

District Type:
 School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:
 Cash
 Accrual

Is this an amended budget? No

Date of Amended Budget: _____
 (MM/DD/YY)

District Name: Pope Co CUD 1
 District RCDT No: 20076001026

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.
FILED
 SEP 26 2025

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Pope Co CUD 1, County of Pope,
 State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Pope Co CUD 1,
 County of Pope, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 25th day of September, 2025, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2025 and ending June 30, 2026.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 25th day of September, 2025 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
<i>Kathie Simmons</i>	
<i>Rebecca Jeffords</i>	
<i>Priscilla</i>	
<i>Blaine</i>	
<i>[Signature]</i>	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A	B	C	D	E	F	G	H	I	J	K	L
1	Acct #	(30) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2		1,563,146	626,025	0	393,454	276,070	0	102,703	147,540	34,307	
3											
4											
5											
6											
7											
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Budget Summary

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description: Enter Whole Numbers Only											
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2025		2,671,062	576,925	0	393,454	12,716,070	0	102,703	437,540	34,507	
92	Receipts/Revenues for "On Behalf" Payments ²	3958	1,587,552	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
93	Total Receipts/Revenues		1,587,552	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
94	Disbursements/Expenditures		23,371	0	0	0	0	0	0	0	0	
95	Total Disbursements/Expenditures		23,371	0	0	0	0	0	0	0	0	
96	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,564,181	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
97	Total Receipts/Revenues for "On Behalf" Payments ²	3958	1,587,552	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
98	Total Receipts/Revenues		1,587,552	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
99	Total Disbursements/Expenditures		23,371	0	0	0	0	0	0	0	0	
100	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,564,181	424,096	0	154,970	110,000	0	59,974	156,723	38,471	
101	Total Receipts/Revenues for "On Behalf" Payments ²	4180	1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
102	Total Receipts/Revenues		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
103	Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
104	Total Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
105	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,818,566	485,855	0	446,300	68,212	0	0	169,500	0	
106	Total Receipts/Revenues for "On Behalf" Payments ²	4180	1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
107	Total Receipts/Revenues		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
108	Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,818,566	485,855	0	446,300	68,212	0	0	169,500	0	
111	Total Receipts/Revenues for "On Behalf" Payments ²		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
112	Total Receipts/Revenues		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
113	Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
114	Total Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
115	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,818,566	485,855	0	446,300	68,212	0	0	169,500	0	
116	Total Receipts/Revenues for "On Behalf" Payments ²		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
117	Total Receipts/Revenues		1,822,666	485,855	0	446,300	68,212	0	0	169,500	0	
118	Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
119	Total Disbursements/Expenditures		4,100	0	0	0	0	0	0	0	0	
120	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		2,272,555	614,266	0	473,723	235,628	0	142,674	334,753	32,178	
121	SUMMARY OF EXPENDITURES WITHOUT Student Activity Funds (by Major Object)											
122			(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Salaries	100	9,807,459	0	0	273,440	0	0	0	0	0	10,080,899
124	Employee Benefits	200	837,955	0	0	38,110	150,444	0	0	0	0	1,026,509
125	Purchased Services	300	338,478	59,000	0	24,750	0	0	0	169,500	0	597,728
126	Supplies & Materials	400	193,000	193,000	0	310,000	0	0	0	0	0	696,000
127	Capital Outlay	500	0	237,855	0	0	0	0	0	0	0	237,855
128	Other Objects	600	416,650	0	0	0	0	0	0	0	0	416,650
129	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
130	Commodities	800	0	0	0	0	0	0	0	0	0	0
131	Total Expenditures		11,456,001	489,855	0	446,300	150,444	0	0	169,500	0	12,151,200

