

**CONTRACT**

**Between**

**The Board of Education**

**Of the**

**Metropolitan School District of North Posey County**

**And**

**NEA North Posey**

**Effective, July 1, 2021 to June 30, 2023**

**THIS CONTRACT**, made and entered into in duplicate as of this 21st day of October 2021, between the Board of Education of the Metropolitan School District of North Posey County, Indiana, hereinafter called *Board*, and the NEA of North Posey County, Indiana, on its behalf, and on behalf and for the benefit of its affiliates, the Indiana State Teachers' Association and the National Education Association, hereinafter called *Association*.

## **ARTICLE I**

### **Recognition**

The Board hereby recognizes the NEA North Posey as the exclusive representative of all teachers in the School Corporation.

## **ARTICLE II**

### **Definitions**

The bargaining unit for this contract shall refer to all certificated employees, as defined in I.C. 20-29-2-4 in the Metropolitan School District of North Posey County, Indiana, except for Central Office administrators, building principals, assistant principals, and any other school employee whose employment is not dependent upon the holding of a license or permit as provided in IC 20-29-2-11.

The terms *Board* and *Association* shall include authorized officers, representatives, and agents.

The term *School Corporation*, when used in this contract, shall refer to the Metropolitan School District of North Posey County, in the State of Indiana.

## **ARTICLE III**

### **Grievance Procedure**

#### **Section 1 - Definition**

A grievance is an alleged violation or claimed misinterpretation of a specific article or section of this contract.

#### **Section 2 – Procedure**

##### Step One

Within ten (10) calendar days of the time that the grievant knew, or reasonably should have known, of the grievance, the grievant shall present the grievance to the principal during non-teaching hours. Within three (3) working days after presentation of the grievance, the principal shall orally answer the grievant.

##### Step Two

Within three (3) working days of the oral answer, if the grievance is not resolved, it shall be stated in writing, signed by the grievant, and submitted to the principal on the form provided by the administration. The grievance shall

- (a) name the employee involved;

- (b) state the facts giving rise to the grievance;
- (c) identify the specific provisions of this contract alleged to be violated;
- (d) state the contention of the grievant with respect to the grievance; and
- (e) indicate the specific relief requested.

Within five (5) working days after receiving the written grievance, the principal shall communicate the principal's answer in writing to the grievant.

### Step Three

If the grievance is not resolved in Step Two, the grievant may, within five (5) days of receipt of the principal's answer, appeal to the superintendent by filing the grievance and the principal's answer, along with any written response of the grievant to the answer of the principal, with the Office of the Superintendent, which shall issue a receipt therefore.

The superintendent, or the superintendent's designated representative, shall give the grievant an answer in writing no later than ten (10) working days after receipt of any written grievance properly filed with the Office of the Superintendent.

### Step Four

Within ten (10) working days after receiving the decision of the superintendent, an appeal of the decision may be made to the Board. The Board shall hold a hearing on the grievance at the next regular meeting, or a prior special meeting, and render its decision in writing to the grievant within five (5) working days after the hearing.

The Board may not consider any material, allegation, or remedy that was not presented in Step Three.

## **Section 3 – Hearings**

Hearings shall be conducted at the time and place which will afford opportunity for all persons, including witnesses entitled to be present, to attend. Hearings shall be conducted during non-school hours, unless there is mutual agreement for other arrangement.

## **Section 4 – Time Limits**

- (a) Time limits herein may be extended only by mutual agreement, signed by the parties.
- (b) If there is a failure at any step to communicate the decision on the grievance within the specified time limit, the grievant shall have the right to appeal at the next step of the procedure in accordance with the time limits therein.
- (c) Any grievance not advanced from one step to the next step within the time limits shall be deemed resolved by the answer at the previous step.
- (d) Any grievance which arose prior to the effective date of this contract or after the termination date of this contract shall not be processed.
- (e) Any grievance not presented in Step One within ten (10) calendar days of the time the grievant knew, or reasonably should have known, of the grievance or any grievance not submitted in writing in Step Two within six (6) working days of the submission in Step One shall be deemed waived and shall not be processed.

## ARTICLE IV

### **Voluntary Sick Leave Bank**

The Association shall be permitted to establish a voluntary sick leave bank. Rules and regulations for the governing of the affairs of this voluntary sick leave bank shall be as established by the Association, provided, however, that certain minimum requirements shall be included in such rules and regulations which shall provide that a teacher must have used all accumulative sick leave days before application can be made to the bank (provided, however, a teacher shall not be allowed to use sick leave bank days when such teacher is eligible to qualify for payment under the School Corporation's long-term disability insurance program) that the teacher must have been sick five (5) consecutive days or ten (10) non-consecutive days beyond the amount of current sick leave during one (1) contract year and that the teacher must furnish a doctor's certificate as proof of illness or injury.

The conduct of the affairs of the voluntary sick leave bank shall be under a committee or board appointed by the Association. When possible, the committee shall advise the Board of its meeting dates, and if desired by the Board, a representative of the Board may sit in on meetings of the committee as a non-voting member.

Upon retirement, a teacher may elect to donate up to 10 unused sick leave days if they are in excess to the number of days that were bought out as listed in Attachment #1.

The maximum number of days allowed in the Sick Leave Bank at any time is 500.

## ARTICLE V

### **Salary and Wage-Related Fringe Benefits**

#### **A. Reference to Appendix A**

1. The parties agree that salaries and wages to be affected by this contract are accurately reflected in Appendix A, made a part of this contract by incorporation, and that the schedule of salaries and wages as set forth in Appendix A shall be the schedule which shall remain in force for the term of this contract.
2. Up to four (4) years of military service will be recognized for initial salary schedule placement.

#### **B. Indiana State Teachers' Retirement Fund**

The amounts contained in (1) the salary schedule herein contained in Appendix A; (2) the extra-duty pay schedule herein contained in Appendix A; (3) to the extent allowed by law, the retirement pay herein contained in Article V, Section N, and (4) to the extent allowed by law, the retirement bridge pay contained in Article V, Section O includes three percent (3.00%) of said amounts 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 annuity 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%).

**C. Payments**

Salaries and wages to be paid under this contract shall be paid in twenty-six (26) pays with pays on alternate Fridays of each month, beginning in September, provided, however, that the number and dates of pays may be adjusted so that (1) no more than twenty-six (26) pays are made in any school year or calendar year, and (2) no more than nine (9) pays are made from the start of a teaching contract year through December 31 of said year. The method of payment shall not be changed during any school year except in the case of a separation from service or the teacher takes an unpaid leave of absence. The final payment, less deductions, shall be made within 30 days of separation from employment.

**D. Job-Connected Accident or Disability**

A teacher physically unable to work due to a job-connected accident or disability will be paid

- (1) full salary less the total amount of Worker’s Compensation through the teacher’s total accumulation of sick leave days, or
- (2) at the teacher’s request, only the Worker’s Compensation for such days; in this case, the teacher’s accumulated sick leave days would not be used and the teacher would be paid by the School corporation the difference between what is received from Worker’s Compensation and 66% of the teacher’s daily rate of pay for each working day missed.
- (3) if an employee is already enrolled in the School Corporation group insurance program(s) (health, term life, or cafeteria), the Board will contribute its share of the premium(s) of the group insurance programs(s) during the period of time the employee is absent from work due to a compensable injury under Worker’s Compensation for a period not to exceed one (1) year.

