PENNSYLVANIA LABOR RELATIONS BOARD

Case No. Act 88-15-22-E
Ralph H. Colflesh, Jr., Esq.
Fact-Finder

PENNRIDGE SCHOOL DISTRICT
and
PENNRIDGE EDUCATIONAL SUPPORT
PROFESSIONALS ASSOCIATION
PSEA/NEA
(Fact- Finding 2015)

Appearances

For the District:
Robert M. Cox, Esq.
Eastburn and Gray, P. C. LLP
Doylestown, Pennsylvania

For the Association:
Rosemary Riley
PSEA UniServe Representative
Montgomeryville, Pennsylvania

FACT-FINDER'S REPORT WITH RECOMMENDATIONS

FOR SETTLEMENT

Pursuant to action by the Pennsylvania Labor Relations Board and Act 88, the undersigned was appointed fact-finder in the above referenced case. Upon due notice to the parties, a Fact-Finding evidentiary hearing was convened on June 16, 2015 in the District's administrative offices in Perkasie, Pennsylvania. At that time and place both parties had an opportunity to produce testimony and present all forms of non-testimonial evidence as well as arguments in support of their respective positions. At the conclusion of the hearing, the record closed, and this matter is now ready for the within Report with Recommendations for Settlement.

Preface

The Pennridge School District ("the District"), located in upper Bucks County, Pennsylvania where it provides public education for approximately 7,300 students in Kindergarten through Grade 12 living in and around the Borough of Perkasie.[1] The Pennridge Educational Support Professionals Association ("the Association") is the majority representative of a collective bargaining unit of about 360 educational support employees who work in the District as teaching assistants, custodians, cafeteria workers, maintenance employees, secretaries, clerks, aides, and transportation workers, including bus drivers.

The parties' most recent Collective Bargaining Agreement (hereinafter, "the current contract") expired by its terms on June 30, 2013. Bargaining for a successor contract began in late January 2013 and included exchanges of proposals through more than 20 bargaining sessions. Efforts toward settlement included involvement by a mediator who began working with the parties in December 2013. Although the parties reached a few tentative agreements, they were unable to agree on the eight issues listed below. That inability led to this Fact- Finding.

[1] More specifically the District serves students from Dublin Borough, Perkasie Borough, Sellersville Borough, Silverdale Borough, Bedminster Township, East Rockhill Township, Hilltown Township, and West Rockhill Township.

ISSUES IN DISPUTE, CORRESPONDING PROVISIONS
IN THE CURRENT CONTRACT, AND PARTIES' PROPOSALS

1. Base Salary:

Current Contract

Secretaries: One salary for each of three groups defined by years of service (0-1); (2-7); (8 +)

Clerks/Receptionists: One salary for each of three groups defined by years of service same as Secretaries

Classroom and Special Assignment Teaching Assistants: One salary for each of three groups defined by years of service same as Secretaries and clerks/Receptionists

Custodial: One salary for each of the following positions:
Secondary Building Facility Managers; Elementary Building Facility Managers; Regular Custodian/Part-time Custodian; Skilled (Trade) Maintenance; Regular (Non Trade) Maintenance; Food Service Maintenance/Delivery; Shift Supervisor Custodian

Bus Drivers: One salary for each of three groups defined by years of service (0-1), (2-3), (3+), with additional driving duties" to be paid at $20.38, regardless of years of service

Bus Aides: One salary for each of three groups defined by years of service (0-1), (2-3) (3+).

Staff Nurses—RN: One salary for each of three groups defined by years of service (0-1), (2-3), (4+)

Staff Nurses LPN: One salary for each of three groups defined by years of service (0-1), 2-7), (8+)

ASSOCIATION PROPOSAL

Increase wages in all salary categories by the following amounts for the five school years beginning July 1, 2013 through June 30, 2018 **with increases retroactive** to July 1, 2013:

$.50 for 2013-2014;
$1.00 for 2014-2015;
$1.00 for 2015-2016;
$1.50 for 2016-2017; and
$1.50 for 2017-2018.

"Step" movement would continue each of the five years of the new Agreement, with employees receiving full service credit for each year, *i.e*. employees not at the top step of each wage group would not be frozen in step at any time during the term of the contract.

