

CODE	CONTENTS	BUDGET INCLUDED*
100	GENERAL FUND General M & O	x
220	SPECIAL REVENUE FUNDS Forest Reserve Fund	x
230-239	Special Project (Local)	x
240-249	Special Project (State)	x
250-289	Special Project (Federal)	x
290	Child Nutrition Fund	x
310	DEBT SERVICE FUNDS Bond Redemption & Interest Fund	x
410	CAPITAL PROJECT FUNDS Capital Construction Project Fund	x
420	Plant Facilities Fund	x
430	Plant Facilities - School Bldg Main - Student Occu	x
510	ENTERPRISE FUNDS Enterprise Fund	x
610	INTERNAL SERVICE FUNDS Internal Service Fund	x
710/720	Trust Funds	x

* Indicate with an asterisk which reports are included in this document.

2024 - 2025 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2024 - 2025 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on _____ and the Board of Trustees formally adopted this budget on _____.

SIGNED:

SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR Mandi Pascale	CHAIRPERSON OF THE BOARD Canyon Owyhee School Service Agency
CONTACT PERSON (PLEASE PRINT) mandy@cossaschools.org	SCHOOL DISTRICT/CHARTER NAME 6/17/2024
EMAIL ADDRESS 208-482-6074	DATE Copy on file in the Office of the Superintendent of Public Instruction
PHONE NUMBER	

NOTICE OF BUDGET HEARING
Canyon Owyhee School Service Agency
County Canyon, IDAHO

NOTICE IS HEREBY GIVEN that a Regular Board Meeting of the above named School District will be held on the 15th day of June, 2024 at the school office in said district, at which meeting there shall be a public hearing at 5:00 P.M. on the amended maintenance and operation budget for the current school year.

This budget as presently determined by the Board of Trustees is now available in the office of the School District and will remain available until the meeting and hearing, as provided by law.

This regular meeting and budget hearing is called pursuant to Idaho Code § 33-801, as amended. Dated this 7th day of June, 2024.

SUMMARY STATEMENT -- AMENDED 2023-24 SCHOOL BUDGET AND 2024-25 SCHOOL BUDGET
GENERAL M & O FUNDS
ALL FUNDS

	GENERAL M & O FUNDS			ALL OTHER FUNDS						
	PRIOR YEAR ACTUAL 2021-22	PRIOR YEAR ACTUAL 2022/23	CURRENT BUDGET 2023-24	PROPOSED BUDGET 2023-24	PROPOSED BUDGET 2024-25	PRIOR YEAR ACTUAL 2021-22	PRIOR YEAR ACTUAL 2022-23	CURRENT BUDGET 2023-24	PROPOSED BUDGET 2023-24	PROPOSED BUDGET 2024-25
REVENUES:										
Beginning Balances	(485,085)	(672,691)	(659,393)	(659,393)	(332,682)	(11,674)	(51,686)	(24,441)	(20,181)	(28,606)
Local Revenue	(250)	(51,609)	(32,446)	(32,446)	(33,800)	-	(11,661)	-	(2,941)	(2,941)
County Revenue	(1,071,151)	(1,259,594)	(1,048,726)	(1,200,514)	(1,212,619)	(43,118)	(40,885)	(44,141)	(43,813)	(32,124)
State Revenue	-	-	-	-	-	(78,000)	(96,047)	(78,000)	(103,000)	(85,740)
Federal Revenue	-	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	(41,352)	-	(24,343)	(13,137)
TOTALS	(1,556,486)	(1,983,894)	(1,740,565)	(1,892,353)	(1,579,101)	(132,792)	(241,631)	(146,582)	(194,278)	(162,548)
EXPENDITURES:										
Salaries	10,904	639,425	645,871	751,500	672,205	47,986	76,385	47,986	53,100	58,035
Benefits	223,079	197,329	200,459	302,830	242,550	13,530	29,633	13,530	21,652	21,985
Purchased Services	426,633	273,885	428,745	395,466	386,466	34,704	26,344	34,704	26,500	25,000
Supplies & Materials	65,910	108,478	51,404	60,471	54,438	24,383	56,404	40,362	61,113	48,489
Capital Outlay	50,000	148,752	30,000	15,000	-	10,000	24,985	10,000	11,142	9,039
Debt Services	-	-	-	-	-	-	-	-	-	-
Insurance & Judgments	14,595	15,477	13,239	13,800	19,494	-	-	-	-	-
Transfers	-	41,352	-	20,603	13,170	-	-	-	-	-
Contingency Reserve	165,365	-	-	-	190,778	-	-	-	-	-
Unappropriated Balances	-	659,396	470,847	332,683	-	2,189	27,880	-	20,771	-
TOTALS	956,486	1,983,894	1,740,565	1,892,353	1,579,101	132,792	241,631	146,582	194,278	162,548