**E. Liability Insurance**

The Board carries worker’s compensation and liability insurance on all teaching personnel. All accidents should be reported immediately to the Office of the Superintendent.

**F. Excess Liability Insurance**

The Board shall, if obtainable, provide “excess liability insurance” to give additional protection to teachers from personal loss to the extent of excess liability policy limits when teachers are transporting students to approved school activities or are engaged upon other school business.

**G. Term Life Insurance**

There shall be provided for each full-time teacher who shall be under contract to the School Corporation (at the cost of \$1.00 to the employee) a term life insurance and accidental death and dismemberment policy in the amount of fifty thousand dollars (\$50,000) and the liability of the School Corporation shall be limited to providing such insurance policy.

**H. Medical Insurance**

1. High Deductible Plans Only: Beginning in 2021-22 the Board shall annually contribute up to \$5,720.00 toward the cost of the standard single membership in the group health provider’s medical group plan adopted for the School Corporation for those teachers who

participate in the single plan or up to \$12,250.00 for those teachers who participate in such family plan. All Medicare provisions apply as listed in paragraph H.1.

2. Teachers who work less than half time are not eligible for this benefit. Teachers who work between half time and full time shall receive a prorated contribution toward medical insurance based on percentage of time worked.
3. Effective January 1, 2011, spouses who are both employed by the School Corporation may elect to take no health plan, or each a single plan, or two family plans with different dependents.

#### **I. Long Term Disability Insurance**

The amount, but not to exceed the actual cost of the premium, will be paid by the Board toward the cost of long term disability insurance for each full-time teacher employed under regular contract and enrolled in the School Corporation's group long term disability insurance plan, with the teacher paying not less than one dollar (\$1.00) per year. The premium will be averaged over the participants enrolled.

#### **J. Supplemental Health Benefit**

All certified employees will have access to the North Posey Wellness Clinic.

#### **K. Payroll Deduction Programs**

1. New insurance must be purchased from carriers who have participation of at least twenty percent (20%) of the teachers. Payroll deduction for current participants for insurance will continue to be made for carriers existing in 1993-94. Annuities (403b) initiated beginning January 1, 2009 must be with companies in the School Corporation's Plan Document. It is the responsibility of the participant to arrange the billing procedure with the corporation's bookkeeper.
2. Enrollment shall be the responsibility of each carrier, including the preparation of premiums owed and deductions to be made. It shall be the responsibility of the carrier to accomplish all selling, policy delivery, and servicing in an ethical and timely manner.
3. Enrollment in such plans will be conducted once each year, the enrollment period being a thirty (30)-day period beginning the day after the contract-ratification date. In any school year in which the contract-ratification date occurs before the beginning of a new school year, the enrollment deadline will be October 1.
4. Tax sheltered annuities purchased by salary reduction only will still have an enrollment deadline date of August 1 or February 1.

#### **L. Insurance Upon Resignation or Retirement**

Any teacher who resigns or retires from the teaching staff effective at the end of the school year shall be permitted to remain a part of the insurance program through August 31 of the year within which the school year ended. The School Corporation shall continue its monthly share of the insurance premiums up to the total amount agreed to (minus \$1.00) provided that such teacher shall make provision for the payment of the teacher's share of the premiums owed at the time of the end of the contractual year.

#### **M. Insurance – Termination of Employment**

Upon severing of employment by a teacher, the Board agrees to pay its premium share for those policies for which it has already been paying

- (1) until the beginning of the next school year after which termination occurred; or
- (2) for thirty (30) days from the date of termination, if occurring during the school year and for which at least a thirty (30)-day notice is given by the teacher prior to severing of employment.

#### **N. Insurance**

Subject to approval, procedures, and all requirements of the insurance carrier(s) (1) a teacher who permanently retires from teaching while in service to this School Corporation, or (2) a teacher who has been granted an unpaid leave of absence by the Board and who was a member of this School Corporation's group health insurance plan and/or group term life insurance plan at the time of such retirement or leave of absence may continue the teacher's coverage in such plan(s) at the teacher's own expense as follows:

1. Retiree – health insurance and life insurance coverage may continue until the teacher is eligible for Medicare. The retiree's spouse may continue on the plan as permitted by state and federal law. All retirement provisions as provided in Article V shall apply.
2. Leave of Absence – Coverage may continue until expiration of such leave. Such teacher shall be solely responsible for remitting the entire (total) premium(s) due in accordance with procedures and requirements as established by this School Corporation.

#### **O. Professional Leave**

Teachers who wish to attend workshops, conferences, and educational or professional meetings or who have made cooperative arrangements with the institution to be visited for the purpose of observing instruction techniques or other instruction-oriented programs shall make formal request in advance to the superintendent for leave of absence with pay to attend such meetings. The teacher, as a part of request for leave, may request payment/reimbursement for necessary expenses, noting any reimbursement forthcoming from sources other than the School Corporation.

#### **P. Jury Duty**

Teachers who are subpoenaed for jury duty will receive the difference between their regular scheduled pay and that paid for jury duty.

#### **Q. Court Leave**

Court leave with pay shall be granted to teachers for the time necessary to make appearances in any court proceeding resulting from activities relating to the teacher's employment with the School Corporation, except for appearances in any litigation arising from an action brought by the teacher or the Association or its affiliates against the Board or the Metropolitan School District of North Posey County, Indiana, or arising from an action brought by the Board or the School Corporation against the teacher or the Association or its affiliates.

**R. Bereavement Leave**

- (1) Teachers may be absent from work with pay not to exceed five (5) school days from the time of the death of a member of the immediate family (parent, legal guardian, spouse, brother, sister, child, current father-in-law, current mother-in-law, current son-in-law, current daughter-in-law) and any other relative domiciled in the teacher's home. The five (5) days do not have to be taken consecutively, but may be spread over one (1) year following the death of a member of the immediate family, as described above.
- (2) In case of the death of a (an) uncle, aunt, cousin, niece, nephew, current brother-in-law, current sister-in-law, not domiciled in the home of the teacher, the teacher is entitled to be absent two (2) consecutive school days without loss of compensation.
- (3) In case of the death of a grandparent or grandchild, the teacher is entitled to be absent three (3) consecutive school days without loss of compensation.
- (4) If the teacher has been named executor of the deceased's estate, the leave may be taken on nonconsecutive days within one (1) year of the death.

**S. Annual Leave**

All teachers shall be allowed sixteen (16) annual leave days per year. After three (3) consecutive days the employee may be asked for a doctor's statement. If an on-the-job injury results in an absence from school, this time shall not be deducted from annual leave but may be deducted from accumulated sick leave, per ARTICLE V, Section D.