DISTRICT PROPOSAL

Effective upon ratification but **with no retroactivity**, unless otherwise modified by the Board of School Directors[2], all salary categories in all groups would be increased by 1.75% each year beginning in the year of ratification. However, employees would be given service credit retroactive to July 1, 2013, *i.e*. employees not at the top step of each wage group would not be frozen in step at any time from July 1, 2013 until the end of the new Agreement, which would be June 30, 2018.

[2] At hearing counsel for the District suggested the District might consider increasing salaries retroactively to the first day of the school year (July 1) in which ratification occurred if ratification took place within a very short time after the start of the school year. This was not made as a binding offer.

2. Staff Nurses—Additional Compensation, Training and Time:

Current Contract

One day is provided beyond the student year for in-service training and record preparation, with an additional day at the discretion of the Superintendent

ASSOCIATION PROPOSAL

Provide pay for nurses for additional training days or mandated requirements for their jobs.

DISTRICT PROPOSAL

Status quo as per the current contract for the term of the new Agreement.

3. Unified Holidays for all employees:

Current Contract

The number of holidays varies for employees according to duties as follows: 12 month secretaries; 10 ½ month employees; Full Time Custodial and Maintenance employees

ASSOCIATION PROPOSAL

Provide paid days off for all 12-month secretaries/clerks/bookkeepers for calendar year holidays occurring throughout the school year and provide all other employees with pay for time off on Labor Day, Thanksgiving Day, Christmas Day (2 holidays), New Year's Day, Good Friday, and Memorial Day with no decrease in holidays for any employees.

DISTRICT PROPOSAL

Status quo as per the current contract for duration of the new Agreement.

4. Sickness Income Benefit:

Current Contract

Payment is made at the rate of 66.67% of salary for illness, but only after exhaustion of all accumulated sick leave. The benefit commences 4 work days after such exhaustion and covers all bargaining unit members but requires conformance to School Code. An employee must return to work for not less than 40 days before the benefit renews, conditioned again on exhaustion of all accumulated sick leave.

ASSOCIATION PROPOSAL

Expand benefit to cover all bargaining unit employees.

DISTRICT PROPOSAL

Eliminate benefit in its entirety.

5. Additional Personal/ Emergency Days:

Current Contract

Administrative/student services employees are allowed 3 paid personal days each year; custodial, maintenance and transportation employees are allowed 2 paid personal days each year. Further all employees may carry over as many as 2 days up to a maximum of 5 days to be used in one year. Personal days require 3 weeks' notice (request), may not be taken before or after a day of unpaid leave, and any unused or un-carried over days are automatically converted to sick days.

ASSOCIATION PROPOSAL

Expand personal leave days to provide all employees in the bargaining unit with 3 personal days. Reduce 3 week notice (request) requirement to one week. Require response from District to request within 3 business days.

DISTRCIT PROPOSAL

Status quo as per the current contract for the term of the new Agreement, but require response from District within 3 business days of notice (request).

6. Medical Benefits:

Current Contract

As to issues in dispute, the current contract permits enrollment with contributions in Keystone HMO, Keystone POS, or Independence Blue Cross Personal Choice Option. All these plans are currently self-funded and are sometimes referred to collectively as "the Plan" or "the self-funded Plan." The greatest number of bargaining unit members are in the IBC Personal Choice Option. Premium contributions—which are the same for all plans—are at 2010-2011 levels but with a "me too" clause which links this percentage to the premium percentage contribution in the teachers' contract (currently at 12%). Part-time employees may join the Plan but their premium contribution arrangement is more complicated. In addition to the 12% contribution to premium, part-time participants make additional contributions in recognition of the fact they only work part-time. However the District reimburses them $250 for these additional premiums.

ASSOCIATION PROPOSAL

All medical insurance provisions, including those providing for dental, vision and prescription benefits would remain at the *status quo* as per the current contract with no changes through the July 1, 2013-- June 30, 2018 term of the new Agreement.

DISTRICT PROPOSAL

All current medical benefits—that I the entire self-funded Plan—would be replaced by a single plan. The new plan, known as the PC 520 Plan, would have deductibles, unlike the current plan. Those deductibles would be $500 per year for an individual and $1,000 per year for a family (for network providers, with the network the same as for the current plan). The PC 520 Plan would also have larger (and in some cases smaller) co-payments for various services, but would provide a maximum out of pocket cap of $2,000 for an individual and $4,000 per family. As the District's Fact- Finding Exhibit #17 discloses, total out-of-pocket costs a coronary bypass procedure would be $2,000 under the proposed plan vs. $280 under the current plan. For a broken bone they would be $500 vs. $80 under the current plan assuming an ER visit with primary car visits presumably accompanying treatment. For a growth removal they would be $560 vs. $0 for the current plan, and for a hand surgery they would be $1,000 vs. $0.

