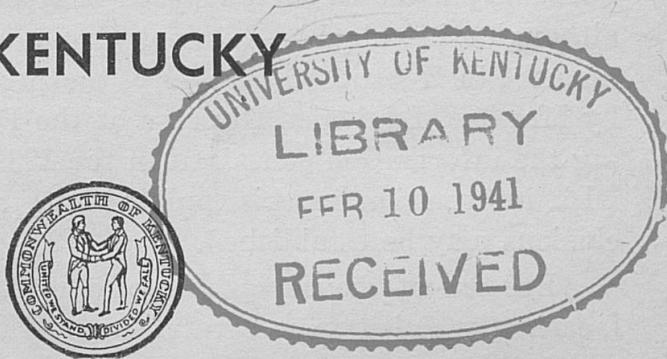


• Commonwealth of Kentucky •
EDUCATIONAL BULLETIN

**FINANCIAL SUPPORT, FINANCIAL
ABILITY, AND INEQUALITIES
EXISTING IN VARIOUS
SCHOOL SYSTEMS
IN KENTUCKY**

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FOREWORD

The information contained in this bulletin deals with the financial support, financial ability, and inequalities existing in the various school districts of this Commonwealth. This bulletin follows the same pattern as one published in April, 1939. The 1939 bulletin, although still valuable, does not give an up-to-date picture of school finances in Kentucky; therefore, the present bulletin was prepared by Mr. Geo. L. Evans, Director of the Division of Finance. By using the information contained in the 1939 bulletin and comparing it with information in this publication, valuable trends and conclusions may be established.

Because of the importance of the information contained herein, I earnestly solicit your careful consideration of the facts presented and invite your comments and suggestions.

J. W. BROOKER
Superintendent Public Instruction

FINANCIAL SUPPORT, FINANCIAL ABILITY, AND INEQUALITIES EXISTING IN VARIOUS SCHOOL SYSTEMS IN KENTUCKY

Introduction

This bulletin is being published to release information and data concerning the public school system of Kentucky. Data and treatment are divided into three sections. Part I deals with the number of teachers and teachers' salaries for the school year 1940-41. Part II gives information concerning the teaching term of all teachers in all districts for the school year 1940-41. Part III is given over to information concerning financial support of education in Kentucky by both the state and the local districts for 1940-41. All information and data are reducible to records and reports now on file in the State Department of Education.

Part I

Of the 18,871 teaching positions in Kentucky, as shown by the salary schedules of all districts for 1940-41, 12,823 are in county school districts, 1,147 in independent school districts not embraced in cities of the first four classes, and 4,901 in independent school districts in cities of the first four classes.

Method of treatment.—The salary schedule for every school district was considered. All monthly salaries have been translated to annual salaries. The teacher has been classified as to race, sex, teaching level, and annual salary interval.

Referring to Table 1, it is seen that the typical teacher in the county system receives \$611 per year. By referring to Table 2, it is seen that the typical teacher's salary in independent school districts not embraced in cities of the first four classes is \$837, while the annual salary for the typical teacher in districts embraced by cities of the first four classes is \$1,286—Table 3.

This difference is brought about by two causes: (1) the actual amount of money paid in monthly salaries and (2) the difference in the length of school term.

The median salary for all teachers in all districts, as shown by the salary schedules for the year 1940-41, is \$717—Table 4. Interesting information is given by this table when it is seen that 8 full-time teachers receive less than \$350 per year. Further inspection reveals that 2,398 teachers receive less than \$500

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per year, which means that these teachers receive a weekly wage of \$8.75 based on fifty-two weeks. Anyone who will stop to analyze these facts will readily see that it is impossible for these teachers to maintain a decent living standard, much less leave any surplus for professional growth.

This can mean only one of two things: (1) the teacher is poorly trained or (2) teaching is a side-line with the teacher receiving an income from other sources, either in the form of personal assistance from parents or relatives, or that the teacher is expending a part of her energy in other work. In either event, the teaching profession does not support her, and it is doubtful whether the profession is benefited as much as it should be by her services.

In Table 5 data are treated with only one result in view; namely, to show the number of men teachers and the number of women teachers and the salary intervals into which each falls. Note that the typical man teacher, regardless of race or teaching position, receives \$738 while the typical woman teacher receives \$710. This is considered evidence that the single salary-schedule plan is functioning.

Table 6 is displayed to show the number of white teachers and the number of colored teachers and the corresponding medians.

In Table 7 these data have received such treatment as to show the number of elementary teachers and the number of high-school teachers. The treatment here does not take into consideration sex or teaching position. It is desirable to point out that the typical elementary teacher receives an annual salary of \$625 whereas the typical high-school teacher receives an annual salary of \$1,069. It is the judgment of the writer that this table reveals the most discriminating practice carried on in the education system of Kentucky. Only a fractional part of the difference represented by these two typical salaries is in actual monthly salaries. The greater part of it is brought about because of difference in term length. It has been the general practice in a great many districts to operate the elementary schools for a seven-month period and the high schools for a nine-month term. This fact, when considered in the annual salary of the teacher, reflects considerable difference.

However, it is only fair to point out that included in data supporting the annual salary of the typical high-school teacher are principals, coaches, vocational agriculture teachers, and home economics teachers who invariably receive a higher salary than do the other high-school teachers; and that high-school teachers are considerably better trained than elementary teachers.

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Tables 8, 9, and 10 are given space to show the salary classification of all teachers in all school districts in the Commonwealth. Note that these tables divide the teachers by race and show the annual salary but do not show the teaching level.

Part II

The data used in Part II of this bulletin are from the same source as the data contained in Part I. All of this information has for its foundation the salary schedules of all school districts of the Commonwealth for 1940-41.

Treatment.—The period of teaching employment for every teacher has been broken into four major sections. Table 11 points out the number of teachers and the teaching terms for the county school districts. Table 12 gives the same information for independent school districts not embraced in cities of the first four classes, while Table 13 reflects the same data and the same treatment for school districts in cities of the first four classes. Table 14 is simply a summary of the data and treatment, and reflects the information concerning term of employment for all teachers in all districts.

Referring to Table 11, it is seen that the range is from seven months to twelve months in county school districts. It is desirable to call to the reader's attention that of the 12,823 teaching positions in the county school system, 7,168 are maintained for a period not in excess of seven months.

Considering this table again, it is seen that the average term of teacher employment, expressed in months, in the white elementary schools is 7.42, for the colored elementary teachers 7.62, for the white high-school teachers 9.17, for the colored high-school teachers 9.08, and for the total number of county teaching positions 7.79.

Table 12 shows a much more wholesome picture. Of the 1,147 teachers employed in districts of this classification, it is pleasing to note that 1,106 have an employment term of nine months or more. It is interesting to compare the average length of term for the county district and the average length of term for the independent districts not embraced in cities of the first four classes. The average term is 1.30 months longer in these independent districts than in the county districts.

By inspecting Table 13, it is seen that the period of employment for the independent districts embraced in cities of the first four classes is considerably longer than in other school districts. Here no teacher has a term of employment less than eight months, while the average for this entire group of teachers is 9.57.

Turning to Table 14, it is seen that the typical teacher in the state of Kentucky has a term of employment amounting to 8.33 months. This when considered with the typical salary of \$717 per year gives a fair picture of both the opportunity afforded the average pupil and the measure of economic security afforded the typical teacher.

Part III

All data and information contained in Part III of this bulletin are submitted to show the financial support, financial ability, and inequalities existing in various school systems in Kentucky.

Table 15 is given space to show the per census pupil assessment of corporate and non-corporate property in every county school district. The writer has not considered income from poll tax nor has income from a levy on bank shares been considered, neither has any allowance been made to take care of collection of school taxes and delinquent taxes. Most districts have a poll tax; some do not. Many districts do not request a levy on bank shares. Therefore, in order to keep the foundation data on the same level for all districts, only the assessment as indicated on general property and the assessment of taxpaying franchise corporations have been considered.

In many county school districts, special taxes are levied in sub-districts. The proceeds of such levies have not been considered in this treatment. However, districts that do have special subdistrict taxes are indicated, as pointed out by information note 5, Table 15.

No particular comment is necessary on this table except to bring to the attention of the reader the two extreme cases which establish the range; namely, that Woodford County has a per census pupil assessment of \$10,162 while Clinton County has a per census pupil assessment wealth of \$322, or a range of \$9,840.

Table 16 is displayed to give the same information in independent school districts not embraced in cities of the first four classes as has been given in the counties, as set forth by Table 15. Here the range, although enormous, is slightly less pronounced than in the counties. To arrive at this range, compare Anchorage with a per census pupil assessment of \$9,690 with Gatliff with a per census pupil assessment of \$152. The range in this group of districts is \$9,538.

To complete this type of information, Table 17 is displayed, which gives the same information for the independent school districts embraced in cities of the first four classes. For the sake of easy comparison, the cities have been arranged by respective classes. To find the range of \$7,647, compare the assessed per census pupil wealth of Fort Thomas, \$8,598, with Corbin, \$951.

Table 18 is a simple summary of the information contained in Tables 15, 16, and 17. In order to display two measures, both the median and the mean are given; also the range is shown for each particular group of districts as well as displaying the same information for the entire public school system of the state.

It is interesting to note that the same relationship expressed by the per census pupil assessed wealth is approximately the same as the relationship expressed in teacher-employment term, as shown in Tables 11, 12, and 13. To illustrate, the median for the assessed wealth per census pupil in the county is \$1,475; the average term of teacher employment in the counties is 7.79. For the independent school districts not embracing cities of the first four classes, the median for the assessed wealth per census child is \$1,891; whereas the average term of teacher employment is 9.09. In independent school districts embracing cities of the first four classes, the median of assessed wealth per census child is \$2,406; whereas the average term in these same districts is 9.57.

Table 19 is displayed to show data and treatment to arrive at one result; namely, to show inequalities in ability to support public education among the various county school districts of the state. Very little explanation seems to be necessary for the interpretation of this table, except to point out the source of the foundation data.

Columns 2 and 3 have for the source data information contained on general budgets received from each of these school districts for the school year 1940-41.

Column 4, which shows the gross income, seems to need little explanation. Possibly it would be well to say again that no allowance has been made for collection of the school tax, nor has any deduction been made for delinquent taxes. However, as pointed out in another part of this bulletin, the proceeds from poll taxes and levies on bank shares have not been considered; therefore, it is the judgment of the writer that for comparative purposes, the gross income here displayed for each district offers an accurate basis for comparison.

Column 7 gives the amount of the state per capita distribution to each district for the current year, 1940-41.

Column 10, which shows the maximum levy that may be requested for general school purposes in county districts, is based on authority as found in Section 4399-40 and Section 4399-12a, Kentucky Statutes.

Column 13 probably requires explanation. The school census as of May 1, 1940, shows that the number of children of educable age was 778,429. Using 18,871 as the number of teaching positions in

Kentucky, we find that the average number of census pupils taken care of by one teaching position is 41. Dividing the number in the district census by 41 gives the number of teaching positions in each county district, provided the state average is maintained.

Column 14 shows how much money would be required for every district to maintain a program of the same costliness as the average Kentucky program. To arrive at the weighted cost per teaching unit, \$1,166, the amount of money spent for *current school purposes* in both county and independent districts (expenditures for capital outlay, transfer tuition, and debt service not considered) for the year ending June 30, 1939, \$22,007,635.68, was divided by 18,871, which is used as representing the number of teaching positions.

Column 15 shows the amount of money that the district would be required to raise after deducting the state per capita.

Column 16 is used to show the levy that would be required on local property subject to the school tax to produce the amount of money necessary to maintain the average Kentucky school program in every district. This levy is found by dividing the amount of money that the district would be required to raise locally by the assessed valuation, as shown in column 2.

In looking over the information given in column 16, it is seen that one district would be required to make a levy of \$5.02 on each one hundred dollars of assessed valuation subject to the school levy. The making of such a levy is impossible both from the standpoint of legality and practicability. The present law limits the tax to be levied in county districts to \$0.75, except as authorized under Section 4399-12a, Kentucky Statutes, while economic ability to pay such a levy would preclude its imposition even though the legal limitations were removed.

Data of independent school districts have not been subjected to the same treatment because of lack of time.

Summary

Thus it is seen that before Kentucky can have equality in educational support and opportunity, new plans and laws must be considered in order that those districts which need assistance beyond their capacity to help themselves may receive that assistance without impairing the efficiency and scope of the educational program in any other school district.

