

## INTEROFFICE MEMORANDUM



**TO:** Board of Commissioners

**THROUGH:** Dick Anderson, County Manager  
Sharon Whitmore, CFO

**FROM:** Ray Turner, Interim Finance Director

**DATE:** July 9, 2025

**SUBJECT:** Intra Fund Borrowings

The General Fund had no Intra Fund Borrowings outstanding with any other County Fund as of June 30, 2025. 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 6/30/2025 and had a borrowing position from the County's General Fund.

06-30-2025 Negative Cash Positions	
Contractual Services Animal Control #312*	(1,090,619.83)
Atl/Fulton Water Resource Comm #431*	(1,247,518.80)
FCURA-2019 Facility Bond #533*	(38,088.67)
FCURA-2020 Facility Bond #534*	(76,306.25)
2010 Library Project Fund #571*	(13,391.60)
Library Bonds Phase II #573*	(171.32)
Facilities Service Fund #700*	(446,564.51)
<b>Total intra-fund borrowings from General Fund &amp; other funds</b>	<b>(2,912,660.98)</b>

\*These funds are pending routine reimbursements.

Ray Turner  
Interim Finance Director