Budget Profile
2004-2005

Mankato Unified School District No. 278

Order of Contents

- Budget General Information (characteristics of district)
- Supplemental Information for Tables in *Summary of Expenditures*
- KSDE Website Information Available
- Summary of Expenditures (Sumexpen.xls)

2004-2005 Budget General Information
USD #: 278

Introduction

Mankato Unified School District No. 278 is a 1A school district located in North Central Kansas, along Highway 36. USD No. 278 is the largest of three school districts in Jewell County. There is a great deal of cooperation and sharing among the three schools as all are suffering from declining enrollment. We anticipate this cooperation to continue as we see significant losses of student and community population.

USD No. 278 continues to provide our students with a quality education. Our fine arts program is exemplary and our overall curriculum is enhanced by usage of an Interactive Television System (Distance Learning) with three other area schools.

The Board of Education of Mankato USD No. 278 has developed goals, which will guide us in being a more efficient and effective school district in the future.

Board Members

Neil Becker, President	217 W. Jay	Mankato, Kansas 66956
Steve Spiegel, Vice President	RR 1 Box 152	Formoso, Kansas 66942
Kendall Nelson, Member	RR 1 Box 111	Formoso, Kansas 66942
Tracy Walker, Member	312 S. West	Mankato, Kansas 66956
Mike Liggett, Member	423 N. Center	Mankato, Kansas 66956
Mark Fleming, Member	RR 1 Box 156	Formoso, Kansas 66942
Steven Little, Member	409 S. Center	Mankato, Kansas 66956

Key Staff

Superintendent: Thomas L. Kunkel
Secondary Principal: Allen Walter Elementary Principal: Dale True
Treasurer: Debra K. Boyles
Board Clerk: Lynette R. Bartley

The District's Accomplishments and Challenges

Accomplishments:

The ITV initiative mentioned above is an Internet-based, distance learning system that ties four high schools together. We are sharing staff and students seven hours of the school day. This PolyCom system allows all four high schools to offer a broader range of class offerings at an affordable cost.

USD No. 278 has made significant improvements in the facilities and instruction. The Board supports an increase in expectations for students and staff. The Board believes that providing our youth with a first-class education is the life blood of Mankato.

Challenges:

The declining enrollment dilemma has forced USD No. 278 to initiate cost saving strategies such as combining bus routes, combining job descriptions, reducing some positions to half-time, increasing school lunch and student enrollment fees, and reducing the number of school days. The Board of Education is doing all it can to weigh the financial savings versus the educational loss of all reductions. It is our goal to continue to provide a quality education yet practice the fiscal responsibilities the patrons expect.

Supplemental Information for the Following Tables

1. Summary of Total Expenditures by Function (All Funds)
2. Summary of General Fund Expenditures by Function
3. Summary of Supplemental General Fund Expenditures by Function
4. Summary of General and Supplemental General Fund Expenditures by Function
5. Summary of Special Education Fund by Function
6. Instruction Expenditures (1000)
7. Student and Instructional Support Expenditures (2100 & 2200)
8. General Administration Expenditures (2300)
9. School Administration Expenditures (2400)
10. Operations and Maintenance Expenditures (2600)
11. Other Costs (2500, 2800 & 2900: Other Supplemental Services) (3000: Non-Instruction Services)
12. Capital Improvements (4000)
13. Debt Services (5000)
14. Miscellaneous Information Unencumbered Cash Balance by Fund
15. Reserve Funds Unencumbered Cash Balance
16. Other Information - FTE
17. Miscellaneous Information Mill Rates by Fund
18. Other Information – Assessed Valuation and Bonded Indebtedness

Note: The FTE (full time equivalency) used in this report to calculate the "Amount Per Pupil" is defined as following: Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses

USD# 278

Summary of Total Expenditures By Function
(All Funds)

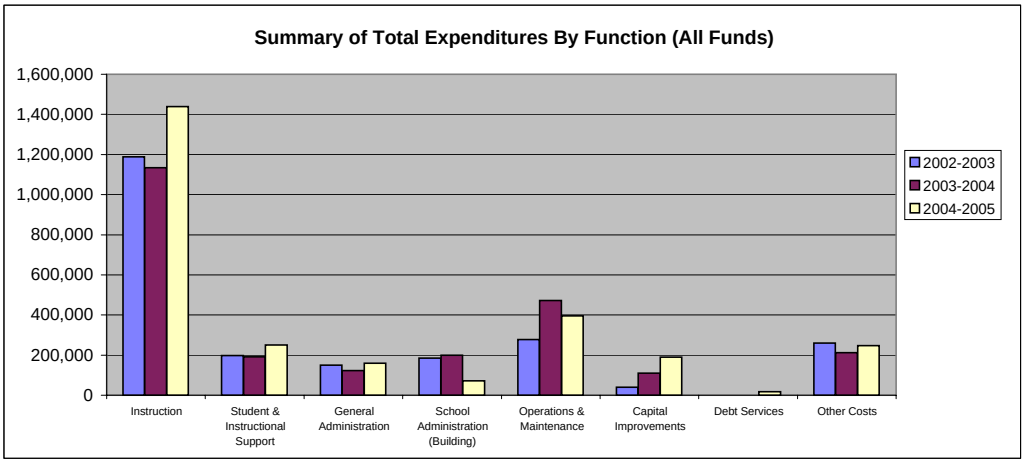
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,188,898	52%	1,134,811	46%	-5%	1,438,120	52%	27%
Student & Instructional Support	197,640	9%	190,721	8%	-4%	250,696	9%	31%
General Administration	149,973	7%	123,000	5%	-18%	160,150	6%	30%
School Administration (Building)	184,469	8%	199,972	8%	8%	72,160	3%	-64%
Operations & Maintenance	278,230	12%	471,917	19%	70%	395,652	14%	-16%
Capital Improvements	39,898	2%	110,774	5%	178%	190,000	7%	72%
Debt Services	0	0%	0	0%	0%	16,945	1%	0%
Other Costs	259,515	11%	211,482	9%	-19%	247,186	9%	17%
Total Expenditures	2,298,623	100%	2,442,677	100%	6%	2,770,909	100%	13%
Amount per Pupil	$8,757		$10,506		20%	$12,047		15%

