United Township High School District 30
Balance Sheet Information
August 31, 2026

Current Balances	09 Health Insurance	10 Educational	20 Operations & Maintenance	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	80 Tort	90 Fire Prevention & Safety	91 ACC	92 QC-CTE (State)	93 QC Perkins (Federal)	Total
Cash & Investments	167,282	32,996,766	8,242,052	1,219,081	2,416,440	1,897,261	2,316,283	5,234,388	950,913	1,763,075	442,273	121,691	86,297	57,853,801
Amounts Owed to the District (Receivables)	-	8,952,322	2,421,209	1,145,599	998,127	709,909	427,407	416,593	1,321,198	416,593	106,651	-	77,034	16,992,643
Amounts Owed by the District (Payables)	(428,998)	(10,888,321)	(3,199,312)	(1,564,572)	(1,357,113)	(969,493)	(173,756)	(568,926)	(1,794,518)	(568,926)	3,839	4,573	(143,946)	(21,649,469)
Fund Balance	(261,715)	31,060,768	7,463,949	800,107	2,057,454	1,637,677	2,569,935	5,082,055	477,593	1,610,742	552,763	126,264	19,384	53,196,975

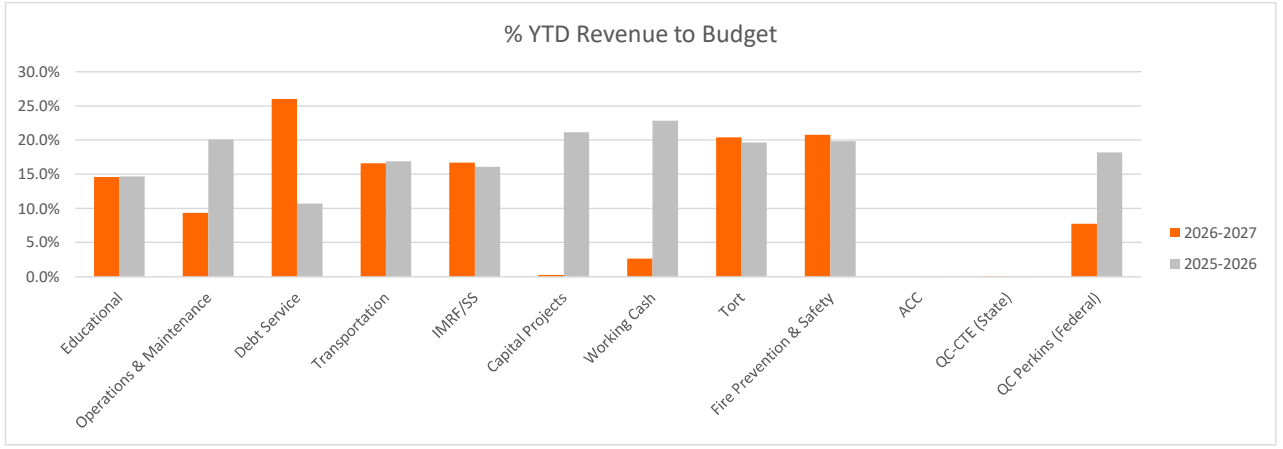
Year to Date Activity	09 Health Insurance	10 Educational	20 Operations & Maintenance	30 Debt Services	40 Transportation	50 IMRF/SS	60 Capital Projects	70 Working Cash	80 Tort	90 Fire Prevention & Safety	91 ACC	92 QC-CTE (State)	93 QC Perkins (Federal)	Total
Beginning Fund Balance	(234,454)	28,928,421	7,146,707	303,830	2,204,408	1,571,149	2,690,518	4,977,741	549,318	1,544,707	633,895	150,366	1,509	50,468,115
Revenue	579,682	3,870,922	581,092	496,277	196,632	140,716	11,776	104,314	248,089	85,635	4,839	826	36,979	6,357,779
Expenditures	(606,943)	(1,738,575)	(263,850)	-	(343,587)	(74,188)	(132,359)	-	(319,814)	(19,600)	(85,972)	(24,928)	(19,103)	(3,628,919)
Ending Fund Balance	(261,715)	31,060,768	7,463,949	800,107	2,057,454	1,637,677	2,569,935	5,082,055	477,593	1,610,742	552,763	126,264	19,384	53,196,975

Comments:

Health Insurance Fund: The $370,000 shown as Amounts Owed by the District (Payables) is an estimated amount of claims that have been incurred, but not yet processed. It will be adjusted at 6/30/26. There cannot be a negative Ending Fund Balance at 6/30/26. It is estimated that the 5% premium increase effective 1/1/26 will help eliminate the current negative Ending Fund Balance.