TABLE 1

Frequency Distribution of Annual Salaries of Teachers in County School Districts of Kentucky for 1940-41

Data taken from salary schedules for 1940-41

Annual Salary Range	White				Colored				Total	
	Elementary		High School		Elementary		High School			
	Men	Women	Men	Women	Men	Women	Men	Women		
Over \$2,500.00			5						5	
2,400.00-2,499.99			6						6	
2,300.00-2,399.99			2						2	
2,200.00-2,299.99			4						4	
2,100.00-2,199.99			11						11	
2,000.00-2,099.99			17						17	
1,900.00-1,999.99			13						13	
1,800.00-1,899.99	1	1	42	2					46	
1,700.00-1,799.99		1	28						29	
1,600.00-1,699.99	4	1	55	1					61	
1,550.00-1,599.99		2	37	2			1		42	
1,500.00-1,549.99	1	2	77	2				1	83	
1,450.00-1,499.99	1	1	17	1					20	
1,400.00-1,449.99	8	2	45	31					86	
1,350.00-1,399.99	3	4	47	11		1			66	
1,300.00-1,349.99	4	1	17	9					31	
1,250.00-1,299.99	2	5	26	15	1	1			50	
1,200.00-1,249.99	5	2	41	9			2	1	60	
1,150.00-1,199.99	5	5	57	7	2	2	3		81	
1,100.00-1,149.99	12	69	54	29	1	9			174	
1,050.00-1,099.99	10	44	70	25		2		1	152	
1,000.00-1,049.99	17	63	59	56		5		1	201	
950.00-999.99	18	93	81	80	1	11	4	2	290	
900.00-949.99	16	80	148	137	1	5	5	2	394	
850.00-899.99	25	103	105	118	2	2	5	1	361	
800.00-849.99	48	211	99	151	4	18	1		532	
750.00-799.99	64	209	96	126	4	15	4	2	520	
700.00-749.99	112	347	60	126	12	26	2	3	688	
650.00-699.99	288	658	70	117	19	50	1	2	1,205	
600.00-649.99	403	926	32	78	14	73	2	3	1,531	
550.00-599.99	503	1,036	23	36	8	58	1	1	1,666	
500.00-549.99	604	1,329	1		15	51			2,000	
450.00-499.99	447	922	1	1	9	33			1,413	
400.00-449.99	232	503			12	22			769	
350.00-399.99	80	116			5	5			206	
300.00-349.99	8								8	
Totals	2,921	6,736	1,446	1,170	110	389	31	21	12,823	
Medians	\$559	\$574	\$1,006	\$834	\$621	\$618	\$900	\$775	\$611	

TABLE 2

Frequency Distribution of Annual Salaries of Teachers in Independent School Districts of Kentucky, except Cities of the First Four Classes, for 1940-41

Data taken from salary schedules for 1940-41

Annual Salary Range	White				Colored				Total	
	Elementary		High School		Elementary		High School			
	Men	Women	Men	Women	Men	Women	Men	Women		
Over \$2,500.00			1						1	
2,400.00-2,499.99			1						1	
2,300.00-2,399.99										
2,200.00-2,299.99			3						3	
2,100.00-2,199.99										
2,000.00-2,099.99			5						5	
1,900.00-1,999.99			3						3	
1,800.00-1,899.99			3					1	4	
1,700.00-1,799.99			1						1	
1,600.00-1,699.99	1		4	1					6	
1,550.00-1,599.99			3	1					4	
1,500.00-1,549.99		1	7	1					9	
1,450.00-1,499.99			2	1					3	
1,400.00-1,449.99		1	8	1					10	
1,350.00-1,399.99	3	3	7	3					16	
1,300.00-1,349.99		4	6						10	
1,250.00-1,299.99	1	7	3	8					19	
1,200.00-1,249.99		2	6	6			1		15	
1,150.00-1,199.99	3		6	12					21	
1,100.00-1,149.99	3	14	19	13					49	
1,050.00-1,099.99		16	9	15	1		1		42	
1,000.00-1,049.99	4	14	17	17			1		53	
950.00-999.99	3	11	11	10		1	2	1	39	
900.00-949.99	8	32	25	57	1	4	4	2	133	
850.00-899.99	4	32	10	28	1	7	1	1	84	
800.00-849.99	10	82	12	43	2	8	1	3	161	
750.00-799.99	10	75	15	18	2	8	1		129	
700.00-749.99	12	80	7	13	7	12	1	1	133	
650.00-699.99	9	77	3	9	5	12	1	1	117	
600.00-649.99	3	35		4	3	7			52	
550.00-599.99		15				4			19	
500.00-549.99			1			3			4	
450.00-499.99										
400.00-449.99		1							1	
350.00-399.99										
Totals	74	502	198	261	22	66	15	9	1,147	
Medians	\$815	\$779	\$1,044	\$914	\$721	\$729	\$931	\$841	\$837	

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TABLE 3

Frequency Distribution of Annual Salaries of Teachers in Independent School Districts of Kentucky, Classified as Cities of the First Four Classes, for 1940-41

Data taken from salary schedules for 1940-41

Total	Annual Salary Range	White				Colored				Total	
		Elementary		High School		Elementary		High School			
		Men	Women	Men	Women	Men	Women	Men	Women		
1	Over \$2,500.00	7	12	88	65	3	1	4	-----	180	
1	2,400.00-2,499.99	1	2	51	18	-----	-----	1	-----	73	
-----	2,300.00-2,399.99	-----	26	29	56	2	-----	-----	-----	113	
3	2,200.00-2,299.99	2	21	24	36	1	-----	1	1	86	
-----	2,100.00-2,199.99	2	35	29	44	1	1	4	1	117	
5	2,000.00-2,099.99	3	45	49	30	2	-----	3	3	135	
3	1,900.00-1,999.99	6	39	27	30	1	7	5	7	122	
4	1,800.00-1,899.99	9	92	54	45	2	10	5	2	219	
1	1,700.00-1,799.99	15	127	30	26	2	23	10	7	240	
6	1,600.00-1,699.99	7	195	41	75	1	9	7	7	342	
4	1,550.00-1,599.99	2	37	11	5	1	17	4	5	82	
9	1,500.00-1,549.99	3	38	23	19	4	13	5	8	113	
3	1,450.00-1,499.99	2	42	22	11	-----	15	3	7	102	
10	1,400.00-1,449.99	3	51	32	27	2	21	8	5	149	
16	1,350.00-1,399.99	9	59	28	25	2	14	1	1	139	
10	1,300.00-1,349.99	6	66	19	92	-----	13	2	2	200	
19	1,250.00-1,299.99	5	52	23	42	-----	7	3	2	134	
15	1,200.00-1,249.99	5	63	40	64	-----	14	8	2	196	
21	1,150.00-1,199.99	6	148	32	65	-----	5	8	9	273	
49	1,100.00-1,149.99	4	62	24	43	-----	10	7	4	154	
42	1,050.00-1,099.99	11	94	26	68	3	20	5	6	233	
53	1,000.00-1,049.99	8	121	17	57	1	17	9	11	241	
1	950.00-999.99	9	93	11	27	1	11	8	11	171	
2	900.00-949.99	14	178	29	74	1	14	16	8	334	
133	850.00-899.99	12	91	1	9	1	14	5	10	143	
1	800.00-849.99	4	116	8	12	5	21	16	5	187	
3	750.00-799.99	7	92	2	2	3	26	9	13	154	
129	700.00-749.99	6	62	2	14	8	37	6	14	149	
1	650.00-699.99	-----	32	1	1	1	34	1	1	71	
52	600.00-649.99	-----	16	-----	-----	1	22	-----	3	42	
19	550.00-599.99	-----	-----	-----	-----	2	3	-----	-----	5	
4	500.00-549.99	-----	1	-----	-----	-----	1	-----	-----	1	
-----	450.00-499.99	-----	-----	-----	-----	-----	1	-----	-----	1	
1	400.00-449.99	-----	-----	-----	-----	-----	-----	-----	-----	-----	
-----	350.00-399.99	-----	-----	-----	-----	-----	-----	-----	-----	-----	
-----	300.00-349.99	-----	-----	-----	-----	-----	-----	-----	-----	-----	
9	Totals	168	2,108	773	1,082	51	400	164	155	4,901	
1,147	Medians	\$1,230	\$1,182	\$1,644	\$1,334	\$1,083	\$1,050	\$1,150	\$1,067	\$1,286	
\$837											

TABLE 4
Frequency Distribution of Annual Salaries of Teachers in the State of Kentucky for 1940-41

(Includes all county school districts and all independent school districts)
Data taken from salary schedules for 1940-41

Annual Salary Range	White				Colored				Total	Annua		
	Elementary		High School		Elementary		High School					
	Men	Women	Men	Women	Men	Women	Men	Women				
Over \$2,500.00	7	12	94	65	3	1	4	—	186	2,100.00		
2,400.00-2,499.99	1	2	58	18	—	—	1	—	80	2,000.00		
2,300.00-2,399.99	—	26	31	56	2	—	—	—	115	1,900.00		
2,200.00-2,299.99	2	21	31	36	1	—	1	1	93	1,800.00		
2,100.00-2,199.99	2	35	40	44	1	1	4	1	128	1,700.00		
2,000.00-2,099.99	3	45	71	30	2	—	3	3	157	1,600.00		
1,900.00-1,999.99	6	39	43	30	1	7	5	7	138	1,550.00		
1,800.00-1,899.99	10	93	99	47	2	10	6	2	269	1,500.00		
1,700.00-1,799.99	15	128	59	26	2	23	10	7	270	1,450.00		
1,600.00-1,699.99	12	196	100	77	1	9	7	7	409	1,400.00		
1,550.00-1,599.99	2	39	51	8	1	17	5	5	128	1,350.00		
1,500.00-1,549.99	4	41	107	22	4	13	5	9	205	1,300.00		
1,450.00-1,499.99	3	43	41	13	—	15	3	7	125	1,250.00		
1,400.00-1,449.99	11	54	85	59	2	21	8	5	245	1,200.00		
1,350.00-1,399.99	15	66	82	39	2	15	1	1	221	1,150.00		
1,300.00-1,349.99	10	71	42	101	—	13	2	2	241	1,100.00		
1,250.00-1,299.99	8	64	52	65	1	8	3	2	203	1,050.00		
1,200.00-1,249.99	10	67	87	79	—	14	11	3	271	1,000.00		
1,150.00-1,199.99	14	153	95	84	2	7	11	9	375	950.00		
1,100.00-1,149.99	19	145	97	85	1	19	7	4	377	900.00		
1,050.00-1,099.99	21	154	105	108	4	22	6	7	427	850.00		
1,000.00-1,049.99	29	198	93	130	1	22	10	12	495	800.00		
950.00-999.99	30	197	103	117	2	23	14	14	500	750.00		
900.00-949.99	38	290	202	268	3	23	25	12	861	700.00		
850.00-899.99	41	226	116	155	4	23	11	12	588	650.00		
800.00-849.99	62	409	119	206	11	47	18	8	880	600.00		
750.00-799.99	81	376	113	146	9	49	14	15	803	550.00		
700.00-749.99	130	489	69	153	27	75	9	18	970	500.00		
650.00-699.99	297	767	74	127	25	96	3	4	1,393	450.00		
600.00-649.99	406	977	32	82	18	102	2	6	1,625	400.00		
550.00-599.99	503	1,051	23	36	10	65	1	1	1,690	350.00		
500.00-549.99	604	1,330	2	—	15	54	—	—	2,005	300.00		
450.00-499.99	447	922	1	1	9	34	—	—	1,414	—		
400.00-449.99	232	504	—	—	12	22	—	—	770	—		
350.00-399.99	80	116	—	—	5	5	—	—	206	—		
300.00-349.99	8	—	—	—	—	—	—	—	8	—		
Totals	3,163	9,346	2,417	2,513	183	855	210	184	18,871	Frequ		
Medians	\$571	\$638	\$1,182	\$985	\$696	\$733	\$1,040	\$1,008	\$717	—		
										Media:		
										Totals		
										Media:		

TABLE 5
 Frequency Distribution of Annual Salaries of Teachers in the State of
 Kentucky for 1940-41, Distributed by Sex
 Data taken from salary schedules for 1940-41

	Annual Salary Range	Number of Men Teachers	Number of Women Teachers	Totals
	Over \$2,500.00	108	78	186
	2,400.00-2,499.99	60	20	80
	2,300.00-2,399.99	33	82	115
	2,200.00-2,299.99	35	58	93
	2,100.00-2,199.99	47	81	128
	2,000.00-2,099.99	79	78	157
	1,900.00-1,999.99	55	83	138
	1,800.00-1,899.99	117	152	269
	1,700.00-1,799.99	86	184	270
	1,600.00-1,699.99	120	289	409
	1,550.00-1,599.99	59	69	128
	1,500.00-1,549.99	120	85	205
	1,450.00-1,499.99	47	78	125
	1,400.00-1,449.99	106	139	245
	1,350.00-1,399.99	100	121	221
	1,300.00-1,349.99	54	187	241
	1,250.00-1,299.99	64	139	203
	1,200.00-1,249.99	108	163	271
	1,150.00-1,199.99	122	253	375
	1,100.00-1,149.99	124	253	377
	1,050.00-1,099.99	136	291	427
	1,000.00-1,049.99	133	362	495
	950.00-999.99	149	351	500
	900.00-949.99	268	593	861
	850.00-899.99	172	416	588
	800.00-849.99	210	670	880
	750.00-799.99	217	586	803
	700.00-749.99	235	735	970
	650.00-699.99	399	994	1,393
	600.00-649.99	458	1,167	1,625
	550.00-599.99	537	1,153	1,690
	500.00-549.99	621	1,384	2,005
	450.00-499.99	457	957	1,414
	400.00-449.99	244	526	770
	350.00-399.99	85	121	206
	300.00-349.99	8	-----	8
	Totals	5,973	12,898	18,871
	Medians	\$738	\$710	\$717

TABLE 6
Frequency Distribution of Annual Salaries of White and Colored Teachers in the State of Kentucky for 1940-41
Data taken from salary schedules for 1940-41

Annual Salary Range	Number of White Teachers	Number of Colored Teachers	Totals	Ann.
Over \$2,500.00	178	8	186	Over
2,400.00-2,499.99	79	1	80	2,400.0
2,300.00-2,399.99	113	2	115	2,300.0
2,200.00-2,299.99	90	3	93	2,200.0
2,100.00-2,199.99	121	7	128	2,100.0
2,000.00-2,099.99	149	8	157	2,000.0
1,900.00-1,999.99	118	20	138	1,900.0
1,800.00-1,899.99	249	20	269	1,800.0
1,700.00-1,799.99	228	42	270	1,700.0
1,600.00-1,699.99	385	24	409	1,600.0
1,550.00-1,599.99	100	28	128	1,550.0
1,500.00-1,549.99	174	31	205	1,500.0
1,450.00-1,499.99	100	25	125	1,450.0
1,400.00-1,449.99	209	36	245	1,400.0
1,350.00-1,399.99	202	19	221	1,350.0
1,300.00-1,349.99	224	17	241	1,300.0
1,250.00-1,299.99	189	14	203	1,250.0
1,200.00-1,249.99	243	28	271	1,200.0
1,150.00-1,199.99	346	29	375	1,150.0
1,100.00-1,149.99	346	31	377	1,100.0
1,050.00-1,099.99	388	39	427	1,050.0
1,000.00-1,049.99	450	45	495	1,000.0
950.00- 999.99	447	53	500	950.0
900.00- 949.99	798	63	861	900.0
850.00- 899.99	538	50	588	850.0
800.00- 849.99	796	84	880	800.0
750.00- 799.99	716	87	803	750.0
700.00- 749.99	841	129	970	700.0
650.00- 699.99	1,265	128	1,393	650.0
600.00- 649.99	1,497	128	1,625	600.0
550.00- 599.99	1,613	77	1,690	550.0
500.00- 549.99	1,936	69	2,005	500.0
450.00- 499.99	1,371	43	1,414	450.0
400.00- 449.99	736	34	770	400.0
350.00- 399.99	196	10	206	350.0
300.00- 349.99	8	-----	8	300.0
Totals	17,439	1,432	18,871	Totals
Medians	\$706	\$807	\$717	Media