Jennifer Davis

Jennifer Davis, Business Manager

BUDGET
REVENUES
July 1, 2024 - June 30, 2025

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance	20,181CR	20,181CR	20,181CR
2	411100	as of July 1			
3	411200	Taxes-General M & O			
4	411200	Taxes-Supplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411800	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*****	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*****	0
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****	0
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*****	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Support			
48	431800	Tuition Equivalency			
49	431900	Benefit Apportionment			
50	432100	Other State Support			
51	432400	Driver Education Prog.			
52	437000	Professional Technical Prog			
53	438000	Lottery/Additional State Maint			
54	439000	Rev in Lieu of/ing Equip Tax			
55		Other State Revenue			
56	442000	TOTAL STATE **	0	*****	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Parkins Ill-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445800	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*****	0
69					
70	451000	Proceeds: Bonds, Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*****	0
73					
74		TOTAL REVENUES **	0	*****	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	20,181CR	*****	20,181CR

CANYON OWYHEE SCHOOL SERVICE AGENCY

BUDGET EXPENDITURES

July 1, 2024 - June 30, 2025

FUND NO: 245

EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
40	691										
41											
42	600	0	0	0	0	0	0	0	0	0	0
43											
44	710										
45	720										
46	730										
47	740										
48	700	0	0	0	0	0	0	0	0	0	0
49											
50	810										
51	811										
52	800	0	0	0	0	0	0	0	0	0	0
53											
54	911										
55	912										
56	913										
57	920										
58											
59	900	0	0	0	0	0	0	0	0	0	0
60											
61											
62		37,223	29,074	2,000	435	18,000	600	8,039	0	0	0
63	950										
64											
65		37,223	29,074								
66											
67											
68											
69											
70		37,223CR	29,074CR								
71		37,223CR	29,074CR								
72											
73		37,223	29,074								
74											
75		37,223	29,074								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

CANYON OWMHIEE SCHOOL SERVICE AGENCY

BUDGET
REVENUES
July 1, 2024 - June 30, 2025

FUND NO: 246

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance			
2		as of July 1			
3	411100	Taxes-General M & O	0		0
4	411200	Taxes-Supplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0		0
14	413000	Penalty-Delinquent Taxes			
15	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales- Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Services			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local	0		0
38		TOTAL OTHER LOCAL **	0		0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0		0
40	429000	Other County			
41	420000	TOTAL COUNTY **			
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SEI Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lobby/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **			
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **			
69					
70	451000	Proceeds, Bonds, Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **			
73					
74		TOTAL REVENUES **			
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL. +/- REVENUE +/- TRANS. (Lines 1 + 74 + 76)	6,590CR		3,050CR