**T. Accumulated Sick Leave**

Up to thirteen (13) unused annual leave days shall be added to the accumulated sick leave to the maximum accumulation of 192 days. A teacher's annual leave days shall be added at the start of the school year and will be first used before using accumulated days. A teacher employed under regular contract for only a portion of the school year shall be entitled to a proportionate number of days of annual leave and unused days will be accumulated as specified herein.

**U. Use of Annual and Accumulated Sick Leave**

Annual and accumulated sick leave may be taken in one-half (1/2) day units, said one-half (1/2) days to be either before or after the noon break.

**V. Pregnancy Leave**

A pregnancy leave will be granted, upon request, unless for good cause shown (not related to pregnancy) the Board shall determine that the contract of that teacher shall not be renewed, and that consequently pregnancy leave should not be granted. The leave shall begin at such time as is determined by the teacher and the attending physician, and shall extend for a maximum of two (2) years. Pregnancy leave shall be granted without pay, but all or any portion of a leave taken by a teacher because of medical disability connected with or resulting from the pregnancy may, at the option of the teacher, be charged to the teacher's available sick leave.

**W. Leaves of Absence – General Provisions**

Any leave of absence which may be granted to a teacher by the Board shall be subject to the following provisions:



(1) Such leave request shall include the beginning and ending dates for the leave;

(2) Return Prior to Termination Date

The teacher may return to full-time employment prior to the termination date of leave, provided said teacher

- (a) notifies the Office of the Superintendent, in writing, of the teacher's intended return
  - (a) at least sixty (60) days prior to the date the teacher wishes to return if such return is at the beginning of the next ensuing school year, or (b) at least ten (10) days prior to the date the teacher wishes to return, if such return is during the school year, and
- (b) if requested by the Board, furnishes a written statement from the teacher's physician attesting to the teacher's ability to resume the full performance of the duties and responsibilities to which the teacher may be assigned, and
- (c) there is a classroom teaching position open on the staff for which the teacher is qualified.

In the event the teacher gives notice of the teacher's intention to return prior to the termination date of the leave and furnishes the physician's statement, as provided herein, and no position is open, the teacher will be offered a position for which the teacher is qualified no later than the beginning of the next ensuing school year.

(3) Return After Termination Date

The teacher may return to full-time employment the next assigned duty day after the termination date of the leave, provided said teacher

- (a) notifies the Office of the Superintendent, in writing, of the teacher's intended return
  - (a) at least sixty (60) days prior to the termination date of the leave, if such return is at the beginning of the next ensuing school year, or (b) at least ten (10) days prior to the termination date of the leave, if such return is during the school year, and
- (b) if requested by the Board, furnishes a written statement from the teacher's physician attesting to the teacher's ability to resume the full performance of the duties and responsibilities to which the teacher may be assigned.
- (c) It is understood that for subsection C of this section, the Office of the Superintendent shall notify such teacher of the deadline for the teacher's notice of intent to return after the termination date of the leave, by certified mail, to the teacher's address upon the records of the School Corporation at least ten (10) days prior to such deadline.

(4) If said teacher

- (a) fails to notify the Office of the Superintendent of the teacher's intended return as provided above, or
- (b) if requested by the Board, fails to furnish a written statement from the teacher's physician as provided above, or
- (c) provides notice and fails to return to employment the first assigned duty day from the date of termination of the leave, or
- (d) fails to accept an offered position for which the teacher is qualified, the teacher shall be deemed to have resigned and the obligation of the School Corporation to provide a position to the teacher will cease.

- (5) If said leave extends beyond the first day of May of any year, the granting of said leave by the Board shall not prevent the Board from serving notice to said teacher on or before May 1 that said teacher's contract will not be renewed, nor will the granting of said leave prevent the Board from invoking, initiating, and utilizing the procedures established by law for the cancellation of any indefinite contract with a teacher.

**X. 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) or twenty-six (26) work weeks of unpaid leave during any contract year for reasons and under the conditions as are provided in the FMLA. Generally, FMLA leave is not paid. However, an eligible employee may elect to take any current year and accrued paid leave days (sick, personal, family illness) in lieu of taking unpaid leave under the FMLA. The eligible employee may use their current year paid leave days without counting towards the employee's 12 or 26 weeks of FMLA leave granted per leave year. Any accrued days used, however will be counted towards the employee's 12 or 26 weeks of FMLA leave granted per leave year. (See Board approved policy for additional details regarding FMLA eligibility.)

**Y. Mileage**

Reimbursement for authorized travel shall be at the rate of thirty-four and one-half (34.5) cents per approved mile effective from the date of contract ratification.

**Z. Section 125**

Each teacher may participate in the Section 125 Generation I Plan. Beginning January 1, 2002 a Section 125 Flexible Benefit Plan shall also be available.

**AA. Dental Insurance**

An optional group dental insurance program will be available to teachers. Payment will be through payroll deduction. The provider will be mutually determined by the parties.

**AB. Longevity Stipend**

The effective date of Article V (AB) was March 15, 2004.

Upon written request by April 15 to the Superintendent by a certificated school employee who has:

- a. a minimum of 15 years of service in the School Corporation; or
- b. reached age 55 and is retiring from the School Corporation as evidenced by application to the Indiana State Teachers Retirement Fund.

The School Corporation shall provide a two thousand dollar (\$2,000) as longevity stipend to the retiring individual payable in June following their retirement for retirees who were hired prior to March 15, 2004.

Provided, however, the individual shall have the longevity stipend reduced by \$50 for each day that the accumulated sick leave (Article V (T)) is less than the accumulated sick leave listed in Attachment 1. These provisions shall not reduce the individual's respective salary provided by Article V (A) and Appendix A.

Retirees who were hired after March 15, 2004, shall receive \$50.00 for each day of accumulated leave up to a maximum of \$2,000, payable in June following their retirement.

Failure to notify the superintendent by April 15 will result in forfeiture of the longevity stipend. The Superintendent may waive the notice requirement as a result of the certificated school employee's serious ill health, serious accident or unforeseen emergency.

#### **AC. Matching Annuity Program**

Beginning with the 2004-2005 school year, the Board shall establish a matching annuity program. The Board shall contribute a match of up to one (1%) percent of the teacher's contract base salary, excluding extended employment and extra-duty pay to a 401(a). The 401(a) vendor shall be mutually selected by the Board and Association. The teacher shall be immediately vested in the 401(a) contribution. The teacher shall not have access to, nor shall the monies be available for loans or hardship withdrawals until the teacher has resigned or retired. The teacher's matching salary reduction may be contributed to the approved 403(b) vendor with payroll deduction provided by the Board.

## **ARTICLE VI**

### **RETIREMENT LIQUIDATION**

Section A. (Removed)

Section B. (Removed)

Section C. TERMS AND CONDITIONS FOR ADMINISTRATION OF THE SECTION 401(a) and VEBA.

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

1. For the Section 401(a) 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 D. An employee's Section 401(a) account under this section shall be

accounted for separately from any other Section 401(a) and Section 403(b) account provided for now or in the future.

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.

2. In addition to the above, the VEBA shall not at any time allow loans or cash withdrawals for the certificated school employee, the spouse or dependent(s).

