0.00	5,473.21
314 Telephone Tax (Outside)	257.41				0.00	257.41
315 Mobile Home Tax					0.00	0.00
316 Wheel Tax		250,754.01			0.00	250,754.01
318 Tax Deed Revenue					0.00	0.00
319 Other Taxes					0.00	0.00
Total Taxes	2,619,491.51	1,348,824.07	0.00	0.00	0.00	3,968,315.58
320 Licenses and Permits	89,183.00	2,000.00			510.00	91,693.00
330 Intergovernmental Revenue:						
331 Federal Grants	54,041.00				0.00	54,041.00
332 Federal Shared Revenue					0.00	0.00
333 Federal Payments in Lieu of Taxes	6,055.90				0.00	6,055.90
334 State Grants	6,100.00	199,015.00			0.00	205,115.00
335 State Shared Revenue:						
335.01 Bank Franchise	23,345.92				0.00	23,345.92
335.02 Motor Vehicle Licenses	280.12	1,267,238.17			0.00	1,267,518.29
335.04 Liquor Tax Reversion (Unincorporated Town)					0.00	0.00
335.05 Lottery Shared Revenue					0.00	0.00
335.06 State Highway Fund (former 10% game)					0.00	0.00
335.07 Court Appointed Attorney/Public Defender					0.00	0.00
335.08 Energy Minerals Severance Tax					0.00	0.00
335.09 Prorate License Fees		65,874.63			0.00	65,874.63
335.10 Abused and Neglected Child Defense					0.00	0.00
335.11 63 3/4% Mobile Home		4,315.06			0.00	4,315.06
335.13 Secondary Road Remittances					0.00	0.00
335.14 Telecommunications Gross Receipt Tax	10,250.96				0.00	10,250.96
335.15 Motor Vehicle 1/4%	3,081.04				0.00	3,081.04
335.16 Renewable Facility Tax					0.00	0.00
335.17 Motor Fuel Tax		5,638.19			0.00	5,638.19
335.18 911 Remittances					84,812.13	84,812.13
335.19 Liquor Tax Reversion (25%)	35,186.66				0.00	35,186.66
335.99 Other State Shared Revenue					0.00	0.00
336 State Payments in Lieu of Taxes					0.00	0.00
338 Other Payments in Lieu of Taxes	2,257.31				0.00	2,257.31

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
339 Other Intergovernmental Revenue					0.00	0.00
Total Intergovernmental Revenue	140,598.91	1,542,081.05	0.00	0.00	84,812.13	1,767,492.09
340 Charges for Goods and Services:						
341 General Government:						
341.10 Treasurer's Fees	27,389.05				0.00	27,389.05
341.20 Register of Deeds' Fees	85,222.50				6,992.02	92,214.52
341.30 Driver's License Exam	8,428.00				0.00	8,428.00
341.40 Legal Services	12,836.51				300.00	13,136.51
341.50 Clerk of Courts Fees	5,613.00				0.00	5,613.00
341.90 Other Fees	12,965.90				0.00	12,965.90
342 Public Safety:						
342.10 Law Enforcement	188,491.87				0.00	188,491.87
342.20 Prisoner Care	331.03				0.00	331.03
342.30 Sobriety Testing					1,495.00	1,495.00
342.90 Other	9,297.70				0.00	9,297.70
343 Public Works:						
343.10 Road Maintenance Contract Charges		3,172.99			0.00	3,172.99
343.20 Sanitation					0.00	0.00
343.30 Airport					0.00	0.00
343.90 Other					0.00	0.00
344 Health and Welfare:						
344.10 Economic Assistance:						
344.11 Poor Lien Recoveries	3,632.36				0.00	3,632.36
344.12 Veterans Service Officer					0.00	0.00
344.13 Low Income Energy Assistance Program					0.00	0.00
344.14 Food Stamp Administration					0.00	0.00
344.19 Other					0.00	0.00
344.20 Health Assistance:						
344.21 County Nurse					0.00	0.00
344.22 Ambulance					0.00	0.00
344.23 Hospital					0.00	0.00
344.24 Women, Infants and Children					0.00	0.00
344.29 Other					0.00	0.00
344.30 Social Services					0.00	0.00
344.40 Mental Health Services					0.00	0.00
345 Culture and Recreation					0.00	0.00
346 Urban and Economic Development					0.00	0.00
348 Conservation of Natural Resources					0.00	0.00
349 Other Charges	300.00				0.00	300.00

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Total Charges for Goods and Services	354,507.92	3,172.99	0.00	0.00	8,787.02	366,467.93
350 Fines and Forfeits:						
351 Fines	23.08				0.00	23.08
352 Costs	4,833.31				50.00	4,883.31
353 Forfeits	500.00				0.00	500.00
359 Other					0.00	0.00
Total Fines and Forfeits	5,356.39	0.00	0.00	0.00	50.00	5,406.39
360 Miscellaneous Revenue:						
361 Investment Earnings	129,793.01	66,492.77			62,125.28	258,411.06
362 Rent	11,699.99				0.00	11,699.99
363 Special Assessments					24,101.00	24,101.00
365 Contributions and Donations	2,788.00				0.00	2,788.00
366 Refund of Prior Year's Expenditures					0.00	0.00
369 Other	18,671.69				1,524.86	20,196.55
Total Miscellaneous Revenue	162,952.69	66,492.77	0.00	0.00	87,751.14	317,196.60
Total Revenues	3,372,090.42	2,962,570.88	0.00	0.00	181,910.29	6,516,571.59
Expenditures:						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	220,908.14				0.00	220,908.14
120 Elections	4,055.73				0.00	4,055.73
130 Judicial System	6,793.08				0.00	6,793.08
140 Financial Administration:						
141 Auditor	230,226.24				0.00	230,226.24
142 Treasurer	252,121.78				0.00	252,121.78
143 Finance Office					0.00	0.00
149 Other					0.00	0.00
150 Legal Services:						
151 State's Attorney	161,978.04				0.00	161,978.04
152 Public Defender					0.00	0.00
153 Court Appointed Attorney	54,333.92				0.00	54,333.92
154 Abused and Neglected Child Defense	827.25				0.00	827.25
159 Other Legal Services					0.00	0.00
160-170 Other General Government:						
161 General Government Building	157,915.62				0.00	157,915.62
162 Director of Equalization	219,206.61				0.00	219,206.61
163 Register of Deeds	182,193.26				805.58	182,998.84

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
164 Judgments					0.00	0.00
165 Veterans Service Officer	27,625.99				0.00	27,625.99
166 Predatory Animal	3,876.95				0.00	3,876.95
167 Disability Coordinator					0.00	0.00
168 Self-Insurance Plan					0.00	0.00
169 Other					0.00	0.00
170 Geographic Information System					0.00	0.00
171 Information Technology	58,985.07				0.00	58,985.07
172 Human Resources	37,230.00				0.00	37,230.00
<b>Total General Government</b>	<b>1,618,277.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>805.58</b>	<b>1,619,083.26</b>
200 Public Safety:						
210 Law Enforcement:						
211 Sheriff	700,966.81				0.00	700,966.81
212 County Jail	68,642.31				710.79	69,353.10
213 Coroner	4,037.97				0.00	4,037.97
214 County-Wide Law Enforcement					0.00	0.00
215 Juvenile Detention					0.00	0.00
219 Other Law Enforcement					87,538.06	87,538.06
220 Protective and Emergency Services:						
221 Fire Protection					0.00	0.00
222 Emergency and Disaster Services					0.00	0.00
223 Flood Control					0.00	0.00
225 Communication Center					87,972.04	87,972.04
229 Other Protective and Emergency Services					0.00	0.00
<b>Total Public Safety</b>	<b>773,647.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176,220.89</b>	<b>949,867.98</b>
300 Public Works:						
310 Highways and Bridges:						
311 Highways, Roads and Bridges		2,837,888.83			113,605.95	2,951,494.78
320 Sanitation:						
321 Sewers					0.00	0.00
322 Solid Waste					0.00	0.00
330 Transportation:						
331 Airport					0.00	0.00
332 Railroad					0.00	0.00
333 Other Transportation	3,000.00				0.00	3,000.00
340 Water System					0.00	0.00
390 Other Public Works					0.00	0.00
<b>Total Public Works</b>	<b>3,000.00</b>	<b>2,837,888.83</b>	<b>0.00</b>	<b>0.00</b>	<b>113,605.95</b>	<b>2,954,494.78</b>

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
400 Health and Welfare:						
410 Economic Assistance:						
411 Support of Poor	2,000.00				0.00	2,000.00
412 Public Welfare	88.79				0.00	88.79
413 Low Income Energy Assistance Program	9,747.00				0.00	9,747.00
415 Food Stamp Distribution					0.00	0.00
419 Other					0.00	0.00
420 Health Assistance:						
421 County Nurse					0.00	0.00
422 Health Services					0.00	0.00
423 Hospital					0.00	0.00
424 Ambulance					0.00	0.00
425 Board of Health					0.00	0.00
426 Women, Infants and Children					0.00	0.00
429 Other					0.00	0.00
430 Social Services:						
431 Day Care Centers					0.00	0.00
432 Child Support Enforcement					0.00	0.00
433 Care of Aged					0.00	0.00
434 Domestic Abuse					814.93	814.93
439 Other					0.00	0.00
440 Mental Health Services:						
441 Mentally Ill	600.00				0.00	600.00
442 Developmentally Disabled					0.00	0.00
443 Drug Abuse					0.00	0.00
444 Mental Health Centers	23,401.45				0.00	23,401.45
445 Mental Illness Board	5,220.71				0.00	5,220.71
449 Other					0.00	0.00
<b>Total Health and Welfare</b>	<b>41,057.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>814.93</b>	<b>41,872.88</b>
500 Culture and Recreation:						
510 Culture:						
511 Public Library					0.00	0.00
512 Historical Museum					0.00	0.00
513 County Monuments					0.00	0.00
514 Historical Sites					0.00	0.00
515 Memorial Day Expense					0.00	0.00
516 Arts					0.00	0.00
519 Other					0.00	0.00