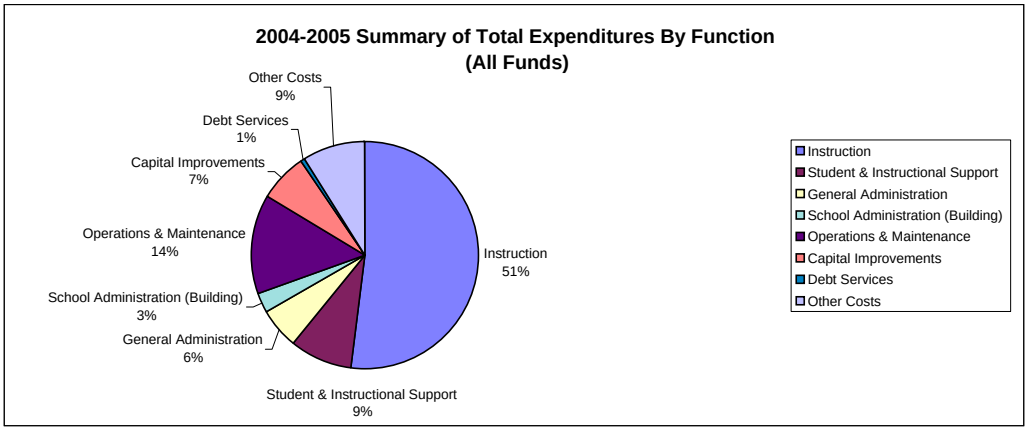
The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200

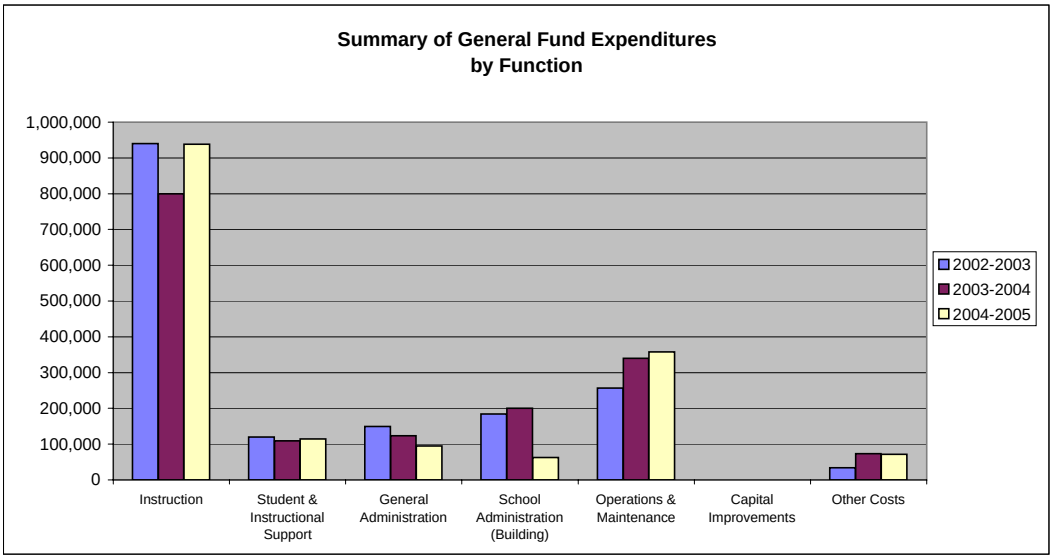


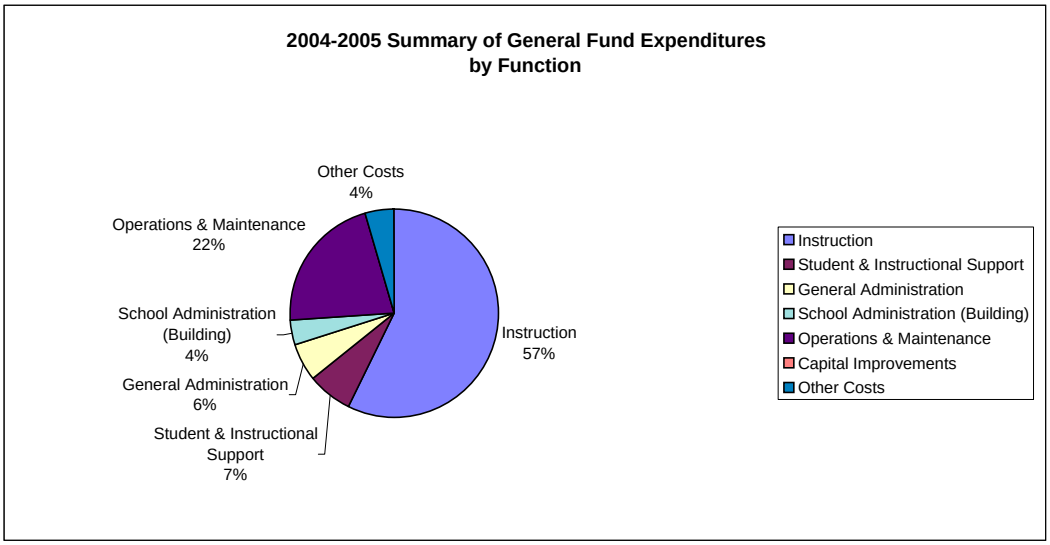


Summary of General Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	940,034	56%	799,256	49%	-15%	938,000	57%	17%
Student & Instructional Support	119,719	7%	109,345	7%	-9%	114,433	7%	5%
General Administration	149,113	9%	123,000	7%	-18%	94,550	6%	-23%
School Administration (Building)	184,469	11%	199,972	12%	8%	62,850	4%	-69%
Operations & Maintenance	256,707	15%	340,328	21%	33%	358,025	22%	5%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	34,255	2%	72,927	4%	113%	71,835	4%	-1%
Total Expenditures	1,684,297	100%	1,644,828	100%	-2%	1,639,693	100%	0%
Amount per Pupil	$6,416		$7,075		10%	$7,129		1%

The Summary of General Fund Expenditures chart information comes from pages 6-13 and only uses the 'General Fund' line items.

