



# **UNITED TOWNSHIP**

## **HIGH SCHOOL DISTRICT 30**

To: Board of Education  
From: Janice Roome, Comptroller  
CC: Dr. Jay Morrow  
Date: December 8, 2025  
Re: Operational Funds Expenditure Report

In 2023, Public Act 103-0394 created Section 17-1.10 of the School Code. This law requires any district that does not receive federal impact aid to calculate the combined, annual average expenditures of its operational funds for the previous three fiscal years, as reported in the school district's most recently audited annual financial reports. The calculation of "operational funds" must include the school district's educational, operations and maintenance, and transportation funds.

The law also requires that school boards annually present a written report covering the annual average expenditures of its operational funds for the previous three fiscal years at a board meeting.

If a district's combined cash reserve balance of its operational funds exceeds 2.5 times annual average expenditures of its operational funds for the previous three fiscal years, the school board must adopt and file with the Illinois State Board of Education (ISBE) a written Operational Funds Reserve Reduction Plan by December 31. The plan is required to be published on ISBE's website.

The attached report indicates that the District's ratio at June 30, 2025 is 1.731, therefore no reserve reduction plan is required. With potential revenue reductions and increased expenses on the horizon, this ratio is expected to decrease over the next several years.

We recommend approval of the attached Operational Funds Expenditure Report for FY2025.