BUDGET
EXPENDITURES
July 1, 2024 - June 30, 2025

Line	Code	EXPENDITURES	Prior Year		Proposed		100	200	300	400	500	600	700	800
			Budget		Budget									
40	891	Functions/Programs Other Support Services Prog.												
41														
42	600	TOTAL SUPPORT SERV.**	0		0		0	0	0	0	0	0	0	0
43														
44	710	Child Nutrition Program												
45	720	Community Services Program												
46	730	Enterprise Operations												
47	740	Student Activity Program												
48	700	TOTAL NON-INSTRUCTION**	0		0		0	0	0	0	0	0	0	0
49														
50	810	Capital Assets-Student Occ												
51	811	Capital Assets-Non Student Occ												
52	800	TOTAL CAPITAL ASSETS PROG**	0		0		0	0	0	0	0	0	0	0
53														
54	911	Debt Services Prog.-Princ.												
55	912	Debt Services Prog.-Int.												
56	913	Debt Serv Prog-Refin'ded Debt												
57	920	Transfers Out												
58														
59	900	TOTAL OTHER SERVICES**	0		0		0	0	0	0	0	0	0	0
60														
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **		3,119	3,050		1,000	225	0	1,825	0	0	0	0
62														
63	950	Contingency Reserve (5% of Line 61)												
64														
65		TOTAL APPROPRIATION (Line 61 + Line 63)		3,119	3,050									
66														
67		BUDGET SUMMARY												
68														
69		Beginning Fund Balance												
70		Revenues + Transfers In		6,590CR	3,050CR									
71		TOTAL REVENUE (69 + 70)		6,590CR	3,050CR									
72														
73		Total Appropriation		3,119	3,050									
74		Unappropriated Balance		3,471										
75		TOTAL APPROPRIATION (73+74)		6,590	3,050									

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

**BUDGET
REVENUES**
July 1, 2024 - June 30, 2025

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget	
					Totals	Totals
1	320000	Estimated Fund Balance		8,425CR		8,425CR
2		as of July 1	0	*****		0
3	411100	Taxes-General M & O				
4	411200	Taxes-Supplemental				
5	411300	Taxes-Emergency				
6	411400	Taxes-Tort				
7	411500	Taxes-Cooperative				
8	411600	Taxes-Tuition				
9	411700	Taxes-Migrant				
10	411900	Taxes-Other				
11	412100	Taxes-Plant Facility				
12	412500	Taxes-Bond & Interest				
13		TOTAL TAXES **	0	*****		0
14	413000	Penalty: Delinquent Taxes				
15						
16	414100	Tuition - Individuals				
17	414200	Tuition- Districts in Idaho				
18	414300	Tuition-Out of State Districts				
19						
20	415000	Earnings on Investments				
21						
22	416100	School Food Service				
23	416200	Meal Sales- Non-Reimb				
24	416900	Other Food Sales				
25						
26	417100	Admissions/Activities				
27	417200	Bookstore Sales				
28	417300	Clubs, Org. Dues, Etc.				
29	417400	School Fees & Charges				
30	417900	Other Student Revenues				
31						
32	418100	Community Service				
33						
34	419100	Rentals				
35	419200	Contributions/Donations				
36	419300	Transportation Fees				
37	419900	Other Local				
38		TOTAL OTHER LOCAL **	0	*****		0
39	410000	TOTAL LOCAL (Line 13 + 38)	0	*****		0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget	
					Totals	Totals
40	429000	Other County				
41	420000	TOTAL COUNTY **				
42						
43	431100	Base Support Program				
44	431200	Transportation Support				
45	431400	Except Child/SED Support				
46	431500	Border Tuition Support				
47	431600	Tuition Equivalency				
48	431800	Benefit Apportionment				
49	431900	Other State Support				
50	432100	Driver Education Prog.				
51	432400	Professional Technical Prog				
52	437000	Lobby/Additional State Maint				
53	438000	Rev in Lieu of/ly Equip Tax				
54	439000	Other State Revenue				
55						
56	430000	TOTAL STATE **	0	*****		0
57						
58	442000	Indirect Unrestricted Fed.				
59	443000	Direct Restricted Fed.	42,000CR	28,040CR		
60	445100	Title I - ESEA				
61	445200	Title VI, ESEA-Innovative Pr				
62	445300	Perkins III-Voc Tech Act				
63	445400	Adult Education				
64	445500	Child Nutrition Reimb.				
65	445600	Title V-B				
66	445900	Other Indirect Fed. Prog.				
67	448200	Impact Aid - P.L. 874				
68	440000	TOTAL FEDERAL **	42,000CR	*****		26,040CR
69						
70	451000	Proceeds: Bonds/Capital Leases				
71	453000	Sale of Fixed Assets				
72	450000	TOTAL OTHER **	0	*****		0
73						
74		TOTAL REVENUES **	42,000CR	*****		26,040CR
75						
76	460000	TRANSFERS IN				
77						
78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	42,000CR	*****		34,466CR

