

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

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
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	
TOTAL ASSETS	5,812,972.05	0.00	5,812,972.05	0.00
NET POSITION:				
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	
TOTAL NET POSITION	5,812,972.05	0.00	5,812,972.05	0.00

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