

**COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA LABOR RELATIONS BOARD**

IN THE MATTER OF THE FACT FINDING BETWEEN

POCONO MOUNTAIN SCHOOL DISTRICT

-AND-

CASE NO. ACT 88-19-22-E

**POCONO MOUNTAIN EDUCATIONAL
SUPPORT PROFESSIONALS
ASSOCIATION, PSEA/NEA**

FACT FINDING REPORT AND RECOMMENDATIONS

DATE FILED: September 16, 2019

APPOINTED: October 15, 2019

REPORT DUE: November 25, 2019

FACT FINDER: John C. Alfano, Arbitrator & Mediator

FOR THE EMPLOYER: John E. Freund III, Esq.
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Bethlehem, PA 18018

FOR THE UNION: William A. Lydick, Uniserv Representative
Pennsylvania State Education Association, NEA
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Wilkes-Barre, PA 18702

PRELIMINARY STATEMENT

The **UNDERSIGNED**, appointed by the Pennsylvania Labor Relations Board (“PLRB”), pursuant to Act 88 of 1992, conducted a fact finding on November 7, 2019, from 9:00 a.m. to 2:15 p.m. with the Pocono Mountain School District (“District”) and the Pocono Mountain Education Support Professionals Association, PSEA/NEA (“Association”), at the District office at 135 Pocono Mountain School Road, Swiftwater, Pennsylvania. In addition to the advocates, the following people were in attendance (in alphabetical order):

1. Dawn Cell, PMESP Association President
2. Joseph Colozza, District Chief Financial Officer
3. Dr. Dan Mercer, Ph.D., Assistant Director of Research
4. Bradley Pencyl, Executive Director, Student and Support Staff Services
5. Dr. Mark A. Price, Ph.D., Assistant Director of Research/Labor Economist, PSEA
6. Dr. Elizabeth Robison, Ph.D., Superintendent of Schools

BACKGROUND

The Pocono Mountain School District is the largest, most diverse school district in northeast Pennsylvania in the Pocono resort and recreation area. The District encompasses 305 square miles, serving a population of approximately 55,000 in eight municipalities and one borough in Monroe County, the Borough of Mount Pocono, and the Townships of Barrett, Coolbaugh, Jackson, Paradise, Pocono, Tobyhanna, and Tunkhannock. The District is divided into the Pocono Mountain East with a junior high school and high school, and Pocono Mountain West with a junior high school and a high school. There are five additional elementary and intermediate schools in the District. In 2012, due to declining enrollment and a budget shortfall, the District closed three schools: Coolbaugh Elementary Center, Swiftwater Intermediate, and Coolbaugh Learning Center which resulted in the layoffs of 280 district employees.

The Association represents approximately 454 educational support staff in the bargaining unit comprised of,

All full time and regular part time Administrative Assistants, Bus Drivers, Computer Technicians, Custodians, Duplication Clerks, Grounds Maintenance, Health Room Nurses, Building Maintenance, Vehicle Mechanics, Non-Teaching Assistants, Para Professionals, Couriers, and excluding Professional employees...

Exhibit 1, Article 1, Recognition

There are 114 drivers, 15 full time transportation aids, 6 mechanics, and 6 secretaries assigned to the transportation service.¹

On September 5, 2018, the District adopted a resolution to explore alternatives to provide student transportation services rather than the current District owned and operated transportation system. The District published the *RFP for Student Transportation Services* on September 9, 2018 with October 5, 2018 deadline for all proposals. The proposal from First Student, a division

¹ The Association's data is based on 144 drivers, 21 transportation aids, 12 mechanics, 6 secretaries, and 6 supervisors. Since the RFP was submitted with 147 drivers, 16 transportation aids, 12 mechanics, 5 secretaries, and 6 supervisors, First Student's projected savings are based on this data.

of FirstGroup America, is a brand used by the Scottish transport company FirstGroup for student transport in the United States. First Student has contracts with school districts in the region in addition to school districts throughout the United States and Canada.