KINGSBURY COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
520 Recreation:						
521 Recreational Programs					0.00	0.00
522 Parks					0.00	0.00
523 Exhibition Building	34,805.73				0.00	34,805.73
524 County Fair					0.00	0.00
525 Senior Center					0.00	0.00
529 Other					0.00	0.00
Total Culture and Recreation	34,805.73	0.00	0.00	0.00	0.00	34,805.73
600 Conservation of Natural Resources:						
610 Soil Conservation:						
611 County Extension	88,642.22				0.00	88,642.22
612 Soil Conservation Districts	15,000.00				0.00	15,000.00
613 Rodent Control					0.00	0.00
614 Predator Control Districts					0.00	0.00
615 Weed and Pest Control	44,241.68				0.00	44,241.68
616 Grasshopper and Pest Control					0.00	0.00
619 Other					0.00	0.00
620 Water Conservation:						
621 Geological Survey					0.00	0.00
622 Weather Modification					0.00	0.00
623 Water Conservation Districts					0.00	0.00
624 Drainage Commissions					0.00	0.00
629 Other					0.00	0.00
Total Conservation of Natural Resources	147,883.90	0.00	0.00	0.00	0.00	147,883.90
700 Urban and Economic Development:						
710 Urban Development:						
711 Planning and Zoning	47,456.54				0.00	47,456.54
712 Urban and Rural Development	37,157.12				0.00	37,157.12
719 Other					2,855.96	2,855.96
720 Economic Development:						
721 Tourism, Industrial or Recreational Development	581.00				0.00	581.00
729 Other	0.00				0.00	0.00
Total Urban and Economic Development	85,194.66	0.00	0.00	0.00	2,855.96	88,050.62
750 Intergovernmental Expenditures		76,622.77			0.00	76,622.77
800 Debt Service		142,019.96			30,390.00	172,409.96
850 Payments to Local Education Agencies					0.00	0.00
890 Capital Outlay					0.00	0.00

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2025

	General Fund	Road and Bridge Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Total Expenditures	2,703,867.01	3,056,531.56	0.00	0.00	324,693.31	6,085,091.88
Excess of Revenues Over (Under) Expenditures	668,223.41	(93,960.68)	0.00	0.00	(142,783.02)	431,479.71
Other Financing Sources (Uses):						
371 Transfers In		150,000.00			64,116.00	214,116.00
911 Transfers Out	(214,116.00)				0.00	(214,116.00)
372 Long-Term Debt Issued					0.00	0.00
373 Insurance Proceeds	11,093.05	6,075.13			0.00	17,168.18
374 Sale of County Property	20,900.00	5,723.75			0.00	26,623.75
912 Payments to Refunded Debt Escrow Agent					0.00	0.00
915 Discount on Bonds Issued					0.00	0.00
Total Other Financing Sources (Uses)	(182,122.95)	161,798.88	0.00	0.00	64,116.00	43,791.93
(913) 376 Special Items					0.00	0.00
(914) 375 Extraordinary Items					0.00	0.00
Net Change in Fund Balances	486,100.46	67,838.20	0.00	0.00	(78,667.02)	475,271.64
Fund Balance - beginning, as previously reported	2,929,605.36	1,305,059.36			1,089,935.67	5,324,600.39
Restatement due to (See Note__):					0.00	0.00
					0.00	0.00
Fund Balance - beginning, as restated	2,929,605.36	1,305,059.36	0.00	0.00	1,089,935.67	5,324,600.39
FUND BALANCE - ENDING	3,415,705.82	1,372,897.56	0.00	0.00	1,011,268.65	5,799,872.03
	Yes	Yes	Yes	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUNDS  
December 31, 2025

		Enterprise Funds				Totals	Internal Service Funds
		Fund	Fund	Fund	Fund		
<b>ASSETS:</b>							
Current Assets:							
101	Cash and Cash Equivalents					0.00	13,100.02
104	Cash with Fiscal Agent					0.00	
105	Investments					0.00	
	Total Current Assets	0.00	0.00	0.00	0.00	0.00	13,100.02
Noncurrent Assets:							
107.1	Restricted Cash and Cash Equivalents					0.00	
107.2	Restricted Investments					0.00	
	Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,100.02</b>
<b>NET POSITION:</b>							
263.20	Restricted For:						
263.21	Revenue Bond Debt Service					0.00	
263.22	Revenue Bond Retirement					0.00	
263.23	Revenue Bond Contingency					0.00	
263.24	Special Assessment Bond Guarantee					0.00	
263.25	Special Assessment Bond Sinking					0.00	
263.26	Equipment Repair and/or Replacement					0.00	
263.27	Landfill Closure and Post Closure Costs					0.00	
263.28	Permanently Restricted Purposes					0.00	
263.29	Other Purposes					0.00	
263.90	Unrestricted					0.00	13,100.02
	<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,100.02</b>

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS  
 PROPRIETARY FUNDS  
 For the Year Ended December 31, 2025

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
<b>Operating Revenues:</b>						
340 Charges for Goods and Services					0.00	78,244.50
369 Miscellaneous					0.00	
<b>Total Operating Revenues</b>	0.00	0.00	0.00	0.00	0.00	78,244.50
<b>Operating Expenses:</b>						
410 Personal Services					0.00	65,144.48
420 Other Current Expense					0.00	
426 Materials					0.00	
430 Capital Assets					0.00	
<b>Total Operating Expenses</b>	0.00	0.00	0.00	0.00	0.00	65,144.48
<b>Operating Income (Loss)</b>	0.00	0.00	0.00	0.00	0.00	13,100.02
<b>Nonoperating Revenues (Expenses):</b>						
330 Operating Grants					0.00	
361 Investment Earnings					0.00	
362 Rental Revenue					0.00	
440 Interest Expense and Fiscal Charges					0.00	
441 Debt Service (Principal)					0.00	
374 Sale of County Property					0.00	
372 Long Term Debt Issued					0.00	
(429)369.01 Other					0.00	
<b>Total Nonoperating Revenues (Expenses)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers</b>	0.00	0.00	0.00	0.00	0.00	13,100.02
377 Capital Contributions					0.00	
371 Transfers In					0.00	
911 Transfers Out					0.00	
(913)376 Special Items					0.00	
(914)375 Extraordinary Items					0.00	
<b>Change in Net Position</b>	0.00	0.00	0.00	0.00	0.00	13,100.02
<b>Net Position - beginning, as previously reported</b>					0.00	0.00
<b>Restatement due to (See Note__):</b>					0.00	
					0.00	
<b>Net Position - beginning, as restated</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>NET POSITION - ENDING</b>	0.00	0.00	0.00	0.00	0.00	13,100.02
	Yes	Yes	Yes	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS  
 PROPRIETARY FUNDS  
 For the Year Ended December 31, 2025

	Enterprise Funds				Totals	Internal Service Funds
	Fund	Fund	Fund	Fund		
Cash Flows from Operating Activities:						
Receipts from Customers					0.00	
Payments to Suppliers					0.00	
Payments to Employees					0.00	
Internal Activity - Payment to Other Funds					0.00	
Claims Paid					0.00	(65,144.48)
Other Receipts (Payments)					0.00	78,244.50
Net Cash Provided (Used) by Operating Activities	0.00	0.00	0.00	0.00	0.00	13,100.02
Cash Flows from Noncapital Financing Activities:						
Operating Subsidies and Transfers to Other Funds					0.00	
Cash Flows from Capital and Related Financing Activities:						
Proceeds from Capital Debt					0.00	
Capital Contributions					0.00	
Purchase of Capital Assets					0.00	
Principal Paid on Capital Debt					0.00	
Interest Paid on Capital Debt					0.00	
Other Receipts (Payments)					0.00	
Net Cash Provided (Used) by Capital and Related Financing Activities	0.00	0.00	0.00	0.00	0.00	0.00
Cash Flows from Investing Activities:						
Purchase of Investment Securities					0.00	
Proceeds from Sales and Maturities of Investments					0.00	
Interest Earnings					0.00	
Net Cash Provided (Used) by Investing Activities	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Cash and Cash Equivalents	0.00	0.00	0.00	0.00	0.00	13,100.02
Cash and Cash Equivalents - Beginning					0.00	
CASH AND CASH EQUIVALENTS - ENDING	0.00	0.00	0.00	0.00	0.00	13,100.02
	Yes	Yes	Yes	Yes	Yes	Yes
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)					0.00	13,100.02
	Yes	Yes	Yes	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 December 31, 2025

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents		405,786.96
Investments		
TOTAL ASSETS	0.00	405,786.96
NET POSITION:		
Restricted for:		
Individuals, organizations, and other governments		405,786.96
_____ (major category)		
TOTAL NET POSITION	0.00	405,786.96

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 For the Year Ended December 31, 2025

	Private-Purpose Trust Funds	Custodial Funds
<b>ADDITIONS:</b>		
Contributions and Donations		
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		12,847,300.86
State Shared Revenue Collections for Other Governments		3,671,106.28
Other Additions		214,150.01
Total Additions	0.00	16,732,557.15
<b>DEDUCTIONS:</b>		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		12,834,215.49
Payments of State Shared Revenue to Other Governments		3,604,424.03
Other Deductions		221,500.70
Total Deductions	0.00	16,660,140.22
Change in Net Position	0.00	72,416.93
Net Position - Beginning		333,370.03
<b>NET POSITION - ENDING</b>	<u>0.00</u>	<u>405,786.96</u>
	Yes	Yes

The notes to the financial statements are an integral part of this statement.

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
SCHEDULE OF CHANGES IN LONG-TERM DEBT  
For the Year Ended December 31, 2025

Indebtedness	Long-Term Debt January 1, 2025	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2025
<b>Governmental Long-Term Debt:</b>				
240 Subscription Liabilities				0.00
241 Bonds Payable	57,743.03		28,391.56	29,351.47
242 Advance from Other Funds				0.00
243 Special Assessment Debt with Governmental Commitment				0.00
245 Other Long-Term Debt Payable	202,118.02		131,888.30	70,229.72
249 Lease Liabilities				0.00
246 Net OPEB Obligation				0.00
<b>Enterprise Long-Term Debt:</b>				
240 Subscription Liabilities				0.00
241 Bonds Payable				0.00
242 Advance from Other Funds				0.00
243 Special Assessment Debt with Governmental Commitment				0.00
245 Other Long-Term Debt Payable				0.00
249 Lease Liabilities				0.00
246 Net OPEB Obligation				0.00
247 Accrued Landfill Closure and Postclosure Costs				0.00
<b>Total</b>	<b>259,861.05</b>	<b>0.00</b>	<b>160,279.86</b>	<b>99,581.19</b>

Note 1 - Long-Term Debt:

Debt payable at December 31, 2025 is comprised of the following:

General Obligation Bonds:

The County issued Revenue Bonds, Series 2017, related to a ditch drainage project. Annual payments of principal and 3.49% interest will be made from the Ditch #4 Debt Service Fund. The payments began in June 2018 and will continue until June 2026. Bank Balance as of 12/31/25 was \$29,351.47

Revenue Bonds:

Lease Liabilities:

The County entered into a Financed Purchase Agreement during 2020 for a Caterpillar Motor Grader. Annual payments of principal and 3.34% interest will be made from the Road and Bridge Fund. The payments began in February 2021 and continued until February 2025.