The 12% co-payment of premiums, which would presumably less under the new plan because overall plan costs would be reduced, would continue for full-time employees, and the contribution arrangement for part-time employees would remain at 12% plus a proportionate amount commensurate with the amount of hours they work less than the full-time threshold with the District assisting them with $250, just as it does now.

Additionally, the District would impose a provision allowing for either a reduction of benefits to avoid the "Cadillac Tax" under the Affordable Care Act or for a pro-rata payment of the Tax if it imposed on the District. The Tax is due to apply as of January 1, 2018.

7. Payment for Mandatory Physical or other Examinations, Background Checks:

Current Contract

The District pays for all x-rays and physicals required and reimburses cost of renewing Class B CDL

ASSOCIATION PROPOSAL

The District would pay for the costs of *all* physical examinations, x-rays, renewals of certificates and licenses including CDL licenses; in addition, the District would pay the hourly rate of employees required to attend procedures to acquire/renew same while they are off duty.

DISTRICT PROPOSAL

Status quo as per current contract for the term of the new Agreement.[3]

8. Subcontracting:

Current Contract

The current contract allows subcontracting of transportation services but with proviso that no employees be furloughed as a result of the subcontracting and with further provisos that the entire transportation service will not be subcontracted during the life of the contract and that no subcontracting will occur because of driver shortage without a good faith effort by the District to find drivers.

ASSOCIATION PROPOSAL

This provision of the contract to remain at status quo for the duration of the new Agreement.

DISTRICT PROPOSAL

Provide that the District may subcontract all or any part of the bargaining unit's work, without condition.

DISTRICT'S FINANCIAL CIRCUMSTANCES

The District's financial situation is portrayed somewhat differently by the parties. The District has an annual budgeted expenditure amount of about $121 million for 2014-2015, and has an anticipated ending unassigned fund balance of about $6.3 million. Its currently proposed budget for 2015-2016 has expenditures at $127,408,164 and proposes the use of an uncommitted fund balance about of $3,442,851 to balance those expenditures against anticipated revenues of $123,965,313.

At the same time, the District is subject to the Commonwealth's Act 1 Index ("the Index"), a state imposed annual limit the amount by which the District may increase taxes. That Index amount currently is 1.9%, a percentage that has been consistent over the last five years for which data have been finalized (2009-2010 through 2013-2014). Compounding the District's difficulties in raising revenues is the fact that its real estate assessments—the wellspring of much of its income—has increased very slightly over that same period (by about 1%), and its tax collections between 2011 and 2012 actually decreased. Like other public entities its investment earnings have been, in its word, "minimal" to the point that in 2013-2014 they only amounted to $100,000, down from $400,00 four years earlier in the heart of the last recession. Realty transfer tax revenue fell about $100,000 over the same five year period. However, earned income tax revenue actually went up about $1.5 million during the same time.

Threatening the District's economic stability are the usual demons: health care and pensions. Regarding the former, the District currently has the above described a self-insured plan (or series of plans) administered by Independence Blue Cross. Costs for that plane have rocketed from $6,859,033 (District- wide) in 2006-2007 to $11,531,260 in 2013-2014. The District-wide per employee increase was about $4600 or 67%. Costs are expected to continue to increase if the plan is not replaced, with the possibility of even more new costs in the form of the Affordable Care Act's "Cadillac tax" which becomes effective in 2018.

The pension threat is even worse. Costs for the Pennsylvania State Employee Retirement System (PSERS), which is the pension provider for all District employees, have increased more than 300%--from $2.8 million in 2010 to $9.3 million in 2014. That cost will increase by 26.4% in 2015, 20.75% in 2017, before lowering to 3. 35% in 2018. The District has no control over these costs, which are imposed by the Commonwealth.