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	(80) Tort	Fire Prevention & Safety (90)
1										
2										
115	2100	0	0	0	0	0	0	0	0	0
116	2200	23,371	0	0	0	0	0	0	0	0
117	2300	0	0	0	0	0	0	0	0	0
118	2000	23,371	0	0	0	0	0	0	0	0
119										
120										
121	3001	2,688,989	0	0	0	0	0	0	0	0
122	3005	0	0	0	0	0	0	0	0	0
123	3099	0	0	0	0	0	0	0	0	0
124		2,688,989	0	0	0	0	0	0	0	0
125										
126										
127	3100	0	0	0	0	0	0	0	0	0
128	3120	15,000	0	0	0	0	0	0	0	0
129	3130	0	0	0	0	0	0	0	0	0
130	3199	0	0	0	0	0	0	0	0	0
131		15,000	0	0	0	0	0	0	0	0
132										
133	3200	0	0	0	0	0	0	0	0	0
134	3220	17,226	0	0	0	0	0	0	0	0
135	3225	0	0	0	0	0	0	0	0	0
136	3235	19,256	0	0	0	0	0	0	0	0
137	3240	0	0	0	0	0	0	0	0	0
138	3270	0	0	0	0	0	0	0	0	0
139	3299	0	0	0	0	0	0	0	0	0
140		36,482	0	0	0	0	0	0	0	0
141	3360	0	0	0	0	0	0	0	0	0
142	3365	0	0	0	0	0	0	0	0	0
143	3370	5,750	0	0	0	0	0	0	0	0
144	3410	0	0	0	0	0	0	0	0	0
145	3499	0	0	0	0	0	0	0	0	0
146										
147	3500	0	0	0	342,057	0	0	0	0	0
148	3510	0	0	0	27,147	0	0	0	0	0
149	3599	0	0	0	0	0	0	0	0	0
150		0	0	0	369,204	0	0	0	0	0
151	3610	0	0	0	0	0	0	0	0	0
152	3660	0	0	0	0	0	0	0	0	0
153	3695	0	0	0	0	0	0	0	0	0
154	3705	143,480	0	0	0	0	0	0	0	0
155	3765	0	0	0	0	0	0	0	0	0
156	3767	0	0	0	0	0	0	0	0	0
157	3775	0	0	0	0	0	0	0	0	0
158	3780	0	0	0	0	0	0	0	0	0
159	3815	0	0	0	0	0	0	0	0	0
160	3825	0	0	0	0	0	0	0	0	0
161	3920	0	0	0	0	0	0	0	0	0
162	3925	0	50,000	0	0	0	0	0	0	0
163	3999	79,457	0	0	0	0	0	0	0	0
164		280,169	50,000	0	369,204	0	0	0	0	0
165	3000	2,959,138	50,000	0	369,204	0	0	0	0	0
166										
167	4001	0	0	0	0	0	0	0	0	0
168	4009	0	0	0	0	0	0	0	0	0
169										

Estimated Receipts/Revenues

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
225	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
226	Title III - Instruction for English Learners & Immigrant Students	4905	0	0	0	0	0	0	0	0	0
227	Title III - English Language Acquisition	4909	0	0	0	0	0	0	0	0	0
228	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
229	Title II - Eisenhower - Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
230	Title II - Teacher Quality	4932	17,127	0	0	0	0	0	0	0	0
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0	0	0	0	0	0	0	0
232	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
233	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
234	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
235	Medicaid Matching Funds - Administrative Outreach	4991	9,000	0	0	0	0	0	0	0	0
236	Medicaid Matching Funds - Fee-For-Service Program	4992	25,000	0	0	0	0	0	0	0	0
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Remize)	4998	43,041	0	0	0	0	0	0	0	0
238	Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State		582,514	0	0	0	0	0	0	0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	682,514	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds: 1769)		523,574	474,095	0	523,574	10,000	0	39,974	55,672	36,474
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds: 1799)		526,595								