The County entered into a Financed Purchase Agreement during 2023 for a Caterpillar Motor Grader. Annual payment of principal and 5.79% interest will be made from the Road and Bridge Fund. The payments began in July 2024 and will continue until July 2026

Subscription Liabilities:

Other Long-Term Debt:

[SHOW MATURITY DATES AND INTEREST RATES AND INDICATE THE FUND MAKING THE PAYMENTS TO RETIRE THE DEBT. IF VARIABLE-RATE DEBT EXISTS THE DEBT DESCRIPTIONS MUST DESCRIBE THE TERMS BY WHICH INTEREST RATES ARE ADJUSTED.]

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	2,626,239.00	2,626,239.00	2,595,309.21	(30,929.79)
312	General Property Taxes--Delinquent	8,000.00	8,000.00	19,606.25	11,606.25
313	Penalties and Interest	2,500.00	2,500.00	4,318.64	1,818.64
314	Telephone Tax (Outside)	275.00	275.00	257.41	(17.59)
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax			0.00	0.00
318	Tax Deed Revenue			0.00	0.00
319	Other Taxes			0.00	0.00
	Total Taxes	2,637,014.00	2,637,014.00	2,619,491.51	(17,522.49)
320	Licenses and Permits	9,300.00	9,300.00	89,183.00	79,883.00
330	Intergovernmental Revenue:				
331	Federal Grants	0.00	0.00	54,041.00	54,041.00
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes	0.00	0.00	6,055.90	6,055.90
334	State Grants	0.00	0.00	6,100.00	6,100.00
335	State Shared Revenue:				
335.01	Bank Franchise	40,000.00	40,000.00	23,345.92	(16,654.08)
335.02	Motor Vehicle Licenses	0.00	0.00	280.12	280.12
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees			0.00	0.00
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home			0.00	0.00
335.13	Secondary Road Remittances			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with	
	Original	Final		Final Budget	
				Positive (Negative)	
335.14	Telecommunications Gross Receipt Tax	12,000.00	12,000.00	10,250.96	(1,749.04)
335.15	Motor Vehicle 1/4%	4,000.00	4,000.00	3,081.04	(918.96)
335.16	Renewable Facility Tax			0.00	0.00
335.17	Motor Fuel Tax			0.00	0.00
335.18	911 Remittances			0.00	0.00
335.19	Liquor Tax Reversion (25%)	36,000.00	36,000.00	35,186.66	(813.34)
335.99	Other State Shared Revenue			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00
338	Other Payments in Lieu of Taxes	2,000.00	2,000.00	2,257.31	257.31
339	Other Intergovernmental Revenue			0.00	0.00
	<b>Total Intergovernmental Revenue</b>	<b>94,000.00</b>	<b>94,000.00</b>	<b>140,598.91</b>	<b>46,598.91</b>
340	Charges for Goods and Services:				
341	General Government:				
341.10	Treasurer's Fees	26,225.00	26,225.00	27,389.05	1,164.05
341.20	Register of Deeds' Fees	107,850.00	107,850.00	85,222.50	(22,627.50)
341.30	Driver's License Exam	3,000.00	3,000.00	8,428.00	5,428.00
341.40	Legal Services	8,300.00	8,300.00	12,836.51	4,536.51
341.50	Clerk of Courts Fees	6,000.00	6,000.00	5,613.00	(387.00)
341.90	Other Fees	12,000.00	12,000.00	12,965.90	965.90
342	Public Safety:				
342.10	Law Enforcement	184,000.00	184,000.00	188,491.87	4,491.87
342.20	Prisoner Care	500.00	500.00	331.03	(168.97)
342.30	Sobriety Testing			0.00	0.00
342.90	Other	3,000.00	3,000.00	9,297.70	6,297.70
343	Public Works:				
343.10	Road Maintenance Contract Charges			0.00	0.00
343.20	Sanitation			0.00	0.00
343.30	Airport			0.00	0.00
343.90	Other			0.00	0.00
344	Health and Welfare:				

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
344.10	Economic Assistance:			
344.11	200.00	200.00	3,632.36	3,432.36
344.12			0.00	0.00
344.13			0.00	0.00
344.14			0.00	0.00
344.19			0.00	0.00
344.20	Health Assistance:			
344.21			0.00	0.00
344.22			0.00	0.00
344.23			0.00	0.00
344.24			0.00	0.00
344.29			0.00	0.00
344.30			0.00	0.00
344.40			0.00	0.00
345			0.00	0.00
346			0.00	0.00
348			0.00	0.00
349	600.00	600.00	300.00	(300.00)
	<b>351,675.00</b>	<b>351,675.00</b>	<b>354,507.92</b>	<b>2,832.92</b>
350	Fines and Forfeits:			
351			23.08	23.08
352	2,000.00	2,000.00	4,833.31	2,833.31
353	0.00	0.00	500.00	500.00
359			0.00	0.00
	<b>2,000.00</b>	<b>2,000.00</b>	<b>5,356.39</b>	<b>3,356.39</b>
360	Miscellaneous Revenue:			
361	50,000.00	50,000.00	129,793.01	79,793.01
362	14,000.00	14,000.00	11,699.99	(2,300.01)
363			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
365 Contributions and Donations			2,788.00	2,788.00
366 Refund of Prior Year's Expenditures			0.00	0.00
369 Other	0.00	0.00	18,671.69	18,671.69
Total Miscellaneous Revenue	64,000.00	64,000.00	162,952.69	98,952.69
Total Revenues	3,157,989.00	3,157,989.00	3,372,090.42	214,101.42
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners	221,700.00	221,700.00	220,908.14	791.86
112 Contingency	150,000.00	150,000.00		
Amount Transferred		(34,712.00)		115,288.00
120 Elections	4,000.00	4,056.00	4,055.73	0.27
130 Judicial System	3,700.00	6,794.00	6,793.08	0.92
140 Financial Administration:				
141 Auditor	209,090.00	231,090.00	230,226.24	863.76
142 Treasurer	284,340.00	284,340.00	252,121.78	32,218.22
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney	199,310.00	199,310.00	161,978.04	37,331.96
152 Public Defender			0.00	0.00
153 Court Appointed Attorney	32,500.00	54,334.00	54,333.92	0.08
154 Abused and Neglected Child Defense	2,000.00	2,000.00	827.25	1,172.75
159 Other Legal Services			0.00	0.00
160-170 Other General Government:				
161 General Government Building	267,430.00	267,430.00	157,915.62	109,514.38
162 Director of Equalization	222,653.00	222,653.00	219,206.61	3,446.39
163 Register of Deeds	187,480.00	187,480.00	182,193.26	5,286.74
164 Judgments			0.00	0.00
165 Veterans Service Officer	34,440.00	34,440.00	27,625.99	6,814.01

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
		Original	Final		
166	Predatory Animal	3,900.00	3,900.00	3,876.95	23.05
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology	60,330.00	60,330.00	58,985.07	1,344.93
172	Human Resources	35,000.00	37,230.00	37,230.00	0.00
Total General Government		1,917,873.00	1,932,375.00	1,618,277.68	314,097.32
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff	609,890.00	700,967.05	700,966.81	0.24
212	County Jail	67,700.00	68,643.00	68,642.31	0.69
213	Coroner	6,500.00	6,500.00	4,037.97	2,462.03
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention	2,000.00	2,000.00	0.00	2,000.00
219	Other Law Enforcement			0.00	0.00
220	Protective and Emergency Services:				
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
Total Public Safety		686,090.00	778,110.05	773,647.09	4,462.96
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges			0.00	0.00
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
330	Transportation:			
331	Airport		0.00	0.00
332	Railroad		0.00	0.00
333	Other Transportation		3,000.00	0.00
340	Water System		0.00	0.00
390	Other Public Works		0.00	0.00
	Total Public Works		3,000.00	0.00
400	Health and Welfare:			
410	Economic Assistance:			
411	Support of Poor		2,000.00	2,000.00
412	Public Welfare		88.79	236.21
413	Low Income Energy Assistance Program		9,747.00	153.00
415	Food Stamp Distribution		0.00	0.00
419	Other		0.00	0.00
420	Health Assistance:			
421	County Nurse		0.00	0.00
422	Health Services		0.00	0.00
423	Hospital		0.00	0.00
424	Ambulance		0.00	0.00
425	Board of Health		0.00	0.00
426	Women, Infants and Children		0.00	0.00
429	Other		0.00	0.00
430	Social Services:			
431	Day Care Centers		0.00	0.00
432	Child Support Enforcement		0.00	0.00
433	Care of Aged		0.00	0.00
434	Domestic Abuse		0.00	0.00
439	Other		0.00	0.00
440	Mental Health Services:			
441	Mentally Ill		600.00	2,400.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers	25,000.00	25,000.00	23,401.45	1,598.55
445	Mental Illness Board	6,000.00	6,000.00	5,220.71	779.29
449	Other			0.00	0.00
	<b>Total Health and Welfare</b>	<b>48,225.00</b>	<b>48,225.00</b>	<b>41,057.95</b>	<b>7,167.05</b>
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building	36,000.00	36,000.00	34,805.73	1,194.27
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	<b>Total Culture and Recreation</b>	<b>36,000.00</b>	<b>36,000.00</b>	<b>34,805.73</b>	<b>1,194.27</b>
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension	89,425.00	89,425.00	88,642.22	782.78
612	Soil Conservation Districts	15,000.00	15,000.00	15,000.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
615	Weed Control	43,030.00	44,242.00	44,241.68	0.32
616	Grasshopper and Pest Control			0.00	0.00
619	Other			0.00	0.00
620	Water Conservation:				
621	Geological Survey			0.00	0.00
622	Weather Modification			0.00	0.00
623	Water Conservation Districts			0.00	0.00
624	Drainage Commissions			0.00	0.00
629	Other			0.00	0.00
	Total Conservation of Natural Resources	147,455.00	148,667.00	147,883.90	783.10
700	Urban and Economic Development:				
710	Urban Development:				
711	Planning and Zoning	40,200.00	47,700.00	47,456.54	243.46
712	Urban and Rural Development	25,000.00	39,400.00	37,157.12	2,242.88
719	Other			0.00	0.00
720	Economic Development:				
721	Tourism, Industrial or Recreational Development	581.00	581.00	581.00	0.00
729	Other			0.00	0.00
	Total Urban and Economic Development	65,781.00	87,681.00	85,194.66	2,486.34
750	Intergovernmental Expenditures			0.00	0.00
800	Debt Service			0.00	0.00
850	Payments to Local Education Agencies			0.00	0.00
890	Capital Outlay			0.00	0.00
	Total Expenditures	2,904,424.00	3,034,058.05	2,703,867.01	330,191.04
	Excess of Revenues Over (Under) Expenditures	253,565.00	123,930.95	668,223.41	544,292.46
	Other Financing Sources (Uses):				
371	Transfers In			0.00	0.00
911	Transfers Out	(215,737.00)	(215,737.00)	(214,116.00)	1,621.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
GENERAL FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds	0.00	0.00	11,093.05	11,093.05
374 Sale of County Property	0.00	0.00	20,900.00	20,900.00
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	(215,737.00)	(215,737.00)	(182,122.95)	33,614.05
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	37,828.00	(91,806.05)	486,100.46	577,906.51
Fund Balance - beginning, as previously reported	2,929,605.36	2,929,605.36	2,929,605.36	0.00
Restatement due to (See Note__):	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	2,929,605.36	2,929,605.36	2,929,605.36	0.00
<b>FUND BALANCE - ENDING</b>	<b>2,967,433.36</b>	<b>2,837,799.31</b>	<b>3,415,705.82</b>	<b>577,906.51</b>