During this same time, before the Contract’s expiration on June 30, 2019, the parties began bargaining for the successor to the July 1, 2014 Contract, reaching agreement on numerous proposals. In the meantime on April 3, 2019, the District held a public meeting where the School Board voted to send the First Student proposal to bargaining with the Association. Bargaining meetings resulted in a tentative agreement (“TA”) (Attached exhibit B) on many items related to wages except wages for the transportation employees, healthcare, and length of contract with the exception of those Open Issues submitted by each party including the wages for the transportation employees. See Open Issues matrix below. The key to resolving the remaining outstanding issues is the District’s proposal to carve out the transportation employees from the Contract to permit the outsourcing or subcontracting student transportation services to First Student.

Open Issues	
1. New – Subcontracting of student transportation services	Student transportation services will be provided by a private bus service; related proposals for wages, retention, no subcontracting provision.
2. Article 6 Leaves of Absence, D. Personal Leave	Add one (1) personal day for employees with 20 or more years of continuous service
3. Article 8, Other Employee Benefits, G. Vacations	Add one (1) day of vacation for each completed year of employment for nine (9) and ten (ten) month employees
4. Article 8, Other Employee Benefits, K. Emergency School Closing	Permit the designation of which Essential Personnel will be required to work during each emergency.
5. Tentative Agreements	Included as part of this Report and Recommendation by reference in Exhibit B.

When the parties could not reach a final agreement on all issues, the dispute was submitted to fact finding in accordance with the provisions of Act 88 of 1992. The Undersigned was selected to submit a Report and Recommendations to all Open Issues on or before November 25, 2019.

The parties presented data, testimony, and argument to support their positions on the issues. After considering those presentations, the Fact Finder submits the following summary and analysis of their positions, and recommendations:

REPORT AND RECOMMENDATIONS

Issue No.1: New Article - Subcontracting of Student Transportation and Related Proposals

Position of the District:

In accordance with its responsibility to seek efficiencies in its services and operations and to address concerns of a dwindling fund balance, the School Board adopted a resolution on September 5, 2018, for the administration to explore alternatives to the existing in-house operation of student transportation services. Following newly adopted statutory requirements for the contracting out of the services currently provided by bus drivers, mechanics, and related clerical support personnel, the District issued an RFP for student transportation services to selected vendors and the Association. See Public School Code of 1949, 24 P.S 5-528 Upon publishing the required 30-day notice, a public hearing was held where the proposal of the District recommended vendor was presented. No proposal had been submitted by the Association which offered modifications during bargaining for the Contract. At the RFP public hearing, the District's CPA and auditing firm presented its findings that the District could be expected to save an average of approximately \$4,500,000 for each year of a proposed seven year contract and realize a one-time infusion of cash of approximately \$5,500,000 from the sale of the District's fleet to First Student. Currently, the District's costs are driven primarily by wages, benefits, and Public Schools Employees' Retirement System ("PSERS") payments. The matrix below shows the savings projected by the proposal:

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
District Net Costs	\$15,516,336	\$16,057,309	\$16,587,852	\$17,136,346	\$17,713,315	\$18,316,099	\$18,941,688	\$19,591,037
Contractor Proposal		\$12,230,699	\$12,543,335	\$12,847,972	\$13,178,336	\$13,497,243	\$13,845,322	\$14,197,946
Projected Saving		\$3,826,610	\$4,044,517	\$4,288,374	\$4,534,979	\$4,818,856	\$5,096,366	\$5,393,091
% Savings of Net Costs		2.4%	2.6%	2.5%	2.6%	2.6%	2.7%	2.7%

The District has had to use the fund balance for six consecutive years to balance its annual budget because retirement continues to be a fiscal challenge as the Commonwealth continues to increase the District's contribution percentage required to sustain current benefits. The projected contribution rates are listed below:

Fiscal Year	Projected Employer Contribution Rate
2019-2020	34.29%
2020-2021	34.77%
2021-2022	35.19%
2022-2023	35.84%
2023-2024	36.30%
2024-2025	36.80%
2025-2026	37.30%

Historically, the District's budgets have been running in negative figures from FY 2016 to FY 2017; the FY 2018 and FY 2019 budgets are projected to do the same. In all years, the District's fund balance has been and is projected to make up the deficits.

