

6/30/97

MASTER AGREEMENT

between the

**FULTON
BOARD OF EDUCATION**

and the

**FULTON EDUCATIONAL
SUPPORT PERSONNEL
ASSOCIATION - MEA, NEA**

• • •

7/1/94 through 6/30/97

Fulton Schools

Michigan State University
LABOR AND INDUSTRIAL
RELATIONS LIBRARY

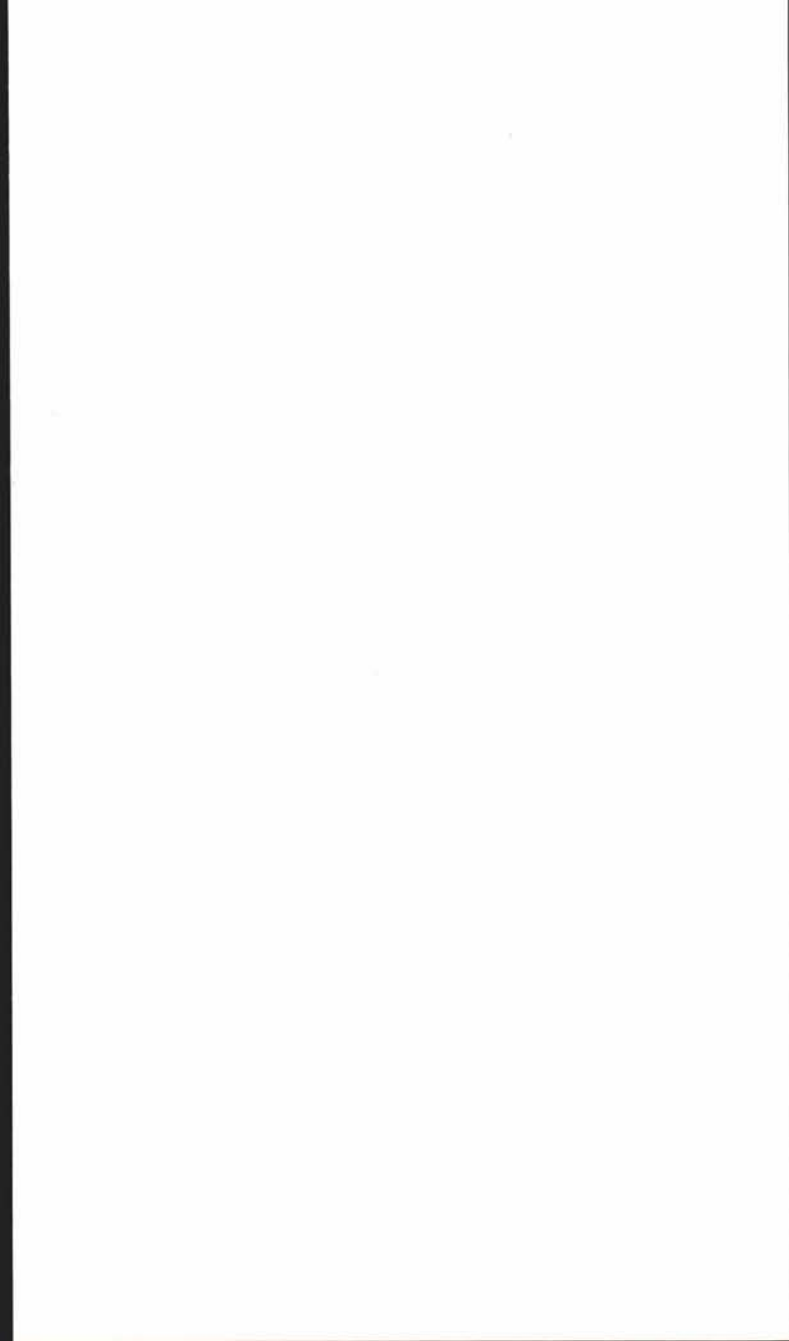


TABLE OF CONTENTS

Article 1	Recognition	2
Article 2	Board Rights	2
Article 3	Association Rights	3
Article 4	Employee Rights	4
Article 5	Agency Shop, Dues, and Payroll Deductions	6
Article 6	Hours and Assignments	7
Article 7	Working Conditions	10
Article 8	Vacancies, Promotions & Transfers	10
Article 9	Seniority, Layoff & Recall	12
Article 10	Leaves of Absence	15
Article 11	Vacations	18
Article 12	Holidays	19
Article 13	Employee Evaluation	20
Article 14	Grievance Procedures	21
Article 15	Negotiation Procedures	24
Article 16	Continuity of Operations	24
Article 17	Miscellaneous Provisions	25
Article 18	Compensation	25
Article 19	Insurance	26
Appendix A	Salary Schedule/Hours of Work	29
	Letter of Understanding	36
	Duration of Agreement	36

**ARTICLE 1
RECOGNITION**

- A.** The Board hereby recognizes the Association (Fulton Educational Support Personnel Association, MEA, NEA) as the sole and exclusive bargaining representative for all secretaries, aides, maintenance personnel, custodians, cafeteria personnel (including cooks), bus drivers, and bus mechanics, excluding teachers and administrators, Board secretaries, Board bookkeepers, and other employees not specifically included in the bargaining unit. The Food Service Coordinator shall be excluded from the unit. The Food Service Coordinator employed at the time that this Agreement is ratified shall, however, have the discretion to remain in the bargaining unit if she desires.
- B.** The term "employee" when used in this Agreement shall refer to all employees represented by the Association in the bargaining unit as described above.
- C.** The Board agrees not to negotiate with or enter into any agreement with any employee organization other than the Association for the duration of this Agreement.
- D.** Reference to male employees shall include female employees, and reference to female employees shall include male employees.
- E.** The Board hereby recognizes the Association as the sole and exclusive bargaining representative for all personnel whether under contract, either verbal or written, on leave, hourly or class rate basis, employed or to be employed by the Board. Such representation shall cover all personnel assigned to newly created positions unless the parties agree in advance that such positions are principally supervisory or administrative.

**ARTICLE 2
BOARD RIGHTS**

The Board of Education hereby retains and reserves unto itself all powers, rights and authority vested in it by any source whatsoever. All powers, rights, and authority vested in the Board shall be exercised exclusively by the Board without prior negotiations with the Association. Such powers, rights and authority shall include by way of illustration, not limitation, the right to:

1. Manage and control the school's business, equipment, operations and to direct the work forces.
2. Direct the work of all personnel, determine the number of shifts and hours of work.
3. The right to hire, promote, suspend and discharge employees, transfer employees, assign work or extra duties to employees.
4. The right to determine the size of the work force, including the right to lay off employees, or subcontract work.
5. Adopt rules and regulations.

