

INTEROFFICE MEMORANDUM



TO: Board of Commissioners

THROUGH: Dick Anderson, County Manager
Sharon Whitmore, CFO

FROM: Hakeem Oshikoya, Finance Director

DATE: May 12, 2025

SUBJECT: Intra Fund Borrowings

The General Fund had no Intra Fund Borrowings outstanding with any other County Fund as of March 31, 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 3/31/2025 and had a borrowing position from the County's General Fund.

03-31-2025 Negative Cash Positions	
Contractual Services Animal Control #312*	(533,658.39)
Atl/Fulton Water Resource Comm #431*	(1,694,923.59)
<u>Total intra-fund borrowings from General Fund & other funds</u>	<u>(2,228,581.98)</u>

*These funds are pending routine reimbursements.

Hakeem Oshikoya
Finance Director