

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by the Chairman Edmonds at 9:04 a.m. April 4 in Room 519-S of the Capitol.

All members were present except: Rep. Findley, excused
Rep. Flora, excused
Rep. Gilbert, excused
Rep. Sharp, excused

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor
Winnie Crapson, Secretary

Conferees appearing before the committee:
Clay Blair, Chairman, Kansas Board of Regents
Jack Wempe, Vice Chairman, Kansas Board of Regents
Steve Richards, Secretary of Revenue
Melissa Wangemann, Office of the Secretary of State
Mark Stafford, Board of Healing Arts
Stan Andeel, Attorney, Wichita
Ron Hein, Mental Health Credentialing Coalition
John Peterson, Assn of Professional Employer Organizations
Bill Maness, Oasis Outsourcing
Larry Magill, Kansas Assn of Insurance Agents
Terry Humphrey, Kansas Trial Lawyers Association

Others attending: See attached list.

Without objection bill will be introduced as requested by Representative Powers to provide an income tax credit for dependent home school children. [HB 2584 - Income tax deduction for dependent home schooling]

Without objection bill will be introduced as requested by Representative Powers to provide an income tax credit for operation of a home school. [HB 2585 - Income tax credit for home school operation]

Hearing was opened on:

SB 176 - Professional corporation to include licensed clinical professional counselors

Ron Hein presented testimony that the Mental Health Credentialing Coalition supports **SB 176** as it was amended and recommended by the Senate Commerce Committee (Attachment #1). The Coalition consists of the Kansas Association for Marriage and Family Therapy, the Kansas Association of Masters in Psychology, and the Kansas Counseling Association/Mental Health Counselors Association. The Senate Commerce Committee added several clinical level mental health practitioners licensed by the Behavioral Sciences Regulatory Board to the statutory list permitting use of the professional corporation code as an alternative to other business organizations. As amended on the Senate floor the list was abolished and generic language added. The Coalition believes such action causes unforeseen problems and urges the Committee to return the bill to the form in which it left the Senate Commerce Committee. A proposed balloon amendment was included in his testimony and he answered questions from Committee members.

Stanley G. Andeel, Wichita, an attorney specializing in taxation primarily in corporate, partnership and LLC law, provided testimony in opposition to the substitution of generic language for listing specific professions (Attachment #2). He noted changes he believes should be made to the Professional Corporation Statutes including clarification that license to incorporate under the Professional Corporation Statutes is exclusive and the profession cannot incorporate under the General Business Corporation Code (K.S.A. 17-2708; as well as clarification concerning issuance of stock. Mr. Andeel responded to questions.

CONTINUATION SHEET

Mark Stafford, Legal Counsel for the Kansas Board of Healing Arts, testified in opposition to **SB 176** as amended by the Senate Committee of the Whole (Attachment #3). He described the Board and its responsibilities and identified some possible unintended consequences of **SB 176** which are of concern to the Board. He responded to questions from members of the Committee.

Melissa Wangemann, Deputy Assistant, presented testimony of the Secretary of State (Attachment #4) outlining concerns with provisions of **SB 176** which would no longer provide clear guidelines on who can form a professional association. The testimony included the history of the statute and intent of the law and informed the Committee that the Kansas Bar Association and the Secretary of State have formed a committee to begin work this summer with the intent of reviewing the corporate code and introducing legislation next session to revise it. This review will include the professional corporation statutes. Ms. Wangemann responded to questions.

Hearing was closed on SB 176.

Hearing was opened on

Senate Substitute for SB 121 - Standards for employing leasing firms.

John Peterson presented testimony in support of **Senate Substitute for SB 121** on behalf of the Association of Professional Employer Organizations (Attachment #5). He called attention to the language in line 33, page 2 proposed by the Department of Revenue concerning tax benefits and apportionment. He responded to questions concerning Professional Employer Organizations.

Bill Maness, District Manager with Oasis Outsourcing, provided testimony in support of the **Senate Substitute for SB 121** (Attachment #6) and described services provided by his organization. He answered questions from members of the Committee.

Larry Magill presented testimony in opposition to **Senate Substitute for SB 121** on behalf of the Kansas Association of Insurance Agents (Attachment #7). While appreciating the changes made by the Senate, the Association still has concerns with the drafting and intent of the bill. He identified potential problems in connection with Workers Compensation coverage and sale of insurance. The Association recommends an interim study to allow time to address this complex issue and gather additional information. Mr. Magill responded to questions from Committee members.

Terry Humphrey, Executive Director of the Kansas Trial Lawyers Association, presented oral testimony stating that they had opposed the bill when it was introduced, believing the relationship between Professional Employer Associations and their business clients can best be defined in contract, not statute. She later provided a written copy of her oral testimony (Attachment #8). Ms. Humphrey responded to questions.

Hearing was closed on Senate Substitute for SB 121.

Hearing was opened on

HB 2569 - Tax credit for donations to Kansas Regents Foundation

Clay Blair, Chairman of the Board of Regents, testified in support of the bill and requested it be amended by deletion of lines 33 and 34, page 1, amount of tax credits being offered, and by adopting additional language emphasizing the high priority the Regents place on creation of the Kansas Board of Regents Foundation. He testified the bill had the support of the Regents institutions and specifically the six Universities with endowments.

Jack Wempe, Vice Chairman of the Board of Regents, also responded to questions from the Committee.

In response to a question about whether or not this concept which is good for the Board of Regents would also be good for K-12 education, Mr. Blair said it is an innovative initiative and the Regents would be glad to share the concept with a K-12 focus.

Hearing on HB 2569 was closed.

CONTINUATION SHEET

Representative Larkin called the attention of the Committee to information prepared by the Department of Education in response to his request through Legislative Research. The data provides information on 1999-2000 and 2000-2001 average salary, including fringe benefits, of teachers and principals for each school district (Attachment #9). This information relates to discussion on March 30 of **HB 2577** - School district finance, teachers' enhancements for affordable community housing weighting.

The Committee considered **SB 252** - Streamlined sales tax project participation authorized, on which hearing was held on March 16.

Representative Larkin moved to recommend **SB 252** favorable for passage. Representative Huff seconded.

Representative T. Powell expressed concerns about consequences of passage of **SB 252**.

Steve Richards, Secretary of Revenue, responded to questions about the effect of passage of **SB 252**.

Representative T. Powell moved to table **SB 252**. Representative Palmer seconded and motion to table was adopted.

The meeting adjourned at 10:58 a.m. The next scheduled meeting is April 5.

GUEST LIST

DATE April 4

NAME	REPRESENTING
Larry Merrill	KAIA
Bill Lyles	KDHR
Paul Bicknell	KDHR
Barb Conrad	KTLA
Kathy Simpson	KTLA
Melissa Wagemann	Sec of State
Farba Pourasyan	"
Bill Henry	K's God. Consulting
Bill Maness	PEO's
Doug Smith	Pinegar-Smith Company
Karen France	KS Assn of REALTORS
Bill Vanek	KAR
Hinda de Bracey	KS Ins. Dept
Debra Fideaux	FHSU
Jason Smith	SSU
Richard Carr	KDDK
Eiri Sexton	WSCU
Brad Smart	AIA
Kevin Brown	Henn Beer CPA
Dick Canten	KBOR

HEIN AND WEIR, CHARTERED

Attorneys at Law

5845 S.W. 29th Street, Topeka, KS 66614-2462

Telephone: (785) 273-1441

Telefax: (785) 273-9243

Ronald R. Hein

Email: rhein@hwchtd.com

*Stephen P. Weir**

Email: sweir@hwchtd.com

*Admitted in Kansas & Texas

**Testimony re: SB 176
House Taxation Committee
Presented by Ronald R. Hein
on behalf of
Mental Health Credentialing Coalition
April 4, 2001**

Mr. Chairman, Members of the Committee:

My name is Ron Hein, and I am legislative counsel for the Mental Health Credentialing Coalition. The Coalition is comprised of the members of the Kansas Association for Marriage and Family Therapy, the Kansas Association of Masters in Psychology, and the Kansas Counseling Association/Kansas Mental Health Counselors Association.

The MHCC supports SB 176. SB 176, as it was amended by Senate Commerce, added several clinical level mental health practitioners licensed by the Behavioral Sciences Regulatory Board to the statutory list of those that can incorporate pursuant to the professional corporation code. This bill permits these professionals to utilize the professional corporation code as an alternative to other business organizations.

The bill was amended on the Senate floor to abolish the list of professionals, and to put generic language designed to cover these same professionals, so the laundry list would not require further additions in the future. Inadvertently, such amendment caused some problems, including eliminating professionals who have been listed before.

The floor amendment may well be the appropriate way to go, but we are concerned that this action causes unforeseen problems. Already, Melissa Wangemann, General Counsel for the Secretary of State, has indicated some concerns. This appears to be a complicated area, and might require some time to review.

In light of that, we would urge the committee to return the bill to the form it was in when it left Senate Commerce. I have attached a copy of that version of the bill to my testimony. [See attachment.] There was absolutely no controversy to the bill in that form. If the Senate wants to explore the issue further, it can either be researched over the break before veto session, or SB 176 can be passed this year as it left Senate Commerce, and the Judicial Council or an interim committee can review the issue over the summer to determine whether generic language would be preferable.

Thank you very much for permitting me to testify, and I will yield for questions.

House Taxation
Date 4-4-01
AH No. 1
Page 1 of 2

SENATE BILL No. 176

By Committee on Judiciary

1-31

10 AN ACT concerning corporations; relating to professional corporations;
11 amending K.S.A. 2000 Supp. 17-2707 and repealing the existing
12 section.

14 Be it enacted by the Legislature of the State of Kansas:

15 Section 1. K.S.A. 2000 Supp. 17-2707 is hereby amended to read as
16 follows: 17-2707. As used in this act, unless the context clearly indicates
17 that a different meaning is intended, the following words mean:

18 (a) "Professional corporation;" means a corporation organized under
19 this act.

20 (b) "Professional service;" means the type of personal service rendered
21 by a person duly licensed by this state as a member of any of the
22 following professions, each paragraph constituting one type:

- 23 (1) A certified public accountant;
24 (2) an architect;
25 (3) an attorney-at-law;
26 (4) a chiropractor;
27 (5) a dentist;
28 (6) an engineer;
29 (7) an optometrist;
30 (8) an osteopathic physician or surgeon;
31 (9) a physician, surgeon or doctor of medicine;
32 (10) a veterinarian;
33 (11) a podiatrist;
34 (12) a pharmacist;
35 (13) a land surveyor;
36 (14) a licensed psychologist;
37 (15) a specialist in clinical social work;
38 (16) a registered physical therapist;
39 (17) a landscape architect;
40 (18) a registered professional nurse;
41 (19) a real estate broker or salesperson; and
42 (20) a licensed clinical professional counselor;
43 (21) geologist;

- 1 (22) clinical psychotherapist;
2 (23) clinical marriage and family therapist; and
3 (24) any other provider of professional services licensed by a
4 regulating board.

5 (c) "Regulating board;" means the board or state agency which is
6 charged with the licensing and regulation of the practice of the profession
7 which the professional corporation is organized to render.

8 (d) "Qualified person" means:

9 (1) Any natural person licensed to practice the same type of profes-
10 sion which any professional corporation is authorized to practice;

11 (2) the trustee of a trust which is a qualified trust under subsection
12 (a) of section 401 of the federal internal revenue code of 1954, as
13 amended, as in effect on January 1, 2001, or of a contribution plan which
14 is a qualified employee stock ownership plan under subsection (a) of sec-
15 tion 409A of the federal internal revenue code of 1954, as amended, as
16 in effect on January 1, 2001; or

17 (3) the trustee of a revocable living trust established by a natural
18 person who is licensed to practice the type of profession which any pro-
19 fessional corporation is authorized to practice, if the terms of such trust
20 provide that such natural person is the principal beneficiary and sole
21 trustee of such trust and such trust does not continue to hold title to
22 professional corporation stock following such natural person's death for
23 more than a reasonable period of time necessary to dispose of such stock.

24 Sec. 2. K.S.A. 2000 Supp. 17-2707 is hereby repealed.

25 Sec. 3. This act shall take effect and be in force from and after its
26 publication in the statute book.

4-01-01
Date
AH No.
Page 2 of 2

FOULSTON & SIEFKIN L.L.P.

ATTORNEYS AT LAW
Bank of America Center
100 N. Broadway, Suite 700
WICHITA, KANSAS 67202-2295
(316) 267-6371
Fax (316) 267-6345

Stanley G. Andeel
(316) 291-9532
sandeel@foulston.com

MEMORANDUM

TO: House Taxation Committee, Kansas Legislature
FROM: Stanley G. Andeel
DATE: April 4, 2001
RE: Senate Bill 176 (Concerning Professional Corporations)

A. Stanley G. Andeel Background.

1. Practiced law exclusively in Kansas since late 1960s; specializing in taxation, primarily in corporate, partnership and LLC law.
2. Has incorporated and continued to represent over three hundred Kansas professional corporations during his career.
3. Co-drafted Kansas Limited Liability Company Statute in 1990.
4. In connection with LLC matters, has written extensive treatise on LLCs in Kansas entitled *Kansas Limited Liability Company Forms and Practice Manual*, published by Data Trace Publishing Company, Towson, Maryland. In this book, the history of professional corporation laws is traced extensively.

B. Senate Bill 176.

1. SB 176 deletes specific reference to each of the nineteen specifically enumerated present categories of professional services that may incorporate under Kansas Professional Corporation Law. K.S.A. 79-2707(d).
2. Instead, SB provides that to incorporate under Kansas Professional Corporation Law, the service provided must be of a type rendered by a person "licensed as a professional by a regulating board in this state."

House Taxation
Date 4-4-01
AH No. 2
Page 1 of 2

3. "Regulating board" is then defined as a court, board or state agency which is charged with the licensing and regulation of the practice of the profession, which the professional corporation is organized to render.

C. Objections To Senate Bill 176.

1. Deletion of specific professions, substituted by generic reference to any profession licensed by a regulating board is uncertain, confusing, and inexact and will lead to uncertainty in Kansas as to whether and how particular businesses who consider themselves to be professionals can incorporate.
2. There is no opposition, in my opinion, to increasing the list beyond nineteen, but advisable to continue to be specific.
3. If proponents of SB 176 think it will not be confusing because of clarity on which professions are "licensed. . . by a regulating board. . . ." then it should be relatively easy to continue with specificity in listing those professions that can incorporate.

D. Other Problems In Professional Corporation Statutes That Need "Fixing" More Than This One.

1. Clarification that if the profession is licensed to incorporate under the professional corporation statutes, such permission is exclusive and that the profession cannot incorporate and practice under the General Business Corporation Code. (K.S.A. 17-2708 is confusing on this).
2. Clarification as to whether stock in professional corporation can be issued to anyone other than those listed in K.S.A. 17-2707(d) as a "qualified person" vs. another corporation, see K.S.A. 17-2712(d).

