



Board of County Commissioners Agenda Request

2N
Agenda Item #

Requested Meeting Date: May 12, 2026

Title of Item: Cash Balance Report - April 2026

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA	Action Requested: <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
Submitted by: Kathleen Ryan, County Auditor		Department: Auditor
Presenter (Name and Title): Kathleen Ryan, County Auditor		Estimated Time Needed:
Summary of Issue: Report of Cash Balances for the County as of April 30, 2026.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Please Explain:</i>		

5/5/2026	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE
CASH BALANCE SHEET	01/31/26	02/28/26	03/31/26	04/30/26	12/31/25	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	24,786,863.90	30,345,176.75	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	12,546,646.65	17,766,497.17	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	5,482,198.07	4,346,762.81	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	278,951.26	265,687.94	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	2,476,893.40	5,536,599.93	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	70,247.00	
DEBT SERVICE - Fund 6	147,937.01	147,937.01	147,937.01	147,937.01	731,944.52	819,903.27	766,520.88	712,886.12	667,237.20	
Ditch - Fund 7	38,844.81	38,945.36	39,032.53	39,128.36	38,741.65	38,952.73	38,262.78	37,280.97	36,921.80	
STATE - Fund 9	63,291.34	62,486.06	57,058.83	72,014.62	108,924.40	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	1,532,271.91	2,587,008.71	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	653,205.66	524,259.22	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	234,688.38	547,634.40	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	5,698,389.11	0.00	0.00	429.00	0.00	3,796.54	
COLLABORATIVE AGENCY - FUND 15	92,950.42	114,752.42	114,752.42	114,752.42	92,950.42	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	457,889.86	457,677.38	457,677.38	482,753.04	457,818.59	457,818.59	
LLCC - Fund 19	(307,678.78)	(382,657.74)	(396,633.56)	(402,180.76)	(276,867.70)	38,514.78	21,327.43	0.00	0.00	
PARKS - Fund 21	(617,920.35)	(501,204.25)	(486,943.59)	(411,126.42)	(556,722.62)	(500,440.18)	(170,531.73)	101.00	119,713.47	
ARPA - Fund 22	339,907.68	334,957.68	330,137.68	314,637.68	352,732.68	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	648,527.58	683,113.07	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	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	30,191,269.79	33,513,388.98	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