	Final 2019-2020 Audited Budget	Projected				
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Total Revenues	\$215,000,000	\$217,000,000	\$220,623,700	\$224,378,103	\$228,198,012	\$232,039,518
Total Expenditures	\$220,000,000	\$221,000,000	\$229,006,881	\$236,493,991	\$244,463,797	\$252,918,520
Excess Revenues Over (Under) Expenditures	\$(5,000,000)	\$(4,774,027)	\$(8,383,181)	\$(12,115,888)	\$(16,265,785)	\$(20,879,002)
Ending Fund Balance	\$25,535,023	\$20,760,996	\$12,377,815	\$26,1927	\$(16,265,785)	\$(36,882,860)

In addition to the financial savings to the District, First Student can make available enhanced safety, service capabilities, efficiencies and performance management:

- Enhanced mapping technology
- Operations support team availability
- Recruiting and hiring advantages
- Enhanced training and professional development
- Emergency preparedness

Because the District believes that contracting out student transportation services is the lower cost option, the District's offered an \$8,500 per employee retention payment payable by First Student and the addition of a "no contracting out" provision of the remaining bargaining unit work in exchange for the release of bus drivers, mechanics and other transportation-related support personnel.

In response, the Association offered a freeze on drivers and mechanic's wages in the first year representing a cumulative savings of \$898,753 for the duration of a 5-year contract. In the absence of any realistic possibility that Association can or is able to make a proposal that will match or even approximate the cost savings that the District can achieve by contracting student transportation services, First Student's proposal will enable the District to fulfill its fiduciary duty to provide the same or enhanced services at lower cost to the taxpayers.

For these reasons the District's proposal should be recommended.

Position of the Association:

The District underestimates revenue and overestimates expenses when it developed its budgets.² The total revenue exceeded estimated revenue from FY 2012 to FY 2018. During the last five years, FY 2014 to FY 2018, the actual revenue exceeded estimates (declining each year) by an average of \$3,151,982. During that same time, budgets exceeded estimates except for FY 2012 and FY 2017 budgets which came in below. In the five year period from FY 2014 – FY 2015 to FY 2018, the budgets, except for FY 2017, revenue exceeded expenditures by an average of \$4,444,581. Concurrently, the fund balance went from a low of -6.6% of expenditures in FY 2012 to high of 24.2% settling at 15.1% in FY 2018. As the fund balance was declining in actual dollars from FY 2012 to FY 2018, the District was reducing the mill rate from 147.3 to 135.3 where it remains today. During that time, the Act 1 index allowed for increases of 17.81, not compounded. The fund balance continued to grow to \$32,542,628 or 15.1% of expenditures in FY 2018. The District built that healthy fund balance from negative \$13,077,195 in FY 2012. However, it now projects it to be in negative figures again by FY 2023. Had the District been raising revenues at or near the Act 1 index rate, it would have had more stable annual budgets instead of attempting to raise estimated revenues by selling off the bus fleet and contracting with First Student.

The Association rejects the District's offer of a no subcontracting provision for the duration of the contract in exchange for releasing the transportation employees. Instead, the Association rejects the subcontracting to First Student and proposes to broaden the District's no subcontracting proposal to include the transportation employees so that all employees are protected from any subcontracting proposals in the future.

The Association reaffirms its offer to freeze bus drivers' and mechanics' wages for the first year of the Contract which saves the District approximately \$774,000 over the 5 years of the Contract.

For the reasons stated above, the District's proposal should not be recommended.

² Although the Association appears to frown on this methodology, it often results in budget surpluses.

Analysis and Opinion:

The projected transportation budget shortfalls appear to be caused primarily by the District's budgeting. After putting the school budget in positive numbers as a result of the FY 2012 reorganization resulting in school closings and employee layoffs, the District developed budgets in FYs 2012, 2013, 2014, 2015, and 2016 that resulted in surpluses ranging from a high of \$13,900,000 to a FY 2016 low of \$4,000,000. During that same time the fund balance grew from negative \$13,000,000 in FY 2012 to a high of \$21,000,000 and a low of \$4,000,000 in FY 2016. However, the District was progressively reducing the mill rate from 147.3 in FY 2013 to 139.3 in FY 2016 contributing to a budget shortfall of \$800,000 in FY 2017 as the fund balance was reduced from its highest amount, \$50,300,000 in FY 2016, to \$39,500,000 in FY 2017. Again in FY 2018 the mill rate was reduced contributing to further depletion of the fund balance. In other words, the District's FY 2012 painful reorganization set the District on a healthy budget course except for the consistent lowering of the mill rate which caused the District to supplement and balance the budget from the fund balance. After having a \$50,300,000 fund balance in FY 2016, the District is projecting to continue to use the fund balance to supplement the budgets until FY 2023 when it is projected to be at negative \$16,265,785, an approximate \$3,000,000 greater loss than in FY 2012, assuming the current 135.3 mill rate while boasting about lowering taxes by 12 mills for 8 consecutive years.^{3 4}