KANSAS BOARD OF HEALING ARTS

BILL GRAVES
Governor



235 S. Topeka Blvd.
Topeka, KS 66603-3068
(785) 296-7413
FAX # (785) 296-0852
(785) 368-7102

MEMORANDUM

To: House Committee on Taxation
Hon. John Edmonds, Chair

From: Mark W. Stafford
General Counsel

Re: Senate Bill No. 176, As Amended by Senate Committee of the Whole

Date: April 4, 2001

Thank you for the opportunity to appear before you on behalf of the Kansas Board of Healing Arts. We oppose 2001 Senate Bill No. 176, as amended by the Senate Committee of the Whole. This bill amends the category of professionals that may practice in a professional corporation.

By way of introduction, the Board is a fifteen member body appointed by the Governor. It is comprised of five medical doctors, three doctors of osteopathic medicine and surgery, three doctors of chiropractic, one podiatrist and three members of the general public. The Board regulates MDs; DOs; DCs; podiatrists; physician assistants; respiratory, physical, and occupational therapists; PT and OT assistants; and athletic trainers. The Board's mission is to protect the public health and safety. This is accomplished by granting licenses or registrations to those who are qualified, by taking disciplinary action against or denying licenses to those who engage in unprofessional, dishonorable, or incompetent practice, and by prohibiting practice by those who are not appropriately licensed.

Corporations are prohibited from performing personal services of the type requiring a professional license. This does not prohibit the corporation from employing professionals such as attorneys and accountants for the purpose of serving the corporation, but only precludes those persons employed by the corporation from providing professional services to others as customers of the corporation. The reason for the rule is to insure that professional discretion and policy are not governed by non-licensed corporate directors whose duty of loyalty is owed to the shareholders.

LAWRENCE T. BUENING, JR.
EXECUTIVE DIRECTOR

MEMBERS OF THE BOARD
ROBERT L. FRAYSER, D.O., PRESIDENT
HOISINGTON
LANCE E. MALMSTROM, D.C., VICE-PRESIDENT
TOPEKA

DONALD B. BLETZ, M.D., OVERLAND PARK
JAMES D. EDWARDS, D.C., EMPORIA
HOWARD D. ELLIS, M.D., LEAWOOD
FRANK K. GALBRAITH, D.P.M., WICHITA
JOHN P. GRAVINO, D.O., LAWRENCE
SUE ICE, PUBLIC MEMBER, NEWTON
JANA D. JONES, M.D., LEAVENWORTH

BETTY MCBRIDE, PUBLIC MEMBER, COLUMBUS
CHARLOTTE L. SEAGO, M.D., LIBERAL
CAROLINA M. SORIA, D.O., WICHITA
EMILY TAYLOR, PUBLIC MEMBER, LAWRENCE
ROGER D. WARREN, M.D., HANOVER
RONALD J. ZOELLER, D.C., TOPEKA

Date 4-04-01
AH No. 3
Page 1 of 3

House Taxation

rather than to the patients or clients. This rule has been expressed by the Kansas Supreme Court in *Winslow v. Kansas State Board of Dental Examiners*, 115 Kan. 450 (1924)(dentistry), *Beck v. Goldman Jewelry Co.*, 142 Kan. 881 (1925)(optometry), *Early Detection Center, Inc. v. Wilson*, 248 Kan. 869 (1991)(healing arts), and *Depew v. Wichita Ass'n of Credit Men, Inc.*, 142 Kan. 403 (1925)(law), to name a few. The underlying theme is that corporations do not graduate from professional school, cannot be examined, and are not granted professional licenses. The rule is also codified for the practice of dentistry at K.S.A. 65-1425.

Professional corporations were created as an exception to that common law rule. This allows the professionals to enjoy the benefits of forming a corporation while preserving professional discretion. The professional corporation law of Kansas was enacted to allow licensed members of specific professions to form professional corporations, and are identified at subsection (b) of K.S.A. 2000 Supp. 17-2707. Senate Bill 176, as amended by the Senate Committee of the Whole, would substantially revise that list by deleting the list of specific professions and instead including any professional "licensed as a professional by a regulatory board in this state".

We are concerned that this bill would create unintended consequences. The term "licensed" has a specific meaning and should not to be construed to mean the same as "registered" or "certified". Those are terms of art in the context of professional regulation of health care providers. These terms are defined in the health care credentialing act at K.S.A. 65-5001. Not all of the professions now listed in 17-2707 are "licensed" professions. For example, physical therapists are registered, not licensed. Some have formed professional corporations as authorized by current law, yet physical therapists would not be allowed to practice in a professional corporation under the proposed amendments. Additionally, physician assistants and respiratory therapists are licensed in Kansas. They are not authorized to form a professional corporation under current law. The limitation against physician assistants practicing as professional corporations was quite intentional because of their inherently dependent role with physicians. But the amendment would allow physician assistants and respiratory therapists to own shares in a professional corporation.

We are also concerned that while the amendment would allow several types of professional corporations, there is not a clear statement prohibiting the general corporate practice of those professions. In February 2000 the Board surveyed eight regulatory agencies and eight professional associations related to the categories of professionals listed in K.S.A. 17-2707. We asked whether the professions regulated by the agency or represented by the organization were allowed to practice in a general corporate setting, and whether the individual professionals were prohibited from "fee splitting". (Fee splitting will usually result in a prohibition against corporate practice because profits are enjoyed by the corporate shareholders, though the statutes prohibiting fee splitting usually make exceptions for professional corporations.)

We received answers from six boards and three associations. There was no response regarding psychologists. The regulatory bodies and professional associations believe that architects, attorneys, dentists, chiropractors, engineers, geologists, landscape architects, medical doctors, optometrists, osteopaths, podiatrists, and veterinarians are not allowed to practice in a general

corporation. Social workers are allowed to work in a general corporation, but are not allowed to split professional fees. Certified Public Accountants, nurses and pharmacists are allowed to practice in a general corporation, and are reportedly allowed to split their professional fee. There is no prohibition against fee splitting for athletic trainers, occupational therapists, physical therapists or respiratory therapists, and the authority to practice in a corporate setting is not specified. In summary, it appears that the corporate practice prohibition is well settled for practitioners of the healing arts, for dentists and for optometrists, but there is no definitive authority nor is there consensus regarding the other professions. The policy reasons adopted by the court supporting the doctrine does not differ between professions. Corporations still do not usually go to professional school, take licensing exams, and obtain professional licenses.

Another important issue in determining whether a professional may form a professional corporation might be the degree to which that professional may practice independently. Registered professional nurses and physical therapists are allowed to form professional corporations, though they do not function totally independently. The practice of nursing is defined as implementing the plan of care prescribed by a physician. *See* K.S.A. 65-1113(d)(1). A physical therapist may evaluate a patient without physician referral, but may initiate treatment only after consultation with and approval by a physician. *See* K.S.A. 65-2901(b).

Finally, Senate Bill 176, as amended, affects K.S.A. 2001 Supp. 17-2710. That statute requires that a professional corporation must be formed to engage in a single profession only, except that specific and logical combinations of professions are allowed. Those statutory combinations rely upon the list of professions in the current version of K.S.A. 2000 Supp. 17-2707. By removing the list and replacing it with a general description, a portion of K.S.A. 2001 Supp. 17-2710 is rendered meaningless.

In conclusion, it appears that the criteria for including professions in K.S.A. 17-2707 have faded over time. At least in the instance of social workers, confusion and even conflict have emerged. This leads to erosion of the corporate practice prohibition. Senate Bill 176 further clouds the purpose for which the professional corporation law was originally enacted. Rather than adding professions at this time, and rather than generically describing the professions which may form a professional corporation, we respectfully suggest that no more changes to the professional corporation law be made until a detailed study of the act is completed. Criteria for allowing a profession to form professional corporations should be developed to prevent further eroding of the corporate practice prohibition, and an expressed prohibition against general corporate practice should be made.

RON THORNBURGH
Secretary of State



First Floor, Memorial Hall
120 SW 10th Ave.
Topeka, KS 66612-1594
(785) 296-4564

TESTIMONY OF THE SECRETARY OF STATE
TO THE HOUSE TAXATION COMMITTEE
ON SB 176

The Secretary of State appreciates the opportunity to comment on SB 176.

As amended on the senate floor, SB 176 eliminates the specific list of professionals who can form a professional association and simply allows any person licensed as a professional by a regulating board to organize a professional association. Although the new language given in SB 176 appears shorter and simplified, it is problematic for the Secretary of State's Office, which is charged with the duty of filing the corporate papers for professional associations. The listing of specific professions that may form a professional association in K.S.A. 17-2707 gives us a clear directive as to what professions may form a P.A.; we know the specific professions and the boards that regulate them. If passed, SB 176 would require our office to determine and monitor an ever-evolving list of professionals who are licensed in the state of Kansas. Also, because SB 176 would no longer provide clear guidelines to the public as to what professions can form a P.A., we expect confusion and misunderstanding by the public as to what constitutes a "professional" who can form a P.A.

Aside from the effects of SB 176 on our office, the Secretary of State would also like to explain the reasons for professional associations, which may help the committee determine whether SB 176 is necessary.

Prior to 1972, Kansas corporate law contained a prohibition against the corporate practice of "learned professions." Aside from the statutory prohibition, many professions were barred from forming corporations for ethical reasons, i.e., attorneys/doctors could not violate their

Date 4-04-01
AH No. 4
Page 1 of 2
House Taxation

fiduciary duties to clients/patients by creating an overriding allegiance to shareholders. However, practitioners wanted to form corporations to achieve limited liability and to enjoy the favorable tax treatment, mostly notably in the areas of employee benefit and pension plans. The professional association emerged in the 1960s as an organization that combined the tax benefits and limited liability of a corporation with the restrictive provisions necessary to meet the professionals' ethical requirements. As originally enacted in 1965, the Kansas professional corporation law listed ten professions that could form a professional association. The prohibition against professions forming a general corporation was lifted in 1972, yet the list of professions that can form professional associations has continued to grow, now standing at nineteen.

As the committee considers whether to add additional professions to the list given in K.S.A. 17-2707, the committee may wish to consider the reasons for extending the list. If the original intent is to be carried on, the question to be asked is whether ethical or other legal reasons prohibit the profession from forming a general corporation. If the profession can form a general corporation, what is the purpose in adding it to the P.A. list?

Lastly, I would inform the committee that the Kansas Bar Association and the Secretary of State have formed a committee for the purpose of reviewing and revising the corporate code, a project slated to begin this summer with the intent of introducing legislation next session. The study will include a review of the professional corporation statutes.

I appreciate the opportunity to appear today on SB 176 and would be happy to answer questions.

Melissa Wangemann, Legal Counsel
Deputy Assistant Secretary of State

Date 4-04-01
AH No. 4
Page 2 of 2

TESTIMONY
OF JOHN C. PETERSON
National Association of Professional Employer Organizations
Senate Substitute for SB 121
House Committee
April 4, 2001

Mr. Chairman and Members of the Committee. My name is John Peterson and I am pleased to appear this morning on behalf of the Professional Employer Organizations in Kansas in support of a Senate substitute for SB 121.

All businesses, particularly smaller businesses, face daily challenges of compliance with the myriad of federal and state requirements and regulations concerning their employees. This regulatory compliance and the resulting paperwork can take a good portion of an employer's time and distract them from their primary objective of producing goods and providing services to the general public. Moreover, many small businesses often lack the expertise or experience essential to assure high levels of compliance.

Professional Employer Organizations have emerged to provide reliable and comprehensive human resource services through a co-employment arrangement with the client employer. Under this arrangement, the PEO becomes responsible for paying wages and unemployment taxes, for withholding taxes, for assistance with regulatory compliance and worker's compensation. Equally significant, these organizations usually bring to work site employees retirement, health benefits and a myriad of other human resource services not otherwise available.

House Taxation
Date 4-04-01
AH No. 5
Page 1 of 2

Substitute for SB 121 defines PEO's. This bill requires that a PEO have a written contract between the client and the PEO, provide a written notice to all assigned workers as to the nature of the relationship between the PEO and the client, requires the PEO to be responsible for income tax withholding, unemployment taxes and securing required worker's compensation coverage.

Section 3, beginning on page 2, line 33, contains important language proposed by the Kansas Department of Revenue to make sure that businesses using PEO services neither lose existing tax benefits or avoid tax apportionment responsibilities under Kansas law.

The Senate Committee reworked the original SB 121 to incorporate changes proposed by the Division of Workers Compensation, the Kansas Insurance Department and the Department of Revenue.

PEO's are currently operating in the State of Kansas and it is important that these issues be clarified. We would urge your support for SB 121.

Date 4-04-01
AH No. 5
Page 2 of 2

Bill Maness Testimony
Senate Bill 121
House Committee on Taxation

Chairman Edmonds, Representatives. My name is Bill Maness and I am a District Manager with Oasis Outsourcing in Wichita. I am a life long Kansas resident and stand before you today in support of Senate Bill 121.

I represent a new and rapidly expanding industry that has proven to be extremely beneficial to small and mid-sized businesses and their employees in Kansas and in other states across the nation. It assists in the success of small businesses and provides a multitude of benefits to working Kansans that would have otherwise not been possible.

Simply put, a PEO is a business organization that contracts with small business owners to provide comprehensive human resource services through a co-employment arrangement. By the use of co-employment, the small business owner can relieve themselves of the management of payroll, tax reporting and payment, worker's compensation coverage, employee benefits (including health, dental, life and short or long term disability) and human resource assistance. In essence, in a PEO arrangement, the PEO assumes employer responsibilities so that the owner of the business may concentrate on its' core business. As I tell all of my clients, you did not go into business to be an employer... you became one by default. With the maze of government compliance issues, both on the federal and state level, today's business owners, especially those with less than 200 employees, face more and tighter regulations with regards to employment issues, not to mention the civil liabilities an employer may face due to those same employment issues if they are not handled properly.

The benefits of the co-employment relationship are many. First, by using a PEO a business frees up the time and energy for more profit-producing activities. Second, the employees receive a better benefits package as well as the opportunity to keep benefits cost down because they are now co-employed in a much larger employee pool. Third, an employer receives support and expertise with regards to government compliance and human resource issues. And finally, the business has an ally whose sole purpose is to provide employer services and to protect and minimize the company's employment liabilities.

The Senate Bill 121 clarifies state law to provide the PEO industry with the recognition it needs to operate in our great state in an efficient and effective manner. The bill is based upon the experience of the PEO industry in other states and bill is designed to address the common issues necessary to assure the conformity of the industry with the state's other statutory provisions and to recognize the status of the industry. This bill does not provide the PEO industry with any exclusive rights or remedies, nor does it preclude any one from another industry from continuing their business as is. It not only recognizes the employer rights but also the employer responsibilities of the PEO industry. This bill will statutorily establish the PEO industry in the state of Kansas and provide necessary guidelines for government compliance issues.