The exercise of the foregoing powers, rights, duties and responsibilities by the Board, the adoption of policies, rules and regulations in furtherance thereof, and the use of judgement and discretion in connection therewith, shall be limited only by the express and specific terms of this Agreement.

ARTICLE 3 ASSOCIATION RIGHTS

- A. The Association and its members shall have the right to use a school building room for meetings for Association business at reasonable times outside school hours provided the room has not been previously scheduled for other events, and, that if such use of the room results in payment of custodial overtime, the Association will reimburse the Board at cost. Request for use of a room must be made at least forty-eight (48) hours prior to the requested meeting time.
- B. Bulletin board space will be made available to the Association and its members. Anything posted on the board shall be signed by the person(s) from whom it originated. Employees may use District telephones for local calls only. The Association will be allowed to use the school messenger service to deliver communications within a school building or between school buildings within the school district.
- C. Duly authorized representatives of the Association shall be permitted to transact official Association business on school property before 7:00 a.m. and after 4:30 p.m. provided this shall not interfere with or interrupt normal school operations.
- D. The Association may use school office equipment for Association busi-

ness including typewriters, mimeograph machines and other types of duplicating equipment. The Association shall pay the reasonable cost of all materials and supplies attributable to such use. The Association agrees to notify the building administrator prior to use of any school office equipment for Association business. The administrator may disapprove use of the equipment if such use becomes unreasonable.

E. Second shift employees shall be released from their regular duties to attend an Association meeting no more than once a month providing that prior approval is obtained from the building administrator and the employee arranges to make up all time spent away from his job.

F. The Board agrees to allow the Association, in response to written requests, to inspect available information which is necessary and pertinent to collective bargaining and/or the handling of a grievance. The Association shall not have access to individual employee personnel files unless the Association obtains written permission from each employee whose personnel file is to be reviewed. The Association may have copies of this data by paying to the District the reasonable cost of producing the copies.

G. The Association will be allowed two (2) days per year for the purpose of Association business. The Association will notify the district prior to using the days. The employee using an Association day will receive from the district his/her regular pay and benefits for the day. The Association will reimburse the district for the cost of a substitute if one is used.

ARTICLE 4 EMPLOYEE RIGHTS

A. Pursuant to the Michigan Public Employment Relations Act, the Board hereby agrees that every member of the bargaining unit shall have the right to organize and engage in lawful activities for the purpose of collective negotiations.

B. An employee may, upon request, review the contents of his/her personnel file. A representative of the Association may accompany the employee(s) in this review. The employee may, within twenty (20) working days following the review, submit a written statement in regard to materials in the file for inclusion in the file.

C. An employee who has been disciplined, and is in disagreement with

the reason(s) therefore, may file a complaint through the grievance procedure in accordance with the timelines and procedures contained in Article 14 - Grievance Procedure.

D. The employee participates during working hours in negotiations or grievance proceedings at the specific written request of the Board, he/she shall suffer no loss in compensation.

E. The employer supports the concept of progressive discipline as a means to improve the affected employees work performance and agrees that the severity of the disciplinary action shall be proportionate to the alleged violation up to and including immediate discharge. The concept of progressive discipline may include the issuance of a warning (written and/or verbal, a reprimand, suspension or disciplinary time off prior to discharge when the misconduct is not so severe, in the opinion of the employer, as to warrant immediate suspension, disciplinary time off or discharge. Written notification of disciplinary action, with the exception of verbal warnings, will be provided to the employee affected. No employee who has completed his probationary period shall be disciplined without just cause. When disciplinary action is intended, the affected employee shall have the right to representation regarding the action taken. When determining the severity of a disciplinary action, no warning, reprimand, or disciplinary action that occurred 24 or more months prior to the current instance shall be utilized.

F. The Board agrees to reimburse maintenance employees and the bus mechanic for the reasonable value of clothing destroyed as a result of job duties providing this shall not exceed twenty dollars (\$20.00) in a year. Proof of damage may be required.

G. The Board agrees to provide lockers in which employees may keep their belongings. Employees must provide their own locks.

H. The Board agrees that written notification of any disciplinary action will be provided for the disciplined employee, and, upon the employee's request, a copy will be provided for the Association President.

I. Any case of criminal assault on an employee by a student shall promptly be reported to the Board. Time spent in court by an employee in connection with the incident shall not be charged against the employee providing the employee is not judged a guilty party in the incident. In the event the employee is found to be a guilty party in the incident, the Board may recoup

compensation from the employee for time spent in court by deducting such amounts from future compensation after docking leave time if the employee is contractually entitled to leave time for the time spent in court.

J. Upon request, employee being disciplined shall be entitled to have present a representative of the Association.

K. Any complaint made against an employee which is to become part of his permanent personnel file will be called to the attention of the employee. However, failure to notify the employee of such complaint will not in any way prejudice the Board's position in any disciplinary action which arises in part or solely as a result of said complaint. The employee may include in his permanent personnel file a written rebuttal.

ARTICLE 5 AGENCY SHOP, DUES & PAYROLL DEDUCTIONS

A. All employees as a condition of continued employment shall either:

1. Sign and deliver to the Board an assignment authorizing deduction of membership dues and assessments of the Association and such authorization shall continue in effect from year to year unless revoked in writing between August 1st and August 31st of a given year.

2. Any employee who is not a member of the Association in good standing or who does not make application for membership within thirty (30) days from the date of commencement of duties, shall as a condition of employment, pay as a fee to the Association an amount equal to membership dues payable to the Association, provided, however, that the employee may authorize payroll deduction for such fee in the same manner as provided in Paragraph A-1 of this Article. In the event that an employee shall not pay such fee directly to the Association or authorize payment through payroll deductions, as provided in Paragraph A-1, the Board shall immediately cause the termination of employment of such employee. The parties expressly recognize that the failure of any employee to comply with the provision of this Article is just and reasonable cause for discharge from employment. All employees new to the district will be informed of this requirement when being offered employment in the district. (The only exception to A-2 above shall be that those employees employed prior to September 1, 1978 shall have the option of choosing whether to or not to comply

with A-2 above. The employee must notify the Board and the Association in writing prior to November 15, 1978 that she/he is to be exempted under this clause. Shop fee payers will not be required to pay initiation fees.)

B. The Board agrees to advise the Association within five (5) working days, in writing, of all additions, deletions, or change in status of members of the bargaining unit.

C. Authorized deduction of membership dues shall be made from a pay-check each month for twenty (20) pays beginning with the second pay-check in September and ending in June of each year and the Board agrees to promptly and monthly remit to the Association treasurer all monies so deducted, accompanied by a list of employees from whom the deductions have been made. Employees may also pay their dues in full to the Association Treasurer within thirty (30) days of the onset of each school year.

