United Township High School District 30
Balance Sheet Information
**September 30, 2026**

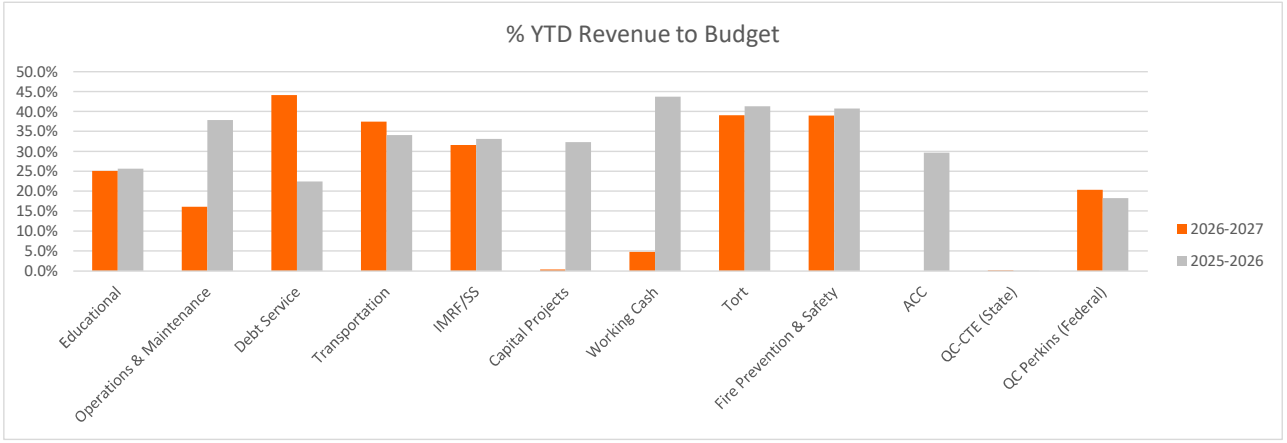
| **Current Balances** | 09<br>Health Insurance | 10<br>Educational | 20<br>Operations & Maintenance | 30<br>Debt Services | 40<br>Transportation | 50<br>IMRF/SS | 60<br>Capital Projects | 70<br>Working Cash | 80<br>Tort | 90<br>Fire Prevention & Safety | 91<br>ACC | 92<br>QC-CTE (State) | 93<br>QC Perkins (Federal) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cash & Investments | 165,707 | 33,911,257 | 8,292,992 | 1,565,167 | 2,556,302 | 1,931,180 | 2,276,724 | 5,318,951 | 1,090,926 | 1,837,613 | 360,798 | 102,477 | 117,536 | 59,527,632 |
| 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) | (10,879,711) | (3,199,313) | (1,564,572) | (1,359,955) | (969,493) | (173,756) | (568,926) | (1,798,634) | (568,926) | 2,740 | 4,416 | (147,999) | (21,653,125) |
| Fund Balance | (263,290) | 31,983,869 | 7,514,888 | 1,146,194 | 2,194,474 | 1,671,596 | 2,530,376 | 5,166,619 | 613,490 | 1,685,281 | 470,189 | 106,894 | 46,571 | 54,867,150 |

| **Year to Date Activity** | 09<br>Health Insurance | 10<br>Educational | 20<br>Operations & Maintenance | 30<br>Debt Services | 40<br>Transportation | 50<br>IMRF/SS | 60<br>Capital Projects | 70<br>Working Cash | 80<br>Tort | 90<br>Fire Prevention & Safety | 91<br>ACC | 92<br>QC-CTE (State) | 93<br>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 | 869,214 | 6,662,663 | 1,002,397 | 842,364 | 442,956 | 266,132 | 17,389 | 188,877 | 475,021 | 160,874 | 64,363 | 1,278 | 96,923 | 11,090,451 |
| Expenditures | (898,050) | (3,607,215) | (634,216) | - | (452,890) | (165,685) | (177,531) | - | (410,849) | (20,300) | (228,069) | (44,751) | (51,861) | (6,691,416) |
| Ending Fund Balance | (263,290) | 31,983,869 | 7,514,888 | 1,146,194 | 2,194,474 | 1,671,596 | 2,530,376 | 5,166,619 | 613,490 | 1,685,281 | 470,189 | 106,894 | 46,571 | 54,867,150 |