TABLE 7

**Frequency Distribution of Annual Salaries of Elementary and High
School Teachers in the State of Kentucky for 1940-41**

Data taken from salary schedules for 1940-41

Totals	Annual Salary Range	Number of Elementary Teachers	Number of High-School Teachers	Totals
186	Over \$2,500.00	23	163	186
80	2,400.00-2,499.99	3	77	80
115	2,300.00-2,399.99	28	87	115
93	2,200.00-2,299.99	24	69	93
128	2,100.00-2,199.99	39	89	128
157	2,000.00-2,099.99	50	107	157
138	1,900.00-1,999.99	53	85	138
269	1,800.00-1,899.99	115	154	269
270	1,700.00-1,799.99	168	102	270
409	1,600.00-1,699.99	218	191	409
128	1,550.00-1,599.99	59	69	128
205	1,500.00-1,549.99	62	143	205
125	1,450.00-1,499.99	61	64	125
245	1,400.00-1,449.99	88	157	245
221	1,350.00-1,399.99	98	123	221
241	1,300.00-1,349.99	94	147	241
203	1,250.00-1,299.99	81	122	203
271	1,200.00-1,249.99	91	180	271
375	1,150.00-1,199.99	176	199	375
377	1,100.00-1,149.99	184	193	377
427	1,050.00-1,099.99	201	226	427
495	1,000.00-1,049.99	250	245	495
500	950.00- 999.99	252	248	500
861	900.00- 949.99	354	507	861
588	850.00- 899.99	294	294	588
880	800.00- 849.99	529	351	880
803	750.00- 799.99	515	288	803
970	700.00- 749.99	721	249	970
1,393	650.00- 699.99	1,185	208	1,393
1,625	600.00- 649.99	1,503	122	1,625
1,690	550.00- 599.99	1,629	61	1,690
2,005	500.00- 549.99	2,003	2	2,005
1,414	450.00- 499.99	1,412	2	1,414
770	400.00- 449.99	770	-----	770
206	350.00- 399.99	206	-----	206
8	300.00- 349.99	8	-----	8
18,871	Totals	13,547	5,324	18,871
\$717	Medians	\$625	\$1,069	\$717

TABLE 8
Salaries of Full-Time Teachers (Grades 1-12) in County School Districts
Data taken from salary schedules for 1940-41

Name of School District	ANNUAL SALARIES																
	\$300-\$349.99	\$350-\$399.99	\$400-\$449.99	\$450-\$499.99	\$500-\$549.99	\$550-\$599.99	\$600-\$649.99	\$650-\$699.99	\$700-\$749.99	\$750-\$799.99	\$800-\$849.99	\$850-\$899.99	\$900-\$949.99	\$950-\$999.99	\$1,000-\$1,049.99	\$1,050-\$1,099.99	\$1,100-\$1,149.99
Adair W	2	3	50	32	10	8	-----	-----	6	-----	-----	-----	3	-----	-----	-----	
Allen W	2	1	-----	5	1	1	-----	-----	4	1	-----	4	3	2	1	-----	-----
Anderson W	-----	1	-----	7	13	14	3	1	-----	-----	-----	-----	4	-----	1	1	-----
Ballard W	6	22	15	2	1	1	3	7	2	5	-----	-----	-----	-----	1	-----	1
Barren W	-----	5	1	1	5	12	31	17	26	-----	2	1	7	1	1	1	1
Bath W	-----	1	1	7	19	15	4	4	-----	8	1	-----	1	-----	2	-----	-----
Bell W	17	40	60	30	-----	-----	-----	-----	4	20	-----	-----	5	1	-----	-----	-----
Boone W	1	2	-----	13	11	5	-----	1	-----	5	13	1	1	1	-----	-----	-----
Bourbon W	-----	2	-----	-----	-----	-----	3	3	50	4	-----	-----	-----	1	-----	-----	-----
Boyd W	-----	-----	-----	-----	-----	-----	-----	9	17	14	1	1	3	6	1	1	1
Boyle W	-----	1	1	1	1	13	13	13	10	3	3	2	-----	-----	-----	-----	-----
Bracken W	-----	-----	-----	1	1	6	2	2	11	12	4	3	2	1	3	-----	-----
Breathitt W	5	23	90	11	6	-----	-----	-----	1	-----	8	1	1	1	-----	-----	-----

Breckinridge W	5	14	48	17	2	2	2	7	2	3	10	2	1	2	2	2
Bullitt W	1	-----	4	7	14	7	7	2	-----	3	3	3	2	1	-----	1
Butler W	12	38	27	10	-----	-----	-----	7	2	-----	1	-----	1	2	1	-----
Caldwell W	4	31	13	1	1	7	-----	3	-----	-----	1	2	1	3	9	-----
Calloway W	1	8	19	29	1	2	11	-----	3	8	8	5	-----	10	2	-----
Campbell W	-----	1	1	1	-----	-----	-----	-----	3	-----	-----	-----	1	1	1	1
Carlisle W	1	3	13	10	3	3	7	2	-----	-----	-----	-----	-----	-----	1	1
Carroll W	1	3	11	7	3	-----	1	2	2	-----	-----	-----	3	1	2	-----
Carter W	-----	8	19	60	39	11	2	10	5	2	4	-----	3	1	2	-----
Casey W	-----	31	87	9	-----	-----	-----	1	1	1	1	1	1	1	1	-----
Christian W	-----	3	20	21	15	2	1	3	10	17	18	9	-----	1	1	1
Clark W	-----	5	21	13	2	3	1	3	1	1	1	2	1	2	1	-----
Clay W	9	19	68	51	21	2	7	2	3	4	2	1	2	1	1	-----
Clinton W	1	2	14	36	-----	-----	-----	-----	-----	-----	4	-----	-----	-----	-----	-----
Crittenden W	13	36	17	1	6	-----	-----	-----	-----	1	-----	1	1	1	1	1
Cumberland W	2	2	8	34	8	7	3	-----	-----	3	8	2	3	1	1	2
Daviess W	-----	-----	-----	-----	2	15	27	26	11	3	1	-----	3	1	1	-----
Edmonson W	1	13	49	5	1	7	3	2	-----	-----	-----	-----	1	1	1	-----

TABLE 8—Continued

Name of School District	ANNUAL SALARIES		Totals
	W	C	
Adair	\$1,200-	\$1,249.99	114
			9
Allen	\$1,250-	\$1,259.99	79
			1
Anderson	\$1,300-	\$1,349.99	46
			1
Ballard	\$1,350-	\$1,399.99	68
			7
Barren	\$1,400-	\$1,443.99	107
			10
Bath	\$1,500-	\$1,549.99	59
			3
Bell	\$1,550-	\$1,589.99	178
			3
Boone	\$1,600-	\$1,639.99	55
			3
Bourbon	\$1,650-	\$1,689.99	70
			7
Boyd	\$1,700-	\$1,739.99	58
			1
Boyle	\$1,800-	\$1,839.99	53
			5
Bracken	\$1,900-	\$1,939.99	46
			1
Breathitt	\$2,000-	\$2,039.99	148
			1
			Over \$2,500

TABLE 8—Continued

Name of School District	ANNUAL SALARIES																	
	\$300-\$349.99	\$350-\$399.99	\$400-\$449.99	\$450-\$499.99	\$500-\$549.99	\$550-\$599.99	\$600-\$649.99	\$650-\$699.99	\$700-\$749.99	\$750-\$799.99	\$800-\$849.99	\$850-\$899.99	\$900-\$949.99	\$950-\$999.99	\$1,000-\$1,049.99	\$1,050-\$1,099.99	\$1,100-\$1,149.99	\$1,150-\$1,199.99
Elliott W	10	20	21	12	1	1	1	1	2	1	2	2	1	1	1	1	1	1
Estill C	4	4	21	42	19	.....	.....	.....	1	2	2	2	1	1	1	1	1	1
Fayette W	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	51	20	17	8	5	1
Fleming C	2	2	24	16	14	2	2	1	5	3	3	3	1	1	1	1	1	1
Floyd W	.....	.....	17	50	73	72	30	24	14	18	16	25	7	2	8	2	1	1
Franklin C	.....	.....	.....	.....	.....	2	1	1	1	1	1	1	1	1	1	1	1	1
Fulton W	.....	.....	.....	2	16	11	2	1	1	1	1	1	1	1	1	1	1	1
Gallatin C	.....	1	1	4	4	5	5	2	2	2	2	2	2	2	1	1	1	1
Garrard W	1	11	16	11	4	1	8	4	3	2	2	2	2	2	1	1	1	1
Grant C	2	4	5	30	3	10	12	9	1	16	5	16	5	16	5	1	1	1
Graves W	7	59	27	12	5	5	30	3	6	4	4	4	2	2	2	1	1	2
Grayson C	4	3	1	1	1	1	13	1	1	1	1	1	1	1	1	1	1	1
Green W	11	78	14	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Greenup C	2	38	17	9	6	6	7	9	2	2	2	2	2	2	2	2	2	2

Hancock W	24	4	2	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hardin C	2	3	11	47	15	2	6	8	11	3	4	4	7	3	1	1	1	1
Harlan W	1	1	1	58	88	30	11	28	38	41	4	4	7	3	1	1	1	1
Harrison C	1	3	1	8	8	1	1	1	1	27	1	1	1	1	1	1	1	1
Hart W	1	8	60	16	4	4	4	4	4	1	1	1	1	1	1	1	1	1
Henderson C	5	33	6	4	4	23	2	1	1	1	1	1	1	4	4	4	4	4
Henry W	1	5	10	1	3	13	14	17	1	8	7	8	7	1	1	1	1	1
Hickman C	2	17	7	3	1	10	2	2	1	1	1	1	1	1	1	1	1	1
Hopkins W	1	3	1	45	33	19	4	25	2	8	5	1	1	1	1	1	1	8
Jackson C	5	45	33	19	4	25	2	8	5	1	1	1	1	1	1	1	1	1
Jackson W	7	13	25	25	15	4	1	2	7	1	1	1	1	2	2	2	2	2
Jefferson C	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	12	32	57	43	75	4	4	4
Jessamine W	.....	.....	.....	.....	.....	18	17	5	6	1	1	1	1	1	1	1	1	1
Johnson C	.....	.....	26	45	33	8	3	3	9	2	2	1	2	1	2	1	2	1
Kenton W	.....	.....	.....	.....	.....	.....	.....	.....	1	1	10	18	9	12	5	6	6	6
Knott C	1	39	44	39	30	2	2	2	2	11	2	2	1	2	1	2	1	1
Knox W	3	36	82	18	22	15	2	2	1	1	1	1	1	5	1	1	1	1
Larue C	1	10	27	7	2	1	1	1	3	1	2	2	2	2	2	2	2	2
Laurel W	.....	.....	46	71	20	1	1	2	14	2	2	2	2	2	2	2	2	2
Laurel C	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE 8—Continued

Name of School District	W	C	ANNUAL SALARIES												Over \$2,500	Totals							
			\$1,200-\$1,249.99	\$1,250-\$1,299.99	\$1,300-\$1,349.99	\$1,350-\$1,399.99	\$1,400-\$1,449.99	\$1,450-\$1,499.99	\$1,500-\$1,549.99	\$1,550-\$1,599.99	\$1,600-\$1,649.99	\$1,650-\$1,699.99	\$1,700-\$1,749.99	\$1,750-\$1,799.99	\$1,800-\$1,849.99	\$1,850-\$1,899.99	\$1,900-\$1,949.99	\$1,950-\$1,999.99	\$2,000-\$2,049.99	\$2,050-\$2,099.99	\$2,100-\$2,149.99	\$2,150-\$2,199.99	\$2,200-\$2,249.99	$2,300-$2,349.99	$2,400-$2,449.99
Elliott	W	C	1	1	1	71
Estill	W	C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	101
Fayette	W	C	1	3	1	1	1	1	2	1	5	1	2	1	1	1	2	1	1	1	1	1	130
Fleming	W	C	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
Floyd	W	C	2	1	1	2	3	2	5	1	1	1	1	1	1	1	1	1	1	1	78
Franklin	W	C	2	5	3	1	1	1	1	1	1	376
Fulton	W	C	1	1	1	1	1	1	1	1	7
Gallatin	W	C	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
Garrard	W	C	2	1	3	3	24	
Grant	W	C	1	3	1	1	
Graves	W	C	1	2	59	
Grayson	W	C	1	2	1	
Green	W	C	2	2	66	
Greenup	W	C	120	

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Hancock	W	C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	46
Hardin	W	C	1	3	3	1	1	2	1	1	1	1	1	1	1	1	2
Harlan	W	C	7	1	4	1	2	2	2	329
Harrison	W	C	.....	1	1	2	2	1	1	2	.....	2	.....	.....	1	1	1	1	1	1	1	1
Hart	W	C	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	100	100	100	100	100	100
Henderson	W	C	3	.....	3	4	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	99	99	99	99	99	99
Henry	W	C	.....	.....	.....	.....	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3
Hickman	W	C	1	.....	.....	.....	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	59
Hopkins	W	C	.....	.....	.....	.....	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Jackson	W	C	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	104	104	104	104	104	104
Jefferson	W	C	2	6	6	48	2	1	2	9	.....	.....	1	1	1	1	1	1	1	1	1	303
Jessamine	W	C	2	.....	.....	.....	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	22
Johnson	W	C	1	.....	2	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	146
Kenton	W	C	3	4	4	5	4	1	1	1	1	1	1	1	1	1	2	2	2	2	2	88
Knott	W	C	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	178	178	178	178	178	178
Knox	W	C	3	2	2	3	1	1	1	1	1	1	1	1	1	1	1	1	5
Larue	W	C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	55
Laurel	W	C	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	164

