

CONTRACTUAL AGREEMENT

Between the

Warrick County Board of School Trustees

And the

Warrick County Teachers Association

2018-2019

2018-2019 CONTRACT BETWEEN
THE BOARD OF SCHOOL TRUSTEES
OF THE
WARRICK COUNTY SCHOOL CORPORATION
AND
WARRICK COUNTY TEACHERS ASSOCIATION

THIS CONTRACT ENTERED INTO THIS 1st DAY OF JULY, 2018, BY AND BETWEEN THE BOARD OF SCHOOL TRUSTEES OF THE WARRICK COUNTY SCHOOL CORPORATION, HEREINAFTER CALLED THE "SCHOOL EMPLOYER" OR "BOARD," AND THE WARRICK COUNTY TEACHERS ASSOCIATION, HEREINAFTER CALLED THE "ASSOCIATION."

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TABLE OF CONTENTS*

<u>Article</u>	<u>Subject</u>	<u>Page Number</u>
I	PREAMBLE	4
	Purpose	4
	Advisory Consultation/communication	4
	Entire Agreement	4
	Waiver	4
	Recognition	4
	Gender Clause	4
II	PROFESSIONAL GRIEVANCE PROCEDURE	5
	Definitions	5
	Structure	5
	Procedure	5
III	LEAVES OF ABSENCE	6
	Personal Business Leave	6
	Accumulated Sick Leave	6
	Summer Employment	6
	Leave for Bereavement	6
	Maternity, Paternity, and Adoption	7
	Family and Medical Leave	7
	Worker’s Compensation Leave	7
IV	SICK LEAVE BANK	8
	Contributions	8
	Granting of Days	8
V	INSURANCE PROTECTION	9
	Medical Health or Short-term Disability	9
	Life Insurance	9
	Additional Group Term Insurance	9
	Long Term Disability Insurance	10
	Retire Teachers in Group Insurance	10
VI	COMPENSATION	10
	Compensation Model	10
	Terminology in Compensation Model	10
	Compensation Model Parameters	11
	Bargaining “Blox”	12
	Application of Compensation Model	12
	New Hires	12
	Superintendent Exceptions	13
	Changing Lanes	13
	Reference to Appendix A	13
	Dues Deduction	13
	Payroll Deduction	14
	I.R.S. Section 125	14
	Indiana State Teachers Retirement Fund	14
	Tax Sheltered Annuity (TSA) Enrollment	14
	Direct Deposit	14
	Grant Stipends	14
	Longevity Stipend	14

VII	MATCHING ANNUITY PLAN	15
	Program	15
	Employer Contributions	15
	Salary Settlement Diversion	15
	Steering Committee	16
	Status Quo	16
	Termination	16
VIII	RETIREMENT LIQUIDATION	16
	Definitions	16
	Reservation of Rights	17
	Retirement Savings Section 401(a) and 403 (b)	17
	Retirement Savings VEBA	17
	Terms and Conditions for Administration of Section 401(a), 403 (b), and VEBA	17
	Existing Certificated School Employee Tax Vehicle	18
	Retirement Liquidations, Default Vesting Requirements	18
XVI	GENERAL PROVISIONS	20
	Term	20
	Attest	20
APPENDIX A	EXTRA DUTY 2017-18	21
Attachment 1	Sick Leave Days	24
Attachment 2	Amount of Funds in SB 199 Liquidation by Individual	29
Attachment 3	Examples	
	(A) Section 5, Section G (4)(b) – Redistribution of Defaults	34

*This Table of Contents is included as an item of information only, and shall not be construed in any aspect or manner as a part of this Contract, nor was this Table of Contents bargained between the parties.

ARTICLE 1

PREAMBLE

A. PURPOSE

This Contract was negotiated under Public Law 217, Acts of 1973 and IC 20-29-6 (Collective Bargaining), and enacted by the General Assembly of the State of Indiana, in order (1) to fix for its term the wages and wage related fringe benefits (2) to encourage and abet effective and harmonious working relationships between the School Employer and the professional staff in order that the cause of public education may best be served, (3) to make available to each Warrick County student an educational experience designed to encourage each student to utilize all his abilities to the fullest extent possible, and (4) to encourage the above-average performance of each Warrick County teacher so that each Warrick County student will be challenged and encouraged to expand and utilize his ability to its fullest extent.

B. ADVISORY CONSULTATION/COMMUNICATION

The Board and the Association recognize the importance of responsible advisory consultation by the entire professional staff in the educational process of planning, development, and growth. To this end the parties agree to maintain communication to inform about programs, either by committee, individual consultation, or designated representative.

C. ENTIRE AGREEMENT

This Contract supersedes and cancels all previous Contracts or Agreements between the Board and the Association and constitutes the entire agreement between the parties. The parties further agree that no additional bargaining upon issues, whether contained herein or not shall be done during the term of this Contract, unless the parties, by mutual written consent, agree to such informal bargaining upon such issues.

D. WAIVER

If any provision of this Contract or any application of this Contract to any employee or group of employees is held to be contrary to law, then such provision or application shall not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

E. RECOGNITION

The Board hereby recognizes the Warrick County Teachers Association as the exclusive representative of teachers in this School Corporation.

The term “teacher(s)” when used in this Contract shall refer to all certified employees, as defined in Indiana Acts 1973, PL217 and IC 20-29-6 (Collective Bargaining), in the Warrick County School Corporation, except for persons occupying the following positions:

All supervisors, including superintendents, assistant superintendents, directors, assistant directors, chapter coordinators, curriculum supervisors, principals, assistant principals, business managers, support service managers, support service assistant managers, business supervisors, coordinator of alternative programs and “supervisor” positions subsequently created by the Board: Non-certificated employees; Confidential employees; and Employees performing security work.

F. GENDER CLAUSE

The Contract shall be considered gender neutral; “he” shall mean and include “he” and “she”, “his” shall mean and include “his” and “her” unless the context specifically requires otherwise.

ARTICLE II

PROFESSIONAL GRIEVANCE PROCEDURE

A. DEFINITIONS

1. "Grievance" means, and shall be limited to, an alleged violation of a specific article or section of this Written Contract.
2. "Grievant" means: (a) the school employee who is directly affected by the alleged violation, making the claim; or (b) the Association President or designee on behalf of school employee(s) who are directly affected by the alleged violation.
3. "Day" means school day.

B. STRUCTURE

1. The intent of this grievance procedure is not to affect the normal communications between the principal and the teacher in the discussion of problems, which may exist. It is expected that any problem or potential problem would first be discussed by the teacher with the building principal.
2. Any grievance on behalf of a teacher will not be placed in the teacher's file or become part of any file or record, which is utilized in the promotion process, nor will it be used in any recommendation for job placement.
3. The grievant may be represented by any person(s) of his own choosing, limited, however, to a total of two (2) representatives at all levels of the procedures.
4. There shall be no additional evidence, material, allegation, or remedy submitted by the grievant or his representative during the grievance process, once a grievance has been filed at Level One.

C. PROCEDURE

The number of days indicated at each level should be considered as maximum. The time limits specified may, however, be extended by mutual written agreement of the grievant and School Employer.

1. LEVEL ONE

Within seven (7) days of the time the grievant first knew or should have known of the act or condition upon which a grievance is based, the grievant must present the grievance, in writing to his principal or immediate supervisor or his designee. Within seven (7) school days after presentation of the grievance, the principal or immediate supervisor or his designee shall give his answer, in writing, to the grievant.

2. LEVEL TWO

In the event that the grievance is not resolved at Level One, or if no written decision has been rendered within the time limit provided, the grievant may appeal the decision to Level Two, provided said appeal is filed with the Superintendent's Office within ten (10) days of receipt of the written answer at level One. The appeal shall include a copy of all materials and evidence previously submitted and a copy, at the same time, shall be given to the principal involved. The grievant shall submit the written claim, signed by him, to the Superintendent's Office. Within ten (10) days from the receipt of the grievance, the Superintendent's Office may hold a formal hearing(s) prior to the rendering of the written decision, and the additional time beyond the ten (10) days shall be allowed if the Superintendent's Office determines further investigation is necessary.

3. LEVEL THREE

If the grievance is not resolved at Level Two, or if no written decision has been rendered within the time provided, then the grievance will be transmitted to the Board through the Superintendent's Office. The Board will hold a hearing on the grievance. A written answer shall be given by the Board to all interested parties as soon as reasonably possible.

ARTICLE III

LEAVES OF ABSENCE

A. PERSONAL BUSINESS LEAVE

Each full-time teacher employed under regular or temporary contract shall be granted five (5) days leave for the transaction of personal business and/or the conduct of personal or civic affairs during each year of employment. If in any one (1) school year the teacher shall be absent for reasons covered in this provision for fewer than five (5) days at the end of the school year, said teacher may accumulate up to five (5) days in the form of accumulated sick leave, subject, however, to the limitations on sick leave accumulation as it is provided in Article VI, Section B, herein below. Such personal business leave may be taken in one-half (1/2) day increments.

B. ACCUMULATED SICK LEAVE

Each full-time teacher employed under regular or temporary contract shall annually be granted leave of absence from work as a result of personal illness or quarantine, or illness and/or injury of a member of the immediate family for a total of ten (10) days, without loss of compensation. Unused days of sick leave may accumulate to a total of two hundred forty-five (245) days. A teacher joining the Warrick County School Corporation who has accumulated unused sick leave days in another Indiana (only) school system, shall be entitled to transfer three (3) days each year which he or she had accumulated at the school system where formerly employed, until such accumulated sick leave days have been exhausted, subject, however to the limitation on accumulation of sick leave, set forth above. The transfer of unused sick days, earned and accumulated in another Indiana school system shall apply only to the last place of employment prior to joining the Warrick County School Corporation. The annual personal illness days provided each year may be used for illness or injury in the immediate family. When a circumstance arises that requires the use of accumulated personal illness days for family illness purposes, a request may be made to the Superintendent. In the event of a catastrophic illness in the teacher's immediate family, the teacher may submit a written request to the Superintendent to use additional accumulated sick leave as additional illness in the family leave. If the Superintendent approves, the leave will be granted. "Immediate family" shall be interpreted as including only father, mother, brother, sister, husband, wife, child, mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law, grandchild, step-parent, grandparent, step-child, foster child, niece, nephew, or a person who has been living as a lifelong member of the household of the teacher. A teacher shall be given a written accounting of accumulated sick leave.

C. SUMMER EMPLOYMENT

A teacher on summer employment shall be eligible to use sick or personal leave, provided that each day of absence shall constitute a half-day of leave. Bereavement leave, if used, shall constitute a full day of leave.

D. LEAVE FOR BEREAVEMENT

In the case of death in the immediate family of a regularly employed teacher, the teacher is entitled to be absent without loss of compensation for a period of up to five (5) school days within one calendar year from the date of the death.

