

ALPENA ESP II

AGREEMENT

BETWEEN THE

ALPENA BOARD OF EDUCATION

AND THE

**ALPENA MEA-ESP II
MICHIGAN EDUCATION ASSOCIATION --
EDUCATIONAL SUPPORT PROFESSIONALS
MEA/NEA**

**INSTRUCTIONAL ASSISTANTS,
INSTRUCTIONAL AND VOCATIONAL PARA-PROFESSIONALS,
SECURITY PERSONNEL AND
CAFETERIA LESS THAN THREE HOURS**

Alpena, Michigan

2017-2020

TABLE OF CONTENTS

Page

AGREEMENT 1

ARTICLE 1, RECOGNITION 2

ARTICLE 2, UNION SECURITY..... 3

ARTICLE 3, BOARD'S RIGHTS 4

ARTICLE 4, ASSOCIATION/EMPLOYEE RIGHTS..... 6

ARTICLE 5, EVALUATION..... 9

ARTICLE 6, GRIEVANCE PROCEDURE..... 10

ARTICLE 7, PROBATION 12

ARTICLE 8, SENIORITY..... 13

ARTICLE 9, VACANCY AND TRANSFER 15

ARTICLE 10, LAYOFF AND RECALL 19

ARTICLE 11, CONDITIONS OF EMPLOYMENT 21

ARTICLE 12, COMPENSATION..... 24

ARTICLE 13, INSURANCE..... 28

ARTICLE 14, LEAVES..... 33

ARTICLE 15, CONFORMITY TO LAW..... 37

ARTICLE 16, NEGOTIATIONS 38

ARTICLE 17, ENTIRE AGREEMENT CLAUSE..... 39

ARTICLE 18, EXTENT OF AGREEMENT 40

APPENDIX A - EVALUATION REPORT 41

APPENDIX B - CRIME AND SAFETY REPORT 43

APPENDIX C - GRIEVANCE FORM 44

APPENDIX D - DENTAL 46

APPENDIX E - SELF-FUNDED VISION PLAN 48

AGREEMENT
between the
ALPENA PUBLIC SCHOOL DISTRICT BOARD OF EDUCATION
and the
MICHIGAN EDUCATION ASSOCIATION -- EDUCATIONAL SUPPORT
PROFESSIONALS

This Agreement entered into by and between the Board of Education of the Alpena Public School District, Alpena, Michigan, hereinafter called the "Board," and the Michigan Education Association -- Educational Support Professionals, hereinafter called the "Association," which has a local affiliate, the Alpena Association of Non-Instructional Assistants, Instructional Paraprofessionals, Vocational Paraprofessionals, Security Personnel and Cafeteria Employees regularly scheduled to work less than three (3) hours a day.

WITNESSETH

WHEREAS, the parties have a mutual obligation, pursuant to Act 379 of the Michigan Public Acts of 1965, as amended, to bargain in good faith with respect to hours, wages, terms, and conditions of employment of the Board personnel being fully described in Article I hereof, and

WHEREAS, the Board and the Association, following extended and deliberate negotiations, have reached certain understandings which they desire to memorialize,

IN CONSIDERATION of the following mutual covenants, it is hereby agreed as follows:

ARTICLE 1.

RECOGNITION

- 1.1 The Alpena Board of Education hereby recognizes the Michigan Education Association -- Educational Support Professionals as the exclusive bargaining representative, as determined by the Michigan Employment Relations Commission Case No. R80 I- 353, certified on May 18, 1981; for Alpena School District non-instructional assistants, instructional paraprofessionals, vocational paraprofessionals, security personnel and cafeteria employees regularly working less than three hours a day for purpose of collective bargaining with respect to rates of pay, wages, hours of employment, and other conditions of employment.
- 1.2 The bargaining unit includes all regular school year full-time and part- time non-instructional assistants and instructional paraprofessionals, Title I assistants, vocational paraprofessionals, security personnel and cafeteria employees regularly scheduled to work less than three hours a day; excluding but not limited to: temporary or substitute employees, all grant funded employees who are specifically hired to support the activities/mission of a competitive grant funded program, all before/after school employees, all summer school employees, all supervisory and/or executive personnel, custodial, utility, food service employees working more than three hours a day, bus drivers, mechanics, secretaries and teachers.
- 1.3 The term "employee" when used hereinafter shall refer to employees included in the bargaining unit. The term "Association" when used hereinafter shall refer to the Bargaining Representative. The term "Board" when used hereinafter, shall refer to the Board of Education, the Superintendent, all other Central Office Administrators, Principals, Assistant Principals, Directors and all other supervisory personnel.
- 1.4 The Board agrees not to negotiate with any organization representing employees certified in MERC Case No. R80 I-353 other than the Association for the duration of this contract.

ARTICLE 2.

UNION SECURITY

- 2.1 Each regular employee may: 1. Join the Association or pay a fee to the Association in an amount determined by the Association, including local, state, and national dues or 2. Decline to join the Association or pay fees. The Employer will remit to the Association a list of the names, and the wage amount for each employee.

The President and Treasurer of the Association will be notified at the time that new employees are hired and assigned responsibilities by the employer.

- 2.2 Consistent with Michigan law, the Association shall not authorize, cause or engage in any sanctions or strike against the Alpena Public Schools, as defined by Michigan Public Act 336, as amended by Public Act 379.
- 2.3 The parties agree that they will not directly, or indirectly, discourage or deprive or coerce any employee in the enjoyment of any rights conferred by Public Act 379 or other laws of Michigan, or the Constitutions of Michigan and the United States of America; that they will not discriminate against any employee with respect to hours, wages or any terms or conditions of employment by reason of his/her membership or non-membership in the Association; his/her participation in any activities of the Association or collective negotiations with the Employer, his/her institution of any grievance, complaint or proceeding under this agreement, or otherwise with respect to any terms or conditions of employment.
- 2.4 Upon appropriate written authorization from an employee, the Board shall deduct from the salary of such employee and make appropriate remittance for approved tax sheltered annuity (403b) programs, approved insurance programs that are not fully Employer-paid, approved charitable donations, or any other plans or programs jointly approved by the Association and the Board to the extent allowable by law. Approval of participation in a program should in no way be construed as an endorsement of the program or evidence of its stability. Employees must also participate in electronic direct deposit of their wages to a financial institution of their choice per Section 12.7.
- 2.5 The parties agree that MEA Financial Services products, along with any other mutually selected investment providers shall be named as vendor(s) in the 403(b) plan document as appropriate under IRS regulations.
- 2.6 Probationary employees and temporary employees are not covered by the provisions of this Article.

ARTICLE 3.

BOARD'S RIGHTS

- 3.1 It is agreed that all rights which ordinarily vest in and have been exercised by the Board, except those which are clearly and expressly relinquished herein by the Board, shall continue to vest exclusively in, and be exercised exclusively by, the Board, without prior negotiations with the Association, either as to the taking of action under such rights, or with respect to the consequences of such action during the term of the Agreement. Such rights shall include, by way of illustration and not by way of limitation, the right to:
1. The executive management and administrative control of the school system and its properties, facilities, equipment and the activities of its employees during employee working hours;
 2. Hire all employees and, subject to the provision of law, determine their qualifications and the conditions for their continued employment; their work assignment, placement, dismissal, suspension, layoff or demotion; and to promote, and/or transfer all such employees;
 3. Determine the services, supplies and equipment necessary to continue its operations and to determine all methods and means of distributing, disseminating, and/or selling its services, methods and processes of carrying on the work, including automation or contracting thereof, or changes therein; the institution of new and/or improved methods or changes therein;
 4. Adopt rules and regulations;
 5. Determine the number and location or relocation of its facilities and programs, including the establishment or relocation of new schools, programs, functions, buildings, departments, divisions, or subdivisions thereof; and the relocation or closing of offices, programs, functions, departments, divisions or subdivisions, buildings or other facilities.
 6. Determine the size of the management organization, its functions, authority, amount of supervision and table of organization, provided that the Board shall not abridge rights from employees as specifically provided for in this Agreement.
 7. Determine the policy affecting the selection, testing or training of employees, providing that such selection shall be based upon lawful criteria.
 8. Determine and re-determine job content and any necessary reasonable accommodations.

9. The determination to establish, modify, or change any condition except those covered by the specific provisions of this Agreement or those working conditions addressed by the Constitution and laws of the State of Michigan and the United States, or by the Board's past management practice.

The above are not to be interpreted as abridging or conflicting with any specific provision in this Agreement.

3.2 BOARD POLICIES

After the completion of the second reading of revised Board policy, the Board secretary will send an email to all District staff notifying them of the policies impacted. District policies can be accessed online.

ARTICLE 4.

ASSOCIATION/EMPLOYEE RIGHTS

4.1 Equal Employment Opportunity

The Provisions of this Agreement shall be applied without regard to race, creed, religion, color, national origin, age, sex, marital status, physical characteristics, handicap or any other protected class by law, or membership in or association with the activities of any employee organization.

4.2 Information

The Board agrees to furnish to the Association, in response to written requests, information concerning the financial resources of the District, adopted budgets, and such other information as it may reasonably require, together with such information as may be necessary for the Association to process any grievance. Nothing contained herein shall be construed to require that the Board provide any information not already available to it or to provide such information in any form other than that in which it would normally be provided to the Board.

4.3 The Association and its representatives shall have the right to use Board buildings at reasonable hours for meetings which do not interfere with the assigned functions of the regular program.

4.4 Bulletin boards, when available, and other mutually agreeable media of communication shall be made available to the Association and its members.

4.5 An employee, upon request for a mutually agreed upon appointment and scheduling of the same, has the right to review the contents of his/her personnel file. A representative of the Association may accompany the employee in such a review, if requested by the employee. Confidential materials at the time of employment are exempt from review. The employee has a right to submit a written response to material placed in the file consistent with Michigan law. If an employee is requested to sign material placed in the file, such signature indicates awareness of the material only. Disciplinary material including complaints that become a matter of record will not be placed in an employee's personnel file without notification to the employee and his/her signature. Refusal of the employee to sign a document will be treated as insubordination and result in progressive discipline.