I will tell from my experience over the past three years that the small business owner finds our service to provide them with many benefits and views us as a partner in their business. I hope you find that the bill is recognition of a new industry that has come to Kansas and is good for Kansas business. Please join me in your support of Senate Bill 121.

Thank You.

House Taxation
Date 4-04-01
AH No. 6
Page 1 of 1

**Testimony on Senate Substitute for SB 121
Before the House Taxation Committee
By Larry Magill
Kansas Association of Insurance Agents
April 4, 2001**

Thank you Mister Chairman and members of the Committee for the opportunity to appear today as an opponent of Senate Substitute for Senate Bill 121 without further study and possible amendments. While we appreciate the changes made by the Senate, we still have concerns with the drafting and intent of the legislation.

Providing Workers Compensation Coverage

The legislation appears to require that the PEO provide the workers compensation coverage to their clients where it says, "the professional employer organization shall have a right to and shall assume the following responsibilities... secure and provide all required workers compensation coverage for its assigned workers either in its own name or in its clients name" on page 3 lines 2-4 and 9-10. Why not leave the decision to purchase workers compensation from the PEO up to the client? There may be instances where it makes more sense to the client to obtain their workers compensation coverage separately from the PEO arrangement. There are no doubt other valid reasons why a firm would purchase services from a PEO. Our reading of this language indicates that the client has no choice and that the purchase of workers compensation is tied by statute to the providing of the other services.

Workers Compensation Experience Modifications

We are concerned about the workers compensation experience modifications of businesses that enter into contracts with PEOs. Under the rules of the Kansas Workers Compensation Insurance Plan (assigned risk), a PEO organization must maintain a separate experience modification for each employer covered under a PEO's workers compensation insurance. This is called the multiple coordinated policies rule of the Kansas Plan. Does this act prohibit the application of that rule?

If the PEO is able to obtain coverage in the voluntary market, this rule does not apply. In that case an average experience modification for all the "pooled" risks would apply. This would certainly be attractive for businesses with an experience modification higher than the PEO's average but allowing them into the "pool" would not benefit the firms already in that have lower average experience. Are they then creating a "house of cards" where the experience keeps spiraling upward as progressively higher experience modification firms join to get the benefit of a lower mod?

And once a firm leaves a PEO, the experience modification would be unity or 1.00 for three years until their own experience would develop an experience modification since they had not been reporting their premiums and losses separately while in the PEO. In essence, joining a PEO could be a way to escape a firm's own experience modification for the time they are in the PEO and for three years after. If a firm were paying a 50%

Date 4-04-01
AH No. 7
Page 1 of 2
House Taxation

surcharge on their workers compensation insurance because of bad loss experience and presumably a bad safety record, this would be a highly attractive alternative.

The safest way to prevent the leasing of employees from leading to "gaming" of the workers compensation rating mechanism is to require a multiple coordinated policy approach on both the voluntary and assigned risk markets. This gives the employer the most direct incentive to maintain a safe workplace and eliminates any concern with "gaming" the rating structure.

Small Group Health Insurance

It is unclear from reading SB 121 whether the small group health insurance reforms would still apply to employers with less than 50 employees joining a PEO or not. These were enacted partly to protect workers from being excluded from small employers' group coverage because of health issues or having their coverage for pre-existing conditions restricted or eliminated.

If the legislature is serious about small group health insurance reform, this could be a sizeable loophole in the act that creates an unfair rate advantage for employers in the PEO. If the way around small group health reform is pooling employees, then shouldn't all employers have that option regardless of whether they buy their coverage from a PEO?

Under a proposed PEO law in Louisiana it states that, "each client shall be considered as a separate group for eligibility, rating and coverage purposes."

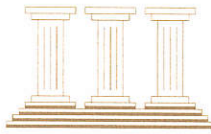
Insurance Agent Licensing

While we appreciate that Senate Substitute for SB 121 has eliminated language which specifically allowed PEO's to sell workers compensation coverage without having an agent's license, we would feel more comfortable if it specifically stated that providing insurance coverage through a PEO requires the person to have an insurance agent's license.

Interim Study

Given the short amount of time left in this year's session to focus on a complex issue like this, we urge the committee to recommend the legislation for interim study. We would be happy to provide additional information or answer questions. Thank you for the opportunity to appear today.

Date 4-04-01
AH No. 7
Page 2 of 2



KANSAS TRIAL LAWYERS ASSOCIATION

Lawyers Representing Consumers

TO: Members of the House Taxation Committee

FROM: Terry Humphrey
Executive Director

RE: 2001 Sen. Sub. SB 121

DATE: April 4, 2001

Thank you, Chairman Edmands, I am Terry Humphrey, Executive Director of the Kansas Trial Lawyers Association.

KTLA opposed SB 121 as introduced. We did not believe that the bill was necessary. We believed, and continue to believe, that it is best to define the relationship between PEOs and their business clients in contract, not statute. Very few states have dealt with this issue in statute and there is very little experience for us to draw from.

When the proponents of the bill proposed amendments, we were asked to respond. We offered amendments to Sec. (4)(g)(2) concerning general liability. Those amendments were adopted.

However, we continue to have strong concerns about the full impact on and the unintended consequences of this legislation as they relate to workers compensation and general civil law.

As such, we would like to have input on the continued deliberations of Sen. Sub. SB 121. Thank you for the opportunity to comment and I'm happy to answer any questions.

Terry Humphrey, Executive Director

Jayhawk Tower • 700 SW Jackson, Suite 706 • Topeka, Kansas 66603-3758 •

785.232.7756 • Fax 785.232.7730

E-Mail: triallaw@ink.org

House Taxation
Date 4-04-01
AH No. 8
Page 1 of 1

INTRODUCTION

This is a report showing the 1999-2000 and 2000-2001 average salary, including fringe benefits, of teachers and principals for each of the 304 unified school districts. Included also in this report is the 1999-2000 and 2000-2001 number of teachers and principals for each school district.

This data is compiled from the annual Superintendent's Organization Report which was submitted by the unified school districts.

It should also be noted there is a wide disparity in years' experience and college hours of personnel and budget per pupil which would account for many of the differences in average salaries between school districts.

At the time of publication, three districts had not reached settlement. This is footnoted in the publication.

Please visit the School Finance section of the Kansas Department of Education website at www.ksde.org for more publications or additional information.

Dale M. Dennis, Assistant Commissioner
Division of Fiscal and Administrative Services

Veryl D. Peter, Team Leader
School Finance
Division of Fiscal and Administrative Services

House Taxation
Date 4-04-01
AH No. 9
Page 1 of 37

TABLE OF CONTENTS

INTRODUCTION	i
DEFINITION OF COLUMN HEADINGS	iii
TABLE I	v
TABLE II	vi
PART I. TEACHERS SALARY INFORMATION.....	1
PART II. PRINCIPALS SALARY INFORMATION.....	15

Date 4-04-01
AH No. 9
Page 2 of 37

DEFINITIONS OF COLUMN HEADINGS

County and District Location

USD Number

PART I. CLASSROOM TEACHERS

- Column 1 Number of Full Time Equivalency Classroom Teachers for 1999-2000 – This is the number of full time teachers. It is based upon a full day and computed to the nearest tenth. Part-time teachers are counted to the nearest tenth. This includes classroom teachers and those certified employees in non-administrative positions (including library media specialists and school counselors) who are paid under a salary schedule for teachers. If personnel divide their time between teaching and non-teaching activities, their positions and salaries would be prorated accordingly.
- Column 2 1999-2000 Average Actual Salary For Classroom Teachers Including Fringe Benefits
The gross salary received including any fringe benefits received by employees under a Section 125 Salary Reduction Agreement. This does include board paid fringe benefits, however, it does not include social security, workers' compensation, and unemployment benefits. This also includes supplemental teacher salaries during the school year and extra pay for summer school.
- Column 3 Number of Full Time Equivalency Classroom Teachers for 2000-2001 – Same as Column 1 definition.
- Column 4 2000-2001 Average Classroom Teachers' Salaries Including Fringe Benefits (Employee Reduction) – Teacher's regular salary including benefits received under a Section 125 Salary Reduction Agreement. This does not include board paid fringe benefits, supplemental salaries, social security, workers' compensation, and unemployment insurance.
- Column 5 2000-2001 Average Classroom Teachers' Supplemental Salaries & Extra Pay (Summer School) – Supplemental salaries paid in addition to regular salaries for any activities outside the scheduled teaching hours. This includes coaching, sponsorship of school clubs or organizations, and teaching of summer school classes.
- Column 6 2000-2001 Average Classroom Teachers' Board Paid Fringe Benefits (Employer Paid) – This includes group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. This does not include social security, workers' compensation, unemployment insurance and any employee reduction benefits under Section 125 plans.
- Column 7 2000-2001 Total Average Classroom Teachers' Contracted Salaries – The contracted salary for the teacher during the current school year. This includes salaries to teachers for any additional responsibilities outside of the regular classroom such as coaching, sponsorship of a school organization, or teaching summer classes. This also includes board paid fringe benefits.
- Column 8 Percent Increase/Decrease– The estimated percentage increase or decrease of contracted salaries over the previous school year salaries, including fringe benefits, supplemental and summer school salaries.

Date 4-04-01
AH No. 9
Page 3 of 37

DEFINITIONS OF COLUMN HEADINGS

County and District Location

USD Number

PART II. PRINCIPALS

- Column 1 Number of Full Time Equivalency Principals for 1999-2000 – The percentage of time spent in the role of principal. Those principals with other responsibilities outside of this capacity are counted to the nearest tenth for only those duties applying to their role as principal. Vice principals are not counted here.
- Column 2 1999-2000 Average Actual Salary For Principals Including Fringe Benefits The gross salary received including any fringe benefits received by employees under a Section 125 Salary Reduction Agreement. This does include board paid fringe benefits, however, it does not include social security, workers' compensation, and unemployment benefits. This also includes supplemental teacher salaries during the school year and extra pay for summer school.
- Column 3 Number of Full Time Equivalency Principals for 2000-2001 – Same as Column 1 definition.
- Column 4 2000-2001 Average Principals' Salaries Including Fringe Benefits (Employee Reduction) – Principal's regular salary including benefits received under a Section 125 Salary Reduction Agreement. This does not include board paid fringe benefits, supplemental salaries, social security, workers' compensation, and unemployment insurance.
- Column 5 2000-2001 Average Principals' Board Paid Fringe Benefits (Employer Paid) – This includes group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. This does not include social security, workers' compensation, unemployment insurance and any employee reduction benefits under Section 125 plans.
- Column 6 2000-2001 Total Average Principals' Contracted Salaries – The contracted salary for the principal during the current school year. This includes salaries to teachers for any additional responsibilities outside of the regular classroom such as coaching, sponsorship of a school organization, or teaching summer classes. This also includes board paid fringe benefits.
- Column 7 Percent Increase/Decrease – The estimated percentage increase or decrease of contracted salaries over the previous school year salaries, including fringe benefits, supplemental and summer school salaries.

TABLE I
STATE AVERAGE CLASSROOM TEACHERS' SALARIES

	Average Salary	Average Supplemental Salary	Average Fringe Benefits	Average Classroom Teachers' Salary (Including Supplemental and Summer School Salaries and Fringe Benefits)	Percentage Increase in Classroom Teachers' Salaries (Including Supplemental and Summer School Salaries and Fringe Benefits)
1986-87	NA	NA	NA	\$24,872	4.00%
1987-88	NA	NA	NA	\$25,922	4.22%
1988-89	NA	NA	NA	\$27,378	5.62%
1989-90	NA	NA	NA	\$28,694	4.81%
1990-91	NA	NA	NA	\$29,753	3.69%
1991-92	\$28,759	\$1,057	\$1,001	\$30,817	3.58%
1992-93	\$30,243	\$1,217	\$1,176	\$32,637	5.91%
1993-94	\$31,297	\$1,284	\$1,332	\$33,913	3.91%
1994-95	\$31,815	\$1,340	\$1,307	\$34,462	1.62%
1995-96	\$32,382	\$1,373	\$1,269	\$35,023	1.63%
1996-97	\$32,865	\$1,440	\$1,430	\$35,734	2.03%
1997-98	\$33,579	\$1,493	\$1,433	\$36,505	2.16%
1998-99	\$34,369	\$1,601	\$1,536	\$37,507	2.74%
1999-2000	\$34,981	\$1,666	\$1,669	\$38,315	2.16%
2000-2001*	\$35,788	\$1,725	\$1,850	\$39,363	2.74%

	1999-2000	2000-2001
Low	\$27,320	\$27,320
Median	\$36,518	\$37,465
High	\$44,871	\$46,582
Total Teachers	35,475.6	35,409.0

* THREE DISTRICTS NOT INCLUDED IN THIS STATE AVERAGE. NO DATA AT TIME OF PUBLICATION. EITHER NO SETTLEMENT HAD BEEN REACHED OR IT WAS TOO LATE TO GET INFORMATION TO THE STATE BOARD OF EDUCATION BEFORE PUBLICATION.