3. Investment and vesting issues are governed by Section E.

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

Existing certificated employees shall select a single Plan for the retirement liquidation amounts. After this single limited plan selection, assets may not be reallocated by the individual employee at any time.

SECTION E. RETIREMENT LIQUIDATIONS DEFAULT, REDISTRIBUTION AND VESTING REQUIREMENTS

(1) Upon completion of fifteen (15) years of employment with the School Corporation, a certificated school employee shall be fully vested in the retirement liquidation assets including earnings. A retiring individual who is:

- (a) at least fifty-five (55) years of age with less than fifteen (15) years in the School Corporation; and
- (b) retiring from the School Corporation

shall have full access to the funds in the retirement liquidation assets including earnings. Retirement is evidenced by application to the Indiana State Teachers Retirement Fund.

(2) Prior to vesting and after vesting, the certificated school employee shall be allowed to invest retirement liquidation assets in VEBA and Sec. 401(a) in accord with the vendor's plans' provisions. When vested, upon resignation or retirement, the Section 401(a) account shall be fully portable, subject to loans, hardship withdrawals, or withdrawals subject to IRS Code restrictions; when vested, upon resignation or retirement the employee shall have access to the funds in the VEBA, however, loans or withdrawals shall not be allowed from the VEBA. During active employment with the School Corporation the funds shall remain in the single source vendor's 401(a) and VEBA.

- (3) If the individual dies in service after satisfying sub-section 1, or 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 the VEBA and/or Sec. 401(a) assets, including earnings, upon submission of resignation or termination prior to vesting as provided in subsection (1) above. Being subject to reduction in force and being on the recall list is not default.
- (b) Once each plan year, no later than the month of October, each 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 of the remaining active participants. The individual amounts are provided in Attachment 2. VEBA defaults, and/or Section 401(a) defaults, shall be redistributed only to active participants of the respective defaulted fund/s. (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 to return to employment following the expiration of the leave period.

## ARTICLE VII

### General Provisions

#### A. Term

This contract shall be effective as of July 1, 2021, and shall continue in effect through June 30, 2023. However, the parties agree to reopen the contract for bargaining of salary and wages only for the 2022 bargaining season in the event (a) ADM from September 2022 count is at or below 1,400 or (b) funding per pupil and application of the 85% rule for virtual students materially changes prior to September 15, 2022.

#### B. Entire Agreement Clause

This contract supersedes and cancels all other previous agreements, verbal or written including those which may have been adopted by the Board of Administrative Handbook, between the Board and the School Corporation and the Association and employees of the School Corporation and constitutes the entire agreement between the parties. Any amendment or agreement

supplemental here to shall not be binding upon either party unless executed in writing by the parties hereto.

**C. Severability**

Should any article, section, or clause of this contract, or any rider thereto, be declared illegal by any court of competent jurisdiction said article section or clause, as the case may be shall be automatically deleted from this contract to the extent that it violates the law, but the remaining articles, sections, and clauses shall remain in full force and effect for the duration of this contract except as affected by the deleted article, section or clause.

**D. Public Hearing and Public Meeting**

On the 12th day of October, 2021 at 4:00 P.M., a public hearing as described in IC 20-29-6-1 (b) was held at Metropolitan School District of North Posey County Central Office.

On the 21st day of October, 2021 at 6:30 P.M., a public meeting as described in IC 20-29-6-19 was held at Metropolitan School District of North Posey County Central Office.

This section is attested to by the Board and Association representatives whose signatures appear below.

**E. Electronic Participation in Public Hearing and Public Meeting**

During the public hearing held on the 12th day of October, 2021 at 4:00 P.M., governing body members were not allowed to participate in the public hearing by means of electronic communication. During the public hearing held on the 12th day of October, 2021 at 4:00 P.M., members of the public were not allowed to participate in the public hearing by means of electronic communication.

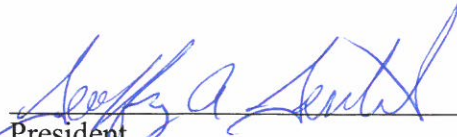
During the public meeting held on the 21st day of October, 2021 at 6:30 P.M., governing body members were not allowed to participate in the public hearing by means of electronic communication. During the public meeting held on the 21st day of October, 2021 at 6:30 P.M., members of the public were not allowed to participate in the public hearing by means of electronic communication.


This section is attested to by the Board representatives whose signatures appear below.

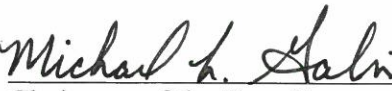
**F. Contract Attest**

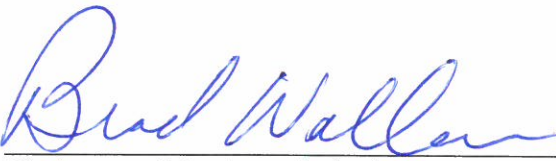
Board of Education  
Metropolitan School District  
Of North Posey County, by

NEA North Posey County, Indiana, by

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Chairman of the Board's  
Negotiating Team

  
\_\_\_\_\_  
Chairman of the Association's  
Negotiating Team

Appendix A  
MSD of North Posey County Salary Schedule

**New Teachers**

Newly employed teachers shall be offered a salary that is no higher than the highest salary of a currently employed teacher with the same years of public school teaching experience and level of education and on the salary schedule listed below. Following discussion with the Association President, the Superintendent or designee shall have the authority to recommend employment of a teacher at an increased rate of no more than an additional \$4,000 based upon the needs of the school corporation and the availability of qualified teachers for the position.

**Performance-based compensation system for Returning Teachers**

**Salary Range**

The salary range is \$37,000 to \$69,000, exclusive of TRF contributions, prior to any increases in this agreement. After increases in this agreement are applied, the salary range will be \$40,000 to \$75,000.

**Eligibility**

Teachers who were not rated Ineffective or Improvement Necessary on the previous academic year's evaluation and those made eligible under IC 20-28-9-1.5(f) are eligible for an increase to base salary. Teachers not meeting this criteria will remain at their previous academic year's salary. An evaluation rating from a school corporation employing an evaluation model that complies with IC 20-28-11.5 is accepted for the purpose of determining eligibility under this section.

**2021-2022 Base Salary Increase**

For the 2021-2022 contract year, teachers are placed on the Salary Schedule in this Appendix at the salary nearest to but no less than the teacher's 2020-2021 salary or, if a new hire, nearest but no less than their current salary.

In order to be moved from the 2020-2021 salary to the 2021-2022 Salary Schedule, a teacher must not have received an "improvement necessary" or "ineffective" rating in the prior school year and the teacher must have been employed by the School Corporation during the prior school year for at least 120 days. Teachers must accrue 10 points under the following system:

- Eight (8) points are given for an evaluation of "highly effective" or "effective" for the prior school year (and anyone else who qualifies for a raise under I.C. 20-28-9-1.5);
- One (1) point is awarded based on experience if the teacher was under contract for at least 120 days during the prior school year (or what a year of service equates according to INPRS); and
- One (1) point is awarded based on academic needs to utilize a teacher retention catch-up to align salaries with the Salary Schedule in a more competitive environment.