4.6 No non-probationary employee will be disciplined without just cause. Disciplinary action taken against the employee will be appropriate to the behavior which the employee displayed. The employee is entitled to have Association representation during any disciplinary action. When appropriate, the Board will subscribe to the philosophy of progressive discipline as follows:

1. Verbal warning
2. Written warning
3. Suspension
4. Discharge

- 4.7 An employee will be entitled to have a representative of the Association present in a meeting or investigatory interview which may result in disciplinary action. When a request for such representation is made, no disciplinary action will be taken until such time as a representative of the Association is present. This shall not delay the investigation meeting beyond two business days, unless mutually agreed to in writing.
- 4.8 Any employee who wishes to take exception to a written disciplinary action must respond in writing and shall present a copy of the letter to his/her appropriate administrator. Such response, limited in size and length consistent with Michigan law, shall be placed in the employee's personnel file, together with a copy of the disciplinary action issued by the administration and/or Board. An employee who files an exception shall not be precluded from also seeking relief through the grievance procedure or other remedy.
- 4.9 Any case of assault upon an employee that is job related will be promptly reported to the Employer in writing on the Crime and Safety Report form (Appendix B). The form will be submitted to the building principal and Central Office.

If the employee is injured, he/she will also complete and submit form #8442F2 Employee's Accident Report for worker's compensation reporting and treatment purposes. These forms will be available in the school office and online (<http://www.neola.com/alpena-mi>). Each of these forms will also be accessible through the staff link on the District web site. If the employee acted consistent with Board policy, the employer will render reasonable assistance to the employee and advise of his/her rights and obligations with respect to such assault. The employee has the right, at his/her discretion, to file a complaint with the local law authority.

- 4.10 Employees will be entitled to full rights to citizenship and no religious or political activities of any employee will be grounds for discrimination with respect to the employment of such employee.
- 4.11 Workplace Harassment

Alpena Public Schools and the Association agree that mutual respect between and among administrators, employees, co-workers and supervisors are integral to the efficient conduct of the district's business. Behaviors that contribute to a hostile or intimidating work environment are unacceptable and will not be tolerated. Employees who believe they are subject to such behavior should raise their concerns with the appropriate district administrator or supervisor as soon as possible, but no later than five (5) days from the occurrence of the incident(s). No employee shall be subject to discrimination for filing a complaint, giving a statement, or otherwise participating in the administration of this process.

Any complaint that arises within the workplace by and between individuals may be pursued through existing District policy for handling such complaints. If no relief is provided through District policy and procedures, the employee may seek relief through the contractual grievance procedure.

4.12 Employees may request a copy of the Student Code of Conduct, where applicable, at the beginning of each school year.

ARTICLE 5.

EVALUATION

5.1 Employee Evaluation:

Non-probationary employees may be evaluated on an annual basis by their supervising administrator. Evaluation of bargaining unit members will be in writing and signed and dated by the employee and building principal no later than May 15th of each year.

5.2 A formal evaluation document will be presented on or before May 15th, at which time the formal evaluation documents (including the form in Appendix A) will be presented to the employee. The form must be signed by both the building principal and the employee.

5.3 If the employee takes exception to the evaluation, he/she must submit a letter within ten (10) days to the principal following the receipt of the evaluation document. Such response shall be placed in the employee's personnel file, together with a copy of the evaluation issued by the administrator. If this does not occur, the evaluation as written will be placed in the employee's personnel file.

5.4 An employee evaluation will not be placed in the employee's personnel file without a copy being provided to the employee.

5.5 If the overall evaluation is unsatisfactory, the employee will be placed on a plan of assistance for sixty (60) working days giving them an opportunity to improve. This plan will be reviewed with the employee on an as-needed basis or as requested by the employee. **Failure to achieve meaningful progress after sixty (60) days may result in discharge.** A second unsatisfactory annual evaluation may result in discharge.

When an employee on a plan changes buildings or positions, a conference will be held with the employee and new building principal to review the plan's requirements and timelines.

5.6 The absence of an evaluation for a given year will mean that the employee has performed satisfactorily during that year.

ARTICLE 6.

GRIEVANCE PROCEDURE

- 6.1 A grievance is a claim by an employee or the Association that there has been a violation, misinterpretation or misapplication of a provision of this Agreement.
- 6.2 In the event that an employee believes there is a grievance, he/she shall first discuss the alleged grievance with her/his immediate supervisor, either personally or accompanied by an Association representative, said discussion is to take place within **fourteen (14) calendar** days of the alleged violation, misinterpretation or misapplication. **If the initial fourteen-day timeline overlaps a school break that has more than three (3) consecutive days off, the timelines for first notice will automatically increase from fourteen (14) calendar days to twenty-four (24) calendar days. All other timelines will remain as fourteen (14) calendar days. This does not preclude the parties from extending these limits by mutual consent as noted in 6.8.**
- 6.3 If, as a result of the informal discussion with the immediate supervisor, a grievance still exists, the employee or the Association may invoke the formal grievance procedure using the form in Appendix D. Within **fourteen (14) calendar** days of the informal discussion with the immediate supervisor, a written copy of the grievance shall be delivered to the immediate supervisor. If the grievance involves more than one work location, it may, upon mutual agreement between the Association and Board Representative, be filed with the superintendent or his/her designee.
- 6.4 Within **fourteen (14) calendar** days of receipt of the written grievance, the immediate supervisor may meet with the grievant and/or Association in an effort to resolve the grievance. The immediate supervisor shall indicate, in writing, her/his disposition of the grievance within **fourteen (14) calendar** days of such meeting and shall furnish a copy thereof to the grievant and Association.
- 6.5 If the grievant or Association is not satisfied with the disposition of the grievance, or if no disposition has been made within **fourteen (14) calendar** days of such meeting, the grievance shall be transmitted to the superintendent or designee. Within **fourteen (14) calendar** days following receipt of the written grievance, the superintendent or designee shall meet with the grievant and Association on the grievance and shall indicate, in writing, his/her disposition within **fourteen (14) calendar** days of such meeting and shall furnish a copy thereof to the grievant and Association.
- 6.6 In the event the Association is not satisfied with the disposition of the grievance at the Superintendent or designee level or if no decision has been

rendered within **fourteen (14) calendar** days following the meeting, the Association only (not an individual) may refer the grievance to binding arbitration. The Association may submit the grievance to final and binding arbitration under the rules of the American Arbitration Association which will act as administrator of the proceedings. If the Association does not file a Demand for Arbitration within **thirty (30) calendar** days of the date of disposition of the grievance at the Superintendent or designee level or the date the time limit expires at the aforementioned level without action, whichever date is later, then the grievance will be deemed withdrawn.

Neither the Board nor the Association will be permitted to assert any grounds or evidence not previously disclosed to the other party.

The arbitrator will have no power to alter, add to, or subtract from the terms of this Agreement. He shall have no power to change any practice, policy, or rule of the District, nor to substitute his judgment for that of the District as to the reasonableness of any such practice, policy, rule or any action taken by the District. His power shall be limited to deciding whether the District has violated the express articles or sections of this Agreement. He shall not imply obligations and conditions binding upon the District from this Agreement, it being understood that any matter not specifically set forth herein remains within the reserved rights of the District. Each party will bear the full costs for its side of the arbitration, and will pay one-half (1/2) of the costs for the arbitrator. The arbitrator's award is final and binding on both parties.

6.7 Miscellaneous

1. A grievance may be withdrawn at any step without prejudice.
2. No reprisals will be taken by or against any party of interest or any participant in the Grievance Procedure by reason of such participation.
3. All documents, communications and records dealing with a grievance will be filed separately from the personnel files of the participants.
4. Where no monetary loss has been caused by the action of the Board complained of, the Board shall be under no obligation to make monetary adjustments, and the arbitrator shall have no power to order one.

6.8 The time limits provided in this Article shall be strictly observed but may be extended by written agreement of the parties. **An email exchange noting the extension is sufficient.**

6.9 Notwithstanding the expiration of this Agreement, any claim, or grievance arising thereunder, may be processed through the grievance procedure.

ARTICLE 7.

PROBATION

- 7.1 New employees hired, or employees rehired after having quit, in a permanent bargaining unit position shall be considered probationary employees for ninety (90) working days in their job assignment. The ninety (90) working day probationary period may be extended for any absences of the employee during that period, by the number of said absences.
- 7.2 Probationary employees are not eligible for leave days or other benefits other than wages provided for in the Agreement, unless eligible by law (e.g. ACA).
- 7.3 Upon satisfactory completion of the ninety (90) day probationary period, the employee shall be placed on the seniority list in accordance with the provisions of Article 7, Seniority.
- 7.4 The Board retains exclusive right to discharge and to take disciplinary action involving probationary employees, and such action, as deemed appropriate by the Board, shall not be subject to the grievance procedure.

ARTICLE 8.

SENIORITY

8.1 School District Seniority

School District seniority is the length of continuous, uninterrupted service with the school district in this bargaining unit and shall accrue to an employee only during the period of active service. Involuntary layoffs do not constitute a break in service. Employees shall have a district seniority date indicating the most recent date of hire. When more than one employee has the same starting date of work, position on the seniority list shall be determined by using the last three (3) digits of the employees' social security numbers. In the event that these digits are the same, the next previous digit will be used until a tie no longer exists. The employee with the higher number shall be placed above the employee(s) with whom the tie occurred.

8.2 Classification Seniority

Classification seniority shall be the continuous service in a particular classification and shall accrue to an employee only during a period of active service. Employees moving from one classification to another shall retain seniority accrued in any other classification but may not transfer said classification seniority into the new classification assignment except for Class I. All employees shall be granted a Class I seniority date equal to their initial date of hire. When more than one (1) employee transfers from one classification to another on the same date, the date of hire shall be used to determine their order of seniority relative to each other in the new classification.

1. Qualified employees shall earn seniority in a new classification after a trial period of thirty (30) days worked according to Article 9, Vacancy and Transfer, Section 9.1 (7), through either an award as a result of the bid process or assignment to available overload/split/loose hours as a part of their regular schedule.
2. If an employee's position in the new classification is terminated prior to the thirty (30) days worked, through no fault of the employee, the employee's seniority date in that classification will be established as the start date of the discontinued position.
3. The employee will be placed on the seniority list in that classification according to Article 8, Seniority, whether the thirty (30) days worked are completed, or not.
4. If an employee meets highly qualified (HQ) requirements on his/her official hire date, the employee will have the same seniority date for District, Class I, and Class II (hire date). An employee shall earn Class II seniority any time after he/she demonstrates HQ status. In the situation, the date will be based on the date Human Resources is in receipt of official documentation demonstrating highly qualified status.

