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AGREEMENT

By And Between The

CHIEF SCHOOL OFFICER

Of The

HANCOCK CENTRAL SCHOOL
DISTRICT

And The

HANCOCK ASSOCIATION
OF PARAPROFESSIONALS



July 1, 2013 - June 30, 2016

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 transfers.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing the source documents, journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books.

The third part of the document discusses the various types of accounts used in accounting. It categorizes them into assets, liabilities, equity, revenue, and expense accounts. Each type of account is described in terms of its normal balance and how it is affected by debits and credits.

The fourth part of the document covers the preparation of financial statements. It explains how the trial balance is used to verify the accuracy of the accounting records and how it is used to prepare the income statement, balance sheet, and statement of owner's equity.

The fifth part of the document discusses the importance of internal controls. It describes how internal controls help to prevent and detect errors and fraud, and how they ensure the reliability of the financial information.

The sixth part of the document covers the closing process. It explains how the temporary accounts (revenue, expense, and owner's drawing) are closed to the permanent accounts (assets, liabilities, and equity) at the end of the accounting period.

The seventh part of the document discusses the use of accounting software. It describes how accounting software can automate many of the accounting processes, making it easier and more efficient to manage the company's financial affairs.

The eighth part of the document covers the importance of ethics in accounting. It discusses the various ethical dilemmas that accountants may face and how they should be resolved in a fair and honest manner.

The ninth part of the document discusses the role of the accountant in the business. It describes how accountants provide valuable information to management and other stakeholders, and how they help to ensure the success of the business.

The tenth part of the document covers the future of accounting. It discusses the impact of technology on the accounting profession and how accountants can stay current in their field.

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ARTICLE I - RECOGNITION

- A. The employer recognizes the Hancock Central School Unit of the Hancock Association of Paraprofessionals as the exclusive representative for all employees in the Unit described in Article II for the purpose of collective bargaining and grievances.
- B. The employer shall deduct from the wages of employees and remit to the Association regular membership dues for those employees who sign authorization permitting such payroll deductions.
- C. The Hancock Association of Paraprofessionals affirms that it does not assert the right to strike against the employer, to assist or participate in any such strike, or to impose an obligation upon its members to conduct or participate in such a strike.
- D. Definitions
 - 1. Regular Full-Time Employees

Those who work a regular annual schedule and who are regularly scheduled to work no less than a thirty (30) hour work week. The position of CSE stenographer is excluded from the thirty (30) hour requirement as specified.
 - 2. Part-Time Employees

Those who work as substitutes to fill in for regular full-time employees and employees who work less than thirty (30) hours in a work week. The position of CSE stenographer is excluded from the thirty (30) hour requirement as specified.
 - 3. Temporary Employees

Those positions created for less than six (6) months.
- E. Part-time and temporary employees are not covered by this Agreement.

ARTICLE II - COLLECTIVE BARGAINING UNIT

- A. The Collective Bargaining Unit shall consist only of typists, stenographers, school nurses, senior stenographers, account clerk typists, senior account clerk/typists, audiovisual aides, monitors-discipline, school monitors-aides, and CSE stenographer, who work a regularly scheduled work week of thirty (30) hours or more, employed by the Hancock Central School District, hereinafter known as the District. The CSE stenographer is excluded from the thirty (30) hour requirement.
- B. Confidential employees who have been classified as such are excluded from the Bargaining Unit.

ARTICLE III - WORK DAY, WORK WEEK AND OVERTIME

A. Daily Work Hours

The regular workweek for this Unit shall be thirty-seven and one-half (37.5) hours.

B. Overtime

1. The regular workweek for this Unit, for the purpose of determining overtime, shall be thirty-seven and one-half (37.5) hours.
2. All employees shall receive overtime compensation at the rate of time and one-half for hours in excess of the hours established in Section 1 of this Article. For the purpose of determining overtime, only hours actually worked shall be considered.

C. Breaks

1. Two (2) uninterrupted periods of fifteen (15) minutes each, one (1) in the a.m. and one (1) in the p.m.
2. Break times shall be mutually agreed upon by the employee and the immediate supervisor. Said break times, however, shall be staggered in order to continue appropriate staffing/work needs as determined by administration.

