

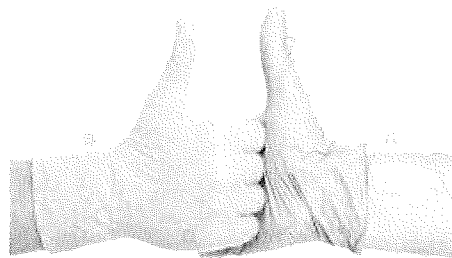
Contractual Agreement

Between the

Warrick County Board of School Trustees

and the

Warrick County Teachers Association



2020-2021

CONTRACTUAL AGREEMENT

2020-2021 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, 2020, 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."

Board of School Trustees

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Jane Wilhelmus, Vice President
Linda Glover, Secretary
Brenda Metzger, Member
Jeff Baker, Member
Jordan Aigner, Member
Stephanie Gerhardt, Member

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John Bertram, CNMS Principal
Jason Fischer, THS Principal
Holly Arnold, NES Principal

Association Officers

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Ben Wallace, SHA, Vice President
Sarah Elaman, CHS, Secretary
Candi Burress, THS, Treasurer

Teachers Association Negotiating Committee

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Sherie Forston, Bargaining Chair, THS
Patrick Crews, CHS
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*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 than 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 \$8,700 per year for each participant.
2. For member/children and member/spouse coverage, the sum of \$12,400 per year for each participant.
3. For family membership coverage, the sum of \$15,200 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. Total amount may be deposited in one (1) single installment.
5. Dual employees who participate in the Corporation health insurance plan shall receive the sum of \$17,400 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 "blox." This factor is negotiated each year (2.6% for 2020-21).

IT = Incremental Toggle—The portion of salary change attributable to the "Base Portion." This factor is negotiated each year (1.3% for 2020-21).

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 BS (59,342) or MS (79,624) degreed employees

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 **\$40,000 to \$78,602**.

For 2020-21 ONLY, all BS degree salaries will receive full Compensation Factor (2.6%) increase to contract salary, and New Hires will receive 2.5% increase to contract salary.

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 a \$200 **stipend** added to current year salary for obtaining a MS Degree. The degree also allows the employee to move from the BS Lane to 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. $\text{New salary} = \text{CB} + [(\text{CB} \times \text{CF}\% \text{--rounded to whole number})]$
- 2) If teacher has a BS degree or an MS degree and is earning cap, then
 - a. BS degree: New salary = BS degree cap (\$59,342)
 - b. MS degree: New salary = MS degree cap (\$79,624)

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 (\$40,000) to MS Cap (\$78,602). Candidates selected for employment will be paid within the following ranges as determined by the superintendent or his designee; excluding “Superintendent Exceptions.”

“New Hires” will be given at a minimum, one (1) year of experience credit for each three (3) years of experience. The superintendent or his designee (excluding superintendent exceptions) may offer at a maximum, 100% credit for years of service and degree. 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. Creditable experience will be calculated as number of years determined acceptable, multiplied by .34. This product will be truncated. See examples below:

Example 1: Four years previous experience (deemed acceptable)

$$7 \times .34 = 2.38 \text{ years; two (2) years minimum to seven (7) years maximum may be given.}$$

Example 2: Two years previous experience (acceptable)

$$2 \times .34 = .68 \text{ years; zero (0) minimum to two (2) years maximum may be given.}$$

New Hire Base Adjustment

New hires will have application of compensation model for year they are hired at completion of current year bargaining agreement 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

Provided the teacher has notified the Superintendent or his designee, in writing prior to the preceding June 1, of his intention to complete a MS degree, the earning of a Master's degree has the immediate effect of a \$200 stipend added to current teacher salary. Otherwise, the stipend will be given in the following school year. If employee acquires MS degree during a school year but after reaching BS cap, the BS cap will be ignored. 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 2020-2021 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

Payroll will be allocated via Direct Deposit.

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 2020-21 school year, the Board, by salary settlement diversion (currently 3.75% 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.