Projected budget shortfalls are not caused by transportation costs nor will they be corrected by subcontracting them. They are the result of the District's budgeting especially by relying on excess revenue from the fund balance while unnecessarily reducing taxes instead of sound budgeting to maintain healthy reserves from reliable, consistent revenue development

³ "Pocono Mountain School Board delivers NO TAX INCREASE for 2018-19. *7 years without a property tax increase; Millage rate reduced by 12 mills...* "Each budget cycle gets increasing more difficult to balance, but we are proud of the fact we held the line on taxes again, while continuing to double our District property tax rebate program and increasing security measures in each of our schools," said Rusty Johnson, Board President." See Pocono Mountain News, District website

⁴ "The 2019-2020 budget estimates include approximately \$5 million of the fund balance to cover estimated anticipated expenditures. School Board Directors challenged administration to continue to look for savings to reduce, and hopefully, eliminate the need to use any of the fund balance to cover expenses." *PMSD Connection*, Issue 3, p.2 (2018-2019)

including setting realistic budget-driven mill rates and mill rate increases as needed to meet their fiduciary responsibilities.

The PSERS debt though real is not the driver of the transportation budget. Shedding the transportation-related employees from the budget will not change the remaining long-term debt significantly.⁵ The retirement problem was caused by three main factors: First, from the mid-1990s until 2010, governors and lawmakers balanced the Commonwealth's budgets by not paying the employers' full annual share of workers' retirement benefits which school districts also were permitted to do. Second, during that time, lawmakers gave themselves, all other employees, and retirees retroactive pension changes and increases that tapped into assets without adjusting upward the employer and employee contributions to account for the retroactive changes. Third, the markets downturned affecting annual investment and reducing compounded growth.

Although First Student estimates that up to 95% of current drivers will be hired under the subcontract, there is no guarantee. For those employees who are hired, their total income will be reduced even with the increased wages and the advantages of First Student's pay scale. First Student pays 80% of the employees' share of health insurance while employees will have to pay the difference and full cost of their spouses' and children's health insurance, dental, life and disability insurances. There is no estimate of those costs in the proposal. In contrast, under the proposed Contract, annually, District employees will pay \$208, \$260, and \$312 respectively for employee, employee and dependent, and employee and family insurance while the District pays the balance, and dental, life and supplemental disability insurances. The greatest benefit loss is that employees will no longer be eligible for PSERS.⁶ Instead, First Student provides a defined contribution plan where the employees' retirement income is entirely reliant on investment market fluctuations and variations. On balance, any benefit the District may derive from subcontracting is not justified by the losses to the employees.

⁵ Removing current transportation workers out of the retirement system will not reduce the District's rates significantly if at all because past service is 77% of the current overall pension rate or 25.87% of districts' contribution rates.

⁶ Disability insurance is provided by PSERS to members with at least five years of creditable service who have lost their jobs because they are physically or mentally unable to perform the duties stated in their job descriptions. Qualified members receive from 33.33% to 40% of their final average wages. Typically, defined contribution plans do not provide disability.

Although public school employment should not be considered employment at any cost to the taxpayer, local government has an overall responsibility to taxpayers when fulfilling their fiduciary responsibility by considering the short-term and long-term effects of their decisions, including health and supplemental disability insurances that are too expensive to purchase and retirement plans that are insufficient to sustain employees in retirement without their having to rely on some form of public assistance at taxpayer expense. It appears that the benefit package offered by First Student is a greater loss to current employees than gains the public and, especially, individual taxpayers may realize.

In summary, the District's budgeting methodology, estimating higher costs with lower estimated revenue, resulted in the recovery and growth of a substantial fund balance. The District would have been wise to continue in that direction but lost those gains by continuing to lower mill rates which is projected to deplete the fund balance into to negative numbers during the life of the Contract. In addition, the estimated gains to the District from the First Student proposal do not justify the greater loss to the affected employees while not substantially benefitting the public. And there is nothing in the record or in past decision-making that convinces me that any savings resulting from subcontracting to First Student will not be used to subsidize further unwise mill rate decreases.