D. Summer Hours

When school is not in session, the length of the workday shall be six (6) hours except for snow days and Superintendent Conference Days. Employees shall be paid seven and one-half (7.5) hours for these six (6) hour days. The schedule for these days will be at the discretion of the District after consultation with the Association. In no case will the day end later than 3:00 p.m.

ARTICLE IV - LEAVES OF ABSENCE

A. Vacation

1. Vacation entitlement shall be according to the following schedule:
After one (1) year.....One (1) week
After two (2) years Two (2) weeks
After six (6) years Three (3) weeks
After nine (9) years Four (4) weeks
2. Vacation shall be scheduled at the discretion of the District after consultation between the employee and the Chief School Officer.
3. This Section excludes ten-month employees.

B. Sick Leave

1. Effective July 1, 2011, sick leave for twelve (12) month employees will be granted fifteen (15) days of sick leave which may be used for personal illness and/or illness in the immediate family. For ten (10) month employees, sick leave will be granted at thirteen (13) days per year for personal illness and/or illness in the immediate family. There shall be no maximum accumulation.

Any unit member who is necessarily absent from duty because of serious illness of his or her family will be granted up to fifteen (15) sick leave days from his or her accumulated sick leave days in any work year. For purposes of this provision, family shall be interpreted to mean parent, spouse and child. This definition may be broadened at the sole discretion of the Chief School Officer under extraordinary circumstances.

2. First year employees shall be credited with five (5) sick days upon beginning work and these shall be added to the monthly accumulation to the annual maximum. Similarly, current twelve (12) month employees who fall below twelve (12) sick days shall be credited with enough days to bring them up to the yearly allowable number of sick days at the beginning of each school year. Current ten (10) month employees shall be similarly credited to the amount of ten (10) days if they fall below ten (10) sick days. If an employee leaves the employment of the District for any reason, the credited days used but not earned shall be deducted from his/her final paycheck.
3. An employee's sick leave accumulation that is deducted due to absence while on Workers' Compensation shall be restored upon the receipt by the District of the Workers' Compensation payment.
4. On or about October 1 of each school year, each unit member shall receive an annual accounting of his/her accrued sick leave.

C. Bereavement Leave

1. Unit members shall be granted up to three (3) working days to arrange or attend the funeral of a spouse, child, parent, person in loco parentis, parent-in-law, brother, sister, grandparent or grandchild.
2. One (1) working day shall be granted in the event of the death of brother/sister-in-law, aunts, and uncles.
3. Additional time may be granted in unusual circumstances at the sole discretion of the Chief School Officer.

D. Personal Leave

Two (2) days per year may be used by the unit member for personal business leave. The member will notify, in writing, his/her immediate supervisor giving the reason for the request. Such notices shall be given at least twenty-four (24) hours in advance, except in emergency. Final approval for leave rests with the Chief School Officer. Personal business leave shall be used for personal business which can not be scheduled outside

of regular work hours. Personal leave may not be used to extend a vacation or holiday period. Unused days will be added to the member's sick leave accumulation.

E. Association Leave

Upon application in writing to the Chief School Officer, an officer or official representative may attend conferences representing the Hancock Unit. Approval of the application will be at the discretion of the Chief School Officer. The employee will suffer no loss in regular salary. Any expense will be paid for by the Association.

F. Jury Duty

1. An employee summoned to jury duty shall notify the Chief School Officer immediately. The employee may be required to transmit a letter written by the Chief School Officer seeking that the employee be excused from jury duty. This letter will be given to the Court upon the employee's initial appearance or mailed to the Court prior to the appearance.
2. Employees summoned to jury duty shall be allowed to serve without financial loss.
3. Any compensation paid to the employee for such service, other than mileage and meal expenses, will be turned over to the District.
4. If excused or excused early, the employee will report back to work.

G. Unpaid Leaves of Absence

Unit members may be granted unpaid leave of absence for up to two (2) years for child rearing, adoption, or other good reason, at the sole discretion of and upon approval of the Board of Education.