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
Revenues:					
310	Taxes:				
311	General Property Taxes--Current	1,101,568.00	1,101,568.00	1,092,394.06	(9,173.94)
312	General Property Taxes--Delinquent	4,100.00	4,100.00	4,521.43	421.43
313	Penalties and Interest	0.00	0.00	1,154.57	1,154.57
314	Telephone Tax (Outside)			0.00	0.00
315	Mobile Home Tax			0.00	0.00
316	Wheel Tax	260,000.00	260,000.00	250,754.01	(9,245.99)
318	Tax Deed Revenue			0.00	0.00
319	Other Taxes			0.00	0.00
	Total Taxes	1,365,668.00	1,365,668.00	1,348,824.07	(16,843.93)
320	Licenses and Permits	2,000.00	2,000.00	2,000.00	0.00
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	160,000.00	160,000.00	199,015.00	39,015.00
335	State Shared Revenue:				
335.01	Bank Franchise			0.00	0.00
335.02	Motor Vehicle Licenses	1,300,000.00	1,300,000.00	1,267,238.17	(32,761.83)
335.04	Liquor Tax Reversion (Unincorporated Town)			0.00	0.00
335.05	Lottery Shared Revenue			0.00	0.00
335.06	State Highway Fund (former 10% game)			0.00	0.00
335.07	Court Appointed Attorney/Public Defender			0.00	0.00
335.08	Energy Minerals Severance Tax			0.00	0.00
335.09	Prorate License Fees	65,000.00	65,000.00	65,874.63	874.63
335.1	Abused and Neglected Child Defense			0.00	0.00
335.11	63 3/4% Mobile Home	0.00	0.00	4,315.06	4,315.06
335.13	Secondary Road Remittances			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
335.14			0.00	0.00
335.15			0.00	0.00
335.16			0.00	0.00
335.17	6,000.00	6,000.00	5,638.19	(361.81)
335.18			0.00	0.00
335.19			0.00	0.00
335.99			0.00	0.00
336			0.00	0.00
338			0.00	0.00
339			0.00	0.00
Total Intergovernmental Revenue	1,531,000.00	1,531,000.00	1,542,081.05	11,081.05
340	Charges for Goods and Services:			
341	General Government:			
341.10			0.00	0.00
341.20			0.00	0.00
341.30			0.00	0.00
341.40			0.00	0.00
341.50			0.00	0.00
341.90			0.00	0.00
342	Public Safety:			
342.10			0.00	0.00
342.20			0.00	0.00
342.30			0.00	0.00
342.90			0.00	0.00
343	Public Works:			
343.10	19,000.00	19,000.00	3,172.99	(15,827.01)
343.20			0.00	0.00
343.30			0.00	0.00
343.90			0.00	0.00
344	Health and Welfare:			

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
344.10	Economic Assistance:				
344.11	Poor Lien Recoveries			0.00	0.00
344.12	Veterans Service Officer			0.00	0.00
344.13	Low Income Energy Assistance Program			0.00	0.00
344.14	Food Stamp Administration			0.00	0.00
344.19	Other			0.00	0.00
344.20	Health Assistance:				
344.21	County Nurse			0.00	0.00
344.22	Ambulance			0.00	0.00
344.23	Hospital			0.00	0.00
344.24	Women, Infants and Children			0.00	0.00
344.29	Other			0.00	0.00
344.30	Social Services			0.00	0.00
344.40	Mental Health Services			0.00	0.00
345	Culture and Recreation			0.00	0.00
346	Urban and Economic Development			0.00	0.00
348	Conservation of Natural Resources			0.00	0.00
349	Other Charges			0.00	0.00
	<b>Total Charges for Goods and Services</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>3,172.99</b>	<b>(15,827.01)</b>
350	Fines and Forfeits:				
351	Fines			0.00	0.00
352	Costs			0.00	0.00
353	Forfeits			0.00	0.00
359	Other			0.00	0.00
	<b>Total Fines and Forfeits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
360	Miscellaneous Revenue:				
361	Investment Earnings	20,000.00	20,000.00	66,492.77	46,492.77
362	Rent			0.00	0.00
363	Special Assessments			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
365 Contributions and Donations			0.00	0.00
366 Refund of Prior Year's Expenditures			0.00	0.00
369 Other			0.00	0.00
Total Miscellaneous Revenue	20,000.00	20,000.00	66,492.77	46,492.77
Total Revenues	2,937,668.00	2,937,668.00	2,962,570.88	24,902.88
Expenditures:				
100 General Government:				
110 Legislative:				
111 Board of County Commissioners			0.00	0.00
112 Contingency				
Amount Transferred				
120 Elections			0.00	0.00
130 Judicial System			0.00	0.00
140 Financial Administration:				
141 Auditor			0.00	0.00
142 Treasurer			0.00	0.00
143 Finance Office			0.00	0.00
149 Other			0.00	0.00
150 Legal Services:				
151 State's Attorney			0.00	0.00
152 Public Defender			0.00	0.00
153 Court Appointed Attorney			0.00	0.00
154 Abused and Neglected Child Defense			0.00	0.00
159 Other Legal Services			0.00	0.00
160-170 Other General Government:				
161 General Government Building			0.00	0.00
162 Director of Equalization			0.00	0.00
163 Register of Deeds			0.00	0.00
164 Judgments			0.00	0.00
165 Veterans Service Officer			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with Final Budget
		Original	Final		Positive (Negative)
166	Predatory Animal			0.00	0.00
167	Disability Coordinator			0.00	0.00
168	Self-Insurance Plan			0.00	0.00
169	Other			0.00	0.00
170	Geographic Information System			0.00	0.00
171	Information Technology			0.00	0.00
172	Human Resources			0.00	0.00
	Total General Government	0.00	0.00	0.00	0.00
200	Public Safety:				
210	Law Enforcement:				
211	Sheriff			0.00	0.00
212	County Jail			0.00	0.00
213	Coroner			0.00	0.00
214	County-Wide Law Enforcement			0.00	0.00
215	Juvenile Detention			0.00	0.00
219	Other Law Enforcement			0.00	0.00
220	Protective and Emergency Services:				
221	Fire Protection			0.00	0.00
222	Emergency and Disaster Services			0.00	0.00
223	Flood Control			0.00	0.00
225	Communication Center			0.00	0.00
229	Other Protective and Emergency Services			0.00	0.00
	Total Public Safety	0.00	0.00	0.00	0.00
300	Public Works:				
310	Highways and Bridges:				
311	Highways, Roads and Bridges	3,234,968.00	3,234,968.00	2,837,888.83	397,079.17
320	Sanitation:				
321	Sewers			0.00	0.00
322	Solid Waste			0.00	0.00

SUPPLEMENTARY INFORMATION  
 KINGSBURY COUNTY  
 BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
 ROAD AND BRIDGE FUND  
 For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
330 Transportation:				
331     Airport			0.00	0.00
332     Railroad			0.00	0.00
333     Other Transportation			0.00	0.00
340 Water System			0.00	0.00
390 Other Public Works			0.00	0.00
Total Public Works	3,234,968.00	3,234,968.00	2,837,888.83	397,079.17
400 Health and Welfare:				
410 Economic Assistance:				
411     Support of Poor			0.00	0.00
412     Public Welfare			0.00	0.00
413     Low Income Energy Assistance Program			0.00	0.00
415     Food Stamp Distribution			0.00	0.00
419     Other			0.00	0.00
420 Health Assistance:				
421     County Nurse			0.00	0.00
422     Health Services			0.00	0.00
423     Hospital			0.00	0.00
424     Ambulance			0.00	0.00
425     Board of Health			0.00	0.00
426     Women, Infants and Children			0.00	0.00
429     Other			0.00	0.00
430 Social Services:				
431     Day Care Centers			0.00	0.00
432     Child Support Enforcement			0.00	0.00
433     Care of Aged			0.00	0.00
434     Domestic Abuse			0.00	0.00
439     Other			0.00	0.00
440 Mental Health Services:				
441     Mentally Ill			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

		Budgeted Amounts		Actual Amounts	Variance with
		Original	Final		Final Budget
					Positive (Negative)
442	Developmentally Disabled			0.00	0.00
443	Drug Abuse			0.00	0.00
444	Mental Health Centers			0.00	0.00
445	Mental Illness Board			0.00	0.00
449	Other			0.00	0.00
	<b>Total Health and Welfare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
500	Culture and Recreation:				
510	Culture:				
511	Public Library			0.00	0.00
512	Historical Museum			0.00	0.00
513	County Monuments			0.00	0.00
514	Historical Sites			0.00	0.00
515	Memorial Day Expense			0.00	0.00
516	Arts			0.00	0.00
519	Other			0.00	0.00
520	Recreation:				
521	Recreational Programs			0.00	0.00
522	Parks			0.00	0.00
523	Exhibition Building			0.00	0.00
524	County Fair			0.00	0.00
525	Senior Center			0.00	0.00
529	Other			0.00	0.00
	<b>Total Culture and Recreation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
600	Conservation of Natural Resources:				
610	Soil Conservation:				
611	County Extension			0.00	0.00
612	Soil Conservation Districts			0.00	0.00
613	Rodent Control			0.00	0.00
614	Predator Control Districts			0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
615	Weed Control		0.00	0.00
616	Grasshopper and Pest Control		0.00	0.00
619	Other		0.00	0.00
620	Water Conservation:			
621	Geological Survey		0.00	0.00
622	Weather Modification		0.00	0.00
623	Water Conservation Districts		0.00	0.00
624	Drainage Commissions		0.00	0.00
629	Other		0.00	0.00
	Total Conservation of Natural Resources	0.00	0.00	0.00
700	Urban and Economic Development:			
710	Urban Development:			
711	Planning and Zoning		0.00	0.00
712	Urban and Rural Development		0.00	0.00
719	Other		0.00	0.00
720	Economic Development:			
721	Tourism, Industrial or Recreational Development		0.00	0.00
729	Other		0.00	0.00
	Total Urban and Economic Development	0.00	0.00	0.00
750	Intergovernmental Expenditures	60,000.00	70,000.00	76,622.77
800	Debt Service	145,000.00	145,000.00	142,019.96
850	Payments to Local Education Agencies			0.00
890	Capital Outlay			0.00
	Total Expenditures	3,439,968.00	3,449,968.00	3,056,531.56
	Excess of Revenues Over (Under) Expenditures	(502,300.00)	(512,300.00)	(93,960.68)
	Other Financing Sources (Uses):			
371	Transfers In		150,000.00	150,000.00
911	Transfers Out		0.00	0.00