8.3 Seniority List

The Employer will prepare a seniority list that includes the district seniority date and classification seniority date as soon as possible after ratification of this contract, and such list will be revised no later than November 1 every year thereafter. A copy of such list shall be available electronically to the Association. Each employee will have the right to challenge the accuracy of the seniority reported for him/her for a period of thirty (30) days after posting. If the accuracy of the list is not challenged within the time limit above, it shall be conclusively presumed to be correct.

8.4 An employee shall lose seniority and terminate employment for any of the following reasons:

1. Quits, retires, or is discharged;
2. Is absent for three (3) consecutive workdays without authorization;
3. On layoff for twenty-four (24) consecutive months or length of service, whichever is shorter;
4. Fails to return from recall to an equivalent/comparable position within ten (10) days of the date of notification;
5. Employee falsified information on employment application or leave of absence application;
6. Accepts other employment during leaves of absence, unless specifically authorized by the Board.

8.5 Classification Seniority

Classification:

- I. Non-Instructional Assistant (Lunchroom, Noon, Playground, Cafeteria Helper, Health Care Assistant)
- II. Instructional Paraprofessionals (Overload/Split, Title I, Special Ed., Kindergarten, Least Restrictive Environment (LRE))
- III. Media Center, Career Center
- IV. Security
- V. Vocational Paraprofessionals

ARTICLE 9.

VACANCY AND TRANSFER

9.1 Vacancy

1. Whenever a permanent vacancy within the bargaining unit arises during the school year of three (3) hours time per day or more, the Employer will post/email the vacancy electronically for a period of five (5) workdays. A copy of the posting will be sent to the Association president. Applicants must apply in writing to the Human Resources office within the posted period and must include the applicant's qualifications for the vacancy.
2. All other permanent vacancies less than three (3) hours time per day will be filled by applicants working in the building where the vacancy exists. If the vacancy is less than three (3) hours per day and not filled by applicants working in the building, the vacancy will be posted as outlined in 9.1 (1). The Board has the option of filling all vacancies of less than three (3) hours without posting outside the building where the vacancy exists.
3. Overload hours will not be combined and posted as a position at the bid meeting. Overload hours will be assigned at the point of need. If, however, overload hours cannot first be filled within the building, the district may combine and post overload hours as a position. Should there be any questions as to whether overload hours should or should not be posted/assigned, the Association and the Board will meet to resolve the issue.
4. Permanent vacancies that occur during the summer of three (3) hours or more will be posted as soon as possible but no later than eighteen (18) work days following the beginning of each school year. The employees may submit their applications within five (5) working days for the posted vacancies. Thereafter, management shall fill all vacancies as soon as possible.
5. A unit member not assigned to a vacancy for which they have made application may request a meeting with administration to discuss the decision.
6. In filling vacancies, preference will be given to applicants within the same classification, based on the applicant's ability to meet the qualifications of the position as established by the Board, seniority and an interview process when applicable. When there are no qualified applicants within the same classification, the Board will fill the vacancy from qualified applicants from other classifications. In the event the vacancy remains

unfilled, persons on recall will be notified of the vacancy and if qualified will receive consideration over any outside applicants.

7. Employees placed in a new classification shall have a trial period of thirty (30) days worked. The thirty (30) days worked may be extended for absences of the employee during that period by the number of absences. If the Board determines the employee has not successfully completed the trial period, the employee shall return to a comparable position in time only based on seniority within the employee's previous classification and, **if available**, building/work area vacated. It is understood that the decision to return rests solely with the Board.
8. In an effort to streamline the filling of vacancies, while at the same time allowing for trial periods in a new classification, it is agreed:
 1. In the event a posted position is vacated within thirty (30) days of its award through the post/bid process, and, another employee has bid on the same position, the vacated position will be awarded to the eligible bidder with the next highest seniority.
 2. Positions vacated after a period of thirty (30) days, shall be reposted for bidding.
9. Changes in the hours assigned to an employee shall not be considered a vacancy under the terms and conditions of this Article.
10. Permanent vacancies of three (3) hours or more that become known toward the end of the school year will be posted before summer vacation if time allows.

9.2 Voluntary Transfers

Transfers of employees on a temporary basis may be initiated by the district at any time provided the transfer is voluntary and temporary. A position filled by such transfer is to be deemed vacant at the conclusion of the school year. Said employee shall return to their former position or if it no longer exists, if qualified, to a comparable position based on seniority within the classification and, **if available**, the building/work area vacated. Written notice of the transfer shall be provided to the Association.

9.3 Involuntary Transfer(s)

Transfers of employees on a temporary or permanent basis may be initiated by the district when in the judgment of the district such transfer(s) is in the best interest of the district and/or employee. Employees transferred in this manner are entitled to a personal conference upon request with the appropriate administrator. The employee may request Association representation. Such

transfers are to be minimized. Written notification of the transfer shall be provided to the Association.

9.4 Least Restrictive Environment (LRE) Positions

1. In the event a student receiving LRE support services through an IEPC recommendation or a Section 504 Plan moves to another school building within the Alpena Public Schools' district, the assigned LRE shall choose one of the following options:
 - a. Move with the student to the new building and establish new school building employment affiliation.
 - b. LREs who do not wish to move to another building with their assigned student(s) may choose to stay in their current building and receive hours by assignment based on seniority. This option may only be exercised between semesters. At other times during the school year, the LRE who does not wish to move would be laid off until the semester break.
 - c. If an LRE'S job is eliminated at a semester break, the LRE may bid on vacant positions or accept assigned hours in their building by seniority. An LRE may not exercise the right to bump if vacancies with comparable hours are available.

In the event that more than one LRE'S position is eliminated and no vacancies with comparable hours exist, the least senior LRE in the District with comparable hours will be laid off. The unassigned LRE shall choose from the vacated positions according to seniority.

2. Employees assigned to LRE positions of less than three (3) hours per day who received the position by building level principal assignment will be reassigned as per Section 9.6 of this Article.
3. LRE's choosing Option B above, relinquish any claim to under-employment or unemployment compensation benefits.
4. The Board of Education retains the right of involuntary transfer as outlined in Article 9.3 of this agreement.
5. LRE's who successfully bid on less than full time (six hours) LRE positions will continue with the student in subsequent years. These positions will not be re-posted even though they may have additional hours in the subsequent years.

9.5 Temporary Help:

Any position filled on a temporary basis shall not be continued for a period longer than sixty (60) calendar days. After that period, the position shall be discontinued or declared vacant and advertised as set forth in the paragraph on vacancy posting. The intent of this Article is not to supplant Association positions.

1. If considered a vacant position, the position will continue to be posted until filled.
2. When a position is filled on a temporary basis, the President of the Association will be notified in writing within a forty-eight (48) hour period.
3. Human Resources will provide a copy of all unfilled positions to the President of the Association upon request.

9.6 Reduction in Hours

If qualified, (a) seniority employee(s) reduced in hours will be scheduled by the building administrator to displace the least senior employee within their classification, provided that the reduction in hours did not occur as a result of the employee choosing paragraph b in Article 9.4 above.

If there are no positions available within their classification, the more senior employee(s) will be scheduled by the building administrator to displace the least senior employee within the same building for the hours that fit into the more senior employee's schedule and for which the more senior employee is qualified. This process will occur only at the end of a semester for the following semester.

ARTICLE 10.

LAYOFF AND RECALL

- 10.1 Layoff means a general reduction in the number of employees in the work force. A reduction in hours shall not be considered a layoff under the terms and conditions of this Article.
- 10.2 The Board reserves the right to reduce the number of employees whenever the Board deems it necessary provided the employee is notified at least fourteen (14) calendar days in advance of such layoff. In the event that a layoff is necessary because of the adjustment to an LRE student's schedule, the employee will be notified as soon as possible but not less than three (3) working days in advance of such layoff. Overload classroom teacher aides may be laid off or reduced in hours as enrollments dictate and without advance notification.
- 10.3 If it becomes necessary for a general reduction in force layoff, probationary and temporary employee(s) within the affected classification within a building and/or work area will be laid off first, provided those retained are qualified and have the ability to perform the work.
- 10.4 If it becomes necessary for a general reduction in force layoff of seniority employees, the least senior employee within the affected classification within a building and/or work area will be laid off provided those retained are qualified and have the ability to perform the work.
- 10.5 If qualified, seniority employee(s) on layoff because of the elimination of their specific position(s) may displace the least senior employee within their classification between trimesters/semesters. If there are no positions available within their classification, displaced seniority employee(s) remain on layoff until they are recalled or until rights to recall terminate.
- 10.6 Employees laid off through the procedures as stated in this Article shall be maintained on a recall list for a period equal to the length of service with the District or twenty-four (24) months whichever is shorter. Employees shall be recalled by qualification and seniority within their classification.
- 10.7 Notice of recall shall be sent to the employee at their last known address by first class mail. If an employee fails to acknowledge receipt of and acceptance of work recall within ten (10) working days of notification to return and/or if an employee fails to report for work within two (2) working days from the date of notification to return, the employee shall be considered as having voluntarily terminated employment.
- 10.8 It is understood that each employee is responsible for keeping the Board advised, in writing, of any change of address and will not be excused for failure to report

for work upon recall if the employee fails to receive a recall notice because of the employee's (s') own failure to advise the Board, in writing, of a change of address.

- 10.9 Laid off employees who decline recall to an equivalent/comparable position will lose the right to remain on the seniority recall list and shall be considered as having quit.
- 10.10 Employees laid off may place their name on the District substitute list. These employees will be called when possible to substitute before outside substitutes.
- 10.11 The Board shall have no obligation to recall probationary employees who may be laid off.
- 10.12 It is clearly understood that any individual laid off shall automatically terminate and suspend the Board's obligation to wages and/or fringe benefits under this collective bargaining agreement. The Board will provide notice of the termination of benefits when required by law.
- 10.13 It is understood that no application of the seniority standard for purpose of layoff and recall procedures shall in any manner compel the school district to retain or recall any person in any position for which the employee cannot perform the duties and meet the requirements of the position.

ARTICLE 11.