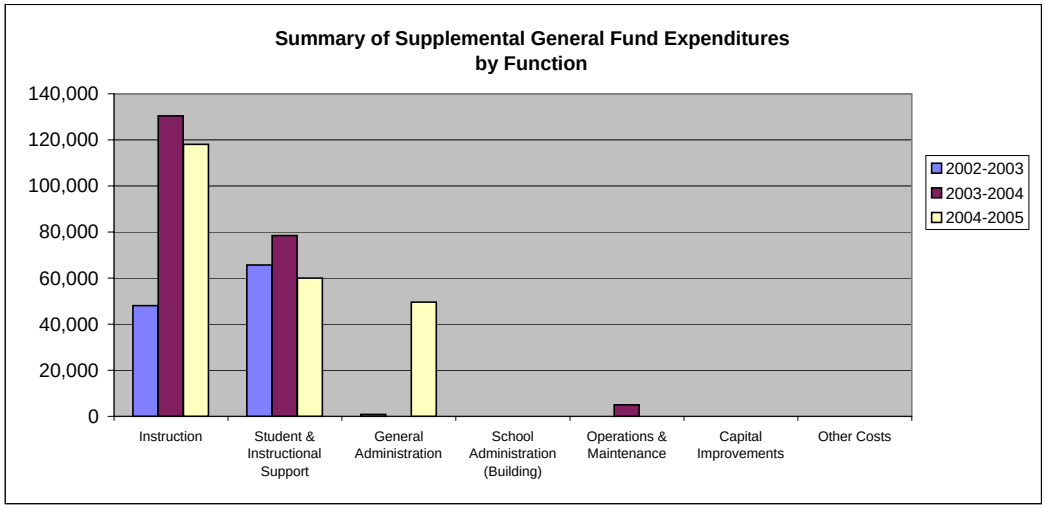


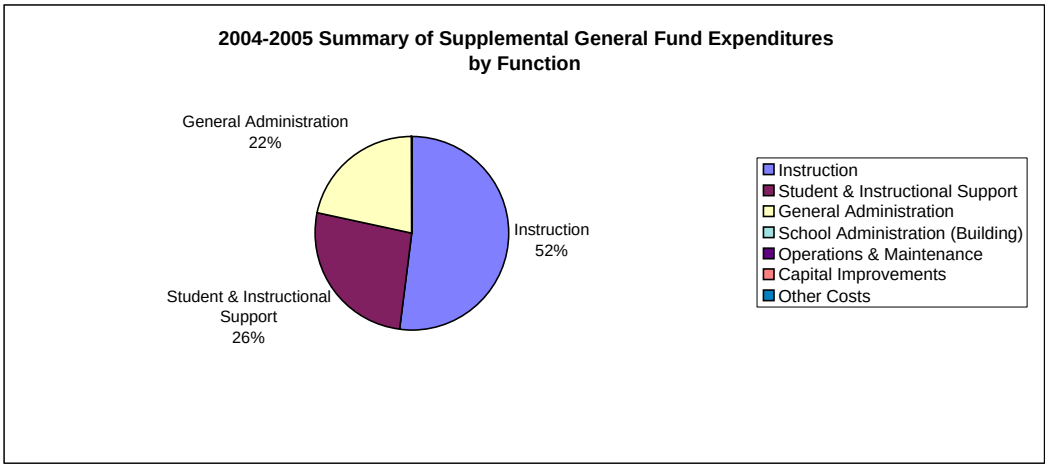


Summary of Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	48,038	42%	130,485	61%	172%	118,100	52%	-9%
Student & Instructional Support	65,689	57%	78,536	37%	20%	60,000	26%	-24%
General Administration	860	1%	0	0%	-100%	49,650	22%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	4,978	2%	0%	0	0%	-100%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	114,587	100%	213,999	100%	87%	227,750	100%	6%
Amount per Pupil	$437		$920		111%	$990		8%

The Summary of Supplemental General Fund Expenditures chart information comes from pages 6-13 and only uses the 'Supplemental General Fund' line items.



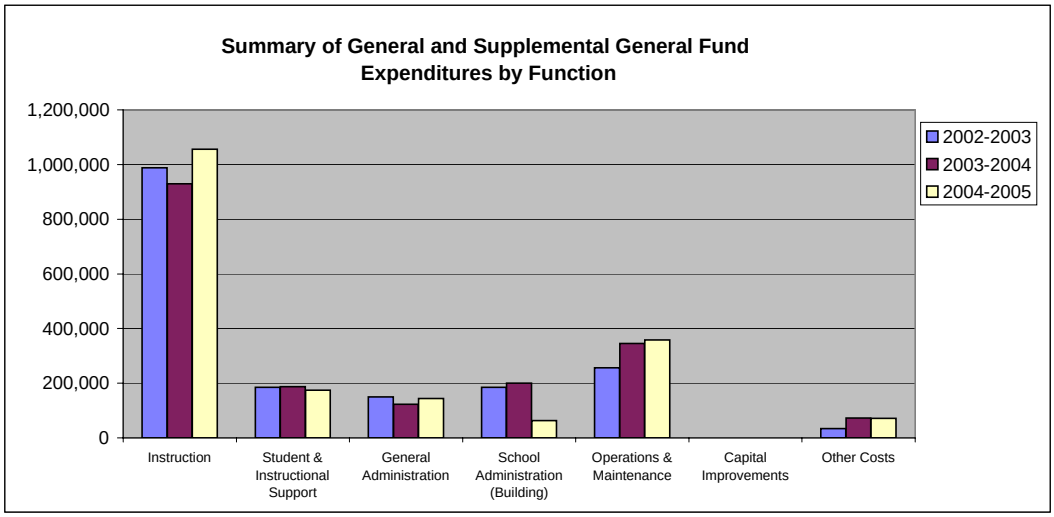


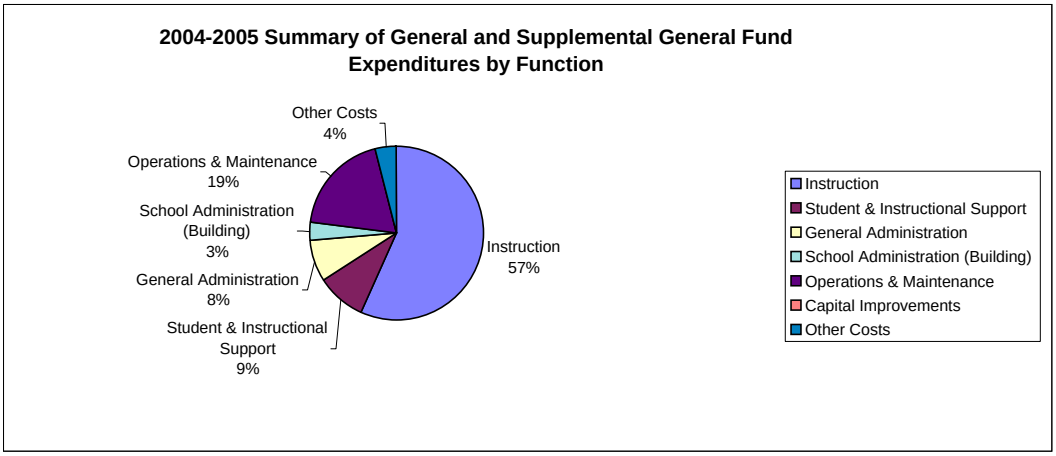
USD# 278

Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	988,072	55%	929,741	50%	-6%	1,056,100	57%	14%
Student & Instructional Support	185,408	10%	187,881	10%	1%	174,433	9%	-7%
General Administration	149,973	8%	123,000	7%	-18%	144,200	8%	17%
School Administration (Building)	184,469	10%	199,972	11%	8%	62,850	3%	-69%
Operations & Maintenance	256,707	14%	345,306	19%	35%	358,025	19%	4%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	34,255	2%	72,927	4%	113%	71,835	4%	-1%
Total Expenditures	1,798,884	100%	1,858,827	100%	3%	1,867,443	100%	0%
Amount per Pupil	$6,853		$7,995		17%	$8,119		2%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.