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TABLE 8—Continued

Name of School District	ANNUAL SALARIES																	
	\$300-\$349.99	\$350-\$399.99	\$400-\$449.99	\$450-\$499.99	\$500-\$549.99	\$600-\$649.99	\$650-\$699.99	\$700-\$749.99	\$750-\$799.99	\$800-\$849.99	\$850-\$899.99	\$900-\$949.99	\$950-\$999.99	\$1,000-\$1,049.99	\$1,050-\$1,099.99	\$1,100-\$1,149.99	\$1,150-\$1,199.99	
Lawrence W	.....	.....	7	5	40	36	29	2	1	11	1	2	12	4	3	1	1	.....
Lee W	.....	15	17	42	10	8	.....	.....	.....	.....	4	5	.....	1	1	.....	.....	.....
Leslie W	.....	25	52	21	15	.....	1	2	1	3	.....	1	.....	2	.....	.....	.....	.....
Letcher W	.....	.....	.....	1	167	60	4	.....	1	27	.....	.....	4	.....	.....	.....	.....	.....
Lewis W	.....	.....	.....	3	.....	2	11	43	14	3	.....	2	4	2	2	3	.....	.....
Lincoln W	.....	.....	7	6	22	34	21	8	3	.....	1	.....	1	5	.....	.....	.....	.....
Livingston W	1	8	21	16	7	.....	4	7	.....	.....	.....	.....	2	.....	1	1	1	.....
Logan W	.....	.....	9	49	24	2	.....	.....	2	11	.....	.....	5	3	.....	.....	.....	.....
Lyon W	.....	.....	4	5	7	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madison W	.....	.....	1	14	12	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....
Magoffin W	19	43	74	7	3	1	3	2	6	4	3	1	.....	1	.....	.....	.....	.....
Marion W	3	.....	.....	2	48	8	.....	3	6	5	.....	.....	.....	2	.....	2	.....	.....
Marshall W	3	26	17	4	10	2	.....	5	.....	.....	2	5	7	2	.....	.....	.....	.....
Martin W	.....	.....	.....	21	42	18	4	1	.....	.....	1	10	.....	.....	1	.....	.....	.....

Mason W	.....	.....	.....	.....	4	13	21	13	5	1	1	6	3	1	1	1	.....
McCracken W	.....	11	34	12	19	11	4	1	4	1	.....	.....	.....	.....	.....	.....	.....
McCreary W	.....	.....	3	4	.....	.....	.....	2	11	6	5	1	1	1	2	1	.....
McLean W	6	20	8	7	1	8	2	1	1	.....	3	1	.....	.....	3	.....	.....
Meade W	2	24	20	6	3	.....	.....	9	1	1	.....	.....	1	.....	1	.....	1
Menifee W	1	13	20	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mercer W	.....	.....	1	1	2	.....	.....	7	31	9	2	1	3	9	1	.....	.....
Metcalfe W	15	31	12	.....	.....	2	3	2	1	.....	1	.....	1	1	1	1	1
Monroe W	3	54	18	6	3	8	1	.....	.....	1	2	1	1	2	1	1	1
Montgomery W	4	.....	.....	.....	23	19	4	2	2	1	.....	2	1	.....	.....	.....	.....
Morgan W	7	16	49	34	15	2	7	10	2	1	2	1	2	1	2	1	.....
Muhlenberg W	.....	8	51	20	30	17	18	9	3	.....	1	.....	1	1	1	3	.....
Nelson W	.....	.....	2	2	3	2	1	4	17	15	24	.....	1	2	1	1	1
Nicholas W	.....	.....	.....	2	1	12	14	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ohio W	6	17	38	13	13	19	8	28	7	4	3	1	1	.....	1	1	1
Oldham W	1	2	1	2	13	21	4	1	2	1	1
Owen W	25	14	2	5	3	1	4	1	1	1	1
Owsley W	1	7	30	8	2	1	1	4	1	1	1	1	1

TABLE 8—Continued

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TABLE 8—Continued

1008

Todd	W				5	21	8	5	2		6	1	1			2			
	C				1	5	6	5	1		1	1	1						
Trigg	W	22	20	13			5		4		3				2		1		
	C		9	3	2		3				1								
Trimble	W		9	11	2	4	4	2		1	1								
	C																		
Union	W								7	27	19	5	11	1	3	2	2		
	C						1	2	5	2			1						
Warren	W				2	9	39	32	4			1	12		2	7			
	C				1	1	4	5	1			1					1		
Washington	W			2	25	23	9		3	7				1	2	1	1		
	C				2	2													
Wayne	W			4	29	39	12	13	1		2	2	2		3				
	C				1	1						1		1					
Webster	W	11	22	8	6	17				5	2		1	2		1	4		
	C		4	1	1	1											1		
Whitley	W	8	26	104	27	1	22	2	3	1	2						1		
	C			1	1														
Wolfe	W		9	40	27	8	4	4	2		5	1				1			
	C																		
Woodford*	W									1	4	14	2	3	3		1		
	C								3	2	1								
Total White		8	196	735	1,371	1,934	1,598	1,439	1,133	645	495	509	352	380	273	194	150	163	74
Total Colored			10	34	42	66	68	92	72	43	25	23	9	14	17	7	2	11	7
Grand Totals		8	206	769	1,413	2,000	1,666	1,531	1,205	688	520	532	361	394	290	201	152	174	81

* Data for 1939-40.

TABLE 8—Continued

Name of School District	ANNUAL SALARIES															Totals		
	\$1,200— \$1,249.99	\$1,250— \$1,299.99	\$1,300— \$1,349.99	\$1,350— \$1,399.99	\$1,400— \$1,449.99	\$1,450— \$1,499.99	\$1,500— \$1,549.99	\$1,550— \$1,599.99	\$1,600— \$1,649.99	\$1,650— \$1,699.99	\$1,700— \$1,749.99	\$1,800— \$1,849.99	\$1,900— \$1,949.99	\$2,000— \$2,049.99	\$2,100— \$2,149.99	\$2,300— \$2,349.99	\$2,400— \$2,449.99	Over \$2,500
Pendleton W	1						1	3										51
Perry C																		265
Pike W	4	3		2			1	1			1							9
Powell C																		445
Pulaski W							3					1						61
Robertson C								1										231
Rockcastle W																		1
Rowan C	1				1	1								1				23
Russell W		1	1															1
Scott C	1	1	1															111
Shelby W	4		1				4	1	2	1	1		1		1		1	63
Simpson C		1						1										9
Spencer W					1							1						75
Taylor C																		9
																		37
																		4
																		49
																		64
																		7

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Todd W							1		1									53
Trigg C										2								15
Trimble W								1	1									72
Union C										2								18
Warren W						1	2	1	5	2								36
Washington C	1	1	1															81
Wayne W							2											11
Webster C																		120
Whitley W																		14
Wolfe C																		109
Woodford W	1																	4
																		80
																		7
																		197
																		2
																		101
Total White 57	48	31	65	86	20	82	41	61	29	46	13	17	11	4	2	6	5	12,273
Total Colored 3	2	1				1	1											550
Grand Totals 60	50	31	66	86	20	83	42	61	29	46	13	17	11	4	2	6	5	12,823

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TABLE 9

Salaries of Full-Time Teachers (Grades 1-12) in Independent School Districts, except Cities of the First Four Classes
Data taken from salary schedules for 1940-41

Name of School District	ANNUAL SALARIES																									
	\$300-\$346.99	\$346.99-\$350.00	\$350.00-\$369.99	\$369.99-\$400.00	\$400.00-\$446.99	\$446.99-\$450.00	\$450.00-\$500.00	\$500.00-\$559.99	\$559.99-\$600.00	\$600.00-\$649.99	\$649.99-\$700.00	\$700.00-\$749.99	\$749.99-\$750.00	\$750.00-\$799.99	\$799.99-\$830.00	\$830.00-\$849.99	\$849.99-\$880.00	\$880.00-\$900.00	\$900.00-\$949.99	\$949.99-\$1,000.00	\$1,000.00-\$1,050.00	\$1,050.00-\$1,109.99	\$1,109.99-\$1,150.00	\$1,150.00-\$1,189.99	\$1,189.99-\$1,200.00	
Albany W C												2	1					5	1							
Anchorage W C																										
Artemus W C												1	3	2												
Augusta W C																										
Bardstown W C																										
Beechwood W C																										
Benton W C												8	1	1												
Berea W C																										
Bevier-Cleaton W C													6	2												
Bloomfield W C												1	1	2	2											
Brodhead W C												1	2	1	1	3										
Burgin W C												3	4	1	1	1	1									
Burkesville W C												1	1	3	4	1										

Burnside W C						2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Cadiz W C									2	3															1
Campbellsville W C									1	2	1	2	1	2	2	4	6	1					2	1	
Carlisle W C									1	5				2		3								1	1
Cave City W C									1	2	2	1	1	3	1										
Clay W C									1	2	4		1	1	1	2								1	
Cloverport W C									2	1	2	2	2	1		1								1	
Cold Spring W C																4	1	1							1
Columbia W C											7	1	7			1		1						1	
Crofton W C									2	1	2	1	1	2	1										
Dawson Springs W C									1	2	3	2	3	3	2	1	2							1	
East Bernstadt W C									3		2	2													
Eddyville W C										5			4												
Eminence W C									1	1	2	2	2	2	2	2	2								
Erlanger W C																	1	1	4	5	6			7	
Fairview W C										1	1	7	9	4	2										
Falmouth W C															3	3	1	1			2	2			
Ferguson W C										1		4	2	1	3	1	1								
Frederonia W C									2						1										

TABLE 9—Continued

TABLE 9—Continued

Name of School District	ANNUAL SALARIES																
	\$300-\$349.99	\$350-\$399.99	\$400-\$449.99	\$450-\$499.99	\$500-\$549.99	\$550-\$599.99	\$600-\$649.99	\$650-\$699.99	\$700-\$749.99	\$750-\$799.99	\$800-\$849.99	\$850-\$899.99	\$900-\$949.99	\$950-\$999.99	\$1,000-\$1,049.99	\$1,050-\$1,099.99	\$1,100-\$1,149.99
Gatlinburg W
Gatlinburg C
Glasgow W	1	.....	.....	5	.....	3	9	4	9	3	.....	.....	.....
Glasgow C	2	.....	2	2	1	.....	1	.....	.....	.....
Grand Rivers W	2	1	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Rivers C
Grayson W	1	.....	2	2	.....	1	5	.....	.....	.....	.....	.....	.....
Grayson C	1	.....	.....	.....	.....	.....	.....	.....
Greensburg W	3	4	.....	.....	3	2	.....	2	1	.....	.....	.....
Greensburg C	8	1	.....	.....	.....
Greenup W	1	.....	3	.....	.....	.....	.....	.....	.....	.....
Greenup C
Guthrie W	1	1	8	.....	.....	.....	.....	.....	.....	.....	.....	.....
Guthrie C	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hikes W	4	.....	2	.....	1	.....	1	1	1
Hikes C	1	.....	.....	.....	.....	.....	.....	.....
Hodgenville W	4	.....	2	.....	1	.....	1	1	1
Hodgenville C	1	.....	.....	.....	.....	.....	.....	.....
Horse Cave W	1	1	1	3	.....	2	.....	1	1	1	1	1	2
Horse Cave C	2	1	.....	.....	1	.....	5	7	16	4	11	3
Jenkins W	1	2	1	.....	.....	1	2	1	1	1	1	1	1
Jenkins C	1	.....	2	5	1	1	1	1
Kings Mountain W	1	2	.....	1	1	.....	2	1	1	1	1	1	1	1
Kings Mountain C	5	7	1	1	1	1	1	1
Kuttawa W	2	3	1	1	.....	.....	.....	.....	1	1	1	1	1
Kuttawa C	1	.....	.....	.....	4	1	4	1	4	1	4	1
Lancaster W	1	3	.....	.....	.....	.....	1	1	1	1	1
Lancaster C	1	.....	.....	.....	1	1	1	1	1

Lebanon Junc. W	.....	.....	.....	.....	.....	2	6	.....	2	1	1	.....	1	.....	.....	.....	.....
Leitchfield W	.....	.....	.....	.....	1	.....	2	1	5	.....	.....	.....	2	.....	.....	2	.....
Liberty W	.....	.....	.....	.....	.....	1	.....	1	5	.....	.....	.....	.....	.....	.....	.....	.....
Liberty C	.....	.....	.....	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Livermore W	.....	.....	.....	1	.....	3	2	.....	2	3	.....	1	.....	.....	1	.....	.....
Livingston W	.....	.....	.....	.....	1	3	1	3	.....	1	.....	.....	.....	.....	.....	.....	.....
Livingston C	.....	.....	.....	.....	.....	3	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
London W	.....	.....	.....	.....	.....	1	.....	1	3	10	6	.....	2	.....	.....	2	.....
London C	.....	.....	.....	.....	.....	.....	2	.....	.....	3	10	6	.....	2	.....	2	.....
Lone Jack W	.....	.....	.....	.....	.....	.....	.....	3	5	1	4	1	1	1	1	1	2
Lone Jack C	.....	.....	.....	.....	.....	.....	.....	.....	3	5	1	4	1	1	1	1	2
Lynch W	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	8	1	2	3	3	19	2
McVeigh W	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	8	1	2	3	3	19	2
Middleburg W	.....	.....	3	2	1	1	.....	1	.....	1	.....	1	1	1	1	1	1
Midway W	.....	.....	.....	.....	.....	5	1	1	1	3	1	1	1	1	1	1	1
Monticello W	.....	.....	.....	.....	.....	1	1	1	3	3	2	2	2	1	1	1	1
Moreland W	.....	.....	2	1	1	1	1	1	2	.....	.....	.....	.....	.....	.....	.....	.....
Mt. Vernon W	.....	.....	1	1	1	1	2	2	2	2	3	2	1	1	1	2	1
Mt. Vernon C	.....	.....	1	1	1	1	2	2	2	2	3	2	1	1	1	2	1
Munfordville W	.....	1	.....	.....	.....	1	2	2	2	2	2	2	2	1	1	1	1
Owenton W	.....	.....	.....	1	.....	1	2	.....	3	.....	4	1	1	1	1	1	1
Pembroke W	.....	.....	.....	1	.....	3	2	.....	2	1	1	1	1	1	1	1	1
Raceland W	.....	.....	.....	.....	4	.....	.....	.....	.....	1	1	6	15	3	1	1	1
Raceland C	.....	.....	.....	.....	.....	1	.....	.....	.....	1	1	6	15	3	1	1	1