However, the picture is not entirely desperate, as the Association points out. For one thing, the District's budgeting process underestimated revenue by an average of $16.4 million between 2010 and 2014. Similarly the District's budgeteers have

[3] Although the cost of the Association's proposal has not been designated and is not addressed below in the discussion on proposal costs, the District estimates that reimbursing employees for the tri-annual background checks required under Pennsylvania law for bargaining unit members would be about $15,000 every three years.

overestimated expenses by an average of $13.0 million over the same five year period. Surpluses over the 2010 -2014 period have averaged $3.34 million, and by the end of 2013-2014 the District had at total of $16.2 million in its capital reserve fund. In its general fund, the District had a total of committed, assigned and unassigned dollars equal to 10.84% of its total expenditures for the year. The proposed 2015-2016 budget estimate has an ending general fund balance of $16, 1 million. And in a recent debt rating, Standard and Poor's rated the District as AA "stable."

All the above seems consistent with the District's taxing practices. It raised taxes in 2009 and again in 2010, but froze them the next two years. In 2013-2014, the District raised taxes to its Act 1 Index limit of 1.7%, and in 2014-2015 he District got approval to raise millage by 1.8874 mills above its Index limit and did so. However, in 2015 the District, after getting approval to increase taxes 1.8524 mills above it Index limit, elected not to use the increase and taxed only to the Index.

ESTIMATED COSTS/SAVINGS OF PROPOSALS

1. Base Salary:

Taking the bargaining unit's census as it existed on July 1, 2013, the Association costs its proposal as increasing payroll salary by $328,389, which is a percentage increase of 3.1%, for year 2013-2014. This amount assumes full retroactivity and is **exclusive** of "step" movements which are based on additional years of service, which the District concedes it is willing to pay. For 2013-2014 the cost of step movement would be $61,319.[4] For 2014-2015 the comparable figures are $26,436 in step movement increases and $552,639 in salary, which is a 5.0% increase in salary absent step movement, assuming full retroactivity. The 2015-2016 figures are $35,105 in step movement and $558,216 or 4.8% in salary increases. Year 2016-2017 increases in base salary would total $778,863 and step movement would cost $15,745. The percentage increase in base salary would be 6.4%. Finally, for year 2017-2018 the cost increase would be $802,639 which equals a 6.2% increase in the bargaining unit payroll with an additional $19,597 in step movement increases.

The District's figures are considerably different. The District estimates that If the Association's salary offer were to be granted, the District would face a salary cost increase of $447,119, for a 5.36% increase for 2013-2014; $797,753 or 7.28% for 2014-2015; $825.080 or 7.4% for 2015-2016; $979,741 or 8.16% for 2016-2017, and $1,002,500 or 7.83% for 2017-2018. The District, unlike the Association, factors in the cost of step movement. Also, it is not clear if the District's calculations assumed the bargaining unit's census for all years of the new Agreement would be as it had been as of July 1, 2013 or as it presently is constituted. Obviously, the addition of even several bargaining unit members over the June 30-2013 complement could increase costs dramatically.

The District costs its own proposal as increasing salaries by $433,551 for 2015-2015, $249,369 for 2016-2917, and $255,855 for 2017-2018, all of which numbers **include** the cost of step increases. The District proposes no retroactivity for 2013-2014 or 2014-2015 because its proposal would only increase salaries upon ratification. Obviously there is next to no chance of ratification prior to the end of the 2014-2015 school year.

2. Medical Benefits:

The District represents that the savings achieved if the 520 Plan supplanted all the current plans would be $365,831 annually, based on premium estimates for the bargaining unit for next year. To a very large measure, the savings are realized by the inclusion of the $500 and $1,000 deductibles inherent in the Plan. However, as demonstrated on District Fact-Finding Exhibit 18, about $63,050 of the savings is realized from increased co-payments of $10/$30/$50 for generic, brand, and non-formulary respectively combined with a 10% co-payment for a "specialty drug." The current plan drug co-payments are $5/$15/ $25 with no additional co-payment for a "specialty drug."

According to the Association, which strongly favors keeping the current health plans as they are, the District's costs for medical insurance for the bargaining unit have risen from $1,780,435 in medical claims in 2011-2012 to a projected $2,246,757 using data as of November 2014 and extrapolating it through the entire 2014-2015 year. The Association further claims the drug cost for the bargaining unit has risen from $562,884 to $627,363 for the same time period, and that administrative costs for the current coverage has risen from $160,101 to $199,672 for the same period. The last figure includes fees required under the Affordable Care

[4] Unless changed or eliminated, step movement cost in all years would be due notwithstanding any increase in base salary. They are not factored into the above salary cost estimates.