ARTICLE XVI

GENERAL PROVISIONS

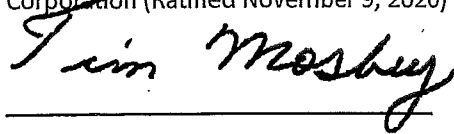
A. TERM

This Contract shall be effective as of July 1, 2020 and shall continue in effect through June 30, 2021. The parties may mutually agree to informally bargain any articles/sections.

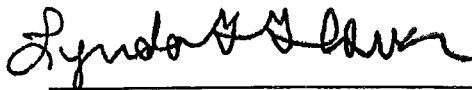
B. ATTEST

This Contract entered into at Boonville, Indiana on this 9th day of November, 2020 between the Board of School Trustees of the Warrick County School Corporation, County of Warrick, State of Indiana, party of the first part, heretofore referred to as the "Board" or "School Employer" and the Warrick County Teachers Association, party of the second part, heretofore referred to as the "Association." This Contract is so attested to by the Parties whose signatures appear below:

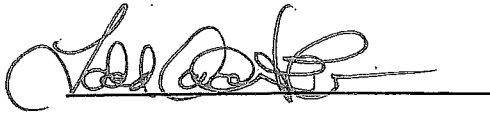
Board of School Trustees of
The Warrick County School
Corporation (Ratified November 9, 2020)



President

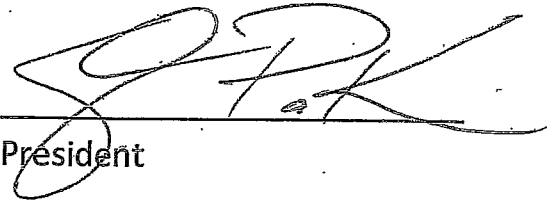


Secretary



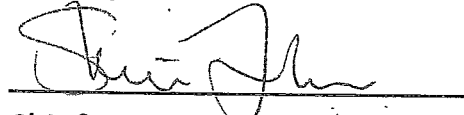
Chief Negotiator

Warrick County Teachers Association
(Affirmative vote October 22, 2020)



President

Secretary



Chief Negotiator

APPENDIX A

EXTRACURRICULAR DUTY SCHEDULE

Final 2020-21

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.

2020-2021 Final ECA Salary Schedule

| | Final | |
|---|----------|----------|
| | TRF | Contract |
| High School Athletic Director | \$10,590 | \$10,282 |
| High School Assistant Athletic Director | \$4,431 | \$4,302 |
| Head Football Coach | \$9,700 | \$9,417 |
| 1st Assistant Football Coach | \$6,585 | \$6,393 |
| Assistant Football Coach | \$5,815 | \$5,646 |
| Freshman Football Coach | \$5,815 | \$5,646 |
| Head Basketball Coach | \$9,700 | \$9,417 |
| 1st Assistant Basketball Coach | \$6,585 | \$6,393 |
| Assistant Basketball Coach | \$5,815 | \$5,646 |
| Freshman Basketball Coach | \$5,815 | \$5,646 |
| Head Volleyball Coach | \$6,920 | \$6,718 |
| Reserve Volleyball Coach | \$3,501 | \$3,399 |
| Freshman Volleyball Coach | \$2,704 | \$2,625 |
| Head Track Coach | \$6,920 | \$6,718 |
| Reserve Track Coach | \$3,501 | \$3,399 |
| Head Cross Country Coach (Combined) | \$3,471 | \$3,370 |
| Head Cross Country Coach (Individual) | \$2,314 | \$2,247 |
| Head Golf Coach | \$2,314 | \$2,247 |
| Head Baseball Coach | \$6,920 | \$6,718 |
| Assistant Baseball Coach | \$3,501 | \$3,399 |
| Freshman Baseball Coach | \$2,704 | \$2,625 |
| Head Softball Coach | \$6,920 | \$6,718 |
| Assistant Softball Coach | \$3,501 | \$3,399 |
| Freshman Softball Coach | \$2,704 | \$2,625 |