For the 2021-2022 school year, teachers who earn 10 points under the following point system will move down the Salary Schedule one row or, if the total base salary increase is less than \$2,000, two rows:

- Eight (8) points are given for an evaluation of “highly effective” or “effective” for the prior school year (and anyone else who qualifies for a raise under I.C. 20-28-9-1.5); and
- Two (2) points is awarded based on experience if the teacher was under contract for at least 120 days during the prior school year (or what a year of service equates according to INPRS).

Additionally, and for the 2021-2022 school year, pursuant to IC 20-28-9-1.5(c), the School Corporation deems appropriate, and for the importance of retaining a given teacher at the school corporation, teachers continuously employed with the School Corporation since before August 1, 2012, will receive an additional step on the Salary Schedule.

#### 2022-2023 Base Salary Increase

For the 2022-2023 school year, teachers who earn 10 points under the following point system will move down the Salary Schedule two rows:

- Eight (8) points are given for an evaluation of “highly effective” or “effective” for the prior school year (and anyone else who qualifies for a raise under I.C. 20-28-9-1.5); and
- Two (2) points is awarded based on experience if the teacher was under contract for at least 120 days during the prior school year (or what a year of service equates according to INPRS).

*[Pursuant to I.C. § 20-28-9-1.5(a), the following was discussed and is included for informational purposes only: Movement from BS to MS+ in any year will be only for teachers who:*

- *Provide the Superintendent with proof prior to the start of the school year with notice that the teacher has obtained a content area master’s degree pursuant to applicable IDOE regulations; and*
- *Fulfill one of the following duties determined by the School Corporation to benefit students in the district:*
  - *(a) serving on building-level committees;*
  - *(b) serving on district-level committees;*
  - *(c) developing and/or updating grade-level/content curriculum;*
  - *(d) presenting at professional conferences (e.g., Sycamore Educator Day, etc.);*
  - *(e) presenting during district PD days;*
  - *(f) participating as an academic coach/activity sponsor;*
  - *(g) supervising a student teacher;*
  - *(h) supervising a pre-service field experience student;*
  - *(i) supervising cadet teachers;*
  - *(k) attending professional development outside of regular contract time;*
  - *(l) earning additional certifications;*

- *(m) teach a subject/course associated with the State Accountability System (i.e., HS Algebra 1, English 10, Math 10, Developmental Reading, Dual Credit Courses);*
- *(n) formally mentors a new teacher;*
- *(o) completes other opportunities as agreed upon by both parties.]*

Teachers on partial contracts will receive base salary increases on a pro-rata basis. Retroactive catch-up payment will be distributed in one lump-sum payment within sixty (60) days of the effective date of this agreement.

Salary Schedule

|   | BA/BS    | MA+      |
|---|----------|----------|
| A | \$40,000 | \$42,000 |
| B | \$41,000 | \$43,000 |
| C | \$42,000 | \$44,000 |
| D | \$43,000 | \$45,000 |
| E | \$44,000 | \$46,000 |
| F | \$45,000 | \$47,000 |
| G | \$46,000 | \$48,000 |
| H | \$47,000 | \$49,000 |
| I | \$48,000 | \$50,000 |
| J | \$49,000 | \$53,000 |
| K | \$50,000 | \$55,000 |
| L | \$51,000 | \$57,000 |
| M | \$52,000 | \$59,000 |
| N | \$53,000 | \$61,000 |
| O | \$54,000 | \$63,000 |
| P | \$55,000 | \$65,000 |
| Q | \$56,000 | \$67,000 |
| R | \$57,000 | \$69,000 |
| S | \$58,000 | \$71,000 |
| T | \$59,000 | \$73,000 |
| U | \$60,000 | \$75,000 |

**Health Savings Account Contribution**

For each year of the contract, the Corporation will fund Health Savings Accounts for the HDHP insurance plans the amount of Seven Hundred Fifty Dollars (\$750) for individual plans and One Thousand Five Hundred Dollars (\$1,500) for family plans. These contributions shall be payable in February 2022 and 2023.

**TRF Contribution Matching**

The Corporation will continue one percent (1%) matching towards TRF contributions.

**Background Checks**

Background checks for existing employees, required by the statute every five (5) years, shall be paid by the corporation.

**Extra Duty Pay Schedule  
2021-22 & 2022-23**

Any information other than the title of the position and the amount of the stipend is included for informational purposes only and was not bargained.

| <b>NORTH POSEY HIGH SCHOOL<br/>Non-Athletic</b>   | <b>Schedule</b> | <b>Less<br/>TRF</b> |
|---|-----------------|---------------------|
| Academic Competition Coaches (5) Fine Arts, Mathematics, Social Studies, Language Arts, Science   | 1300            | 1261                |
| Academic Head Coach   | 1416            | 1375                |
| Class Sponsors-Junior (2)   | 1750            | 1698                |
| Class Sponsors-Senior (2)   | 700             | 679                 |
| Club Sponsors: Up to Nine (9) clubs to be paid each year and are subject to change upon agreement between Superintendent and Association. | 375             | 364                 |
| Debate Coach  | 1061            | 1029                |
| Department Chairpersons (5)   | 700             | 679                 |
| National Honor Society  | 1300            | 1261                |
| Play/Musical Director   | 2400            | 2330                |
| Robotics Coach  | 1300            | 1261                |
| Social Media/School Website Manager   | 2276            | 2210                |
| Sound & Light Technicians (2)   | 1366            | 1325                |
| Speech Coach  | 2276            | 2210                |
| Spell Bowl Coach  | 2276            | 2210                |
| Student Council   | 1300            | 1261                |
| Vocational Club Sponsors (BPA, HOSA, FFA, Robotics)   | 1300            | 1261                |
| Winter Guard  | 913             | 886                 |
| Yearbook Sponsor  | 1213            | 1178                |
| Zero Period (per semester)  | 1500            | 1456                |

| <b>NORTH POSEY HIGH SCHOOL<br/>Athletic</b> | <b>Schedule</b> | <b>Less<br/>TRF</b> |
|---|-----------------|---------------------|
| Athletic Director                           | 7000            | 6790                |
| Athletic Director, Assistant                | 4000            | 3880                |
| Baseball Coach                              | 6000            | 5820                |
| Baseball Coach-Assistant                    | 2400            | 2328                |
| Basketball Boys' Coach                      | 7000            | 6790                |
| Basketball Boys' Coach-Assistant (2)        | 3900            | 3783                |
| Basketball Girls' Coach                     | 7000            | 6790                |
| Basketball Girls' Coach-Assistant (2)       | 3900            | 3783                |
| Cheerleader Coach                           | 2275            | 2207                |
| Cheerleader Coach- Assistant or Dance       | 1300            | 1261                |
| Cross Country Coach                         | 2400            | 2328                |

