

Lisle Community Unit School District 202
Fund Balance Review
6/30/2027 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2027 (Accrual Basis - Early Taxes Deferred)	A	\$15,236,460	\$1,201,022	\$2,342,051	\$841,885	\$19,621,418
FY2027 Direct Expenditures - Estimated		\$37,184,753	\$3,528,795	\$3,154,720		\$43,868,268
FY2026 Direct Expenditures - Unaudited		35,138,208	3,181,904	2,943,212		41,263,324
FY2025 Direct Expenditures		<u>34,080,571</u>	<u>3,123,169</u>	<u>3,216,210</u>		<u>40,419,950</u>
3 Year Avg Direct Expenditures	B	\$35,467,844	\$3,277,956	\$3,104,714		\$41,850,514
3 Year Avg Expenditures Per Day (B/365)	C	\$97,172	\$8,981	\$8,506		\$114,659
Number of Days Expenditures in Fund Balance (A/C)		<u>157</u>	<u>134</u>	<u>275</u>		<u>171</u>

Note: Board Policy 4:20 Fund Balances seeks to maintain year-end fund balances, exclusive of early tax receipts, of no less than 90 days and no more than 180 days of the combined expenditures