Date 4-04-01
 AH No. 9
 Page 5 of 37

TABLE II
STATE AVERAGE PRINCIPALS' SALARIES

	Average Salary	Average Fringe Benefits	Average Principals' Salary (Including Fringe Benefits)	Percentage Increase in Principals' Salaries (Including Fringe Benefits)
1986-87	NA	NA	\$39,193	3.07%
1987-88	NA	NA	\$41,064	4.77%
1988-89	NA	NA	\$42,980	4.67%
1989-90	NA	NA	\$44,986	4.67%
1990-91	NA	NA	\$46,981	4.43%
1991-92	\$46,793	\$1,905	\$48,698	3.65%
1992-93	\$49,240	\$2,011	\$51,251	5.24%
1993-94	\$50,728	\$1,895	\$52,624	2.68%
1994-95	\$51,602	\$2,126	\$53,729	2.10%
1995-96	\$52,693	\$1,766	\$54,459	1.36%
1996-97	\$53,690	\$1,845	\$55,535	1.98%
1997-98	\$55,031	\$2,018	\$57,049	2.73%
1998-99	\$57,121	\$2,010	\$59,130	3.65%
1999-2000	\$58,879	\$2,265	\$61,144	3.41%
2000-2001	\$60,871	\$2,567	\$63,439	3.75%

	1999-2000	2000-2001
Low	\$34,241	\$33,349
Median	\$56,999	\$59,361
High	\$79,553	\$85,268
Total Principals	1,316.5	1,336.9

Date 4-04-01
 AH No. 9
 Page 6 of 37

TEACHER SALARY INFORMATION

Date 4-04-01
AH No. 9
Page 7 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
ALLEN 001									
MARMATON VALLEY	D0256	37.0	34,322	36.0	32,692	1,662	1,408	35,763	4.2
IOLA	D0257	119.5	36,168	120.0	33,428	2,525	1,350	37,304	3.1
HUMBOLDT	D0258	45.0	36,190	44.0	36,527	1,932	0	38,459	6.3
ANDERSON 002									
GARNETT	D0365	88.2	34,641	89.3	33,449	520	2,079	36,048	4.1
CREST	D0479	29.0	36,238	27.0	34,089	2,777	1,400	38,266	5.6
ATCHISON 003									
ATCHISON CO COM	D0377	65.3	36,574	65.3	33,131	2,521	2,163	37,815	3.4
ATCHISON PUBLIC	D0409	135.9	34,966	135.5	31,978	2,135	2,276	36,389	4.1
BARBER 004									
BARBER COUNTY N	D0254	56.7	37,198	56.7	33,799	2,309	929	37,036	-0.4
SOUTH BARBER	D0255	31.4	35,620	30.5	35,876	2,503	1,689	40,069	12.5
BARTON 005									
CLAFLIN	D0354	32.0	35,078	31.4	32,241	1,936	1,162	35,339	0.7
ELLINWOOD PUBLI	D0355	47.0	35,010	48.0	31,081	2,182	1,163	34,426	-1.7
GREAT BEND	D0428	273.7	33,900	270.0	31,677	2,232	1,325	35,234	3.9
HOISINGTON	D0431	59.4	39,034	59.5	35,913	2,231	908	39,051	0.0
BOURBON 006									
FORT SCOTT	D0234	161.8	35,244	161.4	33,104	1,532	1,084	35,721	1.4
UNIONTOWN	D0235	44.1	36,779	44.1	35,738	2,148	0	37,886	3.0
BROWN 007									
HIAWATHA	D0415	83.2	37,408	83.2	34,369	1,550	2,495	38,414	2.7
SOUTH BROWN COU	D0430	60.0	38,874	60.0	35,657	1,802	2,072	39,531	1.7
BUTLER 008									
BLUESTEM	D0205	56.0	38,212	58.0	36,634	2,016	621	39,271	2.8
REMINGTON-WHITE	D0206	45.0	37,878	45.3	35,584	3,312	715	39,611	4.6
CIRCLE	D0375	91.8	41,538	92.0	41,214	1,536	439	43,190	4.0
ANDOVER	D0385	191.3	41,744	203.4	36,246	1,893	2,300	40,439	-3.1
SE HILL PUBLI	D0394	107.5	39,495	114.5	38,275	2,226	358	40,859	3.5
UGLASS PUBLIC	D0396	65.3	40,224	63.6	36,357	2,427	2,604	41,387	2.9
AUGUSTA	D0402	147.0	37,519	148.0	36,435	1,715	1,933	40,084	6.8
EL DORADO	D0490	271.1	36,853	272.3	35,768	951	605	37,324	1.3
FLINTHILLS	D0492	29.1	37,421	29.5	38,373	2,195	0	40,568	8.4

Date 4-04-01
 AH No. 9
 Page 8 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 TEACHER AVERAGE		(2) 2000-2001 TEACHER AVERAGE					(8) FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
		FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	
CHASE 009									
CHASE COUNTY	D0284	40.6	33,395	41.8	32,980	1,612	784	35,376	5.9
CHAUTAUQUA 010									
CEDAR VALE	D0285	19.0	36,648	19.0	34,079	1,944	1,626	37,650	2.7
CHAUTAUQUA COUN	D0286	43.6	36,846	43.6	33,299	2,245	2,505	38,048	3.3
CHEROKEE 011									
RIVERTON	D0404	58.0	40,725	60.0	42,006	1,654	1,545	45,205	11.0
COLUMBUS	D0493	104.7	36,258	106.4	35,217	1,487	0	36,704	1.2
GALENA	D0499	66.0	38,309	66.0	33,553	2,084	2,400	38,037	-0.7
BAXTER SPRINGS	D0508	70.0	35,937	69.0	35,149	1,349	1,467	37,965	5.6
CHEYENNE 012									
CHEYLIN	D0103	22.7	33,768	21.7	30,265	2,000	2,546	34,811	3.1
ST FRANCIS COMM	D0297	38.6	39,494	39.1	37,413	2,951	0	40,365	2.2
CLARK 013									
MINNEOLA	D0219	24.1	36,919	23.5	35,930	1,913	1,609	39,451	6.9
ASHLAND	D0220	25.0	37,918	24.5	33,400	2,540	1,837	37,776	-0.4
CLAY 014									
CLAY CENTER	D0379	161.5	33,897	163.1	33,098	1,554	725	35,377	4.4
CLOUD 015									
CONCORDIA	D0333	140.7	35,020	142.9	31,682	1,855	1,875	35,411	1.1
SOUTHERN CLOUD	D0334	31.9	31,322	29.5	29,468	1,343	1,254	32,066	2.4
COFFEY 016									
LEBO-WAVERLY	D0243	58.6	35,131	60.8	33,751	2,078	0	35,829	2.0
BURLINGTON	D0244	84.8	40,574	80.9	41,108	1,518	817	43,442	7.1
LEROY-GRIDLEY	D0245	38.5	33,434	38.5	32,199	2,276	0	34,475	3.1
COMANCHE 017									
COMANCHE COUNTY	D0300	34.1	34,654	31.1	28,575	3,685	3,627	35,887	3.6

Date 4-04-01
 AH No. 9
 Page 9 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
COWLEY 018									
CENTRAL	D0462	37.6	33,683	38.0	31,145	1,797	1,762	34,704	3.0
UDALL	D0463	29.5	32,987	29.5	30,464	1,475	2,235	34,173	3.6
WINFIELD	D0465	184.2	39,040	185.2	34,579	1,626	2,150	38,354	-1.8
USD 470 COWLEY	D0470	186.5	37,679	185.0	35,942	1,754	1,397	39,093	3.8
DEXTER	D0471	19.0	36,670	19.5	34,425	3,202	0	37,627	2.6
CRAWFORD 019									
NORTHEAST	D0246	45.0	38,983	44.0	37,532	1,545	0	39,077	0.2
CHEROKEE	D0247	67.8	36,480	69.0	35,323	1,802	551	37,676	3.3
GIRARD	D0248	70.5	43,140	70.5	38,607	2,540	2,935	44,082	2.2
FRONTENAC PUBLI	D0249	50.4	35,068	51.2	32,804	1,932	1,325	36,061	2.8
PITTSBURG	D0250	303.7	38,669	302.7	37,761	674	900	39,335	1.7
DECATUR 020									
OBERLIN	D0294	53.8	35,216	52.8	32,701	2,864	2,000	37,565	6.7
PRAIRIE HEIGHTS	D0295	12.9	27,320	13.7	26,385	935	0	27,320	0.0
DICKINSON 021									
SOLOMON	D0393	39.0	36,054	38.0	32,570	1,922	758	35,249	-2.2
ABILENE	D0435	101.0	38,604	101.0	37,467	2,105	399	39,971	3.5
CHAPMAN	D0473	87.0	36,675	85.6	33,406	1,750	3,087	38,244	4.3
RURAL VISTA	D0481	46.2	30,935	44.5	30,084	1,986	1,028	33,097	7.0
HERINGTON	D0487	50.5	35,738	50.0	31,293	2,279	2,904	36,476	2.1
DONIPHAN 022									
WATHENA	D0406	40.6	32,817	42.6	30,619	1,317	111	32,047	-2.3
HIGHLAND	D0425	25.4	36,066	24.7	32,935	1,947	2,349	37,231	3.2
TROY PUBLIC SCH	D0429	35.5	36,990	35.5	35,308	2,451	1,437	39,195	6.0
MIDWAY SCHOOLS	D0433	21.2	36,300	21.7	33,414	1,979	0	35,393	-2.5
ELWOOD	D0486	28.3	33,900	30.2	32,125	2,285	494	34,903	3.0
DOUGLAS 023									
BALDWIN CITY	D0348	88.0	39,129	96.0	37,432	1,694	151	39,277	0.4
EUDORA	D0491	71.7	36,931	74.1	34,968	2,105	499	37,573	1.7
LAWRENCE	D0497	862.4	39,361	895.5	35,955	1,244	2,323	39,521	0.4
EDWARDS 024									
KINSLEY-OFFERLE	D0347	33.8	33,096	32.0	26,753	1,856	2,802	31,410	-5.1
LEWIS	D0502	20.0	34,287	19.0	33,724	1,617	0	35,341	3.1

Date 4-04-01
 AH No. _____
 Page 10 of 37

(1) 1999-2000 TEACHER AVERAGE

(2) (3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 TEACHER AVERAGE		(2) 2000-2001 TEACHER AVERAGE						(8) FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
		FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6		
ELK 025										
WEST ELK	D0282	61.5	38,776	62.1	35,323	1,147	1,786	38,256	-1.3	
ELK VALLEY	D0283	16.5	36,680	16.5	31,880	3,802	1,364	37,045	1.0	
ELLIS 026										
ELLIS	D0388	32.5	36,957	32.5	35,719	2,153	73	37,945	2.7	
VICTORIA	D0432	28.5	35,242	28.5	32,187	2,795	1,793	36,775	4.3	
HAYS	D0489	328.9	40,189	333.1	36,102	2,065	2,914	41,081	2.2	
ELLSWORTH 027										
ELLSWORTH	D0327	65.2	36,589	64.2	35,058	1,967	471	37,496	2.5	
LORRAINE	D0328	53.5	34,507	52.8	32,224	1,826	1,279	35,328	2.4	
FINNEY 028										
HOLCOMB	D0363	65.9	40,237	66.1	34,981	2,701	2,499	40,181	-0.1	
GARDEN CITY	D0457	567.4	37,031	558.9	33,095	3,766	2,112	38,973	5.2	
FORD 029										
SPEARVILLE	D0381	28.3	36,853	27.1	34,342	3,483	0	37,825	2.6	
DODGE CITY	D0443	309.5	39,324	312.5	38,280	1,360	0	39,640	0.8	
BUCKLIN	D0459	29.3	36,330	27.8	31,579	2,639	2,719	36,937	1.7	
FRANKLIN 030										
WEST FRANKLIN	D0287	74.5	35,106	78.5	30,133	2,676	1,951	34,759	-1.0	
CENTRAL HEIGHTS	D0288	51.1	39,100	49.4	34,988	1,236	4,026	40,250	2.9	
WELLSVILLE	D0289	55.0	41,004	56.0	37,160	2,645	1,700	41,504	1.2	
OTTAWA	D0290	187.3	34,418	188.4	33,471	1,395	602	35,467	3.0	
GEARY 031										
JUNCTION CITY	D0475	488.0	36,824	499.9	34,236	1,135	1,909	37,280	1.2	
GOVE 032										
GRINNELL PUBLIC	D0291	19.6	29,386	17.7	27,406	1,934	0	29,341	-0.2	
WHEATLAND	D0292	20.0	33,520	19.2	30,913	1,710	938	33,561	0.1	
QUINTER PUBLIC	D0293	38.3	35,983	38.6	31,532	2,728	1,964	36,223	0.7	
GRAHAM 033										
WEST GRAHAM-MOR	D0280	12.4	29,503	12.0	27,497	1,052	3,060	31,610	7.1	
HILL CITY	D0281	41.0	34,096	40.0	32,329	1,088	2,831	36,248	6.3	

Date 4-04-01
 AH No. 9
 Page 11 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
GRANT 034									
ULYSSES	D0214	128.2	39,094	119.2	35,525	1,663	1,840	39,027	-0.2
GRAY 035									
CIMARRON-ENSIGN	D0102	43.6	36,730	45.4	33,649	2,421	116	36,186	-1.5
MONTEZUMA	D0371	20.4	37,563	20.5	33,832	3,121	1,550	38,502	2.5
COPELAND	D0476	16.0	35,482	15.6	35,391	1,835	2,338	39,564	11.5
INGALLS	D0477	24.8	32,568	23.8	30,690	1,939	1,102	33,732	3.6
GREELEY 036									
GREELEY COUNTY	D0200	35.8	30,062	31.1	32,903	1,318	810	35,031	16.5
GREENWOOD 037									
MADISON-VIRGIL	D0386	29.0	31,646	27.6	29,120	2,282	2,276	33,677	6.4
EUREKA	D0389	65.8	38,581	66.7	34,739	1,637	2,612	38,987	1.1
HAMILTON	D0390	15.5	29,978	14.5	28,312	2,268	3	30,583	2.0
HAMILTON 038									
SYRACUSE	D0494	45.0	36,197	45.0	33,438	2,156	1,429	37,023	2.3
HARPER 039									
ANTHONY-HARPER	D0361	77.3	37,354	75.1	35,976	2,962	1,735	40,672	8.9
ATTICA	D0511	20.2	34,137	19.7	30,186	2,130	1,041	33,357	-2.3
HARVEY 040									
BURRTON	D0369	27.8	32,407	28.3	33,385	1,736	0	35,121	8.4
NEWTON	D0373	272.8	38,701	278.9	36,647	2,949	25	39,620	2.4
SEDGWICK PUBLIC	D0439	33.5	38,367	34.5	35,919	3,044	132	39,095	1.9
HALSTEAD	D0440	56.8	38,311	55.1	34,805	2,431	1,438	38,674	0.9
HESSTON	D0460	56.7	35,650	54.4	34,342	2,262	2,536	39,141	9.8
HASKELL 041									
SUBLETTE	D0374	42.0	37,440	42.0	33,968	3,330	333	37,632	0.5
SATANTA	D0507	39.5	38,820	38.0	35,914	2,145	541	38,599	-0.6
HODGEMAN 042									
TMORE	D0227	29.0	37,819	29.0	35,608	1,722	116	37,445	-1.0
ANSTON	D0228	15.8	33,313	14.3	28,506	2,725	1,830	33,061	-0.8

