



# Board of County Commissioners Agenda Request

2L

Agenda Item #

**Requested Meeting Date:** Novembe 25, 2025

**Title of Item:** Cash Balance Report - October 2025

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input checked="" type="checkbox"/> Information Only
<b>Submitted by:</b> Kathleen Ryan, County Auditor		<b>Department:</b> Auditor
<b>Presenter (Name and Title):</b> Kathleen Ryan, County Auditor		<b>Estimated Time Needed:</b>
<b>Summary of Issue:</b>  Report of the Cash Balances for the County as of October 31, 2025.		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b> Informational Only.		
<b>Financial Impact:</b> Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <span>Please Explain:</span>		

11/17/2025

## CASH BALANCE SHEET

	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE
	07/31/25	08/31/25	09/30/25	10/31/25	12/31/24	12/31/23	12/31/22	12/31/21
<b>INVESTMENTS</b>	<b>37,049,465.54</b>	<b>32,013,227.41</b>	<b>30,639,823.30</b>	<b>34,519,115.18</b>	<b>32,710,928.19</b>	<b>31,308,294.70</b>	<b>28,382,342.23</b>	<b>27,157,710.56</b>
<b>CASH BALANCES</b>								
General - Fund 1 and Reserves Fund 2	18,922,884.25	17,706,017.55	16,793,242.87	18,832,862.86	18,141,683.73	15,954,763.57	14,528,551.70	14,109,614.93
ROAD & BRIDGE - Fund 3	7,496,152.71	3,811,211.59	2,572,344.39	2,888,261.97	3,838,217.82	4,058,895.47	2,230,541.57	1,531,679.66
Unorgized Townships - Fund 4	485,364.85	486,230.74	508,511.67	520,041.22	377,829.52	418,377.64	428,656.35	513,900.22
HEALTH & HUMAN SERVICES - Fund 5	6,672,499.40	6,555,154.26	6,137,762.83	6,504,227.19	6,602,382.97	6,550,169.79	6,433,926.12	5,915,541.36
MA ESTATE RECOVERIES - Fund 5	70,247.00	70,247.00	70,247.00	70,247.00	70,247.00	70,247.00	70,247.00	70,247.00
DEBT SERVICE - Fund 6	501,514.73	502,044.15	502,907.63	707,589.54	819,903.27	766,520.88	712,886.12	667,237.20
Ditch - Fund 7	39,739.91	39,853.47	39,967.08	40,076.43	38,952.73	38,262.78	37,280.97	36,921.80
STATE - Fund 9	118,804.95	122,812.65	108,185.37	172,453.38	138,944.53	176,481.53	152,930.30	140,016.66
TRUST - Fund 10	2,186,503.55	2,172,455.67	2,631,160.54	2,649,533.85	1,841,674.87	2,037,464.17	2,354,738.83	1,819,303.22
LAND - Fund 11	1,057,937.56	1,037,949.34	966,769.95	847,773.21	545,061.38	602,221.06	647,195.90	788,950.96
TOWNSHIPS/SCHOOLS/ARDC - Fund 12	184,013.84	188,864.67	560,986.94	3,739,790.80	662,621.04	762,783.47	702,259.77	584,881.42
TAXES & PENALTIES - FUND 13	1,775,752.86	1,980,627.81	3,278,497.42	362,142.34	0.00	429.00	0.00	3,796.54
COLLABORATIVE AGENCY - FUND 15	129,658.71	150,872.71	150,566.71	71,004.71	91,168.71	70,557.33	77,102.14	72,411.03
ENVIRONMENTAL TRUST - FUND 18	468,276.90	468,332.54	468,399.11	468,463.19	457,677.38	482,753.04	457,818.59	457,818.59
LLCC - Fund 19	(219,539.83)	(289,325.90)	(329,483.22)	(388,587.29)	38,514.78	21,327.43	0.00	0.00
PARKS - Fund 21	(541,090.98)	(383,563.40)	(410,545.00)	(528,004.97)	(500,440.18)	(170,531.73)	101.00	119,713.47
ARPA - Fund 22	439,462.31	431,192.58	408,490.58	380,143.23	664,700.96	1,697,676.83	2,070,440.91	1,308,817.34
OPIOID SETTLEMENT - Fund 25	617,634.42	683,207.98	675,945.64	663,710.47	650,908.93	285,894.22	250,088.50	0.00
HOUSING TRUST FUND - Fund 85	215,321.00	215,321.00	215,321.00	215,321.00	194,444.00	97,222.00	0.00	0.00
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>40,621,138.14</b>	<b>35,949,506.41</b>	<b>35,349,278.51</b>	<b>38,217,050.13</b>	<b>34,674,493.44</b>	<b>33,921,515.48</b>	<b>31,131,255.09</b>	<b>28,140,851.40</b>

## FUND BALANCE as of 12/31/2024

General Fund - Unassigned	Fund Balance Minimum Recommended Amount
\$10,888,099	\$7,803,560 40% of Operations
	\$9,754,451 50% of Operations
Road & Bridge Fund - Unassigned	Fund Balance Minimum Recommended Amount
\$2,922,163	\$3,106,936 40% of Operations
	\$3,752,670 50% of Operations
Health & Human Services - Unassigned	Fund Balance Minimum Recommended Amount
\$4,419,969	\$3,278,912 40% of Operations
	\$4,098,641 50% of Operations