D. The Board shall also make payroll deductions upon written authorization from employees for the following and any other programs jointly approved by the Association and the Board:

1. Association Dues
2. Credit Union
3. Tax Sheltered Annuities
4. MESSA and MEFSA Options
5. Other deductions mutually agreed to by the Board and the Association.

ARTICLE 6 HOURS AND ASSIGNMENTS

A. The normal work week for full time employees will be five (5) days, Monday through Friday, except for the weekend boiler check.

B. Normal work hours for full time employees covered by this Agreement are in Appendix A.

C. Full time employees excluding bus drivers, shall receive a lunch break of thirty (30) minutes daily scheduled by the immediate supervisor. This lunch period shall be duty-free, but the parties recognize that infrequent interruptions may occur.

D. Excluding bus drivers, full-time employees shall be allowed two (2)

fifteen (15) minute rest breaks in each eight (8) hour work day, scheduled by the immediate supervisor.

E. Twelve-Month Employees

When schools are closed due to inclement weather or a malfunction of facilities, employees need not report for work and shall suffer no loss of wages or other benefits unless the particular employee is required to report to work by the immediate supervisor.

Less Than Twelve-Month Employees

When schools are closed due to inclement weather or a malfunction of facilities, employees need not report to work and shall suffer no loss of wages or other benefits unless the particular employee is required to report to work by the immediate supervisor.

However, if schools are closed due to reasons which do not allow scheduled days to be counted as days of student instruction and allow the school district to receive full state aid for those days, the Board shall have the right to reschedule the lost days and the Board shall have the right to require employees to report for work and work the rescheduled days without additional wages, compensation or benefits.

Employees in the "cooks" classification shall not be paid for more than two (2) days when they do not work because school is closed due to inclement weather or a malfunction of facilities. Unless cooks are laid off, cooks are guaranteed a minimum of 175 days of work.

F. No permanent departure from these hours, except in case of emergency, shall be made without prior consultation with the Association. Any permanent change will be appropriately posted.

G. Overtime

Advance notice of overtime shall be given to the affected employee(s) whenever possible.

H. Assignment of Overtime

1. Overtime shall be offered to employees within the affected building according to seniority by classification.

2. When an employee has declined overtime, it shall be offered to the next most senior member of that classification in the building. Should all

employees in that classification in the same building refuse the overtime, it shall be assigned to the least senior member of the classification.

3. Exceptions to the procedure as described in 1 and 2 above would be emergency situations which require an employee to have a shift extension, hence, overtime directly prior to or following the regular shift.

I. The Board agrees to work employees only within their own classification, unless otherwise mutually agreed to in writing by the affected employee(s) and the supervisor.

J. Assignment of Extra Bus Runs

1. Extra runs will be awarded to qualified and certified regular drivers and substitute drivers on a seniority rotation basis. Names will be taken from a list of all regular drivers and substitute drivers interested in driving extra trips.

2. If a driver on the list refuses a run, that driver will not be asked again until all other drivers have been offered an extra run.

It is understood by the parties that because of the occasional difficulty in contacting drivers, extra runs may from time to time be assigned out of order.

From time to time, special arrangements may be made between the Union, Superintendent and driver to cover special unforeseen trips.

3. If an extra run conflicts with a regular run, the driver of the regular run may have an opportunity to take the extra run provided a substitute is available.

The pay for the substitute driver will be deducted from the regular driver's pay. It shall be the responsibility of the bus supervisor to notify the district bookkeeper of these transactions.

4. The pay for extra trips will be as stated in the Master Contract.

K. Substitute Bus Drivers

1. All substitute drivers whose names appear on the extra run list will be required to either pay dues or an equivalent representation fee to the union for pay periods when 15 hours or more have been worked during that pay period.

2. Substitute drivers are members of the bargaining unit entitled to all

the benefits of the Master Agreement with the exception of the following: Holidays, Vacation, Insurance Benefits, Longevity Pay.

3. Substitute bus drivers will be classified as casual employees as they do not work on a regular basis.

ARTICLE 7 WORKING CONDITIONS

A. All employees shall be issued the supplies, materials, tools and equipment the administration deems necessary to complete assigned duties.

B. If an employee feels he has not been provided adequate tools to complete his assigned duties, he should file a report in writing to his immediate supervisor explaining the situation. The immediate supervisor will respond to the report within five (5) school days.

C. An employee required to conduct the "weekend building check" shall be compensated at the applicable overtime rate as set forth herein for each day for the time actually worked or one (1) hour, whichever is greater.

ARTICLE 8 VACANCIES, PROMOTIONS & TRANSFERS

A. A vacancy shall be defined as any bargaining unit position newly created or not currently filled. Any bargaining unit member may apply for a posted vacancy.

B. Vacancies shall be posted on employee bulletin boards for at least ten (10) working days before the appointment is made. The Association president shall receive a copy of the vacancy notice on the first day of posting. The posting will contain a description of the duties of the position, state the classification of the position, and state the requirements for the position. The Board may hire a substitute to cover the position on an interim basis during the posting period, not to exceed ten days.

C. A letter will be sent to each applicant informing him/her of the appointment decision. Upon employment, the name of each new employee and his/her classification shall be provided to the Association.

D. The responsibility for the filing of any vacancy rests solely with the

District.

E. The qualification for positions will be established by the Board. The qualifications established by the Board shall not be grievable. Positions which require specific abilities, skills, or experience will include a statement to that effect.

Bargaining unit members who possess the stated qualifications for a position will be considered for vacancies on the following basis:

Applicants who work in the classification in which there is a vacancy will be considered first with preference given to qualified applicants within the classification. If there is more than one qualified applicant from within the classification, seniority will be the weighing factor.

If there are no qualified applicants from within the classification, consideration will be given to bargaining unit members outside the classification who meet the stated qualifications. A qualified bargaining unit member will be given preference over applicants from outside the bargaining unit.

F. Any new position which is created by the District will be posted accordingly. The District will send the Association a copy of the posting along with a description of the duties.

G. Bargaining unit members desiring transfer to another job classification may put in writing their interest, their qualifications, and the reasons for the transfer. The District agrees to consider any such request but is under no obligation to comply and is not required to either create a new position or assign the employee to existing vacancy in the position requested.

H. Involuntary reassignment shall not take place without prior discussion with the affected employee, in which any objections to the assignment by the employee shall be considered. If the employee objects to the reassignment, the employee shall have the right to a full review of the case by the Association and the Superintendent. The decision of the Superintendent shall be final.

I. The Board will attempt to minimize and avoid unrequested transfers of employees. However, it is recognized that unrequested transfers may be necessary.

J. Employees who are transferred or assigned to a different classification shall retain their same rate for a period of thirty (30) days as a trial period.