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS  
ROAD AND BRIDGE FUND  
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget Positive (Negative)
372 Long-Term Debt Issued			0.00	0.00
373 Insurance Proceeds			6,075.13	6,075.13
374 Sale of County Property			5,723.75	5,723.75
912 Payments to Refunded Debt Escrow Agent			0.00	0.00
915 Discount on Bonds Issued			0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	161,798.88	161,798.88
(913) 376 Special Items			0.00	0.00
(914) 375 Extraordinary Items			0.00	0.00
Net Change in Fund Balances	(502,300.00)	(512,300.00)	67,838.20	580,138.20
Fund Balance - beginning, as previously reported	1,305,059.36	1,305,059.36	1,305,059.36	0.00
Restatement due to (See Note__)	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Fund Balance - beginning, as restated	1,305,059.36	1,305,059.36	1,305,059.36	0.00
FUND BALANCE - ENDING	802,759.36	792,759.36	1,372,897.56	580,138.20



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

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	Road and Bridge				Other Funds	Total Governmental Funds
	General Fund	Fund	Fund	Fund		
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
Payments 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				<b>0.00</b>

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.

KINGSBURY COUNTY  
STATEMENT OF NET POSITION WORKSHEET - MODIFIED CASH BASIS  
December 31, 2025

	Totals		Adjustments		ref	Total		How Reported on Government Wide Financial Statements (suggested)
	Fund Statement	Debit	ref	Credit		ref	Government Wide Statement	
<b>ASSETS:</b>								
101	Cash and Cash Equivalents	4,142,348.23				4,142,348.23	Cash and Cash Equivalents	
104	Cash with Fiscal Agent	0.00				0.00	Cash with Fiscal Agent	
105	Investments	1,657,523.80				1,657,523.80	Investments	
107.1	Restricted Cash and Cash Equivalents	0.00				0.00	Restricted Cash	
107.2	Restricted Investments	0.00				0.00	Restricted Investments	
	<b>TOTAL ASSETS</b>	<u>5,799,872.03</u>	<u>0.00</u>			<u>5,799,872.03</u>	<b>Total Assets</b>	
<b>FUND BALANCES:</b>								
273	Nonspendable	0.00				0.00		
274	Restricted	973,287.58	973,287.58			0.00		
275	Committed	0.00				0.00		
276	Assigned	2,970,154.45	2,970,154.45			(0.00)		
277	Unassigned	1,856,430.00	1,856,430.00			0.00		
<b>NET POSITION:</b>								
Restricted for:								
	Road and Bridge Purposes			1,372,897.56		1,372,897.56	Net Position-Restricted For Road and Bridge	
	Capital Projects			164,561.69		164,561.69	Net Position-Restricted For Capital Projects	
	Debt Service			6,476.09		6,476.09	Net Position-Restricted for Debt Service	
	Permanently Restricted Purposes Expendable			582,179.94		582,179.94	Net Position-Restricted for Permanently Restricted Purposes Expendable	
	Permanently Restricted Purposes Non-Expendable			258,050.93		258,050.93	Net Position-Restricted for Permanently Restricted Purposes Non-Expendable	
	Other Purposes			14,000.00		14,000.00	Net Position-Restricted for Other Purposes	
	Unrestricted (Deficit)			<u>3,401,705.82</u>		<u>3,401,705.82</u>	Net Position-Unrestricted	
	<b>TOTAL NET POSITION</b>	<u>5,799,872.03</u>	<u>5,799,872.03</u>	<u>5,799,872.03</u>		<u>5,799,872.03</u>	<b>Total Net Position</b>	

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit			
Revenue:							
310 Taxes:							
311 General Property Taxes--Current	3,687,703.27					3,687,703.27	General Revenue - Property Taxes
312 General Property Taxes--Delinquent	24,127.68					24,127.68	General Revenue - Property Taxes
313 Penalties and Interest	5,473.21					5,473.21	General Revenue - Property Taxes
314 Telephone Tax (Outside)	257.41					257.41	General Revenue - Property Taxes
315 Mobile Home Tax	0.00					0.00	General Revenue - Property Taxes
316 Wheel Tax	250,754.01					250,754.01	General Revenue - Wheel Taxes
318 Tax Deed Revenue	0.00					0.00	General Revenue - Property Taxes
319 Other Taxes	0.00					0.00	General Revenue - Property Taxes
320 Licenses and Permits	91,693.00	2,510.00				89,183.00	Program Revenue-Charges for Services-General Government
						0.00	Program Revenue-Charges for Services-Public Safety
				2,000.00		2,000.00	Program Revenue-Charges for Services-Public Works
				510.00		510.00	Program Revenue-Charges for Services-Health and Welfare
						0.00	Program Revenue-Charges for Services-Culture and Recreation
						0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00	Program Revenue-Charges for Services-Urban and Economic Development
						0.00	Program Revenue-Charges for Services-Intergovernmental
						0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
330 Intergovernmental Revenue:							
331 Federal Grants	54,041.00	54,041.00				0.00	Program Revenue-Operating Grants-General Government
				39,641.00		39,641.00	Program Revenue-Operating Grants-Public Safety
						0.00	Program Revenue-Operating Grants-Public Works
						0.00	Program Revenue-Operating Grants-Health and Welfare
						0.00	Program Revenue-Operating Grants-Culture and Recreation
						0.00	Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00	Program Revenue-Operating Grants-Urban and Economic Development
				14,400.00		14,400.00	Program Revenue-Operating Grants-Intergovernmental
						0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00	Program Revenue-Capital Grants-General Government
						0.00	Program Revenue-Capital Grants-Public Safety
						0.00	Program Revenue-Capital Grants-Public Works
						0.00	Program Revenue-Capital Grants-Health and Welfare
						0.00	Program Revenue-Capital Grants-Culture and Recreation
						0.00	Program Revenue-Capital Grants-Conservation of Natural Resources
						0.00	Program Revenue-Capital Grants-Urban and Economic Development
						0.00	Program Revenue-Capital Grants-Intergovernmental
						0.00	Program Revenue-Capital Grants-Payments to Local Education Agencies
332 Federal Shared Revenue	0.00					0.00	General Revenue-Grants and Contributions
333 Federal Payments in Lieu of Taxes	6,055.90					6,055.90	General Revenue-Grants and Contributions

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	Credit			
334	State Grants	205,115.00				0.00 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
					199,015.00	199,015.00 Program Revenue-Operating Grants-Public Works
						0.00 Program Revenue-Operating Grants-Health and Welfare
						0.00 Program Revenue-Operating Grants-Culture and Recreation
					6,100.00	6,100.00 Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00 Program Revenue-Capital Grants-General Government
						0.00 Program Revenue-Capital Grants-Public Safety
						0.00 Program Revenue-Capital Grants-Public Works
						0.00 Program Revenue-Capital Grants-Health and Welfare
						0.00 Program Revenue-Capital Grants-Culture and Recreation
						0.00 Program Revenue-Capital Grants-Conservation of Natural Resources
						0.00 Program Revenue-Capital Grants-Urban and Economic Development
						0.00 Program Revenue-Capital Grants-Intergovernmental
						0.00 Program Revenue-Capital Grants-Payments to Local Education Agencies
335	State Shared Revenue:					
335.01	Bank Franchise	23,345.92			23,345.92	General Revenue-State Shared Revenue
335.02	Motor Vehicle Licenses	1,267,518.29			1,267,518.29	Program Revenue-Operating Grants-Public Works
335.04	Liquor Tax Reversion (Unincorporated Town)	0.00			0.00	General Revenue-State Shared Revenue
335.05	Lottery Shared Revenue	0.00			0.00	General Revenue-State Shared Revenue
335.06	State Highway Fund (former 10% game)	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.07	Court Appointed Attorney/Public Defender	0.00			0.00	Program Revenue-Operating Grants-General Government
335.08	Energy Minerals Severance Tax	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.09	Prorate License Fees	65,874.63			65,874.63	Program Revenue-Operating Grants-Public Works
335.10	Abused and Neglected Child Defense	0.00			0.00	Program Revenue-Operating Grants-General Government
335.11	63 3/4% Mobile Home	4,315.06			4,315.06	Program Revenue-Operating Grants-Public Works
335.13	Secondary Road Remittances	0.00			0.00	Program Revenue-Operating Grants-Public Works
335.14	Telecommunications Gross Receipts Tax	10,250.96			10,250.96	General Revenue-State Shared Revenue
335.15	Motor Vehicle 1/4%	3,081.04			3,081.04	Program Revenue-Operating Grants-General Government
335.16	Renewable Facility Tax	0.00			0.00	General Revenue-State Shared Revenue
335.17	Motor Fuel Tax	5,638.19			5,638.19	Program Revenue-Operating Grants-Public Works
335.18	911 Remittances	84,812.13			84,812.13	Program Revenue-Operating Grants-Public Safety
335.19	Liquor Tax Reversion (25%)	35,186.66			35,186.66	General Revenue-State Shared Revenue
335.99	Other State Shared Revenue	0.00			0.00	General Revenue-State Shared Revenue
						0.00 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
						0.00 Program Revenue-Operating Grants-Public Works
						0.00 Program Revenue-Operating Grants-Health and Welfare
						0.00 Program Revenue-Operating Grants-Culture and Recreation
						0.00 Program Revenue-Operating Grants-Conservation of Natural Resources