ARTICLE V - HOLIDAYS

A. The following holidays shall be granted to unit members:

- | | |
|-----------------------------------|----------------------------|
| New Years' Day | Columbus Day |
| Martin Luther King Jr.'s Birthday | Veterans' Day |
| Presidents' Day | Thanksgiving |
| Good Friday | Day following Thanksgiving |
| Memorial Day | Christmas Eve (full day) |
| Fourth of July | Christmas |
| Labor Day | |

B. When a holiday falls on a Sunday, the following Monday shall be granted as the holiday. When a holiday falls on a Saturday, the previous Friday shall be granted as the holiday. When Christmas falls on a weekend, the Christmas Eve holiday shall be a floating holiday.

C. Ten (10) month employees are not entitled to Fourth of July and Labor Day.

ARTICLE VI - PENSION AND HEALTH INSURANCE

A. Pension

1. Eligible employees shall be enrolled in the New York State Employees' Retirement System, in the plan in effect on their date of hire.
2. Enrollment is mandatory for twelve (12) month employees and shall be optional for employees working fewer than twelve (12) months per year or less than six (6) hours per day.
3. An employee enrolled in the New York State Employees' Retirement System may convert sick leave credits for additional retirement credit up to one hundred sixty-five (165) days. Upon retirement, employees shall be paid for the total number of sick days beyond one hundred sixty-five (165) days.

B. Health Insurance

1. The employee will pay ten dollars (\$10) per month for individual coverage and thirty dollars (\$30) per month for individual and dependent coverage.

	<u>Individual</u>	<u>Individual and Dependent</u>
Effective July 1, 2010	\$26.50 per month	\$64.00 per month

2. If an employee elects not to be covered by the District's health insurance plan, the employee will receive a payment of four hundred dollars (\$400) annually. Work for part of a school year will be prorated on a monthly basis. If an employee wishes to change his/her option, the District will be notified of the desire to change by April 30, and the change will become effective July 1.
3. The District will pay fifty percent (50%) of the premium for individual coverage for retired employees and thirty-five percent (35%) of the premium for dependent coverage for an employee who retires with a minimum of ten (10) years' service in the District.
4. Effective January 1, 2012, the employee co-pay for the drug card benefit will be ten dollars (\$10) for generic, and twenty dollars (\$20) for legend drugs.
5. The District will establish an "emergency airlift" fund to be used in the event of a catastrophic injury that requires airlift evacuation. The fund will cover the difference between the benefit paid under the current health insurance plan and the actual cost of the airlift. This will be effective for the January 1, 2012 plan.

C. Hancock Central School District Medical Plan (hereinafter the Plan)

1. The District may choose a reliable new plan provided that such new plan does not substantially change benefits currently received. Before any new health insurance plan is adopted by the District, the Hancock Association of Paraprofessionals will review the new plan and advise the District within twelve

(12) school days if it finds substantial deficiencies. If such deficiencies are identified, the parties agree to negotiate to remedy such deficiencies.

2. No current enrollees of the Plan shall be denied access to benefits in the Plan because of pre-existing medical conditions.
3. Changes in the Administration of the Plan shall not result in any interruption or loss of health benefits for current enrollees.

D. Dental Insurance

The employer will provide Blue Shield Dental Insurance as follows:

1. Coverage shall be for Plan B - Basic, Supplemental Basic and Periodontics.
2. The District will pay one hundred percent (100%) of the individual premium and fifty percent (50%) of the family premium.

E. The District shall have the right to change the insurance carrier and plan provided that any new plan including self-funding provides substantially comparable coverage to the employee.

F. Flexible Spending Accounts

The District shall establish a Flexible Spending Account (Section 125/Cafeteria Plans) as soon as possible, but no later than July 1, 1993 at no cost to the employees.

ARTICLE VII - SENIORITY

- A. Seniority shall be defined as length of continuous employment since last date of hire with the District within the Bargaining Unit recognized by this Agreement. Such seniority shall be applicable in cases of layoff, recall, transfer, demotion, promotion and selection of vacation time.
- B. In the case of layoffs or job abolishments, senior employees shall be retained in the order of their seniority within the job classification.

