



# Cochise County Finance Department

Public Programs...Personal Service  
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LYNETTE M. NOWLAN, CPA, CGFM  
Finance Director

## MEMORANDUM

To: Arlethe Rios, Clerk of the Board

From: Lynette Nowlan, Finance Director  
Monica Moreno, Budget Officer

Date: October 25, 2018

Subject: Board approval to transfer dollars between Funds

Please add the following fund transfer to the Finance agenda item for the board meeting on Tuesday, November 27, 2018.

Money will be moving from:	\$13,000	208	CCSO
Money will be moving to:	\$13,000	281	Schools

Purpose: The above money will be moved to cover salary cost in Fund 281 for the adult educator for Special Needs (SPED) and non SPED inmates. Fund 208 has agreed to cover the shortage in the amount of \$13,000.