Effective with the satisfactory completion of the trial period the employee in the new classification shall be compensated at the rate for Step 1. Then at the 3rd year of employment, those employees would automatically be brought up to present wage of that position. Employees who are transferred or assigned to different positions within the same classification shall retain their same rate for a period of thirty (30) days as a trial period. Effective with the satisfactory completion of the trial period, the employee shall be compensated at the rate for the new position and for purposes of step placement will be treated as if he/she had not changed position.

For purposes of this section, Step 1 of a classification refers to the pay rate for that position two years prior to the current year.

All newly hired employees will be placed on Step 1.

K. At its discretion, the District may affect temporary transfers between job classifications not to exceed thirty (30) days. Extensions of temporary transfers may be made if the affected employee consent to the extension. Notice of any temporary transfers will be sent to the Association President. Both parties agree that such transfers may be necessary to prevent the disruption of program or in an emergency situation as deemed necessary by the Board. An employee who is employed in a job classification on a substitute basis or due to a temporary transfer shall not gain seniority in that classification. Instead, seniority shall continue to accrue in the employee's regular classification. If however, the employee who has been temporarily reassigned becomes a regular employee in the new classification, seniority credit will be given for the time worked during temporary reassignment.

L. When a position is eliminated and is later reinstated, the employee transferred out of the position shall be offered that job before it is posted unless the job responsibilities have changed.

ARTICLE 9 SENIORITY, LAYOFF & RECALL

A. All newly hired employees will be considered to be in a probationary status for a period of forty-two (42) working days. At the discretion of the Superintendent, a probation period may be extended a maximum of twenty-

one (21) working days. An employee successfully completing probation shall have a seniority date effective with the date of hire. The extension of a probationary period is not subject to the Grievance Procedures. The probationary period for Bus Drivers as per Appendix A.

B. Employees will hold two seniority dates:

1. District Seniority - District seniority is defined as continuous service with the district from the employee's last date of hire.

2. Classification Seniority - Classification seniority is defined as the length of service with the district in a particular classification.

Classifications are as follows:

- (1) bus drivers
- (2) Food service coordinator
- (3) cafeteria personnel
- (4) custodians
- (5) maintenance employees
- (6) mechanics
- (7) secretaries
- (8) teacher-aides
- (9) library clerk

Probationary employees shall accrue no seniority until completion of the probationary period.

C. Seniority shall be lost by retirement, resignation or discharge. Employees on layoff shall have their seniority frozen at date of layoff and shall commence accrual at date of return from layoff. Fringe benefits under this Agreement shall not accrue to any laid off employee. An employee who changes classifications but remains within the bargaining unit shall have his/her seniority in a particular classification frozen at the date he/she becomes employed in a different classification. Seniority shall again commence accruing within a classification in the event the employee later becomes re-employed in that classification.

D. Should the Board determine that a reduction of staff within a particular classification is necessary, employees shall be laid off by classification as follows:

1. Probationary employees within the classification.
2. Employees with the least seniority within the classification.

3. If two or more employees have the same seniority date, the employee who has worked the most regularly scheduled hours, including approved leaves (holiday, vacation, sick, personal, jury, court appearances, worker's comp., etc.) will be deemed most senior.

E. Employees to be laid off will be given notice of possible layoff when the school district administration determines to recommend a layoff. Notice of layoff will be given as soon as the Board determines the layoff will definitely occur.

F. Employees may "bump" back into previously held classifications only if such bumping would prevent the employee from being subject to a layoff.

G. In the event of recall to any job classification, laid off employees shall be recalled in inverse order of layoff. Notice of recall will be sent to the employee's last known address by registered mail. If the individual does not report to work within five (5) days of receipt of notice, he/she shall be deemed a voluntary quit.

H. In no event shall an employee on a laid off status retain recall rights longer than eighteen (18) months following date of layoff.

I. A seniority list reflecting District and Classification seniority shall be maintained by the district and shall be transmitted to the Association president not later than January 1 of each year. Changes to the seniority list will be made as they occur.

J. The Board agrees to post a seniority list on the Association bulletin board in each building.

K. No new employees shall be employed by the Board while there are employees of the District who are laid off within the classification. An employee in a laid off status shall be entitled to a position funded by CETA provided the qualifications of said funding are met.

L. Employees shall not be entitled to receive insurance benefits at Board expense during layoff. However, a laid off employee may elect to continue insurance benefits by paying the insurance premiums prior to the date they are due at the payroll office. This section is contingent upon approval by the respective insurance carrier.

M. In case of the elimination of a position or major cut back in hours of a position, the employee affected by the reduction shall have the right to

exercise his/her seniority to displace a less senior employee in the same classification to retain the same hours and pay. The least senior employee possible will be displaced or reduced.

**ARTICLE 10
LEAVES OF ABSENCE**

A. Sick Leave - At the first of each full month of employment worked, each employee will be credited with one (1) day of sick leave. Unused days to accumulate to a maximum of one hundred ten (110) days. Those employees with one (1) year of service, will have three (3) days of sick leave credited in advance. Sick leave days may be used as follows:

1. Sick Leave: Employees may use available leave time as necessary to recover from a personal illness, injury or disability. The Board may require a physician's certificate verifying an illness or injury as covered elsewhere in this Agreement.

2. Family Illness: Subject to approval of the Superintendent, a maximum of three (3) days per year may be used to attend to a spouse or child who is seriously ill.

3. Death in Immediate Family: Three (3) days charged against sick leave and use these three (3) days must commence within three (3) days of date of death. Immediate family is defined as: spouse, parents, parents-in-law, children, daughter-in-law, son-in-law, brothers, sisters, brothers-in-law, sisters-in-law, grandparents, grandchildren.

4. Absence for attendance at a ceremony where a college degree is conferred upon the employee, son, daughter or spouse, one (1) day.

5. If an employee on paid sick leave also begins receiving worker's compensation benefits, the employee's compensation shall be reduced to the difference between the employee's normal earnings and the amount of the worker's compensation benefits. Payment shall continue for the number of accrued sick leave days the employee had at the time worker's compensation benefits commenced and then sick leave will be deemed to be exhausted. Once accumulated sick leave expires, the employee may go on unpaid leave of absence.

6. An employee who has exhausted his/her available sick leave shall

be granted an unpaid leave of absence for the duration of his/her illness or disability for up to one (1) year. In the discretion of the Board, extensions may be granted.

B. Use of sick leave time pursuant to this Article is subject to the following rules.

1. Employees must specify the reason for which they are requesting the use of sick leave time. In case of personal illness, requests should be made as far in advance as possible, but in no event later than one (1) hour prior to their scheduled starting time. In case of illness or death in the immediate family, request must be made, except in emergency situations, twenty-four (24) hours or one (1) work day, whichever is greatest, prior to commencement of the requested leave.