**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
**September 30, 2026**

| **Revenue** | 2026-2027 | | | 2025-2026 | | |
|---|---|---|---|---|---|---|
| Fund | Revised Budget | FYTD Activity | % of Budget | Revised Budget | FYTD Activity | % of Budget |
| 09 Health Insurance | - | 869,214 | | - | 731,611 | |
| 10 Educational | 26,533,762 | 6,662,663 | 25.1% | 24,415,990 | 6,267,668 | 25.7% |
| 20 Operations & Maintenance | 6,221,000 | 1,002,397 | 16.1% | 2,554,000 | 967,388 | 37.9% |
| 30 Debt Service | 1,909,344 | 842,364 | 44.1% | 1,906,500 | 428,039 | 22.5% |
| 40 Transportation | 1,183,500 | 442,956 | 37.4% | 1,113,500 | 379,301 | 34.1% |
| 50 IMRF/SS | 843,500 | 266,132 | 31.6% | 799,500 | 264,595 | 33.1% |
| 60 Capital Projects | 4,903,500 | 17,389 | 0.4% | 1,350,000 | 435,657 | 32.3% |
| 70 Working Cash | 3,977,500 | 188,877 | 4.7% | 452,500 | 197,736 | 43.7% |
| 80 Tort | 1,217,500 | 475,021 | 39.0% | 1,136,500 | 469,469 | 41.3% |
| 90 Fire Prevention & Safety | 412,500 | 160,874 | 39.0% | 387,500 | 157,776 | 40.7% |
| 91 ACC | - | 64,363 | #DIV/0! | 1,785,799 | 529,932 | 29.7% |
| 92 QC-CTE (State) | 1,326,251 | 1,278 | 0.1% | 1,382,084 | 976 | 0.1% |
| 93 QC Perkins (Federal) | 476,388 | 96,923 | 20.3% | 523,661 | 95,562 | 18.2% |
| Totals | 49,004,745 | 11,090,451 | 22.6% | 37,807,534 | 10,925,709 | 28.9% |

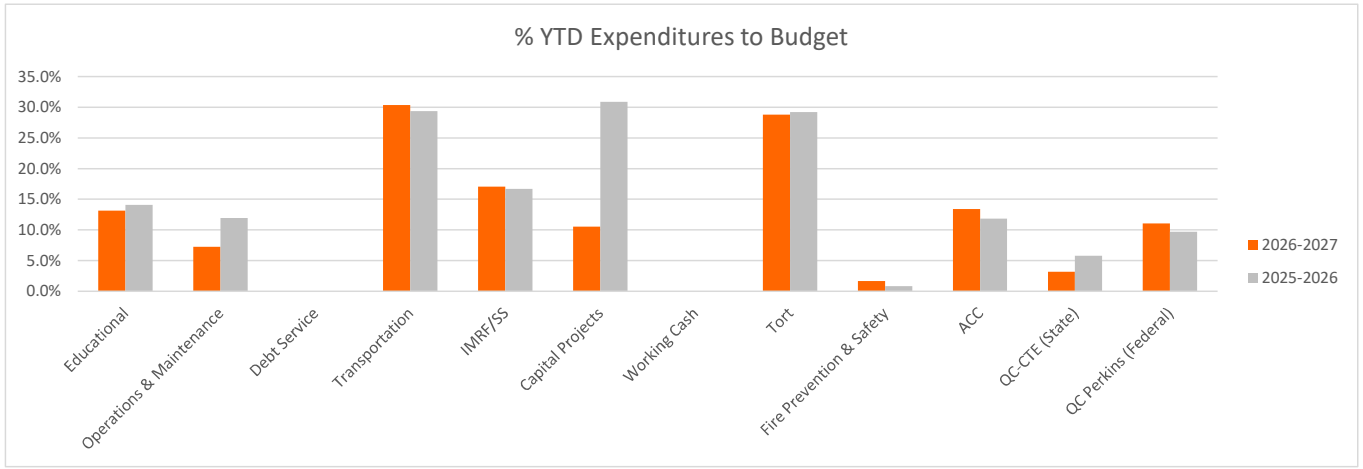



**Comments:**

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.
ACC: Variations in timing of receipt of grant revenue.

United Township High School District 30
Budget Variance Report Fiscal Year to Date
**September 30, 2026**

| **Expenditures** | 2026-2027 | | | 2025-2026 | | |
|---|---|---|---|---|---|---|
| Fund | Revised Budget | FYTD Activity | % of Budget | Revised Budget | FYTD Activity | % of Budget |
| 9 Health Insurance | - | 898,050 | | - | 629,380 | |
| 10 Educational | 27,462,788 | 3,607,215 | 13.1% | 26,596,491 | 3,750,588 | 14.1% |
| 20 Operations & Maintenance | 8,768,680 | 634,216 | 7.2% | 4,596,745 | 548,592 | 11.9% |
| 30 Debt Service | 1,922,544 | - | 0.0% | 1,894,700 | - | 0.0% |
| 40 Transportation | 1,491,905 | 452,890 | 30.4% | 1,476,475 | 433,862 | 29.4% |
| 50 IMRF/SS | 970,470 | 165,685 | 17.1% | 939,220 | 156,991 | 16.7% |
| 60 Capital Projects | 1,686,000 | 177,531 | 10.5% | 2,241,000 | 691,823 | 30.9% |
| 70 Working Cash | 4,500,000 | - | 0.0% | 1,000,000 | - | 0.0% |
| 80 Tort | 1,427,010 | 410,849 | 28.8% | 1,335,025 | 389,985 | 29.2% |
| 90 Fire Prevention & Safety | 1,206,600 | 20,300 | 1.7% | 1,215,100 | 10,150 | 0.8% |
| 91 ACC | 1,703,106 | 228,069 | 13.4% | 1,682,300 | 199,604 | 11.9% |
| 92 QC-CTE (State) | 1,396,494 | 44,751 | 3.2% | 1,427,468 | 82,901 | 5.8% |
| 93 QC Perkins (Federal) | 469,512 | 51,861 | 11.0% | 510,077 | 49,562 | 9.7% |
| Totals | 53,005,109 | 6,691,416 | 12.6% | 44,914,601 | 6,943,437 | 15.5% |




**Comments:**

Capital Projects: 2025 payments for work on GYM C.