Act and PCORI. For the period 2011-2012 through 2013-2014, the Association acknowledges real costs have risen year-to-year by 17.2%, 19.9% and 14%. The 17.2% figure is calculated on costs for the 2010-2011 year, which the Association does not show, and the 2013-2014 increase is based on projections for that entire year. All figures are for the combined plans currently available to the bargaining unit.

Remaining Proposals:

Cost (savings) estimates have either not been provided or are impossible to ascertain for the remaining proposals of the parties, except that the District claims a tiny savings of $18,500 annually if the Sickness Income Benefit were eliminated from the new Agreement.

SALARIES AND MEDICAL BENEFITS IN OTHER DISTRICTS

The Association has entered data showing that for school nurses (both RN's and LPN's) in all 12 Bucks County public school districts, those represented by the Association are ranked at the bottom in terms of minimum (starting) hourly wages and second from the bottom in terms of the maximum rate. For clerical employees connected with instruction, the District scores fourth from the bottom at both minimum and maximum hourly rates. For clerical employees not connected with instruction, the District ranks 4th among the 8 County districts for which salary data was available.

Bus drivers in the District holding CDL's fared better comparatively speaking. Their minimum hourly rate was the second highest among the six districts for which CDL driver salaries were available. At the District's maximum rate for CDL bus drivers, it ranked fourth of the seven districts for which maximum rates were reported.

Instructional Assistants in the District had a minimum hourly rate that was ninth among the 17 rates reported while the maximum rate was eighth of 17.[5]

As to medical plans, the Association presented data showing that all other Bucks County Districts have some measure of premium cost-sharing for education support professional bargaining units while providing the same or similar benefits. The key point for the Association is that none of those plans has deductibles, which the District would now impose under its proposed new plan.

FACT FINDERS RECOMMENDATIONS

Base Salary:

Although all Pennsylvania public school districts face financial challenges, some have fared better than others. Pennridge is one of the more successful, undoubtedly due to prudent financial management, wise planning, and economical practices. Even by the District's accounting, it has steadily run surpluses and has managed to stay within its taxing parameters over the four year period 2010-2011 through 2013-2014 both parties have cited. Despite downturns in various funding sources, including state aid, real estate transfer taxes, and an erosion in the value of its real property tax base, the District has prospered. The Association presented unrefuted data that the District has averaged a difference between estimated and actual revenue by $16.4 million to the good and has estimated expenses to be about $13 million over what they turned out to be, on average, over the same period. In 2014 the District had a total surplus (counting committed, assigned and unassigned dollars) equal to 10.84% of its total expenses and $16.2 million in its capital reserve fund. The most recent proposed budget for 2015-2016 of record in this case estimates an ending general fund balance of $16.1 million. It is no wonder Standard and Poor's gives the District an AA (stable) rating.

All this convinces me that the District can absorb a fair increase for members of the education support professional bargaining unit. In the interest of fairness, that increase should include retroactivity for 2013-2014 and 2014-2015. Failure to grant retroactive wage increases impacts the bargaining unit adversely in two ways: first, it offers no offset for real cost of living increases in commodities like gasoline, food, and rents that all Americans absorbed during those years; second, it is partial to those members

[5] As with instructional clerical employees and bus drivers, the hourly rates for instructional assistants included different minimums and maximums in some districts. For instance Central Bucks and Pennsbury had 3 separate rates for instructional clerical workers, and Centennial reported two. Bensalem, Centennial, and Palisades each had two classes of instructional assistants. These multiple rates may reflect multi-tiered wage arrangements under which employees hired as of various dates get varying salaries.

of the unit who moved up on the salary gradient by virtue of longevity while their co-workers remained at fixed wages for both years.

However, the amount of increase for those years—as well as years 2015-2016 and beyond—proposed by the Association is too great. The District faces threats to its financial stability in the form of ever increasing health care costs and obligations to PSERS. As recited above, the possibility of a "Cadillac" tax for health care plans even on the one the District envisions, threatens significantly increased costs, and health care even without the dreaded tax is expected to continue rising, despite government promises that the Affordable Care Act would reduce them. As for pension costs, the District is faced with annual increases of 26.4% and 20.75% in the next few years.