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
63	Operation & Maintenance of Plant Services	2540	188,447	48,327	6,350	0	0	0	0	0	243,124
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	81,441	11,806	1,500	249,357	0	0	0	0	344,104
66	Internal Services	2570	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	357,604	74,289	25,850	249,357	0	100	0	0	709,100
68	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
69	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
70	Information Services	2630	0	0	0	0	0	0	0	0	0
71	Staff Services	2640	3,250	0	0	0	0	0	0	0	3,250
72	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
73	Other Support Services - Central	2600	3,250	0	0	0	0	0	0	0	3,250
74	Other Support Services - Other District & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
75	Total Support Services - Other District & Govt Units (In-State)	4000	1,022,240	344,719	145,615	303,248	0	5,850	0	0	3,821,668
76	Total Support Services	2000	0	0	4,700	0	0	0	0	0	4,700
77											
78											
79	Payments to Other District & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
80	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0
81	Payments for Special Education Programs	4120	121,511	0	0	0	0	0	0	0	121,511
82	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0
83	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0
84	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0
86	Total Payments to Other District & Govt Units (In-State)	4100	121,511	0	0	0	0	0	0	0	121,511
87	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0
88	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0
90	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0
91	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0
92	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290	0	0	0	0	0	0	0	0	0
94	Total Payments to Other District & Govt Units (In-State)	4200	0	0	0	0	0	0	0	0	0
95	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0
96	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330	0	0	0	0	0	0	0	0	0
98	Payments for CTE Programs - Transfers	4340	0	0	0	0	0	0	0	0	0
99	Payments for Community College Program - Transfers	4370	0	0	0	0	0	0	0	0	0
100	Payments for Other Programs - Transfers	4380	0	0	0	0	0	0	0	0	0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390	0	0	0	0	0	0	0	0	0
102	Total Payments to Other District & Govt Units (Out of State)	4300	0	0	0	0	0	0	0	0	0
103	Payments to Other District & Govt Units (Out of State)	4400	0	0	0	0	0	0	0	0	0
104	Total Payments to Other District & Govt Units	4000	0	0	0	0	0	0	0	0	0
105											
106	State Services (In-State)	5100	0	0	0	0	0	0	0	0	0
107	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0	0
108	Tax Anticipation Notes	5120	0	0	0	0	0	0	0	0	0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130	0	0	0	0	0	0	0	0	0
110	State Anticipation Certificates	5140	0	0	0	0	0	0	0	0	0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0	0	0	0	0	0	0	0	0
112	Total Debt Service - Interest on Short-Term Debt	5100	0	0	0	0	0	0	0	0	0
113	State Services (Out of State)	5200	0	0	0	0	0	0	0	0	0
114	Total Debt Service	5000	0	0	0	0	0	0	0	0	0
115											
116	Total Direct Disbursements/Expenditures (Without Student Activity Funds (1999))		3,807,453	837,955	328,479	357,064	0	115,050	0	0	5,456,001
117	Total Direct Disbursements/Expenditures (With Student Activity Funds (1999))		3,807,453	837,955	359,479	357,064	0	115,050	0	0	5,456,001
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds (1999))										
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds (1999))										
120											
121											