|  |      |      |
|--|------|------|
| Football Coach                             | 7000 | 6790 |
| Football Coach-Assistant (4)               | 3900 | 3783 |
| Golf Boys' Coach                           | 2400 | 2328 |
| Golf Girls' Coach                          | 2400 | 2328 |
| Soccer Coach Boys' (1) Girls' (1)          | 4000 | 3880 |
| Softball Coach                             | 6000 | 5820 |
| Softball Coach-Assistant                   | 2400 | 2328 |
| Tennis Boys' Coach                         | 2400 | 2328 |
| Tennis Girls' Coach                        | 2400 | 2328 |
| Track Coach Boys' (1) Girls' (1)           | 3500 | 3395 |
| Track Assistant Coach Boys' (1) Girls' (1) | 2400 | 2328 |
| Volleyball Coach                           | 5000 | 4850 |
| Volleyball Coach-Assistant                 | 2400 | 2328 |
| Volleyball Freshman Coach                  | 1400 | 1358 |
| Weight Trainer-Summer                      | 1500 | 1455 |
| Wrestling                                  | 5000 | 4850 |
| Wrestling Assistant Coach                  | 2400 | 2328 |

| <b>NORTH POSEY JUNIOR HIGH</b>        |                 | <b>Less</b> |
|---------------------------------------|-----------------|-------------|
| <b>Non-Athletic</b>                   | <b>Schedule</b> | <b>TRF</b>  |
| Academic Area Coach (4)               | 1300            | 1261        |
| Academic Head Coach                   | 1416            | 1375        |
| National Junior Honor Society Sponsor | 1300            | 1261        |
| Robotics Coach                        | 1300            | 1261        |
| Social Media/School Website Manager   | 2276            | 2210        |
| Spell Bowl Coach                      | 2276            | 2210        |
| Student Council Sponsor               | 1300            | 1261        |
| Yearbook Sponsor                      | 607             | 589         |

| <b>NORTH POSEY JUNIOR HIGH</b> |                 | <b>Less</b> |
|--------------------------------|-----------------|-------------|
| <b>Athletic</b>                | <b>Schedule</b> | <b>TRF</b>  |
| Activities Coordinator         | 6000            | 5820        |
| Basketball Boys' Coach (2)     | 2600            | 2522        |
| Basketball Girls' Coach (2)    | 2600            | 2522        |
| Cheerleader Coach              | 800             | 776         |
| Cross Country Coach            | 1400            | 1358        |
| Football Coach (3)             | 2400            | 2328        |
| Track Boys' Coach (2)          | 800             | 776         |
| Track Girls' Coach (2)         | 800             | 776         |
| Volleyball Coach (2)           | 1700            | 1649        |
| Wrestling Coach                | 1100            | 1067        |
| Wrestling Coach-Assistant      | 700             | 679         |

**High School & Junior High Combined**

|                          |      |      |
|--------------------------|------|------|
| Band Director            | 4313 | 4187 |
| Band Director, Assistant | 2177 | 2114 |
| Vocal Music              | 2037 | 1978 |

**ELEMENTARY SCHOOLS-Non-Athletic**

|  |      |      |
|--|------|------|
| Social Media/School Website Manager-1 per school | 2276 | 2210 |
| Spell Bowl – 1 per school                        | 500  | 485  |
| Student Council - 1 per school                   | 1000 | 970  |
| Robotics Coach – 1 per school                    | 1300 | 1261 |

**ELEMENTARY SCHOOLS-Athletic**

|  |      |      |
|--|------|------|
| Basketball Elementary Boys (1 per school)  | 2882 | 2798 |
| Basketball Elementary Girls (1 per school) | 2882 | 2798 |
| Cheerleading Coach – 1 per school          | 549  | 533  |
| Volleyball Elementary Coach (2)            | 2882 | 2798 |

**ALL SCHOOLS**

|  | <b>RATE OF PAY</b>   |
|--|--|
| Teacher Assistance Team  | \$25/hour  |
| Principal's Designee (appointed for ½ day or more)                               | \$30/day\$15.00 half day   |
| Special Education Meetings Scheduled by Special Education Supervisor or Designee | \$25 per hour  |
| Duty Assignments Beyond Work Day with Administrative Approval                    | \$25 per hour  |
| PL 221 (per school)  | \$1,500 max per school   |
| New Teacher Mentor   | Up to a \$1,000 per new teacher; district total not to exceed \$10,000 |
| ELL District Teacher of Record (1)   | \$700  |

ATTACHMENT 1  
Sick Leave Days

| Employee Number | Sick Days | Sick Days at Buy-Out on 6/30/04 Estimating 7/year until Age 55 | Employee Number | Sick Days | Sick Days at Buy-Out on 6/30/04 Estimating 7/year until Age 55 |
|-----------------|-----------|--|-----------------|-----------|--|
| 149.0           | 192       | 192  | 257.0           | 62.5      | 125.5  |
| 122.0           | 192       | 192  | 908.0           | 64.5      | 155.5  |
| 170.0           | 133.5     | 147.5  | 160.0           | 192       | 192  |
| 150.0           | 192       | 192  | 424.0           | 61.5      | 159.5  |
| 324.0           | 187       | 187  | 341.0           | 192       | 192  |
| 166.0           | 177       | 177  | 188.0           | 176       | 176  |
| 171.0           | 192       | 192  | 190.0           | 192       | 192  |
| 608.0           | 41.5      | 167.5  | 135.0           | 164       | 192  |
| 270.1           | 31        | 94   | 161.0           | 192       | 192  |
| 123.0           | 192       | 192  | 588.0           | 145       | 145  |
| 174.0           | 108       | 157  | 700.0           | 125.5     | 192  |
| 551.0           | 46        | 179  | 192.0           | 192       | 192  |
| 176.0           | 174       | 174  | 194.0           | 121.5     | 149.5  |
| 431.0           | 111       | 192  | 195.0           | 169.5     | 176.5  |
| 127.0           | 192       | 192  | 377.0           | 46.5      | 130.5  |
| 378.0           | 128       | 192  | 483.0           | 157       | 192  |
| 935.0           | 6         | 192  | 169.0           | 0         | 35   |
| 825.0           | 82        | 192  | 287.0           | 86.5      | 86.5   |
| 707.0           | 41        | 192  | 975.0           | 50        | 176  |
| 177.0           | 158.5     | 158.5  | 198.0           | 148.5     | 192  |
| 152.0           | 182       | 189  | 603.0           | 13.5      | 167.5  |
| 909.0           | 9         | 184  | 871.0           | 70.5      | 140.5  |
| 463.0           | 69.5      | 69.5   | 290.0           | 192       | 192  |
| 178.0           | 192       | 192  | 976.0           | 18        | 192  |
| 179.0           | 192       | 192  | 726.0           | 35        | 175  |
| 180.0           | 88.5      | 95.5   | 162.0           | 180.5     | 192  |
| 826.0           | 85.5      | 192  | 212.0           | 192       | 192  |
| 182.0           | 87.5      | 143.5  | 644.0           | 99.5      | 141.5  |
| 155.0           | 144       | 151  | 200.0           | 192       | 192  |
| 974.0           | 20        | 192  | 815.0           | 96        | 192  |
| 126.0           | 192       | 192  | 163.0           | 192       | 192  |
| 862.1           | 42        | 192  | 374.0           | 192       | 192  |
| 793.0           | 57.5      | 169.5  | 202.0           | 192       | 192  |
| 411.0           | 182.5     | 182.5  | 508.0           | 46        | 158  |
| 156.0           | 192       | 192  | 559.0           | 51        | 184  |
| 157.0           | 192       | 192  | 440.0           | 31.5      | 45.5   |
| 129.0           | 37        | 44   | 869.0           | 56.5      | 192  |
| 132.0           | 192       | 192  | 110.0           | 192       | 192  |
| 164.0           | 132.5     | 167.5  | 203.0           | 191       | 191  |