TABLE 9—Continued

Name of School District	W	C	ANNUAL SALARIES						Over \$2,500	Totals																									
			\$1,200-	\$1,249.99	\$1,250-	\$1,299.99	\$1,300-	\$1,349.99			\$1,400-	\$1,449.99	\$1,450-	\$1,499.99	\$1,500-	\$1,549.99	\$1,550-	\$1,599.99	\$1,600-	\$1,649.99	\$1,700-	\$1,739.99	\$1,800-	\$1,839.99	\$1,900-	\$1,939.99	\$2,000-	\$2,039.99	\$2,300-	\$2,339.99	\$2,400-	\$2,439.99	Over \$2,500	Totals	
Gatliff	W																																		7
Glasgow	W	C																																	36
Grand Rivers	W	C																																	6
Grayson	W	C																																	5
Greensburg	W	C																																	11
Greenup	W	C																																	1
Guthrie	W	C																																	16
Hikes	W	C																																	12
Hodgenville	W	C																																	10
Horse Cave	W	C																																	2
Jenkins	W	C																																	5
Kings Mountain	W	C																																	51
Kuttawa	W	C																																	9
Lancaster	W	C																																	16
																																			5

Lebanon Junc.	W	1																																13
Leitchfield	W																																	12
Liberty	W																																	1
Livermore	W																																	6
Livingston	W																																	1
London	W																																	8
Lone Jack	W																																	24
Lynch	W	1	2																															2
McVeigh	W																																	16
Middleburg	W																																	6
Midway	W																																	12
Monticello	W																																	2
Moreland	W																																	13
Mt. Vernon	W																																	7
Munfordville	W																																	14
Owenton	W																																	10
Pembroke	W																																	11
Raceland	W	C																																1
																																		8
																																		4
																																		27

TABLE 9—Continued

Name of School District	ANNUAL SALARIES												
	W	C	W	C	W	C	W	C	W	C	W	C	
Ravenna W									5	2			
Science Hill W					1		5			2			
Sebree W					3		4			1			
Sharpsburg W							4	2		1			
Silver Grove W							1	1				6	
Southgate W												2	2
So. Portsmouth W											1	2	4
Springfield W							1	1	1	2		2	1
Stanford W							1	1	1	3	1	6	1
Stearns* W								1		7	3		1
Trenton W							2	2	5		1		1
Uniontown W								2	3	1		2	
Upton W								1	3			1	
Vanceburg W									3	4			
Van Lear W									2	1	4	1	1
Walton-Verona W									2		1	3	2
West Point W										3	4		4
Williamsburg W							1	1	3	9	1		1
Williamstown W										1	2	4	1
Total White	1		1	15	42	98	113		117	147	74	122	35
Total Colored			3	4	10	19	20		12	14	10	11	4
Grand Totals	1		4	19	52	117	133		129	161	84	133	39
												53	42
												49	21

* Data for 1939-40.

TABLE 9—Continued

Name of School District	W	C	ANNUAL SALARIES												Totals
			\$2,400-	\$2,450-	\$2,500-	\$2,550-	\$2,600-	\$2,650-	\$2,700-	\$2,750-	\$2,800-	\$2,850-	\$2,900-	\$2,950-	
Ravenna	W	C													8
Science Hill	W	C													9
Sebree	W	C													8
Sharpsburg	W	C													7
Silver Grove	W	C													6
Southgate	W	C	1												12
So. Portsmouth	W	C													3
Springfield	W	C	1	1											16
Stanford	W	C			1										5
Stearns	W	C													12
Trenton	W	C													7
Uniontown	W	C													4
Upton	W	C													8
Vanceburg	W	C													1
															6
															16
															7

Van Lear	W	C													12
Walton-Verona	W	C													2
West Point	W	C													13
Williamsburg	W	C													8
Williamstown	W	C	1												1
Total White	14	19	10	16	10	3	9	4	6	1	3	3	5	3	1
Total Colored		1									1				112
Grand Totals	15	19	10	16	10	3	9	4	6	1	4	3	5	3	1
														1	1,147

TABLE 10

Salaries of Full-Time Teachers (Grades 1-12) in Independent School Districts, Classified as Cities of the First Four Classes

Data taken from salary schedules for 1940-41

Name of School District	ANNUAL SALARIES																		
	\$300-\$349.99	\$350-\$399.99	\$400-\$449.99	\$450-\$499.99	\$500-\$549.99	\$550-\$599.99	\$600-\$649.99	\$650-\$699.99	\$700-\$749.99	\$750-\$799.99	\$800-\$849.99	\$850-\$899.99	\$900-\$949.99	\$950-\$999.99	\$1,000-\$1,049.99	\$1,050-\$1,099.99	\$1,100-\$1,149.99	\$1,150-\$1,199.99	
Ashland W											2	4	10	3	12	10	9	17	
Barbourville W										7		1	1		1	9		1	
Bellevue W										1									
Bowling Green W										1	3	3	2	3	2	17	9	3	5
Carrollton W										1	3	2	4	3	5	4	1		
Catlettsburg W										2	5	9	2	6	4	1	1	5	
Central City W										1	1	1	2	6		1		2	
Corbin W										1	2	4	3	2	3	18	3	5	1
Covington W										1	2	5	4	10	1		2	1	
Cynthiana W										1	2	4	3	2	3	5	1	1	3
Danville W										3	2	2	1	6	6	6	6	13	2
Dayton W										3	2	1	3	1	1				2

Earlington W										3	2	1	2	10			2		
Elizabethtown W										4	6	4	2					2	
Fort Thomas W										1	2	1				1			
Frankfort W										1	2	1				1			
Franklin W										1	2	4	2	5	5	13	11	11	3
Fulton W										1	2	3	4	2	4	1	2	1	3
Georgetown W										1	2	1	2	1	1	6	2	2	1
Greenville W										1	4	1	2	9	1		1	1	
Harlan W										3	6	3	2						
Harrodsburg W										1	4	1	10	3	3	6		1	
Hazard W										1	2	2	2	2	6	6	8	29	3
Henderson W										2	2	1	2	2	11	4		2	36
Hickman W										1	7	2	3	9	1	2		1	1
Hopkinsville W										4	1	2	1	4	8	10	2	8	6
Irvine W										12	6	6	2	1	2	5	3	2	1
Jackson W										1	6	1	3	1	1				
Lawrenceburg W										1	1								
Lebanon W										1	2	6	2	1	1	4	2	1	2
										1	2	2	1	1	1	1			

TABLE 10—Continued

Name of School District	ANNUAL SALARIES																		Totals									
	\$1,200-	\$1,249.99	\$1,250-	\$1,259.99	\$1,300-	\$1,349.99	\$1,400-	\$1,449.99	\$1,450-	\$1,499.99	\$1,500-	\$1,549.99	\$1,550-	\$1,599.99	\$1,600-	\$1,639.99	\$1,700-	\$1,739.99	\$1,800-	\$1,839.99	\$2,000-	\$2,099.99	\$2,100-	\$2,199.99	\$2,300-	\$2,499.99	Over \$2,500	
Ashland .....W	9	9	77	1	18	...	1	1	1	1	1	1	1	1	3	8	3	1	1	1	1	1	1	1	1	1	1	198
Barbourville .....C	1	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7	21	
Bellevue .....W	2	1	1	1	1	1	1	1	1	1	1	1	1	1	3	3	1	1	1	1	1	1	1	1	1	1	1	35
Bowling Green .....C	3	2	4	3	4	3	3	3	3	3	3	3	3	3	3	3	1	1	1	1	1	1	1	1	1	1	1	62
Carrollton .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	
Catlettsburg .....C	4	1	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	23
Central City .....W	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Corbin .....C	3	1	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	48
Covington .....W	8	11	7	10	10	9	6	7	17	69	4	24	8	13	21	4	5	19	12	1	1	1	1	1	1	1	275	
Cynthiana .....C	1	1	2	2	1	1	1	1	3	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	29	
Danville .....W	1	1	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	5	
Dayton .....C	4	2	3	3	4	2	1	5	6	3	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	11	
																										42		

Earlington .....W	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14
Elizabethtown .....C	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	9
Fort Thomas .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	5
Frankfort .....C	1	1	5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	49
Franklin .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14
Fulton .....C	3	1	1	2	1	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	6
Georgetown .....W	2	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	4
Greenville .....C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	22
Harlan .....W	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3
Harrodsburg .....C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	50
Hazard .....W	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8
Henderson .....C	4	8	1	3	3	3	3	3	3	3	3	3	3	3	3	3	2	1	1	1	1	1	1	1	1	1	55
Hickman .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	8
Hopkinsville .....C	2	1	2	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	58
Irvine .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	32
Jackson .....C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	29
Lawrenceburg .....W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Lebanon .....C	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	3
																										4	

TABLE 10—Continued

Name of School District	ANNUAL SALARIES																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Lexington W																		
	C																	
Louisville* W																		
	C																	
Ludlow W																		
	C																	
Madisonville W																		
	C																	
Marion W																		
	C																	
Mayfield W																		
	C																	
Maysville W																		
	C																	
Middlesboro W																		
	C																	
Mt. Sterling W																		
	C																	
Murray W																		
	C																	
Newport W																		
	C																	
Nicholasville W																		
	C																	
Owensboro W																		
	C																	
Paducah W																		
	C																	

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Paintsville W											1	11	6	4	2	2		2	
	C																		
Paris W											9	4			16	1		1	
	C																		
Pikeville W																			
	C																		
Pineville W																			
	C																		
Prestonsburg W											11	3	2		1				
	C																		
Princeton W											1				14	4	3	1	
	C																	1	
Providence W											1	12	1		1			1	
	C																		
Richmond W											2	5			2				
	C																		
Russell W											1	1	1	6	1	4	1	2	
	C																	5	
Russellville W															2	4		4	
	C																		
Scottsville W											2	3	3	5	1	1		1	
	C																		
Shelbyville W															1	11	1	4	
	C																	5	
Somerset* W											3	4	3	10	3	13	1	6	
	C																		
Versailles W											1	1	3	7	4	7		2	
	C																	2	
Winchester W											1	6		1	1		1	8	
	C																		
Total White W											1	16	34	84	103	140	113	295	
Total Colored W											1	5	26	37	65	51	47	30	140
Grand Totals W											1	5	42	71	149	154	187	143	334
	C																	273	

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* Data for 1939-40.

TABLE 10—Continued

Name of School District	ANNUAL SALARIES																			Totals								
	\$1,200-	\$1,249.99	\$1,250-	\$1,299.99	\$1,300-	\$1,349.99	\$1,350-	\$1,399.99	\$1,400-	\$1,449.99	\$1,450-	\$1,499.99	\$1,500-	\$1,549.99	\$1,550-	\$1,599.99	\$1,600-	\$1,649.99	\$1,700-	\$1,749.99	\$1,800-	\$1,849.99	\$1,900-	\$1,949.99	\$2,000-	\$2,049.99	\$2,300-	\$2,349.99	Over $2,500
Lexington W	2	1	4	18	4	7	6	4	112	5	3	7	1	3	75	66	102	38	135	4	199							
	C	5	6	1	2	5	7	8	7	122	95	120	70	93	75	4	2	2	7	135	69	1,274						
Louisville W	35	33	22	10	24	29	37	27	17	18	12	31	15	18	8	4	2	2	7	271	28	271						
	C	11	7	6	13	31	17	17	18	12	31	15	18	8	4	2	2	7	28									
Ludlow W	8	2	3	2	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	C																											
Madisonville W	2																					45						
	C																					13						
Marion W																						16						
	C																					1						
Mayfield W				2	1																55							
	C																					10						
Maysville W	3	3	6			3					5	1										34						
	C																					12						
Middlesboro W	9	2	1	5	1	1																71						
	C	2																				9						
Mt. Sterling W	2	1																				29						
	C																					6						
Murray W			1																			21						
	C																					6						
Newport W	4	7	3	16	5	4	5	4	30	4	3	19	5	5	5							137						
	C																					5						
Nicholasville W		1				1																20						
	C																					5						
Owensboro W	6	6	2	2	4		1	1														2						
	C																					132						
Paducah W	3	6	23	1	18	18	1	1	3	2	3	1	1	1	1							19						
	C	4			1				1												147							
																					32							

Paintsville W		2																				30						
	C																					36						
Paris W	4	3	1	7	1																	14						
	C																					35						
Pikeville W	6	2				1																5						
	C																					27						
Pineville W																						4						
	C																					21						
Prestonsburg W																												
	C																											
Princeton W	1																											
	C																					29						
Providence W																						7						
	C																					24						
Richmond W	5		3		4	1																31						
	C																					15						
Russell W	3	9		3	2	1	1	1														53						
	C																											
Russellville W	1	2																				24						
	C																					7						
Scottsville W																						18						
	C																					1						
Shelbyville W																						28						
	C																					5						
Somerset W	4	1	2	1																		56						
	C																					6						
Versailles W					1																	26						
	C																					8						
Winchester W	26	1	1																				45					
	C																					15						
Total White W	172	122	183	121	113	77	83	55	318	198	200	102	127	8	110	83	111	72	172	8	4,131							
Total Colored W	24	12	17	18	36	25	30	27	24	42	19	20	127	8	7	3	2	1	1	1	770							
Grand Totals W	196	134	200	139	149	102	113	82	342	240	219	122	135	117	86	113	73	180		4,901								

