



**DUPAGE  
COUNTY**

## FINANCE

630-407-6100

[www.dupageco.org/finance](http://www.dupageco.org/finance)

### MEMORANDUM

TO: County Board Members

FROM: Jeff Martynowicz, Chief Financial Officer

DATE: March 26, 2024

RE: Capital Policy IT Equipment – Capital Lease Budget Transfers

CC: Nick Kottmeyer, Chief Administrative Officer  
Barbara Reynolds, Deputy Chief, State's Attorney's Office  
Bill White, County Auditor, County Auditor's Office  
Evelyn Peters, Chief Deputy Auditor, County Auditor's Office  
Jennifer Sinn, Deputy Chief Financial Officer, Finance Department  
Mary Catherine Wells, Deputy Chief Financial Officer, Finance Department  
Geoff Kinczyk, Accounting Manager, Finance Department

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GASB 87 changed the accounting standard regarding ownership criterium for the determining of capital assets in regard 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.

As a result of this change, departments have prepared budget transfers to move funds to the newly created Capital Policy IT Equipment – Capital Lease line for the Toshiba PO copier lease costs for a total amount of \$213,250.

This change was unknown at the time budgets were prepared.









DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 1000  
 Company #

CAMPUS SECURITY  
 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	
1130	52200		OPERATING SUPPLIES & MATERIALS	\$ 400.00	13,410.75	13,010.75	3/21/24
Total				\$ 400.00			

To: 1000  
 Company #

CAMPUS SECURITY  
 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	
1130	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 400.00	0	400.00	3/21/24
Total				\$ 400.00			

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. 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

3/19/2024  
Date

3/21/24  
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 \_\_\_\_\_

JPS - Discharge  
 FIN/CB - 3/26/24















DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 1000  
 Company #

SHERIFF ADMINISTRATION  
 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	
4400	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 28,000.00	50,596.00	22,596.00	3/21/24
Total				\$ 28,000.00			

To: 1000  
 Company #

SHERIFF ADMINISTRATION  
 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	
4400	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 28,000.00	0	28,000.00	3/21/24
Total				\$ 28,000.00			

Reason for Request:

Budget transfer to move funds to the newly created Capital Policy IT Equipment - Capital Lease line for the Toshiba PO for copler lease costs. 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

Date

3/19/2024

Activity

(optional)

Chief Financial Officer

Date

Date

3/21/24

\*\*\*\*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 \_\_\_\_\_

JPS-Discharge

FIN/CB - 3/26/24













DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 1000  
 Company #

STATE'S ATTORNEY  
 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	
6500	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 22,600.00	34,569.00	11,969.00	3/21/24
Total				\$ 22,600.00			

To: 1000  
 Company #

STATE'S ATTORNEY  
 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	
6500	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 22,600.00	0	22,600.00	3/21/24
Total				\$ 22,600.00			

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 criterion 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.

[Redacted Signature]

Department Head

3/20/24  
 Date

Activity

(optional)

Chief Financial Officer

3/21/24  
 Date

\*\*\*\*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 - 3/26/24  
 CB - 3/26/24

DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 1000  
 Company #

SA - CHILDREN'S ADVOCACY CENTR  
 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	
6510	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 1,202.00	1,202.00	0	3/21/24
6510	53610		INSTRUCTION & SCHOOLING	\$ 398.00	9,200.00	8,802.00	3/21/24
Total				\$ 1,600.00			

To: 1000  
 Company #

SA - CHILDREN'S ADVOCACY CENTR  
 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	
6510	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 1,600.00	0	1,600.00	3/21/24
Total				\$ 1,600.00			

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 criterion 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

3/20/24  
Date

Activity \_\_\_\_\_

(optional)

Chief Financial Officer

3/21/24  
Date

\*\*\*\*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 \_\_\_\_\_

FIN - 3/26/24  
 CB - 3/26/24

DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

CLERK OF THE CIRCUIT COURT

From: 1000  
 Company #

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	
6700	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 13,750.00	70,751.22	57,001.22	3/21/24
Total				\$ 13,750.00			

CLERK OF THE CIRCUIT COURT

To: 1000  
 Company #

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	
6700	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 13,750.00	0	13,750.00	3/21/24
Total				\$ 13,750.00			

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. 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

3/20/24  
 Date

Activity \_\_\_\_\_  
 (optional)

