

**ANDERSON COUNTY GOVERNMENT  
CASH AND FUND BALANCE REPORT  
September 30, 2025**

| FUND | DESCRIPTION                     | NON-SPENDABLE | RESTRICTED FUNDS | COMMITTED FUNDS | ASSIGNED FUNDS | UNASSIGNED FUND BALANCE | TOTAL FUND BALANCE | CASH          |
|------|---------------------------------|---------------|------------------|-----------------|----------------|-------------------------|--------------------|---------------|
| 101  | General Fund                    | \$ -          | \$ 1,379,573     | \$ 357,761      | \$ 1,627,152   | \$ 13,627,481           | * \$ 16,991,967    | \$ 14,781,286 |
| 115  | Library Fund                    | \$ -          | \$ 181,520       |                 | \$ -           | \$ -                    | \$ 181,520         | \$ 169,484    |
| 116  | Solid Waste/Sanitation Fund     | \$ -          | \$ 774,813       | \$ -            | \$ -           | \$ -                    | \$ 774,813         | \$ 828,555    |
| 120  | Opioid Abatement                |               |                  | \$ 752,610      |                |                         | \$ 795,135         | \$ 795,135    |
| 121  | American Rescue Plan            |               |                  |                 |                |                         |                    | \$ 1,800,328  |
| 122  | Drug Control Fund               | \$ -          | \$ 139,101       | \$ 8,754        | \$ -           | \$ -                    | \$ 147,855         | \$ 156,945    |
| 127  | Channel 95 Fund                 | \$ -          | \$ -             | \$ -            | \$ 21,056      | \$ -                    | \$ 21,056          | \$ 25,940     |
| 128  | Tourism Fund                    | \$ -          | \$ 903,997       | \$ -            | \$ -           | \$ -                    | \$ 903,997         | \$ 932,656    |
| 131  | Highway Fund                    | \$ 47,550     | \$ 269,737       | \$ 3,331,764    | \$ -           | \$ -                    | \$ 3,331,764       | \$ 4,626,331  |
| 141  | General Purpose School Fund     | \$ -          | \$ -             | \$ 12,778,230   | \$ -           | \$ -                    | \$ 12,778,230      | \$ 16,102,835 |
| 143  | Central Cafeteria               | \$ 112,744    | \$ 3,925,789     | \$ -            | \$ -           | \$ -                    | \$ 3,925,789       | \$ 4,289,461  |
| 151  | General Debt Service Fund       | \$ -          | \$ 1,172,902     | \$ -            | \$ -           | \$ -                    | \$ 1,172,902       | \$ 1,278,267  |
| 152  | Rural Debt Service Fund         | \$ -          | \$ 587,730       | \$ -            | \$ -           | \$ -                    | \$ 587,730         | \$ 1,203,946  |
| 156  | Education Debt Service Fund     | \$ -          | \$ 96,991        | \$ -            | \$ -           | \$ -                    | \$ 96,991          | \$ 104,482    |
| 171  | Capital Projects Fund           | \$ -          | \$ 652,382       | \$ -            | \$ -           | \$ -                    | \$ 652,382         | \$ 522,630    |
| 177  | Education Capital Projects Fund |               | \$ 973,838       | \$ -            | \$ -           | \$ -                    | \$ 973,838         | \$ 970,075    |
| 263  | Employee Benefit Fund           | \$ 27,936     | \$ -             | \$ -            | \$ 522,415     | \$ -                    | \$ 550,351         | \$ 627,021    |
|      |                                 | \$ 188,230    | \$ 11,058,373    | \$ 17,229,119   | \$ 2,170,623   | \$ 13,627,481           | \$ 43,886,320      | \$ 49,215,377 |

\* General Unassigned Fund Balance limit of \$6M requiring 2/3 (11) votes for budget amendments.

**Cash Trends  
September**

|            |            |
|------------|------------|
| Cash 21/22 | 12,898,667 |
| Cash 22/23 | 11,577,571 |
| Cash 23/24 | 13,285,269 |
| Cash 24/25 | 15,330,916 |
| Cash 25/26 | 14,781,286 |