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00 General Revenue-State Shared Revenue
336	State Payments in Lieu of Taxes	0.00				0.00 General Revenue-State Shared Revenue
338	Other Payments in Lieu of Taxes	2,257.31			2,257.31	0.00 General Revenue-Unrestricted Grants and Contributions
339	Other Intergovernmental Revenue	0.00				0.00 General Revenue-Miscellaneous
						0.00 Program Revenue-Operating Grants-General Government
						0.00 Program Revenue-Operating Grants-Public Safety
						0.00 Program Revenue-Operating Grants-Public Works
						0.00 Program Revenue-Operating Grants-Health and Welfare
						0.00 Program Revenue-Operating Grants-Culture and Recreation
						0.00 Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
340	Charges for Goods and Services:					
341	General Government:					
341.10	Treasurer's Fees	27,389.05			27,389.05	Program Revenue-Charges for Services-General Government
341.20	Register of Deeds' Fees	92,214.52			92,214.52	Program Revenue-Charges for Services-General Government
341.30	Driver's License Exam	8,428.00			8,428.00	Program Revenue-Charges for Services-General Government
341.40	Legal Services	13,136.51			13,136.51	Program Revenue-Charges for Services-General Government
341.50	Clerk of Courts Fees	5,613.00			5,613.00	Program Revenue-Charges for Services-General Government
341.90	Other Fees	12,965.90			12,965.90	Program Revenue-Charges for Services-General Government
342	Public Safety:					
342.10	Law Enforcement	188,491.87			188,491.87	Program Revenue-Charges for Services-Public Safety
342.20	Prisoner Care	331.03			331.03	Program Revenue-Charges for Services-Public Safety
342.30	Sobriety Testing	1,495.00			1,495.00	Program Revenue-Charges for Services-Public Safety
342.90	Other	9,297.70			9,297.70	Program Revenue-Charges for Services-Public Safety
343	Public Works:					
343.10	Road Maintenance Contract Charges	3,172.99			3,172.99	Program Revenue-Charges for Services-Public Works
343.20	Sanitation	0.00			0.00	Program Revenue-Charges for Services-Public Works
343.30	Airport	0.00			0.00	Program Revenue-Charges for Services-Public Works
343.90	Other	0.00			0.00	Program Revenue-Charges for Services-Public Works
344	Health and Welfare:					
344.10	Economic Assistance:					
344.11	Poor Lien Recoveries	3,632.36			3,632.36	Program Revenue-Charges for Services-Health and Welfare
344.12	Veterans Service Officer	0.00			0.00	Program Revenue-Charges for Services-General Government
344.13	Low Income Energy Assistance Program	0.00			0.00	Program Revenue-Charges for Services-Health and Welfare
344.14	Food Stamp Administration	0.00			0.00	Program Revenue-Charges for Services-Health and Welfare
344.19	Other	0.00			0.00	Program Revenue-Charges for Services-Health and Welfare
344.20	Health Assistance:					

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit			
344.21	County Nurse	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.22	Ambulance	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.23	Hospital	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.24	Women Infants and Children	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.29	Other	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.30	Social Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
344.40	Mental Health Services	0.00				0.00	Program Revenue-Charges for Services-Health and Welfare
345	Culture and Recreation	0.00				0.00	Program Revenue-Charges for Services-Culture and Recreation
346	Urban and Economic Development	0.00				0.00	Program Revenue-Charges for Services-Urban and Economic Development
348	Conservation of Natural Resources	0.00				0.00	Program Revenue-Charges for Services-Conservation and Natural Resources
349	Other Charges	300.00				300.00	Program Revenue-Charges for Services-General Government
						0.00	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Public Works
						0.00	Program Revenue-Charges for Services-Health and Welfare
						0.00	Program Revenue-Charges for Services-Culture and Recreation
						0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00	Program Revenue-Charges for Services-Urban and Economic Development
						0.00	Program Revenue-Charges for Services-Intergovernmental
						0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
350	Fines and Forfeits:						
351	Fines	23.08				23.08	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Culture and Recreation
352	Costs	4,883.31				4,883.31	Program Revenue-Charges for Services-Public Safety
353	Forfeits	500.00				500.00	Program Revenue-Charges for Services-Public Safety
359	Other	0.00				0.00	Program Revenue-Charges for Services-Public Safety
360	Miscellaneous Revenue:						
361	Investment Earnings	258,411.06				258,411.06	General Revenue-Unrestricted Investment Earnings
362	Rent	11,699.99				11,699.99	Program Revenue-Charges for Services-General Government
						0.00	Program Revenue-Charges for Services-Public Safety
						0.00	Program Revenue-Charges for Services-Public Works
						0.00	Program Revenue-Charges for Services-Health and Welfare
						0.00	Program Revenue-Charges for Services-Culture and Recreation
						0.00	Program Revenue-Charges for Services-Conservation of Natural Resources
						0.00	Program Revenue-Charges for Services-Urban and Economic Development
						0.00	Program Revenue-Charges for Services-Intergovernmental
						0.00	Program Revenue-Charges for Services-Payments to Local Education Agencies
363	Special Assessments	24,101.00				24,101.00	Program Revenue-Capital Grants-Public Works
365	Contributions and Donations	2,788.00				2,788.00	General Revenue-Unrestricted Grants and Contributions
						0.00	Program Revenue-Operating Grants-General Government
						0.00	Program Revenue-Operating Grants-Public Safety
						0.00	Program Revenue-Operating Grants-Public Works
						0.00	Program Revenue-Operating Grants-Health and Welfare

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
						0.00 Program Revenue-Operating Grants-Culture and Recreation
						0.00 Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00 Program Revenue-Operating Grants-Urban and Economic Development
						0.00 Program Revenue-Operating Grants-Intergovernmental
						0.00 Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00 Program Revenue-Capital Grants-General Government
						0.00 Program Revenue-Capital Grants-Public Safety
						0.00 Program Revenue-Capital Grants-Public Works
						0.00 Program Revenue-Capital Grants-Health and Welfare
						0.00 Program Revenue-Capital Grants-Culture and Recreation
						0.00 Program Revenue-Capital Grants-Conservation of Natural Resources
						0.00 Program Revenue-Capital Grants-Urban and Economic Development
						0.00 Program Revenue-Capital Grants-Intergovernmental
						0.00 Program Revenue-Capital Grants-Payments to Local Education Agencies
366 Refund of Prior Year's Expenditures	0.00					0.00 General Revenue-Miscellaneous
369 Other	20,196.55				20,196.55	General Revenue-Miscellaneous
<b>Total Revenue</b>	<b>6,516,571.59</b>	<b>261,666.00</b>			<b>6,516,571.59</b>	
<b>Expenditures:</b>						
100 General Government:						
110 Legislative:						
111 Board of County Commissioners	220,908.14				220,908.14	
120 Elections	4,055.73				4,055.73	
130 Judicial System	6,793.08				6,793.08	
140 Financial Administration:						
141 Auditor	230,226.24				230,226.24	
142 Treasurer	252,121.78				252,121.78	
143 Finance Office	0.00				0.00	
149 Other	0.00				0.00	
150 Legal Services:						
151 State's Attorney	161,978.04				161,978.04	
152 Public Defender	0.00				0.00	
153 Court Appointed Attorney	54,333.92				54,333.92	
154 Abused and Neglected Child Defense	827.25				827.25	
159 Other Legal Services	0.00				0.00	
160-170 Other General Government:						
161 General Government Building	157,915.62				157,915.62	
162 Director of Equalization	219,206.61				219,206.61	
163 Register of Deeds	182,998.84				182,998.84	
164 Judgments	0.00				0.00	
165 Veterans' Service Officer	27,625.99				27,625.99	
166 Predatory Animal	3,876.95				3,876.95	
167 Disability Coordinator	0.00				0.00	

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit		
168	Self-Insurance Plan	0.00			0.00	
169	Other	0.00			0.00	
170	Geographic Information System	0.00			0.00	
171	Information Technology	58,985.07			58,985.07	
172	Human Resources	37,230.00			37,230.00	
	<b>Total General Government</b>	<b>1,619,083.26</b>	<b>0.00</b>	<b>0.00</b>	<b>1,619,083.26</b>	<b>General Government Expense</b>
200	<b>Public Safety:</b>					
210	<b>Law Enforcement:</b>					
211	Sheriff	700,966.81			700,966.81	
212	County Jail	69,353.10			69,353.10	
213	Coroner	4,037.97			4,037.97	
214	County-Wide Law Enforcement	0.00			0.00	
215	Juvenile Detention	0.00			0.00	
219	Other Law Enforcement	87,538.06			87,538.06	
220	<b>Protective and Emergency Services:</b>					
221	Fire Protection	0.00			0.00	
222	Emergency and Disaster Services	0.00			0.00	
223	Flood Control	0.00			0.00	
225	Communication Center	87,972.04			87,972.04	
229	Other Protective and Emergency Services	0.00			0.00	
	<b>Total Public Safety</b>	<b>949,867.98</b>	<b>0.00</b>	<b>0.00</b>	<b>949,867.98</b>	<b>Public Safety Expense</b>
300	<b>Public Works:</b>					
310	<b>Highways and Bridges:</b>					
311	Highways, Roads and Bridges	2,951,494.78			2,951,494.78	
320	<b>Sanitation:</b>					
321	Sewers	0.00			0.00	
322	Solid Waste	0.00			0.00	
330	<b>Transportation:</b>					
331	Airport	0.00			0.00	
332	Railroad	0.00			0.00	
333	Other Transportation	3,000.00			3,000.00	
340	Water System	0.00			0.00	
390	Other Public Works	0.00			0.00	
	<b>Total Public Works</b>	<b>2,954,494.78</b>	<b>0.00</b>	<b>0.00</b>	<b>2,954,494.78</b>	<b>Public Works Expense</b>
400	<b>Health and Welfare:</b>					
410	<b>Economic Assistance:</b>					
411	Support of Poor	2,000.00			2,000.00	
412	Public Welfare	88.79			88.79	
413	Low Income Energy Assistance Program	9,747.00			9,747.00	
415	Food Stamp Distribution	0.00			0.00	

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit			
419 Other	0.00					0.00	
420 Health Assistance:							
421 County Nurse	0.00					0.00	
422 Health Services	0.00					0.00	
423 Hospital	0.00					0.00	
424 Ambulance	0.00					0.00	
425 Board of Health	0.00					0.00	
426 Women Infants and Children	0.00					0.00	
429 Other	0.00					0.00	
430 Social Services:							
431 Day Care Centers	0.00					0.00	
432 Child Support Enforcement	0.00					0.00	
433 Care of Aged	0.00					0.00	
434 Domestic Abuse	814.93					814.93	
439 Other	0.00					0.00	
440 Mental Health Services:							
441 Mentally Ill	600.00					600.00	
442 Developmentally Disabled	0.00					0.00	
443 Drug Abuse	0.00					0.00	
444 Mental Health Centers	23,401.45					23,401.45	
445 Mental Illness Board	5,220.71					5,220.71	
449 Other	0.00					0.00	
<b>Total Health and Welfare</b>	<b>41,872.88</b>	<b>0.00</b>		<b>0.00</b>		<b>41,872.88</b>	<b>Health and Welfare Expense</b>
500 Culture and Recreation:							
510 Culture:							
511 Public Library	0.00					0.00	
512 Historical Museum	0.00					0.00	
513 County Monuments	0.00					0.00	
514 Historical Sites	0.00					0.00	
515 Memorial Day Expense	0.00					0.00	
516 Arts	0.00					0.00	
519 Other	0.00					0.00	
520 Recreation:							
521 Recreational Programs	0.00					0.00	
522 Parks	0.00					0.00	
523 Exhibition Building	34,805.73					34,805.73	
524 County Fair	0.00					0.00	
525 Senior Center	0.00					0.00	
529 Other	0.00					0.00	
<b>Total Culture and Recreation</b>	<b>34,805.73</b>	<b>0.00</b>		<b>0.00</b>		<b>34,805.73</b>	<b>Culture and Recreation Expense</b>
600 Conservation of Natural Resources:							