CONDITIONS OF EMPLOYMENT

11.1 Hours of Work

1. The hours of work will be determined by the Board. The statements in this Article shall not be construed as a guarantee of hours per day or week.
2. The normal workweek encompasses a five (5) day period beginning Monday a.m. and concluding Friday p.m. School year starting/ending dates, vacations, holidays, and "Act of God" make up days may impact on this normal workweek schedule.
3. Seniority by classification and within a building/work area will be recognized in the assigning of available hours at the beginning of the year and each semester.
 - a. The assignment of hours once the school year has commenced and the posting/bidding period has been accomplished, will be facilitated according to student needs, individual building needs and employee schedules as determined by the building administrator.
 - b. All available loose hours are considered tentative for fifteen (15) student contact days and will be adjusted as needed. Every attempt will be made to assign each building aide six (6) hours or more per day before assigning someone to more than six (6) hours.
4. Current employees with assigned hours within a building or work area will usually be given the first opportunity to replace an absent employee with more hours, provided they are qualified and the assignment does not unduly affect the educational process.
 - a. The employee must accept the entire position of the absent employee with greater hours, not just fractions that fit into his/her current schedule.
 - b. Hours will be offered in order of seniority when appropriate and possible. It is further agreed that this paragraph shall not be grievable beyond the Superintendent/designee level of the Grievance Procedure.
 - c. Employees who substitute for other unit positions shall remain at their scheduled wage (*i.e.* Class I, II, III, IV, or V) for the hours worked.
 - d. Members of this bargaining unit will not on a regular basis be required to assume the responsibilities of employees in a different bargaining unit.

11.2 LUNCH PERIOD

1. A thirty (30) minute unpaid lunch period will be established by the immediate supervisor for full-time employees based upon the organizational pattern best suited to the particular building and/or department.
2. To accommodate individual building schedules, this thirty (30) minute unpaid lunch time may be divided into two (2) fifteen (15) minute segments. Alternative arrangements may be made by mutual agreement of the parties involved.

11.3 ASSIGNMENTS AND BID MEETINGS

1. Employees will receive a letter in August with their tentative assignment and/or hours for the upcoming school year. If the employee is unassigned or wishes to seek a different assignment, he/she must bid at the meeting in order to secure a position for the upcoming school year.
2. The bid meeting will be scheduled at least one (1) week prior to the start of the school year. Each employee will receive a letter notifying them of the meeting date and position openings in the District.
3. At the bid meeting, employees will submit the list of positions they wish to bid on.
4. Positions will be filled by classification seniority. If qualified, employees who are unassigned will be able to displace the least senior employee in the district with equivalent/ comparable work hours to their position from the previous school year according to Article 10.5.

11.4 WORK SCHEDULE

Each employee will receive an individual statement with their tentative assignment and hours at the beginning of each year. After fifteen (15) student contact days, this will be the employee's work schedule.

The work year for a vocational paraprofessional will be based upon the teacher work year.

11.5 PROFESSIONAL DEVELOPMENT

The Board will provide eighteen (18) hours of inservice. Employee participation will be optional; however, the Board reserves the right to require individual employees to participate when the requirements of their positions necessitate specific training that is

offered on these days. In order to receive pay for the days, employees must participate in the professional development activities. The employee will be paid for professional development time with authorization from sign in sheets or the building principal's approval for other work.

If an employee has exhausted the initial eighteen (18) hours of inservice/professional development, he/she may request up to six (6) more hours if additional training becomes available. These additional hours should first be supported by the building principal but may only be approved by Human Resources. Requests should be made in writing via email at least fourteen (14) days in advance of training opportunities or as soon as possible.

ARTICLE 12.

COMPENSATION

Wage Schedule for MEA-ESP II
Wage Scale increased as follows:

12.1 WAGE SCHEDULE

**2017-2018
(Effective January 22, 2018)**

CLASS I

**Non-Instructional Assistant (Lunchroom, Noon,
Playground, Health Care)**

| | |
|-------------------|-----------------|
| YEAR 1 | \$ 9.51 |
| YEAR 2 - 7 | \$ 10.23 |
| YEAR 8 | \$ 10.47 |

Cafeteria Helper

| | |
|-----------------|-----------------|
| YEAR 1 | \$ 11.03 |
| YEAR 2-7 | \$ 11.49 |
| YEAR 8 | \$ 11.74 |

CLASS II & III

C/D Instructional Paraprofessionals

| | |
|-----------------|-----------------|
| YEAR 1 | \$ 11.11 |
| YEAR 2-7 | \$ 12.07 |
| YEAR 8 | \$ 12.31 |

CLASS IV

Security

| | |
|-----------------|-----------------|
| YEAR 1 | \$ 12.15 |
| YEAR 2-7 | \$ 12.66 |
| YEAR 8 | \$ 12.91 |

CLASS V

Vocational Paraprofessional

| | |
|-----------------|-----------------|
| YEAR 1 | \$ 14.16 |
| YEAR 2 | \$ 14.39 |
| YEAR 3 | \$ 14.59 |
| YEAR 4 | \$ 14.80 |
| YEAR 5 | \$ 15.00 |
| YEAR 6-7 | \$ 15.81 |
| YEAR 8 | \$ 16.06 |

| | |
|---|----------------|
| Security Personnel and Personal Care Premium Pay | \$ 1.26 |
|---|----------------|

2018-2019 (Effective 7-1-2018)

| CLASS | Year 1 | Year 2-5 | Year 6-11 | Year 12 |
|----------------|---------------|-----------------|------------------|----------------|
| Class I | \$9.51 | \$10.28 | \$10.52 | \$10.57 |
| Café | \$11.03 | \$11.55 | \$11.80 | \$11.86 |
| Class II & III | \$11.11 | \$12.13 | \$12.37 | \$12.43 |
| Class IV | \$12.15 | \$12.72 | \$12.97 | \$13.04 |

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Yr. 6-7 | Yr 8-11 | Year 12 |
|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Class V | \$14.16 | \$14.46 | \$14.66 | \$14.87 | \$15.07 | \$15.89 | \$16.14 | \$16.22 |
| Security Personnel And Personal Care Premium Pay | | | | | \$1.27 | | | |

2019-2020 (Effective 7-1-2019)

| CLASS | Year 1 | Year 2-5 | Year 6-11 | Year 12 |
|----------------|---------------|-----------------|------------------|----------------|
| Class 1 | \$9.61 | \$10.38 | \$10.63 | \$10.68 |
| Café | \$11.14 | \$11.67 | \$11.92 | \$11.98 |
| Class II & III | \$11.22 | \$12.25 | \$12.49 | \$12.55 |
| Class IV | \$12.27 | \$12.85 | \$13.10 | \$13.17 |

| | Year 1 | Year2 | Year 3 | Year 4 | Year 5 | Yr 6-7 | Yr 8-11 | Year 12 |
|--|---------------|--------------|---------------|---------------|---------------|---------------|----------------|----------------|
| Class V | \$14.30 | \$14.60 | \$14.81 | \$15.02 | \$15.22 | \$16.05 | \$16.30 | \$16.38 |
| Security Personnel and Personal Care Premium Pay | | | | | \$1.27 | | | |

Employees will move to Year 2 in the contract year following successful completion of the probationary period. Employees at Year 2 or above must work ninety percent (90%) of the scheduled instructional days in any contract year to advance a year on the wage scale. Paid time off or eligible FMLA leave will count as days worked.

Time and one-half will be paid for hours worked over forty (40) hours per week only when approved in writing by the immediate supervisor.

12.2 PREMIUM PAY

1. Security employees assigned to work non-regular, non-consecutive evening hours and weekends will receive premium pay for those hours according to the schedule established in Article 12, Section 12.1. Provided reasonable advance notice is given, security employees are required to work non-consecutive evening hours and weekends as assigned.
2. Non-instructional assistants And instructional paraprofessionals assigned to provide personal care assistance to a student (i.e., regular diapering, tube feeding, diabetic testing, injections, and/or severe

behavioral anomalies as determined by the Board) will receive premium pay for the hours assigned to that student according to the schedule established in Section 12.1. **Premium pay may also be awarded on an intermittent basis, as determined by the District.** The employee is only entitled to premium pay when the student is present to need personal care assistance.

12.3 “HIGHLY QUALIFIED” CLASS II/III STATUS

Classification II or III employees will be considered “highly qualified” and placed in the certified/degreed (C/D) category based on the following:

1. Possession of an Associate's Degree from an accredited institution or
2. Completion of sixty (60) semester hours of college credit or
3. Demonstration of meeting quality standards by passing a state approved assessment for paraprofessionals. **In 2017, the State Board of Education currently approves the following formal assessments by which a paraprofessional may choose to demonstrate this knowledge:**
 - a. **Michigan Test for Teacher Certification, Professional Readiness Exam (MTTC) or the original Basic Skills Exam (MTTC). A passing score is indicated on the score report.**
 - b. **ETS Parapro Assessment**
 - c. **Other assessments may be used, provided they meet Michigan requirements.**

Instructional paraprofessionals who have previously achieved the certified/degreed (C/D) category through the completion of 240 workshop hours will continue to be paid at the certified/degreed (C/D) level.

Human Resources will verify college course work.

12.4 CERTIFIED/DEGREE (C/D) PAY RATE

Class II or Class III instructional paraprofessionals who have met the qualifications described in Article 12.3 for the certified/degreed (C/D) category shall be paid at the certified/degreed (C/D) rate for any Class I hours worked provided fifty percent (50%) or more of the regularly scheduled hours are Class II or Class III hours.

12.5 CLASS I PAY RATE

Instructional paraprofessionals who have qualified for the certified/degreed (C/D) category but are working more than fifty percent

(50%) of the regularly scheduled hours in a Class I position shall be paid at the Class I (non-certified/degreed) rate for all Class I hours worked. These instructional paraprofessionals shall be paid at the certified/degreed (C/D) rate for any Class II or Class III hours worked.

12.6 TITLE I CERTIFICATION

All instructional paraprofessionals working in an instructional capacity with children in a Title I school/program in Classification II, III, or V positions are required to meet state certification standards.

12.7 DIRECT DEPOSIT, PAYROLL, AND REIMBURSEMENTS

Direct deposits will be required for all payroll and reimbursements to all employees. The employees' earned amount will be deposited on the regularly scheduled payday.

An electronic or paper copy of the paycheck "stub" will be provided until the employee portal is operational.

ARTICLE 13.