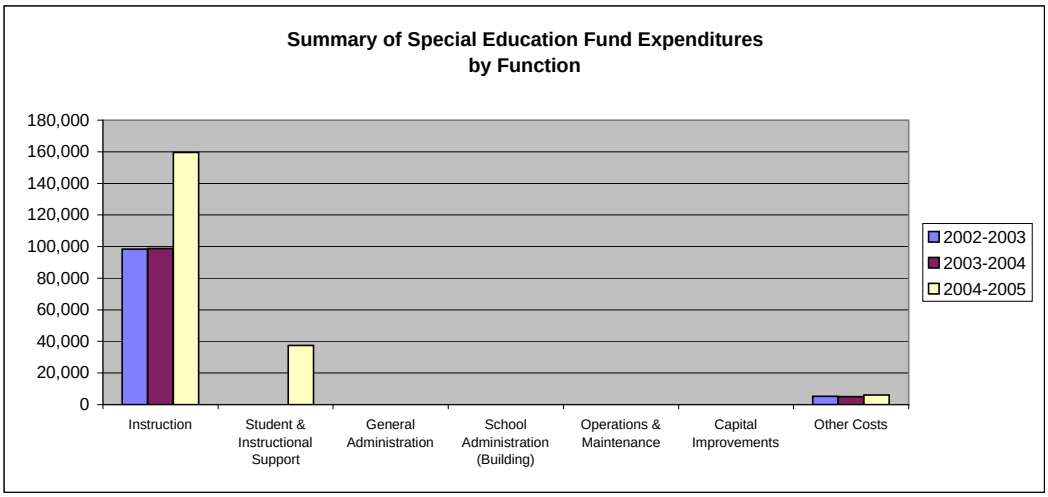


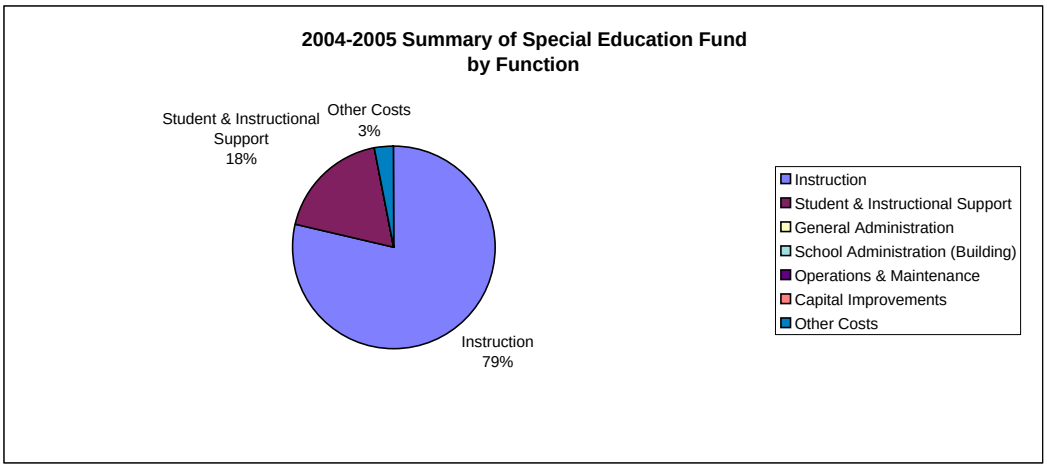


Summary of Special Education Fund by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	98,420	95%	98,885	95%	0%	159,500	79%	61%
Student & Instructional Support	0	0%	0	0%	0%	37,370	18%	0%
General Administration	0	0%	0	0%	0%	0	0%	0%
School Administration (Building)	0	0%	0	0%	0%	0	0%	0%
Operations & Maintenance	0	0%	0	0%	0%	0	0%	0%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	5,181	5%	5,097	5%	-2%	6,000	3%	18%
Total Expenditures	103,601	100%	103,982	100%	0%	202,870	100%	95%
Amount per Pupil	$395		$447		13%	$882		97%

The Summary of Special Education Fund Expenditures chart information comes from pages 6-13 and only uses the 'Special Education Fund' line items. (Total expenditures excludes Special Ed Coop Fund because it would include expenditures for all schools participating in the Coop.)

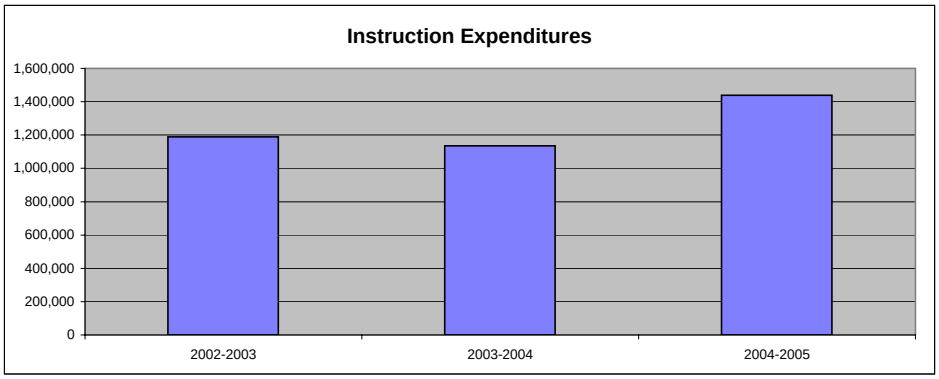


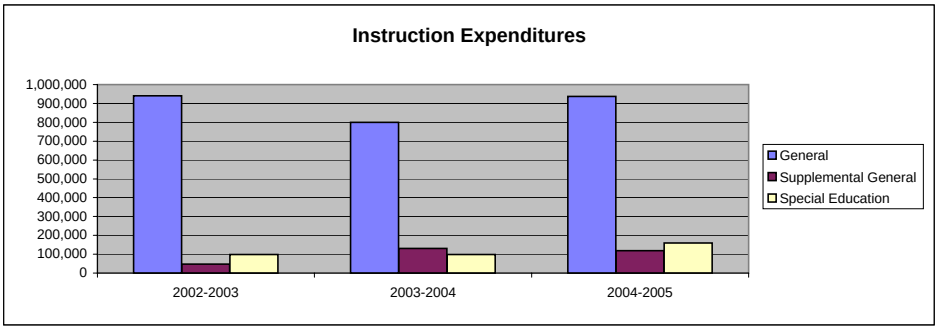


USD# 278

Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	940,034		799,256	-15%		938,000	17%
Federal Funds	74,275		70,346	-5%		64,738	-8%
Supplemental General	48,038		130,485	172%		118,100	-9%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		78,000	0%
Driver Education	0		0	0%		9,000	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	2,424		2,775	14%		0	-100%
Special Education	98,420		98,885	0%		159,500	61%
Technology Education	0						
Transportation	0						
Vocational Education	18,491		20,119	9%		20,000	-1%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						50,782	
Contingency Reserve	0		0	0%			
Text Book & Student Material	7,216		12,945	79%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	1,188,898		1,134,811	-5%		1,438,120	27%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	4,529		4,881	8%		6,253	28%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,188,898		1,134,811	-5%		1,438,120	27%