Such bereavement leave is for the purpose of attending the last rites and attending to other personal matters of the immediate family member. "Immediate family" shall be interpreted as including the following members from the family of the teacher or teacher's spouse: father, mother, brother, sister, husband, wife, child, daughter-in-law, son-in-law, grandchild, step-parent, grandparent, step-child, foster child, niece, nephew, or a person who has been living as a lifelong member of the teacher's household. In the case of death of an uncle, aunt, cousin or friend of a teacher, the teacher is entitled to be absent one (1) day for the funeral without loss of compensation. In the case of death of an uncle or aunt, the teacher may request additional travel days from the Superintendent.

A teacher asked to serve as a pallbearer and/or executor will be excused without loss of compensation for such duty with approval of the Superintendent.

E. MATERNITY, PATERNITY, AND ADOPTION

A teacher who is pregnant or a teacher whose spouse is pregnant may request a leave of absence for up to a period of two (2) years without pay. The maternity leave shall begin at such time as is determined by the teacher and the attending physician. Paternity leave shall begin within twelve (12) weeks of the birth of his child. A teacher may receive adoption leave without pay, for a period not to exceed two (2) years. A teacher must request maternity leave or paternity leave, and/or extensions of such leave, in writing at least thirty (30) days prior to the date on which the leave is to begin. A teacher shall notify the business office at the time a legal petition is filed with court in case of adoption. Adoption shall commence when the child is received by the teacher. The teacher may submit a written request to the Superintendent to use up to fifteen (15) days of accumulated sick leave as adoptive leave. If the Superintendent approves, the leave will be granted. In the case of international adoption, the teacher may submit a written request to the Superintendent to use up to twenty (20) days of annual and/or accumulated sick leave for travel outside the country. If the Superintendent approves, the leave will be granted. For educational continuity, it is requested that a teacher return from maternity or paternity or adoption leave at the beginning of a school year or semester and must notify the Superintendent of the intent by thirty (30) days preceding his return.

F. FAMILY AND MEDICAL LEAVE

A teacher who qualifies as an “eligible employee” under the Family and Medical Leave Act of 1993 (FMLA) shall be entitled to up to twelve (12) work weeks of unpaid leave during any contract year for reasons and under the conditions as are provided in the FMLA.

The Board shall retain the exercise of any and all of the rights and options it may obtain or require under FMLA, including any obligation for discussion as provided under P.L. 217.

G. WORKERS’ COMPENSATION LEAVE

In the event an employee is injured and qualifies for Indiana Workers’ Compensation SALARY REPLACEMENT leave benefits, the Board shall pay the employee the employee’s salary. If the employee receives salary from the Board, the employee shall pay to the Board all Workers’ Compensation benefits attributed to employment with the Board. The employee’s sick leave shall be docked no more that one-half day for each day’s absence.

A record shall be kept by the Corporation for each employee of the number of sick leave days used during any Workers’ Compensation leave. Any employee who received Workers’ Compensation leave who at termination qualifies for Termination Pay in Article VII, but has fewer than the maximum number of unused sick leave days shall have the sick leave used for Workers’ Compensation restored to the employee. Sick leave bank days used shall not qualify for this restoration.

In no case shall the employee receive more than full salary while on Workers’ Compensation leave nor more than the maximum allowable for termination pay.

ARTICLE IV

SICK LEAVE BANK

The Warrick County School Corporation will establish a voluntary Sick Leave Bank under the following conditions:

A. CONTRIBUTIONS

1. Certified personnel falling under the bargaining unit and administrators of the Warrick County School Corporation may voluntarily donate one (1) day of their accumulated sick leave to the Sick Leave Bank. This contribution will entitle them to withdrawal benefits listed below.
2. After the initial contribution of one (1) day, the members will be asked for an additional one (1) day contribution only when the accumulation of days in the bank falls below one hundred (100) days. If a member refuses to contribute a day as requested by the Sick Leave Bank Committee, said employee would cease to be a member of the Sick Leave Bank. However, in the event a current member of the Sick Leave Bank has no personal illness days to contribute, he may retain membership until October 1 of the next school year. At no time will the number of days in the bank exceed the number of members plus one hundred (100) days.
3. Each new employee of the School Corporation will be asked if he wishes to contribute one (1) day to the bank when he is hired.
4. Enrollment in the Sick Leave Bank must be completed by October 1, each year.
5. There will be no withdrawals of contribution days from the Sick Leave Bank.

B. GRANTING OF DAYS

A member of the Sick Leave Bank may be granted days from the bank under the following conditions:

1. The individual's accumulated sick leave must be exhausted and the individual must have been out of school for a period of five (5) consecutive school days without any sick leave benefits. Exceptions to this requirement may be made by the committee, but such exceptions shall include all teachers who are receiving Workers' Compensation benefits.
2. Medical certification of disability must be given when requested;
3. The initial benefits will include only three (3) of the five (5) days of the waiting period unless the teacher is approved for Workers' Compensation benefits, in which case initial benefits begin on day one.
4. After the approval of the Sick Leave Bank Committee, the benefits will continue at the rate of one (1) day of benefits for each day of school missed. After thirty (30) days have been withdrawn, the committee will again meet to re-approve the request for benefits at which time a physician's certification of disability must be presented every thirty (30) days upon re-evaluation by the committee. The process of thirty (30) days re-evaluation will continue until a maximum of one-hundred twenty (120) days of benefits is reached for any one individual condition;
5. Sick Leave Bank benefits will not be granted for child rearing purposes; and
6. Applications for Sick Leave Bank benefits will be made in writing to the Superintendent's Office, outlining the nature of the illness, attending physician's name and estimated length of confinement.

The Warrick County School Corporation will administer the Sick Leave Bank. A Sick Leave Bank Committee to approve or deny the requests for benefits and assist the School Corporation in administering the bank will be established. The Committee will include two (2) persons appointed by the School Board and two (2) teacher employees appointed by the Association. In the event a majority of the committee cannot agree upon a request for benefits, the Board shall hear the request with up to two (2) Association representatives present. At the regular Board meeting or at the regular Board meeting next ensuing, the Board shall render its decision on said request.

ARTICLE V

INSURANCE PROTECTION

A. MEDICAL HEALTH OR SHORT-TERM DISABILITY

School employees may choose to participate in either the Corporation's fully paid short-term disability plan or the Corporation's medical insurance plan.

The Board shall pay the following amounts toward the premiums of health insurance, the plan to be selected by the Association, and the carrier to be mutually agreed to:

1. For single membership coverage, the sum of \$7,600 per year for each participant.
2. For member/children and member/spouse coverage, the sum of \$10,800 per year for each participant.
3. For family membership coverage, the sum of \$13,000 per year for each participant.
4. For high-deductible health plan (HDHP with H.S.A.) coverage, the Corporation coverage described above pays toward the established premium for applicable plan selection. Any remaining difference between cost of premium and applicable Corporation share (as per actual single membership contribution) will be deposited in four (4) installments into the employee's H.S.A. account.
5. Dual employees who participate in the Corporation health insurance plan shall receive the sum of \$15,400 per year jointly. Remaining difference to H.S.A. is applicable here as well.

Participating teachers shall pay through payroll deduction the difference between the full cost of the insurance coverage and the Board's contribution.

B. LIFE INSURANCE

Each contract teacher shall be covered by a term life insurance program paid for by the Board that provides a minimum death benefit of Fifty Thousand Dollars (\$50,000.00) with double indemnity, in the event of accidental death.

C. ADDITIONAL GROUP TERM INSURANCE

Subject to the approval, procedures and all requirements of the carrier, a teacher may purchase at his own expense, through payroll deduction, additional group term life insurance coverage:

1. That at least fifty-five percent (55%) of the eligible unit membership signs up for additional coverage through payroll deduction.
2. That sign-up for such additional coverage under this provision shall be available once each school year, and shall be completed not later than December 1 of any said school year;
3. That any teacher desiring payroll deduction for additional insurance premiums have on file in the Board's business office, a properly executed authorization card/form for such withholding and assignments; and
4. That additional coverage as provided herein may be purchased as provided by the carrier up to the agreed limits.

The Association shall request, collect and compile information relating to such benefit, and subsequently provide it to the Board, together with its recommendation(s) with respect to a carrier. The Board shall, following receipt of the information, advertise for bids on the group term life insurance benefit, and upon receipt of bids, select the carrier.

It is understood by the parties that all group term and universal life insurance which is beyond that provided by the Board and stated above, shall be totally at the expense of the employee who elects the additional coverage, shall become effective January 1 of any year, and that the Board's sole responsibility with respect to said additional coverage shall be payroll deduction and assignment of premium amounts.

D. LONG TERM DISABILITY INSURANCE

1. An amount up to one hundred eighty dollars (\$180.00) times the number of teachers participating in the School Corporation's Long Term Disability Plan will be paid by the Board toward the cost of the Long Term Disability Insurance. The premium for said Long Term Disability Insurance for all participating teachers shall be averaged over all such participants, with the average cost being the individual participant's cost.
2. The short-term plan shall be available to all teachers, with participating teachers paying through payroll deduction.

E. RETIRED TEACHERS IN GROUP INSURANCE PLANS

1. Retirement Health Insurance

If the retiring teacher has participated in the group health insurance program, Article V (A), immediately before retirement, the teacher may remain in the group plan by paying the premiums of the existing enrollment until eligible for Medicare. The retiree shall not have the option to change enrollment status during retirement except for a change in status defined as death of a spouse or dependent, spouse's loss of employment and health coverage, divorce, legal separation, marriage, birth of a child, adoption, or if the spouse become eligible for Medicare. The retiree may change providers if allowed by the carrier.

2. Availability

A teacher who retires while in the service who is not covered by subsection (1) above may, upon written request to the Superintendent, remain a member of said group(s) for purposes of receiving insurance benefits, provided, however, that the teacher pay the full premium cost of the insurance in advance of the billing date(s). The School Corporation shall not be responsible for any lapse of insurance coverage due to the failure of a teacher to make payment(s) prior to the billing date(s).

ARTICLE VI
(COMPENSATION PLAN)

A. COMPENSATION MODEL

Terminology in Compensation Model

CB = Current Base contract salary—with each new contract, the CB will be the salary that the staff member would have earned in the previous year for 182 days.

CF = Compensation Factor—the percentage element utilized for calculating pay changes in the compensation model; the percentage is derived from the net amount of \$\$ allocated for bargaining unit pay as determined through calculations of the bargaining "biox." This factor is negotiated each year (2.75% for 2018-19).

IT = Incremental Toggle—The portion of salary change attributable to the "Base Portion." This factor is negotiated each year (1% for 2018-19).

New Hires = New teachers employed by WCSC (designated by letter "H" in model)

Amount Available for Raise = Maximum amount any teacher can receive in additional compensation dependent upon compensation model parameters.