TABLE 11
Teaching Terms of 12,823 Teachers in County School Districts
Data taken from salary schedules for 1940-41

Months of School	Number of Elementary Teachers		Number of High-School Teachers		Totals
	White	Colored	White	Colored	
7	6,869	295	4	-----	7,168
7½	93	6	-----	-----	99
8	1,327	83	338	7	1,755
8½	131	12	96	5	244
9	1,228	103	1,799	32	3,162
9½	-----	-----	-----	-----	-----
10	7	-----	140	3	150
11	-----	-----	9	1	10
12	2	-----	230	3	235
Totals	9,657	499	2,616	51	12,823
Average months per teacher	7.42	7.62	9.17	9.08	7.79

TABLE 12
Teaching Terms of 1,147 Teachers in Independent School Districts
Except Cities of the First Four Classes
Data taken from salary schedules for 1940-41

Months of School	Number of Elementary Teachers		Number of High-School Teachers		Totals
	White	Colored	White	Colored	
7	4	-----	-----	-----	4
7½	-----	-----	-----	-----	-----
8	22	4	3	-----	29
8½	5	-----	3	-----	8
9	527	84	377	22	1,010
9½	-----	-----	-----	-----	-----
10	17	-----	51	1	69
11	-----	-----	4	-----	4
12	1	-----	21	1	23
Totals	576	88	459	24	1,147
Average months per teacher	8.98	8.95	9.25	9.17	9.09

TABLE 13

**Teaching Terms of 4,901 Teachers in Independent School Districts
Classified as Cities of the First Four Classes for 1940-41**

Data taken from salary schedules for 1940-41

Months of School	Number of Elementary Teachers		Number of High-School Teachers		Totals
	White	Colored	White	Colored	
7	-----	-----	-----	-----	-----
7½	-----	-----	-----	-----	-----
8	16	-----	-----	-----	16
8½	113	3	83	4	203
9	952	163	627	104	1,846
9½	25	3	25	4	57
10	1,168	282	1,078	196	2,724
11	1	-----	9	4	14
12	1	-----	33	7	41
Totals	2,276	451	1,855	319	4,901
Average months per teacher	9.49	9.63	9.63	9.70	9.57

TABLE 14

Teaching Terms of 18,871 Teachers in the State at Large

Data taken from salary schedules for 1940-41

Months of School	Number of Elementary Teachers		Number of High-School Teachers		Totals
	White	Colored	White	Colored	
7	6,873	295	4	-----	7,172
7½	93	6	-----	-----	99
8	1,365	87	341	7	1,800
8½	249	15	182	9	455
9	2,707	350	2,803	158	6,018
9½	25	3	25	4	57
10	1,192	282	1,269	200	2,943
11	1	-----	22	5	28
12	4	-----	284	11	299
Totals	12,509	1,038	4,930	394	18,871
Average months per teacher	7.87	8.60	9.35	9.59	8.33

TABLE 15
**Per Pupil Assessment of Corporate and Non-Corporate Property in
 County School Districts of Kentucky**

- 1) Assessment figures taken from general budgets for 1940-41
- 2) Polls not considered
- 3) Bank shares not considered
- 4) No allowance made for collections and delinquencies
- 5) Asterisk (*) indicates additional income from subdistrict tax sources not considered
- 6) Whisky withdrawal tax not considered

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
Adair	\$ 2,721,906	5,110	\$ 532
Allen	3,334,000	3,777	882
Anderson	3,060,000	1,742	1,756
Ballard*	5,759,840	2,086	2,761
Barren	5,150,000	5,921	869
Bath	7,027,459	2,934	2,395
Bell	5,800,000	9,642	601
Boone	8,950,050	2,094	4,274
Bourbon	19,688,293	2,949	6,676
Boyd*	6,086,135	2,565	2,372
Boyle	7,442,265	2,520	2,953
Bracken*	7,725,754	1,749	4,417
Breathitt	3,554,224	7,539	471
Breckinridge*	5,466,666	5,090	1,074
Bullitt	5,835,000	2,121	2,751
Butler	2,640,000	4,148	636
Caldwell	3,203,333	2,246	1,426
Calloway	4,456,564	3,589	1,241
Campbell	8,680,000	2,060	4,213
Carlisle*	3,657,674	1,909	1,916
Carroll*	3,630,398	1,498	2,423
Carter*	9,195,733	7,592	1,211
Casey	2,511,360	5,801	432
Christian*	8,700,000	5,124	1,697
Clark	17,168,195	2,491	6,892
Clay*	5,100,000	7,863	648
Clinton	910,000	2,820	322
Crittenden	2,780,000	2,704	1,028
Cumberland	1,775,000	3,282	540
Daviess	12,479,013	6,102	2,045
Edmonson	2,722,930	3,654	745
Elliott	1,118,529	3,169	352
Estill	3,936,472	4,436	887
Fayette	38,600,632	6,720	5,744
Fleming	8,412,436	3,317	2,536

TABLE 15—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
Floyd*	\$ 25,300,000	17,358	1,457
Franklin	9,750,000	3,069	3,176
Fulton	4,227,692	2,329	1,815
Gallatin	2,984,000	1,084	2,752
Garrard*	7,800,000	2,679	2,911
Grant*	7,403,268	1,994	3,712
Graves*	9,200,000	5,865	1,568
Grayson	4,635,763	4,655	995
Green	2,127,529	3,427	620
Greenup*	6,234,320	4,750	1,312
Hancock*	3,454,900	1,783	1,937
Hardin	9,799,669	4,837	2,025
Harlan*	15,144,075	20,431	741
Harrison	10,454,857	2,390	4,374
Hart*	5,068,581	4,151	1,221
Henderson*	12,392,975	4,663	2,657
Henry*	7,565,900	2,668	2,835
Hickman*	5,238,751	2,390	2,191
Hopkins	10,992,912	6,221	1,767
Jackson	1,838,278	4,848	379
Jefferson	69,138,095	14,735	4,692
Jessamine	11,077,030	2,512	4,409
Johnson	6,713,811	6,613	1,015
Kenton*	18,000,000	4,284	4,201
Knott	7,000,000	7,131	981
Knox	4,733,333	8,739	541
Larue	3,360,962	1,997	1,683
Laurel	5,150,000	7,186	716
Lawrence*	7,539,752	5,969	1,263
Lee	4,191,800	3,749	1,118
Leslie	2,741,792	5,087	538
Letcher*	9,424,353	10,461	900
Lewis*	10,900,000	4,270	2,552
Lincoln*	7,566,938	5,260	1,438
Livingston	2,523,025	2,212	1,140
Logan*	9,021,500	5,344	1,688
Lyon	2,022,687	1,505	1,343
Madison	14,800,000	6,394	2,314
Magoffin*	3,400,000	6,923	491
Marion*	6,731,820	4,250	1,583
Marshall	3,820,000	3,714	1,028
Martin	4,218,625	3,937	1,071
Mason	13,175,000	3,229	4,080
McCracken	9,074,880	3,670	2,472
McCreary*	3,800,000	5,565	557

TABLE 15—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
McLean	\$ 3,724,308	2,529	1,472
Meade*	3,809,760	2,436	1,563
Menifee	1,340,069	1,982	676
Mercer	9,309,276	2,412	3,859
Metcalfe	2,153,010	3,282	656
Monroe*	2,750,387	4,748	579
Montgomery	7,713,447	2,657	2,903
Morgan*	3,652,699	5,543	658
Muhlenberg*	7,029,512	8,778	800
Nelson*	7,013,328	3,751	1,869
Nicholas	5,813,563	1,514	3,839
Ohio*	9,723,468	6,875	1,414
Oldham	6,232,414	1,738	3,585
Owen	4,828,371	2,318	2,082
Owsley	1,200,628	2,719	441
Pendleton	7,338,565	2,162	3,394
Perry*	8,900,000	13,204	674
Pike*	29,000,000	22,490	1,289
Powell	2,239,418	2,533	884
Pulaski*	6,070,000	9,398	645
Robertson*	1,823,833	788	2,314
Rockcastle	3,142,547	4,540	692
Rowan*	4,495,925	4,963	905
Russell*	1,819,691	4,322	421
Scott	13,804,458	2,533	5,449
Shelby*	11,890,919	2,988	3,979
Simpson	4,724,350	2,116	2,232
Spencer*	3,784,551	1,893	1,999
Taylor	2,404,410	2,748	874
Todd*	4,882,000	2,885	1,692
Trigg	2,880,769	3,503	822
Trimble	2,751,314	1,592	1,728
Union	10,457,991	4,189	2,496
Warren	12,035,819	5,973	2,015
Washington*	4,133,800	3,141	1,316
Wayne	2,500,000	4,986	501
Webster*	5,000,000	3,056	1,636
Whitley	4,900,000	7,715	635
Wolfe	1,648,790	4,012	410
Woodford	19,013,410	1,871	10,162
Totals	\$888,955,534	547,575	

TABLE 16

**Per Pupil Assessment of Corporate and Non-Corporate Property in
Independent School Districts of Kentucky, except Cities of
the First Four Classes**

- 1) Assessment figures taken from general budgets for 1940-41
- 2) Polls not considered
- 3) Bank shares not considered
- 4) No allowance made for collections and delinquencies
- 5) Asterisk (*) indicates additional income from subdistrict tax sources not considered
- 6) Whisky withdrawal tax not considered

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
Albany	\$ 253,000	376	\$ 672
Anchorage	1,492,343	154	9,690
Artemus	451,000	272	1,658
Augusta	1,360,000	395	3,443
Bardstown	2,187,000	1,041	2,100
Beechwood	2,820,000	801	3,520
Benton	586,172	602	973
Berea	1,081,820	450	2,404
Bevier-Cleaton	283,750	480	591
Bloomfield	880,000	363	2,424
Brodhead	540,000	398	1,356
Burgin	1,396,000	340	4,105
Burkesville	435,463	439	991
Burnside	475,057	307	1,547
Cadiz	622,638	464	1,341
Campbellsville	1,391,360	863	1,612
Carlisle	1,584,195	489	3,239
Cave City	833,400	366	2,277
Clay	650,000	609	1,067
Cloverport	612,698	470	1,303
Cold Spring	820,000	476	1,722
Columbia	806,882	600	1,344
Crofton	510,000	378	1,349
Dawson Springs	792,414	838	945
East Bernstadt	257,149	442	581
Eddyville	515,665	298	1,730
Eminence	1,167,790	385	3,033
Erlanger	3,000,000	1,531	1,959
Fairview	1,250,000	1,094	1,142
Falmouth	1,421,655	538	2,642
Ferguson	1,170,000	355	3,295
Fredonia	244,726	200	1,223
Gatliff	72,000	472	152
Glasgow	2,700,000	1,711	1,578
Grand Rivers	240,000	155	1,548

TABLE 16—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
Grayson	\$ 860,000	360	\$2,388
Greensburg	862,149	514	1,677
Greenup	1,000,000	417	2,398
Guthrie	1,132,667	380	2,980
Hikes	3,110,626	462	6,732
Hodgenville	1,535,000	381	4,028
Horse Cave	1,126,600	431	2,613
Jenkins	2,750,000	2,862	960
Kings Mountain	560,000	276	2,028
Kuttawa	397,413	309	1,286
Lancaster	1,900,000	590	3,220
Lebanon Junction	795,000	428	1,857
Leitchfield	972,000	498	1,951
Liberty	369,000	416	887
Livermore	850,000	486	1,748
Livingston	370,000	328	1,128
London	1,705,000	885	1,926
Lone Jack*	1,430,000	787	1,817
Lynch	4,335,000	1,752	2,474
McVeigh	484,000	839	576
Middleburg	250,000	197	1,269
Midway	2,044,602	426	4,799
Monticello	676,000	679	995
Moreland	550,000	208	2,644
Mt. Vernon	750,000	639	1,173
Munfordville	630,000	295	2,135
Owenton	637,960	307	2,078
Pembroke	750,000	391	1,918
Raceland	3,000,000	728	4,120
Ravenna	910,000	402	2,263
Science Hill	439,000	300	1,463
Sebree	493,586	313	1,576
Sharpsburg	1,287,500	307	4,193
Silver Grove	950,000	219	4,337
Southgate	1,297,100	332	3,906
South Portsmouth	803,971	278	2,891
Springfield	1,547,109	734	2,107
Stanford	1,625,000	516	3,149
Stearns	718,000	634	1,132
Trenton	835,000	273	3,058
Uniontown	354,384	618	573
Upton	570,295	151	3,776
Vanceburg	616,293	466	1,322
Van Lear	653,904	596	1,097
Walton-Verona*	2,053,413	402	5,107

TABLE 16—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
West Point	\$ 752,000	305	\$2,465
Williamsburg	1,060,000	902	1,175
Williamstown	1,862,650	346	5,383
Totals	\$89,566,399	44,517	

TABLE 17

**Per Pupil Assessment of Corporate and Non-Corporate Property in
Independent School Districts of Kentucky, Classified as
Cities of the First Four Classes**

- 1) Assessment figures taken from general budgets for 1940-41
- 2) Polls not considered
- 3) Bank shares not considered
- 4) No allowance made for collections and delinquencies
- 5) Whisky withdrawal tax not considered

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
First Class			
Louisville*	\$399,266,917	61,282	\$6,515
Second Class			
Ashland	\$ 20,020,891	7,329	\$2,731
Covington	56,446,175	12,195	4,628
Lexington	55,294,984	9,254	5,975
Newport	23,552,755	5,992	3,930
Paducah	21,575,890	7,530	2,865
Third Class			
Bowling Green	\$ 8,909,081	3,120	\$2,855
Corbin	2,174,110	2,286	951
Frankfort	7,350,438	2,123	3,462
Henderson	8,271,398	3,164	2,614
Hopkinsville	7,154,295	2,412	2,966
Maysville	6,576,748	1,354	4,857
Middlesboro	4,962,081	3,889	1,275
Owensboro	12,468,150	6,118	2,037
Fourth Class			
Barbourville	\$ 1,474,500	981	\$1,503
Bellevue	6,180,000	1,580	3,911
Carrollton	1,831,853	887	2,065
Catlettsburg	2,372,160	1,263	1,878
Central City	1,746,700	1,032	1,692
Cynthiana	3,493,351	907	3,851
Danville	6,140,002	1,955	3,140
Dayton	5,326,104	1,827	2,915
Earlington	1,313,000	1,065	1,232
Elizabethtown	2,312,532	923	2,505
Fort Thomas	15,400,000	1,791	8,598
Franklin	1,901,543	784	2,425
Fulton	2,100,884	933	2,251
Georgetown	3,061,165	901	3,397
Greenville	1,300,000	816	1,593
Harlan	2,838,713	2,794	1,016
Harrodsburg	2,400,000	1,068	2,247

