

Lisle Community Unit School District 202
Fund Balance Review
6/30/2026 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2026 (Accrual Basis - Early Taxes Deferred)	A	\$14,377,029	\$1,608,913	\$1,466,120	\$836,433	\$18,288,495
FY2026 Direct Expenditures - Estimated		\$35,786,684	\$3,389,968	\$3,351,020		\$42,527,672
FY2025 Direct Expenditures - Unaudited		33,900,221	3,059,887	3,168,416		40,128,524
FY2024 Direct Expenditures		31,773,355	2,826,068	3,113,707		37,713,130
3 Year Avg Direct Expenditures	B	<u>\$33,820,087</u>	<u>\$3,091,974</u>	<u>\$3,211,048</u>		<u>\$40,123,109</u>
3 Year Avg Expenditures Per Day (B/365)	C	\$92,658	\$8,471	\$8,797		\$109,926
Number of Days Expenditures in Fund Balance (A/C)		<u>155</u>	<u>190</u>	<u>167</u>		<u>166</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