

INTEROFFICE MEMORANDUM



TO: Board of Commissioners

THROUGH: Dick Anderson, County Manager
Sharon Whitmore, CFO

FROM: Ray Turner, Interim Finance Director

DATE: October 10, 2025

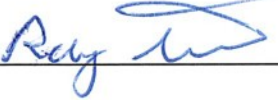
SUBJECT: Intra Fund Borrowings

The General Fund had no Intra Fund Borrowings outstanding with any other County Fund as of September 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 9/30/2025 and had a borrowing position from the County's General Fund.

09-30-2025 Negative Cash Positions	
Atl/Fulton Water Resource Comm #431*	(1,257,715.70)
Facilities Service Fund #700*	(380,184.30)
<u>Total intra-fund borrowings from General Fund & other funds</u>	<u>(1,637,900.00)</u>

*These funds are pending routine reimbursements.



Ray Turner
Interim Finance Director