Date 4-04-01
 AH No. 9
 Page 12 of 37

(1) 1999-2000 TEACHER AVERAGE

(2) (3) (4) 2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES			BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
					INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL				
JACKSON 043										
NORTH JACKSON	D0335	36.9	37,097	36.9	34,447	2,601	676	37,724	1.7	
HOLTON	D0336	72.5	40,519	72.5	34,616	1,979	5,454	42,048	3.8	
ROYAL VALLEY	D0337	65.7	39,643	66.5	36,942	1,981	1,830	40,753	2.8	
JEFFERSON 044										
VALLEY FALLS	D0338	36.0	35,309	36.0	32,812	2,909	300	36,021	2.0	
JEFFERSON COUNT	D0339	39.0	34,283	39.0	32,734	2,022	1,932	36,688	7.0	
JEFFERSON WEST	D0340	60.0	38,852	59.8	37,500	2,475	786	40,761	4.9	
OSKALOOSA PUBLI	D0341	54.5	39,056	54.0	37,926	1,918	106	39,950	2.3	
MCLOUTH	D0342	43.2	38,511	43.5	32,288	1,867	2,808	36,962	-4.0	
PERRY PUBLIC SC	D0343	71.0	38,967	71.0	35,148	2,778	2,015	39,941	2.5	
JEWELL 045										
WHITE ROCK	D0104	20.0	34,784	20.2	31,686	1,651	493	33,830	-2.7	
MANKATO	D0278	26.0	34,768	0.0	0	0	0	0	-100.0 ***	
JEWELL	D0279	21.6	29,974	19.6	27,698	2,345	1,531	31,574	5.3	
JOHNSON 046										
BLUE VALLEY	D0229	1,281.3	42,634	1,322.0	39,687	3,154	2,343	45,184	6.0	
SPRING HILL	D0230	107.6	39,573	122.9	36,271	3,775	258	40,304	1.8	
GARDNER-EDGERTO	D0231	214.0	34,926	254.0	33,715	1,137	1,582	36,435	4.3	
DESOTO	D0232	232.6	35,095	271.5	32,420	1,316	3,012	36,748	4.7	
OLATHE	D0233	1,580.6	40,955	1,670.8	38,668	911	2,379	41,958	2.4	
SHAWNEE MISSION	D0512	2,382.9	44,871	2,346.2	43,617	1,003	1,962	46,582	3.8	
KEARNY 047										
LAKIN	D0215	57.2	41,838	58.0	34,658	2,610	5,617	42,886	2.5	
DEERFIELD	D0216	40.0	36,359	37.0	35,354	2,255	467	38,076	4.7	
KINGMAN 048										
KINGMAN-NORWICH	D0331	93.0	37,589	89.0	34,160	2,745	1,990	38,895	3.5	
CUNNINGHAM	D0332	34.7	35,846	33.2	32,276	2,157	2,225	36,659	2.3	

Date 4-04-01
 AH No. 9
 Page 13 of 37

***No data at time of publication. Either no settlement had been reached or it was too late to get information to the State Department of Education before printing.

(1) 1999-2000 TEACHER AVERAGE

(2) (3) (4) 2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 TEACHER AVERAGE		(2) 2000-2001 TEACHER AVERAGE					(8) FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
		(3) FTE TEACHERS	(4) ACTUAL SALARY INCLUDING FRINGE BENEFITS	(5) FTE TEACHERS	(6) SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	(7) SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	
KIOWA 049									
GREENSBURG	D0422	29.6	34,218	27.2	31,999	2,142	1,426	35,566	3.9
MULLINVILLE	D0424	12.6	30,730	12.6	28,048	1,305	2,584	31,937	3.9
HAVILAND	D0474	19.6	34,396	19.6	34,047	1,689	0	35,736	3.9
LABETTE 050									
PARSONS	D0503	115.3	36,521	111.6	33,668	1,799	0	35,467	-2.9
OSWEGO	D0504	43.0	35,382	43.5	33,149	2,059	2,262	37,470	5.9
CHETOPA	D0505	27.7	37,064	27.7	34,447	2,572	2,142	39,161	5.7
LABETTE COUNTY	D0506	116.0	37,227	116.6	36,086	1,761	1,092	38,938	4.6
LANE 051									
HEALY PUBLIC SC	D0468	13.8	31,180	14.1	29,662	2,507	0	32,169	3.2
DIGHTON	D0482	33.0	35,780	28.2	34,799	1,258	655	36,712	2.6
LEAVENWORTH 052									
FT LEAVENWORTH	D0207	113.0	37,714	116.0	38,762	558	18	39,338	4.3
EASTON	D0449	51.2	38,190	55.1	35,233	2,040	1,973	39,245	2.8
LEAVENWORTH	D0453	444.1	37,757	444.9	36,417	1,017	1,725	39,159	3.7
BASEHOR-LINWOOD	D0458	97.5	34,378	97.0	32,894	2,784	0	35,678	3.8
TONGANOXIE	D0464	94.7	39,368	97.0	37,660	1,773	1,111	40,544	3.0
LANSING	D0469	120.0	37,718	120.0	37,802	1,277	0	39,078	3.6
LINCOLN 053									
LINCOLN	D0298	33.0	35,200	32.3	31,348	2,437	2,071	35,856	1.9
SYLVAN GROVE	D0299	19.5	33,000	19.5	34,056	0	82	34,138	3.4
LINN 054									
PLEASANTON	D0344	39.0	36,343	37.0	34,706	1,456	2,173	38,335	5.5
JAYHAWK	D0346	47.5	35,631	48.5	33,224	1,412	2,012	36,648	2.9
PRAIRIE VIEW	D0362	63.5	43,616	65.0	39,268	2,123	620	42,012	-3.7
LOGAN 055									
OAKLEY	D0274	47.6	32,845	47.6	31,268	1,893	2,158	35,319	7.5
TRIPLAINS	D0275	16.9	35,517	17.1	28,196	2,390	2,648	33,234	-6.4
LYON 056									
WORTH LYON COUN	D0251	61.2	35,078	59.8	34,064	1,251	375	35,690	1.7
SOUTHERN LYON C	D0252	61.2	34,239	59.3	32,682	2,055	423	35,160	2.7
EMPORIA	D0253	406.5	36,957	422.6	35,433	981	1,342	37,757	2.2

Date 4-04-01
 AH No. 9
 Page 14 of 37

(1)
1999-2000 TEACHER AVERAGE

(2) (3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
MARION 057									
CENTRE	D0397	29.5	34,710	30.2	31,877	1,990	1,576	35,443	2.1
PEABODY-BURNS	D0398	41.2	32,910	39.5	31,721	1,593	1,850	35,165	6.9
MARION-FLORENCE	D0408	52.7	34,121	55.2	33,533	1,341	0	34,874	2.2
DURHAM-HILLSBOR	D0410	55.5	35,899	55.0	32,762	2,148	2,911	37,821	5.4
GOESSEL	D0411	27.0	36,249	29.0	32,503	1,737	2,094	36,333	0.2
MARSHALL 058									
MARYSVILLE	D0364	83.0	38,157	80.0	34,187	2,934	1,041	38,162	0.0
VERMILLION	D0380	56.0	33,451	56.0	31,438	1,407	1,652	34,497	3.1
AXTELL	D0488	36.9	35,286	37.2	33,213	2,067	1,908	37,188	5.4
VALLEY HEIGHTS	D0498	40.1	36,316	41.1	33,637	1,770	1,074	36,482	0.5
MCPHERSON 059									
SMOKY VALLEY	D0400	72.5	36,643	74.0	33,199	1,980	2,831	38,010	3.7
MCPHERSON	D0418	258.4	37,304	259.6	34,513	2,053	2,367	38,933	4.4
CANTON-GALVA	D0419	36.6	33,734	35.5	31,806	1,298	1,386	34,490	2.2
MOUNDRIDGE	D0423	39.2	40,968	39.2	35,894	2,566	2,760	41,220	0.6
INMAN	D0448	38.0	35,892	39.1	31,754	2,668	1,090	35,512	-1.1
MEADE 060									
FOWLER	D0225	19.9	32,968	18.8	31,981	1,791	934	34,706	5.3
MEADE	D0226	40.0	37,257	41.0	35,809	2,714	140	38,662	3.8
MIAMI 061									
OSAWATOMIE	D0367	86.5	34,745	86.8	34,645	1,555	1,624	37,825	8.9
PAOLA	D0368	217.5	37,810	218.2	36,688	1,776	850	39,314	4.0
LOUISBURG	D0416	79.1	38,429	81.5	35,431	2,090	1,038	38,559	0.3
MITCHELL 062									
WACONDA	D0272	44.1	36,177	45.9	34,387	1,385	1,078	36,849	1.9
BELOIT	D0273	110.4	39,935	109.4	38,018	1,419	1,800	41,237	3.3
MONTGOMERY 063									
CANEY VALLEY	D0436	63.5	40,383	63.0	36,143	2,370	2,637	41,151	1.9
COFFEYVILLE	D0445	150.0	36,902	149.3	34,494	1,083	3,313	38,890	5.4
INDEPENDENCE	D0446	143.0	36,227	144.5	32,330	1,864	3,265	37,459	3.4
CHERRYVALE	D0447	54.5	35,989	53.5	32,483	2,154	1,807	36,444	1.3

Date 4-04-01
 AH No. 9
 Page 15 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
MORRIS 064									
MORRIS COUNTY	D0417	82.6	37,347	80.8	33,308	1,484	2,592	37,384	0.1
MORTON 065									
ROLLA	D0217	23.1	38,645	22.1	37,386	1,957	0	39,343	1.8
ELKHART	D0218	56.0	33,679	53.0	30,692	1,902	1,954	34,548	2.6
NEMAHA 066									
SABETHA	D0441	81.1	40,068	83.0	37,227	2,455	1,331	41,013	2.4
NEMAHA VALLEY S	D0442	57.5	34,992	57.8	32,953	1,748	877	35,579	1.7
B & B	D0451	22.5	35,287	22.5	34,854	1,470	0	36,324	2.9
NEOSHO 067									
ERIE-ST PAUL	D0101	96.4	36,515	92.5	34,314	2,085	2,400	38,799	6.3
CHANUTE PUBLIC	D0413	137.5	38,437	136.0	35,361	1,736	1,394	38,492	0.1
NESS 068									
NES TRE LA GO	D0301	12.5	27,986	12.0	24,786	2,582	1,380	28,747	2.7
SMOKY HILL	D0302	17.2	36,695	16.1	32,952	2,076	1,193	36,221	-1.3
NESS CITY	D0303	25.1	33,418	26.4	29,955	2,471	2,514	34,941	4.6
BAZINE	D0304	14.9	29,189	13.0	28,865	2,058	0	30,923	5.9
NORTON 069									
NORTON COMMUNIT	D0211	63.0	37,870	61.0	34,802	2,337	1,619	38,758	2.3
NORTHERN VALLEY	D0212	24.4	33,070	23.3	29,800	2,844	1,648	34,292	3.7
WEST SOLOMON VA	D0213	15.0	27,773	16.5	26,052	1,059	1,143	28,254	1.7
OSAGE 070									
OSAGE CITY	D0420	58.5	36,168	57.5	33,766	2,443	1,534	37,743	4.4
LYNDON	D0421	39.8	36,598	39.7	31,439	1,898	2,918	36,256	-0.9
SANTA FE TRAIL	D0434	100.0	36,636	102.0	33,566	2,669	1,809	38,045	3.8
BURLINGAME	D0454	33.0	31,287	33.2	29,025	1,609	2,009	32,642	4.3
MARAIS DES CYGN	D0456	29.0	31,067	29.5	30,770	2,518	0	33,288	7.1
OSBORNE 071									
OSBORNE COUNTY	D0392	44.5	36,008	41.5	33,807	2,064	1,803	37,674	4.6
OTTAWA 072									
NORTH OTTAWA CO	D0239	51.2	33,512	52.7	33,108	1,985	0	35,092	4.7
TWIN VALLEY	D0240	52.5	34,529	52.5	34,735	1,671	1,509	37,915	9.8

Date 4-04-01
 AH No. 9
 Page 16 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
PAWNEE 073									
FT LARNED	D0495	128.7	35,265	118.7	32,738	2,079	2,056	36,873	4.6
PAWNEE HEIGHTS	D0496	17.6	37,101	17.6	33,165	2,781	1,425	37,371	0.7
PHILLIPS 074									
EASTERN HEIGHTS	D0324	20.5	33,472	19.5	30,607	2,325	1,612	34,544	3.2
PHILLIPSBURG	D0325	115.0	36,236	115.5	34,029	1,390	1,650	37,069	2.3
LOGAN	D0326	26.0	32,459	26.0	30,210	1,447	2,445	34,102	5.1
POTTAWATOMIE 075									
WAMEGO	D0320	102.0	37,073	103.0	35,034	1,041	1,455	37,530	1.2
KAW VALLEY	D0321	95.7	36,962	99.1	34,222	2,142	992	37,355	1.1
ONAGA-HAVENSVIL	D0322	36.0	36,428	31.3	37,250	2,392	0	39,643	8.8
ROCK CREEK	D0323	59.1	34,883	60.1	32,110	1,955	2,180	36,245	3.9
PRATT 076									
PRATT	D0382	95.2	37,619	95.4	34,044	1,795	2,730	38,568	2.5
SKYLINE SCHOOLS	D0438	33.2	36,583	34.5	34,066	2,022	0	36,088	-1.4
RAWLINS 077									
HERNDON	D0317	12.7	35,591	13.1	29,319	2,220	3,976	35,515	-0.2
ATWOOD	D0318	44.0	37,907	42.0	30,183	2,890	5,945	39,017	2.9
RENO 078									
HUTCHINSON PUBL	D0308	418.4	34,860	418.2	32,888	1,924	1,279	36,091	3.5
NICKERSON	D0309	101.0	34,996	101.5	33,439	1,366	2,086	36,890	5.4
FAIRFIELD	D0310	37.1	36,689	37.1	33,906	2,436	938	37,281	1.6
PRETTY PRAIRIE	D0311	31.1	36,564	30.8	32,954	2,262	1,560	36,776	0.6
HAVEN PUBLIC SC	D0312	84.5	37,445	0.0	0	0	0	0	-100.0 ***
BUHLER	D0313	143.0	37,690	142.8	34,366	2,486	2,861	39,713	5.4

Date 4-04-01
 AH No. 9
 Page 17 of 37

***No data at time of publication. Either no settlement had been reached or it was too late to get information to the State Department of Education before printing.

