



Board of County Commissioners Agenda Request

2H

Agenda Item #

Requested Meeting Date: October 28, 2025

Title of Item: Cash Balance Report - September 2025

☐ REGULAR AGENDA

☒ CONSENT AGENDA

Action Requested:

☐ Approve/Deny Motion

☐ Adopt Resolution (attach draft)

☐ Hold Public Hearing **provide copy of hearing notice that was published*

☐ Direction Requested

☐ Discussion Item

☒ Information Only

Submitted by:

Kathleen Ryan, County Auditor

Department:

Auditor

Presenter (Name and Title):

Kathleen Ryan, County Auditor

Estimated Time Needed:

Summary of Issue:

Report of the Cash Balances for the County as of September 30, 2025.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Informational Only.

Financial Impact:

Is there a cost associated with this request?

☐ Yes

☒ No

What is the total cost, with tax and shipping? \$

Is this budgeted? ☐ Yes ☒ No

Please Explain:

10/17/2025

CASH BALANCE SHEET

	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE
	09/30/25	12/31/24	12/31/23	12/31/22	12/31/21
INVESTMENTS	30,639,823.30	32,710,928.19	31,308,294.70	28,382,342.23	27,157,710.56
CASH BALANCES					
General - Fund 1 and Reserves Fund 2	16,793,242.87	18,141,683.73	15,954,763.57	14,528,551.70	14,109,614.93
ROAD & BRIDGE - Fund 3	2,572,344.39	3,838,217.82	4,058,895.47	2,230,541.57	1,531,679.66
Unorgized Townships - Fund 4	508,511.67	377,829.52	418,377.64	428,656.35	513,900.22
HEALTH & HUMAN SERVICES - Fund 5	6,137,762.83	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
DEBT SERVICE - Fund 6	502,907.63	819,903.27	766,520.88	712,886.12	667,237.20
Ditch - Fund 7	39,967.08	38,952.73	38,262.78	37,280.97	36,921.80
STATE - Fund 9	108,185.37	138,944.53	176,481.53	152,930.30	140,016.66
TRUST - Fund 10	2,635,491.95	1,841,674.87	2,037,464.17	2,354,738.83	1,819,303.22
LAND - Fund 11	962,438.54	545,061.38	602,221.06	647,195.90	788,950.96
TOWNSHIPS/SCHOOLS/ARDC - Fund 12	560,986.94	662,621.04	762,783.47	702,259.77	584,881.42
TAXES & PENALTIES - FUND 13	3,278,497.42	0.00	429.00	0.00	3,796.54
COLLABORATIVE AGENCY - FUND 15	150,566.71	91,168.71	70,557.33	77,102.14	72,411.03
ENVIRONMENTAL TRUST - FUND 18	468,399.11	457,677.38	482,753.04	457,818.59	457,818.59
LLCC - Fund 19	(329,483.22)	38,514.78	21,327.43	0.00	0.00
PARKS - Fund 21	(410,545.00)	(500,440.18)	(170,531.73)	101.00	119,713.47
ARPA - Fund 22	408,490.58	664,700.96	1,697,676.83	2,070,440.91	1,308,817.34
OPIOID SETTLEMENT - Fund 25	675,945.64	650,908.93	285,894.22	250,088.50	0.00
HOUSING TRUST FUND - Fund 85	215,321.00	194,444.00	97,222.00	0.00	0.00
TOTAL CASH & INVESTMENTS	35,349,278.51	34,674,493.44	33,921,515.48	31,131,255.09	28,140,851.40

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