2. Both parties recognize that the practice of abuse of sick leave days is a practice to be avoided. Abuse of sick leave days is cause for discipline up to and including discharge.

3. The Board may require an employee to submit to a physical or psychological examination. When the Board requires such examination or designates a physician, the examination shall be at the expense of the Board.

4. If an employee is absent three (3) or more consecutive days, he/she may be required to supply a physician's statement verifying his/her ability to return to work.

If an employee is absent immediately prior to and/or following a holiday, he may be required to supply a physician's statement verifying his illness.

5. Leaves of absence with pay not chargeable against sick leave:

- a. Absence when called for jury duty.
- b. Court appearance as a witness and any case connected with employment with the District.
- c. The employee will be compensated the difference between normally earned daily wages and the jury or witness fee.

C. A record of accumulated leave days will be furnished each employee not later than October 15th of each school year.

D. Personal Days: Two (2) personal days per year, Non-accumulative,

will be granted to conduct business that cannot be conducted or performed outside the employee's regular work hours. Personal business days may not be used for extensions of vacations or holidays, for recreational purposes, for participation in or support of any conduct prohibited by law including withholding of services, or for any other reason for which a leave of absence is provided by this agreement. To be eligible to use a personal day, the employee must notify the administration at least forty-eight (48) hours in advance. This prior notification requirement may be waived in case of emergency. The Board may place reasonable limitations upon the number of employees who may be absent for personal business on a particular date.

*Please Note: We are interpreting the word "Administration" to mean "Administrator or Immediate Supervisor of building".

E. Employees shall make application to the District for an unpaid leave of absence. Applications for such leaves shall set forth the following minimal information:

1. Name, date, applicant's signature.
2. Nature of request and supporting reasons.
3. Date applicant desires to commence and terminate the leave of absence.

The application shall be made at least twenty (20) days prior to commencement of said leave and within ten (10) days after receipt of proper application the Superintendent will acknowledge in writing the District's approval or denial of said request.

F. Unpaid leave of absence as provided for in paragraph A, B and E above shall be without pay, fringe benefits, experience credit and without sick leave accumulation. Upon return from an authorized unpaid leave of absence the employee shall be restored to the same position on the salary schedule as when he/she left and be entitled to other accrued benefits earned prior to said leave.

G. During the period of an unpaid leave of absence employees shall not be entitled to insurance benefits at District expense. Upon the approval of, and subject to the limitations established by the respective insurance carrier,

insurance benefits may be continued at the employee's expense by paying the appropriate premiums at the payroll office.

H. The Superintendent's decision regarding any unpaid leave of absence shall be final and not be subject to the grievance procedure. Reasons for denial will be provided upon the employee's request.

ARTICLE 11 VACATIONS

A. General Conditions:

1. Vacation time for an employee will be calculated on the basis of his seniority as of June 1 of each year and credited to the employee on that date.

2. Only full time, full year employees are eligible to earn vacation time.

3. Vacation time is not cumulative. Earned vacation must be taken before May 31 of the year following earning of the vacation.

4. Arrangements for vacations must be made with and approved by the immediate supervisor and the Superintendent. Vacations must be requested at least four (4) weeks prior to the desired beginning date.

5. Granting of vacations for specific times is discretionary with the Board. If two (2) or more employees apply at the same day for vacations covering the same periods, the following factors will be taken into consideration in granting the vacation:

a. Seniority in the classification;

b. Necessity of that person's presence during requested leave period.

6. Vacations are normally to be taken in the period from the close of school in June to one (1) week prior to the opening of school in the following school year.

7. Vacation time will be paid at the employee's normal rate.

8. If an employee is not granted a vacation at a requested time, the vacation may be scheduled by the immediate supervisor and the individual employee.

B. Vacation time will be credited as follows:

Seniority	Vacation Time
More than 1 year, less than 2 years	5 work days
More than 2 years, less than 6 years	10 work days
Six years	12 work days
Seven years	14 work days
More than 8 years, less than 12 years	15 work days
More than 12 years, less than 16 years	17 work days
Sixteen years and over	20 work days

C. Absence on account of sickness, injury or disability in excess of that herein authorized for such purposes may be charged against vacation credit.

D. By October 15 of each year, each employee shall be furnished with a record of accumulated vacation days.

ARTICLE 12 HOLIDAYS

A. Full time employees shall be paid for their normal work day at their regular rates for the following holidays:

- Christmas Day
- New Years Day
- Memorial Day
- Thanksgiving Day
- Friday following Thanksgiving Day
- Day before Christmas
- 1/2 day of Good Friday
- July 4th
- Labor Day

Full time employees are to be defined as any support staff person who was hired before July 1, 1992, working four hours or more, anyone hired after July 1, 1992, must work more than seven hours.

Current cafeteria personnel employed prior to July 1, 1992 will continue to receive Holiday Pay.

B. Employees will not normally be required to work on the above holidays.

Employees required to work on a holiday will, in addition to holiday pay, be granted an additional vacation day.

C. To be eligible for holiday pay an employee must be a regular, full time employee on the day of the holiday. He/she must have completed his/her probationary period and must have worked his/her last regularly scheduled work day after the holiday.

D. No holiday pay will be paid any employee for a holiday which falls during the summer break period if such employee is not regularly employed in the summer. And, no holiday pay shall be paid to an employee while he/she is on an unpaid leave of absence.

E. If a holiday falls on an employee's regularly scheduled day off, the employee shall celebrate such holiday on the closest regularly scheduled working day.

F. If an employee is on vacation on any of the above named holidays the day shall be counted as a holiday and not a vacation.

G. If a holiday falls on an employee's regularly scheduled day off, the employee shall celebrate such holiday on the closest regularly scheduled working day.

ARTICLE 13 EMPLOYEE EVALUATION

A. A written job description shall be given to each employee in order to facilitate the performance of his duties. The job description shall continue in full force and effect for the term of this Agreement unless changed by the mutual agreement of the affected employee(s) and the Superintendent.

B. Each employee will be evaluated at least once every two (2) years. Each probationary employee will be evaluated at least once during his probationary period.

C. All evaluations must be discussed with the employee before they are submitted to the Superintendent and shall bear the signatures of the evaluator and the employee. Employees will be provided the opportunity to discuss their evaluation with the supervisor who prepared it. An employee's signature on the evaluation will not constitute approval of the evaluation, but indicate the employee is familiar with it.

D. A copy of the written evaluation shall be submitted to the employee at the time of personal interview.

E. In the event of an unsatisfactory evaluation, the employee may request re-evaluation within ten (10) days. The honoring of such a request shall be optional at the discretion of the employer.

ARTICLE 14 GRIEVANCE PROCEDURE

A. A "grievance" is a claim by an employee or group of employees or the Association that there has been a violation, misinterpretation, or misapplication of any express provision of this Agreement.

