

**DuPage County, Illinois**  
**BUDGET ADJUSTMENT**  
 Effective January 22, 2024

From: 1100  
 Company #

RECORDER DOCUMENT STORAGE  
 From: Company/Accounting Unit Name

Accounting Unit	Account	Sub-Account	Title	Amount	Finance Dept Use Only Available Balance		Date of Balance
					Prior to Transfer	After Transfer	
4310	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 5,000.00	11,668.28	6,668.28	5/7/24
Total				\$ 5,000.00			

To: 1100  
 Company #

RECORDER DOCUMENT STORAGE  
 To: Company/Accounting Unit Name

Accounting Unit	Account	Sub-Account	Title	Amount	Finance Dept Use Only Available Balance		Date of Balance
					Prior to Transfer	After Transfer	
4310	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 5,000.00	0	5,000.00	5/7/24
Total				\$ 5,000.00			

Reason for Request:

Budget transfer to move funds to the newly created Capital Policy IT Equipment - Capital Lease line for Konica Minolta invoices for copier lease costs in the recorder's office. GASB 87 changed the accounting standard regarding ownership criterium for the determining of capital assets in regards to leases. This change requires assets where the County has a noncancelable right to control in excess of one year as to be considered capital in nature when determining ownership.

Department Head

Chief Financial Officer

Activity

(optional)

6/7/24  
 Date  
 5/8/24

\*\*\*\*Please sign in blue ink on the original form\*\*\*\*

Finance Department Use Only			
Fiscal Year <u>24</u>	Budget Journal # _____	Acctg Period _____	
Entered By/Date _____	Released & Posted By/Date _____		

FIN - 5/14/24  
 CB - 5/14/24

8