United Township High School District 30
Budget Variance Report Fiscal Year to Date
August 31, 2026

Revenue	2026-2027			2025-2026		
Fund	Revised Budget	FYTD Activity	% of Budget	Revised Budget	FYTD Activity	% of Budget
09 Health Insurance	-	579,682		-	486,426	
10 Educational	26,533,762	3,870,922	14.6%	24,415,990	3,576,579	14.6%
20 Operations & Maintenance	6,221,000	581,092	9.3%	2,554,000	512,587	20.1%
30 Debt Service	1,909,344	496,277	26.0%	1,906,500	203,454	10.7%
40 Transportation	1,183,500	196,632	16.6%	1,113,500	187,953	16.9%
50 IMRF/SS	843,500	140,716	16.7%	799,500	128,400	16.1%
60 Capital Projects	4,903,500	11,776	0.2%	1,350,000	285,357	21.1%
70 Working Cash	3,977,500	104,314	2.6%	452,500	103,315	22.8%
80 Tort	1,217,500	248,089	20.4%	1,136,500	223,344	19.7%
90 Fire Prevention & Safety	412,500	85,635	20.8%	387,500	76,868	19.8%
91 ACC	-	4,839	#DIV/0!	1,785,799	542	0.0%
92 QC-CTE (State)	1,326,251	826	0.1%	1,382,084	687	0.0%
93 QC Perkins (Federal)	476,388	36,979	7.8%	523,661	95,270	18.2%
Totals	49,004,745	6,357,779	13.0%	37,807,534	5,880,781	15.6%

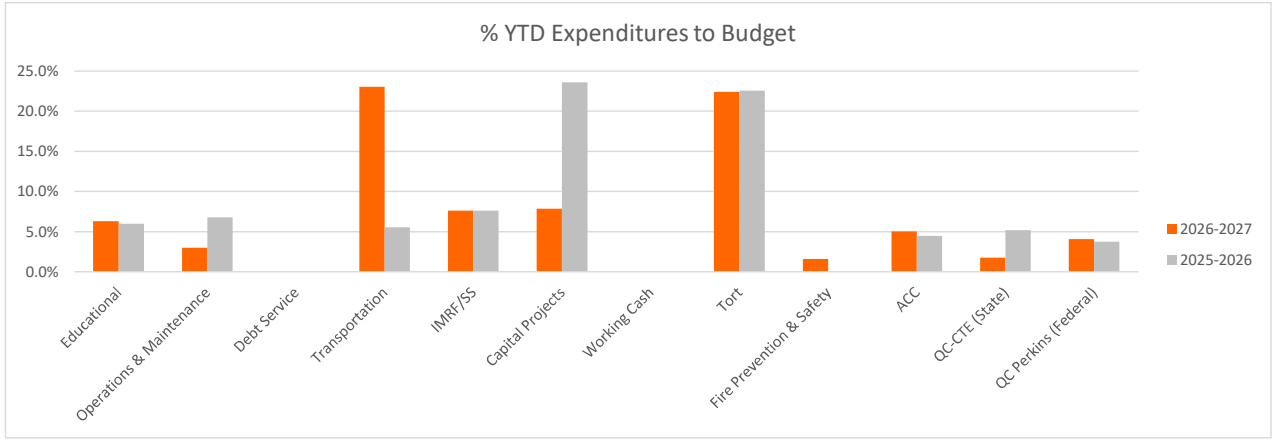


Comments:

Operations & Maintenance: 2026-2027 budget is larger due to abatement of working cash after bond issuance.
Debt Service & Capital Projects: Facility sales tax received in Debt Service July 2026 and in Capital Projects July 2025.
Working Cash: 2026-2027 budget is larger due to anticipation of bond issuance.
QC Perkins: Variations in timing of receipt of grant revenue.

United Township High School District 30
Budget Variance Report Fiscal Year to Date
August 31, 2026

Expenditures	2026-2027			2025-2026		
Fund	Revised Budget	FYTD Activity	% of Budget	Revised Budget	FYTD Activity	% of Budget
9 Health Insurance	-	606,943		-	432,419	
10 Educational	27,461,138	1,738,575	6.3%	26,596,491	1,596,332	6.0%
20 Operations & Maintenance	8,768,680	263,850	3.0%	4,596,745	312,017	6.8%
30 Debt Service	1,922,544	-	0.0%	1,894,700	-	0.0%
40 Transportation	1,491,905	343,587	23.0%	1,476,475	82,102	5.6%
50 IMRF/SS	970,470	74,188	7.6%	939,220	71,553	7.6%
60 Capital Projects	1,686,000	132,359	7.9%	2,241,000	528,634	23.6%
70 Working Cash	4,500,000	-	0.0%	1,000,000	-	0.0%
80 Tort	1,427,010	319,814	22.4%	1,335,025	301,310	22.6%
90 Fire Prevention & Safety	1,206,600	19,600	1.6%	1,215,100	-	0.0%
91 ACC	1,703,106	85,972	5.0%	1,682,300	75,050	4.5%
92 QC-CTE (State)	1,396,494	24,928	1.8%	1,427,468	74,169	5.2%
93 QC Perkins (Federal)	469,512	19,103	4.1%	510,077	19,159	3.8%
Totals	53,003,459	3,628,919	6.8%	44,914,601	3,492,744	7.8%



Comments:

Transportation: Two new buses received July 2026, not received until September 2025.
Capital Projects: 2025 payments for work on GYM C.