Base Portion = The portion of salary change not attributable to the "Toggle Differential"

Toggle Differential = the percentage applied to calculate "caps" and "new hire" salaries

Cap = the top base contract salary for either BS or MS degreed employees; teachers are identified at cap or not

SER (80) = Summative Evaluation Rating (80% of pay change is attributable to receiving an overall evaluation of "effective" or "highly effective")

YOE (20) (Year of Experience) = **Defined as having earned 120 INPRS days in a school year**; 20% of eligible pay change attributable to YOE.

Degree = Teacher either has earned or has not earned a Master's degree (earning MS degree enables teacher to move into the MS lane whereby the MS Cap becomes applicable).

New Hire Base Adjustment = Salary adjustment for "new hires" according to description in "New Hires" section.

Salary Change = Actual adjustment to salary after compensation factor and model parameters have been applied

New Salary = Actual salary for negotiated contract year

Bargaining "Blox" = A summary of agreed upon estimates to employ certified teachers. It is used to calculate the estimated expense of increasing or decreasing dollars assigned to benefits and salary.

ND (Negotiable Dollars) = The dollars estimated to be available for negotiations.

*The base contract salaries of teachers will be available in a secured link on the Warrick County School Corp website, and the current year (non-TRF) salary range before settlement is **\$38,093 to \$75,736**.

Compensation Model Parameters

The Warrick County School Corporation "Teacher Compensation Model" is utilized in determining salaries for teachers. The WCSC compensation model utilizes the following factors in determining pay adjustments:

For both BS (Bachelor) and MS (Master) degrees:

80% of amount available for raise for rating of "Effective" or "Highly Effective" on SER (SER(80))

20% of amount available for raise for YOE (YOE(20))

Teachers move from BS Lane to MS Lane by completing a Master's Degree under the following qualifications:

Qualifications for Master's Degree

- a. In order to qualify for the Master's Lane, the Master's Degree must be obtained from an accredited college in a teaching area or in a professional area of administration, supervision, guidance, or content area that the individual might reasonably be expected to utilize in employment.
- b. For individuals transitioning to teaching from other professions who hold a Master's Degree outside of education, that degree will usually not be accepted toward Master's salary. The exception is when the Master's Degree is in the area of the individual's teaching license.

*There is no immediate monetary award for obtaining a Master's Degree. The degree allows the employee to move from the BS Lane to the MS Lane whereby enabling the employee to earn larger wages because the "caps" are substantially different.

****Teacher must be rated as "effective" or "highly effective" to qualify for salary increase on their teacher contract. As such, increases in salary are based on previous year summative performance evaluations.**

In addition to the previously stated, the following parameters apply:

- 1) Both the MS Lane and the BS Lane contain separate caps, and they are calculated mathematically as identified below.

MS Lane Cap: The **increase** is calculated by multiplying the previous year cap by the toggle differential .
New Cap = Previous Cap x toggle differential

BS Lane Cap: The **increase** is calculated by multiplying the previous year cap by 80% of toggle differential.
New Cap = Previous Cap x .8(toggle differential)

***Teachers with extended teaching contracts will receive additional pay at a daily/hourly rate.

Bargaining “Blox”

Bargaining “Blox” are a systematic approach to determining how much money (ND-Negotiable Dollars) is available for increases (or decreases) within the compensation model and utilizing them for said calculations. Generally, 70% of identified “new” money through the estimated State Tuition Support Formula plus any savings realized through retirements and resignations is made applicable to the “blox.”

Upon determining ND, all changes in categorical costs are determined, estimated, and accounted for. This includes changes to TRF, FICA, additional staffing needs, etc. Then, a portion of ND is allocated for increases in non-salary, monetary benefits. This includes all fringe benefits (increases or decreases to Corporation contributions) and retirement contributions. These categories change as necessary or agreed upon. The remaining ND, if any, is then allocated to the Compensation Model to determine the CF and IT percentages.

The dollar cost associated with the CF utilized in the model is repeatedly applied to the “Salary” portion of the bargaining “blox” to determine additional costs that arise with increases in salary (i.e. TRF, FICA, STD etc.) As the CF and IT are determined, the TD (Toggle Differential) is also determined. This percentage is often times negotiated and applied to the ECA schedule (category in the “blox”). The process of evaluating various CF’s and IT’s continues until 100% of the ND are estimated to be expended.

Redistribution of Dollars

Some teachers will not receive pay increases. The dollars that would have gone to those teachers need to be re-distributed to those teachers who do qualify for pay increases. Since any employee who does not qualify for a pay raise due to evaluation etc. is included in the Compensation Model, their dollars are automatically re-distributed to those who do qualify as an increase in salary by adjusting the compensation factor (CF) until all dollars are spent.

Application of Compensation Model:

- 1) If teacher has either a BS degree or an MS degree and is earning less than cap, and has otherwise qualified for a pay adjustment, then
 - a. New salary = $CB + [(CB \times CF\% \text{--rounded to whole number})]$
- 2) If teacher has a BS degree or an MS degree and is earning cap, then
 - a. BS degree: New salary = BS degree cap
 - b. MS degree: New salary = MS degree cap

New Hires

It is the expectation that WCSC will hire the best teachers at the most reasonable and responsible salary. This is not an attempt to de-value any teacher or group of teachers, but rather to continue to operate with the greatest level of financial efficiency that we can.

Hence, it is the expectation that vacant positions will attempt to be filled within the salary ranges defined below. All teacher vacancies will be posted with a salary range equivalent to what was formerly known as BS-0 to MS Cap. Candidates selected for employment will be paid within the following ranges as determined by the superintendent or his designee; excluding “Superintendent Exceptions.”

0-5 years of experience—Salary range = $0\text{-}2 \text{ years} + .25 \times \text{years of experience}$ (degree specific)

6-10 years of experience—Salary range = $0\text{-}5 \text{ years} + .25 \times \text{years of experience}$ (degree specific)

11-15 years of experience—Salary range = $0\text{-}8 \text{ years} + (1) + .25 \times \text{years of experience}$ (degree specific)

16 or more years of experience—Salary range = $0\text{-}15 \text{ years} + (1) + .25 \times \text{years of experience}$ (degree specific)

Years of experience will include military service, accredited private school experience, public school experience, service as a full-time college professor, and for Speech Language Pathologists, MAY include clinical experience. It will be calculated as number of years determined acceptable, multiplied by .25. This product will be truncated. See examples below:

Example 1: Three years previous experience (acceptable)

$3 \times .25 = .75$ years; 0 years will be given.

Example 2: Five years previous experience (acceptable)

$5 \times .25 = 1.25$ years; 1 year will be given.

New Hire Base Adjustment

New hires will have application of compensation model for year they are hired as follows regardless of what salary they were hired:

- a. If hired with BS degree, then pay increase will equal:
Toggle differential multiplied by previous year BS-0 salary
- b. If hired with MS degree, then pay increase will equal:
 - i. Toggle differential multiplied by previous year MS-0 salary

Superintendent Exceptions

If a recommendation for employing a teacher with a higher initial salary than the determined entry-level scale, the superintendent or his designee will contact the President/Spokesperson of WCTA so discussion can take place.

The superintendent or his designee shall have the authority to recommend employment of a teacher at an increased rate based upon the needs of the school district and the availability of qualified teachers for the position. If during the hiring process it becomes apparent that the monetary value of the best candidate is such that a higher initial salary than the preceding ranges indicate is warranted, consideration will be made for increasing the offered initial salary; however, under no circumstances will a new hire receive a base salary offer that is higher than that of a current teacher who was employed prior to the 2013-14 school year who possesses what would be considered equivalent credentials (Years of Service and Degree). [This assumes one with continuous effective or highly effective evaluations.]

Changing from BS Lane to MS Lane

As the earning of a Master's degree does not have any immediate effect on teacher salary (unless employee is at BS cap), the movement of a teacher from the Bachelor's Lane to the Master's Lane shall be effective at the beginning of the school year immediately following the year the degree is completed, provided the teacher had notified the Superintendent or his designee, in writing prior to the preceding June 1, of his intention to complete the degree. If employee acquires MS degree during a school year but after reaching BS cap, the BS cap will be ignored and the employee's increase will be pro-rated accordingly. All subsequent years, employee will remain in Master's Lane.

The aforementioned compensation model will be applied to calculate teacher salaries. Upon completion of calculations, a list containing each teacher's salary will be available on the Corporation website.

A. EXTRA DUTIES SCHEDULE

Additional compensation for extra-curricular assignments for the 2018-2019 school year is set forth in Appendix A of this Contract.

B. DUES DEDUCTION

Membership in the Association shall be continuous from year to year unless the teacher revokes the upcoming school year's membership in writing to the Association President by August 1st.

C. PAYROLL DEDUCTION

Upon appropriate written authorization from the teacher, the Board shall deduct from the salary of any teacher and make appropriate remittance for annuities, credit union, health insurance, and voluntary contributions.

The Board shall provide each employee the opportunity to participate in a voluntary tax-sheltered 403 (b) program, consistent with the 403 (b) Plan, adopted by the Board and agreed upon by the Association. The Board and the Association agree that the Plan will not be changed without agreement in bargaining.

D. I.R.S. SECTION 125

A teacher may participate in this School Corporation's flexible benefits plan, with all administration fees paid by the Board and all monthly participant fees paid by the member teacher(s). Such plan shall be adopted by the Board under the provisions of Section 125 of the Internal Revenue Service Code.

The plan will provide for the following benefits, through salary reduction agreements: The employee share of group insurance premiums; medical care reimbursement accounts; dependent care assistance accounts; and other benefits provided through the plan. The carrier shall be determined by the Association.

E. INDIANA STATE TEACHERS RETIREMENT FUND

The amounts contained in (1) the compensation model (as provided by list) (2) the extra duty pay schedule herein contained in Appendix A, and (3) to the extent allowed by law, include three percent (3.00%) of said amount to be paid directly to the Indiana State Teachers Retirement Fund by the Board on behalf of each affected teacher for payment of the teacher's share of such retirement contribution. Thus, the individual teacher's contract for each affected teacher shall be written for the amount of compensation payable which is less the said three percent (3.00%).

F. TAX SHELTERED ANNUITY (TSA) ENROLLMENT

The effective date to enroll in the **Section 403 (b)/401 (a) matching annuity plan** is September 1. Dates to notify the payroll department of desires for changes in the Section 403(b) salary reduction amount and/or vendors are designated as September 1, December 1, March 1, and June 1.

G. DIRECT DEPOSIT

Voluntary direct deposit will be available to the bargaining unit.

H. GRANT STIPENDS

Any corporation or school grant application that includes a stipend shall request at least the current certified substitute rate. If the grant is awarded with less than the certified substitute rate, the Association President will be notified and the teachers who volunteer to participate shall be paid the reduced amount.