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
181										
182										
183										
184	2190	0	0	0	0	0	0	0	0	0
185										
186	2550	273,440	38,110	24,750	110,000	0	0	0	0	446,300
187	2900	0	0	0	0	0	0	0	0	0
188	2900	273,440	38,110	24,750	110,000	0	0	0	0	446,300
189										
190										
191										
192	4110	0	0	0	0	0	0	0	0	0
193	4120	0	0	0	0	0	0	0	0	0
194	4130	0	0	0	0	0	0	0	0	0
195	4140	0	0	0	0	0	0	0	0	0
196	4170	0	0	0	0	0	0	0	0	0
197	4190	0	0	0	0	0	0	0	0	0
198	4100	0	0	0	0	0	0	0	0	0
199	4100	0	0	0	0	0	0	0	0	0
200	4000	0	0	0	0	0	0	0	0	0
201										
202										
203	5100	0	0	0	0	0	0	0	0	0
204	5120	0	0	0	0	0	0	0	0	0
205	5130	0	0	0	0	0	0	0	0	0
206	5140	0	0	0	0	0	0	0	0	0
207	5150	0	0	0	0	0	0	0	0	0
208	5100	0	0	0	0	0	0	0	0	0
209	5100	0	0	0	0	0	0	0	0	0
210										
211										
212	5000	0	0	0	0	0	0	0	0	0
213										
214		273,440	38,110	24,750	110,000	0	0	0	0	446,300
215										
216										
217										
218	1100	23,869	6,400	41,400	0	0	0	0	0	71,669
219	1125	0	0	0	0	0	0	0	0	0
220	1200	0	0	0	0	0	0	0	0	0
221	1225	0	0	0	0	0	0	0	0	0
222	1250	0	0	0	0	0	0	0	0	0
223	1275	0	0	0	0	0	0	0	0	0
224	1300	0	0	0	0	0	0	0	0	0
225	1400	0	0	0	0	0	0	0	0	0
226	1500	0	0	0	0	0	0	0	0	0
227	1600	0	0	0	0	0	0	0	0	0
228	1650	0	0	0	0	0	0	0	0	0
229	1700	0	0	0	0	0	0	0	0	0
230	1800	0	0	0	0	0	0	0	0	0
231	1900	0	0	0	0	0	0	0	0	0
232	1000	0	0	0	0	0	0	0	0	0
233	1000	0	0	0	0	0	0	0	0	0
234										
235	2110	0	0	0	0	0	0	0	0	0
236	2120	0	0	0	0	0	0	0	0	0
237	2130	0	0	0	0	0	0	0	0	0
238	2140	0	0	0	0	0	0	0	0	0
239	2150	0	0	0	0	0	0	0	0	0
240										

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
302										
303	4130									
304	4120									
305	4140									
306	4190									
307	4000									
308										
309										
310										
311										
312										
313										
314										
315										
316	1100									
317	1115									
318	1125									
319	1200									
320	1225									
321	1250									
322	1275									
323	1300									
324	1400									
325	1500									
326	1600									
327	1650									
328	1700									
329	1800									
330	1900									
331	1910									
332	1911									
333	1912									
334	1913									
335	1914									
336	1915									
337	1916									
338	1917									
339	1918									
340	1919									
341	1920									
342	1921									
343	1922									
344	1000									
345										
346	2110									
347	2120									
348	2130									
349	2140									
350	2150									
351	2190									
352	2100									
353	2210									
354	2220									
355	2230									
356	2240									
357	2200									
358	2310									
359	2320									
360										
361										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
423	Other Supplies - Interest on Long-Term Debt	5000									
424	DEBT SERVICE - Payments on Principal of Long-Term Debt	5000									
425	Principal on Long-Term Debt - Interest	5000									
426	Other Debt Service - Interest on Long-Term Debt	5000									
427	Total Debt Service	5000									
428	Total Direct Disbursements/Expenditures				169,500						169,500
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(42,277)
430											
431											
432											
433	Supplies - Acquisition & Construction Services	2530									
434	Facilities Acquisition & Construction Services	2530									
435	Operation & Maintenance of Plant Service	2540									
436	Total Support Services - Business	2500									
437	Other Support Services - Miscellaneous	2500									
438	Total Support Services	2000									
439											
440	Payments to Regular Programs	4110									
441	Payments to Special Education Programs	4120									
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4130									
443	Total Payments to Other Districts & Govt Units (FFS)	4000									
444											
445	Other Services - Payments to Other Districts	4100									
446	Tax Anticipation Warrants	5110									
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
448	Total Debt Service - Interest on Short-Term Debt	5100									
449	Other Debt Service - Interest on Short-Term Debt	5000									
450	Other Services - Payments to Other Districts (Describe & Itemize)	5000									
451	Total Debt Service	5000									
452											
453	Total Direct Disbursements/Expenditures										
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										38,471

DISTRICT AFR SUMMARY INFORMATION - Capital Expenditures, Operations, Maintenance, Transportation, Working Cash Fund					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	5,262,595	474,096	523,574	39,971	6,300,236
Direct Expenditures	5,456,001	485,855	446,300		6,388,156
Difference	(193,406)	(11,759)	77,274	39,971	(87,920)
Estimated Fund Balance - June 30, 2026	1,369,740	614,266	470,728	142,674	2,597,408