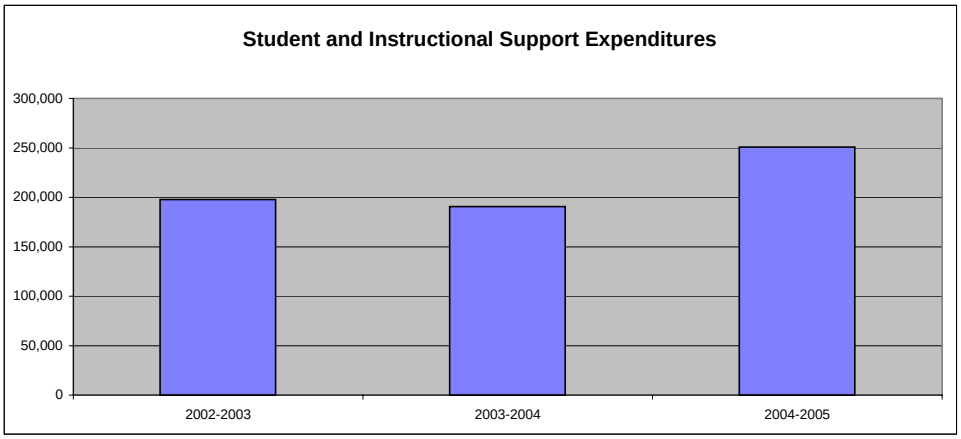
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Student and Instructional Support Expenditures (2100 & 2200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	119,719		109,345	-9%		114,433	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	65,689		78,536	20%		60,000	-24%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	6,699		0	-100%		15,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	5,533		2,840	-49%		19,580	589%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		37,370	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						4,313	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	197,640		190,721	-4%		250,696	31%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	753		820	9%		1,090	33%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	197,640		190,721	-4%		250,696	31%
Amount per Pupil	$810		$879	9%		$1,090	24%



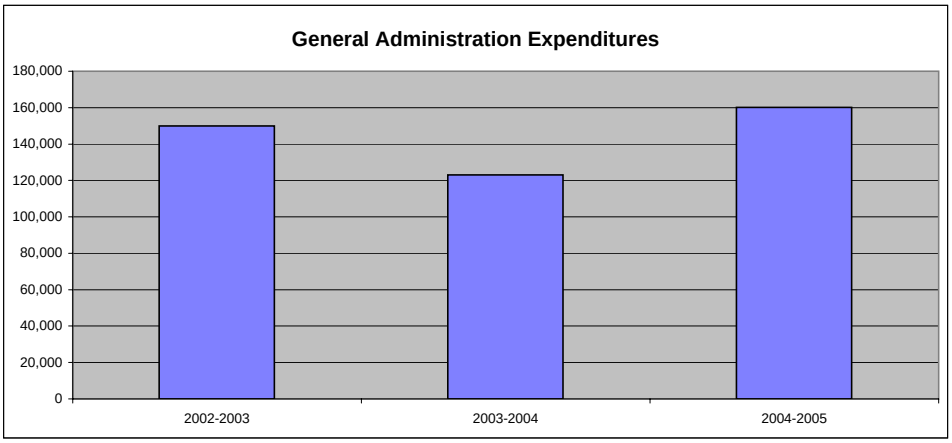
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

General Administration Expenditures (2300)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	149,113		123,000	-18%		94,550	-23%
Federal Funds	0		0	0%		0	0%
Supplemental General	860		0	-100%		49,650	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		10,000	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		17	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						5,933	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	149,973		123,000	-18%		160,150	30%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	571		529	-7%		696	32%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	149,973		123,000	-18%		160,150	30%



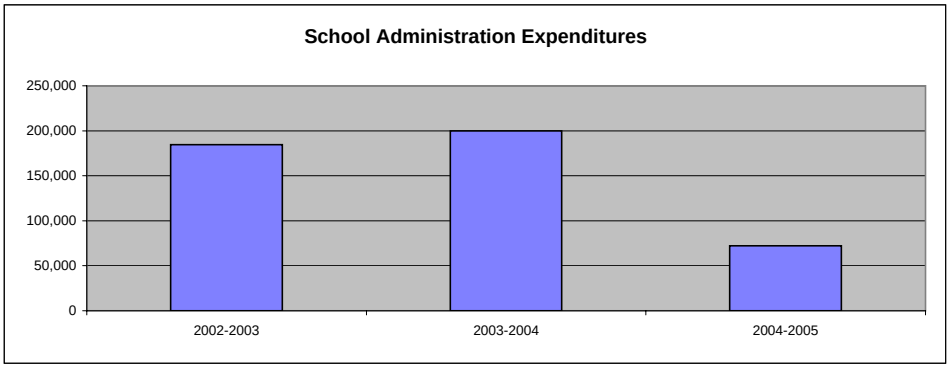
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

School Administration Expenditures (2400)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	184,469		199,972	8%		62,850	-69%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability Expense	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						9,310	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	184,469		199,972	8%		72,160	-64%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	703		860	22%		314	-64%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	184,469		199,972	8%		72,160	-64%



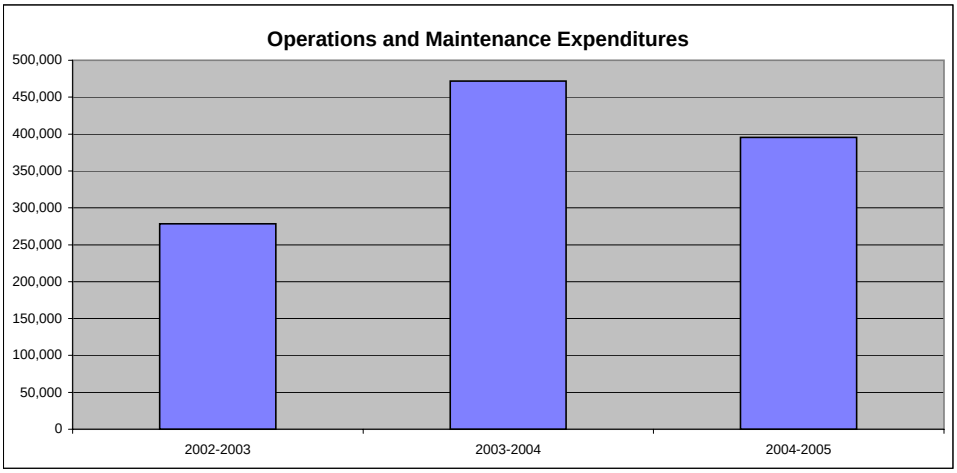
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Operations and Maintenance Expenditures (2600)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	256,707		340,328	33%		358,025	5%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		4,978	0%		0	-100%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,038		126,611	12098%		30,000	-76%
Driver Training	0		0	0%		1,000	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	20,485						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						6,627	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	278,230		471,917	70%		395,652	-16%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	1,060		2,030	91%		1,720	-15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	278,230		471,917	70%		395,652	-16%