I. LONGEVITY STIPEND

1. The effective date of Article VI (O) shall be January 1, 2004.

The following one-time stipend amount is in addition to the salary for the respective certificated school employee in determining total compensation.

Upon written request to the Superintendent by a certificated school employee who has:

- a. reached age 55; and

- b. with minimum of 15 years of service in the Warrick County School Corporation; and
- c. is currently in his last year of employment by the School Corporation, and
- d. notifies the Superintendent of Schools in writing by the preceding July 1 of his intent to terminate employment at the end of the succeeding school year.

The School Corporation shall add two thousand (\$2,000) as a longevity (one-time) stipend to the individual's regular teacher's contract school year salary for instructional services rendered during that school year payable starting with the first pay in May. For those individuals who participated in the 2004 Retirement Buyout, however, the longevity stipend will be reduced by \$100 for each day that the accumulated sick leave is less than the assumed number of sick leave days listed in the Attachment 1(B). These provisions shall not reduce the individual's respective salary provided by Article VI Compensation Model.

The Superintendent may waive the notice requirement as a result of the certificated school employee's serious ill health, serious accident or unforeseen emergency.

ARTICLE VII

MATCHING ANNUITY PLAN

SECTION 1. IRS CODE SECTION 403(b) MATCHING ANNUITY AND CUSTODIAL MUTUAL FUNDS PLAN AND SECTION 401(a) PLAN

A. PROGRAM

The Board agrees to establish an IRS Code Section 403(b) matching annuity plan ("403(b) PLAN") and Section 401(a) annuity plan ("401(a) PLAN") for all certificated employees other than those employed under a temporary contract. The 403(b) PLAN and the 401(a) PLAN (collectively "PLANS") shall include provisions allowing salary reduction contributions, matching salary settlement diversion contributions, matching employer contributions, matching employee contributions, and unmatched employee contributions. The 403(b) PLAN may contain provisions for loans and hardship withdrawals, however, the 401(a) PLAN may not provide for loans or hardship withdrawals. Within the provisions of the IRS Code, the PLANS shall be portable and fully and immediately vested for contributions. Employer contributions (hereinafter referred to as "Diversion Match") shall be paid into the 401(a) PLAN monthly. Teacher contributions shall be paid into the 403(b) PLAN monthly.

B. EMPLOYER CONTRIBUTIONS

Effective from the beginning of the 2018-19 school year, the Board, by salary settlement diversion (currently 3.25% of base contract salary without the employer three percent (3%) ISTRF contribution prorated for full-time equivalency) shall contribute on behalf of each teacher said amount to each qualified teacher's Section 401(a) annuity plan. It is the intention of the parties to continue to increase said percentage as financially feasible.

The salary settlement diversion as provided above and the teacher's optional contribution shall continue until otherwise determined by both parties.

C. SALARY SETTLEMENT DIVERSION

As part of their regular PL 217 bargaining, the parties will negotiate salary settlement diversion adjustments. As part of the parties' total compensation/benefits calculations, annual diversions to the 401(a) PLAN shall be included.

D. STEERING COMMITTEE

A Joint Steering Committee shall be created by the parties through appointments of teachers by the Association President and administrative representatives by the Superintendent. The Committee shall be charged with the responsibility of establishing the PLANS, selecting of the PLANS' sole source vendor by mutual agreement,

providing information to participants, charging the sole source vendor with the responsibility of the PLANS' initial and continued IRS compliance, and any other function necessary to implement the provisions of this section.

E. STATUS QUO

Article VII Section 1 IRS Code Section 401(a) and 403(b) Matching Annuity and Custodial Mutual Funds PLAN shall be effective without change to and including the 2004-2005 school year.

F. TERMINATION

Should the parties decide to end the plan provided by this article, the monetary value of the salary diversion provided by in Subsections B and C in effect shall be added to the next year's bargaining "blox" without negotiations. The parties may mutually agree to modify Subsections B and C when deemed necessary. The parties understand that this salary diversion, except for the 401(a) PLAN, was and is part of the PL217 bargained salary.

ARTICLE VIII

RETIREMENT LIQUIDATION

Section A. DEFINITIONS: CONTRACT AMENDMENTS TO FACILITATE LIQUIDATION OF RETIREMENT ASSETS

The listed terms shall have the following meaning, unless specifically designated differently by the respective Amendments or their sub-portion.

1. "Certificated School Employees" shall mean school employees under individual certificated school employee contracts provided by I.C. 20-6.1-4-5 and I.C. 20-6.1-4-6 licensed as certificated school employees pursuant as that term is used and defined by I.C. 20-6.1-1-8.
2. "IRS Code" shall mean the statutory code of the federal Internal Revenue Department (26 USCA), and regulations thereof;
3. "Section 401(a)" shall mean that section in the IRS Code;
4. "Section 403(b)" shall mean that section in the IRS Code;
5. "Section 501(c)(9)" shall mean that section in the IRS Code and shall be referred to as "VEBA";
6. "VEBA" shall mean a Voluntary Employees' Beneficiary Association;
7. Existing "Certificated School Retiree/s" shall mean certificated school employees, who retired from the School Corporation in the 2002-03 school year or before;
8. Existing "Certificated School Employee/s" shall mean employees in the 2002-2003 school year who are still employees in the 2003-2004 school year; and newly hired individuals to the 2003-2004 staff; employed under a regular teachers contract.
9. "New Hires" to the School Corporation shall mean certificated school employees employed for the first time in the 2004-2005 school year and in subsequent school years;
10. "Vesting" in Amendment SECTION G shall mean as provided in SECTION G (1).
11. "Plan" shall mean that asset allocation provided in SECTION F and shall not take on the meaning provided in ARTICLE XIV;
12. "Default" shall mean a forfeiture provided in Section G 4(a).

Section B. RESERVATION OF RIGHTS

Pursuant to the parties' joint and independent authority pursuant to Public Law 217 (IC 20-7.5), the parties specifically reserve the authority to revise or terminate any of the provisions of the Contract after mutual agreement, ratification by the Association, and passage by a majority of the Board of School Trustees full membership in public session.

Section C. RETIREMENT SAVINGS SECTION 401(A) and SECTION 403(B)

The School Corporation agrees to establish an additional IRS Code Section 401(a) and an additional Section 403(b) plan for receipt of retirement liquidated assets. The School Corporation shall contribute to individual accounts in the name of the respective existing certificated school employee in the manner provided in Section F.

Section D. RETIREMENT SAVINGS VEBA

The School Corporation shall contribute to a VEBA by a deposit into individual accounts in the name of the existing certificated school employees in the manner provided in Section F.

Section E. TERMS AND CONDITIONS FOR ADMINISTRATION OF THE SECTION 401(a), 403(b), and VEBA.

The single source provider's administration of the Section 401(a), Section 403(b) and for the VEBA generated by the liquidation of retirement assets shall be governed by the following terms and conditions.

1. For the Section 401(a), Section 403(b) and for the VEBA, the following shall govern each, separately:
 - a. Funds of each certificated school employee shall be maintained and accounted for separately, and there shall not be any co-mingling of accounts as per Section F. An employee's Section 401(a) and Section 403(b) account under this section shall be accounted for separately from the employee's Section 401(a) and Section 403(b) account provided for in Article XIV.
 - b. The School Corporation shall not be paid for any administrative costs it may incur to facilitate the accounts, neither shall any account costs be assessed to the School Corporation.
 - c. All costs for the administration of the programs and the individual accounts shall be paid from the respective account's assets, including investment charges.
 - d. In addition to the above, the VEBA shall not at any time allow loans or withdrawals for the certificated school employee, the spouse or dependent(s).
2. Investment and vesting issues are governed by Section G.

Section F. EXISTING CERTIFICATED SCHOOL EMPLOYEE TAX VEHICLE ALLOCATION PLAN(S)

Existing certificated employees shall select a single Plan for the combined old Contract Article VII liquidation and the old Contract Article VIII liquidated amounts. After this single limited plan selection, assets may not be reallocated by the individual employee at any time.

	VEBA IRS CODE SEC. 501(c)(9)	Sec. 403(b) IRS CODE	Sec. 401(a) IRS CODE
PLAN A	90%	5%	5%
PLAN B	80%	5%	15%
PLAN C	60%	10%	30%
PLAN D	40%	20%	40%
PLAN E	20%	30%	50%
PLAN F	5%	35%	60%

For any individual certificated school employee’s asset allocation, if any of the plans’ percentages causes the IRS Code limits for that tax vehicle to be exceeded, that excess shall be automatically paid into the respective plan’s VEBA tax vehicle without any employee option.

Section G. RETIREMENT LIQUIDATIONS, DEFAULT VESTING REQUIREMENTS

1. Upon separation from employment by the Warrick County School Corporation, a certificated school employee shall be fully vested in the retirement liquidation assets including earnings if the retiring individual has satisfied the following requirements. In the school year of the individual’s separation, the individual must satisfy both of the following:
 - (a) be at least fifty-five (55) years of age; and
 - (b) have at least fifteen (15) years of teaching in the Warrick County School Corporation.
2. Prior to vesting and after vesting, the certificated school employee shall be allowed to invest retirement liquidation assets in VEBA; Sec. 401(a); Sec. 403(b) in accord with the vendor’s plans’ provisions. Upon vesting, the Section 401(a) and Section 403(b) accounts shall be fully portable subject to loans, hardship withdrawals, or withdrawals subject IRS Code restrictions; however, the loans or withdrawals shall not be allowed for the VEBA.
3. If the individual dies in service after satisfying sub-section 1(a) and (b), and before separation from employment, all liquidated retirement assets including earnings shall vest in the named beneficiaries of the respective plans in accord with the vendor’s plans’ provisions.
4. (a) A certificated school employee participating in the liquidated retirement program defaults and loses rights and privileges to the VEBA and/or Sec. 401(a) and/or Sec. 403(b) assets, including earnings, upon official action of employee termination from employment with the Warrick County School Corporation prior to vesting as provided in subsections (1) above. Being subject to reduction in force and being on the recall list is not default.

(b) By October 1st, of each plan year, the vendor shall redistribute the defaulted amounts. Each remaining active certificated employee will receive a percentage of the redistribution of defaults, equal to the total funds for each certificated school employee (at the time of liquidation), regardless of plan selection, divided by the total liquidated funds (at the time of liquidation), regardless of plan selection, divided by the total liquidated funds (at the time of liquidation) of the remaining active participants. The total funds for all certificated school employees at liquidation was \$12,239,896.69. The individual amounts are provided in Attachment 2. VEBA defaults, Section 401(a) defaults, and/or Section 403(b) defaults shall be redistributed only to active participants of the respective defaulted funds. (See Attachment 3(a) for example).

5. Time on the RIF recall list shall not be counted for vesting, however, that time accumulated before separation by reduction in force shall be used to establish vesting when the certificated school employee is recalled and returns to active service.