TABLE 17—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1940	Per Pupil Assessment
Hazard	\$ 3,900,000	2,676	\$1,457
Hickman	1,199,746	1,145	1,047
Irvine	1,113,339	1,093	1,018
Jackson	640,000	663	965
Lawrenceburg	1,594,895	506	3,151
Lebanon	1,771,290	1,103	1,605
Ludlow	4,925,257	1,242	3,965
Madisonville	3,680,000	2,666	1,380
Marion	960,000	620	1,548
Mayfield	4,740,936	1,761	2,692
Mount Sterling	3,050,000	1,050	2,904
Murray	2,180,000	971	2,245
Nicholasville	1,495,000	660	2,265
Paintsville	2,306,816	1,308	1,763
Paris	4,873,633	1,467	3,322
Pikeville	3,712,926	1,590	2,335
Pineville	2,100,270	1,202	1,747
Prestonsburg	1,408,712	879	1,602
Princeton	2,091,538	1,597	1,309
Providence	1,182,998	1,196	989
Richmond	4,477,327	1,638	2,733
Russell	5,813,000	1,938	2,999
Russellville	2,216,332	1,192	1,859
Scottsville	1,266,725	803	1,577
Shelbyville	4,205,408	1,146	3,669
Somerset	3,800,000	2,127	1,786
Versailles	3,508,976	899	3,903
Winchester	6,329,028	1,644	3,849
Totals	\$775,760,572	186,337	

* Data for 1939-40.

TABLE 18
Frequency Distribution of Assessments of Corporate and Non-Corporate
Property Per Census Pupil in Kentucky
Data taken from records and reports for 1940-41

Range of Assessed Valuation Per Census Pupil	County School Districts	Independent School Districts except Cities of First Four Classes	Independent School Districts in Cities of First Four Classes	State at Large
\$10,000-10,499		1		
9,500- 9,999	-----	-----	1	1
9,000- 9,499	-----	-----	-----	1
8,500- 8,999	-----	-----	-----	1
8,000- 8,499	-----	-----	1	1
7,500- 7,999	-----	-----	-----	-----
7,000- 7,499	-----	-----	-----	-----
6,500- 6,999	2	1	1	4
6,000- 6,499	-----	-----	-----	-----
5,500- 5,999	1	-----	1	2
5,000- 5,499	1	2	-----	3
4,500- 4,999	1	1	2	4
4,000- 4,499	7	5	-----	12
3,500- 3,999	5	3	7	15
3,000- 3,499	2	7	5	14
2,500- 2,999	10	5	11	26
2,000- 2,499	13	13	8	34
1,500- 1,999	16	16	12	44
1,000- 1,499	20	17	8	45
500- 999	32	11	3	46
0- 499	9	1	-----	10
Totals -----	120	83	59	262
Medians -----	\$1,475	\$1,891	\$2,406	\$1,841
Means -----	\$1,623	\$2,012	\$4,163	\$2,254
Range -----	\$9,840	\$9,538	\$7,647	\$10,010

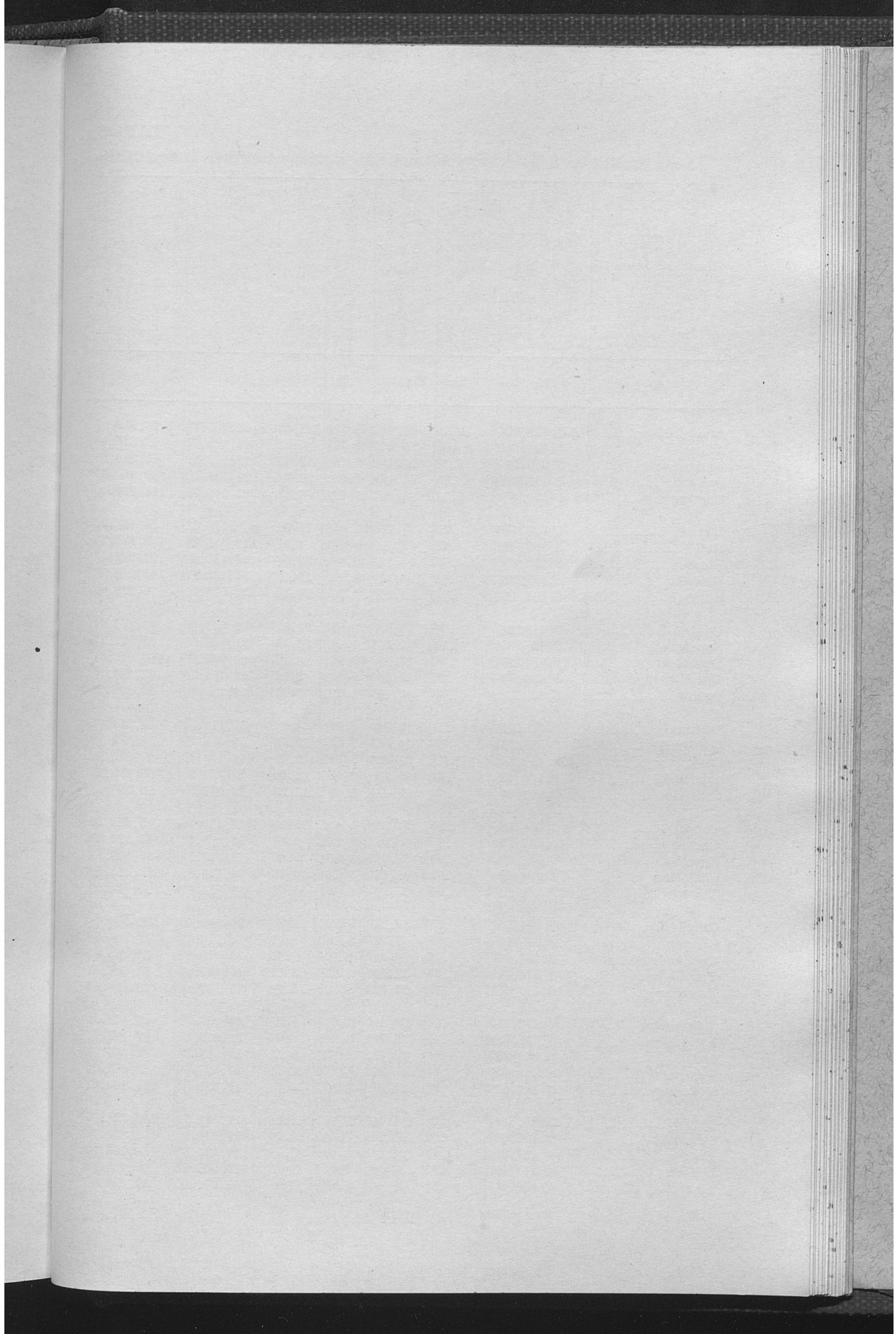


TABLE
Data on Public School Support and Calculations to Show Inequalities

Name of School District	Assessed Valuation of Corporate and Non-Corporate Property Subject to County School Levy in 1940-41	General Levy on Property Subject to School Tax in 1940-41	Gross Income from Levy (2 × 3)	1940 District Census Per Census Pupil Income from Levy (4 ÷ 5)	Amount of State Per Capita at \$12.33 in 1940-41	Gross Income from Levy Plus State Per Capita (4 + 7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adair	\$2,721,906	\$0.50	\$13,610	5,110 \$ 2.66	\$ 63,006.30	\$ 76,616.30	
Allen	3,334,000	.75	25,005	3,777 6.62	46,570.41	71,555.41	
Anderson	3,060,000	.70	21,420	1,742 12.30	21,478.86	49,898.86	
Ballard	5,759,840	.75	43,199	2,086 20.71	25,720.38	63,919.38	
Barren	5,150,000	.75	38,625	5,921 6.52	73,005.93	111,630.93	
Bath	7,027,459	.75	52,706	2,934 17.96	36,176.22	88,832.22	
Bell	5,800,000	.75	43,500	9,642 11.51	118,885.86	162,335.86	
Boone	8,950,050	.75	67,125	2,094 32.05	25,819.02	92,944.02	
Bourbon	19,688,293	.54	106,317	2,949 30.05	36,361.17	142,678.17	
Boyd	6,086,135	.75	45,646	2,565 17.79	31,626.45	77,272.45	
Boyle	7,442,265	.70	52,096	2,520 20.67	31,071.60	83,167.60	
Bracken	7,725,754	.75	57,943	1,749 33.13	21,565.17	79,508.17	
Breathitt	3,554,224	.75	26,657	7,539 3.53	92,955.87	119,612.87	
Breckinridge	5,466,666	.75	41,000	5,090 8.05	62,759.70	103,759.70	
Bullitt	5,835,000	.70	40,845	2,121 19.26	26,151.93	66,996.93	
Butler	2,644,000	.75	19,800	4,148 4.77	51,144.84	70,944.84	
Caldwell	3,203,333	.75	24,025	2,246 10.70	27,693.18	51,718.18	
Calloway	4,456,564	.75	33,424	3,589 9.31	44,252.37	77,676.37	
Campbell	8,680,000	.75	65,100	2,060 31.60	25,390.80	90,499.80	
Carlisle	3,657,674	.75	27,433	1,906 14.37	23,537.97	50,970.97	
Carroll	3,630,393	.75	27,223	1,498 18.18	18,470.34	45,698.34	
Carter	9,195,733	.75	68,968	7,592 9.08	93,609.36	162,577.36	
Casey	2,511,360	.60	15,068	5,801 2.60	71,526.33	86,594.33	
Christian	8,700,000	.75	65,250	5,124 12.73	63,173.92	128,428.92	
Clark	17,168,195	.45	77,257	2,491 31.01	30,714.03	107,971.03	
Clay	5,100,000	.75	38,250	7,863 4.86	96,950.79	135,200.79	
Clinton	910,000	.75	6,825	2,820 2.42	34,770.60	41,555.60	
Crittenden	2,780,000	.75	20,850	2,704 7.71	33,340.32	54,190.32	
Cumberland	1,775,000	.65	11,537	3,282 3.51	40,467.06	52,004.06	
Daviss	12,479,013	.75	93,593	6,102 15.34	75,237.66	168,830.66	
Edmonson	2,722,930	.75	20,422	3,654 5.59	45,053.82	65,475.82	
Elliott	1,118,529	.75	8,389	3,169 2.65	39,073.77	47,462.77	
Estill	3,936,472	.60	23,619	4,436 5.32	54,695.88	78,314.88	
Fayette	33,600,632	.70	270,204	6,720 40.21	82,857.60	353,061.60	
Fleming	8,412,436	.75	63,003	3,317 19.02	40,398.61	103,991.61	
Floyd	25,300,000	.70	177,100	17,358 10.20	214,024.14	391,124.14	
Franklin	9,750,000	.70	68,250	3,069 22.24	37,840.77	106,090.77	
Fulton	4,227,632	.65	27,430	2,329 11.80	28,716.57	56,196.57	
Gallatin	2,984,000	.75	22,380	1,084 20.64	13,365.72	35,745.72	
Garrard	7,800,000	.60	46,800	2,679 17.47	33,032.07	79,832.07	

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19
of Financial Ability to Support Education in County School Districts

Per Census Pupil Income from Levy Plus State Per Capita (\$12.33 ÷ 15)	Maximum Legal Levy for District	Per Census Pupil Income from Maximum Levy Plus State Per Capita (\$12.33 ÷ 15)	Number of Teachers for District Using 110% of Average State Per Teacher Census Load in 1940-41	Cost of Maintaining Program in the District in 1938-39 (\$3 × \$1.166)	Cost of Average Program Minus State District (\$14 – 7)	Levy Necessary to Produce the Difference between the Maintenance Program and State Per Capita (\$15 ÷ 2)
(9)	(10)	(11)	(12)	(13)	(14)	(15)
\$14.99	\$0.75	\$ 83,420.30	\$16.32	123 \$ 145,750	\$ 82,743.70	\$ 3.04
18.95	.75	71,555.41	18.95	92 107,272	60,701.55	1.82
24.63	.75	44,428.86	25.50	42 48,972	27,493.14	.90
33.04	.75	68,919.38	33.04	51 59,466	33,745.62	.59
18.85	.75	111,630.93	18.85	144 167,904	94,898.07	1.84
30.29	.75	88,882.22	30.29	72 83,352	47,775.78	.68
16.84	.75	162,385.86	16.84	235 274,010	155,124.14	2.67
44.38	.75	92,944.02	44.38	51 59,466	33,646.98	.38
48.38	.75	184,023.17	62.40	72 83,352	47,590.83	.24
30.12	.75	77,272.45	30.20	63 73,455	41,831.55	.69
33.00	.75	86,888.60	34.48	61 71,126	40,054.40	.54
45.46	.75	79,508.18	45.46	43 50,138	28,572.83	.37
23.03	.75	51,718.18	23.03	55 64,130	36,436.82	1.14
21.64	.75	77,676.37	21.64	87 101,442	57,159.63	1.28
43.93	.75	90,499.80	43.93	50 58,300	32,900.20	.38
26.70	.75	50,970.97	26.70	47 54,802	31,264.03	.85
30.51	.75	45,698.34	30.51	37 43,142	24,671.66	.68
21.41	.75	162,577.36	21.41	185 215,710	122,100.64	1.33
14.93	.75	90,361.33	14.93	141 164,406	92,879.67	.370
25.06	.75	128,428.92	25.06	125 145,750	82,571.08	.95
43.34	.75	159,475.03	64.02	61 71,126	40,411.97	.24
17.19	.75	135,200.79	17.19	192 223,872	126,921.21	2.49
14.75	.75	41,585.60	14.75	60 80,454	45,683.40	5.02
20.04	.75	54,190.32	20.04	66 76,956	43,615.68	1.57
15.84	.75	53,779.06	15.84	80 93,280	52,312.94	2.98
27.67	.75	168,830.66	27.67	149 173,734	98,496.34	.79
17.92	.75	65,475.82	17.92	89 103,774	58,720.18	2.15
14.98	.75	47,462.77	14.98	77 89,782	50,708.23	4.53
17.65	.75	84,219.88	17.65	108 125,928	71,232.12	1.81
52.64	.75	372,362.60	52.64	164 191,224	108,366.40	.28
31.85	.75	103,991.61	31.85	81 94,446	53,547.39	.64
22.53	.75	403,774.14	23.26	423 493,218	279,193.86	1.10
34.57	.75	110,965.77	36.16	75 87,450	49,609.23	.51
24.13	.75	60,424.57	25.94	57 66,462	37,745.48	.89
32.97	.75	35,745.72	32.97	26 30,316	16,950.28	.57
29.80	.75	91,532.07	34.17	65 75,790	42,757.93	.55