CANYON OWHYEE SCHOOL SERVICE AGENCY

BUDGET
EXPENDITURES
July 1, 2024 - June 30, 2025

FUND NO. 262

EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
1	512										
	Elementary School Prog.										
2	515										
	Secondary School Prog.										
3	517	5,490	14,665	12,100	2,565						
	Alternative School Prog.										
4	519										
	Vocational-Technical Prog.										
5	521										
	Exceptional Child Prog.										
6	522										
	Preschool Exceptional Prog.										
7	524										
	Gifted & Talented Prog.										
8	531										
	Interscholastic Prog.										
9	532										
	School Activity Prog.										
10	541										
	Summer School Prog.										
11	542										
	Adult School Prog.										
12	546										
	Detention Center Prog.										
13											
14	500	5,490	14,665	12,100	2,565	0	0	0	0	0	0
	TOTAL INSTRUCTION **										
15											
16	611										
	Attend-Guidance-Health Prog										
17	616										
	Special Services Prog.										
18											
19	521										
	Instruction Improvement Prog										
20	522										
	Educational Media Prog.										
21	523										
	Instruction-Related Tech Prog										
22	524										
	Books and Periodicals										
23	531										
	Board of Education Prog.										
24	532										
	District Admin Prog.										
25											
26	541										
	School Administration Prog.										
27											
28	551										
	Business Operation Prog.										
29	555										
	Central Service Prog.										
30	556										
	Admin Tech Services Prog.										
31	661										
	Bldg-Care Prog. (Custodial)										
32	663										
	Maint-Non Student Occupied										
33	664										
	Maint-Student Occupied Bldgs										
34	665										
	Maintenance - Grounds										
35	667										
	Security Program										
36											
37	681	19,210	19,800	6,500	2,800	7,000	2,500	1,000			
	Pupil-To School Trans. Prog.										
38	682										
	Pupil-Activity Trans. Prog.										
39	683										
	General Transportation Prog.										

**BUDGET
EXPENDITURES**
July 1, 2024 - June 30, 2025

EXPENDITURES		Prior Year	Proposed	100	200	300	400	500	600	700	800
Line	Code	Budget	Budget	Salaries	Benefits	Purchased Services	Supplies Materials	Capital Objects	Debt Retirement	Insurance-Judgment	Transfers
40	891										
41	800	19,210	19,800	6,500	2,800	7,000	2,500	1,000	0	0	0
42											
43											
44	710										
45	720										
46	730										
47	740										
48	700	0	0	0	0	0	0	0	0	0	0
49											
50	810										
51	811										
52	800	0	0	0	0	0	0	0	0	0	0
53											
54	911										
55	912										
56	913										
57	920										
58											
59	900	0	0	0	0	0	0	0	0	0	0
60											
61											
62		24,700	34,465	18,600	5,365	7,000	2,500	1,000	0	0	0
63	950										
64											
65		24,700	34,465								
66											
67											
68											
69			8,425CR								
70			26,040CR								
71			34,465CR								
72											
73			34,465								
74			17,300								
75		42,000	34,465								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

**BUDGET
REVENUES**
July 1, 2024 - June 30, 2025

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance			
2		as of July 1	0	*****	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Supplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*****	0
14	413000	Penalty-Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales- Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Culbs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Services			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*****	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0
40	429000	Other County			
41	420000	TOTAL COUNTY **			
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Exceptd CHIR/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Other Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	439000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	439000	TOTAL STATE **	0	*****	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.	3,000CR		1,700CR
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	3,000CR	*****	1,700CR
69					
70	451000	Proceeds, Bonds, Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*****	0
73					
74		TOTAL REVENUES **	3,000CR	*****	1,700CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	3,000CR	*****	1,700CR