Amounts forfeited upon separation from employment before vesting shall not be reinstated if the certificated school employee is subsequently rehired by the School Corporation. Board approved leave of absence shall not be a default event, however, it shall become one and cause forfeiture if the individual fails promptly to return to employment following the expiration of the leave period.

EXTRACURRICULAR DUTY SCHEDULE

Final 2018-19

Attached hereto and marked Appendix "A" is a **listing of the extra pay for extra duties and responsibilities in the Warrick County School Corporation. The number of positions is not negotiable.**

School administrators, with the approval of the Superintendent of Warrick County School, may appoint teachers to perform the extra duty assignments in Appendix A with the teacher's approval, and such appointment will be on a year-to-year basis and not subject to the provisions of this agreement providing for grievance. Teachers assigned to extra duties will be paid in addition to their base salary not to exceed the amounts opposite the extra duties listed on Appendix B.

THE ASSIGNMENT FOR THIS EXTRA DUTY IS THE RESPONSIBILITY OF THE SCHOOL PRINCIPAL WITH THE APPROVAL OF THE SUPERINTENDENT OF THE WARRICK COUNTY SCHOOL CORPORATION.

2018-2019 Final ECA Salary Schedule

	Final	
	TRF	Contract
High School Athletic Director	\$10,382	\$10,080
High School Assistant Athletic Director	\$4,345	\$4,218
Head Football Coach	\$9,509	\$9,232
1st Assistant Football Coach	\$6,456	\$6,268
Assistant Football Coach	\$5,701	\$5,535
Freshman Football Coach	\$5,701	\$5,535
Head Basketball Coach	\$9,509	\$9,232
1st Assistant Basketball Coach	\$6,456	\$6,268
Assistant Basketball Coach	\$5,701	\$5,535
Freshman Basketball Coach	\$5,701	\$5,535
Head Volleyball Coach	\$6,784	\$6,586
Reserve Volleyball Coach	\$3,432	\$3,332
Freshman Volleyball Coach	\$2,651	\$2,574
Head Track Coach	\$6,784	\$6,586
Reserve Track Coach	\$3,432	\$3,332
Head Cross Country Coach (Combined)	\$3,403	\$3,304
Head Cross Country Coach (Individual)	\$2,269	\$2,203
Head Golf Coach	\$2,269	\$2,203
Head Baseball Coach	\$6,784	\$6,586
Assistant Baseball Coach	\$3,432	\$3,332
Freshman Baseball Coach	\$2,651	\$2,574
Head Softball Coach	\$6,784	\$6,586
Assistant Softball Coach	\$3,432	\$3,332
Freshman Softball Coach	\$2,651	\$2,574
Head Wrestling Coach	\$6,784	\$6,586
Assistant Wrestling Coach	\$3,432	\$3,332
Head Swimming Coach	\$6,784	\$6,586

Assistant Swimming Coach	\$3,432	\$3,332
Head Soccer Coach	\$6,784	\$6,586
Assistant Soccer Coach	\$3,432	\$3,332
Head Tennis Coach	\$2,269	\$2,203
Assistant Tennis Coach	\$1,523	\$1,479
Athletic Trainer	\$10,302	\$10,002
High School Band Director/Marching	\$6,314	\$6,130
High School Assistant Band Director	\$3,488	\$3,386
High School Assistant to Band Director	\$2,092	\$2,031
Middle School Band Director	\$1,523	\$1,479
Assistant Athletic Trainer	\$5,038	\$4,891
Strength Coach	\$5,038	\$4,891
High School Chorus Director	\$2,318	\$2,250
High School Asst Chorus Director	\$1,273	\$1,236
Middle School Chorus Director	\$1,340	\$1,301
High School Drama Coach	\$4,642	\$4,507
High School Stage/Props Development Coach	\$4,642	\$4,507
High School Music/Costumes Coach	\$4,642	\$4,507
High School Speech/Debate Coach	\$1,301	\$1,263
High School Asst. to Speech/Debate Coach	\$702	\$682
High School Academic Coach	\$666	\$647
Middle School Academic Coach	\$666	\$647
High School Concession Manager	\$1,340	\$1,301
Middle School/Elementary Concession Manager	\$486	\$472
High School Yearbook Advisor	\$1,340	\$1,301
High School Newspaper Advisor	\$1,340	\$1,301
Middle School Publications Advisor	\$1,340	\$1,301
High School Head Cheerleader Sponsor (Boys & Girls)	\$3,048	\$2,959
High School Asst. Cheerleader Sponsor	\$1,523	\$1,479
Middle School Cheerleader Sponsor	\$1,233	\$1,197
Middle School Asst. Cheerleader Sponsor	\$801	\$778
High School Drill Team Sponsor	\$974	\$946
Middle School Drill Team Sponsor	\$646	\$627
High School Intramurals (Fall/Spring/Winter)	\$504	\$489
Middle School Intramurals (Fall/Spring/Winter)	\$504	\$489
Elementary Intramurals- per semester	\$484	\$470
Middle School Athletic Director (With Release Time)	\$3,684	\$3,577
Middle School Athletic Director (Without Release Time)	\$6,784	\$6,586
Middle School Football Coach 8A	\$3,674	\$3,567
Middle School Football Coach 7A	\$3,674	\$3,567
Middle School Football Coach 8B	\$3,143	\$3,051
Middle School Football Coach 7B	\$3,143	\$3,051
Middle School Basketball Coach 8A Boys	\$3,674	\$3,567
Middle School Basketball Coach 8A Girls	\$3,674	\$3,567
Middle School Basketball Coach 8B Boys	\$3,143	\$3,051
Middle School Basketball Coach 8B Girls	\$3,143	\$3,051

Middle School Basketball Coach 7A Boys	\$3,674	\$3,567
Middle School Basketball Coach 7A Girls	\$3,674	\$3,567
Middle School Basketball Coach 7B Boys	\$3,143	\$3,051
Middle School Basketball Coach 7B Girls	\$3,143	\$3,051
Middle School Basketball Coach 6A Boys	\$2,269	\$2,203
Middle School Basketball Coach 6A Girls	\$2,269	\$2,203
Middle School Basketball Coach 6B Boys	\$1,713	\$1,663
Middle School Basketball Coach 6B Girls	\$1,713	\$1,663
Middle School Volleyball Coach 8A	\$3,103	\$3,013
Middle School Volleyball Coach 8B	\$2,651	\$2,574
Middle School Volleyball Coach 7A	\$3,103	\$3,013
Middle School Volleyball Coach 7B	\$2,651	\$2,574
Middle School Volleyball Coach 6	\$1,207	\$1,172
Middle School Track Coach Girls (Grades 6-8)	\$1,523	\$1,479
Middle School Track Coach Boys (Grades 6-8)	\$1,523	\$1,479
Middle School Wrestling Coach	\$1,523	\$1,479
Elementary Grade 5 Volleyball	\$1,207	\$1,172
Elementary Boys Basketball (A & B)	\$1,207	\$1,172
Elementary Boys Basketball (A only)	\$967	\$939
Elementary Girls Basketball (A only)	\$967	\$939
Elementary Boys Track	\$725	\$704
Elementary Girls Track	\$725	\$704
Elementary Pep Squad	\$605	\$587
Bus Duty	\$1,442	\$1,400
Student Council Sponsor - High School	\$1,156	\$1,122
Middle School Student Council Sponsor	\$974	\$946
Elementary Student Council Sponsor	\$534	\$518
Director of Guidance	\$974	\$946
Department Chairperson	\$974	\$946
Curriculum Coordinator	\$974	\$946
PL 221 Chair	\$1,011	\$982
Bookstore Manager	\$974	\$946
Computer Resource Chairperson - Middle School	\$1,340	\$1,301
Computer Resource Chairperson - Elementary/High School	\$1,730	\$1,680
A.V. Coordinator	\$486	\$472
Elementary Publications Advisor	\$486	\$472
Elementary Academic Coach	\$523	\$508
FFA Sponsor	\$1,442	\$1,400

ATTACHMENT 1
Sick Leave Days

		A Number Accumulated Sick Leave on 2/13/04 Paycheck	Number Accumulated Sick Leave Assumed in Retirement Liquidation		Employee Number	A Number Accumulated Sick Leave on 2/13/04 Paycheck A Number A	Number Accumulated Sick Leave Assumed in Retirement Liquidation
1	1300.00	210.5	130	272	1626.00	110	130
2	1301.00	161	130	273	1433.00	243	130
3	1564.00	17.5	130	274	210.00	219.5	130
4	1353.00	90	130	275	223.00	58	130
5	1362.00	47	130	276	150.00	245	130
6	1370.00	34.5	130	277	151.00	131.5	130
7	1357.00	62.5	130	278	152.00	179	130
8	1354.00	31	130	279	154.00	124.5	130
9	1372.00	55.5	130	280	715.00	68	130
10	1305.00	244	130	281	153.00	220.5	130
11	1307.00	159.5	130	282	1656.00	172	130
12	1310.00	198.5	130	283	143.00	260	175
13	1387.00	9	130	284	1678.00	9	93
14	1386.00	12.5	114.5	285	146.00	171.5	130
15	1343.00	9.5	63.5	286	1532.00	88	130
16	1348.00	119	125	287	101.00	55.5	97.5
17	1367.00	65	130	288	103.00	242	130
18	1381.00	33	130	289	172.00	218.5	130
19	1363.00	46	130	290	105.00	244	130
20	1671.00	55	130	291	106.00	243.5	130
21	1321.00	203.5	130	292	224.00	45.5	130
22	1537.00	87.5	130	293	107.00	151.5	130
23	1360.00	21.5	130	294	235.00	48	120
24	1359.00	22.5	130	295	721.00	145.5	130
25	1317.00	223	130	296	246.00	9	130
26	1450.00	148	130	297	108.00	40	130
27	1477.00	66.5	130	298	237.00	41.5	130
28	1319.00	191.5	130	299	725.00	181.5	130
29	1320.00	220.5	130	300	109.00	164	130
30	816.00	225	130	301	110.00	168.5	130
31	1358.00	77	130	302	57.00	260	175
32	1585.00	59	130	303	225.00	62.5	130
33	81.00	77	175	304	1652.00	108.5	130
34	1377.00	49.5	130	305	111.00	63.5	129.5
35	1350.00	124	130	306	114.00	134.5	130
36	1326.00	198	130	307	828.00	42.5	130
37	1447.00	85	97	308	236.00	11.5	130
38	1325.00	31	130	309	214.00	198.5	130
39	1382.00	21	130	310	925.00	12.5	60.5
40	1329.00	133	130	311	177.00	239.5	130
41	1324.00	25	73	312	202.00	176.5	130
42	1374.00	53	130	313	250.00	49.5	130
43	1328.00	14.5	122.5	314	195.00	99.5	129.5
44	1330.00	244	130	315	203.00	143	130
45	1580.00	59.5	130	316	219.00	78	130
46	1550.00	245	130	317	724.00	39	130
47	1617.00	161	130	318	705.00	172	130
48	1335.00	243	130	319	135.00	94.5	130
49	1535.00	49	49	320	213.00	154	130