(1) (2) (3) (4) (5) (6) (7) (8)
 1999-2000 TEACHER AVERAGE 2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	1999-2000 TEACHER AVERAGE		2000-2001 TEACHER AVERAGE				FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]	
		FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS		CONTRACTED SALARIES INCLUDING COL. 5 & 6
REPUBLIC 079									
PIKE VALLEY	D0426	27.8	34,645	28.8	31,951	1,338	2,000	35,290	1.9
BELLEVILLE	D0427	51.3	38,824	50.3	36,071	2,506	835	39,412	1.5
HILLCREST RURAL	D0455	18.0	36,068	18.6	32,731	2,364	881	35,975	-0.3
RICE 080									
STERLING	D0376	46.5	37,390	45.5	34,441	2,667	1,865	38,973	4.2
CHASE	D0401	19.4	33,499	19.4	30,914	2,217	1,392	34,522	3.1
LYONS	D0405	105.3	35,581	105.0	33,013	1,651	1,402	36,066	1.4
LITTLE RIVER	D0444	26.1	33,873	27.8	27,595	2,896	2,296	32,786	-3.2
RILEY 081									
RILEY COUNTY	D0378	49.0	38,521	49.2	32,714	2,304	1,959	36,976	-4.0
MANHATTAN	D0383	440.9	37,509	428.3	34,799	876	2,257	37,931	1.1
BLUE VALLEY	D0384	26.5	36,722	26.0	33,954	2,655	1,847	38,456	4.7
ROOKS 082									
PALCO	D0269	26.2	28,687	25.8	25,827	1,537	1,707	29,071	1.3
PLAINVILLE	D0270	37.5	34,531	36.0	33,072	2,571	1,575	37,218	7.8
STOCKTON	D0271	38.0	38,029	39.0	34,180	1,395	3,095	38,670	1.7
RUSH 083									
LACROSSE	D0395	32.0	36,096	31.0	31,604	2,499	3,618	37,721	4.5
OTIS-BISON	D0403	29.5	30,863	25.7	31,443	1,249	1,504	34,196	10.8
RUSSELL 084									
PARADISE	D0399	17.5	42,700	17.5	34,042	1,965	2,020	38,028	-10.9
RUSSELL COUNTY	D0407	112.5	34,900	110.5	32,122	1,761	1,776	35,660	2.2
SALINE 085									
SALINA	D0305	672.2	39,696	684.1	38,059	1,099	1,855	41,012	3.3
SOUTHEAST OF SA	D0306	50.1	39,998	50.5	38,275	2,273	0	40,548	1.4
ELL-SALINE	D0307	40.0	34,445	40.4	31,954	1,860	999	34,813	1.1
SCOTT 086									
SCOTT COUNTY	D0466	90.4	36,499	89.0	32,704	2,031	2,016	36,751	0.7

Date H-04-01
 AH No. 9
 Page 18 of 37

(1) 1999-2000 TEACHER AVERAGE

(4) 2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 TEACHER AVERAGE		(4) 2000-2001 TEACHER AVERAGE					(8) FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
		FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	
SEDGWICK 087									
WICHITA	D0259	2,376.0	39,792	2,391.2	34,793	1,630	4,140	40,564	1.9
DERBY	D0260	488.5	37,189	487.4	37,309	1,190	774	39,273	5.6
HAYSVILLE	D0261	294.2	40,119	304.7	37,994	1,069	1,495	40,559	1.1
VALLEY CENTER P	D0262	143.6	42,357	135.4	41,058	1,963	2,342	45,363	7.1
MULVANE	D0263	144.5	32,381	146.7	32,819	1,224	0	34,043	5.1
CLEARWATER	D0264	80.1	38,867	85.0	35,621	2,050	2,370	40,041	3.0
GODDARD	D0265	190.5	41,651	206.0	39,775	1,811	534	42,120	1.1
MAIZE	D0266	311.1	43,061	312.2	42,620	1,837	156	44,613	3.6
RENWICK	D0267	127.5	38,019	129.9	36,751	1,779	782	39,311	3.4
CHENEY	D0268	50.0	37,269	52.0	37,908	2,374	0	40,282	8.1
SEWARD 088									
LIBERAL	D0480	311.0	36,237	308.3	35,617	1,478	592	37,687	4.0
KISMET-PLAINS	D0483	58.5	36,777	58.5	35,300	1,767	0	37,067	0.8
SHAWNEE 089									
SEAMAN	D0345	258.5	35,758	262.6	33,570	2,303	1,168	37,041	3.6
SILVER LAKE	D0372	62.1	41,138	62.0	38,948	2,130	348	41,426	0.7
AUBURN WASHBURN	D0437	396.5	36,760	398.5	35,443	805	1,599	37,847	3.0
SHAWNEE HEIGHTS	D0450	252.8	39,534	252.6	36,133	2,191	1,635	39,958	1.1
TOPEKA PUBLIC S	D0501	1,283.0	37,618	1,252.8	33,934	2,796	2,277	39,007	3.7
SHERIDAN 090									
HOXIE COMMUNITY	D0412	43.3	36,706	44.3	33,015	2,060	2,401	37,476	2.1
SHERMAN 091									
GOODLAND	D0352	95.3	38,754	93.6	34,460	2,103	2,679	39,242	1.3
SMITH 092									
SMITH CENTER	D0237	48.0	38,026	48.0	31,996	2,985	2,700	37,681	-0.9
WEST SMITH COUN	D0238	19.7	38,026	19.4	36,048	1,124	1,908	39,080	2.8
STAFFORD 093									
STAFFORD	D0349	31.0	35,086	31.0	31,529	2,574	1,680	35,783	2.0
ST JOHN-HUDSON	D0350	35.4	37,861	35.5	32,932	3,296	2,052	38,280	1.1
MACKSVILLE	D0351	27.7	32,939	27.9	31,703	980	0	32,683	-0.8

Date 4-04-01
 AH No. 9
 Page 19 of 37

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
STANTON 094									
STANTON COUNTY	D0452	41.6	37,557	41.6	33,732	2,134	2,576	38,442	2.4
STEVENS 095									
MOSCOW PUBLIC S	D0209	22.2	34,316	22.1	34,278	2,031	1,382	37,691	9.8
HUGOTON PUBLIC	D0210	79.0	37,092	78.1	34,332	1,906	2,246	38,484	3.8
SUMNER 096									
WELLINGTON	D0353	140.3	35,631	139.2	34,888	1,244	206	36,338	2.0
CONWAY SPRINGS	D0356	45.8	37,866	45.8	36,078	2,672	197	38,946	2.9
BELLE PLAINE	D0357	62.5	37,017	62.5	35,911	1,869	755	38,535	4.1
OXFORD	D0358	36.0	31,944	35.0	32,286	571	0	32,857	2.9
ARGONIA PUBLIC	D0359	22.0	35,749	21.9	31,470	2,414	2,446	36,329	1.6
CALDWELL	D0360	28.0	37,825	27.0	34,830	2,603	2,403	39,837	5.3
SOUTH HAVEN	D0509	23.1	36,514	23.1	33,550	2,502	935	36,987	1.3
THOMAS 097									
BREWSTER	D0314	21.6	30,851	0.0	0	0	0	0	-100.0 ***
COLBY PUBLIC SC	D0315	89.0	36,841	88.1	34,169	2,009	2,277	38,456	4.4
GOLDEN PLAINS	D0316	18.9	32,436	18.9	30,404	712	1,571	32,688	0.8
TREGO 098									
WAKEENEY	D0208	48.2	37,455	44.6	36,466	1,440	1,909	39,814	6.3
WABAUNSEE 099									
MILL CREEK VALL	D0329	49.0	35,450	51.0	34,126	1,744	0	35,870	1.2
WABAUNSEE EAST	D0330	60.8	35,278	59.3	31,736	1,417	2,826	35,979	2.0
WALLACE 100									
WALLACE COUNTY	D0241	27.0	32,388	26.0	30,899	2,841	1,108	34,848	7.6
WESKAN	D0242	16.0	33,191	16.0	27,537	1,981	3,673	33,191	0.0

Date 4-04-01
 AH No. 9
 Page 20 of 37

No data at time of publication. Either no settlement had been reached or it was too late to get information to the State Department of Education before printing.

(1) (2)
1999-2000 TEACHER AVERAGE

(3) (4) (5) (6) (7) (8)
2000-2001 TEACHER AVERAGE

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	FTE TEACHERS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE TEACHERS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	SUPPLEMENTAL SALARIES & EXTRA PAY SUMMER SCHOOL	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5 & 6	FY '00 TO FY '01 PERCENT INCREASE/ DECREASE [COL. (7-2)/2]
WASHINGTON 101									
NORTH CENTRAL	D0221	22.4	29,415	20.0	28,954	1,556	780	31,289	6.4
WASHINGTON SCHO	D0222	38.1	36,737	38.1	33,851	1,645	1,909	37,405	1.8
BARNES	D0223	45.5	33,575	45.6	28,548	2,877	2,597	34,023	1.3
CLIFTON-CLYDE	D0224	37.7	37,527	36.0	31,039	1,978	2,850	35,867	-4.4
WICHITA 102									
LEOTI	D0467	39.8	36,494	39.8	33,748	2,175	1,363	37,286	2.2
WILSON 103									
ALTOONA-MIDWAY	D0387	36.2	31,668	34.2	30,972	1,175	0	32,148	1.5
NEODESHA	D0461	61.0	39,485	61.0	38,834	2,163	0	40,997	3.8
FREDONIA	D0484	60.9	38,335	59.0	33,169	2,189	2,970	38,329	0.0
WOODSON 104									
WOODSON	D0366	47.0	34,631	47.0	31,701	1,265	1,991	34,958	0.9
WYANDOTTE 105									
TURNER-KANSAS C	D0202	290.4	37,696	279.8	35,798	1,381	1,073	38,252	1.5
PIPER-KANSAS CI	D0203	86.0	38,599	88.0	35,873	1,729	1,702	39,304	1.8
BONNER SPRINGS	D0204	139.5	38,059	138.8	35,494	2,008	396	37,898	-0.4
KANSAS CITY	D0500	1,627.2	38,618	1,489.0	34,785	572	2,483	37,839	-2.0
STATE TOTALS		35,475.6		35,409.0					
STATE AVERAGE			38,315		35,788	1,725	1,850	39,363	2.74%

Date 4-04-01
 AH No. 9
 Page 21 of 37

PRINCIPAL SALARY INFORMATION

Date 4-04-01
AH No. 9
Page 22 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(4) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
ALLEN 001								
MARMATON VALLEY	D0256	2.0	68,263	2.0	66,635	2,028	68,663	0.6
IOLA	D0257	5.2	53,061	5.2	51,610	2,077	53,687	1.2
HUMBOLDT	D0258	3.0	53,646	3.0	55,670	0	55,670	3.8
ANDERSON 002								
GARNETT	D0365	4.2	57,657	4.2	56,838	2,446	59,283	2.8
CREST	D0479	2.0	48,818	2.0	50,014	750	50,764	4.0
ATCHISON 003								
ATCHISON CO COM	D0377	3.2	50,695	3.2	51,063	2,207	53,269	5.1
ATCHISON PUBLIC	D0409	4.0	63,609	4.0	64,331	2,840	67,171	5.6
BARBER 004								
BARBER COUNTY N	D0254	3.0	56,994	3.0	55,494	1,500	56,994	0.0
SOUTH BARBER	D0255	2.2	45,689	2.2	47,628	1,636	49,264	7.8
BARTON 005								
CLAFLIN	D0354	2.0	49,295	2.0	49,500	1,800	51,300	4.1
ELLINWOOD PUBLI	D0355	3.0	54,167	3.0	54,567	1,800	56,367	4.1
GREAT BEND	D0428	8.0	61,917	7.0	61,583	3,276	64,859	4.8
HOISINGTON	D0431	4.0	56,797	4.0	54,978	1,500	56,478	-0.6
BOURBON 006								
FORT SCOTT	D0234	4.0	56,545	4.0	56,690	1,080	57,770	2.2
UNIONTOWN	D0235	2.0	51,400	2.0	56,100	0	56,100	9.1
BROWN 007								
HIAWATHA	D0415	3.3	55,430	3.3	54,000	2,370	56,370	1.7
SOUTH BROWN COU	D0430	3.0	62,980	3.0	62,430	2,392	64,822	2.9

Date 4-04-01
 AH No. 9
 Page 23 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
BUTLER 008								
BLUESTEM	D0205	4.0	56,877	4.0	58,558	600	59,158	4.0
REMINGTON-WHITE	D0206	3.0	56,367	3.0	57,333	0	57,333	1.7
CIRCLE	D0375	4.0	59,911	4.0	61,247	0	61,247	2.2
ANDOVER	D0385	5.0	65,353	7.0	67,518	0	67,518	3.3
ROSE HILL PUBLI	D0394	4.0	57,542	4.0	58,938	607	59,545	3.5
DOUGLASS PUBLIC	D0396	3.0	63,438	3.0	62,483	2,495	64,978	2.4
AUGUSTA	D0402	8.0	64,072	8.0	61,465	6,470	67,935	6.0
EL DORADO	D0490	7.0	61,103	7.0	61,542	1,669	63,211	3.4
FLINTHILLS	D0492	2.0	57,650	2.0	53,850	5,534	59,384	3.0
CHASE 009								
CHASE COUNTY	D0284	3.0	52,227	3.0	52,047	1,560	53,607	2.6
CHAUTAUQUA 010								
CEDAR VALE	D0285	1.0	52,577	1.0	50,000	2,640	52,640	0.1
CHAUTAUQUA COUN	D0286	2.0	61,355	2.0	59,516	2,818	62,333	1.6
CHEROKEE 011								
RIVERTON	D0404	4.5	54,943	5.0	51,119	3,219	54,338	-1.1
COLUMBUS	D0493	4.5	58,156	4.5	59,226	0	59,226	1.8
GALENA	D0499	5.0	52,245	5.0	53,898	2,400	56,298	7.8
BAXTER SPRINGS	D0508	5.0	55,745	5.0	56,425	1,810	58,235	4.5
CHEYENNE 012								
CHEYLIN	D0103	0.5	74,046	0.5	73,000	2,756	75,756	2.3
ST FRANCIS COMM	D0297	1.9	64,973	2.0	55,941	0	55,941	-13.9
CLARK 013								
MINNEOLA	D0219	2.0	56,497	2.0	56,543	2,100	58,643	3.8
ASHLAND	D0220	2.0	52,623	2.0	52,306	1,800	54,106	2.8
CLAY 014								
CLAY CENTER	D0379	7.0	51,197	7.0	48,993	686	49,679	-3.0

