



Board of County Commissioners Agenda Request

2M
Agenda Item #

Requested Meeting Date: March 24, 2026

Title of Item: Cash Balance Report - January 2026

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
	<input type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
	<input type="checkbox"/> Adopt Resolution (attach draft)	<input checked="" type="checkbox"/> Information Only
	<input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	

Submitted by: Kathleen Ryan, County Auditor	Department: Auditor
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Presenter (Name and Title): Kathleen Ryan, County Auditor	Estimated Time Needed:
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Summary of Issue:

Report of Cash Balances for the County as of February 28, 2026.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

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:*

3/16/2026

CASH BALANCE SHEET

	BALANCE 01/31/26	BALANCE 02/28/26	BALANCE 03/31/26	BALANCE 12/31/24	BALANCE 12/31/23	BALANCE 12/31/22	BALANCE 12/31/21
INVESTMENTS	25,373,081.17	29,206,253.91	0.00	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	15,926,196.89	14,740,784.77	0.00	18,141,683.73	15,954,763.57	14,528,551.70	14,109,614.93
ROAD & BRIDGE - Fund 3	3,629,148.39	4,954,570.00	0.00	3,838,217.82	4,058,895.47	2,230,541.57	1,531,679.66
Unorgized Townships - Fund 4	262,883.88	274,330.21	0.00	377,829.52	418,377.64	428,656.35	513,900.22
HEALTH & HUMAN SERVICES - Fund 5	5,067,215.15	4,378,026.39	0.00	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	0.00	70,247.00	70,247.00	70,247.00	70,247.00
DEBT SERVICE - Fund 6	147,937.01	147,937.01	0.00	819,903.27	766,520.88	712,886.12	667,237.20
Ditch - Fund 7	38,844.81	38,945.36	0.00	38,952.73	38,262.78	37,280.97	36,921.80
STATE - Fund 9	63,291.34	62,486.06	0.00	138,944.53	176,481.53	152,930.30	140,016.66
TRUST - Fund 10	2,362,918.38	2,361,899.14	0.00	1,841,674.87	2,037,464.17	2,354,738.83	1,819,303.22
LAND - Fund 11	384,199.67	461,081.56	0.00	545,061.38	602,221.06	647,195.90	788,950.96
TOWNSHIPS/SCHOOLS/ARDC - Fund 12	44,758.58	130,793.01	0.00	662,621.04	762,783.47	702,259.77	584,881.42
TAXES & PENALTIES - FUND 13	97,981.70	192,709.29	0.00	0.00	429.00	0.00	3,796.54
COLLABORATIVE AGENCY - FUND 15	92,950.42	114,752.42	0.00	91,168.71	70,557.33	77,102.14	72,411.03
ENVIRONMENTAL TRUST - FUND 18	457,761.67	457,843.29	0.00	457,677.38	482,753.04	457,818.59	457,818.59
LLCC - Fund 19	(307,678.78)	(382,657.74)	0.00	38,514.78	21,327.43	0.00	0.00
PARKS - Fund 21	(617,920.35)	(501,204.25)	0.00	(500,440.18)	(170,531.73)	101.00	119,713.47
ARPA - Fund 22	339,907.68	334,957.68	0.00	664,700.96	1,697,676.83	2,070,440.91	1,308,817.34
OPIOID SETTLEMENT - Fund 25	681,363.07	681,363.07	0.00	650,908.93	285,894.22	250,088.50	0.00
HOUSING TRUST FUND - Fund 85	236,198.00	236,198.00	0.00	194,444.00	97,222.00	0.00	0.00
TOTAL CASH & INVESTMENTS	28,978,204.51	28,755,062.27	0.00	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