B. The following matters shall not be the basis of any grievance filed under the procedure outlined in this Article:

1. The termination or failure to reemploy any probationary employee.

C. All written grievances not specifying the following information may be rejected as improper:

1. It shall contain a synopsis of the facts giving rise to the alleged violation.

2. It shall cite the section or subsection of this contract alleged to have been violated.

3. It shall contain the date of the alleged violation.

4. It shall specify the relief requested.

5. It shall be signed by the grievant.

D. Procedure

1. Level One

A grievant alleging a violation of this contract shall, within ten (10) working days of its alleged occurrence, orally discuss the grievance with his/her immediate supervisor in an attempt to resolve the grievance. If no resolution is obtained within five (5) working days of the discussion, the grievant may reduce the grievance to writing and proceed to Level Two. For the purpose of this Article, "working days" shall mean week days Monday through Friday except for holidays.

2. Level Two

- a. If the Level One decision is not satisfactory, the grievance shall be presented to the Superintendent within five (5) working days of receipt of the Level One response.
- b. The Superintendent shall hold a meeting with the grievant(s) and the grievant's Association Representative within five (5) working days of receipt of the grievance.
- c. The Superintendent shall render a written decision to the grievant(s) and the Association within five (5) working days of the meeting.

3. Level Three

- a. If the Level Two decision is not satisfactory, the grievance shall be presented to the Secretary of the Board of Education within five (5) working days of receipt of the Level Two response.
- b. Within fifteen (15) working days of receipt of the grievance at Level Three the Board of Education shall convene a hearing with the grievant(s).
- c. The Board of Education shall render a written decision to the grievant(s) and the Association within seven (7) working days of the hearing.

4. Level Four

- a. If the Association is not satisfied with the Level Three disposition of the grievance by the Board, or if no disposition has been made within the period above provided, the grievance may, at the option of the Association, be submitted to arbitration.
- b. If the parties cannot agree upon an arbitrator within seven (7) calendar days of the date of the Board of Education's decision was due and the Association still desires to proceed to arbitration, the Association must file a demand for arbitration with the American Arbitration Association within thirty (30) calendar days from the date of the Board of Education's decision or the due date of the Board of Education's decision. If a timely demand for arbitration is filed, the arbitrator shall be selected by the American Arbitration Association in accordance with its rules which shall likewise govern the arbitration proceedings. If a demand for arbitration is not filed in a timely fashion, the grievance shall be deemed to be settled on the basis of the last response given.

c. The Board and the Association shall not be permitted to assert in such arbitration proceeding any ground or to rely on any evidence not previously disclosed to the other party.

d. The arbitrator shall limit his/her decision strictly to the interpretation, application or enforcement of the provision of this Agreement, and he/she shall be without power and authority to make any decision; (1) contrary to, inconsistent with or modifying or varying in any way the terms of this Agreement, or (2) granting any right or relief for any period of time whatsoever prior to the execution of this Agreement.

e. The arbitrator's decision shall be final and binding on the Association, all employees covered by this Agreement, and on the Board.

f. In the event a case is appealed to an arbitrator and he/she finds that he/she has no power to rule on such case, the matter shall be referred back to the parties without decision or recommendation on the merits of the case.

g. The expenses of the arbitrator shall be paid by the loser. The Association shall be deemed to be the loser if the relief sought by the Association is not awarded.

E. Should an employee fail to initiate a grievance within the time limits specified, the grievance will not be processed. Should a grievant fail to appeal a decision within the time limits specified all further proceedings shall be barred, and therefore the last answer shall constitute final disposition of the grievance.

F. The Association shall have no right to file a grievance involving the right of an employee or group of employees without his or their express approval in writing thereon, unless the grievance affects an entire classification and/or the entire bargaining unit.

G. All preparation, filing, or presentation of a grievance shall be at times other than during the employee's working hours.

H. The number of days indicated at each level above should be considered as maximum and every effort should be made to expedite the process. The time limits may be extended by mutual consent in writing by the authorized representative of each party.

I. A grievance may be withdrawn at any level without establishing a precedent.

J. Either party may involve their representative at any and all stages of the grievance proceedings. There shall be no reprisals of any kind against any employee involved in the grievance procedure.

K. Access to public information necessary for the processing of any grievance shall be furnished upon request to all parties involved in said grievance.

L. The grievance form shall be prepared jointly by the administration and the Association and given appropriate distribution so as to facilitate operation of the grievance procedure.

ARTICLE 15 NEGOTIATION PROCEDURES

A. This Agreement may be extended only by mutual written consent by the parties.

B. The parties agree upon request by either party within sixty (60) days prior to expiration of this Agreement to begin negotiations for a successor agreement.

C. This Agreement constitutes the sole and entire existing Agreement between the parties and superseded all prior practices, whether oral or written, and expresses all obligations of, and restrictions imposed upon, the District and the Association. This Agreement is subject to amendment, alteration or additions, only by a subsequent written agreement between, and executed by, the District and the Association. The waiver of any breach, term or condition of the Agreement by either party shall not constitute a precedent in the future enforcement of all its terms and conditions.

ARTICLE 16 CONTINUITY OF OPERATIONS

The Association and the Board recognize that strikes and other forms of work stoppage by employees are contrary to law and public policy. The Association and the Board subscribes to the principle that differences shall be resolved by peaceful and appropriate means without interruption to the school program.

The Association therefore agrees that their representatives and members shall not authorize, instigate, coerce, aid, or encourage any slowdown, stoppage or strike in the school system.

The Board agrees that it will not, during the period of this Agreement, lock out any of the employees of the bargaining unit.

**ARTICLE 17
MISCELLANEOUS PROVISIONS**

- A. The Board will provide smocks and coveralls in each building where the use of such clothing may be required.
- B. Typed copies of the agreement will be prepared by the Board. The Association will arrange for printing of the agreement. Costs of the printing will be shared equally between the Board and Association.
- C. If any provision of the Agreement or any application of the Agreement to any employee or group of employees 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.
- D. The Association agrees to allow Michigan Youth Corps, Summer Youth Employment Program, and similar youth employments to occur in the District so long as they do not displace regular MESPA employees.
- E. Drug testing shall be mandatory for anyone involved in a property damage/personal injury or police related incident, while driving a school vehicle, any employee refusing drug testing may be permanently suspended without pay. District shall pay for the drug test.

**ARTICLE 18
COMPENSATION**

- A. The salaries for employees shall be set forth in Appendix A of this Agreement.
- B. Time and one-half shall be paid for all work over forty (40) hours in any one week and for all hours worked on Saturday. Double time shall be paid for all hours worked on Sundays and holidays.