For these reasons I cannot recommend the subcontracting of the student transportation. Since the proposed language guaranteeing that there will be no additional subcontracting of the remaining bargaining unit employees offered by the District is contingent on the First Student proposal being accepted, I do not recommend its inclusion in the Contract in any form. However, I recommend the Association's proposal to freeze bus drivers' and vehicle mechanics' wages for the first year of the Contract with a three percent (3%) wage increase in each subsequent Contract year with step increases for those employees who qualify. Step increases in the second and subsequent Contract years will progress from the step employees were placed in the 2019-2020 Contract year. I am not recommending making up for the step increase that was frozen in 2019-2020.

Recommendations:

1. Subcontracting of student transportation is not recommended.
2. Adding subcontracting language to the Contract is not recommended.
3. Freezing bus drivers' and vehicle mechanics' wages for the first year and increasing them in subsequent years at three percent (3%) per year with one (1) step increase each year for those who normally qualify for a step is recommended. I do not recommend making up for the step increase that was withheld in 2019-2020. (See Exhibit A, Wage Scales)

Issue No. 2: Article 6.D - Personal Leave

Position of the Association: The Association proposes to add one (1) additional day for a total of three (3) days for employees who have twenty (20) or more years of continuous service. The extra day will provide employees with the opportunity to attend to personal matters that may occur during working hours. The proposal will have limited effect and cost because the additional day is available to a minimal number of employees.

Position of the District: The District believes the additional day is unnecessary because the parties have agreed to permit up to two unused personal leave days to be carried over from one year of the contract to the next. Moreover, the additional day increases substitute costs for employees whose assignments require the employment of substitutes when the District's ability to obtain drivers is already difficult.

Analysis and Opinion: The additional day places additional strain on those positions with a shortage of qualified and available substitutes especially in the transportation department that requires the hiring of substitutes to replace the employee taking leave. Even when the days are not used, excess unused days above two accumulated days are transferred to sick leave for use for both employees' and their family's illnesses that also require substitutes for some employees. The additional day is unnecessary since these employees already have three personal days per year with the ability to carry over up to two unused days to the next year.

Recommendation:

No Change to Article 6.D - Personal Leave.

Issue No.3: Article 8. G - Vacations

Position of the Association: The Association proposes to add one (1) day for each completed year of employment to a maximum of fifteen (15) days of vacation in any given year for nine and ten month employees. The additional days will permit this category of employees the opportunity to receive pay during school year vacation periods rather than have to live without a pay check for that time.

Position of the District: The District currently offers a generous benefit plan as it pertains to vacation for this category of employees who are not full year employees.

Analysis and Opinion: This proposal will increase the annual cost because these employees may use this paid time off only when students are not in attendance and are intended to provide income to employees who do not receive a pay check when schools are closed for vacations and holidays. Increasing paid time off adds cost to a job that was established to provide work only when such work is needed.

Recommendation:

No Change to Article 8.G - Vacations.

Issue No.4: Article 8. K - Emergency School Closing

Position of the District: The District is proposing to permit the Superintendent to select which employees among the designated Essential Employees must report to work during designated emergencies. Currently, all such employees must report to work even when they are not needed to attend to the immediate emergency. Currently, all Essential Employees are required to report and are paid their overtime rate even when they are not needed to attend to the specific emergency. The District should be able to designate which employees are needed for the specific emergency and which ones should not report. This proposal also addressed employee safety during snow emergencies when employees who are not necessary are at risk attempting to travel over icy and snow-covered roads.

Position of the District: This proposal essentially reduces the income of a fairly large group of employees who receive overtime pay for working during school emergencies, most of which are snow days when schools are otherwise closed. The Association cannot justify potentially

reducing the pay for these employees who have received the benefit of the current contract provision.

Analysis and Opinion: Requiring Essential Employees to report to work when they are not essential to address the specific emergency or are otherwise not necessary defeats the purpose of the Essential Employee designation, adds unnecessary costs, and unnecessarily risks the safety of those employees. Employees, including Essential Employees who are not required to report for work will still be paid their regular pay rate when school is closed during these events while only those Essential Employees who are required to work will continue to be paid overtime. The District's proposal eliminates paying overtime unnecessarily to employees whose presence is not essential to deal with the specific emergency or their regular work is not time critical.