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
		Debit	ref			
610	Soil Conservation:					
611	County Extension	88,642.22			88,642.22	
612	Soil Conservation Districts	15,000.00			15,000.00	
613	Rodent Control	0.00			0.00	
614	Predator Control Districts	0.00			0.00	
615	Weed Control	44,241.68			44,241.68	
616	Grasshopper and Pest Control	0.00			0.00	
619	Other	0.00			0.00	
620	Water Conservation:					
621	Geological Survey	0.00			0.00	
622	Weather Modification	0.00			0.00	
623	Water Conservation Districts	0.00			0.00	
624	Drainage Commissions	0.00			0.00	
629	Other	0.00			0.00	
	<b>Total Conservation of Natural Resources</b>	<b>147,883.90</b>	<b>0.00</b>		<b>147,883.90</b>	<b>Conservation of Natural Resources Expense</b>
700	Urban and Economic Development:					
710	Urban Development:					
711	Planning and Zoning	47,456.54			47,456.54	
712	Urban and Rural Development	37,157.12			37,157.12	
719	Other	2,855.96			2,855.96	
720	Economic Development:					
721	Tourism, Industrial or Recreational Development	581.00			581.00	
729	Other	0.00			0.00	
	<b>Total Urban and Economic Development</b>	<b>88,050.62</b>	<b>0.00</b>		<b>88,050.62</b>	<b>Urban and Economic Development Expense</b>
750	Intergovernmental Expenditures	76,622.77			76,622.77	Intergovernmental Expense
800	Debt Service	172,409.96			12,130.10	Interest on Long-term Debt
			28,391.56		28,391.56	General Government Expense
			131,888.30		0.00	Public Safety Expense
					131,888.30	Public Works Expense
					0.00	Health and Welfare Expense
					0.00	Culture and Recreation Expense
					0.00	Conservation and Development Expense
					0.00	Urban and Economic Development Expense
					0.00	Intergovernmental Expense
					0.00	Payments to Local Education Agencies Expense
850	Payments to Local Education Agencies	0.00			0.00	Payments to Local Education Agencies Expense
890	Capital Outlay	0.00			0.00	Capital Outlay-Unallocated
					0.00	General Government Expense

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit			
						0.00	Public Safety Expense
						0.00	Public Works Expense
						0.00	Health and Welfare Expense
						0.00	Culture and Recreation Expense
						0.00	Conservation and Development Expense
						0.00	Urban and Economic Development Expense
						0.00	Intergovernmental Expense
						0.00	Payments to Local Education Agencies Expense
Total Expenditures	6,085,091.88	160,279.86		160,279.86		6,085,091.88	
Excess of Revenues Over (Under) Expenditures	431,479.71	101,386.14		101,386.14		431,479.71	
Other Financing Sources (Uses):							
371	Transfers In	214,116.00				214,116.00	Transfers - Net
911	Transfers Out	(214,116.00)				(214,116.00)	Transfers - Net
372	Long-Term Debt Issued	0.00				0.00	General Revenue - Debt Issued
373	Insurance Proceeds	17,168.18	17,168.18			0.00	Program Revenue-Capital Grants-General Government
				11,093.05		11,093.05	Program Revenue-Capital Grants-Public Safety
				6,075.13		6,075.13	Program Revenue-Capital Grants-Public Works
						0.00	Program Revenue-Capital Grants-Health and Welfare
						0.00	Program Revenue-Capital Grants-Culture and Recreation
						0.00	Program Revenue-Capital Grants-Conservation of Natural Resources
						0.00	Program Revenue-Capital Grants-Urban and Economic Development
						0.00	Program Revenue-Operating Grants-General Government
						0.00	Program Revenue-Operating Grants-Public Safety
						0.00	Program Revenue-Operating Grants-Public Works
						0.00	Program Revenue-Operating Grants-Health and Welfare
						0.00	Program Revenue-Operating Grants-Culture and Recreation
						0.00	Program Revenue-Operating Grants-Conservation of Natural Resources
						0.00	Program Revenue-Operating Grants-Urban and Economic Development
						0.00	Program Revenue-Operating Grants-Intergovernmental
						0.00	Program Revenue-Operating Grants-Payments to Local Education Agencies
						0.00	General Government Expense
						0.00	Public Safety Expense
						0.00	Public Works Expense
						0.00	Health and Welfare Expense
						0.00	Culture and Recreation Expense
						0.00	Conservation and Development Expense
						0.00	Urban and Economic Development Expense
						0.00	Extraordinary Items
374	Sale of County Property	26,623.75				26,623.75	General Revenue-Miscellaneous
912	Payments to Refunded Debt Escrow Agent	0.00				0.00	Interest on Long-term Debt
						0.00	General Government Expense
						0.00	Public Safety Expense

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES WORKSHEET - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

	Totals Fund Statement	Debit	Adjustments		ref	Total Government Wide Statement	HOW RECORDED ON GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (Suggested)
			ref	Credit			
							0.00 Public Works Expense
							0.00 Health and Welfare Expense
							0.00 Culture and Recreation Expense
							0.00 Conservation and Development Expense
							0.00 Urban and Economic Development Expense
							0.00 Intergovernmental Expense
							0.00 Payments to Local Education Agencies Expense
915 Discount on Bonds Issued	0.00						0.00 Interest on Long-term Debt
							0.00 General Government Expense
							0.00 Public Safety Expense
							0.00 Public Works Expense
							0.00 Health and Welfare Expense
							0.00 Culture and Recreation Expense
							0.00 Conservation and Development Expense
							0.00 Urban and Economic Development Expense
							0.00 Intergovernmental Expense
							0.00 Payments to Local Education Agencies Expense
Total Other Financing Sources (Uses)	<u>43,791.93</u>	<u>17,168.18</u>		<u>17,168.18</u>		<u>43,791.93</u>	
(913) 376 Special Items	0.00					0.00	Special Items
(914) 375 Extraordinary Items	0.00					0.00	Extraordinary Items
Net Change in Fund Balance	<u>475,271.64</u>	<u>118,554.32</u>		<u>118,554.32</u>		<u>475,271.64</u>	Change in Net Position
Fund Balance - beginning, as previously reported	5,324,600.39					5,324,600.39	Beginning Net Position
Restatement due to (See Note__):							
	0.00					0.00	Adjustments
	0.00					0.00	
Fund Balance - beginning, as restated	<u>5,324,600.39</u>	<u>0.00</u>		<u>0.00</u>		<u>5,324,600.39</u>	Adjusted Beginning Net Position
FUND BALANCE - ENDING	<u>5,799,872.03</u>	<u>118,554.32</u>		<u>118,554.32</u>		<u>5,799,872.03</u>	Ending Net Position

KINGSBURY COUNTY  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
 December 31, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS:</b>				
Cash and Cash Equivalents	4,155,448.25	0.00	4,155,448.25	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	1,657,523.80	0.00	1,657,523.80	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
<b>TOTAL ASSETS</b>	<b>5,812,972.05</b>	<b>0.00</b>	<b>5,812,972.05</b>	<b>0.00</b>
<b>NET POSITION:</b>				
Restricted For: (See Note ___)				
Road and Bridge Purposes	1,372,897.56		1,372,897.56	
Capital Projects Purposes	164,561.69	0.00	164,561.69	
Debt Service Purposes	6,476.09	0.00	6,476.09	
Permanently Restricted Purposes:				
Expendable	582,179.94	0.00	582,179.94	
Non-Expendable	258,050.93		258,050.93	
Other Purposes	14,000.00	0.00	14,000.00	
Unrestricted (Deficit)	3,414,805.84	0.00	3,414,805.84	
<b>TOTAL NET POSITION</b>	<b>5,812,972.05</b>	<b>0.00</b>	<b>5,812,972.05</b>	<b>0.00</b>

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
<b>Primary Government:</b>								
<b>Governmental Activities:</b>								
General Government	1,634,374.80	260,929.97	3,081.04	0.00	(1,370,363.79)		(1,370,363.79)	
Public Safety	949,867.98	205,021.99	124,453.13	11,093.05	(609,299.81)		(609,299.81)	
Public Works	3,086,383.08	5,172.99	1,542,361.17	30,176.13	(1,508,672.79)		(1,508,672.79)	
Health and Welfare	41,872.88	4,142.36	0.00	0.00	(37,730.52)		(37,730.52)	
Culture and Recreation	34,805.73	0.00	0.00	0.00	(34,805.73)		(34,805.73)	
Conservation of Natural Resources	147,883.90	0.00	6,100.00	0.00	(141,783.90)		(141,783.90)	
Urban and Economic Development	88,050.62	0.00	0.00	0.00	(88,050.62)		(88,050.62)	
Intergovernmental	76,622.77	0.00	14,400.00	0.00	(62,222.77)		(62,222.77)	
Payments to Local Education Agencies	0.00	0.00	0.00	0.00	0.00		0.00	
**Capital Outlay - Unallocated	0.00				0.00		0.00	
*Interest on Long-Term Debt	12,130.10				(12,130.10)		(12,130.10)	
<b>Total Governmental Activities</b>	<b>6,071,991.86</b>	<b>475,267.31</b>	<b>1,690,395.34</b>	<b>41,269.18</b>	<b>(3,865,060.03)</b>		<b>(3,865,060.03)</b>	
<b>Business-type Activities:</b>								
	0.00	0.00	0.00	0.00		0.00	0.00	
	0.00	0.00	0.00	0.00		0.00	0.00	
	0.00	0.00	0.00	0.00		0.00	0.00	
	0.00	0.00	0.00	0.00		0.00	0.00	
<b>Total Business-Type Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Total Primary Government</b>	<b>6,071,991.86</b>	<b>475,267.31</b>	<b>1,690,395.34</b>	<b>41,269.18</b>	<b>(3,865,060.03)</b>	<b>0.00</b>	<b>(3,865,060.03)</b>	

Component Units:

0.00

General Revenues:

\*\* This amount excludes the capital purchases that are included in the direct expenses of the various functions. (See Note \_\_\_)