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary information tab from the 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	H	I	J	K	L
1	*School Districts Only						
2							
3	20076001026						
4	District Number						
5	Pope Co CUD 1						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,369,740	614,266	470,728	142,674	2,597,408
8							
9							0
10							0
11							0
12							0
13	Total Receipts/Revenues		0	0	0	0	0
14							
15							0
16							0
17							0
18							0
19							0
20							0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23							
24							0
25							0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,369,740	614,266	470,728	142,674	2,597,408

	A	B	R	S	T	U	V
1	*School Districts Only						
2							
3	20076001026						
4	<i>District Number</i>						
5	Pope Co CUD 1						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,369,740	614,266	470,728	142,674	2,597,408
8							
9							0
10							0
11							0
12							0
13	Total Receipts/Revenues		0	0	0	0	0
14							
15							0
16							0
17							0
18							0
19							0
20							0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23							
24							0
25							0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,369,740	614,266	470,728	142,674	2,597,408

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2025-2026
through Fiscal Year 2028-2029

Pope Co CUD 1 20076001026

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- **EBF and Estimated New Tier Funding:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

Evidence-Based Funding: Fiscal Year 2026 Spending Plan
 Pope Co CUD 1

1) What are the Organizational Unit Strategic Goals for Student Success for the 2025-26 school year? What measures will be used to assess progress? (No more than 1000 characters, including spaces.)

Our strategic goals for the 2025-26 are as follows: 1. Pope County CUSD #1 will perform at state standards level in Science, Math, and ELA. 2. Pope County CUSD #1 will increase social and emotional learning opportunities for the students. 3. Pope County CUSD #1 will maintain a highly qualified staff of administrators, teachers, and support staff to meet the needs of the students in the district. Measures used to evaluate progress will be through data collected by local needs assessments, data available through local assessment, data available through state assessments, communications with local stakeholders, and input from staff, parents, and community members.

Top Strategy 1

Top Strategy 2

Top Strategy 3

2) Select the top three strategies for the Organizational Unit with the highest number of budgeted dollars. (If there are more than three strategies, please describe the top three strategies in the comments section.)

1) Other (not selected) - please describe (No more than 2000 characters including spaces)

Organizational Unit	FY 2026 Tier Funding	Funding Type (Select)
Other (not selected)	\$271,092	

FY 2026 Tier Funding

\$271,092

3) Select the top three strategies for the Organizational Unit with the highest number of budgeted dollars. (If there are more than three strategies, please describe the top three strategies in the comments section.)

1) Other (not selected) - please describe (No more than 2000 characters including spaces)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReeductPlan 23-27 tab)	
District Name must be selected from drop-down. (Cell H13)	
Accounting Basis must be selected on Cover sheet.	
Dates (Day, Month, Year) must be input on Cover sheet.	
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 - Cells C57:H60).	
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	
Educational (Fund 10 - Cell C3)	
Operations & Maintenance (Fund 20 - Cell D3)	
Debt Service (Fund 30 - Cell E3)	
Transportation (Fund 40 - Cell F3)	
Municipal Retirement/Social Security (Fund 50 - Cell G3)	
Capital Projects (Fund 60 - Cell H3)	
Working Cash (Fund 70 - Cell I3)	
Tort (Fund 80 - Cell J3)	
Fire Prevention & Safety (Fund 90 - Cell K3)	
Activity Funds (Cell C23)	
Educational (Fund 10 - Cell C21)	
Operations & Maintenance (Fund 20 - Cell D21)	
Debt Service (Fund 30 - Cell E21)	
Transportation (Fund 40 - Cell F21)	
Municipal Retirement/Social Security (Fund 50 - Cell G21)	
Capital Projects (Fund 60 - Cell H21)	
Working Cash (Fund 70 - Cell I21)	
Tort (Fund 80 - Cell J21)	
Fire Prevention & Safety (Fund 90 - Cell K21)	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	
Amounts must be input for revenue.	
Amounts must be input for expenditures.	
Include brief note(s) describing revenue source.	
Include brief note(s) describing expenditure use.	
All required questions have been answered.	

End of Balancing