ARTICLE VIII - EMPLOYEE DISCIPLINE AND PROTECTION

- A. When an employee not covered under the provisions of Section 75 of the Civil Service Law is to be removed for disciplinary reasons including for reasons of incompetence, (or otherwise subjected to disciplinary penalty), such employee will be notified in writing and in such case the employee may, within ten (10) calendar days, request in writing a hearing which will be held by the Chief Executive Officer within twenty (20) calendar days after the request by the employee.
 1. At such a hearing, the employee may be represented by someone of his/her own choosing, may cross-examine witnesses, and present evidence.

2. Thereafter, the Chief Executive Officer will transmit his/her summary of the evidence and his/her recommendation to the Board of Education.
- B. This procedure will not apply in the case of an employee with less than six (6) consecutive month's service with the District.
 - C. This procedure is not reviewable by any other method set forth in this Agreement.
 - D. This Section shall not apply to the abolishment of positions.
 - E. The District agrees to provide legal counsel to defend any employee in such action arising out of an assault by a student on an employee.
 - F. If an assault by a student on an employee working on the job results in loss of time, the employee shall be paid in full up to a maximum of twelve (12) months, and such paid absence shall not be deducted from any sick leave to which such employee is entitled under this Contract. Any Workers' Compensation benefits due to the employee during this period shall be paid to the District to the extent of the amount paid out by the District.

ARTICLE IX - COMPENSATION

A. Salaries

1. The District shall provide each employee a copy in duplicate of the wage agreement within thirty (30) days of the execution of the Contract.
2. The starting rate for titles covered by this Agreement shall be as follows: The start rates shall be the minimum rate paid for a newly hired employee. The maximum rate for a newly hired employee shall be no more than the rate paid to a current employee with comparable years of experience.

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
Typist	\$8.78	\$8.91	\$9.04
Aide/Typist	\$8.78	\$8.91	\$9.04
Stenographer	\$9.31	\$9.45	\$9.59
Account Clerk/Typist	\$9.89	\$10.04	\$10.19
School Nurse	\$12.40	\$12.59	\$12.78
Disciplinarian	\$13.88	\$14.09	\$14.30

3. For the 2013-2014 school year, each returning unit member shall receive a four percent (4%) increase over the previous year's rate, effective July 1, 2013. For the 2014-2015 school year, each returning unit member shall receive a three and one-half percent (3.5%) increase over the previous year's rate, effective July 1, 2014. For the 2015-2016 school year, each returning unit member shall receive a three and one-quarter (3.25%) increase over the previous year's rate, effective July 1, 2015.

B. Longevity

Five (5) years service		\$310
Ten (10) years service	(an additional \$110)	\$420 total
Fifteen (15) years service	(an additional \$110)	\$530 total
Twenty (20) years service	(an additional \$110)	\$640 total

Longevities will be added to the employee's base salary and will be credited effective with the July 1 preceding the anniversary of the employee's completion of her or his fifth, tenth, fifteenth or twentieth year of service with the District.

C. Payroll Deduction

1. Association Dues

Upon receipt of authorization from individual unit members as defined in Article II, the Board agrees to withhold from the first ten (10) paychecks starting in October, dues in the amounts authorized and to transmit the total withheld to the Association when requested.

2. Other Deductions

The Board shall continue to make deductions for the following, as authorized by individual employees:

- a. United States Savings Bonds
- b. Delaware County Teachers Federal Credit Union Payments
- c. Current Tax Sheltered Annuity Plans

ARTICLE X - GRIEVANCE PROCEDURE

In order to establish a more harmonious and cooperative relationship between the members of the unit, administration, and the Board of Education which will enhance the educational program of the District, it is hereby declared to be the purpose of these procedures to provide a means for orderly settlement of differences promptly and fairly, as they arise, and to assure equitable and proper treatment of said unit members pursuant to established rules, regulations, and policies of the District.

A. Definitions

1. *Employee* shall mean a unit member of this Collective Bargaining Unit.
2. *Administrator* shall mean any person responsible for or exercising any degree of supervision or authority over another employee.
 - a. *Chief School Officer* shall mean the Superintendent of the School District.