INSURANCE

13.1 FRINGE BENEFITS – VOCATIONAL PARAPROFESSIONALS

1. Vocational paraprofessionals will retain the following benefits:
 - a. Work year based upon the teacher work year;
 - b. 30 hours per week for full fringes with a 20% employee contribution or otherwise prorated subject to terms and conditions of the insurance carrier;
 - c. Blue Cross/Blue Shield Community Blue or HSA health insurance with drug card and a 20% employee contribution as described below in Section 13.2 (1) (3).
 - **PPO IV and PPO XII are eliminated as plan options effective January 1, 2018. The only plan option after January 1, 2018 is the HSA**
2. Leave days and other fringe benefits will be the same as listed in the contract for other classifications.

13.2 HEALTH INSURANCE

1. Others and Paraprofessionals
 - a. Upon written application, non-probationary employees regularly scheduled to work thirty (30) or more hours per week are eligible for group health insurance. **Effective January 1, 2020 – dental and vision coverage as listed below with the Board providing 80% contribution and the employee providing 20%.**
 - b. Insurance is limited to one (1) plan per household where more than one (1) family member is employed by the Alpena Public Schools.
 - c. The Board contribution for eligible employees covered by this Agreement will be set at eighty percent (80%) for two-person and full-family and eighty percent (80%) for single subscriber of the monthly premium, according to family status of the employee, toward the purchase of one of the Blue Cross/Blue Shield Community Blue or HSA insurance plans including the drug card (as per the policy in effect with pre-tax dollars) as outlined below. Employees will enter into a Salary Reduction Agreement which complies with IRS Code(s).

- *PPO IV and PPO XII are eliminated as plan options effective January 1, 2018. The only plan option after January 1, 2018 is the HSA. The only enrollment option for new hires after August 1, 2017 is the HSA.*

The parties may agree to a change in insurance carrier and health insurance plan(s) with benefits equal to the current employer plans during the lifetime of this agreement.

d. The Medical Benefit Plan shall comply with the Patient Protection and Affordable Care Act (PPACA), Public Act 152 of 2011 (as amended) and the IRS code, including all requirements necessary to avoid penalties, taxes, or fines attributable to the Board. Should the medical benefit plans fail to comply with the PPACA, PA 152, or the IRS code, the plans shall be altered to ensure compliance. Notice will be provided to the Association and its members regarding plan changes.

COMMUNITY BLUE PPO PLANS – For Employees needing health insurance*

Note: The following summaries are unofficial summaries. Please check the plan documents available online (www.alpenaschools.com) for the most up-to-date/accurate information.

| <u>PPO IV*</u> | <u>PPO XII*</u> |
|-----------------------------|-----------------------------|
| \$500/\$1000 deductible | \$1000/\$2000 deductible |
| 20% co-insurance | 20% co-insurance |
| \$1500/\$3000 annual limit | \$2500/\$5000 annual limit |
| \$25/\$25/\$100 OV/UC/ER | \$30/\$30/\$50 OV/UC/ER |
| 24 chiropractic visits | 24 chiropractic visits |
| \$10/40/\$80 Rx copay | \$10/40/\$80 Rx copay |
| \$20/\$80/\$160 90 day fill | \$20/\$80/\$160 90 day fill |

**PPO IV and PPO XII are eliminated as plan options effective January 1, 2018. The only plan option after January 1, 2018 is the HSA. The only enrollment option for new hires after August 1, 2017 is the HSA.*

All amounts refer to In-Network coverage levels. Out-of-Network limitations may be found in the Group Summary Plan Descriptions. Minimum Deductible Amount for HSA Plans are determined by the Internal Revenue Service on an annual basis. Amounts reflected here are Calendar 2018 limits and are subject to change per IRS determination.

| | Simply Blue HSA |
|--|---|
| Deductible | \$1350/\$2700 |
| Co-Insurance | 0% |
| Co-Insurance Limit | \$2250/\$4500** |
| Office Visit | 100% after in-network deductible |
| Chiropractic Office Visit | 100% after in-network deductible |
| Chiropractic Visit | 12 |
| Urgent Care Visit | 100% after in-network deductible |
| ER Visit | 100% after in-network deductible |
| 3 Tiered Rx Card: | |
| Generic drug | \$10 after in-network deductible |
| Formulary drug | \$40 after in-network deductible |
| Non-Formulary drug | \$80 after in-network deductible |
| 90-day fill option | \$20/\$40/\$160 after in-network deductible |
| Mental Health coinsurance | 100% after in-network deductible |
| Preventive Care/Screening/Immunization | No Charge |
| Prenatal and Postnatal Care | 100% after in-network deductible |

**** Rx copays apply to the co-insurance limit under the Simply Blue.**

The Board will make the following contributions once on behalf of an employee to the HSA Employees who have received HSA Board contributions at any time previously are ineligible for these additional contributions.

New members hired after August 1, 2017 are ineligible for these contributions.

Current members enrolled in the HSA or PPO XII as of June 1, 2017 are ineligible for these contributions.

Current members not enrolled in a medical benefit plan or not electing to take health insurance as of June 1, 2017 are ineligible for these contributions.

If an employee who is eligible for the conversion incentive is not able to shelter monies because of Medicare eligibility/enrollment, the employee will receive the respective amounts through payroll.

| | Contract Year 17-18 | Contract Year 18-19 |
|---|--|--|
| | <i>For 2018 Calendar Year Coverage</i> | <i>For 2019 Calendar Year Coverage</i> |
| Lump Sum Payments of 50% (first pay in January) | Jan 2018 | Jan 2019 |
| Balance of 50% (last pay in June) | June 2018 | June 2019 |
| | Single \$750 | Single \$500 |
| | Two Person \$1500 | Two Person \$1000 |
| | Full Family \$1500 | Full Family \$1000 |

Each calendar year's payments are subject to participation for that calendar year. Current employees eligible for the conversion monies shall have contributions prorated to the month based on calendar year participation.

All eligible employees may make pre-tax contributions via payroll deduction at any time after enrollment. Amounts are subject to IRS limitations. Contributions must go through payroll for proper IRS reporting purposes.

e. Employees working **thirty (30)** hours or more per week and not electing to take health insurance shall receive a payment of three hundred (\$300.00) dollars to be paid the first pay in January of the school year. **(This amount will increase to four hundred (\$400) in the contract year 2018-2019).** If a probationary employee is eligible for enrollment under the law prior to February 1st and has chosen to waive his/her health insurance, he/she will receive a cash in lieu payment at the time probation is complete.

f. Employees working **thirty (30)** hours or more will pay the difference between the Board contribution and the monthly premium cost of the insurance. The employees have the option of using an IRS approved pre-tax Section 125 Salary Reduction Plan.

g. Prior to January 1, 2020, employees working thirty (30) hours or more have the option to purchase dental and vision insurance (as per the policy in effect with pre-tax dollars) as listed below. Employees will enter into a Salary Reduction Agreement which complies with IRS Code(s). **After January 1, 2020, for employees working thirty (30) hours or more per week, dental and vision coverage as listed**

below will be made available with the Board providing 80% contribution and the employee providing 20%.

Dental Appendix E

- Class I – 80% Preventive Services
- Class II – 80% Restorative Services
- Class III – 60% Replacement Services
- Class IV – 50% Orthodontia Services
- Class I, II, & III - \$1000 Annual max per covered member
- Class IV - \$1,000 Lifetime max per covered member

Vision Appendix F - Self-Funded Vision Plan

- h. Changes in family status shall be reported by the employee to the fringe benefits office within thirty (30) days of such change. The employee will be responsible for any over-payment of premiums made by the Board on his/her behalf for failure to comply with this paragraph and said overpayments will be deducted from the employee's pay in amounts sufficient to reimburse the overpayment as quickly as possible.
- i. To be eligible for coverage (or increases in coverage), the employee must be able to perform the "At Work Requirements" with this Employer before benefits are effective.
- j. The Board agrees to pay its portion of the premium for the insurance benefit provided said benefit is within the underwriting rules and regulations as set forth by the carrier(s) in the master contract held by the policyholder.
- k. In the event a national health insurance program is enacted that would affect the health insurance benefits or the cost to the District, both parties will negotiate the impact of the same.

13.3 Self-Insurance Fund

The parties agree that an appreciable fund balance is necessary to maintain the soundness of the self-insurance fund and protect employees from unnecessary premium fluctuations. It is agreed that the District may use funds it deems surplus to rebate some portion of annual premiums charged, to reduce future premiums to be charged, to reserve for future known risks, or some or all of the foregoing in any combination.

ARTICLE 14.

LEAVES

14.1 PAID LEAVES

1. Sick Leave:

An employee shall be credited with ten (10) paid sick leave days per year for the employee's personal illness to care for a member of the immediate family. For purposes of sick leave, immediate family shall be defined as the employee's spouse, child, parent and an individual living with the employee on a non-commercial basis.

- a. Unused sick leave will be cumulative but not to exceed eighty (80) sick leave days accumulation. Accumulated sick leave days may be used only for the employee's personal illness.
- b. Proof of illness may be required after the employee is absent for three (3) consecutive days.
- c. Sick leave will be prorated for employees working less than the full school work year. **If eligible for FMLA, an employee who has exhausted available sick leave will be placed on unpaid leave for a period of time up to one (1) year from expiration of the sick leave.**
- d. Employees **will make every effort** to schedule non-emergency appointments outside of work hours.
- e. A record of accumulated sick leave days will be compiled and forwarded to all employees at the beginning of each school year and will be available upon request from the Human Resources office.

2. Personal Business Day Absence:

Personal Business Day absence is provided for activities that require an employee's presence during the school day and are of such a nature that they cannot be attended to at a time when schools are not in session. Personal Business Day absence is not to be interpreted as being for vacation, recreation, money-making activities, or other employment. Personal Business leave days are not intended for the day preceding or following a holiday (including opening day of Firearm Deer Season), or holiday weekend, recess, nor the first or last days of the school year.

- a. An employee who finds need to take leave of his/her duties will be granted a leave of two (2) days with pay per year. These days are to be taken in increments of full or one-half (1/2) days only. Half-days shall be defined as the number of minutes in the employee's regular work day divided by two (2).
- b. Unused days may be carried over for use in subsequent years provided that no more than four (4) days may be accumulated and no more than

two (2) days may be used consecutively without permission of the Superintendent or Director of Human Resources. Additional days may be taken at the member's own expense on the approval of the Superintendent or his/her designee. **These are days that are unpaid and unearned.** "Own Expense" is understood to mean the employee will reimburse the district for all substitute costs, **or equivalent (even if a substitute is not needed/secured),** and district daily portion of benefit. **These costs will be deducted from payroll.**

- c. A member planning to use a Personal Business Absence Day will submit the request by noon of the preceding work day and will receive permission from his/her principal as long as his/her absence can be covered by a substitute or other arrangement. If the deadline has passed, the building principal should be contacted with an explanation for the request. If the Principal is not available, then one of the following should be contacted: (listed in contact order) Director of Human Resources, Director of Instruction, Superintendent.
- d. If, after use of the leave time, the District suspects a misuse of an personal business day absence, a member may be asked to verify proper use of the leave.

