

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

From: 1000  
Company #

CLERK OF THE CIRCUIT COURT  
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	\$ 49,500.00	57,001.22	7,501.22	3/27/24
Total				\$ 49,500.00			

To: 1000  
Company #

CLERK OF THE CIRCUIT COURT  
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	\$ 49,500.00	13,750.00	63,250.00	3/27/24
Total				\$ 49,500.00			

Reason for Request:

Budget transfer to move funds to the newly created Capital Policy IT Equipment - Capital Lease line for postage equipment 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.

Signature on file

Department Head

3/27/24  
Date

Activity

(optional)

Chief Financial Officer

3/27/24  
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 - 4/2/24  
FIN/CB - 4/9/24

*[Handwritten mark]*