CANYON OWYHEE SCHOOL SERVICE AGENCY

BUDGET
EXPENDITURES
July 1, 2024 - June 30, 2025

FUND NO: 289

Line	Code	EXPENDITURES	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Functions/Programs Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog-Int.										
56	913	Debt Serv Prog-Retired Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES**	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42-48+52-59)**	3,000	1,700	1,400	300	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	3,000	1,700								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In	3,000CR	1,700CR								
71		TOTAL REVENUE (69 + 70)	3,000CR	1,700CR								
72												
73		Total Appropriation	3,000	1,700								
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	3,000	1,700								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

**BUDGET
REVENUES**
July 1, 2024 - June 30, 2025

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance			
2		as of July 1	0	*****	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Supplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*****	0
14	413000	Penalty- Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales- Non-Reimb			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Services			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees	2,941CR	2,941CR	
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	2,941CR	*****	2,941CR
39	410000	TOTAL LOCAL (Line 13 + 38)	2,941CR	*****	2,941CR
40	429000	REVENUES Item			
41	420000	Other County			
42		TOTAL COUNTY **			
43	431100	Bases Support Program			
44	431200	Transportation Support			
45	431400	Excerpt CHD/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog.			
52	437000	Lobby/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*****	0
57					
58	442000	Indirect Unrestricted Fedl.			
59	443000	Direct Restricted Fedl.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins II-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.	58,000CR	58,000CR	
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	58,000CR	*****	58,000CR
69					
70	451000	Proceeds, Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*****	0
73					
74		TOTAL REVENUES **	60,941CR	*****	60,941CR
75					
76	460000	TRANSFERS IN	24,343CR	13,137CR	
77					
78	400000	BAL.+REVENUE + TRANS. (Lines 1 + 74 + 76)	85,284CR	*****	74,078CR

**BUDGET
EXPENDITURES**
July 1, 2024 - June 30, 2025

Line	Code	EXPENDITURES	Prior Year	Proposed	100	200	300	400	500	600	700	800
40	091	Functions/Programs										
41		Other Support Services Prog.										
42	800	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program	85,284	74,078		15,660		23,383				
45	720	Community Services Program			35,035							
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	85,284	74,078	35,035	15,660	0	23,383	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Intl.										
56	913	Debt Serv Prog-Refin'd Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES**	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES **	85,284	74,078	35,035	15,660	0	23,383	0	0	0	0
62		(Lines 14+42+48+52+59) **										
63	960	Contingency Reserve										
64		(5% of Line 61)										
65		TOTAL APPROPRIATION	85,284	74,078								
66		(Line 61 + Line 63)										
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In	85,284CR	74,078CR								
71		TOTAL REVENUE (69 + 70)	85,284CR	74,078CR								
72												
73		Total Appropriation	85,284	74,078								
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	85,284	74,078								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

**BUDGET
REVENUES**
July 1, 2024 - June 30, 2025

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance			
2		as of July 1	0	*****	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Supplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES ***	0	*****	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales- Non Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportation Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL ***	0	*****	0
39	410000	TOTAL LOCAL *** (Line 13 + 38)	0	*****	0
40	429000	REVENUES Item Other County			
41	420000	TOTAL COUNTY **			
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SEED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432200	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/ing Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*****	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*****	0
69					
70	451000	Proceeds, Bonds, Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*****	0
73					
74		TOTAL REVENUES ***	0	*****	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*****	0

CANYON OWHYEE SCHOOL SERVICE AGENCY

BUDGET EXPENDITURES
July 1, 2024 - June 30, 2025

FUND NO: 710

Line	Code	EXPENDITURES	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Functions/Programs										
41		Other Support Services Prog.										
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Reindefd Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES **	0	0	0	0	0	0	0	0	0	0
62		(Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In										
71		TOTAL REVENUE (69 + 70)	0	0								
72												
73		Total Appropriation										
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	0	0								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET
ALL FUNDS
CANYON OWYHEE SCHOOL SERVICE AGENCY