3. Bereavement:

An employee may be allowed up to a maximum of three (3) paid working days for a death in the employee's immediate family. **Days must be taken concurrent to the death and/or funeral unless a request for other arrangements has been approved in advance with the Director of Human Resources.** At the discretion of the Director of Human Resources, additional days may be allowed for the death of a spouse, parent or child. For purposes of bereavement leave, the immediate family shall be defined as the spouse, children, step-children, parents, stepparents, brothers, sisters, stepbrothers, stepsisters, grandparents or grandchildren, sons-in-law, daughters-in-law of the employee or his/her spouse, and an individual living with the employee on a non-commercial basis.

One funeral leave day per year, not qualifying under "immediate family," may be requested from the Superintendent or designee after exhaustion of personal business day absences.

4. Jury Duty:

An employee required to serve jury duty will not be considered absent without pay. An employee on jury duty will receive the regular wage, if higher, in exchange for payment received from the court. Employees

released from jury duty prior to the end of the work day shall report to work if more than one (1) hour scheduled working time is available.

5. Act of God Days:

If a day counts as a day of instruction, the employee will suffer no loss of wages.

6. Association Leave:

The Association will be allocated ten (10) paid days per year for use by its members for Association business. The first five (5) days will be paid by the Board with the exception of those reimbursements required by law. The second five (5) days will be reimbursed by the Association to the District at the employee's daily rate of pay (including FICA and retirement).

14.2 UNPAID LEAVES

1. General Leave

When approved by the Director of Human Resources or his/her designee, an unpaid leave of absence may be granted for a period not to exceed one (1) year. The decision to grant or deny a leave request is at the discretion of the Board and not subject to the grievance procedure.

- a. When possible, the request must be in writing at least thirty (30) days in advance.
- b. The leave is without pay or employee benefits.
- c. Request to return must be in writing to the Director of Human Resources no later than thirty (30) days prior to the termination date of the leave.
- d. When returning to work, the employee will be required to bid to an available position.
- e. It is understood that unpaid leaves are disruptive to the operation of district programs and will be approved only once or twice during an employee's working lifetime with the District.

2. FMLA (Family and Medical Leave)

Family and medical leave will be in accordance with the Family And Medical Leave Act, including allowances for military and newborn/newly adopted children. Application of FMLA will be in accordance with the law and District policy.

14.3 IMPROPER USE OF LEAVE TIME

Leave time provided in this article is intended as wage protection for illnesses or events that are outside of the employee's control. Misrepresentation or misapplication of contractual leave time is a serious offense. Improper use of the provisions within this article shall be subject to discipline, up to and including discharge.

ARTICLE 15.

CONFORMITY TO LAW

If any provision of this Agreement shall be found 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 and applications shall continue in full force and effect.

An Emergency Manager may be appointed under the local Financial Stability And Choice Act, 2012 PA 436, to reject, modify or terminate this collective bargaining agreement consistent with Michigan law. The Association reserves the right to challenge this in court.

ARTICLE 16.

NEGOTIATIONS

- 16.1 Negotiations between the parties on a successor agreement are encouraged to begin at least sixty (60) days prior to the expiration of the contract term.
- 16.2 Neither party in any negotiations shall have any control over the selection of the negotiation or bargaining representatives of the other party. The parties mutually pledge that their representatives will be clothed with all necessary power and authority to make proposals, consider proposals, and make concessions in the course of negotiations.
- 16.3 The parties acknowledge that during the negotiations which resulted in this Agreement each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the area of collective bargaining and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. Therefore, neither the Board nor the Association, for the life of this Agreement, unless by mutual agreement, shall be obligated to bargain collectively with respect to any subject or matter referred to or covered by this Agreement.
- 16.4 There will be two signed copies of any final agreement. One copy shall be retained by the Employer and one by the Association. It will be made available to Alpena Public Schools employees on the staff link of the APS website. Further, the Board will furnish fifteen (15) copies of the Master Agreement to the Association for its use.
- 16.5 By mutual agreement, representatives of the Employer and Association may meet to discuss contract issues which may arise.

ARTICLE 17.

ENTIRE AGREEMENT CLAUSE

This Agreement supersedes and cancels all previous agreements and letters of agreement/understanding, verbal or written, between the Board of Education and the Association and constitutes the entire Agreement between the parties. Any amendment, modification or supplemental agreement hereto shall not be binding upon either party unless executed in writing by the parties hereto.

ARTICLE 18.

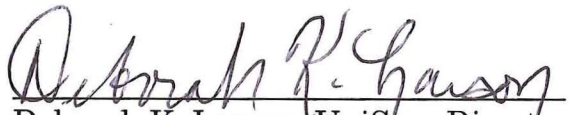
EXTENT OF AGREEMENT

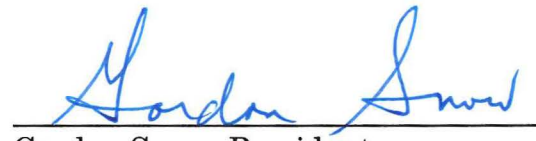
Except as otherwise indicated, this Agreement shall be effective upon ratification, and shall continue in effect through June 30, 2020.

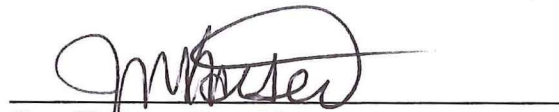
IN WITNESS WHEREOF the parties hereto have caused this Agreement to be signed by their respective representatives.

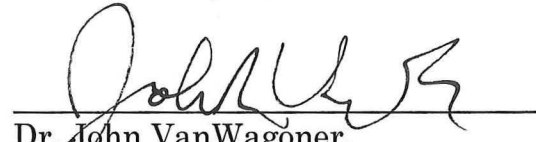
MICHIGAN EDUCATION
ASSOCIATION--EDUCATIONAL
SUPPORT PROFESSIONALS

ALPENA PUBLIC SCHOOLS

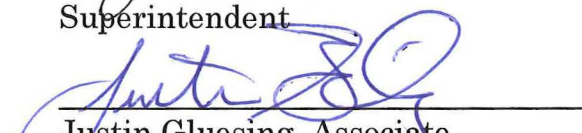

Deborah K. Larson, UniServ Director

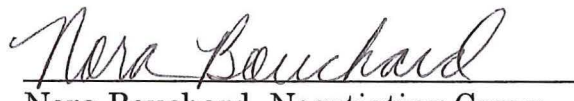

Gordon Snow, President

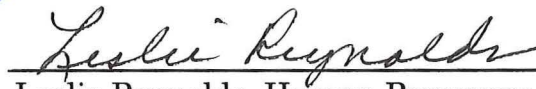

Jan Kaiser, President


Dr. John VanWagoner,
Superintendent

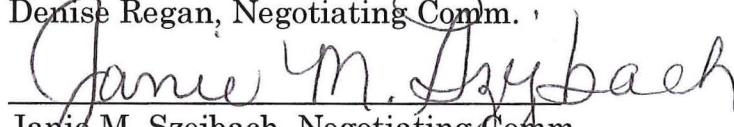

Stacy Gerhart, Negotiating Comm.


Justin Gluesing, Associate
Superintendent for Labor Relations


Nora Bouchard, Negotiating Comm.


Leslie Reynolds, Human Resources
Specialist


Denise Regan, Negotiating Comm.


Janie M. Szejbach, Negotiating Comm.

**APPENDIX A
ALPENA PUBLIC SCHOOLS
NON-INSTRUCTIONAL ASSISTANT AND INSTRUCTIONAL PARAPROFESSIONAL
EVALUATION REPORT**

Name: _____ Date: _____

Assignment: _____ School: _____

Directions: Mark an "X" under the column best describing this employee for each of the criteria listed on the left side.

| | <u>Satisfactory</u> | <u>Unsatisfactory</u> |
|--|---------------------|-----------------------|
| 1. Attitude toward work | | |
| Establishes positive rapport with all students | _____ | _____ |
| Demonstrates a caring attitude to all...clean, dirty, angry, afraid, etc. | _____ | _____ |
| Listens to children; is supportive and interested in Helping meet the needs of all students. | _____ | _____ |
| Manages single students, small groups and larger Groups independently. | _____ | _____ |
| Keeps confidential all information regarding students. | _____ | _____ |
| 2. Relationship with supervisor | | |
| Follows classroom and/or school procedures. | _____ | _____ |
| Follows written and oral directions with minimal guidance | _____ | _____ |
| Assumes responsibilities as the needs dictate. | _____ | _____ |
| Is able to carry on the assigned program without The presence of a supervisor. | _____ | _____ |
| Is flexible and able to adjust to program changes. | _____ | _____ |
| 3. Personal Effectiveness | | |
| Possesses general competency in reading, English, spelling and math. | _____ | _____ |
| Completes clerical tasks with accuracy. | _____ | _____ |
| Has a basic working knowledge of office machines and audio/visual equipment. | _____ | _____ |

| | <u>Satisfactory</u> | <u>Unsatisfactory</u> |
|---|---------------------|-----------------------|
| Learns new tasks rapidly. | _____ | _____ |
| Shows initiative – sees tasks that need to be Done and does them. | _____ | _____ |
| Communicates effectively in a direct and tactful Manner with students, staff, and others. | _____ | _____ |
| Dress and grooming are appropriate. | _____ | _____ |
| Is punctual and willing to provide extra time at critical points. | _____ | _____ |
| Has a positive working relationship with fellow staff members. | _____ | _____ |
| Demonstrates good judgment when carrying out responsibilities. | _____ | _____ |
| 4. Attendance Punctual; regular in attendance to school, duty assignments | _____ | _____ |

OVERALL EVALUATION: _____ **Satisfactory** _____ **Unsatisfactory**

Evaluating Administrator's Comments:

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

Instructional Assistant's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____

Building Administrator's Signature: _____ Date: _____

- I understand that my signature indicates only that I have received a copy of this evaluation and not my agreement with its contents.