At his option, the Superintendent may grant compensatory time off equivalent to time and one-half the extra hours worked. Scheduling of compensatory time off will be at the employees discretion within the same pay period. Overtime will be assigned on the basis of seniority.

C. An employee "called back" shall be compensated at the applicable rate as set forth above for the time actually worked or two (2) hours, whichever is greater.

D. An employee using his/her personal vehicle at the request of the District shall be compensated at the rate of eighteen and one-half cents (18-1/2 cents) per mile.

E. Employees completing ten (10) years of service to the District and reaching age fifty-five (55) or above shall be paid a severance payment on the following schedule:

1. After ten (10) years of service, one (1) weeks salary plus ten percent (10%) of the bargaining unit member's unused sick leave.

2. After fifteen (15) years of service, two (2) weeks salary plus ten percent (10%) of the bargaining unit member's unused sick leave.

3. After twenty (20) years of service, three (3) weeks salary plus ten percent (10%) of the bargaining unit member's unused sick leave.

4. After twenty-five (25) years of service, four (4) weeks salary plus ten percent (10%) of unused sick leave.

F. An employee will receive a longevity payment in the amount of Four Hundred Seventy-Five dollars (\$475.00) per year after fifteen (15) years in the Fulton School system.

ARTICLE 19 INSURANCE

A. Health Insurance - The District will provide without cost to employees who are eligible as per section H of this Article, Blue Cross/Blue Shield MVF-1 or MESSA Super Care 1 for the employee and eligible dependents. The Board will provide whichever plan has the lower premium.

B. The Board agrees to pay any premium increase over the life of this Agreement.

C. (Current E.) The open enrollment period shall be jointly established

by the Board, the MESPA representative and the insurance company representative, including opportunities for summer pre-enrollment and fall open enrollment. The Board will be responsible for providing insurance information including applications, claim materials and enrollment meetings.

D. Any bargaining unit member who is eligible for but does not take health insurance may elect to take other insurance options equal to the single subscriber subsidy or have such amount put into a tax sheltered annuity account selected by the employee from among those presently available through the school district, the cost of which will be assumed by the Board.

E. The Board will provide without cost to employees who are eligible as per section H of this Article full family dental insurance providing 50/50/50 coverage with no orthodontic rider.

F. Employees who do not qualify for health insurance or who elect not to take health insurance will be provided a \$20,000 term life insurance policy through a Board selected carrier.

G. If an employee who is eligible to receive insurance benefits under this Agreement is receiving benefits resulting from a Worker's Compensation claim, the Board shall continue to pay the premium for the month in which the employee first received benefits and the month immediately following for any given claim.

H. Eligibility

1. Employees who were employed by the Board prior to July 1, 1992 will continue to be eligible for health and dental insurances under the following guidelines:

a. Employees working four (4) hours or more will qualify for health insurance and dental insurance.

b. Employees currently working fewer than four (4) hours who in the future move into a position that is four hours or more will qualify for health and dental insurance.

c. Substitutes who have been employed by the District for a minimum of five (5) years shall be grandparented. These employees would also be grandparented when they become full time employees.

2. Employees who are employed by the Board on or after July 1, 1992 will be eligible for health and dental insurance under the following guidelines:

a. Full time employees will qualify for health and dental insurances.

b. Part-time employees are eligible to receive health and dental insurance on a pro-rated basis in accordance with the following schedule:

Hours Worked	Level of Benefits
Four (4) hours or less	No benefits
More than Four (4) hour and up to Five (5) hours	Board pays 50% of insurance premium
More than Five (5) hours and up to Seven (7) hours	Board pays 75% of insurance premium
More than Seven (7) hours	Board pays 100% of insurance premium

Employees shall be obligated to pay that portion of the insurance premium which is not paid by the Board. The Board may deduct the employee's portion of the insurance premium from the employee's wages.

I. When the Blue Cross/Blue Shield and MESSA premium rates for the next school year are announced the Association will be given an opportunity to choose to carry the more expensive of the two by paying the difference in premium through payroll deduction.

**APPENDIX A
SALARY SCHEDULES**

SECTION A. CLASSROOM AIDES

1994-1995

	Step One	Step Two	Step Three
I. A.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	8.35	8.77	8.95

1995-96

B.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	8.77	8.95	9.13

1996-97

C.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	8.77	8.95	9.13

- II. Shall work number of days equal to student attendance. shall work number of hours as needed but not less than 4 consecutive hours.
- III. Substitute persons shall be paid at last years rate for that employee.
- IV. Step change shall accrue on day after anniversary of hire, after completion of probationary period.

**APPENDIX A
CONTINUED**

SECTION B. BUS DRIVERS

		1994-1995		
		Step One	Step Two	Step Three
I. A.		<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	*Regular Route	\$6,829	\$7,170	\$7,313
	Reg. Kdg. Run	\$3,416	\$3,586	\$3,658
	Maple Rapids- Shuttle Run	\$3,416	\$3,586	\$3,658
	Special Ed. Run	12.17 per hr	12.78	13.04
	Voc.Ed./Shuttle Run	11.95 per hr.	12.55	12.80
	<u>Extra Trip Rate</u>			
	First Hour	11.94	12.54	12.79
	Remaining hours	8.52	8.95	9.13
		1995-96		
	B.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	*Regular Route	\$7,170	\$7,313	\$7,459
	Reg. Kdg. Run	\$3,586	\$3,658	\$3,731
	Maple Rapids - Shuttle Run	\$3,586	\$3,658	\$3,731
	Special Ed. Run	12.78 per hr.	13.04	13.30
	Voc.Ed./Shuttle Run	12.55 per hr.	12.80	13.06
	<u>Extra Trip Rate</u>			
	First Hour	12.54	12.79	13.05
	Remaining Hours	8.95	9.13	9.31
		1996-97		
	C.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
	*Regular Run	\$7,170	\$7,313	\$7,459
	Reg. Kdg. Run	\$3,586	\$3,658	\$3,731
	Maple Rapids - Shuttle Run	\$3,586	\$3,658	\$3,731
	Special Ed. Run	12.78 per hr.	13.04	13.30
	Voc.Ed./Shuttle Run	12.55 per hr.	12.80	13..06
	<u>Extra Trip Rate</u>			
	First Hour	12.54	12.79	13.05
	Remaining Hours	8.95	9.13	9.31

**APPENDIX A
CONTINUED**

*Regular route run is assumed to equate 1.5 hours (3 hours daily).

