

School District: UTHS District 30
RCDT: 49-081-0300-17

Most Recent AFR Fiscal Year: 2025

2.5 Yrs Annual Average Expenditures to Combined Cash Reserve Balance

Data from District's Annual Financial Reports						
Direct Disbursements / Expenditures	FY2023	FY2024	FY2025	Total Expenditures	Average Annual Expenditures	Cash Reserve Balances FY2025
Educational Fund (10)	18,356,404	19,765,294	20,509,590	58,631,288	19,543,762.67	29,208,847
Operations & Maintenance Fund (20)	1,857,402	2,258,585	2,143,300	6,259,287	2,086,429.00	7,554,581
Transportation Fund (40)	969,626	1,118,543	1,285,851	3,374,020	1,124,673.33	2,617,377
Operational Balance - June 2025	21,183,432	23,142,422	23,938,741	68,264,595	22,754,865.00	39,380,805

Must be < 2.5
Cash Reserve Balance to Expenditures Ratio: **1.731**

Determination: No action needed

Required by 105 ILCS 5/17-1.10 [Illinois General Assembly - Illinois Compiled Statutes \(ilga.gov\)](https://www.ilga.gov/legislation/ilcs/ilcs5.asp?ActID=5779&ChapID=105)
Sec. 17-1.10. Operational funds expenditure report and reserve reduction plan.

(a) In the 2024-2025 school year and in each subsequent school year, the school board of any school district that does not receive federal impact aid funding shall calculate the combined, annual average expenditures of its operational funds for the previous 3 fiscal years, as reported in the school district's most recently audited annual financial reports. Operational funds shall include the district's educational, transportation, and operations and maintenance funds. The school board shall annually present a written report covering the annual average expenditures of its operational funds for the previous 3 fiscal years at a board meeting.

(b) With respect to a school district to which subsection (a) applies, if the school district's combined cash reserve balance of its operational funds, as most recently reported by the district pursuant to Section 17-1.3 of this Code, exceeds 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years, the school board shall adopt and file with the State Board of Education by December 31 a written operational funds reserve reduction plan to reduce, within 3 years, the district's combined cash reserve balance of its operational funds to an amount at or below 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years. The State Board shall post any operational funds reserve reduction plans received on the State Board's Internet website.

(Source: P.A. 103-394, eff. 7-28-23.)