CM  
 Chief Financial Officer

3/21/24  
 Date

\*\*\*\*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 \_\_\_\_\_

SPS - Discharge  
 FIN/CB - 3/26/24







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

From: 1100  
Company #

G.I.S.  
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	
2900	53829		INDIRECT COST REIMBURSEMENT	\$ 1,600.00	110,000.00	108,400.00	3/21/24
Total				\$ 1,600.00			

To: 1100  
Company #

G.I.S.  
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	
2900	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 1,600.00	0	1,600.00	3/21/24
Total				\$ 1,600.00			

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. 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

3-19-24  
Date

Activity

(optional)

Chief Financial Officer

CM

3/21/24  
Date

\*\*\*\*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 \_\_\_\_\_

Tech. - Discharge  
FIN/CB - 3/26/24



DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 1400  
 Company #

NEUTRAL SITE CUSTODY EXCHANGE  
 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	
5920	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 800.00	1,200.00	400.00	3/21/24
5920	53828		CONTINGENCIES	\$ 1,200.00	7,510.00	6,310.00	3/21/24
				Total	\$ 2,000.00		

To: 1400  
 Company #

NEUTRAL SITE CUSTODY EXCHANGE  
 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	
5920	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 2,000.00	0	2,000.00	3/21/24
				Total	\$ 2,000.00		

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. 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

3/20/24  
 Date

Activity \_\_\_\_\_  
 (optional)

[Signature]  
 Chief Financial Officer

3/21/24  
 Date

\*\*\*\*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 _____		

JPS - Discharge  
 FIN/CB - 3/26/24



DuPage County, Illinois  
BUDGET ADJUSTMENT  
Effective January 22, 2024

From: 1400  
Company #

PROBATION SERVICES - FEES  
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	
6120	53020		INFORMATION TECHNOLOGY SVC	\$ 3,200.00	29,957.80	26,757.80	3/21/24
6120	52200		OPERATING SUPPLIES & MATERIALS	\$ 2,800.00	37,623.11	34,223.11	3/21/24
6130	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 200.00	350.00	150.00	3/21/24
6130	53828		CONTINGENCIES	\$ 450.00	500.00	50.00	3/21/24
Total				\$ 6,650.00			

To: 1400  
Company #

PROBATION SERVICES - FEES  
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	
6120	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 6,000.00	0	6,000.00	3/21/24
6130	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 650.00	0	650.00	3/21/24
Total				\$ 6,650.00			

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 criterion 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: 

Date: 3/21/2024

Activity \_\_\_\_\_  
(optional)

Chief Financial Officer CM

Date: 3/21/24

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

JPS - Discharge  
FIN/CB - 3/26/24

JS

DuPage County, Illinois  
BUDGET ADJUSTMENT  
Effective January 22, 2024

From: 1500  
Company #

DOT ADMINISTRATION  
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	
3500	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 4,700.00	10,000.00	5,300.00	3/21/24
Total				\$ 4,700.00			

To: 1500  
Company #

DOT ADMINISTRATION  
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	
3500	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 4,700.00	0	4,700.00	3/21/24
Total				\$ 4,700.00			

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. 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

3/19/2024  
Date

Activity

(optional)

Chief Financial Officer

3/21/24  
Date

\*\*\*\*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 _____		

DOT - Discharge  
FIN/CB - 3/26/24





DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

VETERANS ASSISTANCE COMMISSION

From: 4500  
 Company #

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	
5851	53828		CONTINGENCIES	\$ 750.00	9,410.00	9,160.00	3/21/24
Total				\$ 750.00			

VETERANS ASSISTANCE COMMISSION

To: 4500  
 Company #

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	
5851	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 750.00	0	750.00	3/21/24
Total				\$ 750.00			

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. 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 3-20-24  
 Date  
 \_\_\_\_\_  
 Chief Financial Officer 3/21/24  
 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 \_\_\_\_\_

VAC - Discharge  
 FIN/CB - 3/26/24









DuPage County, Illinois  
 BUDGET ADJUSTMENT  
 Effective January 22, 2024

From: 5000  
 Company #

WORKFORCE INVEST ACT PROG GRTS  
 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	
2840	53820		GRANT SERVICES	\$ 2,300.00	2,074,321.12	2,072,021.12	3/21/24
Total				\$ 2,300.00			

To: 5000  
 Company #

WORKFORCE INVEST ACT PROG GRTS  
 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	
2840	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 2,300.00	0	2,300.00	3/21/24
Total				\$ 2,300.00			

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. 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

3/21/24  
 Date

Activity

(optional)

Chief Financial Officer

3/21/24  
 Date

\*\*\*\*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 \_\_\_\_\_

ED - Discharge  
 FIN/CB - 3/26/24