- b. *Immediate supervisor* shall mean the administrator to whom the employee is directly responsible (e.g. Building Principals, Chief School Officer).
3. *Representative* shall mean the person or persons designated by the aggrieved employee as his/her counsel or to act in his/her behalf.
4. A *grievance* is a complaint by a member of the Collective Bargaining Unit of an alleged violation of any of the terms and conditions of this Agreement only.

B. Basic Principles

1. It is the intent for these procedures to provide for the orderly settlement of differences in a fair and equitable manner. The resolution of a grievance at the earliest possible Stage is encouraged.
2. An employee shall have the right to present grievances in accordance with these procedures, free from coercion, interference, restraint, discrimination or reprisal.
3. Any employee shall have the right to be represented at any Stage of the procedure by a person or persons of his/her own choice.
4. Each party to a grievance shall have access at reasonable times to all written statements and records pertaining to such case.
5. Whenever possible, all hearings shall be confidential.
6. It shall be the responsibility of the Chief School Officer to take such steps as may be necessary to give force and effect to these procedures. Each administrator shall have the responsibility to consider promptly each grievance presented and make a determination within the authority delegated within the time specified in these procedures.

C. Procedures

1. The aggrieved employee will first discuss an alleged grievance with the immediate supervisor and attempt to resolve the problem informally.
2. In the event that resolution is not attained informally within five (5) school days, such grievance shall be presented in writing to the immediate supervisor, who shall respond in writing.
3. In the event such grievance is not resolved within five (5) school days from such presentation, it shall then be presented to the Chief School Officer or his/her designee, in writing. The Chief School Officer's response shall be in writing.
4. In the event the grievance is not satisfactorily adjusted at the step within ten (10) school days, the grievance shall be presented to the President of the Board of Education, or his/her designee. The President of the Board of Education, or his/her designee, shall notify all parties concerned in the case of the time and place when a hearing will be held, where such parties may appear and present oral and written statements supplementing their position in the case.

5. In the event that such grievance is not then disposed of within fifteen (15) school days after the hearing, it may be referred by either party to arbitration before an impartial arbitrator. The aggrieved employee or the District will request an arbitrator be assigned from the Public Employment Relations Board (PERB). The arbitration hearing(s) shall be held within thirty (30) school days after appointment of the arbitrator. The arbitrator's decision will be in writing and will set forth the findings of the fact, reasoning and conclusions of the issues. The arbitrator shall have no power or authority to make any decision which requires the commission of an act prohibited by law, or which is violative of, adds to, or subtracts from the terms of the Agreement. The decision of the arbitrator shall be final and binding on all parties consistent with prevailing law. The costs for the services of the arbitrator, including expenses, if any, will be shared equally by the parties.
6. Nothing in the grievance procedures shall prohibit the employer or the unit from meeting informally and directly to resolve a grievance rather than following the grievance procedure outlined above, but only if both sides agree in writing to so meet. Should this informal meeting fail to resolve the grievance, then the grievance shall proceed according to the regular grievance procedure.
7. A grievance shall be deemed waived if not filed within thirty (30) school days after an alleged violation occurs or when the grievant should have known of an alleged violation.

ARTICLE XI – RETIREMENT INCENTIVE

Each unit member retiring from the District who is eligible for a New York State Retirement, has ten (10) years of service with the Hancock Central School District, and is at least fifty-five (55) years of age and who gives due and timely notice of an intention to retire, shall be eligible to apply for a retirement incentive. Unit members applying for a retirement incentive payment must notify the Chief School Officer in writing no later than February 28 of the year in which he or she intends to retire. The retirement incentive shall be a payment equal to twenty-five percent (25%) of the retiring unit member's final yearly salary.

ARTICLE XII - SAVINGS CLAUSE

Should any provision of this Agreement or any application thereof be found to be contrary to law, then such provision shall not be deemed valid and subsisting, but all other provisions shall continue in full force and effect.

ARTICLE XIII - RECIPROCAL RIGHTS

The employer recognizes the rights of the employee to designate representatives of the unit, to appear on their behalf to discuss salaries, working conditions, grievances, and disputes as to the terms and conditions of this Agreement and to visit employees during working hours with the permission of the Chief School Officer or his/her designee.