| | | |
|--|----------|----------|
| Head Wrestling Coach | \$6,920 | \$6,718 |
| Assistant Wrestling Coach | \$3,501 | \$3,399 |
| Head Swimming Coach | \$6,920 | \$6,718 |
| Assistant Swimming Coach | \$3,501 | \$3,399 |
| Head Soccer Coach | \$6,920 | \$6,718 |
| Assistant Soccer Coach | \$3,501 | \$3,399 |
| Head Tennis Coach | \$2,314 | \$2,247 |
| Assistant Tennis Coach | \$1,554 | \$1,509 |
| Athletic Trainer | \$10,508 | \$10,202 |
| High School Band Director/Marching | \$6,441 | \$6,253 |
| High School Assistant Band Director | \$3,558 | \$3,454 |
| High School Assistant to Band Director | \$2,134 | \$2,072 |
| Middle School Band Director | \$1,554 | \$1,509 |
| Assistant Athletic Trainer | \$5,139 | \$4,989 |
| Strength Coach | \$5,139 | \$4,989 |
| High School Chorus Director | \$2,364 | \$2,295 |
| High School Asst Chorus Director | \$1,299 | \$1,261 |
| Middle School Chorus Director | \$1,367 | \$1,327 |
| High School Drama Coach | \$4,735 | \$4,597 |
| High School Stage/Props Development Coach | \$4,735 | \$4,597 |
| High School Music/Costumes Coach | \$4,735 | \$4,597 |
| High School Speech/Debate Coach | \$1,327 | \$1,288 |
| High School Asst. to Speech/Debate Coach | \$717 | \$696 |
| High School Academic Coach | \$680 | \$660 |
| Middle School Academic Coach | \$680 | \$660 |
| High School Concession Manager | \$1,367 | \$1,327 |
| Middle School/Elementary Concession Manager | \$495 | \$481 |
| High School Yearbook Advisor | \$1,367 | \$1,327 |
| High School Newspaper Advisor | \$1,367 | \$1,327 |
| Middle School Publications Advisor | \$1,367 | \$1,327 |
| High School Head Cheerleader Sponsor (Boys & Girls) | \$3,109 | \$3,018 |
| High School Asst. Cheerleader Sponsor | \$1,554 | \$1,509 |
| Middle School Cheerleader Sponsor | \$1,258 | \$1,221 |
| Middle School Asst. Cheerleader Sponsor | \$818 | \$794 |
| High School Drill Team Sponsor | \$994 | \$965 |
| Middle School Drill Team Sponsor | \$659 | \$640 |
| High School Intramurals (Fall/Spring/Winter) | \$514 | \$499 |
| Middle School Intramurals (Fall/Spring/Winter) | \$514 | \$499 |
| Elementary Intramurals- per semester | \$493 | \$479 |
| Middle School Athletic Director (With Release Time) | \$3,758 | \$3,649 |
| Middle School Athletic Director (Without Release Time) | \$6,920 | \$6,718 |
| Middle School Football Coach 8A | \$3,747 | \$3,638 |
| Middle School Football Coach 7A | \$3,747 | \$3,638 |
| Middle School Football Coach 8B | \$3,205 | \$3,112 |
| Middle School Football Coach 7B | \$3,205 | \$3,112 |
| Middle School Basketball Coach 8A Boys | \$3,747 | \$3,638 |

