



Board of County Commissioners Agenda Request

2C
Agenda Item #

Requested Meeting Date: April 28, 2026

Title of Item: Cash Balance Report - March 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> | |

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|---|-------------------------------|
| Submitted by: Kathleen Ryan, County Auditor | Department: Auditor |
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|---|-------------------------------|
| Presenter (Name and Title): Kathleen Ryan, County Auditor | Estimated Time Needed: |
|---|-------------------------------|

Summary of Issue:

Report of Cash Balances for the County as of March 31, 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:*

4/9/2026

CASH BALANCE SHEET

| | BALANCE | BALANCE | BALANCE | BALANCE | BALANCE | BALANCE | BALANCE |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 01/31/26 | 02/28/26 | 03/31/26 | 12/31/24 | 12/31/23 | 12/31/22 | 12/31/21 |
| INVESTMENTS | 25,373,081.17 | 29,206,253.91 | 23,048,045.82 | 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 | 13,742,360.09 | 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 | 4,446,438.99 | 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 | 262,928.59 | 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 | 3,395,203.59 | 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 |
| DEBT SERVICE - Fund 6 | 147,937.01 | 147,937.01 | 147,937.01 | 819,903.27 | 766,520.88 | 712,886.12 | 667,237.20 |
| Ditch - Fund 7 | 38,844.81 | 38,945.36 | 39,032.53 | 38,952.73 | 38,262.78 | 37,280.97 | 36,921.80 |
| STATE - Fund 9 | 63,291.34 | 62,486.06 | 57,058.83 | 138,944.53 | 176,481.53 | 152,930.30 | 140,016.66 |
| TRUST - Fund 10 | 2,362,918.38 | 2,361,899.14 | 2,344,325.12 | 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 | 408,762.59 | 545,061.38 | 602,221.06 | 647,195.90 | 788,950.96 |
| TOWNSHIPS/SCHOOLS/ARDC - Fund 12 | 44,758.58 | 130,793.01 | 62,852.00 | 662,621.04 | 762,783.47 | 702,259.77 | 584,881.42 |
| TAXES & PENALTIES - FUND 13 | 97,981.70 | 192,709.29 | 473,731.57 | 0.00 | 429.00 | 0.00 | 3,796.54 |
| COLLABORATIVE AGENCY - FUND 15 | 92,950.42 | 114,752.42 | 114,752.42 | 91,168.71 | 70,557.33 | 77,102.14 | 72,411.03 |
| ENVIRONMENTAL TRUST - FUND 18 | 457,761.67 | 457,843.29 | 457,865.47 | 457,677.38 | 482,753.04 | 457,818.59 | 457,818.59 |
| LLCC - Fund 19 | (307,678.78) | (382,657.74) | (396,633.56) | 38,514.78 | 21,327.43 | 0.00 | 0.00 |
| PARKS - Fund 21 | (617,920.35) | (501,204.25) | (486,943.59) | (500,440.18) | (170,531.73) | 101.00 | 119,713.47 |
| ARPA - Fund 22 | 339,907.68 | 334,957.68 | 330,137.68 | 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 | 651,633.06 | 650,908.93 | 285,894.22 | 250,088.50 | 0.00 |
| HOUSING TRUST FUND - Fund 85 | 236,198.00 | 236,198.00 | 236,198.00 | 194,444.00 | 97,222.00 | 0.00 | 0.00 |
| TOTAL CASH & INVESTMENTS | 28,978,204.51 | 28,755,062.27 | 26,357,887.39 | 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 |