50	1634.00	69	130	321	257.00	36	130
51	1375.00	27	130	322	1672.00	42.5	130
52	1338.00	183	130	323	1625.00	48	130
53	1526.00	245	130	324	138.00	41.5	130
54	79.00	81	175	325	204.00	46	130
55	1351.00	204	130	326	82.00	68	175
56	1628.00	10	130	327	1603.00	215	130
57	1376.00	51.5	130	328	253.00	0	130
58	1339.00	190	130	329	156.00	235.5	130
59	1347.00	72.5	130	330	247.00	45.5	130
60	1560.00	106	130	331	1211.00	202.5	130
61	1318.00	80	130	332	180.00	5.5	89.5
62	1379.00	26	130	333	1003.00	175.5	130
63	1614.00	87	99	334	157.00	40	82
64	1005.00	109	130	335	173.00	1	130
65	1037.00	32	130	336	166.00	195.5	130
66	1000.00	190.5	130	337	167.00	88.5	100.5
67	1663.00	34	130	338	189.00	120	130
68	1112.00	33.5	130	339	61.00	260	175
69	1034.00	8	130	340	234.00	14.5	130
70	1661.00	120.5	130	341	171.00	169	130
71	1004.00	100.5	130	342	242.00	25	130
72	1384.00	3	130	343	256.00	8	130
73	1035.00	13	130	344	1606.00	31.5	79.5
74	1028.00	46	130	345	928.00	0	130
75	1006.00	238.5	130	346	248.00	20.5	130
76	70.00	213	175	347	258.00	11.5	130
77	1036.00	30	130	348	168.00	113	130
78	1011.00	150	130	349	1612.00	222	130
79	1111.00	125.5	130	350	208.00	172	130
80	1025.00	110	130	351	175.00	42.5	66.5
81	1153.00	10	130	352	176.00	9	63
82	1015.00	22	64	353	243.00	32.5	130
83	1013.00	242	130	354	260.00	8	130
84	1014.00	241	130	355	232.00	81.5	130
85	1027.00	81.5	130	356	1660.00	50	130
86	1016.00	123.5	130	357	968.00	0	130
87	1031.00	119	130	358	1209.00	126	126
88	1007.00	90.5	130	359	182.00	140	130
89	1032.00	37	130	360	229.00	71	130
90	1029.00	90.5	130	361	1344.00	111.5	130
91	1030.00	65.5	175	362	1677.00	30	130
92	141.00	139.5	130	363	220.00	73.5	130
93	1022.00	95	130	364	183.00	158.5	130
94	1018.00	148	130	365	207.00	151	130
95	83.00	68	175	366	259.00	9	81
96	74.00	235.5	175	367	188.00	1.5	19.5
97	1476.00	218.5	175	368	199.00	56.5	130
98	1651.00	259	175	369	190.00	138.5	130
99	1204.00	168.5	175	370	191.00	243.5	130
100	78.00	110	175	371	926.00	51.5	130
101	205.00	139	175	372	192.00	146.5	130
102	147.00	149	130	373	184.00	79	130
103	134.00	29.5	89.5	374	193.00	230.5	130
104	1668.00	55.5	130	375	264.00	10	130
105	124.00	204	130	376	194.00	70	112
106	239.00	45	130	377	733.00	65	130
107	139.00	123.5	130	378	702.00	214	130
108	4634.00	52.5	130	379	746.00	14	122
109	228.00	9.5	130	380	722.00	187	130
110	238.00	5	130	381	716.00	228	130

111	128.00	234	130	382	726.00	163	130
112	209.00	64.5	88.5	383	736.00	50	130
113	130.00	68.5	104.5	384	911.00	117	117
114	132.00	234.5	130	385	730.00	64.5	130
115	133.00	217	130	386	162.00	47	130
116	187.00	133	130	387	727.00	114.5	130
117	104.00	60.5	84.5	388	707.00	211	130
118	240.00	40.5	130	389	709.00	61	79
119	833.00	46	130	390	734.00	26	130
120	129.00	183.5	130	391	723.00	151	130
121	255.00	39	130	392	200.00	120	130
122	1655.00	176.5	175	393	711.00	238	130
123	226.00	126.5	130	394	745.00	21	129
124	169.00	231.5	130	395	732.00	58.5	130
125	221.00	47	107	396	713.00	123.5	130
126	1630.00	13.5	130	397	706.00	67.5	97.5
127	206.00	0	130	398	72.00	249.5	175
128	142.00	94	130	399	252.00	28.5	106.5
129	123.00	236.5	130	400	719.00	134	130
130	227.00	46.5	130	401	729.00	34	130
131	1635.00	1	130	402	1654.00	44	128
132	1600.00	242	130	403	728.00	37	130
133	1596.00	11	130	404	216.00	5	125
134	1484.00	51	130	405	720.00	191	130
135	1402.00	227.5	130	406	900.00	89	89
136	1412.00	230	130	407	901.00	6.5	48.5
137	1440.00	7.5	130	408	1676.00	14.5	130
138	1563.00	14.5	110.5	409	902.00	144	130
139	1323.00	151.5	175	410	1675.00	18.5	130
140	1543.00	25	103	411	924.00	83.5	130
141	1407.00	160.5	130	412	903.00	87.5	87.5
142	1405.00	240.5	130	413	140.00	101	130
143	1593.00	29.5	130	414	917.00	131	130
144	1406.00	114.5	114.5	415	739.00	43.5	130
145	1478.00	149.5	130	416	1618.00	63.5	129.5
146	1587.00	43	130	417	923.00	196	130
147	1385.00	11	130	418	909.00	183	130
148	1575.00	61.5	130	419	932.00	9.5	130
149	1591.00	43	130	420	263.00	11	130
150	1416.00	140.5	130	421	1205.00	25.5	55.5
151	1414.00	31	130	422	744.00	20	130
152	71.00	242.5	175	423	912.00	198	130
153	1576.00	30	114	424	80.00	81.5	175
154	1409.00	175	130	425	914.00	125	130
155	1411.00	234.5	130	426	925.00	106	130
156	1562.00	38.5	110.5	427	916.00	92	130
157	1588.00	11	130	428	1611.00	40.5	100.5
158	1488.00	134	130	429	1658.00	7.5	85.5
159	1489.00	126	130	430	1627.00	139.5	130
160	1419.00	94.5	130	431	907.00	207.5	130
161	1595.00	24	130	432	1619.00	184	130
162	1492.00	45	130	433	921.00	143.5	130
163	1444.00	9.5	58.1	434	920.00	98.5	116.5
164	1494.00	79.5	130	435	922.00	138	130
165	1621.00	16	46	436	927.00	32.5	68.5
166	1422.00	245	130	437	1632.00	39	130
167	1423.00	67	130	438	1002.00	45	129
168	1424.00	82	106	439	742.00	28	130
169	1480.00	168.5	130	440	835.00	12.5	130
170	1515.00	91.5	115.5	441	1212.00	122.5	130
171	1443.00	141.5	130	442	747.00	14	130

172	1487.00	136.5	130	443	829.00	33	93
173	1629.00	5.5	130	444	803.00	147.5	130
174	1592.00	7.5	130	445	804.00	154	130
175	1388.00	8	130	446	806.00	52	52
176	1427.00	45.5	99.5	447	54.00	241.5	175
177	1589.00	24	130	448	1607.00	136	130
178	56.00	196.5	130	449	817.00	132	130
179	1322.00	107.5	130	450	703.00	242	130
180	1471.00	199.5	130	451	808.00	86	122
181	1429.00	244	130	452	809.00	242	130
182	1571.00	88.5	130	453	810.00	177	130
183	1473.00	102.5	120.5	454	811.00	120	130
184	1570.00	69	123	455	741.00	29.5	130
185	1481.00	146.5	130	456	832.00	62	130
186	1437.00	111.5	130	457	815.00	195	130
187	1114.00	163	130	458	710.00	2	44
188	1608.00	113	130	459	212.00	152.5	130
189	1435.00	173	130	460	1206.00	103.5	130
190	1457.00	88.5	130	461	930.00	29.5	130
191	1578.00	61	121	462	834.00	32	104
192	1544.00	25	130	463	740.00	36	130
193	1438.00	145.5	130	464	820.00	164	130
194	1482.00	157.5	130	465	960.00	199	130
195	1483.00	114.5	130	466	823.00	156	130
196	1439.00	245	130	467	3474.00	11	130
197	201.00	188.5	130	468	827.00	65	130
198	1590.00	40	130	469	254.00	0	130
199	1622.00	11	11	470	830.00	69.5	129.5
200	1500.00	5	94.4	471	807.00	231	130
201	65.00	258.5	175	472	802.00	173	130
202	1451.00	127	130	473	241.00	9.5	130
203	1121.00	193	130	474	929.00	17	130
204	1574.00	8	128	475	118.00	30	130
205	1449.00	152.5	130	476	149.00	107.5	130
206	1486.00	158	130	477	931.00	8	130
207	1389.00	10.5	112.5	478	933.00	14	80
208	1454.00	207	130	479	76.00	138	174
209	1455.00	214.5	130	480	1201.00	106	130
210	1456.00	198	130	481	814.00	157	130
211	1458.00	241.5	130	482	233.00	24.5	130
212	1459.00	243.5	130	483	1502.00	126.5	130
213	1555.00	160	130	484	1501.00	186.5	130
214	1460.00	152	130	485	1504.00	211.5	130
215	1474.00	54	90	486	1033.00	8	116
216	1021.00	44.5	62.5	487	1597.00	2.5	130
217	1470.00	77.5	125.5	488	1508.00	19.5	130
218	1497.00	56.5	130	489	1505.00	133.5	130
219	1491.00	159.5	130	490	1349.00	166.5	130
220	1475.00	177	130	491	1507.00	241	130
221	1466.00	241	130	492	1604.00	204	130
222	1467.00	226	130	493	1345.00	245	130
223	1417.00	65	124.4	494	1509.00	7.5	7.5
224	1479.00	60	130	495	1601.00	9	130
225	1468.00	245	130	496	1510.00	242	130
226	1434.00	126	130	497	1546.00	18	96
227	1472.00	143	130	498	75.00	194.5	130
228	1311.00	47.5	77.5	499	1519.00	192	175
229	1498.00	95.5	130	500	1539.00	99	130
230	1512.00	78.5	102.5	501	1547.00	22	130
231	1428.00	100.5	130	502	1531.00	45.5	130
232	1135.00	103.5	130	503	1529.00	243	130