Date 4-04-01
 AH No. 9
 Page 24 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
CLOUD 015								
CONCORDIA	D0333	3.0	57,113	3.0	58,895	1,850	60,745	6.4
SOUTHERN CLOUD	D0334	2.0	37,148	2.0	31,770	6,272	38,042	2.4
COFFEY 016								
LEBO-WAVERLY	D0243	4.0	55,642	4.0	57,344	0	57,344	3.1
BURLINGTON	D0244	3.0	65,565	3.0	63,119	643	63,762	-2.7
LEROY-GRIDLEY	D0245	2.0	49,000	2.0	50,250	0	50,250	2.6
COMANCHE 017								
COMANCHE COUNTY	D0300	2.0	53,077	2.0	53,380	3,447	56,827	7.1
COWLEY 018								
CENTRAL	D0462	2.0	61,595	2.0	60,500	2,145	62,645	1.7
UDALL	D0463	1.0	54,697	1.0	53,700	5,344	59,044	7.9
WINFIELD	D0465	6.0	62,142	6.0	62,873	2,715	65,588	5.5
USD 470 COWLEY	D0470	7.0	63,183	7.0	63,258	1,884	65,142	3.1
DEXTER	D0471	1.4	54,981	1.4	49,435	7,916	57,351	4.3
CRAWFORD 019								
NORTHEAST	D0246	2.0	65,494	2.0	63,969	0	63,969	-2.3
CHEROKEE	D0247	4.5	51,758	4.5	54,733	233	54,967	6.2
GIRARD	D0248	3.0	68,495	3.0	66,297	2,914	69,211	1.0
FRONTENAC PUBLI	D0249	2.0	57,633	2.0	57,786	2,220	60,006	4.1
PITTSBURG	D0250	8.5	57,412	9.0	55,437	1,266	56,703	-1.2
DECATUR 020								
OBERLIN	D0294	2.0	63,189	2.0	63,818	2,089	65,907	4.3
PRAIRIE HEIGHTS	D0295	0.5	52,500	0.5	62,000	0	62,000	18.1
DICKINSON 021								
SOLOMON	D0393	2.0	59,910	2.0	63,371	0	63,371	5.8
ABILENE	D0435	5.0	63,203	5.0	62,667	504	63,171	-0.1
CHAPMAN	D0473	4.3	56,369	4.3	56,400	2,941	59,341	5.3
RURAL VISTA	D0481	2.1	50,396	2.0	47,878	1,500	49,378	-2.0
HERINGTON	D0487	3.0	54,125	3.0	49,183	6,516	55,699	2.9

Date 4-04-01
 AH No. 9
 Page 25 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
DONIPHAN 022								
WATHENA	D0406	2.0	55,700	2.0	50,800	8,538	59,338	6.5
HIGHLAND	D0425	1.7	59,368	2.0	57,595	3,795	61,389	3.4
TROY PUBLIC SCH	D0429	2.0	62,737	2.0	62,100	2,100	64,200	2.3
MIDWAY SCHOOLS	D0433	1.5	59,667	1.6	49,620	938	50,557	-15.3
ELWOOD	D0486	1.0	52,246	1.0	59,498	810	60,308	15.4
DOUGLAS 023								
BALDWIN CITY	D0348	4.6	60,574	7.0	69,143	1,057	70,200	15.9
EUDORA	D0491	4.0	58,023	4.0	64,236	804	65,040	12.1
LAWRENCE	D0497	25.0	67,024	35.0	66,220	2,232	68,452	2.1
EDWARDS 024								
KINSLEY-OFFERLE	D0347	2.0	52,079	2.0	53,300	3,069	56,369	8.2
LEWIS	D0502	1.4	54,557	1.4	55,571	0	55,571	1.9
ELK 025								
WEST ELK	D0282	3.0	56,827	3.0	55,700	2,580	58,280	2.6
ELK VALLEY	D0283	1.0	56,800	1.0	55,000	3,000	58,000	2.1
ELLIS 026								
ELLIS	D0388	2.0	62,579	2.0	62,879	1,500	64,379	2.9
VICTORIA	D0432	2.0	43,950	1.3	63,743	1,872	65,615	49.3
HAYS	D0489	10.0	67,551	11.0	65,920	2,995	68,915	2.0
ELLSWORTH 027								
ELLSWORTH	D0327	3.0	59,379	3.0	60,935	636	61,571	3.7
LORRAINE	D0328	4.0	55,365	4.0	52,188	1,812	54,000	-2.5
FINNEY 028								
HOLCOMB	D0363	3.0	63,282	3.0	57,767	7,446	65,213	3.1
GARDEN CITY	D0457	15.0	60,663	15.0	61,019	2,322	63,342	4.4
FORD 029								
EARVILLE	D0381	2.0	53,792	2.0	55,405	0	55,405	3.0
JUDGE CITY	D0443	10.0	66,184	9.5	71,542	0	71,542	8.1
BUCKLIN	D0459	1.5	47,531	2.0	48,211	2,763	50,974	7.2

Date 4-04-01
 AH No. 9
 Page 26 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1999-2000 PRINCIPAL AVERAGE		2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
FRANKLIN 030								
WEST FRANKLIN	D0287	4.5	52,694	4.5	52,316	2,032	54,348	3.1
CENTRAL HEIGHTS	D0288	3.0	59,878	3.0	55,850	3,961	59,811	-0.1
WELLSVILLE	D0289	2.0	65,961	3.0	62,439	2,844	65,283	-1.0
OTTAWA	D0290	7.2	51,807	7.5	51,714	1,120	52,834	2.0
GEARY 031								
JUNCTION CITY	D0475	14.7	61,760	14.7	62,291	2,260	64,551	4.5
GOVE 032								
GRINNELL PUBLIC	D0291	1.4	50,913	1.4	52,114	0	52,114	2.4
WHEATLAND	D0292	1.0	43,200	1.0	46,000	1,200	47,200	9.3
QUINTER PUBLIC	D0293	2.0	58,413	2.0	57,500	2,297	59,797	2.4
GRAHAM 033								
WEST GRAHAM-MOR	D0280	1.0	47,743	0.3	33,333	20,357	53,690	12.5
HILL CITY	D0281	2.0	59,042	2.0	50,000	8,511	58,511	-0.9
GRANT 034								
ULYSSES	D0214	4.5	63,972	4.0	58,976	5,911	64,887	1.4
GRAY 035								
CIMARRON-ENSIGN	D0102	2.5	65,996	2.5	67,037	41	67,078	1.6
MONTEZUMA	D0371	1.0	54,127	1.0	55,000	1,550	56,550	4.5
COPELAND	D0476	0.5	58,810	0.5	47,752	4,498	52,250	-11.2
INGALLS	D0477	1.5	62,783	1.5	59,728	1,200	60,928	-3.0
GREELEY 036								
GREELEY COUNTY	D0200	2.0	50,350	1.4	58,889	857	59,746	18.7
GREENWOOD 037								
MADISON-VIRGIL	D0386	1.5	57,063	1.5	52,833	7,166	59,999	5.1
EUREKA	D0389	2.5	61,798	2.5	61,364	2,600	63,964	3.5
HAMILTON	D0390	0.5	58,528	0.5	60,000	28	60,028	2.6
HAMILTON 038								
SYRACUSE	D0494	2.0	57,483	2.0	55,500	6,945	62,445	8.6

Date 4-04-01
 AH No. 9
 Page 27 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
HARPER 039								
ANTHONY-HARPER	D0361	3.0	54,918	3.0	55,833	3,125	58,958	7.4
ATTICA	D0511	1.5	56,167	1.5	52,735	1,000	53,735	-4.3
HARVEY 040								
BURRTON	D0369	1.8	50,430	1.5	57,067	0	57,067	13.2
NEWTON	D0373	8.2	60,010	8.2	61,888	23	61,911	3.2
SEDGWICK PUBLIC	D0439	2.0	53,280	2.0	54,775	280	55,055	3.3
HALSTEAD	D0440	3.0	61,558	3.0	61,540	2,460	64,000	4.0
HESSTON	D0460	3.0	60,777	3.0	58,957	2,997	61,954	1.9
HASKELL 041								
SUBLETTE	D0374	2.0	56,484	2.0	57,081	343	57,424	1.7
SATANTA	D0507	2.0	61,792	2.0	53,750	8,786	62,536	1.2
HODGEMAN 042								
JETMORE	D0227	1.5	68,318	1.5	66,023	155	66,177	-3.1
HANSTON	D0228	1.5	37,419	1.5	36,635	1,863	38,497	2.9
JACKSON 043								
NORTH JACKSON	D0335	1.0	61,261	1.0	62,461	0	62,461	2.0
HOLTON	D0336	5.0	59,628	5.0	54,594	6,013	60,607	1.6
ROYAL VALLEY	D0337	3.0	59,874	3.0	60,961	1,752	62,713	4.7
JEFFERSON 044								
VALLEY FALLS	D0338	2.0	56,688	2.0	53,742	4,500	58,242	2.7
JEFFERSON COUNT	D0339	2.0	53,388	3.0	50,500	2,160	52,660	-1.4
JEFFERSON WEST	D0340	4.0	57,725	4.0	57,950	2,150	60,100	4.1
OSKALOOSA PUBLI	D0341	4.0	61,076	4.0	52,809	6,251	59,060	-3.3
MCLOUTH	D0342	3.0	50,855	3.0	51,302	1,000	52,302	2.8
PERRY PUBLIC SC	D0343	5.0	57,909	5.0	57,119	2,015	59,134	2.1
JEWELL 045								
WHITE ROCK	D0104	1.0	51,000	1.0	53,000	0	53,000	3.9
WINKATO	D0278	2.0	49,316	1.5	55,585	3,000	58,585	18.8
WELL	D0279	1.2	49,001	0.4	47,500	0	47,500	-3.1

Date 4-04-01
 AH No. 9
 Page 28 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(4) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
JOHNSON 046								
BLUE VALLEY	D0229	27.5	79,553	28.5	75,509	9,759	85,268	7.2
SPRING HILL	D0230	3.5	69,874	3.5	72,570	258	72,828	4.2
GARDNER-EDGERTO	D0231	8.0	60,660	9.0	62,720	874	63,594	4.8
DESOTO	D0232	6.0	66,867	8.0	60,398	8,863	69,261	3.6
OLATHE	D0233	36.0	70,330	38.0	71,901	2,407	74,309	5.7
SHAWNEE MISSION	D0512	58.0	78,628	58.0	79,046	2,655	81,701	3.9
KEARNY 047								
LAKIN	D0215	3.0	59,472	3.0	54,500	7,063	61,563	3.5
DEERFIELD	D0216	2.0	51,000	2.0	52,500	960	53,460	4.8
KINGMAN 048								
KINGMAN-NORWICH	D0331	4.0	58,120	5.0	55,139	1,968	57,107	-1.7
CUNNINGHAM	D0332	2.8	51,543	1.8	54,597	2,512	57,109	10.8
KIOWA 049								
GREENSBURG	D0422	1.3	56,242	2.0	53,460	934	54,394	-3.3
MULLINVILLE	D0424	1.0	51,322	0.5	68,598	8,970	77,568	51.1
HAVILAND	D0474	1.0	47,835	1.0	54,300	0	54,300	13.5
LABETTE 050								
PARSONS	D0503	5.0	59,400	5.0	64,040	0	64,040	7.8
OSWEGO	D0504	4.0	56,563	4.0	55,787	3,300	59,087	4.5
CHETOPA	D0505	2.0	45,818	1.5	31,749	1,600	33,349	-27.2
LABETTE COUNTY	D0506	6.0	57,963	6.0	59,020	1,548	60,568	4.5
LANE 051								
HEALY PUBLIC SC	D0468	0.5	53,500	0.5	56,000	0	56,000	4.7
DIGHTON	D0482	2.0	52,792	2.0	52,626	1,320	53,946	2.2

Date 4-04-09
 AH No. 4-04-09
 Page 29 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
LEAVENWORTH 052								
FT LEAVENWORTH	D0207	4.0	65,349	4.0	65,698	18	65,716	0.6
EASTON	D0449	4.0	54,014	4.0	53,491	4,713	58,203	7.8
LEAVENWORTH	D0453	9.0	61,008	9.0	59,474	2,475	61,949	1.5
BASEHOR-LINWOOD	D0458	6.0	58,992	6.0	62,710	11,906	74,617	26.5
TONGANOXIE	D0464	3.0	64,144	3.0	65,731	1,443	67,173	4.7
LANSING	D0469	4.0	56,711	4.0	59,631	0	59,631	5.1
LINCOLN 053								
LINCOLN	D0298	2.0	55,926	2.0	54,778	2,501	57,279	2.4
SYLVAN GROVE	D0299	1.0	46,500	1.0	42,000	5,600	47,600	2.4
LINN 054								
PLEASANTON	D0344	2.0	56,029	2.0	52,212	6,354	58,566	4.5
JAYHAWK	D0346	3.0	54,585	2.0	55,879	1,457	57,336	5.0
PRAIRIE VIEW	D0362	5.0	60,329	5.0	59,561	2,880	62,441	3.5
LOGAN 055								
OAKLEY	D0274	3.0	48,997	2.0	53,250	2,249	55,499	13.3
TRIPLAINS	D0275	0.5	71,324	0.5	58,000	8,894	66,894	-6.2
LYON 056								
NORTH LYON COUN	D0251	3.8	52,050	3.7	52,524	0	52,524	0.9
SOUTHERN LYON C	D0252	3.0	51,316	3.0	54,760	0	54,760	6.7
EMPORIA	D0253	10.6	63,828	10.6	65,240	1,800	67,040	5.0
MARION 057								
CENTRE	D0397	1.5	58,427	1.5	62,153	1,059	63,213	8.2
PEABODY-BURNS	D0398	2.0	54,260	2.0	50,500	2,520	53,020	-2.3
MARION-FLORENCE	D0408	3.0	56,730	3.0	58,858	0	58,858	3.8
DURHAM-HILLSBOR	D0410	3.0	59,779	3.0	56,124	5,880	62,004	3.7
GOESSEL	D0411	2.0	50,970	2.0	49,750	2,640	52,390	2.8

Date 4-04-01
 AH No. 9
 Page 30 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
MARSHALL 058								
MARYSVILLE	D0364	2.0	59,954	2.0	60,471	900	61,371	2.4
VERMILLION	D0380	2.0	55,870	2.0	51,500	5,193	56,693	1.5
AXTELL	D0488	1.6	52,981	1.6	62,744	2,275	65,019	22.7
VALLEY HEIGHTS	D0498	2.0	60,674	2.0	58,536	3,540	62,076	2.3
MCPHERSON 059								
SMOKY VALLEY	D0400	4.0	56,247	5.0	54,006	2,880	56,886	1.1
MCPHERSON	D0418	6.3	58,052	6.3	56,683	2,680	59,363	2.3
CANTON-GALVA	D0419	3.0	54,225	3.0	53,051	2,237	55,287	2.0
MOUNDRIDGE	D0423	3.0	55,469	3.0	54,237	2,747	56,983	2.7
INMAN	D0448	2.0	53,316	2.0	50,500	1,470	51,970	-2.5
MEADE 060								
FOWLER	D0225	1.5	51,667	1.5	52,667	1,400	54,067	4.6
MEADE	D0226	2.0	61,733	2.0	62,707	140	62,847	1.8
MIAMI 061								
OSAWATOMIE	D0367	6.0	54,395	6.0	58,965	900	59,865	10.1
PAOLA	D0368	5.0	60,854	5.0	61,086	864	61,950	1.8
LOUISBURG	D0416	4.0	58,440	4.0	58,037	900	58,937	0.9
MITCHELL 062								
WACONDA	D0272	3.0	55,296	3.0	54,752	1,782	56,534	2.2
BELOIT	D0273	2.0	67,545	2.0	66,830	1,800	68,630	1.6
MONTGOMERY 063								
CANEY VALLEY	D0436	2.0	64,023	2.0	60,711	0	60,711	-5.2
COFFEYVILLE	D0445	6.7	53,619	6.4	51,974	3,071	55,046	2.7
INDEPENDENCE	D0446	5.0	64,139	5.0	58,441	9,476	67,916	5.9
CHERRYVALE	D0447	3.0	54,316	3.0	55,167	0	55,167	1.6
MORRIS 064								
MORRIS COUNTY	D0417	4.7	56,964	4.5	53,532	2,592	56,124	-1.5

