

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	53807		SUBSCRIPTION IT ARRANGEMENTS	\$ 96,000.00	198,171.84	94,171.84	5/13/24
Total				\$ 96,000.00			

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	54107		SOFTWARE	\$ 96,000.00	0	96,000.00	5/13/24
Total				\$ 96,000.00			

Reason for Request:

Budget transfer to move funds to a Capital Account - Software line for fixed Fidar invoices for server hosting services 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.

[Redacted Signature]

5-13-24
 Date
 5/15/24
 Date

Activity _____
 (optional)

Chief Financial Officer

****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 - 5/28/24
 CB - 5/28/24

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