



Diamond Lake School District 76

Embrace Empower Excel Each Child Each Day

June 17, 2025

TO: Board of Education
FROM: Eric Rogers
SUBJECT: Interfund Transfer to

In accordance with Section 17-1 of The School Code (105 ILCS 5/17-1), the Board of Education of is authorized to make transfers between budget line items within a fund, provided that the aggregate of such transfers does not exceed 10% of the total fund amount, and may do so without the necessity of public notice or a hearing.

The District adopted its FY25 budget for the period of July 1, 2024, through June 30, 2025. As part of ongoing fiscal oversight and alignment of expenditures with operational needs, we are recommending the following transfer within the Education Fund:

Fund	From (Budget Item)	Amount	To (Budget Item)
Education	Function 2610 - Director of Control Services	\$10,176.94	Function 2630 - Information Services

The above recommendation is also being made due to the limitation of the ISBE administrative cost worksheet. This is a report that is required to be filed with ISBE to indicate if a select group of administrative account codes collectively go over 5% increase from the prior fiscal year. Due to the timing of the budget and the annual audit, the originally filed administrative cost worksheet was slightly lower than the final version which would cause the district to be at a 6% increase over the prior year.

This transfer would move the cost of Powerschool, the district's student information system, to the general technology function code where it should have originally been budgeted, rather than under the Director of Technology's code.

Recommendation:

Adopt the attached resolution authorizing the above intrafund transfer. This adjustment does not exceed the 10% limit and aligns with the District's fiscal management practices.