Date 4-04-01
 AH No. 9
 Page 31 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
MORTON 065								
ROLLA	D0217	1.4	54,035	1.4	52,914	4,046	56,960	5.4
ELKHART	D0218	3.0	57,040	3.0	53,824	3,792	57,616	1.0
NEMAHA 066								
SABETHA	D0441	5.0	56,345	5.0	56,465	1,044	57,509	2.1
NEMAHA VALLEY S	D0442	3.0	56,057	3.0	56,763	1,260	58,023	3.5
B & B	D0451	1.5	57,613	1.5	58,533	0	58,533	1.6
NEOSHO 067								
ERIE-ST PAUL	D0101	5.0	53,622	5.0	52,801	2,400	55,201	2.9
CHANUTE PUBLIC	D0413	6.0	59,313	6.0	58,832	2,400	61,232	3.2
NESS 068								
NES TRE LA GO	D0301	0.2	58,000	0.1	50,000	0	50,000	-13.8
SMOKY HILL	D0302	0.7	69,429	0.7	64,286	5,143	69,429	0.0
NESS CITY	D0303	1.3	48,774	1.3	48,158	1,846	50,005	2.5
BAZINE	D0304	0.5	62,550	0.5	65,000	0	65,000	3.9
NORTON 069								
NORTON COMMUNIT	D0211	3.0	63,263	3.0	59,715	2,791	62,506	-1.2
NORTHERN VALLEY	D0212	1.5	57,695	1.5	54,000	1,860	55,860	-3.2
WEST SOLOMON VA	D0213	0.5	62,528	0.5	61,000	1,564	62,564	0.1
OSAGE 070								
OSAGE CITY	D0420	2.0	55,975	2.0	59,075	900	59,975	7.1
LYNDON	D0421	2.0	57,003	2.0	56,181	3,498	59,679	4.7
SANTA FE TRAIL	D0434	4.0	61,250	4.0	62,015	1,800	63,815	4.2
BURLINGAME	D0454	2.0	46,126	2.0	45,000	2,358	47,358	2.7
MARAIS DES CYGN	D0456	2.0	44,058	1.5	39,200	973	40,173	-8.8
OSBORNE 071								
OSBORNE COUNTY	D0392	3.0	51,500	3.0	52,750	934	53,684	4.2
OTTAWA 072								
NORTH OTTAWA CO	D0239	3.0	47,828	3.0	50,507	0	50,507	5.6
TWIN VALLEY	D0240	3.8	61,513	3.8	61,263	2,084	63,347	3.0

Date 4-04-01
 AH No. 9
 Page 32 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
PAWNEE 073								
FT LARNED	D0495	5.0	57,108	5.0	54,269	2,490	56,759	-0.6
PAWNEE HEIGHTS	D0496	1.0	49,140	1.0	49,320	1,320	50,640	3.1
PHILLIPS 074								
EASTERN HEIGHTS	D0324	1.5	34,241	1.5	34,000	1,173	35,173	2.7
PHILLIPSBURG	D0325	3.0	60,658	4.0	60,338	1,530	61,868	2.0
LOGAN	D0326	1.5	56,321	1.5	57,351	1,785	59,135	5.0
POTTAWATOMIE 075								
WAMEGO	D0320	4.0	58,992	4.0	60,389	2,305	62,694	6.3
KAW VALLEY	D0321	5.0	54,252	4.0	58,053	1,170	59,223	9.2
ONAGA-HAVENSVIL	D0322	2.2	51,040	2.2	51,828	0	51,828	1.5
ROCK CREEK	D0323	3.0	57,234	3.0	57,477	2,363	59,841	4.6
PRATT 076								
PRATT	D0382	4.0	60,528	4.0	56,328	2,769	59,096	-2.4
SKYLINE SCHOOLS	D0438	2.0	53,204	2.0	54,533	0	54,533	2.5
RAWLINS 077								
HERNDON	D0317	0.5	65,022	0.5	60,320	7,170	67,490	3.8
ATWOOD	D0318	2.0	63,258	2.0	57,924	7,511	65,434	3.4
RENO 078								
HUTCHINSON PUBL	D0308	13.0	57,823	12.0	57,875	1,858	59,733	3.3
NICKERSON	D0309	4.0	58,375	4.0	55,301	2,698	57,998	-0.6
FAIRFIELD	D0310	3.9	52,140	3.9	51,921	0	51,921	-0.4
PRETTY PRAIRIE	D0311	2.0	51,205	2.0	49,672	2,920	52,592	2.7
HAVEN PUBLIC SC	D0312	5.2	57,954	5.3	57,482	2,604	60,085	3.7
BUHLER	D0313	9.0	60,279	9.0	60,112	2,607	62,719	4.0
REPUBLIC 079								
PIKE VALLEY	D0426	2.0	49,525	2.0	49,000	2,400	51,400	3.8
BELLEVILLE	D0427	3.0	57,140	3.0	56,919	1,500	58,419	2.2
HILLCREST RURAL	D0455	1.0	50,525	1.0	50,943	1,550	52,493	3.9

Date 4-04-01
 AH No. 9
 Page 33 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
RICE 080								
STERLING	D0376	3.0	58,939	3.0	58,664	2,258	60,922	3.4
CHASE	D0401	1.3	49,719	1.3	54,322	2,769	57,092	14.8
LYONS	D0405	4.8	49,480	4.8	49,271	1,400	50,671	2.4
LITTLE RIVER	D0444	2.0	52,682	2.0	51,404	2,760	54,164	2.8
RILEY 081								
RILEY COUNTY	D0378	3.0	53,191	3.0	51,620	2,171	53,791	1.1
MANHATTAN	D0383	12.0	63,435	12.0	63,489	2,248	65,736	3.6
BLUE VALLEY	D0384	2.0	52,590	2.0	54,327	1,847	56,174	6.8
ROOKS 082								
PALCO	D0269	1.5	56,095	1.5	54,667	1,762	56,429	0.6
PLAINVILLE	D0270	2.0	59,471	2.0	54,809	6,694	61,502	3.4
STOCKTON	D0271	2.0	56,137	2.0	55,125	3,090	58,215	3.7
RUSH 083								
LACROSSE	D0395	3.0	53,426	2.3	52,174	3,307	55,481	3.8
OTIS-BISON	D0403	2.1	51,762	2.1	44,612	3,086	47,698	-7.9
RUSSELL 084								
PARADISE	D0399	1.0	39,713	1.5	57,893	1,347	59,240	49.2
RUSSELL COUNTY	D0407	5.0	59,090	5.0	58,857	1,776	60,633	2.6
SALINE 085								
SALINA	D0305	16.0	67,611	15.0	68,911	1,800	70,711	4.6
SOUTHEAST OF SA	D0306	2.0	52,200	2.0	55,071	0	55,071	5.5
ELL-SALINE	D0307	2.0	54,744	2.0	58,296	1,650	59,946	9.5
SCOTT 086								
SCOTT COUNTY	D0466	4.0	55,193	5.0	57,138	1,200	58,338	5.7

Date 4-04-01
 AH No. 9
 Page 34 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(2) 2000-2001 PRINCIPAL AVERAGE			CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
SEDGWICK 087								
WICHITA	D0259	82.0	65,780	82.0	62,972	4,515	67,487	2.6
DERBY	D0260	18.0	64,382	19.0	60,912	1,684	62,596	-2.8
HAYSVILLE	D0261	7.0	69,104	7.0	68,757	2,148	70,905	2.6
VALLEY CENTER P	D0262	7.0	64,308	7.0	62,824	2,687	65,511	1.9
MULVANE	D0263	5.0	60,500	5.0	58,780	0	58,780	-2.8
CLEARWATER	D0264	4.5	68,411	5.5	69,323	6,257	75,580	10.5
GODDARD	D0265	5.0	69,807	4.0	73,335	750	74,085	6.1
MAIZE	D0266	6.0	63,868	6.0	64,017	150	64,167	0.5
RENWICK	D0267	6.0	60,304	6.0	58,932	1,300	60,232	-0.1
CHENEY	D0268	3.0	59,001	3.0	60,677	0	60,677	2.8
SEWARD 088								
LIBERAL	D0480	10.0	61,002	10.0	61,915	756	62,671	2.7
KISMET-PLAINS	D0483	4.0	54,410	4.0	53,651	3,000	56,651	4.1
SHAWNEE 089								
SEAMAN	D0345	11.0	56,822	11.0	56,997	1,875	58,872	3.6
SILVER LAKE	D0372	2.0	64,946	2.0	65,138	566	65,704	1.2
AUBURN WASHBURN	D0437	9.0	67,321	9.0	67,530	1,599	69,129	2.7
SHAWNEE HEIGHTS	D0450	7.0	67,627	7.0	68,762	1,609	70,371	4.1
TOPEKA PUBLIC S	D0501	32.0	62,863	32.0	61,528	3,447	64,974	3.4
SHERIDAN 090								
HOXIE COMMUNITY	D0412	2.0	60,520	2.0	58,639	2,400	61,039	0.9
SHERMAN 091								
GOODLAND	D0352	5.0	62,339	5.0	57,955	6,492	64,448	3.4
SMITH 092								
SMITH CENTER	D0237	3.0	57,011	3.0	52,223	7,136	59,359	4.1
WEST SMITH COUN	D0238	1.3	55,187	1.3	55,615	2,302	57,918	4.9
STAFFORD 093								
STAFFORD	D0349	2.0	52,950	2.0	52,925	1,680	54,605	3.1
ST JOHN-HUDSON	D0350	2.0	52,047	2.0	52,132	2,467	54,599	4.9
MACKSVILLE	D0351	2.0	50,470	2.0	51,750	0	51,750	2.5

Date 4-04-01

AH No. 9

Page 35 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1999-2000 PRINCIPAL AVERAGE		2000-2001 PRINCIPAL AVERAGE				
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS	CONTRACTED SALARIES INCLUDING COL. 5	FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
STANTON 094								
STANTON COUNTY	D0452	2.5	59,284	2.5	55,810	5,100	60,910	2.7
STEVENS 095								
MOSCOW PUBLIC S	D0209	2.0	59,440	2.0	59,145	1,636	60,781	2.3
HUGOTON PUBLIC	D0210	4.0	56,883	4.0	55,790	2,300	58,090	2.1
SUMNER 096								
WELLINGTON	D0353	6.0	53,694	6.0	52,252	750	53,002	-1.3
CONWAY SPRINGS	D0356	4.0	53,097	4.0	54,504	150	54,654	2.9
BELLE PLAINE	D0357	3.0	62,510	3.0	63,310	1,200	64,510	3.2
OXFORD	D0358	3.0	50,967	3.0	52,333	133	52,467	2.9
ARGONIA PUBLIC	D0359	1.7	48,631	1.7	47,195	2,471	49,666	2.1
CALDWELL	D0360	2.0	56,605	2.0	50,234	2,403	52,637	-7.0
SOUTH HAVEN	D0509	1.3	56,074	1.3	57,605	1,200	58,805	4.9
THOMAS 097								
BREWSTER	D0314	1.0	50,581	1.0	49,204	1,986	51,190	1.2
COLBY PUBLIC SC	D0315	3.0	56,372	3.0	56,767	2,280	59,047	4.7
GOLDEN PLAINS	D0316	1.0	45,067	0.9	55,556	0	55,556	23.3
TREGO 098								
WAKEENEY	D0208	2.4	47,947	2.4	50,572	25	50,597	5.5
WABAUNSEE 099								
MILL CREEK VALL	D0329	3.4	52,663	3.4	53,979	0	53,979	2.5
WABAUNSEE EAST	D0330	4.7	50,305	4.7	48,976	2,477	51,453	2.3
WALLACE 100								
WALLACE COUNTY	D0241	1.5	56,533	1.5	57,533	1,200	58,733	3.9
WESKAN	D0242	0.6	59,762	0.6	48,660	11,102	59,762	0.0
WASHINGTON 101								
ORTH CENTRAL	D0221	1.0	50,000	1.1	45,455	1,091	46,545	-6.9
ASHINGTON SCHO	D0222	1.8	62,308	1.8	53,732	7,657	61,389	-1.5
BARNES	D0223	2.2	47,197	2.2	44,975	7,020	51,996	10.2
CLIFTON-CLYDE	D0224	2.0	47,000	2.2	47,273	0	47,273	0.6

Date 4-04-01
 AH No. 9
 Page 36 of 37

COUNTY NAME DISTRICT NAME	COUNTY # DISTRICT #	(1) 1999-2000 PRINCIPAL AVERAGE		(4) 2000-2001 PRINCIPAL AVERAGE			(6) CONTRACTED SALARIES INCLUDING COL. 5	(7) FY '00 TO FY '01 PERCENT INCREASE /DECREASE [COL. (6-2)/2]
		FTE PRINCIPALS	ACTUAL SALARY INCLUDING FRINGE BENEFITS	FTE PRINCIPALS	SALARIES INCLUDING FRINGE BENEFIT EMPLOYER REDUCTIONS	BOARD PAID FRINGE BENEFITS		
WICHITA 102								
LEOTI	D0467	3.0	60,763	3.0	58,961	1,920	60,881	0.2
WILSON 103								
ALTOONA-MIDWAY	D0387	2.0	48,160	2.0	51,143	0	51,143	6.2
NEODESHA	D0461	4.0	59,454	4.0	61,495	0	61,495	3.4
FREDONIA	D0484	2.2	59,698	3.0	60,663	2,965	63,628	6.6
WOODSON 104								
WOODSON	D0366	2.0	60,806	2.0	60,525	2,400	62,925	3.5
WYANDOTTE 105								
TURNER-KANSAS C	D0202	9.0	65,261	9.0	63,203	1,493	64,696	-0.9
PIPER-KANSAS CI	D0203	4.2	63,130	4.2	62,575	2,229	64,804	2.7
BONNER SPRINGS	D0204	4.0	64,831	4.0	69,220	0	69,220	6.8
KANSAS CITY	D0500	45.0	68,533	47.0	70,136	2,483	72,619	6.0
STATE TOTALS		1316.5		1336.9				
STATE AVERAGE			61,144		60,871	2,567	63,439	3.75%

Date 4-04-01
 AH No. 9
 Page 37 of 37