BUS DRIVERS CONTINUED

- II. Drivers are on probationary for 90 regular runs or 135 hours.
- III. Step change shall accrue on day after anniversary of hire, after completion of probationary period.
- IV. Shall work the number of days school is in session for all regular routes and as needed.
- V. A meal allowance of up to \$4.00 for an 8 hour trip and \$7.00 for a 12 hour trip. Providing driver purchases said meal and presents receipts to supervisor upon his/her return.
- VI. Substitutes shall be paid at last years rate for that employee.
- VII. Drivers required licensing/physical.
 - A. District will pay \$30.00 toward required annual physicals of drivers. Post medical follow up will be the responsibility of the driver.
 - B. District will pay for that part of the renewal of active drivers license, above regular license fee.
 - C. District will pay for required schooling every two years, at the extra trip rate, while attending classes, i.e.:

1994-95	\$9.13
1995-96	\$9.31
1996-97	\$9.31

VIII. Drivers will be required to participate in all state or federal required drug testing including periodic random sampling of drivers to maintain position as driver.

IX. Substitute driver upon acceptable passing of physical, license, drug test and training will be required to be available to drive for one year. During this time the driver will not regularly drive for another school district. Fulton Schools shall have priority. If other employment interferes with driving for Fulton Schools, Fulton Schools shall be reimbursed for all cost of getting the driver eligible to drive on a prorated basis for that year. Estimated costs are approximately \$200.00.

**APPENDIX A
CONTINUED**

SECTION C. CUSTODIAL

	1994-1995		
	Step One	Step Two	Step Three
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. A. Building Custodians	9.36	9.83	10.02
II. A. Maintenance (Building & Grounds)	11.07	11.62	11.85
III. A. Mechanic	11.07	11.62	11.85
Mechanic Helper	9.75	10.00	11.25

	1995-96		
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. B. Building Custodians	9.83	10.02	10.22
II. B. Maintenance (Building & Grounds)	11.62	11.85	12.08
III. B. Mechanic	11.62	11.85	12.08
Mechanic Helper	10.00	11.25	11.48

	1996-97		
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. C. Building Custodians	9.83	10.02	10.22
II. C. Maintenance (Building & Grounds)	11.62	11.85	12.08
III. C. Mechanic	11.62	11.85	12.08
Mechanic Helper	10.00	11.25	11.48

- IV. Present employees:
 - A. Shall work a twelve (12) month eight (8) hour day, as scheduled.
 - B. May not be employed for less than eight hours per day.
 - C. Substitutes shall be paid at last years rate for that employee.
- V. Step change shall accrue on day after anniversary of hire after completion of probationary period.
- VI. Full Day, 52 week employees shall have the option, at the discretion of their supervisor, to split their vacation time between summer and school year if so desired. This would exclude Christmas Break, Spring Break and Graduation unless pre-approved by their immediate supervisor.
- VII. Walter Simes is presently a mechanic.

**APPENDIX A
CONTINUED**

SECTION D. SECRETARIAL UNIT

1994-1995			
	Step One	Step Two	Step Three
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. A.			
High School Secretary	10.38	10.90	11.12
High School Secretary/ Clerk	9.82	10.31	10.52
Middle School/Elementary Secretary	9.82	10.31	10.52
Middle School/Elementary Secretary Clerk	9.58	10.06	10.26
Community Education Secretary	9.35	9.80	10.00
1995-96			
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. B.			
High School Secretary	10.90	11.12	11.34
High School Secretary/ Clerk	10.31	10.52	10.73
Middle School/Elementary Secretary	10.31	10.52	10.73
Middle School/Elementary Secretary Clerk	10.06	10.26	10.47
Community Education Secretary	9.80	10.00	10.20
1996-97			
	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
I. C.			
High School Secretary	10.90	11.12	11.34
High School Secretary/ Clerk	10.31	10.52	10.73
Middle School/Elementary Secretary	10.31	10.52	10.73
Middle School/Elementary Secretary Clerk	10.06	10.26	10.47

**APPENDIX A
CONTINUED**

SECRETARIAL CONTINUED

	Step One <u>1st year</u>	Step Two <u>2nd year</u>	Step Three <u>3rd year</u>
Community Education Secretary	9.80	10.00	10.20
II. High School Secretary's	46 weeks	8 hours per day	
High School Secretary/Clerk	42 weeks	8 hours per day	
Middle School Secretary	42 weeks	8 hours per day	
Middle School Secretary/Clerk	42 weeks	7-8 hours per day variable	
Community Education Secretary	52 weeks	4-8 hours per day variable	

III. Step change shall accrue on day after anniversary of hire, after completion of probationary period.

IV. Substitutes shall be paid at last years rate for that employee.

SECTION E. FOOD SERVICE UNIT

	Step One <u>1st year</u>	Step Two <u>2nd year</u>	Step Three <u>3rd year</u>
I. A. Food Service Personnel	8.57	9.00	9.18
	1995-96		
I. B.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
Food Service Personnel	9.00	9.18	9.36
	1996.97		
I. C.	<u>1st year</u>	<u>2nd year</u>	<u>3rd year</u>
Food Service Personnel	9.00	9.18	9.36

**APPENDIX A
CONTINUED**

FOOD SERVICE CONTINUED

- II. Food service persons shall be employed for 175 days and hours as needed but no less than three hours per day.
- III. Step change shall accrue on day after anniversary of hire after completion of probationary period.
- IV. Substitutes shall be paid at last years rate for that employee.

LETTER OF UNDERSTANDING

One two (2) hour person may be hired as lunchroom aide, at Classroom Aide wages, by the district. This position will be offered to qualified people in our bargaining unit per existing contract language. At the end of the 94-95 school year (May 1995), a committee comprised of two administrators, two FESPA union members and one Board member will evaluate this position. At that time it will be decided mutually by the representative parties involved whether this position will continue.

DURATION OF AGREEMENT

This Agreement shall be effective as of July 1, 1994 and shall continue in effect until June 30, 1997. This Agreement shall not be extended orally and it is expressly understood that it shall expire on the date indicated.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized representatives.

THE ASSOCIATION

<u>Jerry S. Anderson</u>	<u>Peter H. Throckmold</u>
<u>Judy Belyud</u>	<u>Cheri L. Saunders</u>

THE BOARD OF EDUCATION

<u>Peggy Lorch</u>	<u>Doreen Slavick</u>
<u>Norman Mow</u>	<u>Edna Vaughan</u>
<u>Lynette Warner</u>	<u>Eldon Helman</u>
<u>Phillip Kyle</u>	



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 explanation 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 described in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are classified. It also discusses the importance of understanding the normal balances for each type of account.

The fourth part of the document discusses the process of adjusting entries. It explains why adjustments are necessary and how they are recorded. It provides examples of common adjusting entries, such as depreciation, amortization, and accruals.

The fifth part of the document discusses the preparation of financial statements. It explains how the adjusted trial balance is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of presenting the financial statements in a clear and concise manner.

In conclusion, this document provides a comprehensive overview of the accounting process. It covers the fundamental principles, the accounting cycle, the classification of accounts, the process of adjusting entries, and the preparation of financial statements.