



INTEROFFICE MEMORANDUM

TO: Board of Commissioners
THROUGH: Dick Anderson, County Manager
Sharon Whitmore, CFO
FROM: Ray Turner, Interim Finance Director
DATE: April 17, 2026
SUBJECT: Intra Fund Borrowings

The General Fund had no Intra Fund Borrowings outstanding with any other County Fund as of March 31, 2026. An Intra Fund Borrowing occurs when the General Fund balance goes negative, utilizing a positive excess cash position from another fund, at the County to cover operating cash flow needs.

The below represents all funds that had negative cash positions as of 03/31/2026 and had a borrowing position from the County's General Fund.

03-31-2026 Negative Cash Positions

W&S Renewal Fund #202	(178,335.96)
Atl/Fulton Water Resource Comm #431*	(2,641,004.30)
Facilities Service Fund #700*	(263,433.57)
<u>Total intra-fund borrowings from General Fund & other funds</u>	<u>(3,082,773.83)</u>

*These funds are pending routine reimbursements.

Ray Turner
Interim Finance Director