- A. The employees recognize the employer's rights and responsibility to manage the school system and to direct the work force toward the objectives of the system. The employer shall so administer its obligations under this Contract in a manner which shall be fair and impartial to all employees and shall not discriminate against any employee by reason of sex, nationality, race, or creed. The unit shall have the right to post notices and other communications on bulletin boards maintained on the premises and facilities of the employer.
- B. The officers and agents of the unit shall have the right to visit employer's facilities for the purpose of adjusting grievances but shall report said presence to the Chief School Officer or his/her designee.
- C. Employees who are designated for the purpose of adjusting grievances shall be permitted a reasonable amount of time to fulfill these obligations, which has as their purpose the maintenance or harmonious and cooperative relations between the employer and the employee and the uninterrupted operation of education.
- D. Personnel Files
 - 1. Employees shall have the right to review their personnel files, with the exception of pre-hire information and information that is confidential at its source, upon twenty-four (24) hours written request.
 - 2. Any material to be placed in an employee's personnel file, with the above exceptions, will be reviewed by the employee prior to its placement in the file. The employee must sign the material, indicating that he/she has reviewed the document. The employee shall have the opportunity to respond in writing to any such material within ten (10) working days.
 - 3. A copy of any material placed in an employee's personnel file shall be provided to the employee.

ARTICLE XIV - VACANCIES

Any vacancies or new positions covered by this Agreement shall be posted in both buildings for a period of ten (10) working days.

ARTICLE XV – EVALUATION

The parties agree to mutually develop a procedure outlining the obligations of the parties and the timeline to follow for an annual evaluation of each employee.

ARTICLE XVI - DURATION

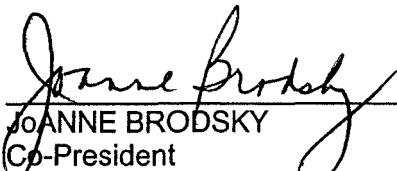
- A. This Agreement shall become effective as of July 1, 2013 and shall terminate June 30, 2016.
- B. Both parties agree that all negotiable items have been discussed and that no items will be reopened during the duration of this Agreement except by mutual consent.

ARTICLE XVII - IMPLEMENTATION


IT IS AGREED BY AND BETWEEN THE PARTIES THAT ANY PROVISIONS OF THIS AGREEMENT REQUIRING LEGISLATIVE ACTION TO PERMIT ITS IMPLEMENTATION BY AMENDMENT OF LAW OR BY PROVIDING THE ADDITIONAL FUNDS THEREFORE, SHALL NOT BECOME EFFECTIVE UNTIL THE APPROPRIATE LEGISLATIVE BODY HAS GIVEN APPROVAL.

FOR THE ASSOCIATION

FOR THE DISTRICT



JOANNE BRODSKY
Co-President
Hancock Association of Paraprofessionals



DR. TERRANCE DOUGHERTY
Chief School Officer
Hancock Central School District

6/18/13

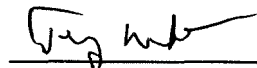
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JENNIFER TOMPKINS
Co-President
Hancock Association of Paraprofessionals



TERRY WHITT
President, Board of Education
Hancock Central School District

6/18/13

Date

7/8/13

Date

the *Journal of Applied Behavior Analysis* (1974), and the *Journal of Experimental Psychology: Applied* (1975).

There are a number of reasons why the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field of behavior analysis.

First, the journal has a long history of publishing high-quality research in the field of behavior analysis. It was founded in 1968 and has since published a wide range of research, including experimental, clinical, and applied research.

Second, the journal has a high impact factor, which is a measure of the journal's influence in the field. The impact factor of the *Journal of Applied Behavior Analysis* is consistently high, reflecting the journal's reputation for publishing high-quality research.

Third, the journal has a wide readership, both within the field of behavior analysis and in related fields. This is due to the journal's focus on applied research, which has direct implications for practice.

Finally, the journal has a strong editorial board, which includes some of the leading experts in the field of behavior analysis. This ensures that the journal publishes research that is both high-quality and relevant to the field.

In conclusion, the *Journal of Applied Behavior Analysis* is the most widely cited journal in the field of behavior analysis for a number of reasons, including its long history, high impact factor, wide readership, and strong editorial board.

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