| Employee Number | Sick Days | Sick Days at Buy-Out on 6/30/04<br>Estimating 7/year until Age 55 |
|-----------------|-----------|---|
| 145.0           | 99        | 99  |
| 616.0           | 96.5      | 96.5  |
| 833.1           | 13.5      | 192   |
| 788.0           | 66        | 192   |
| 867.0           | 164       | 192   |
| 172.0           | 192       | 192   |
| 186.0           | 150       | 192   |
| 506.0           | 95        | 192   |
| 107.0           | 121.5     | 170.5   |
| 481.0           | 163       | 192   |
| 824.0           | 108       | 192   |
| 375.0           | 153.0     | 153   |
| 209.0           | 7.5       | 35.5  |
| 459.0           | 77.5      | 182.5   |
| 822.0           | 42        | 105   |
| 112.0           | 192       | 192   |
| 356.0           | 158       | 158   |
| 1099            | 7.0       | 119   |
| 1031            | 85.5      | 183.5   |
| 909             | 112.5     | 133.5   |
| 1034            | 21.5      | 112.5   |
| 1100            | 7.0       | 182   |
| 1033            | 7.0       | 192   |
| 1021.1          | 8.0       | 192   |
| 973.2           | 7.0       | 112   |
| 1055            | 9.5       | 192   |
| 1000            | 8.0       | 192   |
| 1102            | 56.5      | 192   |
| 515.1           | 7.0       | 63  |
| 1029            | 39.0      | 192   |
| 1114            | 7.0       | 192   |
| 741             | 27.5      | 90.5  |

\*Employee Number is available on paystub.



ATTACHMENT 2

| <u>*EMP.NUMBER</u> | AMOUNT OF FUNDS<br>PROVIDED IN<br>LIQUIDATION<br>(not divided by tax vehicle) | <u>*EMP.NUMBER</u> | AMOUNT OF FUNDS<br>PROVIDED IN<br>LIQUIDATION<br>(not divided by tax vehicle) |
|--------------------|---|--------------------|---|
| 149.0              | \$24,869.00   | 341.0              | \$22,543.16   |
| 122.0              | \$43,882.00   | 188.0              | \$41,129.44   |
| 170.0              | \$33,683.25   | 190.0              | \$31,739.60   |
| 150.0              | \$37,803.10   | 135.0              | \$31,858.60   |
| 324.0              | \$45,888.00   | 161.0              | \$34,021.89   |
| 166.0              | \$42,081.20   | 588.0              | \$42,288.00   |
| 171.0              | \$32,215.60   | 700.0              | \$18,294.30   |
| 608.0              | \$13,451.84   | 192.0              | \$43,132.00   |
| 270.1              | \$19,308.29   | 194.0              | \$29,938.60   |
| 123.0              | \$37,379.10   | 195.0              | \$37,354.10   |
| 174.0              | \$25,785.31   | 377.0              | \$18,385.87   |
| 551.0              | \$13,177.81   | 483.0              | \$22,124.16   |
| 176.0              | \$42,381.20   | 169.0              | \$23,966.17   |
| 431.0              | \$17,723.07   | 287.0              | \$33,804.44   |
| 127.0              | \$35,262.25   | 975.0              | \$13,337.84   |
| 378.0              | \$22,460.16   | 198.0              | \$23,895.29   |
| 935.0              | \$7,868.74  | 603.0              | \$10,821.13   |
| 825.0              | \$9,441.25  | 871.0              | \$19,849.16   |
| 707.0              | \$11,161.13   | 290.0              | \$26,450.31   |
| 177.0              | \$40,404.44   | 976.0              | \$8,340.59  |
| 152.0              | \$37,520.10   | 726.0              | \$12,041.93   |
| 909.0              | \$9,278.25  | 162.0              | \$28,248.65   |
| 463.0              | \$19,883.20   | 212.0              | \$37,520.10   |
| 178.0              | \$41,479.44   | 644.0              | \$25,199.65   |
| 179.0              | \$29,650.00   | 200.0              | \$43,581.20   |
| 180.0              | \$33,676.10   | 815.0              | \$9,970.32  |
| 826.0              | \$14,602.77   | 163.0              | \$35,663.25   |
| 182.0              | \$23,902.63   | 374.0              | \$22,460.16   |
| 155.0              | \$36,152.10   | 202.0              | \$34,021.89   |
| 974.0              | \$8,840.72  | 508.0              | \$15,223.45   |
| 126.0              | \$44,031.20   | 559.0              | \$13,012.81   |
| 862.1              | \$7,897.74  | 440.0              | \$27,408.25   |
| 793.0              | \$14,858.45   | 869.0              | \$10,490.18   |
| 411.0              | \$45,213.00   | 110.0              | \$47,788.00   |
| 156.0              | \$40,191.00   | 203.0              | \$45,882.08   |
| 157.0              | \$39,141.00   | 145.0              | \$37,729.44   |
| 129.0              | \$31,104.10   | 616.0              | \$35,956.20   |
| 132.0              | \$31,977.60   | 833.1              | \$8,371.59  |
| 164.0              | \$29,476.17   | 788.0              | \$10,569.18   |
| 257.0              | \$22,105.29   | 867.0              | \$18,084.30   |
| 908.0              | \$17,157.30   | 172.0              | \$40,371.17   |
| 160.0              | \$42,079.44   | 186.0              | \$28,248.65   |
| 424.0              | \$16,341.07   | 506.0              | \$13,392.81   |

| <u>*EMP.NUMBER</u> | AMOUNT OF FUNDS<br>PROVIDED IN LIQUIDATION<br>(not divided by tax vehicle) |
|--------------------|--|
| 107.0              | \$26,234.31  |
| 481.0              | \$15,892.45  |
| 824.0              | \$18,154.30  |
| 375.0              | \$39,832.00  |
| 209.0              | \$25,898.60  |
| 459.0              | \$16,709.86  |
| 822.0              | \$19,988.29  |
| 112.0              | \$43,581.20  |
| 356.0              | \$39,481.20  |
| 1099               | \$14,320.86  |
| 1031               | \$16,673.07  |
| 909                | \$17,724.00  |
| 1034               | \$15,938.30  |
| 1100               | \$9,045.25   |
| 1033               | \$8,309.59   |
| 1021.1             | \$5,923.63   |
| 973.2              | \$14,112.86  |
| 1055               | \$7,423.15   |
| 1000               | \$7,780.74   |
| 1102               | \$10,254.18  |
| 515.1              | \$13,766.00  |
| 1029               | \$8,309.59   |
| 1114               | \$6,279.42   |
| 741                | \$19,204.29  |

\*Employee Number is available on pay stub.

