			ACTON COUNTY				
			ASTON COUNTY	·D/			
		RODGETC	HANGE REQUEST (BC	K)			
то:		Dr. Kim S. Eagle, County Manager					
FROM:		FIN Finance		1			
		Dept. Code	Department Name			-1	
		Tiff	fany Murray		7/10/2023	1	
		Depar	tment Director		Date	4	
REQUEST TYPE:		Line-Item Transfer Within Department & Fund □ Line-Item Transfe				Betw	veen Funds*
		Project Transfer Withir	n Department & Fund	✓	Additional Approp	riatio	n of Funds*
		Line-Item Transfer Bet	ween Departments	*Re	equires resolution by the B	oard of	Commissioners
ACCOUNT DESCRIPTION	N		ACCOUNT NUMBER				AMOUNT**
As it appears in Munis		Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj				Whole dollars only	
Ex. Employee Training		XXXX-XXX-XXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Ex. (\$5,000)
		Ex. 1000-BGT-0	000-00000-000000-0000000	0-0000-	01-520011-		Ex. \$5,000
Debt Financing Proceeds		4000-000-000-00000-0	GOBANs-Sch2023-0000-03-4	70001	-P2409	\$	(80,000,000.00)
Bond Premium		4000-000-000-00000-GOBANs-Sch2023-0000-03-470002-P2409				\$	(1,144,800.00)
nterest Earnings		4000-000-000-0000-GOBANs-Sch2023-0000-03-444001-P2409				\$	(4,681.64)
Transfer to Debt Svc Educ		4000-NDP-000-00000-TrfxTo-0000000-0000-98-583005-				\$	350,000.00
Transfer from CIF		3005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-				\$	(350,000.00)
Prof Svcs: Issuance Costs		3005-000-000-0000-GOBANs-Sch2023-0000-03-530010-P2409				\$	350,000.00
Transfer to Educ Capital		4000-NDP-000-00000-TrfxTo-0000000-0000-98-584010-				\$	80,799,481.64
Transfer from CIF		4010-NDP-000-00000-TrfxFr-0000000-0000-98-484000-				\$	(80,799,481.64)
Buildings & Improvements		4010-000-000-00000-GOBANs-Sch2023-0000-03-540005-P2409				\$	80,004,681.64
Administrative Costs		4010-000-000-0000-GOBANs-Sch2023-0000-03-540017-P2409 4010-000-000-0000-GOBANs-Sch2023-0000-03-549999-P2409				\$	44,000.00
Contingency		4010-000-000-00000-0	GOBANs-Sch2023-0000-03-5	49999	-P2409	\$	750,800.00
School Bond Advance		4010-000-000-00000-S	School-0000000-0000-03-54	0005-P	22207	\$	(20,789,687.00)
Transfer to CIF Fund		4010-NDP-000-00000-	TrfxTo-0000000-0000-98-58	34000-		\$	20,789,687.00
Transfer from Debt Svc Educ		4000-NDP-000-00000-	TrfxFr-0000000-0000-98-48	4010-		\$	(20,789,687.00)
Fund Balance Appropriated		4000-NDP-000-00000-	FBApro-0000000-0000-99-4	90000-	-	\$	20,789,687.00
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\*\* Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

Check cell- Amounts must sum to \$0 \$

## JUSTIFICATION FOR REQUEST:

Appropriation of \$80,000,000 in proceeds and \$1,144,800 in bond premium for the General Obligation Bond Anticipation Notes issued for the schools (\$81,144,800).

Return the \$20,789,687 advanced to the schools back to Fund Balance. The funds were advanced to the schools until the bonds could be issued.