

Restoration/Contingency

- As new or additional ongoing funds become available, the first priorities for expenditure of these funds are:
  - Maintenance of current salaries, benefits, and roll forward costs (including SERP payments for 2010 SERP) for working conditions to avoid further cuts/reductions
  - The parties agree to establish, using the district's 2009/10 unaudited actuals, the identified items and their baseline costs, for the purpose of establishing an amount referenced above as roll forward costs
  - Restoration of full salary to the 2008/09 school year schedules, with a 180-day student year but a 186-day teacher work year. Creation of an additional step 25 on the salary schedule for the purpose of addressing those career PUSD teachers' potential retirement levels.
- As any additional funds become available, secondary considerations will include:
  - Restoration of lower class sizes
  - Cost of Living Adjustment
  - Restoration of academic programs and services

Post Retirement Funding/SERP

- Through the use of the GASB actuarial, the one-time funding needed to bring the PFT OPEB account solvent as of the 2012/13 year shall be determined.
- Beginning in 2012/13, the parties agree to search for and identify, one time sources of money to be used to fund the PFT OPEB account to the amount determined above
- Through the use of the GASB actuarial, the level of ongoing funding needed to keep the PFT OPEB account actuarially sound shall be determined

As part of this Tentative Agreement the parties agree to memorialize, in the form of Memoranda of Understanding or changes in the Collective Bargaining Agreement, the following areas:

Changes to the Collective Bargaining Agreement:

- Shared Contract
- Evaluation Cycle

Except as modified above, all other provisions of the Collective Bargaining Agreement remain in full force and effect.

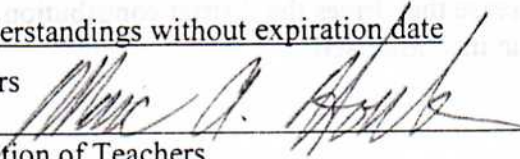
Memoranda of Understandings with 6/30/2012 expiration dates

- Virtual High School curriculum development and compensation
- Kindergarten Transition days at start of the school year
- Parent Teacher Conferences
- Non-Student Contact Time
- Special Education Budget and Staffing Group

Memorandum of Understandings without expiration date

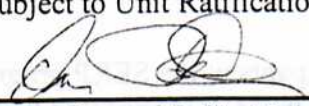
- Pre School teachers

For the Poway Federation of Teachers  
(Subject to Unit Ratification)



04/20/2010  
Date

For the Poway Unified School District  
(Subject to Board Approval)



4/20/2010  
Date