

DuPage County, Illinois
 BUDGET ADJUSTMENT
 Effective January 22, 2024

From: 1000
 Company #

COUNTY CLERK - ELECTIONS
 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	
4220	53030		LEGAL SERVICES	\$ 200,000.00	200,000.00	0	3/15/24
Total				\$ 200,000.00			

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	53030		LEGAL SERVICES	\$ 200,000.00	43,000.00	243,000.00	3/15/24
Total				\$ 200,000.00			

Reason for Request:

Transferring of budget for legal services provided by Bond, Dickson, & Associates to the State's Attorney Office to maintain and process invoices for the FY2024 election process.

[Redacted Signature]

3-14-2024

[Redacted Signature]

3/14/2024

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 _____

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

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

From: 6000
Company #

INFRASTRUCTURE CONTINGENCY
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	
1195	53828		CONTINGENCIES	\$ 990,163.00	7,500,000.00	6,509,837.00	3/22/24
Total				\$ 990,163.00			

To: 6000
Company #

IT PROJECTS - CAP INFRASTRUCTU
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	
1225	54107		SOFTWARE	\$ 940,399.00	(73,630.00)	866,769.00	3/22/24
1225	54100		IT EQUIPMENT	\$ 49,764.00	0.00	49,764.00	3/22/24
Total				\$ 990,163.00			

Reason for Request:

Requesting transfer to cover invoices for OnAcuate Consulting implementation costs (\$588,031), and FY24 monthly Ceridian HCM SaaS subscription costs (\$352,368).

Creating IT Equipment budget for the Dayforce Touch and Tuff Clocks, the contract increase was presented and approved by County Board on 01/09/24.

Activity _____
(optional)

Department Head _____ Date _____

 Chief Financial Officer _____ Date 3-22-24

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

Finance Department Use Only

Fiscal Year _____ Budget Journal # _____ Acctg Period _____

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

DuPage County, Illinois
 BUDGET ADJUSTMENT
 Effective January 22, 2024

FY 2023

From: 1000
 Company #

PROBATION & COURT SERVICES
 From: Company/Accounting Unit Name

Accounting Unit	Account	Sub-Account	Title	Amount	Finance Dept Use Only Available Balance		Date of Balance	B/S Fund
					Prior to Transfer	After Transfer		
6100	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 3,045.00	122,463.44	119,418.44	3/20/24	1000-9100
				Total	\$ 3,045.00			

To: 1000
 Company #

PROBATION & COURT SERVICES
 To: Company/Accounting Unit Name

Accounting Unit	Account	Sub-Account	Title	Amount	Finance Dept Use Only Available Balance		Date of Balance	B/S Fund
					Prior to Transfer	After Transfer		
6100	50000		REGULAR SALARIES	\$ 2,600.00	0.60	2600.60	3/20/24	1000-9100
6100	51010		EMPLOYER SHARE I.M.R.F.	\$ 220.00	0.27	220.27	3/20/24	1000-9100
6100	51030		EMPLOYER SHARE SOCIAL SECURITY	\$ 220.00	0.51	220.51	3/20/24	1000-9100
6100	51040		EMPLOYEE MED & HOSP INSURANCE	\$ 5.00	0.74	5.74	3/20/24	1000-9100
				Total	\$ 3,045.00			

Reason for Request:

Transfer to cover the re-class of payroll from closed PY23 Adult Redeploy Illinois grant to GF. All other costs incurred through June 30, 2023 were reimbursed. Final reporting was completed and approved for expenses incurred through June 30, 2023. FY2023

Signature on file

Department Head

Signature on file

Chief Financial Officer

3/20/2024

Date

3/20/2024

Date

Activity _____
 (optional)

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

Finance Department Use Only	
Fiscal Year <u>23</u>	Budget Journal # _____ Acctg Period _____
Entered By/Date _____	Released & Posted By/Date _____

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



**DUPAGE
COUNTY**

FINANCE

630-407-6100

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

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  3/19/2024
 Date
 Chief Financial Officer [Signature] 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 #

COUNTY AUDITOR
 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	
4000	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 1,000.00	1,664.00	664.00	3/21/24
			Total	\$ 1,000.00			

To: 1000
 Company #

COUNTY AUDITOR
 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	
4000	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 1,000.00	0	1,000.00	3/21/24
			Total	\$ 1,000.00			

Reason for Request:

Budget transfer to move funds to the newly created Capital Policy IT Equipment - Capital Lease line for the Toshiba PD 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 Date 3/19/2024

Activity _____ (optional) Chief Financial Officer CM 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 _____

FIN - 3/26/24
 LB - 3/26/24

DuPage County, Illinois
 BUDGET ADJUSTMENT
 Effective January 22, 2024

From: 1000
 Company #

COUNTY TREASURER
 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	
5000	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 800.00	977.00	177.00	3/21/24
Total				\$ 800.00			

To: 1000
 Company #

COUNTY TREASURER
 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	
5000	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 800.00	0	800.00	3/21/24
Total				\$ 800.00			

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

3/29/2024
 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 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

REGIONAL OFFICE OF EDUCATION

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	
5700	52200		OPERATING SUPPLIES & MATERIALS	\$ 1,000.00	65,117.24	64,117.24	3/21/24
Total				\$ 1,000.00			

REGIONAL OFFICE OF EDUCATION

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	
5700	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 1,000.00	0	1,000.00	3/21/24
Total				\$ 1,000.00			

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

03/19/2024
 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 _____

FIN - 3/26/24
 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.



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

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)


 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



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: 1200
 Company #

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	
2000	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 21,500.00	36,000.00	14,500.00	3/21/24
Total				\$ 21,500.00			

To: 1200
 Company #

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	
2000	54100	0700	IT EQUIPMENT - CAPITAL LEASE	\$ 21,500.00	0	21,500.00	3/21/24
Total				\$ 21,500.00			

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. 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 [Redacted] Date 03/20/24

Activity [Redacted] Chief Financial Officer [Signature] 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 _____

HS - 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

3/21/2024
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 _____		

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

From: 2000
Company #

CENTRAL ADMIN
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	
2665	53410		RENTAL OF MACHINERY & EQUIPMNT	\$ 6,300.00	12,495.51	6,195.51	3/21/24
			Total	\$ 6,300.00			

To: 2000
Company #

CENTRAL ADMIN
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	
2665	54100	700	IT EQUIPMENT - CAPITAL LEASE	\$ 6,300.00	0	6,300.00	3/21/24
			Total	\$ 6,300.00			

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: _____ Date: 3/20/2024

Activity: _____ (optional) Chief Financial Officer: [Signature] 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 _____

PW - 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

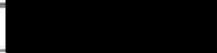
To: 4500
 Company #

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 <u>24</u>	Budget Journal # _____	Acctg Period _____	
Entered By/Date _____	Released & Posted By/Date _____		

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

