

**TO:**

**FROM:**

ITS

## Information Technology

Dept. Code

Department Name

Ricky Johnson

2/4/2025

Date \_\_\_\_\_

☐ Line-Item Transfer Within Department & Fund  
☐ Project Transfer Within Department & Fund  
☐ Line-Item Transfer Between Departments  
☒ Line-Item Transfer Between Funds\*  
☐ Additional Appropriation of Funds\*

Ex. (\$5,000.00)  
Ex. \$5,000.00

\$ -

Transferring operational funds to a capital account due to changes in accounting regulations. The funds will be used for their original intended purpose which was for the installation of fiber optic networks. Modifications to accounting regulations necessitate classifying this as a capital expense and will require a Board Action.