\* The County does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

<b>Taxes:</b>			
Property Taxes	3,717,561.57		3,717,561.57
Wheel Tax	250,754.01		250,754.01
State Shared Revenues	71,040.85		71,040.85
Grants and Contributions not Restricted to Specific Programs	8,843.90		8,843.90
Unrestricted Investment Earnings	258,411.06	0.00	258,411.06
Debt Issued	0.00	0.00	0.00
Miscellaneous Revenue	46,820.30	0.00	46,820.30
Special Items	0.00	0.00	0.00
Extraordinary Items	0.00	0.00	0.00
Transfers	0.00	0.00	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>4,353,431.69</b>	<b>0.00</b>	<b>4,353,431.69</b>
<b>Change in Net Position</b>	<b>488,371.66</b>	<b>0.00</b>	<b>488,371.66</b>
Net Position - beginning, as previously reported	5,324,600.39	0.00	5,324,600.39
<b>Restatement due to (See Note ___):</b>			
	0.00	0.00	0.00
Net Position - beginning, as restated	5,324,600.39	0.00	5,324,600.39
<b>NET POSITION - ENDING</b>	<b>5,812,972.05</b>	<b>0.00</b>	<b>5,812,972.05</b>
	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

KINGSBURY COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2025
<b>Child Nutrition Cluster:</b>				
US Department of Agriculture Pass-Through Programs:				
SD Department of Education, Non-Cash Assistance (Commodities):	10.555			
National School Lunch Program	10.559			
Summer Food Service Program for Children				
Cash Assistance:				
School Breakfast Program (Note 3)	10.553			
National School Lunch Program (Note 3)	10.555			
Special Milk Program for Children (Note 3)	10.556			
Summer Food Service Program for Children	10.559			
<b>Total for Child Nutrition Cluster</b>			0.00	0.00
<b>Forest Service Schools and Roads Cluster:</b>				
US Department of Agriculture - Direct Programs:				
Schools and Roads - Grants to Counties (Note 3)	10.666		0.00	0.00
US Department of Agriculture - Pass-Through Programs:				
SD State Auditor,				
Schools and Roads - Grants to States (Note 3)	10.665		0.00	0.00
<b>Total for Schools and Roads Cluster</b>			0.00	0.00
<b>Other Programs:</b>				
US Department of Agriculture - Pass-Through Programs:				
SD Department of Agriculture,				
Cooperative Forestry Assistance	10.664		0.00	0.00
<b>Total US Department of Agriculture</b>			0.00	0.00
US Department of Defense - Direct Programs:				
US Department of Defense - Pass-Through Programs:				
SD State Treasurer,				
Flood Plain Management Services (Note 3)	12.106			
<b>Total US Department of Defense</b>			0.00	0.00
US Department of Health and Human Services - Direct Programs:				
US Department of Health and Human Services - Pass-Through Programs:				
<b>Total US Department of Health and Human Services</b>			0.00	0.00
US Department of Housing and Urban Development - Direct Programs:				
US Department of Housing and Urban Development - Pass-Through Programs:				
SD Governor's Office of Economic Development, Community Development Block Grant/Entitlement Grants and Non-Entitlement Grants in Hawaii	14.218			
Other Programs:				
Direct Federal Funding:	14.228			
Indirect Federal Funding				
<b>Total US Department of Housing and Urban Development</b>			0.00	0.00

KINGSBURY COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2025
<b>US Department of Interior - Direct Programs:</b>				
Bureau of Land Management, Payments in Lieu of Taxes (Note 3)	15.226			
<b>National Park Service (LWCF)</b>				
Outdoor Recreation Acquisition, Development and Planning	15.916			
<b>US Department of Interior - Pass-Through Programs:</b>				
SD Department of Game, Fish & Parks, Outdoor Recreation Acquisition, Development and Planning	15.916			
<b>Total US Department of the Interior</b>				
			0.00	0.00
<b>US Department of Justice - Direct Programs:</b>				
State Criminal Alien Assistance Program	16.606			
Public Safety Partnership and Community Policing Grants	16.710			
<b>US Department of Justice - Pass-Through Programs:</b>				
SD Department of Corrections, Juvenile Justice and Delinquency Prevention	16.540			
SD Department of Public Safety, Crime Victim Assistance	16.575			
Violence Against Women Formula Grants	16.588			
SD Network Against Family Violence and Sexual Assault Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590			
City of _____ Edward Byrne Memorial Justice Assistance Grant Program	16.738			
<b>Total US Department of Justice</b>				
			0.00	0.00
<b>Workforce Investment Act (WIA) Cluster:</b>				
<b>US Department of Labor - Pass-Through Programs:</b>				
SD Department of Labor, WIOA Adult Program	17.258			
WIOA Dislocated Worker Formula Grants	17.278			
<b>Total Workforce Investment Act (WIA) Cluster</b>				
			0.00	0.00
<b>Other Programs:</b>				
<b>US Department of Labor - Direct Programs:</b>				
_____				
<b>US Department of Labor - Pass-Through Programs:</b>				
_____				
<b>Total US Department of Labor</b>				
			0.00	0.00
<b>Highway Planning and Construction Cluster</b>				
<b>US Department of Transportation - Pass-Through Programs:</b>				
SD Department of Transportation Highway Planning and Construction	20.205			
Recreational Trails Program	20.219			
<b>Total Highway Planning and Construction Cluster</b>				
			0.00	0.00
<b>Highway Safety Cluster:</b>				
<b>US Department of Transportation - Pass-Through Programs:</b>				
SD Department of Public Safety, State and Community Highway Safety	20.600			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601			
National Priority Safety Programs	20.616			
<b>Total Highway Safety Cluster</b>				
			0.00	0.00

KINGSBURY COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entry Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2025
<b>Other Programs:</b>				
US Department of Transportation - Direct Programs:				
<hr/>				
US Department of Transportation - Pass-Through Programs:				
SD Department of Transportation,	20.106			
Airport Improvement Program				
SD Department of Public Safety,				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703			
<hr/>				
<b>Total US Department of Transportation</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Department of Treasury - Pass Through Programs:				
SD Bureau of Finance and Management,	21.019			
Coronavirus Relief Fund				
<hr/>				
US Department of Treasury - Direct Programs:				
Coronavirus State and Local Fiscal Recovery Funds	21.027			
<hr/>				
<b>Total US Department of Treasury</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US General Services Administration - Pass-Through Programs:				
SD Federal Property Agency,	39.003			
Donation of Federal Surplus Personal Property (Note 6)				
<hr/>				
<b>Total US General Services Administration</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
Institute of Museum and Library Services - Pass Through Programs				
SD Department of Education,	45.310			
Grants to States				
<hr/>				
<b>Total Institute of Museum and Library Services</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Environmental Protection Agency - Pass-Through Programs:				
SD Department of Environment and Natural Resources,	66.460			
Nonpoint Source Implementation Grants				
<hr/>				
<b>Total US Elections Assistance Commission</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Elections Assistance Commission - Pass-Through Programs:				
SD Secretary of State,	90.401			
Help America Vote Act Requirements Payments				
<hr/>				
<b>Total US Elections Assistance Commission</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Department of Health and Human Services - Pass-Through Programs:				
SD Department of Health,	93.069			
Public Health Emergency Preparedness				
SD Department of Social Services,	93.556			
Marylee Allen Promoting Safe and Stable Families Program				
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
SD Secretary of State,	93.617			
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems				
<hr/>				
<b>Total US Department of Health and Human Services</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Executive Office of the President - Pass-Through Programs:				
SD Attorney General's Office,	95.001			
High Intensity Drug Trafficking Areas Program				
<hr/>				
<b>Total US Executive Office of the President</b>				
			<b>0.00</b>	<b>0.00</b>
<hr/>				
US Department of Homeland Security - Pass-Through Programs:				
SD Department of Public Safety - Office of Emergency Management,				

KINGSBURY COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures 2025
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036			
Hazard Mitigation Grant	97.039			
Emergency Management Performance Grants	97.042			
BRIC: Building Resilient Infrastructure and Communities	97.047			14,400.00
Homeland Security Grant Program	97.067			39,641.00
<b>Total US Department of Homeland Security</b>			<b>0.00</b>	<b>54,041.00</b>
<b>GRAND TOTAL</b>			<b>\$0.00</b>	<b>\$54,041.00</b>

**Note 1: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the (modified accrual basis) OR (modified cash basis) basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has/has not (choose as applicable) elected to use the de minimis indirect cost rate as allowed under the Uniform Guidance. For grant awards issued prior to October 1, 2024 the de minimis indirect cost rate is 10% and for those grant awards issued after October 1, 2024 the de minimis indirect cost rate is 15%.

**Note 3: Federal Reimbursement**

Federal reimbursements are not based upon specific expenditures. Therefore, the amounts reported here represent cash

**Note 4: Major Federal Financial Assistance Program**

This represents a Major Federal Financial Assistance Program.

**Note 5: Federal Loan Program**

The County had the following loan balances outstanding at December 31, 2021. These loan balances outstanding which

Cluster/Program Title	Federal Assistance Listing Number	Amount Outstanding

**Note 6: Federal Surplus Property**

The amount reported represents 23.3% of the original acquisition cost of the federal surplus property received by the

SUPPLEMENTARY INFORMATION  
KINGSBURY COUNTY  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

\*Last 10 Years

<u>Calendar Year</u>	<u>County's Proportion of the Net Pension Liability/Asset</u>	<u>County's Proportionate Share of the Net Pension Liability/Asset</u>	<u>County's Covered Payroll</u>	<u>County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)</u>
2025	0.0601630%	(5,117.00)	1,790,017.00	0.29%	100.10%
2024	0.0584160%	(2,365.00)	1,555,313.00	0.15%	100.00%
2023	0.0608500%	(5,939.00)	1,494,288.00	0.40%	100.10%
2022	0.0598680%	(5,658.00)	1,350,254.00	0.42%	100.10%
2021	0.0658710%	(504,459.00)	1,417,051.00	35.60%	105.52%
2020	0.0640050%	(2,780.00)	1,333,618.00	0.21%	100.04%
2019	0.0644450%	(6,829.00)	1,298,151.00	0.53%	100.09%
2018	0.0647450%	(1,510.00)	1,276,918.00	0.12%	100.02%
2017	0.0630000%	(5,717.00)	1,208,901.00	0.47%	100.10%
2016	0.0060641%	204,838.00	1,088,620.00	18.82%	96.89%

\* The amounts presented for each year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30.

SUPPLEMENTARY INFORMATION  
 KINGSBURY COUNTY  
 OPEB SCHEDULE  
 December 31, 2025

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (Insert Cost Method) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
			0.00	#DIV/0!		#DIV/0!
			0.00	#DIV/0!		#DIV/0!
			0.00	#DIV/0!		#DIV/0!

Listing of Cost Methods to Insert Above:

1. Unit Credit
2. Entry Age
3. Attained Age
4. Aggregate
5. Frozen Entry Age
6. Frozen Attained Age