PLEASE RETURN ONE COPY OF THIS EVALUATION TO THE PERSONNEL OFFICE

APPENDIX B

ALPENA PUBLIC SCHOOLS SAFETY & CRIME REPORT

Student's Name _____ Grade _____

School: _____ Gender (M F) Race: _____

Date of Incident: _____ Date of This Report: _____

Report Completed By: _____

Building Administrator's Signature: _____

Please complete this form for EACH INCIDENT that falls into one of the listed categories. ONLY ONE INCIDENT PER FORM. Upon completion, send to: Director of Instruction. [Definitions for most incidents can be found in the district's School Safety Crisis Manual.]

LIST OF INCIDENTS:

#1 – Aggravated/Felonious Assault; #2 – Arson; #3 – Bomb Threat; #4 – Breaking & Entering; #5 – Burglary; #6 – Concealed Weapon; #7 – Damage to Property (Include dollar amount); #8 – Disruption to Educational Process/Student Protest/Demonstration; #9 – Drive-By Shooting; #10 – Drugs/Narcotics; #11 – Employee/Volunteer Assaulted; #12 – Expulsion; #13 – Extortion; #14 – False Alarm; #15 – Gambling; #16 – Homicide; #17 – Illegal Drug Use/or Overdose; #18 – Intimidation/Stalking; #19 – Kidnapping; #20 – Larceny/Theft (dollar amount); #21 – Loitering; #22 – Other Behaviors (please specify); #23 – Other Weapons; #24 – Physical Assault (PA 102 &104); #25 – Refusal to identify self; #26 – Robbery; #27 – Sexual Assault; #28 – Sexual Harassment

Number and Name of Incident: _____

Describe Incident: _____

Witnesses: _____

Action Taken (Include any long-term suspension or expulsion recommendation):

Appendix C

Grievance no. _____

Alpena ESP II Grievance Form

Name of grievant: _____ Date filed: _____

Work location: _____ Classification/assignment: _____

Date grievance occurred: _____

Nature of grievance: _____

Contract article(s) or practice(s) violated: _____

Relief sought: _____

Signature of grievant Date

Signature of Association Rep Date

Informal Level

Date discussed with supervisor: _____

Result of discussion: _____

Signature Date

Formal Level I

Date received by supervisor: _____

Disposition by supervisor: _____

Signature

Date

Date received by Association: _____

Disposition by Association: _____

Signature

Date

Formal Level II

Date received by superintendent or designee: _____

Disposition by superintendent or designee: _____

Signature

Date

Date received by Association: _____

Disposition by Association: _____

Signature

Date

Formal Level III

Date submitted to arbitration: _____

Disposition by arbitrator: _____

Signature

Date

Distribution of copies:

- Local president
- Grievance committee chairperson
- Grievant
- MEA Uniserv Staff Representative
- Supervisor
- Human Resources



**Blue Cross
Blue Shield
of Michigan**

A nonprofit corporation and independent licensee
of the Blue Cross and Blue Shield Association

APPENDIX D
ALPENA PUBLIC SCHOOLS

Blue Dental PPO Plus – Benefits-at-a-Glance

Alpena Public Schools- Plan 2

This is intended as an easy-to-read summary and provides only a general overview of your benefits. It is not a contract. Additional limitations and exclusions may apply. Payment amounts are based on BCBSM’s approved amount, less any applicable deductible and/or copay. For a complete description of benefits please see the applicable BCBSM certificates and riders, if your group is underwritten or any other plan documents your group uses, if your group is self-funded. If there is a discrepancy between this Benefits-at-a-Glance and any applicable plan document, the plan document will control.

Network access information

With Blue Dental PPO Plus, members can choose any licensed dentist anywhere. However, they’ll save the most money when they choose a dentist who is a member of the Blue Dental PPO network.¹

Blue Dental PPO network – Blue Dental members have unmatched access to PPO dentists through the Blue Dental PPO network, which offers more than 260,000 dentist locations² nationwide. PPO dentists agree to accept our approved amount as full payment for covered services – members pay only their applicable coinsurance and deductible amounts. Members also receive discounts on non-covered services when they use PPO dentists (in states where permitted by law). To find a PPO dentist near you, please visit mibluedentist.com or call **1-888-826-8152**.

¹Blue Dental uses the Dental Network of America (DNoA) Preferred Network for its dental plans.

²A dentist location is any place a member can see a dentist to receive high-quality dental care. For example, one dentist practicing in two offices would be two dentist locations.

Blue Par SelectSM arrangement – Most non-PPO dentists accept our Blue Par Select arrangement, which means they participate with the Blues on a “per claim” basis. Members should ask their dentists if they participate with BCBSM before every treatment. Blue Par Select dentists accept our approved amount as full payment for covered services – members pay only applicable coinsurance and deductibles. To find a dentist who may participate with BCBSM, please visit mibluedentist.com.

Note: Members who go to nonparticipating dentists are responsible for any difference between our approved amount and the dentist’s charge.

Member’s responsibility (deductible, coinsurance and dollar maximums)

| | |
|---|------------------------|
| Deductible | None |
| Coinsurance (percentage of BCBSM’s approved amount for covered services) | |
| • Class I services | 20% of approved amount |
| • Class II services | 20% of approved amount |
| • Class III services | 40% of approved amount |
| • Class IV services | 50% of approved amount |
| Dollar maximums | |
| • Annual maximum for Class I, II and III services | \$1,000 per member |
| • Lifetime maximum for Class IV services | \$1,000 per member |

Class I services

| | |
|---|--|
| Oral exams | 80% of approved amount, twice per benefit year |
| A set (up to 4 films) of bitewing x-rays | 80% of approved amount, twice per benefit year |
| Full-mouth and panoramic x-rays | 80% of approved amount, once every 60 months |
| Dental prophylaxis (teeth cleaning) | 80% of approved amount, twice per benefit year |
| Pit and fissure sealants – for members age 19 and younger | 80% of approved amount, once per tooth every 36 months when applied to the first and second permanent molars |
| Palliative (emergency) treatment | 80% of approved amount |
| Fluoride treatments | 80% of approved amount, two per benefit year |
| Space maintainers – missing posterior (back) primary teeth – for members under age 19 | 80% of approved amount, once per quadrant per lifetime |



Class II services

| | |
|--|--|
| Fillings – permanent (adult) teeth | 80% of approved amount, replacement fillings covered after 24 months or more after initial filling |
| Fillings – primary (baby) teeth | 80% of approved amount, replacement fillings covered after 12 months or more after initial filling |
| Recementation of crowns, veneers, inlays, onlays and bridges | 80% of approved amount, three times per tooth per calendar year after six months from original restoration |
| Oral surgery including extractions | 80% of approved amount |
| Root canal treatment – permanent tooth | 80% of approved amount, once every 12 months for tooth with one or more canals |
| Scaling and root planing | 80% of approved amount, once every 24 months per quadrant |
| Limited occlusal adjustments | 80% of approved amount, limited occlusal adjustments covered up to five times in a 60-month period |
| Occlusal biteguards | 80% of approved amount, once every 12 months |
| General anesthesia or IV sedation | 80% of approved amount, when medically necessary and performed with oral surgery |
| Repairs and adjustments of a partial or complete denture | 80% of approved amount, six months or more after it is delivered |
| Relining or rebasing of a partial or complete denture | 80% of approved amount, once every 36 months per arch |
| Tissue conditioning | 80% of approved amount, once every 36 months per arch |

Class III services

| | |
|---|---|
| Onlays, crowns and veneer fillings – permanent teeth – for members age 12 and older | 60% of approved amount, once every 60 months per tooth |
| Removable dentures (complete and partial) | 60% of approved amount, once every 60 months |
| Bridges (fixed partial dentures) – for members age 16 and older | 60% of approved amount, once every 60 months after original was delivered |
| Endosteal implants – for members age 16 and older who are covered at the time of the actual implant placement | 60% of approved amount, once per tooth per lifetime when implant placement is for teeth numbered 2 through 15 and 18 through 31 |

Class IV services

| | |
|--|------------------------|
| Minor treatment for tooth guidance appliances | 50% of approved amount |
| Minor treatment to control harmful habits | 50% of approved amount |
| Interceptive and comprehensive orthodontic treatment | 50% of approved amount |
| Post-treatment stabilization | 50% of approved amount |
| Cephalometric film (skull) and diagnostic photos | 50% of approved amount |

*Added Rider DO-AO: removes age limit for orthodontic services

Note: For non-urgent, complex or expensive dental treatment such as crowns, bridges or dentures, members should encourage their dentist to submit the claim to Blue Cross for predetermination **before** treatment begins.

Essential Vision

APPENDIX E
ALPENA PUBLIC SCHOOLS

Benefits-at-a-Glance for Alpena Public Schools

Group #007015704-0022/0023/0024/0025/0026/0027

This is intended as an easy-to-read summary and provides only a general overview of your benefits. It is not a contract. Additional limitations and exclusions may apply. Payment amounts are based on BCBSM's approved amount, less any applicable deductible and/or copay. For a complete description of benefits please see the applicable BCBSM certificates and riders, if your group is underwritten or any other plan documents your group uses, if your group is self-funded. If there is a discrepancy between this Benefits-at-a-Glance and any applicable plan document, the plan document will control.

Essential Vision benefits are provided by Heritage Total Services. Heritage Total Services is an independent company providing vision benefit services for Blues members. To find a Heritage Total Services network provider, call **1-866-852-8947** or visit Heritage Total Services online at heritagetotalservices.net.