233	1140.00	0	130	504	1534.00	177	130
234	1106.00	36	130	505	1599.00	11	130
235	1137.00	80	130	506	1581.00	32	130
236	1610.00	129.5	130	507	1583.00	34.5	130
237	1144.00	22.5	130	508	1528.00	82.5	130
238	67.00	153	175	509	1542.00	47.5	130
239	1109.00	154.5	130	510	1586.00	20	130
240	1143.00	43	130	511	1520.00	13	130
241	1110.00	244.5	130	512	1540.00	25	130
242	1145.00	26	130	513	1538.00	53	130
243	1126.00	137	130	514	1530.00	86.5	130
244	1662.00	85	130	515	1001.00	128.5	130
245	1010.00	230.5	130	516	1113.00	243	130
246	1152.00	5.5	130	517	1008.00	256.5	175
247	1116.00	216	130	518	1549.00	20	130
248	1117.00	243	130	519	1019.00	187	130
249	1485.00	70.5	130	520	1210.00	29.5	119.5
250	1118.00	161	130	521	967.00	26.5	130
251	1371.00	36.5	130	522	77.00	149.5	175
252	1134.00	103	103	523	951.00	241.5	130
253	1142.00	55	127	524	1624.00	103	130
254	1122.00	45.5	105.5	525	952.00	218	130
255	1123.00	214	130	526	218.00	32	130
256	1124.00	32	80	527	966.00	27	130
257	1119.00	151.5	130	528	965.00	44	130
258	1139.00	54	130	529	956.00	245	130
259	1125.00	106	124	530	934.00	13	130
260	1020.00	144.5	130	531	1665.00	95	130
261	1150.00	11	130	532	1653.00	137	130
262	1609.00	191.5	130	533	964.00	43.5	130
263	1133.00	42.5	130	534	959.00	177	130
264	1561.00	19	130	535	961.00	176.5	130
265	1107.00	220.5	130	536	962.00	228	130
266	1128.00	39.5	87.5	537	963.00	20.5	130
267	1132.00	245	130	538	249.00	8	130
268	1130.00	226	130				
269	1151.00	10	130				
270	1108.00	76.5	124.5				
271	1120.00	233	130				

ATTACHMENT 2

Employee Number	Amount of Funds Provided in Liquidation (not divided by tax vehicle)	Employee Number	Amount of Funds Provided in Liquidation (not divided by tax vehicle)
1	1300.00	273	1433.00
2	1301.00	274	210.00
3	1564.00	275	223.00
4	1353.00	276	150.00
5	1362.00	277	151.00
6	1370.00	278	152.00
7	1357.00	279	154.00
8	1354.00	280	715.00
9	1372.00	281	153.00
10	1305.00	282	1656.00
11	1307.00	283	143.00
12	1310.00	284	1678.00
13	1387.00	285	146.00
14	1386.00	286	1532.00
15	1343.00	287	101.00
16	1348.00	288	103.00
17	1367.00	289	172.00
18	1381.00	290	105.00
19	1363.00	291	106.00
20	1671.00	292	224.00
21	1321.00	293	107.00
22	1537.00	294	235.00
23	1360.00	295	721.00
24	1359.00	296	246.00
25	1317.00	297	108.00
26	1450.00	298	237.00
27	1477.00	299	725.00
28	1319.00	300	109.00
29	1320.00	301	110.00
30	816.00	302	57.00
31	1358.00	303	225.00
32	1585.00	304	1652.00
33	81.00	305	111.00
34	1377.00	306	114.00
35	1350.00	307	828.00
36	1326.00	308	236.00
37	1447.00	309	214.00
38	1325.00	310	925.00
39	1382.00	311	177.00
40	1329.00	312	202.00
41	1324.00	313	250.00
42	1374.00	314	195.00
43	1328.00	315	203.00
44	1330.00	316	219.00
45	1580.00	317	724.00
46	1550.00	318	705.00
47	1617.00	319	135.00
48	1335.00	320	213.00
49	1535.00	321	257.00
50	1634.00	322	1672.00

51	1375.00	\$7,876	323	1625.00	\$18,120
52	1338.00	\$31,601	324	138.00	\$17,044
53	1526.00	\$51,436	325	204.00	\$20,799
54	79.00	\$13,250	326	82.00	\$8,489
55	1351.00	\$16,461	327	1603.00	\$43,916
56	1628.00	\$7,195	328	253.00	\$2,296
57	1376.00	\$3,140	329	156.00	\$24,688
58	1339.00	\$24,583	330	247.00	\$2,326
59	1347.00	\$9,887	331	1211.00	\$16,645
60	1560.00	\$23,796	332	180.00	\$19,393
61	1318.00	\$11,244	333	1003.00	\$25,334
62	1379.00	\$12,786	334	157.00	\$29,251
63	1614.00	\$43,349	335	173.00	\$6,335
64	1005.00	\$31,407	336	166.00	\$40,718
65	1037.00	\$2,294	337	167.00	\$41,127
66	1000.00	\$22,152	338	189.00	\$14,729
67	1663.00	\$7,162	339	61.00	\$45,394
68	1112.00	\$8,957	340	234.00	\$6,273
69	1034.00	\$3,755	341	171.00	\$35,710
70	1661.00	\$21,973	342	242.00	\$6,131
71	1004.00	\$34,900	343	256.00	\$1,862
72	1384.00	\$2,767	344	1606.00	\$27,787
73	1035.00	\$3,746	345	928.00	\$4,891
74	1028.00	\$5,488	346	248.00	\$2,320
75	1006.00	\$48,136	347	258.00	\$1,480
76	70.00	\$42,449	348	168.00	\$27,993
77	1036.00	\$2,255	349	1612.00	\$33,578
78	1011.00	\$40,932	350	208.00	\$17,446
79	1111.00	\$43,487	351	175.00	\$34,139
80	1025.00	\$9,653	352	176.00	\$25,912
81	1153.00	\$2,293	353	243.00	\$10,444
82	1015.00	\$24,596	354	260.00	\$5,409
83	1013.00	\$36,529	355	232.00	\$13,761
84	1014.00	\$38,384	356	1660.00	\$11,491
85	1027.00	\$19,367	357	968.00	\$2,699
86	1016.00	\$11,930	358	1209.00	\$45,629
87	1031.00	\$16,105	359	182.00	\$37,256
88	1007.00	\$18,587	360	229.00	\$4,340
89	1032.00	\$6,216	361	1344.00	\$17,920
90	1029.00	\$23,166	362	1677.00	\$10,160
91	1030.00	\$7,599	363	220.00	\$5,667
92	141.00	\$42,038	364	183.00	\$37,931
93	1022.00	\$15,001	365	207.00	\$36,523
94	1018.00	\$35,541	366	259.00	\$15,848
95	83.00	\$9,459	367	188.00	\$32,015
96	74.00	\$47,383	368	199.00	\$11,097
97	1476.00	\$36,585	369	190.00	\$28,112
98	1651.00	\$44,739	370	191.00	\$16,240
99	1204.00	\$27,368	371	926.00	\$5,445
100	78.00	\$14,324	372	192.00	\$28,414
101	205.00	\$21,035	373	184.00	\$21,055
102	147.00	\$35,191	374	193.00	\$51,370
103	134.00	\$25,050	375	264.00	\$843
104	1668.00	\$12,397	376	194.00	\$31,022
105	124.00	\$20,805	377	733.00	\$6,337
106	239.00	\$12,521	378	702.00	\$26,263
107	139.00	\$31,073	379	746.00	\$12,236
108	4634.00	\$3,241	380	722.00	\$39,217
109	228.00	\$3,762	381	716.00	\$34,589
110	238.00	\$4,879	382	726.00	\$32,873
111	128.00	\$30,674	383	736.00	\$9,049

112	209.00	\$32,215	384	911.00	\$46,458
113	130.00	\$33,054	385	730.00	\$3,159
114	132.00	\$31,055	386	162.00	\$9,033
115	133.00	\$46,058	387	727.00	\$33,903
116	187.00	\$47,367	388	707.00	\$32,858
117	104.00	\$30,819	389	709.00	\$36,572
118	240.00	\$2,282	390	734.00	\$2,302
119	833.00	\$3,240	391	723.00	\$21,203
120	129.00	\$36,058	392	200.00	\$24,492
121	255.00	\$14,315	393	711.00	\$36,190
122	1655.00	\$41,580	394	745.00	\$13,519
123	226.00	\$20,751	395	732.00	\$3,641
124	169.00	\$36,585	396	713.00	\$39,436
125	221.00	\$23,310	397	706.00	\$28,199
126	1630.00	\$3,778	398	72.00	\$36,204
127	206.00	\$4,924	399	252.00	\$0
128	142.00	\$33,730	400	719.00	\$38,845
129	123.00	\$31,409	401	729.00	\$6,311
130	227.00	\$6,272	402	1654.00	\$18,444
131	1635.00	\$2,329	403	728.00	\$5,627
132	1600.00	\$32,189	404	216.00	\$11,278
133	1596.00	\$1,857	405	720.00	\$41,252
134	1484.00	\$5,583	406	900.00	\$44,887
135	1402.00	\$43,585	407	901.00	\$28,386
136	1412.00	\$39,642	408	1676.00	\$1,511
137	1440.00	\$4,916	409	902.00	\$42,866
138	1563.00	\$14,596	410	1675.00	\$3,218
139	1323.00	\$11,034	411	924.00	\$11,256
140	166.00	\$11,085	412	903.00	\$42,509
141	1407.00	\$7,948	413	140.00	\$29,429
142	1405.00	\$33,178	414	917.00	\$36,238
143	1593.00	\$2,320	415	739.00	\$11,514
144	1406.00	\$35,784	416	1618.00	\$25,787
145	1478.00	\$42,421	417	923.00	\$39,741
146	1587.00	\$3,719	418	909.00	\$30,518
147	1385.00	\$6,051	419	932.00	\$1,457
148	1575.00	\$11,419	420	263.00	\$1,359
149	1591.00	\$9,469	421	1205.00	\$32,346
150	1416.00	\$13,730	422	744.00	\$1,405
151	1414.00	\$10,193	423	912.00	\$38,223
152	71.00	\$36,928	424	80.00	\$6,702
153	1576.00	\$17,981	425	914.00	\$38,291
154	1409.00	\$37,703	426	925.00	\$37,292
155	1411.00	\$44,739	427	916.00	\$24,375
156	1562.00	\$19,555	428	1611.00	\$25,110
157	1588.00	\$5,584	429	1658.00	\$19,910
158	1488.00	\$27,688	430	1627.00	\$24,931
159	1489.00	\$13,912	431	907.00	\$46,098
160	1419.00	\$33,489	432	1619.00	\$40,718
161	1595.00	\$2,680	433	921.00	\$27,577
162	1492.00	\$10,081	434	920.00	\$39,619
163	1444.00	\$26,623	435	922.00	\$38,713
164	1494.00	\$5,422	436	927.00	\$24,963
165	1621.00	\$30,771	437	1632.00	\$7,043
166	1422.00	\$43,401	438	1002.00	\$18,505
167	1423.00	\$23,097	439	742.00	\$1,767
168	1424.00	\$31,430	440	835.00	\$2,693
169	1480.00	\$19,770	441	1212.00	\$26,983
170	1515.00	\$39,264	442	747.00	\$2,703
171	1443.00	\$34,460	443	829.00	\$22,860
172	1487.00	\$32,634	444	803.00	\$38,884

