<table>
<thead>
<tr>
<th>COLUMN (A) Item</th>
<th>2012-13 Total</th>
<th>2013-14 Total</th>
<th>Increase Over 12-13</th>
<th>2014-15 Total</th>
<th>Increase Over 13-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Number of Teachers (FTE)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Salary Costs**

2) Salary Schedule Cost $__________ $__________ $__________ $__________ $__________

3) Lane Change Cost $__________ $__________ $__________ $__________ $__________

4) Extracurricular Cost $__________ $__________ $__________ $__________ $__________

5) One-Time Off-Schedule Payment $__________ $__________ $__________ $__________ $__________

6) Q Comp Salary Cost $__________ $__________ $__________ $__________ $__________

7) Other Salary Costs (explain below*) $__________ $__________ $__________ $__________ $__________

**Total Salary Costs** $__________ $__________ $__________ $__________ $__________

**Benefit Costs (District Paid)**

8) Health Insurance Premium Cost $__________ $__________ $__________ $__________ $__________

9) HRA Contribution Cost $__________ $__________ $__________ $__________ $__________

10) HSA Contribution Cost $__________ $__________ $__________ $__________ $__________

11) Life Insurance Cost $__________ $__________ $__________ $__________ $__________

12) Long-Term Disability Cost $__________ $__________ $__________ $__________ $__________

13) Dental Insurance Cost $__________ $__________ $__________ $__________ $__________

14) Workers’ Compensation Cost $__________ $__________ $__________ $__________ $__________

15) District TRA Cost $__________ $__________ $__________ $__________ $__________

16) District FICA Cost $__________ $__________ $__________ $__________ $__________

17) Employer-Match 403b $__________ $__________ $__________ $__________ $__________

18) Employer-Match 457 $__________ $__________ $__________ $__________ $__________

19) Other Benefit Costs (explain below**) $__________ $__________ $__________ $__________ $__________

**Total Benefit Costs** $__________ $__________ $__________ $__________ $__________

20) **Total Costs (2-19)** $__________ $__________ $__________ $__________ $__________
21) 2013-2014 Average Total Package Dollar Increase per Teacher (Item 20D divided by 1B) $______________
22) 2014-2015 Average Total Package Dollar Increase per Teacher (Item 20F divided by 1B) $______________
23) 2013-2014 Average Total Package Cost per Teacher (Item 20C divided by 1B) $______________
24) 2014-2015 Average Total Package Cost per Teacher (Item 20E divided by 1B) $______________

25) BA Degree # Steps MA Degree # Steps
   2013-2014 $________ - _________ ______ $________ - _________ ______
   2014-2015 $________ - _________ ______ $________ - _________ ______

26) Average Step Placement of Current Teaching Staff ______
27) Average Lane Placement of Current Teaching Staff ______

*Explanation of Other Salary Costs __________________________________________________________

**Explanation of Other Benefit Costs _______________________________________________________

Please send this Settlement Summarization Sheet and a copy of your Master Agreement to:

Minnesota School Boards Association
1900 West Jefferson Avenue
St. Peter, MN 56082-3015
Email: msbasurvey@mnmsba.org
Fax: 507.931.1515
The amounts requested on this sheet are amounts paid by the District on behalf of teachers. Amounts contributed by the teachers themselves or paid by the District for other classes of employees should not be included. In order for this sheet to be accurate, you must use the number of teachers (in FTE's) for the 2012-2013 school year consistently throughout this form. If the number of FTE's in your District changes prior to settlement, you will still need to use the number of FTE's for 2012-2013 and fill out the sheet as though these teachers were employed the subsequent two years.

1. Number of teachers (in FTE's) for the 2012-2013 school year.
2. Total salary schedule costs, excluding Q Comp salary costs. *(This total includes any step changes for the reporting year. It does not include lane changes.)*
3. Total lane change costs. *(Use actual costs if known, otherwise provide an estimate based on prior experience.)*
4. Total extracurricular costs paid to teachers.
5. Total one-time off-schedule payment.
6. Total Q Comp salary costs.
7. Other salary costs include any miscellaneous compensation [including special events (ticket takers, chaperons, etc.), extra service (dept. chairs, combination grades, etc.), summer school salaries, and driver ed. salary other than during the school day during the regular school year] not included in items 1-6 above. Descriptions of these costs are requested on the second page of the Settlement Sheet.
8. Total health insurance premium costs paid by the District for teachers, excluding any HRA/HSA contributions.
9. Total HRA contribution costs paid by the District for teachers.
10. Total HSA contribution costs paid by the District for teachers.
11. Total life insurance costs paid by the District for teachers.
12. Total long-term disability costs paid by the District for teachers.
13. Total dental insurance costs paid by the District for teachers.
14. Total workers' compensation costs paid by the District for teachers.
15. Total TRA costs paid by the District for teachers. The current District contribution rate for 2013 is 7.0% and for 2014 is 7.5%.
16. Total FICA costs paid by the District for teachers. The Social Security (OASDI) rate is 6.20%, while the Medicare (HI) rate is 1.45%, for a combined total of 7.65%. The Social Security taxable wage base (the maximum amount of compensation subject to FICA taxation) is $113,700. The Medicare rate applies to all net earnings.
17. Total 403b costs paid by the District for teachers.
18. Total 457 costs paid by the District for teachers.
19. Other benefit costs paid by the District for teachers that are not included in items 8-18 above.
20. Total of costs listed in #2 through #19.
21. 2013-2014 average total package dollar increase per teacher (20D divided by 1B).
22. 2014-2015 average total package dollar increase per teacher (20F divided by 1B).
23. 2013-2014 average total package cost per teacher (20C divided by 1B).
25. Beginning and ending salaries in the BA and MA lanes only per the salary schedule for both 2013-2014 and 2014-2015, including the number of steps for each (exclude any career increments).
26. Average step placement of current (at the time of ratification) teaching staff (i.e., “Step 6”). Please refer to example of recommended computation on back of this sheet.
27. Average lane placement of current (at the time of ratification) teaching staff (i.e., “BA+45”). Follow same type of computation as for average step placement, but use lanes instead.
28. Total number of duty days in each teacher work year.
Calculating Average Step Placement of Teaching Staff:

1. Assign a point to each step on the salary schedule (including a point value to reflect all teachers who are currently above the salary schedule).
2. Determine the number of teachers (in FTE’s) at each step on the salary schedule.
3. Multiply the point value [A] by the FTE number at that particular step [B].
4. Total the results from #3 (Column [A] x [B]).
5. Divide the amount from #4 (total of Column [A] x [B]) by the total number of teachers (in FTE’s) (total of Column [B]).
6. Round to the nearest whole number.

SALARY SCHEDULE B 2013-2014

<table>
<thead>
<tr>
<th>Step</th>
<th>BA</th>
<th>BA15</th>
<th>BA30</th>
<th>BA45</th>
<th>MA</th>
<th>MA15</th>
<th>MA30</th>
<th>MA45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>32951</td>
<td>33398</td>
<td>34443</td>
<td>35605</td>
<td>37069</td>
<td>38202</td>
<td>39455</td>
<td>40828</td>
</tr>
<tr>
<td>2</td>
<td>33547</td>
<td>34025</td>
<td>35099</td>
<td>36292</td>
<td>37844</td>
<td>39037</td>
<td>40350</td>
<td>41782</td>
</tr>
<tr>
<td>3</td>
<td>34145</td>
<td>34650</td>
<td>35756</td>
<td>36978</td>
<td>38619</td>
<td>39872</td>
<td>41245</td>
<td>42736</td>
</tr>
<tr>
<td>4</td>
<td>34740</td>
<td>35278</td>
<td>36412</td>
<td>37665</td>
<td>39395</td>
<td>40708</td>
<td>42140</td>
<td>43691</td>
</tr>
<tr>
<td>5</td>
<td>35338</td>
<td>35904</td>
<td>37069</td>
<td>38350</td>
<td>40171</td>
<td>41543</td>
<td>43035</td>
<td>44646</td>
</tr>
<tr>
<td>6</td>
<td>35934</td>
<td>36531</td>
<td>37725</td>
<td>39037</td>
<td>40947</td>
<td>42378</td>
<td>43929</td>
<td>45601</td>
</tr>
<tr>
<td>7</td>
<td>36531</td>
<td>37157</td>
<td>38382</td>
<td>39723</td>
<td>41722</td>
<td>43214</td>
<td>44826</td>
<td>46555</td>
</tr>
<tr>
<td>8</td>
<td>37127</td>
<td>37784</td>
<td>39037</td>
<td>40409</td>
<td>42497</td>
<td>44049</td>
<td>45720</td>
<td>47511</td>
</tr>
<tr>
<td>9</td>
<td>37725</td>
<td>38410</td>
<td>39694</td>
<td>41095</td>
<td>43274</td>
<td>44885</td>
<td>46615</td>
<td>48465</td>
</tr>
<tr>
<td>10</td>
<td>38321</td>
<td>39037</td>
<td>40350</td>
<td>41782</td>
<td>44049</td>
<td>45720</td>
<td>47511</td>
<td>49420</td>
</tr>
<tr>
<td>11</td>
<td>38917</td>
<td>39663</td>
<td>41007</td>
<td>42468</td>
<td>44826</td>
<td>46555</td>
<td>48405</td>
<td>50374</td>
</tr>
<tr>
<td>12</td>
<td>39515</td>
<td>40290</td>
<td>41663</td>
<td>43154</td>
<td>45601</td>
<td>47391</td>
<td>49300</td>
<td>51329</td>
</tr>
<tr>
<td>13</td>
<td>40110</td>
<td>40916</td>
<td>42320</td>
<td>43841</td>
<td>46376</td>
<td>48227</td>
<td>50196</td>
<td>52284</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3</td>
<td>3</td>
<td>1.5</td>
<td>4.5</td>
</tr>
<tr>
<td>4</td>
<td>4</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>3</td>
<td>21</td>
</tr>
<tr>
<td>8</td>
<td>8</td>
<td>.5</td>
<td>4</td>
</tr>
<tr>
<td>9</td>
<td>9</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
<td>2</td>
<td>20</td>
</tr>
<tr>
<td>11</td>
<td>11</td>
<td>2.5</td>
<td>27.5</td>
</tr>
<tr>
<td>12</td>
<td>12</td>
<td>1.5</td>
<td>18</td>
</tr>
<tr>
<td>13</td>
<td>13</td>
<td>3.5</td>
<td>45.5</td>
</tr>
<tr>
<td>14</td>
<td>14</td>
<td>6</td>
<td>84</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>23.5</td>
</tr>
</tbody>
</table>

Please complete and submit this sheet upon reaching a settlement with your licensed staff and send an electronic copy of your Master Agreement to:

Minnesota School Boards Association
1900 West Jefferson Avenue
St. Peter, MN 56082-3015

Telephone: 507-934-2450
MN Only: 800-324-4459
FAX: 507-931-1515
Email: msbasurvey@mnmsba.org