Note: Members may choose between prescription glasses (lenses and frame) **or** contact lenses, but not both.

| Member's responsibility (copays) | Network doctor | Non-network provider |
|---|------------------------------|---|
| Eye exam | \$5 copay | \$5 copay applies to charge |
| Prescription glasses (lenses and/or frames) | A combined \$10 copay | Member responsible for difference between approved amount and provider's charge, after a \$10 copay |
| Medically necessary contact lenses | \$10 copay | Member responsible for difference between approved amount and provider's charge, after a \$10 copay |

Eye exam

| | | |
|---|--|--|
| Complete eye exam by an ophthalmologist or optometrist. The exam includes refraction, glaucoma testing and other tests necessary to determine the overall visual health of the patient. | \$5 copay | Reimbursement up to approved amount less \$5 copay (member responsible for any difference) |
| | One eye exam in any period of 12 consecutive months | |

Lenses and frames

| | | |
|---|--|--|
| Standard lenses (must not exceed 60 mm in diameter) prescribed and dispensed by an ophthalmologist or optometrist. Lenses may be molded or ground, glass or plastic. Also covers prism, slab-off prism and special base curve lenses when medically necessary. Note: Preferred pricing discounts on non-covered lens options and upgrades, and on an additional prescription eyeglass or sunglass (second pair) purchase when obtained from a network provider. | \$10 copay (one copay applies to both lenses and frames) | Reimbursement up to approved amount based on lens type less \$10 copay (member responsible for any difference) |
| | One pair of lenses, with or without frames, in any period of 12 consecutive months | |
| Standard frames | Up to approved amount less \$10 copay (one copay applies to both frames and lenses) | Reimbursement up to approved amount less \$10 copay (member responsible for any difference) |
| | One frame in any period of 12 consecutive months | |

Contact lenses

| | | |
|---|---|---|
| Medically necessary contact lenses (requires prior authorization approval from VSP and must meet criteria of medically necessary) | \$10 copay; Reimbursement up to \$175 per pair | Reimbursement up to \$175 per pair less \$10 copay (member responsible for any difference) \$175 per pair |
| | One pair of contact lenses in a y period of 12 consecutive months | |
| Elective contact lenses that improve vision (prescribed, but do not meet criteria of medically necessary) | \$115 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance) | \$115 allowance that is applied toward contact lens exam (fitting and materials) and the contact lenses (member responsible for any cost exceeding the allowance) |
| | Contact lenses are covered up to allowance every 12 consecutive months | |

Benefit Modification

| | |
|---------------------|---|
| <p>ASC Mod 7435</p> | <p>This modification establishes the following payment allowance for exams, lenses and frames and prescribed contact lenses obtained from In Network and Out of Network providers:</p> <p>Exam – up to \$45, per exam, per member Single Vision Lenses – up to \$35, per pair Bi focal Lenses up to \$61, per pair Trifocal Lenses up to \$75.50, per pair Lenticular Lenses – up to \$90, per pair Standard Frames - \$65 allowance</p> <p>This modification establishes the following payment allowance for exams, lenses and frames and prescribed contact lenses obtained from In Network and Out of Network providers:</p> <p>Prescribed Medically Necessary Contact Lenses – up to \$175, per pair Prescribed but not Medically Necessary Contact Lenses – up to \$115, per pair</p> <p>This modification also ADDS benefits for Photochromic tints and Polaroid Lenses, at the following payment allowances:</p> <p>Photochromic tints – up to \$15 Polaroid Lenses – up to \$53</p> <p>The member remains responsible for the difference between these allowed amounts and the amounts charged by the provider.</p> |
|---------------------|---|

Blue Cross Blue Shield of Michigan is a nonprofit corporation and independent licensee of the Blue Cross and Blue Shield Association.
Essential Vision 12/12/12, JUN 2013

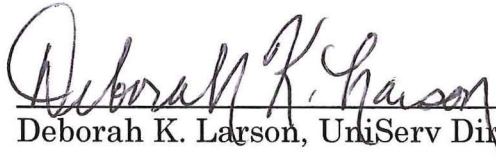
ARTICLE 18.

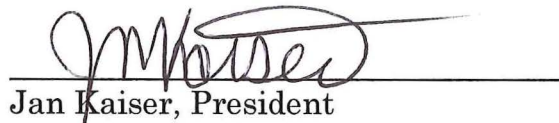
EXTENT OF AGREEMENT

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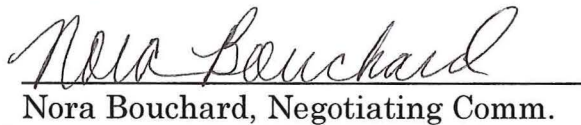
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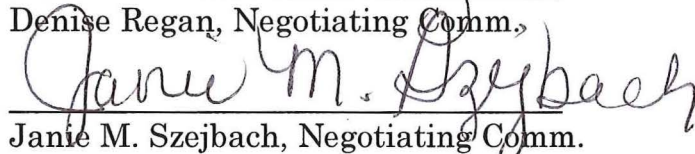

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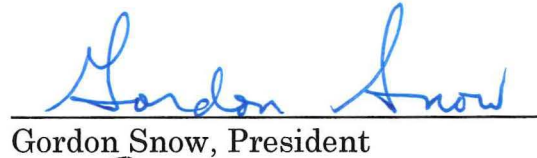

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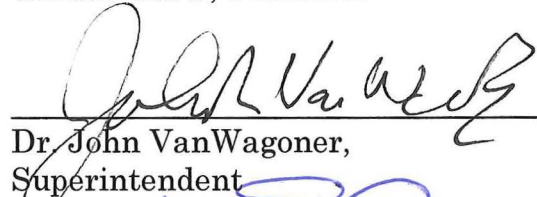

Nora Bouchard, Negotiating Comm.

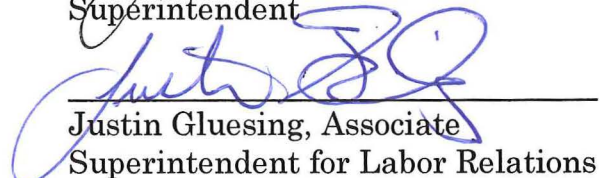

Denise Regan, Negotiating Comm.

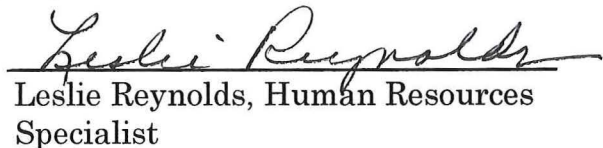

Janie M. Szejbach, Negotiating Comm.

ALPENA PUBLIC SCHOOLS


Gordon Snow, President


Dr. John VanWagoner,
Superintendent


Justin Gluesing, Associate
Superintendent for Labor Relations


Leslie Reynolds, Human Resources
Specialist

**APPENDIX A
ALPENA PUBLIC SCHOOLS
NON-INSTRUCTIONAL ASSISTANT AND INSTRUCTIONAL PARAPROFESSIONAL
EVALUATION REPORT**

Name: _____ Date: _____

Assignment: _____ School: _____

Directions: Mark an "X" under the column best describing this employee for each of the criteria listed on the left side.

| | <u>Satisfactory</u> | <u>Unsatisfactory</u> |
|--|---------------------|-----------------------|
| 1. Attitude toward work | | |
| Establishes positive rapport with all students | _____ | _____ |
| Demonstrates a caring attitude to all...clean, dirty, angry, afraid, etc. | _____ | _____ |
| Listens to children; is supportive and interested in Helping meet the needs of all students. | _____ | _____ |
| Manages single students, small groups and larger Groups independently. | _____ | _____ |
| Keeps confidential all information regarding students. | _____ | _____ |
| 2. Relationship with supervisor | | |
| Follows classroom and/or school procedures. | _____ | _____ |
| Follows written and oral directions with minimal guidance | _____ | _____ |
| Assumes responsibilities as the needs dictate. | _____ | _____ |
| Is able to carry on the assigned program without The presence of a supervisor. | _____ | _____ |
| Is flexible and able to adjust to program changes. | _____ | _____ |
| 3. Personal Effectiveness | | |
| Possesses general competency in reading, English, spelling and math. | _____ | _____ |
| Completes clerical tasks with accuracy. | _____ | _____ |
| Has a basic working knowledge of office machines and audio/visual equipment. | _____ | _____ |

ARTICLE 18.

EXTENT OF AGREEMENT

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IN WITNESS WHEREOF the parties hereto have caused this Agreement to be signed by their respective representatives.

MICHIGAN EDUCATION
ASSOCIATION--EDUCATIONAL
SUPPORT PROFESSIONALS

ALPENA PUBLIC SCHOOLS

Deborah K. Larson, UniServ Director

Gordon Snow, President

Jan Kaiser, President

Dr. John VanWagoner,
Superintendent

Stacy Gerhart, Negotiating Comm.

Justin Gluesing, Direct of Human
Resources

Nora Bouchard, Negotiating Comm.

Leslie Reynolds, Human Resources
Assistant

Denise Regan, Negotiating Comm.

Janie M. Szejbach, Negotiating Comm.

Dated: _____.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions correctly, ensuring they are recorded in the appropriate accounts.

The second part of the document focuses on the reconciliation process. It explains how to compare the company's records with the bank statements to identify any discrepancies. This process is crucial for detecting errors, such as double entries or omissions, and for ensuring that the company's books are in balance. The document provides a step-by-step guide to performing a bank reconciliation, including how to handle outstanding checks and deposits in transit.

The third part of the document discusses the preparation of financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and the income statement. The document provides a clear explanation of how to use the trial balance to identify any errors and how to adjust the accounts for accruals and deferrals. It also provides a detailed explanation of how to calculate the gross profit and the net profit, and how to use these figures to assess the company's financial performance.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions correctly, ensuring they are recorded in the appropriate accounts.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record and summarize financial transactions. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the process of journalizing and posting. It describes how transactions are recorded in the journal and then transferred to the ledger. It also discusses the importance of double-entry bookkeeping and how it helps to ensure the accuracy of the accounting records.

The fifth part of the document discusses the preparation of financial statements. It explains how the information from the ledger is used to create the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of these statements in providing a clear picture of the company's financial performance.

The sixth part of the document covers the closing process. It explains how the temporary accounts, such as income, expenses, and owner's drawings, are closed to the permanent accounts, such as assets, liabilities, and equity. This process is essential for starting a new accounting period with a clean slate.

The seventh part of the document discusses the importance of internal controls. It explains how these controls help to prevent errors and fraud, and ensure the accuracy and reliability of the financial information. It also discusses the different types of internal controls and how they are implemented.

The eighth part of the document covers the use of accounting software. It discusses the benefits of using software to automate the accounting process, such as reducing the risk of errors and saving time. It also discusses the different types of accounting software and how to choose the right one for your business.

The ninth part of the document discusses the importance of ethics in accounting. It explains how accountants have a responsibility to provide accurate and honest financial information, and how they should handle any conflicts of interest. It also discusses the different types of ethical issues that accountants may face and how to resolve them.

The tenth part of the document covers the future of accounting. It discusses the impact of technology on the accounting profession, such as the use of artificial intelligence and blockchain. It also discusses the importance of staying up-to-date on the latest accounting trends and developments.