173	1629.00	\$5,655	445	804.00	\$40,257
174	1592.00	\$1,867	446	806.00	\$27,463
175	1388.00	\$2,654	447	54.00	\$26,001
176	1427.00	\$27,385	448	1607.00	\$22,036
177	1589.00	\$12,678	449	817.00	\$41,051
178	56.00	\$51,776	450	703.00	\$50,894
179	1322.00	\$32,371	451	808.00	\$33,791
180	1471.00	\$30,464	452	809.00	\$37,292
181	1429.00	\$24,192	453	810.00	\$36,282
182	1571.00	\$20,460	454	811.00	\$25,894
183	1473.00	\$39,312	455	741.00	\$3,218
184	1570.00	\$9,333	456	832.00	\$2,316
185	1481.00	\$10,929	457	815.00	\$44,855
186	1437.00	\$38,495	458	710.00	\$28,637
187	1114.00	\$34,773	459	212.00	\$15,699
188	1608.00	\$28,316	460	1206.00	\$33,683
189	1435.00	\$25,043	461	930.00	\$9,548
190	1457.00	\$7,810	462	834.00	\$6,517
191	1578.00	\$21,917	463	740.00	\$9,771
192	1544.00	\$12,714	464	820.00	\$37,739
193	1438.00	\$33,328	465	960.00	\$16,375
194	1482.00	\$23,878	466	823.00	\$38,491
195	1483.00	\$33,213	467	3474.00	\$4,965
196	1439.00	\$31,226	468	827.00	\$25,979
197	201.00	\$39,847	469	254.00	\$1,426
198	1590.00	\$9,945	470	830.00	\$16,787
199	1622.00	\$29,610	471	807.00	\$45,369
200	1500.00	\$16,467	472	802.00	\$33,400
201	65.00	\$42,616	473	241.00	\$3,755
202	1451.00	\$14,541	474	929.00	\$6,272
203	1121.00	\$31,446	475	118.00	\$7,224
204	1574.00	\$10,856	476	149.00	\$34,192
205	1449.00	\$38,233	477	931.00	\$3,206
206	1486.00	\$40,765	478	933.00	\$20,336
207	1389.00	\$14,004	479	76.00	\$32,288
208	1454.00	\$30,862	480	1201.00	\$35,958
209	1455.00	\$46,907	481	814.00	\$21,453
210	1456.00	\$41,608	482	233.00	\$13,591
211	1458.00	\$35,317	483	1502.00	\$24,330
212	1459.00	\$47,863	484	1501.00	\$33,067
213	1555.00	\$49,679	485	1504.00	\$30,062
214	1460.00	\$42,990	486	1033.00	\$599
215	1474.00	\$32,439	487	1597.00	\$4,261
216	1021.00	\$34,959	488	1508.00	\$9,206
217	1470.00	\$26,992	489	1505.00	\$32,653
218	1497.00	\$4,943	490	1349.00	\$30,037
219	1491.00	\$12,397	491	1507.00	\$40,499
220	1475.00	\$32,822	492	1604.00	\$24,605
221	1466.00	\$36,673	493	1345.00	\$35,017
222	1467.00	\$40,285	494	1509.00	\$34,549
223	1417.00	\$24,746	495	1601.00	\$4,871
224	1479.00	\$13,764	496	1510.00	\$51,437
225	1468.00	\$36,198	497	1546.00	\$11,934
226	1434.00	\$16,618	498	75.00	\$39,687
227	1472.00	\$18,489	499	1519.00	\$27,731
228	1311.00	\$30,883	500	1539.00	\$16,650
229	1498.00	\$4,186	501	1547.00	\$1,810
230	1512.00	\$36,275	502	1531.00	\$8,746
231	1428.00	\$9,863	503	1529.00	\$16,419
232	1135.00	\$11,034	504	1534.00	\$22,648
233	1140.00	\$4,281	505	1599.00	\$865

234	1106.00	\$11,436	506	1581.00	\$5,501
235	1137.00	\$14,985	507	1583.00	\$9,032
236	1610.00	\$18,948	508	1528.00	\$18,355
237	1144.00	\$3,135	509	1542.00	\$3,614
238	67.00	\$36,118	510	1586.00	\$4,919
239	1109.00	\$40,890	511	1520.00	\$7,260
240	1143.00	\$3,749	512	1540.00	\$7,118
241	1110.00	\$30,070	513	1538.00	\$9,116
242	1145.00	\$2,246	514	1530.00	\$6,188
243	1126.00	\$24,580	515	1001.00	\$35,060
244	1662.00	\$8,973	516	1113.00	\$36,140
245	1010.00	\$45,715	517	1008.00	\$40,778
246	1152.00	\$1,824	518	1549.00	\$4,151
247	1116.00	\$44,509	519	1019.00	\$36,049
248	1117.00	\$42,746	520	1210.00	\$17,196
249	1485.00	\$7,809	521	967.00	\$11,157
250	1118.00	\$37,487	522	77.00	\$27,324
251	1371.00	\$9,970	523	951.00	\$30,299
252	1134.00	\$29,773	524	1624.00	\$7,153
253	1142.00	\$19,438	525	952.00	\$31,822
254	1122.00	\$25,522	526	218.00	\$11,256
255	1123.00	\$29,908	527	966.00	\$6,239
256	1124.00	\$28,992	528	965.00	\$2,748
257	1119.00	\$37,475	529	956.00	\$28,893
258	1139.00	\$2,758	530	934.00	\$1,145
259	1125.00	\$42,819	531	1665.00	\$20,809
260	1020.00	\$38,968	532	1653.00	\$30,291
261	1150.00	\$1,330	533	964.00	\$3,141
262	1609.00	\$36,094	534	959.00	\$37,913
263	1133.00	\$5,619	535	961.00	\$37,874
264	1561.00	\$11,130	536	962.00	\$17,795
265	1107.00	\$31,325	537	963.00	\$12,870
266	1128.00	\$28,780	538	249.00	\$1,877
267	1132.00	\$29,444			
268	1130.00	\$24,299			
269	1151.00	\$6,045			
270	1108.00	\$31,243			
271	1120.00	\$37,626			
272	1626.00	\$22,056			

*Employee Number is on paycheck.

Attachment 3-A
Section 5, Section G (4)(b)
Redistribution of Defaults

	Initial Buyout	Percent of Buyout	Value After 1 year Interest		Remaining Buyouts after Year 1 Defaults	New Percent of Remaining Buyout	Dollars Distributed to Remaining Employees	New Value after year 1 Default	Value After Year 2 Interest		Remaining Buyouts after Year 2 Defaults	New Percent # 2 of Remaining Buyout	Dollars Distributed to Remaining Employees (yr 2)	New Value after year 2 Default(s)	
a	\$42,000.00	9.86%	\$43,705.37	Employee "E" Defaults Dollars at end of year 1; therefore his/her \$12487.25 gets redistributed to remaining employees.	\$42,000.00	10.147%	\$1,267.08	\$44,972.45	\$46,798.51	Employee (b) and (o) default dollars at end of year 2; therefore their \$43567.15 gets redistributed to remaining employees	\$42,000.00	11.206%	\$4,882.13	\$51,680.64	
b	\$37,000.00	8.69%	\$38,502.35		\$37,000.00	8.939%	\$1,116.24	\$39,618.59	\$41,227.26						
c	\$43,000.00	10.10%	\$44,745.97		\$43,000.00	10.389%	\$1,297.30	\$46,043.27	\$47,912.81		\$43,000.00	11.473%	\$4,998.46	\$52,911.27	
d	\$51,000.00	11.97%	\$53,070.80		\$51,000.00	12.322%	\$1,538.68	\$54,609.48	\$56,826.84		\$51,000.00	13.607%	\$5,928.18	\$62,755.02	
e	\$12,000.00	2.82%	\$12,487.25												
f	\$8,000.00	1.88%	\$8,324.83		\$8,000.00	1.933%	\$241.38	\$8,566.21	\$8,914.03		\$8,000.00	2.134%	\$929.72	\$9,843.75	
g	\$21,000.00	4.93%	\$21,852.68		\$21,000.00	5.074%	\$633.60	\$22,486.28	\$23,399.31		\$21,000.00	5.603%	\$2,441.07	\$25,840.38	
h	\$11,000.00	2.58%	\$11,446.64		\$11,000.00	2.658%	\$331.91	\$11,778.55	\$12,256.81		\$11,000.00	2.935%	\$1,278.70	\$13,535.51	
i	\$45,000.00	10.57%	\$46,827.18		\$45,000.00	10.872%	\$1,357.61	\$48,184.79	\$50,141.29		\$45,000.00	12.006%	\$5,230.67	\$55,371.96	
j	\$51,500.00	12.09%	\$53,591.11		\$51,500.00	12.443%	\$1,553.79	\$55,144.90	\$57,384.00		\$51,500.00	13.741%	\$5,986.56	\$63,370.56	
k	\$27,200.00	6.39%	\$28,304.43		\$27,200.00	6.572%	\$820.66	\$29,125.09	\$30,307.69		\$27,200.00	7.257%	\$3,161.67	\$33,469.36	
l	\$31,400.00	7.37%	\$32,674.97		\$31,400.00	7.586%	\$947.28	\$33,622.25	\$34,987.45		\$31,400.00	8.378%	\$3,650.06	\$38,637.51	
m	\$11,400.00	2.68%	\$11,862.89		\$11,400.00	2.754%	\$343.90	\$12,206.79	\$12,702.43		\$11,400.00	3.042%	\$1,325.31	\$14,027.74	
n	\$6,100.00	1.43%	\$6,347.68		\$6,100.00	1.474%	\$184.06	\$6,531.74	\$6,796.95		\$6,100.00	1.628%	\$709.28	\$7,506.23	
o	\$2,100.00	0.49%	\$2,185.27		\$2,100.00	0.507%	\$63.32	\$2,248.59	\$2,339.89						
p	\$26,200.00	6.15%	\$27,263.83		\$26,200.00	6.330%	\$790.44	\$28,054.27	\$29,193.39		\$26,200.00	6.990%	\$3,045.34	\$32,238.73	
	\$425,900.00	100.00%	\$443,193.25		\$413,900.00	100.00%	\$12,487.25	\$443,193.25	\$461,188.66		\$374,800.00	100.000%	\$43,567.15	\$461,188.66	