| | | |
|--|---------|---------|
| Middle School Basketball Coach 8A Girls | \$3,747 | \$3,638 |
| Middle School Basketball Coach 8B Boys | \$3,205 | \$3,112 |
| Middle School Basketball Coach 8B Girls | \$3,205 | \$3,112 |
| Middle School Basketball Coach 7A Boys | \$3,747 | \$3,638 |
| Middle School Basketball Coach 7A Girls | \$3,747 | \$3,638 |
| Middle School Basketball Coach 7B Boys | \$3,205 | \$3,112 |
| Middle School Basketball Coach 7B Girls | \$3,205 | \$3,112 |
| Middle School Basketball Coach 6A Boys | \$2,314 | \$2,247 |
| Middle School Basketball Coach 6A Girls | \$2,314 | \$2,247 |
| Middle School Basketball Coach 6B Boys | \$1,747 | \$1,696 |
| Middle School Basketball Coach 6B Girls | \$1,747 | \$1,696 |
| Middle School Volleyball Coach 8A | \$3,165 | \$3,073 |
| Middle School Volleyball Coach 8B | \$2,704 | \$2,625 |
| Middle School Volleyball Coach 7A | \$3,165 | \$3,073 |
| Middle School Volleyball Coach 7B | \$2,704 | \$2,625 |
| Middle School Volleyball Coach 6 | \$1,231 | \$1,195 |
| Middle School Track Coach Girls (Grades 6-8) | \$1,554 | \$1,509 |
| Middle School Track Coach Boys (Grades 6-8) | \$1,554 | \$1,509 |
| Middle School Wrestling Coach | \$1,554 | \$1,509 |
| Elementary Grade 5 Volleyball | \$1,231 | \$1,195 |
| Elementary Boys Basketball (A & B) | \$1,231 | \$1,195 |
| Elementary Boys Basketball (A only) | \$987 | \$958 |
| Elementary Girls Basketball (A only) | \$987 | \$958 |
| Elementary Boys Track | \$740 | \$718 |
| Elementary Girls Track | \$740 | \$718 |
| Elementary Pep Squad | \$617 | \$599 |
| Bus Duty | \$1,471 | \$1,428 |
| Student Council Sponsor - High School | \$1,178 | \$1,144 |
| Middle School Student Council Sponsor | \$994 | \$965 |
| Elementary Student Council Sponsor | \$544 | \$528 |
| Director of Guidance | \$994 | \$965 |
| Department Chairperson | \$994 | \$965 |
| Curriculum Coordinator | \$994 | \$965 |
| PL 221 Chair | \$1,032 | \$1,002 |
| Bookstore Manager | \$994 | \$965 |
| Computer Resource Chairperson - All Levels | \$2,060 | \$2,000 |
| A.V. Coordinator | \$495 | \$481 |
| Elementary Publications Advisor | \$495 | \$481 |
| Elementary Academic Coach | \$534 | \$518 |
| FFA Sponsor | \$1,471 | \$1,428 |

ATTACHMENT 1
Sick Leave Days

| Employee Number | 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 |

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|-----|---------|-------|-------|-----|---------|-------|-------|
| 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 |

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|-----|---------|-------|-------|-----|---------|-------|-------|
| 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 |

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|-----|---------|-------|-------|-----|---------|-------|-------|
| 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 |

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|-----|---------|----------|-----|---------|----------|
| 50 | 1634.00 | \$14,281 | 322 | 1672.00 | \$4,314 |
| 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 |

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|-----|---------|----------|-----|---------|----------|
| 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 |

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|-----|---------|----------|-----|---------|----------|
| 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 |

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|-----|---------|----------|-----|---------|----------|
| 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 | Employees (b) and (c) default dollars at end of year 2: therefore their \$43567.15 gets redistributed to remaining employees. | 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 | 9.86% | \$43,705.37 | \$42,000.00 | 10.147% | \$1,267.08 | \$44,972.45 | \$46,798.51 | Employees (b) and (c) 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 | 8.69% | \$38,502.35 | \$37,000.00 | 8.939% | \$1,116.24 | \$39,618.59 | \$41,227.26 | | | | | | |
| c | 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 | 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 | 2.82% | \$12,487.25 | | | | | | | | | | | |
| f | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 0.49% | \$2,185.27 | \$2,100.00 | 0.507% | \$63.32 | \$2,248.59 | \$2,339.89 | | | | | | |
| p | 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 |
| | | \$443,193.25 | \$413,900.00 | 100.00% | \$12,487.25 | \$443,193.25 | \$461,188.66 | | \$374,800.00 | 100.000% | \$43,557.15 | \$461,188.66 | |