Recommendation:

The District's proposal to permit the Superintendent to designate which among the designated essential employees may be required to report to work for any specific emergency is recommended (*italics*):

Article 8.K - Emergency School Closing

When school is cancelled due to Inclement Weather/Other Emergencies, all District offices shall be closed. Most employees shall not be required to report to work and shall suffer no loss of compensation. Those employees considered essential for the preparation of the District for re-opening of the District, (including but not limited to the cleaning, snow clearing, maintenance, etc.) shall be required to work. *The Superintendent will determine which employees among the designated essential employees will be required to report to work for any particular emergency event.* Those school District employees considered essential are Building Maintenance, Custodians, Grounds Maintenance, Vehicle Mechanics and Payroll and Account Payable Administrative Assistants (Payroll and Accounts Payable Administrative Assistants are to be considered essential as deemed necessary upon Administrative approval). Para Professionals, Non-Teaching Assistants, Health Room Nurses, Bus Drivers will not be compensated for the closure but may use vacation or personal time without the pre-requisite advance notice.

Summary

I want to thank the parties for their patience, assistance and complete presentations that enabled me to arrive at my recommendations. I believe these recommendations strike a balance between the needs of the District to manage and pay for the services it provides, while remaining

competitive with a salary and benefit package that provides employees with economic stability and recognizes the value of their work.

Please note that you are directed to notify the PLRB of your decision to accept or reject the recommendations herein within ten (10) days of the date of the issuance of this Report during which time it shall remain confidential.

November 25, 2019



John C. Alfano, Arbitrator
Scranton, Pennsylvania 18505
PMSD/pmespesppsea2019

EXHIBIT A – WAGE SCALES

Bus Driver

Step	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1	15.70	16.17	16.66	17.15	17.67
2	15.90	16.38	16.87	17.37	17.89
3	16.15	16.63	17.17	17.65	18.18
4	16.45	16.94	17.45	17.96	18.50
5	16.75	17.25	17.77	18.30	18.85
6	17.20	17.71	18.25	18.79	19.36
7	17.75	18.28	18.83	19.40	19.98
8	18.30	18.85	19.41	20.00	20.60
9	18.85	19.41	20.00	20.60	21.22
10	19.60	20.19	20.79	21.42	22.06
11	20.10	20.70	21.32	21.96	22.62
12	20.36	20.97	21.60	22.25	22.92
13	20.64	21.26	21.90	22.55	23.23
14	20.92	21.55	22.19	22.86	23.55
15	21.20	21.84	22.49	23.17	23.86
Career	22.67	23.35	24.05	24.77	25.52
GF	25.65	26.42	27.21	28.03	28.87

Vehicle Mechanic

Step	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1	19.92	20.52	21.13	21.77	22.42
2	20.12	20.72	21.35	21.99	22.65
3	20.37	20.98	21.61	22.26	22.93
4	20.67	21.29	21.93	22.59	23.27
5	20.97	21.60	22.25	22.91	23.60
6	21.42	22.06	22.72	23.41	24.11
7	21.84	22.50	23.17	23.87	24.58
8	22.26	22.93	23.62	24.32	25.05
9	22.68	23.36	24.06	24.78	25.53
10	23.10	23.79	24.51	25.24	26.00
11	23.53	24.24	24.96	25.71	26.48
12	23.88	24.60	25.34	26.10	26.88
13	24.23	25.96	25.71	26.48	27.27
14	24.60	25.34	26.10	26.88	27.69
15	24.96	25.71	26.48	27.27	28.09
Career	26.51	27.31	28.12	28.97	29.84
GF	29.62	30.51	31.42	32.37	33.34

EXHIBIT B - TENTATIVE AGREEMENTS

The Tentative Agreements outlined in the District's Fact Finding presentation, Section 5, pages 7-10, and the Tentative Agreements outlined in Association's presentation, Section 2, are incorporated by reference and made a part of hereof. The combination of the Tentative Agreements, including those provisions that are unchanged from the expired 2014-2019 Contract, and the Fact Finder's Recommendations form the complete 2019-2024 Contract.