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TABLE 19—

Name of School District	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Assessed Valuation of Corporate and Non-Corporate Property Subject to School Ley in 1940-41								
General Levy Per \$100 Shall be on Property in 1940-41								
Gross Income from Levy (2 X 3)								
1940 District Census Per Census Pupil Income from Local Levy (4 ÷ 5)								
Amount of State Per Capita at \$12.33 in 1940-41								
Gross Income from Levy (4 + 7)								

Continued

Per Census Pupil Income from State Per Capita (3 ÷ 5)	Maximum Legal Levy for District	Per Census Pupil Income from State Per Capita (3 X 10 + 7)	Number of Teachers as per the State Average Load in 1940-41	Cost of Maintaining the Average Program in the Dis- trict in \$1,166)	Cost of Average Pro- gram Capital for Dis- trict (14 — 7)	Levy Necessary to Produce the Differ- ence between the Maintenance of the Program and the Average Program Per Capita (15 ÷ 2)
\$10.18	\$0.75	\$ 80,111.08	\$40.18	49 \$ 57,134	\$ 32,547.98	\$0.44
24.09	.75	141,315.45	24.09	143 166,738	94,422.55	1.03
18.30	.75	92,164.15	19.80	113 131,768	74,361.85	1.56
16.05	.75	58,210.91	16.98	84 97,944	55,689.09	2.62
22.17	.75	105,324.50	22.17	116 135,256	76,688.50	1.23
23.95	.75	47,896.14	26.86	43 50,138	28,153.61	.81
27.52	.75	133,183.21	27.52	118 137,588	77,947.79	.80
17.89	.75	32,896.44	17.89	498 580,668	328,753.77	2.17
40.76	.75	107,879.70	45.14	58 67,628	38,159.30	.36
21.49	.75	89,195.83	21.49	101 117,766	66,684.17	1.31
32.26	.75	150,441.79	32.26	114 132,924	75,429.21	.61
33.60	.75	89,640.44	33.60	65 75,790	42,893.56	.57
28.77	.75	82,759.70	28.77	58 67,628	38,159.30	.73
25.58	.75	159,151.93	25.58	152 177,232	100,627.07	.91
15.17	.75	73,562.84	15.17	118 137,588	77,812.16	4.23
47.52	.75	700,218.55	47.52	359 418,594	236,911.45	.34
32.17	.75	114,050.96	45.40	61 71,126	40,153.04	.36
18.93	.75	131,892.29	19.94	161 187,726	106,187.71	1.58
43.84	.75	187,821.72	43.84	104 121,264	68,442.28	.38
19.69	.75	140,425.23	19.69	174 202,884	114,958.77	1.64
16.39	.75	143,251.87	16.39	213 248,358	140,606.13	2.97
22.43	.75	49,830.01	24.95	49 57,134	32,510.99	.97
17.70	.75	127,228.38	17.70	175 204,050	115,446.62	2.24
21.80	.75	130,145.77	21.80	146 170,236	96,638.23	1.28
20.71	.75	77,663.17	20.71	91 106,108	59,880.83	1.43
16.37	.75	83,285.71	16.37	124 144,584	81,861.29	2.99
19.09	.75	109,667.13	19.09	255 297,330	168,346.87	1.81
27.65	.75	134,339.10	31.47	104 121,264	68,442.28	.63
23.12	.75	121,607.80	23.12	128 149,248	84,392.20	1.12
20.88	.75	46,196.96	20.88	54 62,964	35,690.04	1.41
24.99	.75	133,552.52	24.99	130 151,580	85,688.48	.95
20.39	.75	33,726.65	22.41	37 43,142	24,385.35	1.22
27.37	.75	159,838.02	29.69	156 181,896	103,057.98	.70
16.01	.75	110,860.59	16.01	169 197,054	111,693.41	3.29
21.83	.75	102,891.50	24.21	104 121,264	68,442.28	1.02
20.04	.75	74,443.62	20.04	91 106,108	60,312.38	1.58
20.37	.75	80,183.21	20.37	96 111,936	63,392.79	1.50
47.42	*.75	171,563.57	53.13	79 92,114	52,300.43	.40
30.87	.75	113,313.10	30.87	90 104,940	59,688.90	.66
17.45	.75	97,116.45	17.45	136 158,576	89,959.55	2.36

cases where all of the subdistricts within a county have special voted taxes.

* Section 4399-12a, Kentucky Statutes, provides for more than a 75¢ levy in

TABLE 19—

Name of School District	Assessed Valuation of Corporate and Non-Corporate Property Subject to School Tax in 1940-41	General Levy Per \$100 on Property Subject to School Tax in 1940-41	Gross Income from Levy (2 X 3)	1940 District Census	Per Census Pupil Income from Local Levy (4 ÷ 5)	Amount of State Per Capita @ \$12.33 in 1940-41	Gross Income from Levy Plus State Per Capita (4 + 7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
McLean	\$ 3,724,308	\$ 0.75	\$ 27,932	2,529	\$11.04	\$ 31,182.57	\$ 59,114.57
Meade	3,809,760	.75	28,573	2,436	11.73	30,035.88	58,608.88
Menifee	1,340,069	.75	10,051	1,382	5.07	24,438.06	34,489.06
Mercer	9,309,276	.70	65,165	2,412	27.02	29,739.96	94,904.96
Metcalfe	2,153,010	.75	16,148	3,282	4.92	40,467.06	56,615.06
Monroe	2,750,387	.75	20,628	4,748	4.34	58,542.84	79,170.34
Montgomery	7,713,447	.48	37,025	2,657	13.93	32,760.81	69,785.81
Morgan	3,652,699	.75	27,395	5,543	4.94	68,345.19	95,740.19
Muhlenberg	7,029,512	.75	52,721	8,778	6.01	108,232.74	160,953.74
Nelson	7,013,328	.60	42,080	3,751	11.22	46,249.83	88,329.83
Nicholas	5,813,563	.68	39,532	1,514	26.11	18,667.62	58,199.62
Ohio	9,723,468	.75	72,926	6,875	10.61	84,768.75	157,694.75
Oldham	6,232,414	.75	46,743	1,738	26.89	21,429.54	68,172.54
Owen	4,828,371	.75	36,213	2,318	15.62	28,580.94	64,793.94
Owsley	1,200,628	.75	9,006	2,719	3.31	33,525.27	42,530.27
Pendleton	7,338,565	.75	55,039	2,162	25.46	26,657.46	81,696.46
Perry	8,900,000	.75	66,750	13,204	5.05	162,805.32	229,555.32
Pike	29,000,000	.75	217,500	22,490	9.67	277,301.70	494,801.70
Powell	2,239,418	.75	16,796	2,533	6.63	31,231.89	48,027.89
Pulaski	6,070,000	.75	45,525	9,398	4.84	115,877.34	161,402.34
Robertson	1,823,833	.65	11,855	788	15.04	7,716.04	21,571.04
Rockcastle	3,142,547	.75	23,569	4,540	5.19	55,978.20	79,547.20
Rowan	4,495,925	.75	33,719	4,963	6.79	61,193.79	94,912.79
Russell	1,819,691	.75	13,648	4,322	3.16	53,290.26	66,938.26
Scott	13,804,458	.70	96,631	2,533	38.15	31,231.89	127,882.89
Shelby	11,880,919	.75	80,182	2,938	29.85	36,842.04	126,024.04
Simpson	4,724,350	.65	30,708	2,116	14.51	96,090.28	56,798.28
Spencer	3,784,651	.75	28,384	1,893	14.96	23,340.69	51,724.69
Taylor	2,404,410	.65	15,629	2,748	5.69	33,882.84	49,511.84
Todd	4,882,000	.70	34,174	2,885	11.84	35,572.05	69,746.05
Trigg	2,880,769	.75	21,606	3,508	6.17	43,191.99	64,797.99
Trimble	2,751,314	.75	20,635	1,594	12.96	19,629.36	40,264.36
Union	10,457,991	.75	78,435	4,180	18.72	51,650.37	130,085.37
Warren	12,035,819	.75	90,269	5,970	15.11	73,647.09	103,916.09
Washington	4,133,800	.75	31,003	3,141	9.87	38,728.53	69,731.53
Wayne	2,500,000	.75	18,750	4,986	3.76	61,477.38	80,227.38
Webster	5,000,000	.75	37,500	3,056	12.27	37,680.48	75,180.48
Whitley	4,900,000	.75	36,750	7,715	4.76	95,125.95	131,875.95
Wolfe	1,648,790	.75	12,365	4,012	3.08	49,467.96	61,833.96
Woodford	19,013,410	.25	47,534	1,871	25.40	23,069.43	70,603.43
Totals	\$888,955,534		\$6,241,156	547,575		\$ 6,751,599.75	\$12,992,755.75

Continued

Per Census Pupil Income from Levy Plus State Per Capita (\$12.33 in 1940-41)	Maximum Legal Levy for District	Gross Income from Maximum Legal Levy Plus State Per Capita (\$12.33 in 1940-41)	Per Census Pupil Income from Levy Plus State Per Capita (\$12.33 in 1940-41)	Number of Teachers for Average Classroom Size as the State Average Per Teacher Census Load in 1940-41	Cost of Maintaining the Average School Program in the District in 1938-39 (\$12.33 in 1940-41)	Cost of Average Program Minus State Capital for District (14 - 7)	Levy Necessary to Produce the Difference between the Average Program and the Average Program and State Per Capita (\$12.33 in 1940-41)
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
\$23.37	\$0.75	\$59,114.57	\$23.37	61,798	\$72,292	\$41,109.43	\$1.10
24.06	.75	58,608.88	24.06	59	68,794	38,758.12	1.02
17.40	.75	34,489.06	17.40	48	55,968	31,529.94	2.35
39.35	.75	99,559.96	41.28	59	68,794	39,054.04	.42
17.25	.75	56,615.06	17.25	80	93,280	52,812.94	2.45
23.67	.75	79,176.84	16.67	118	135,256	76,713.16	2.79
26.26	.75	90,611.81	24.06	65	75,790	43,029.19	.56
22.94	.75	157,694.75	22.94	108	105,888	111,119.25	1.14
32.22	.75	68,172.54	32.22	42	48,972	27,542.46	.44
17.27	.75	57,740.19	17.27	135	157,410	89,064.81	2.44
18.34	.75	160,953.74	18.34	214	240,524	141,291.26	2.01
23.55	.75	98,849.83	23.55	91	106,106	59,856.17	.85
34.44	.75	62,269.62	41.13	37	43,142	24,474.98	.42
22.94	.75	157,694.75	22.94	122	129,426	73,447.80	2.34
39.22	.75	68,172.54	39.22	42	48,972	27,542.46	.44
18.96	.75	64,793.94	18.96	62	72,292	41,060.11	1.83
17.95	.75	57,740.19	17.95	57	66,462	37,381.06	.78
15.64	.75	42,530.27	15.64	66	76,956	43,430.73	.362
37.79	.75	81,696.46	37.79	53	61,798	35,140.54	.48
17.38	.75	229,555.32	17.38	322	375,452	212,646.68	2.39
22.00	.75	494,801.70	22.00	549	640,184	382,832.30	1.25
19.12	.75	94,912.79	19.12	121	141,036	79,892.21	1.78
15.49	.75	56,938.26	15.49	105	122,430	69,139.74	3.80
50.48	.75	134,767.89	53.20	62	72,292	41,060.11	.30
42.18	.75	126,024.04	42.18	73	85,118	48,275.96	.41
26.84	.75	61,523.28	26.84	52	60,632	34,541.72	.73
27.32	.75	51,724.69	27.32	46	53,636	30,295.31	.80
18.02	.75	51,915.84	18.02	67	78,122	44,233.16	1.84
24.17	.75	72,187.05	24.17	70	81,620	46,047.95	.94
18.50	.75	64,797.99	18.50	85	99,110	55,918.01	1.94
25.29	.75	40,264.36	25.29	39	45,474	25,844.64	.94
31.05	.75	130,085.37	31.05	102	118,932	67,281.63	.64
27.44	.75	163,916.09	27.44	146	170,236	96,588.91	.80
22.20	.75	69,731.53	22.20	77	89,782	51,053.47	1.24
16.09	.75	80,227.38	16.09	122	142,252	80,774.62	3.23
24.60	.75	75,180.48	24.60	75	87,450	49,769.52	1.00
17.09	.75	131,875.95	17.09	188	219,203	124,032.05	2.53
15.41	.75	61,833.96	15.41	98	114,268	64,800.04	3.93
37.73	.75	165,670.48	37.73	46	53,636	30,566.57	.16
		\$13,451,708.50			\$15,571,930	\$8,820,330.25	

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Miss Elizabeth Hanson
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