Beyond those difficulties, the District is limited in its taxing authority and encounters the same uncertainties as to its investments as the rest of the country. Hence, its ability to raise additional revenue to any great extent is uncertain at best. Coupled with the always unknown quantities of state aid, these factors make it impossible for the District to be as generous as the Association would like.

Given these considerations, I recommend a base salary increase as follows: 1.75% for all wage categories for 2013-2014; an additional 2% for 2014-2015, both to be fully retroactive. In addition, I recommend further increases of 2% for 2015-2016, 2.25% for 2016-2017 and 2.5% for 2017-2018, effective July 1 of each year. All of the above are to be applied to each salary category. Moreover, step increases based on years of service in the current contract will continue to be granted.

These recommendations are both affordable for the District and fair for employees in that they reflect past and anticipated increases in the cost of living. They are also consistent with increases garnered in nearby districts for education support professionals, as the District has acknowledged.

Medical Benefits:

The District has made a strong case for some modification in its medical benefit package and the costs of that package certainly justify relief. Currently, the package consists of multiple plans with employees having the option to pick any one. In keeping with what has become precedent in Bucks County, the various plans have no deductibles. That lack is an anomaly in today's health care world, given that deductibles are the single most important variable in costs.

The District has proposed moving to a single plan, which would be a "personal choice" design with no required specialist referrals, similar to the personal choice plan enjoyed by most bargaining unit members, but with somewhat higher co-payments for provider services and drugs. The higher co-payments and the unification of plans would seem to result in at least a modicum of savings. However, the largest savings by far would be realized by the introduction of deductibles. Those proposed annual deductibles would be $500 for individuals and $1,000 for families. At hearing the District demonstrated adoption of its proposal would result in a saving of $365,000 annually, most of it from the new deductibles.

The District's proposal and cost analysis is very compelling, even given the novelty of deductibles among education groups in Bucks County. Short of cutting services, I can see no other rational way that health costs can be contained. However, the cost of such deductibles and its impact on a relatively low paid work force could be financially devastating on both families and individuals. Given that and the fact this is a "break through" item not only for these parties but for the County, the introduction of deductibles for this unit must be mild and in order not to nullify salary increases for employees who incur the deductibles they should be introduced after some of the annual base salary increases recommended above have had effect.

For all those reasons I recommend adoption of the District's proposed change, but with deductibles in the amount of $150 for individuals and $300 for families annually, effective with the start of the District's plan year in 2016.

Remaining Issues in Dispute:

Compensation for staff nurse for additional training:

In as much as the amount of training involved is indeterminate and therefore the costs unascertainable, **I see no reason to recommend any modification from the current contract.**

Unified Holidays for all Employees:

Despite the Association's argument in favor of changing this area of the current contract, **I am not persuaded conditions warrant it.**

Sickness Income Benefit:

The District has proposed eliminating this long-term disability benefit from the current contract, yet the cost saving of removal is so low that it does not justify making a change that would remove a benefit essential to employees who may need it in a medical emergency. **I do not recommend any change in this area.**

Additional Personal/Emergency Days:

There is no compelling reason to change this area of the current contract, **except to reduce the notice requirement from three weeks to one week and to require approval or disapproval by the District within 3 business days, both of which I recommend. I do not recommend any other expansion of the benefit.**

Payment for Mandatory Physical or Other Examinations and Background Checks:

To the extent examinations, checks, etc. are required for continued employment, it is only fair that the District reimburse employees for their cost. The eminent fairness of having the District absorb these expenses is so obvious that **I recommend the new Agreement place that burden on the District beginning July 1, 2015, but not retroactively**.

Subcontracting:

Although an obvious method of reducing expenses, I have not been persuaded by the evidence of record that such a monumental change in the parties' relationship is justified at this time. Were the District in dire financial straits, its surrender of services to outside for-profit entities and the concomitant loss of control over hiring and retention of personnel, decisions on discipline and advancement, and direct supervision over workers might be reasonable. That is not the case here, and **I recommend no change in the current contract provisions** which already afford the District a limited right to subcontract to meet staffing needs.

The foregoing are submitted in the sincere belief, based on my consideration of the entire record, that the recommendations can form the basis for settlement. I urge the parties to carefully consider them in their entirety and trust they will assist in the resolution of the current impasse.

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Date Ralph H. Colflesh, Jr., Esq., Fact Finder