Section 5, E (4) (b)

Attachment 3-B  
Section 5, G (4) (b)

Redistribution of Default (Example)

| Initial Buyout | Percent of Buyout | Value After 1 year Interest | Remaining Buyouts after Year 1 Default | New Percent of Remaining Buyout | Dollars Distributed to Remaining Employees | New Value after Year 1 Default | New Value after 2 year Interest | Remaining Buyouts after Year 2 Default | New Percent of Remaining Buyout | Dollars Distributed to Remaining Employees (yr 2) | New Value after Year 2 Default | Remaining Buyouts after Year 3 Default | New Percent of Remaining Buyout | Dollars Distributed to Remaining Employees | New Value after 3 Years |
|----------------|-------------------|-----------------------------|--|---------------------------------|--|--------------------------------|---------------------------------|--|---------------------------------|---|--------------------------------|--|---------------------------------|--|-------------------------|
| a              | \$42,000.00       | 9.86%                       | \$43,705.57                            | 10.147%                         | \$1,267.08                                 | \$44,972.65                    | \$46,796.81                     | \$42,000.00                            | 11.871%                         | \$5,171.26  | \$51,970.37                    | \$42,000.00                            | 13.514%                         | \$0.00                                     | \$54,080.58             |
| b              | \$37,000.00       | 8.86%                       | \$38,622.35                            | 9.039%                          | \$1,116.24                                 | \$39,618.59                    | \$41,227.26                     | \$42,000.00                            | 12.154%                         | \$5,295.15  | \$51,207.56                    | \$0.00                                 | 0.000%                          | \$0.00                                     | \$0.00                  |
| c              | \$43,000.00       | 10.10%                      | \$44,745.97                            | 10.389%                         | \$1,287.30                                 | \$46,033.27                    | \$47,812.81                     | \$43,000.00                            | 14.415%                         | \$6,280.20  | \$53,167.04                    | \$51,000.00                            | 16.469%                         | \$0.00                                     | \$55,669.44             |
| d              | \$51,000.00       | 11.97%                      | \$53,070.80                            | 12.322%                         | \$1,538.68                                 | \$54,609.48                    | \$56,026.84                     | \$51,000.00                            | 2.261%                          | \$684.05  | \$58,689.08                    | \$0.00                                 | 0.000%                          | \$0.00                                     | \$0.00                  |
| e              | \$12,000.00       | 2.82%                       | \$12,487.25                            | 1.603%                          | \$341.38                                   | \$8,588.21                     | \$8,914.03                      | \$0.00                                 | 0.000%                          | \$0.00  | \$0.00                         | \$0.00                                 | 2.574%                          | \$0.00                                     | \$10,301.02             |
| f              | \$9,000.00        | 1.88%                       | \$9,324.83                             | 5.074%                          | \$333.60                                   | \$22,488.20                    | \$0.00                          | \$0.00                                 | 0.000%                          | \$0.00  | \$0.00                         | \$0.00                                 | 0.000%                          | \$0.00                                     | \$0.00                  |
| g              | \$21,000.00       | 4.93%                       | \$21,652.88                            | 2.658%                          | \$331.51                                   | \$11,778.55                    | \$12,206.81                     | \$11,000.00                            | 3.169%                          | \$1,364.50  | \$13,611.38                    | \$11,000.00                            | 3.539%                          | -\$60.00                                   | \$14,183.98             |
| h              | \$11,000.00       | 2.68%                       | \$11,466.64                            | 10.872%                         | \$1,307.61                                 | \$46,184.70                    | \$50,141.29                     | \$46,000.00                            | 12.719%                         | \$5,541.31  | \$55,682.20                    | \$46,000.00                            | 14.479%                         | \$0.00                                     | \$57,943.54             |
| i              | \$46,000.00       | 10.57%                      | \$48,827.18                            | 12.443%                         | \$1,583.79                                 | \$55,144.80                    | \$57,384.40                     | \$51,500.00                            | 14.569%                         | \$6,341.83  | \$65,725.85                    | \$51,500.00                            | 16.570%                         | \$0.00                                     | \$68,313.15             |
| j              | \$51,000.00       | 12.08%                      | \$53,091.11                            | 6.072%                          | \$820.66                                   | \$39,125.08                    | \$40,307.86                     | \$27,200.00                            | 7.689%                          | \$3,348.44  | \$33,657.33                    | \$27,200.00                            | 8.762%                          | \$0.00                                     | \$35,023.74             |
| k              | \$27,200.00       | 6.39%                       | \$28,304.45                            | 7.588%                          | \$947.28                                   | \$33,822.25                    | \$34,887.45                     | \$31,600.00                            | 8.876%                          | \$3,868.58  | \$38,654.08                    | \$31,600.00                            | 10.103%                         | \$0.00                                     | \$40,431.66             |
| l              | \$31,400.00       | 7.37%                       | \$32,674.89                            | 2.741%                          | \$363.80                                   | \$12,208.70                    | \$12,702.43                     | \$11,400.00                            | 3.222%                          | \$1,403.73  | \$14,106.16                    | \$11,400.00                            | 3.689%                          | \$0.00                                     | \$14,678.93             |
| m              | \$11,400.00       | 2.69%                       | \$11,662.58                            | 1.474%                          | \$164.06                                   | \$6,331.74                     | \$6,795.95                      | \$6,100.00                             | 1.748%                          | \$751.11  | \$7,548.05                     | \$6,100.00                             | 1.953%                          | \$0.00                                     | \$7,864.54              |
| n              | \$6,100.00        | 1.43%                       | \$6,247.68                             | 0.507%                          | \$63.32                                    | \$2,248.59                     | \$2,339.89                      | \$0.00                                 | 0.000%                          | \$0.00  | \$0.00                         | \$0.00                                 | 0.000%                          | \$0.00                                     | \$0.00                  |
| o              | \$2,100.00        | 0.49%                       | \$2,185.27                             | 6.300%                          | \$700.44                                   | \$26,054.27                    | \$28,193.39                     | \$26,200.00                            | 7.405%                          | \$3,226.15  | \$32,419.54                    | \$26,200.00                            | 8.430%                          | \$0.00                                     | \$33,735.90             |
| p              | \$26,200.00       | 6.15%                       | \$27,463.88                            | 100.00%                         | \$17,467.25                                | \$46,193.25                    | \$47,780.35                     | \$33,000.00                            | 68.989%                         | \$43,564.31                                       | \$47,788.81                    | \$310,800.00                           | 100.001%                        | \$0.00                                     | \$33,735.90             |

Employee "F" Default Dollars at end of year 1; therefore his/her \$12487.25 gets redistributed to remaining employees.

Employee "G" Default Dollars at end of year 2; therefore their \$43656.15 gets redistributed to remaining employees; also employee (g) has raised their interest percentage of redistribution but not \$

Employee "C" raises increasing the percentage of redistribution but not \$