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	REVENUES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
		Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
#01	Beginning Balances	483,085CR	672,891CR	659,393CR	332,882CR	11,874CR	51,886CR	20,181CR	28,808CR
#39	Local Revenue	230CR	51,609CR	32,446CR	33,800CR	0	11,861CR	2,941CR	2,941CR
#41	County Revenue	0	0	0	0	0	0	0	0
#55	State Revenue	1,071,151CR	1,299,594CR	1,200,514CR	1,212,619CR	43,118CR	40,885CR	43,813CR	32,124CR
#88	Federal Revenue	0	0	0	0	78,000CR	96,047CR	103,000CR	85,740CR
#72	Other Sources	0	0	0	0	0	0	0	0
#76	Transfers	0	0	0	0	0	41,352CR	24,343CR	13,137CR
	TOTALS ***	1,556,486CR	1,983,894CR	1,892,353CR	1,579,101CR	132,792CR	241,531CR	194,278CR	162,548CR

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	EXPENDITURES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
		Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
#60	Salaries	610,904	539,425	751,500	672,205	47,986	76,385	53,100	58,035
#60	Benefits	223,079	197,329	302,830	242,550	13,530	29,633	21,652	21,985
#60	Purchased Services	426,533	273,685	395,495	386,466	34,704	26,344	26,500	25,000
#60	Supplies & Materials	65,910	108,478	60,471	54,438	24,383	56,404	61,113	48,489
#60	Capital Outlay	50,000	148,752	15,000	0	10,000	24,985	11,142	9,039
#60	Debt Retirement	0	0	0	0	0	0	0	0
#60	Insurance & Judgments	14,395	15,477	13,800	19,494	0	0	0	0
#60	Transfers	0	41,352	20,603	13,170	0	0	0	0
#62	Contingency Reserve	165,365	0	332,882	190,778	0	0	0	0
#73	Unappropriated Balances	0	689,396	0	0	2,189	27,880	20,771	0
	TOTALS ***	1,556,486	1,983,894	1,892,352	1,579,101	132,792	241,531	194,278	162,548

* All transfers-in and transfers-out should net to zero.

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SUMMARY STATEMENT 2024 - 2025 SCHOOL BUDGET

ALL FUNDS
DIST#: 555

CANYON OWYHEE SCHOOL SERVICE AGENCY

GENERAL M & O FUND

ALL OTHER FUNDS

TOTAL FUNDS

Budget Line		Proposed Budget 2024-2025	Proposed Budget 2024-2025	Proposed Budget 2024-2025
REVENUES				
#01	Beginning Balances	332,882CR	28,808CR	361,288CR
#39	Local Revenue	33,800CR	2,941CR	36,741CR
#41	County Revenue	0	0	0
#55	State Revenue	1,212,519CR	32,124CR	1,244,743CR
#68	Federal Revenue	0	85,740CR	85,740CR
#72	Other Sources	0	0	0
#76	Transfers	0	13,137CR	13,137CR
	TOTALS ***	1,579,101CR	182,548CR	1,741,649CR
GENERAL M & O FUND ALL OTHER FUNDS TOTAL FUNDS				
Budget Line	ORJ #	Proposed Budget 2024-2025	Proposed Budget 2024-2025	Proposed Budget 2024-2025
EXPENDITURES				
#63	100 Salaries	672,205	58,035	730,240
#63	200 Benefits	242,550	21,985	264,535
#63	300 Purchased Services	386,466	25,000	411,466
#63	400 Supplies & Materials	54,438	48,489	102,927
#63	500 Capital Outlay	0	9,039	9,039
#63	600 Debt Retirement	0	0	0
#63	700 Insurance & Judgments	19,494	0	19,494
#63	800 Transfers	13,170	0	13,170
#66	Contingency Reserve	190,778	0	190,778
#79	Unappropriated Balances	0	0	0
	TOTALS ***	1,579,101	182,548	1,741,649

* All transfers-in and transfers-out should net to zero.
 ** Contingency Reserve can not exceed 5% of the General Fund **
 *** RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION ***