

DuPage County, Illinois
BUDGET ADJUSTMENT
Effective January 22, 2024

From: 5000
Company #

COMMUNITY DEV BLOCK GRANTS
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	
1440	53800		PRINTING	\$ 3,500.00	13,687.00	10,187.00	4/10/24
Total				\$ 3,500.00			

To: 5000
Company #

COMMUNITY DEV BLOCK GRANTS
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	
1440	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 3,500.00	985.44	4,485.44	4/10/24
Total				\$ 3,500.00			

Reason for Request:

Budget transfer to move funds to the newly created Capital Policy IT Equipment - Capital Lease line for the Toshiba PO for copier lease costs. GASB 87 changed the accounting standard regarding ownership criterium for the determining of capital assets in regards to leases. The 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.

Signature on File

Department Head

Signature on File

Chief Financial Officer

4/10/24
Date
4/10/24
Date

Activity

(optional)

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

Finance Department Use Only

Fiscal Year 24 Budget Journal # _____ Acctg Period _____

Entered By/Date _____ Released & Posted By/Date _____

HS - 5/7/24
FIN/CB - 5/14/24