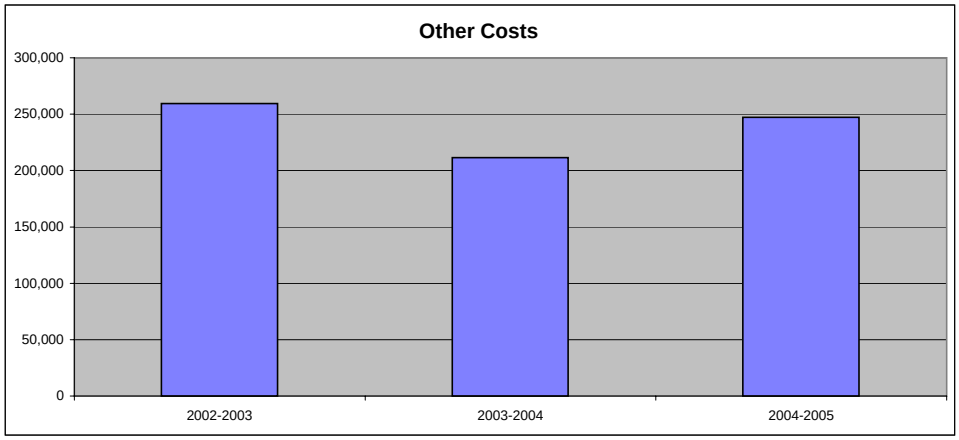
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Other Costs
(2500 & 2900: Other Supplemental Services)
(2700: Transportation)
(3000: Non-Instruction Services)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	34,255		72,927	113%		71,835	-1%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	1,817		11,545	535%		15,000	30%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	129,906		121,913	-6%		147,691	21%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	5,181		5,097	-2%		6,000	18%
Technology Education	0						
Transportation	88,356						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						6,660	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	259,515		211,482	-19%		247,186	17%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	989		910	-8%		1,075	18%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	259,515		211,482	-19%		247,186	17%



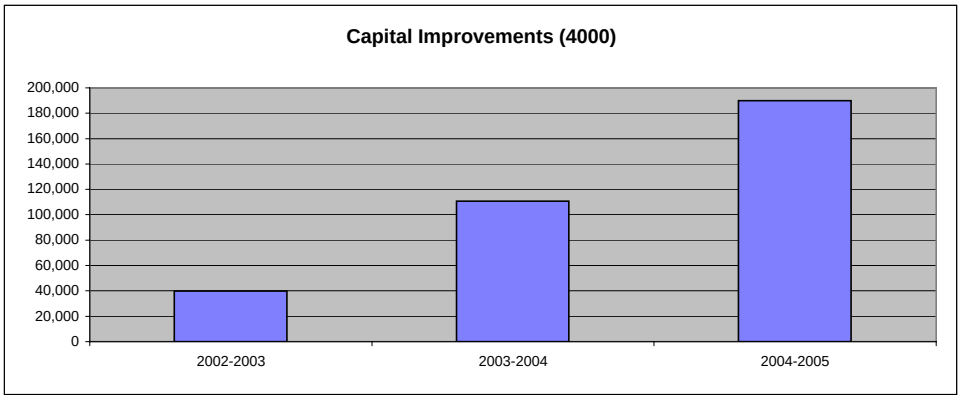
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Capital Improvements Expenditures (4000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	39,898		110,774	178%		190,000	72%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	39,898		110,774	178%		190,000	72%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	152		476	213%		826	73%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	39,898		110,774	178%		190,000	72%



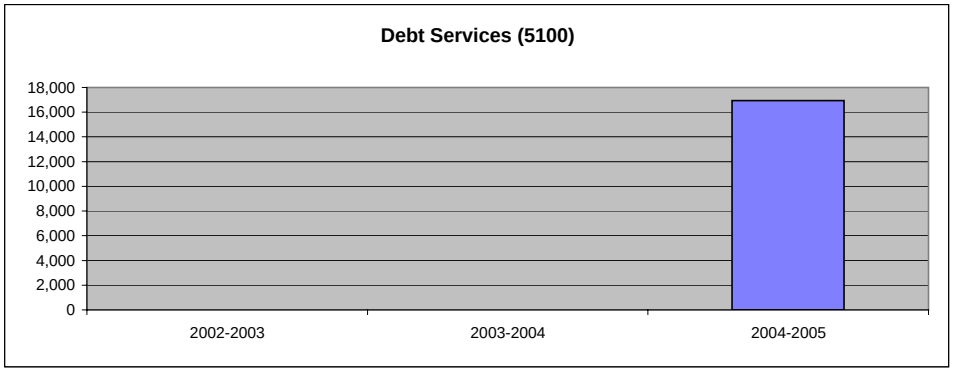
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Debt Services Expenditures (5100)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	0		0	0%		0	0%
Federal Funds	0		0	0%		0	0%
Supplemental General	0		0	0%		0	0%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0		0	0%		0	0%
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		16,945	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	0		0	0%		16,945	0%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	0		0	0%		74	0%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	0		0	0%		16,945	0%



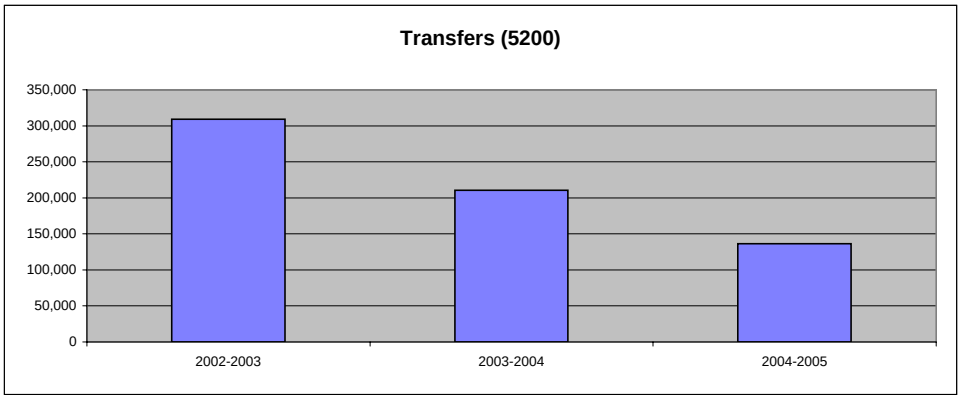
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Transfers (5200)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	178,201		151,031	-15%		89,000	-41%
Federal Funds	0		0	0%		0	0%
Supplemental General	130,843		59,536	-54%		47,250	-21%
Bilingual Education	0		0	0%		0	0%
Capital Outlay	0						
Driver Training	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	0		0	0%		0	0%
Technology Education	0						
Transportation	0						
Vocational Education	0		0	0%		0	0%
Gifts/Grants	0		0	0%		0	0%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution						0	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	309,044		210,567	-32%		136,250	-35%
Enrollment (FTE)*	262.5		232.5	-11%		230.0	-1%
Amount per Pupil	1,177		906	-23%		592	-35%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	309,044		210,567	-32%		136,250	-35%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

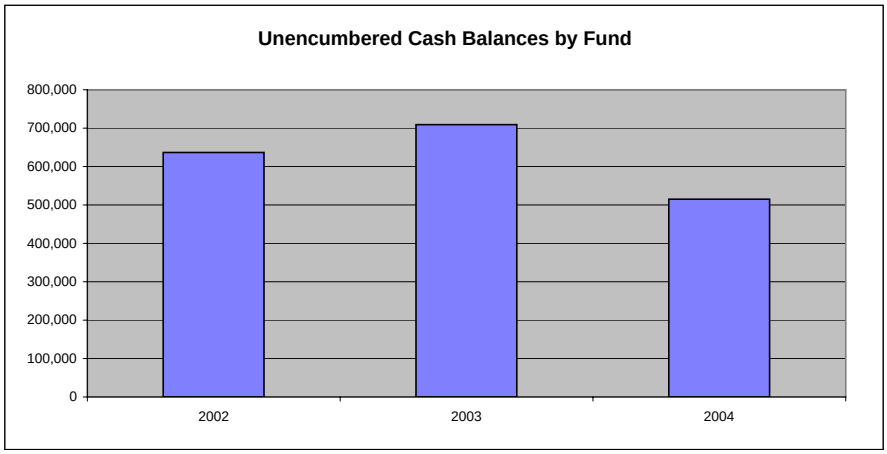
Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

USD# 278

Miscellaneous Information
Unencumbered Cash Balance by Fund

	July 1, 2002	July 1, 2003	July 1, 2004
General	5,398	0	0
Federal Funds	0	0	0
Supplemental General	10,404	9,866	8,816
Bilingual Education	0	0	0
Capital Outlay	424,545	480,734	338,641
Driver Training	9,780	12,150	12,150
Extraordinary School Program	0	0	0
Food Service	28,569	29,787	24,000
Professional Development	7,528	7,420	19,580
Parent Education Program	0	0	0
Summer School	5,216	2,792	17
Special Education	89,022	99,418	111,620
Technology Education	0		
Transportation	0		
Vocational Education	0	0	0
Gifts/Grants	0	0	0
Special Liability	0	0	0
School Retirement	0	0	0
Extraordinary Growth Facilities	0	0	0
Special Reserve	0	0	
KPERS Spec. Ret. Contribution			0
Contingency Reserve	48,741	58,741	
Text Book & Student Material	7,695	8,162	
Bond & Interest 1	0	0	0
Bond & Interest 2	0	0	0
No Fund Warrant	0	0	0
Special Assessment	0	0	0
Temporary Note	0	0	0
SUBTOTAL	636,898	709,070	514,824
Enrollment (FTE)*	262.5	232.5	230.0
Amount per Pupil	2,426	3,050	2,238
Adult Education	0	0	0
Adult Supplemental Education	0	0	0
Area Vocational School	0	0	0
Special Education Coop	0	0	0
TOTAL	636,898	709,070	514,824



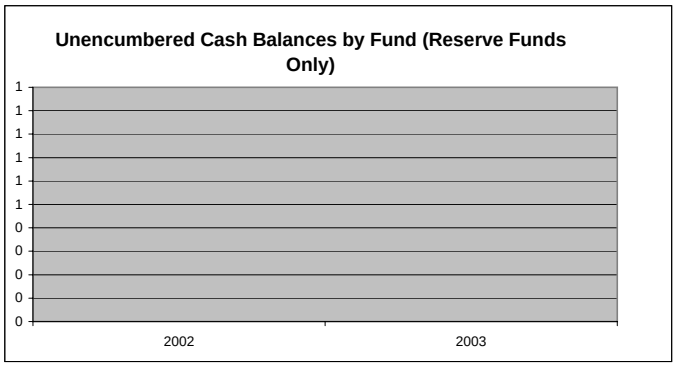
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Reserve Funds
Unencumbered Cash Balance

	July 1, 2002	July 1, 2003
Special Reserve	0	0
TOTAL OTHER	0	0
Amount per Pupil	$0	$0

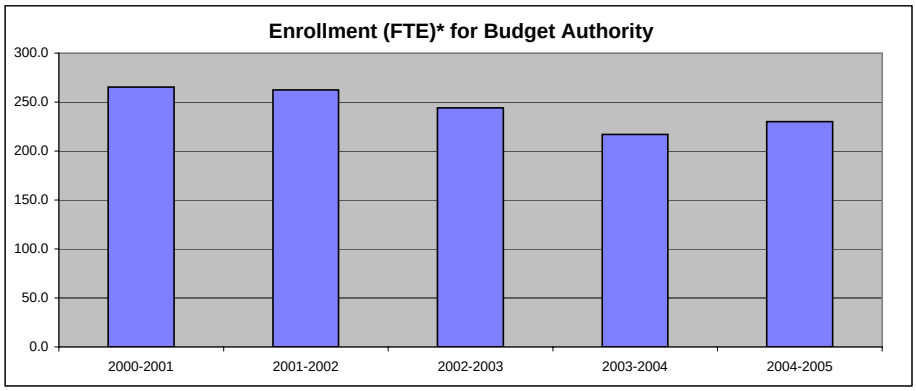


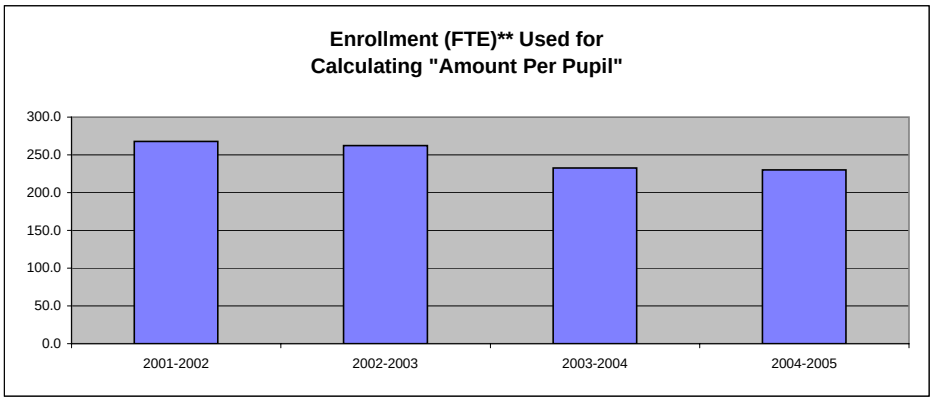
*School districts are authorized by law to self insure rather than purchase insurance for the following categories: Worker's Comp, Health Insurance, Life Insurance, Property and Casualty (Risk Management) and Disability Income Insurance. Monies are placed in the Self Insured Fund to pay for claims which may arise from the categories listed above.

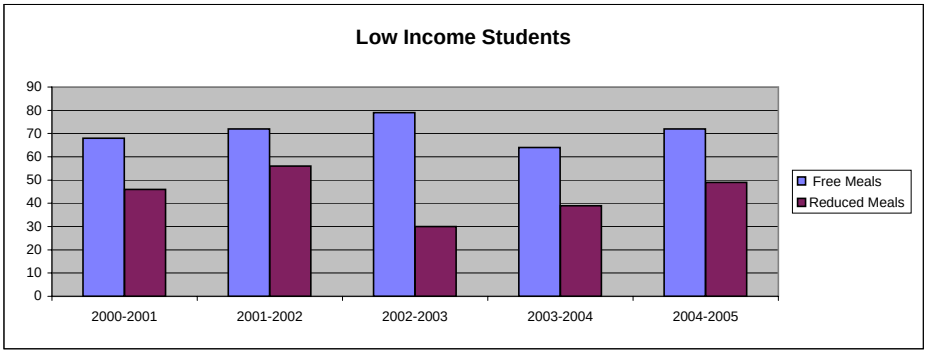
USD# 278

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	265.5	262.5	-1%	244.0	-7%	217.0	-11%	230.0	6%
Enrollment (FTE)**	N/A	267.8		262.5	-2%	232.5	-11%	230.0	-1%
Number of Students - Free Meals	68	72	6%	79	10%	64	-19%	72	13%
Number of Students - Reduced Meals	46	56	22%	30	-46%	39	30%	49	26%





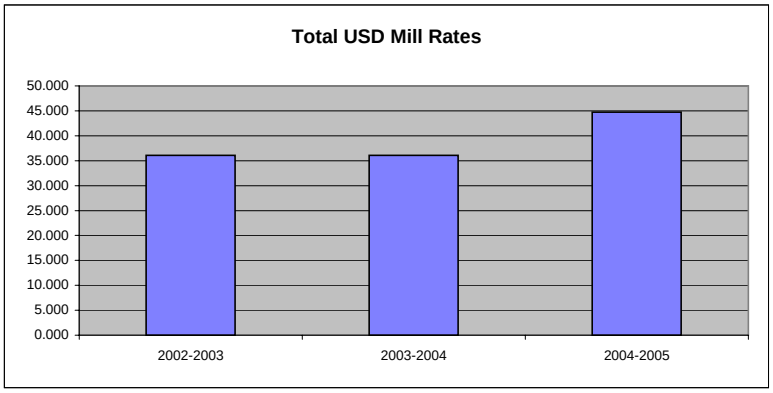


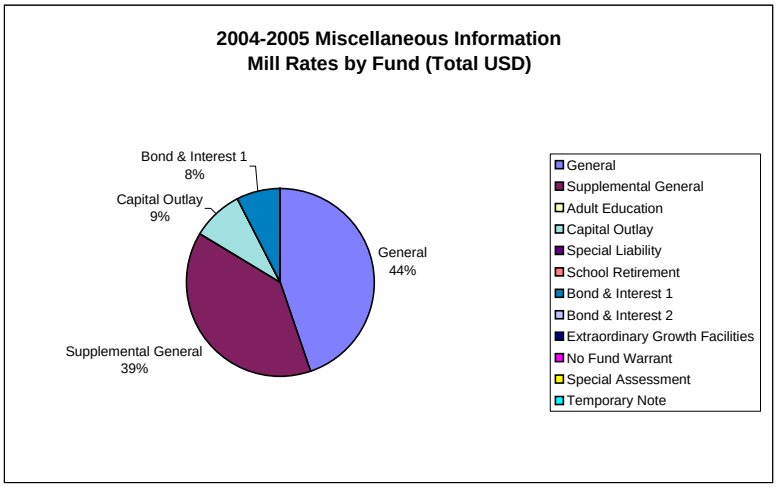
*FTE for state aid and budget authority purposes for general fund.

** FTE includes 9/20 enrollment used for state aid purposes and adding the additional FTE for preschool programs, headstart, and all-day kindergarten. For example, preschool students attending half days on September 20th would be counted as .5 FTE. Kindergarten students attending full time every day would be counted as 1.0 FTE.

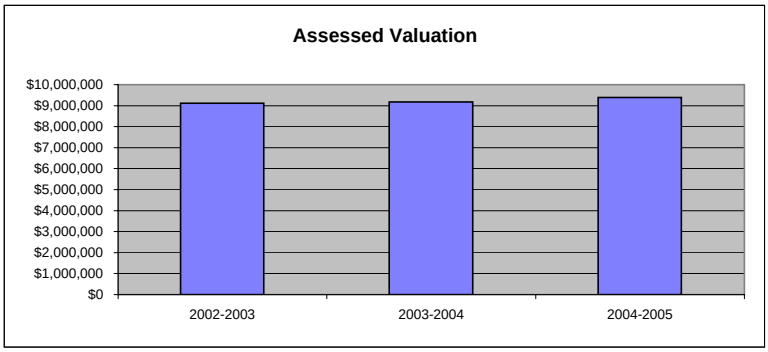
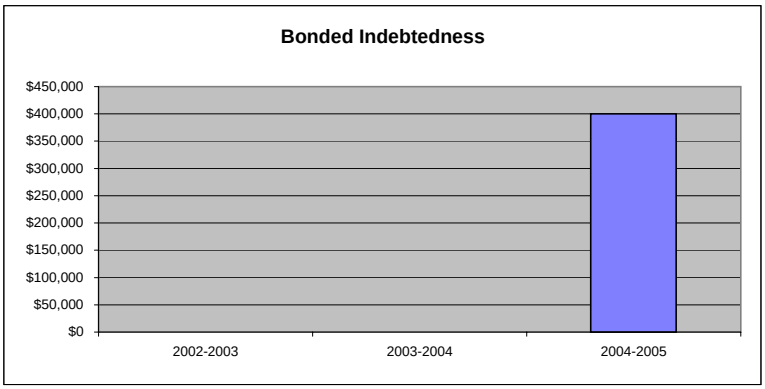
Miscellaneous Information
Mill Rates by Fund

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	12.080	12.080	17.355
Adult Education	0.000	0.000	0.000
Capital Outlay	4.000	4.000	4.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	3.374
Bond & Interest 2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**36.080**	**36.080**	**44.729**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Brd & Emp Benf	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
TOTAL OTHER	**0.000**	**0.000**	**0.000**





USD# 278

Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$9,113,938	$9,184,189	$9,391,304
Bonded Indebtedness	$0	$0	$400,000