

GST
MASTER
AGREEMENT

2025-2027

ARTICLE I. RECOGNITION

The GST Multidistrict Educational Services Board, hereinafter referred to as the Board, recognizes the GST Education Association, hereinafter referred to as the Association, as the exclusive representative of all certified personnel, employed by or to be employed by the Board, for the purposes of negotiations on matters of mutual concern.

ARTICLE II. PROCEDURES

Section 1. Duties

The Board and the association shall have the duty to meet at reasonable times at the request of either party and to negotiate in good faith with respect to:

- a. Terms and conditions of employment and employer-employee relations contained in the Master Agreement and Board Policy
- b. The formulation of an agreement, which may contain provisions for binding arbitration.
- c. Any questions arising out of an existing agreement.

When agreement is reached, it shall be signed by the parties and become part of the official minutes of the Board.

Section 2. Negotiation Team and Meetings

The negotiating team shall be composed of three (3) members of the Association and three (3) members of the Board. The director may serve the team as a resource person when asked to by any team member.

Meetings shall be called by the written request of either party. Meetings will be held before or after school.

Section 3. Distribution of Master Agreement

The final master agreement will be kept at the GST office. It shall be the responsibility of the business manager to distribute a copy to each employee with the issuance of individual contracts.

ARTICLE III. ASSOCIATION RIGHTS

The Director of local administrator should be contacted concerning the procedures for the use of school buildings, equipment, telephone, and mail service regarding the transaction of association business. Teachers will be allowed to have a representative at the GST Board meetings without leave deduction and substitutes will be paid by GST.

ARTICLE IV. GRIEVANCE

The grievance procedures will remain in Board policy as agreed to by the Collaborative Bargaining committee and approved by the Association and the Board on July 1, 2003. Any changes in the grievance policy must be agreed upon by the Collaborative Bargaining Committee.

ARTICLE V. STAFF MEMBER ASSIGNMENT

Section 1. Notification

Whenever a vacancy arises, written notice shall be posted to all staff members qualified for that position at least two (2) weeks before the position is filled.

All staff members employed by the system shall have stated on their contracts notice of their salary, job site(s), and job description for the forth-coming year. Assignments for the upcoming school year will be sent with the April paycheck if other than current assignment.

Section 2. Voluntary Transfer

Staff members, who desire another position in the tri-county, may file a written statement of such desire with the director. Such statement shall include the position to which he/she desires to be assigned and the school or schools to which he/she desires to be transferred in order of preference. In the event that such a request is denied, the staff member shall be informed, in writing, of the reasons for such denial, and shall be informed of the right to a conference with the director concerning his/her denial.

Section 3. Involuntary Transfer

In the event that an involuntary transfer must be made, notice of such transfer or reassignment shall be given to the staff member, in writing, as soon as practical. Except in cases of emergency, an involuntary transfer or reassignment shall be made only after a meeting between the staff member involved and the director, at which time the staff member shall be notified of the reason for such a transfer or reassignment. In the event that the staff member objects to such a transfer or reassignment, he/she will be afforded the right to meet with the director. The reasons for the transfer, the staff member's objections, and the results of this meeting shall be in writing. A staff member who has been involuntarily transferred or reassigned shall have preference over those seeking voluntary transfer or reassignment in regard to choice among those positions that are vacant.

ARTICLE VI. POLICIES

Section 1. Policy Committee

A copy of each proposed policy will be sent to the GSTEA president when the full GST board receives its copies. Should the GST staff have any input regarding any of the presented policies; these statements will be presented in writing to the policy committee prior to the next board meeting.

Section 2. Policy Handbook

The GST office will provide each school building serviced by GST, a board policy manual at the beginning of the school year. These manuals will be kept in the schools, with updates being added yearly.

ARTICLE VII. TEACHER WORKLOAD

Section 1. School Calendar

Staff members will follow the calendar and hours of their base school. The base school and FTE days shall be stated on the contract. Staff will be contracted for the same days as their base school.

Section 2. Preparation Periods

Member schools will recognize that GST Staff requires the equivalent of five (5) preparation periods per week during normal school hours, for the purpose of paperwork and program preparation. Prep period will be equivalent in time to the home base school's prep periods. Staff will follow home school sign in and sign out procedures. These periods will be utilized at an average rate of one per day. When special ed. Teachers use their prep time to cover for another GST staff person, they will be paid \$25.00 per prep period, pro-rated per minutes used.

Section 3. Additional Days

In the event that the director requires staff members to work other than the contracted FTE days, he/she will be paid on a comp time or \$25 hourly basis. When part-time staff person cannot arrange his/her schedule, he/she will be paid on a comp time or \$25 hourly basis for the extra FTE days. This would include evening and/or weekend workshops/in-services, which are taken without credit.

Section 4. Additional Hours

When assessment or IEP meetings start at 6PM or later, the staff will be paid on a per diem basis.

Section 5. Noon Period

All GST staff shall have the opportunity for a duty-free noon period.

ARTICLE VIII. WINTER WEATHER POLICY

If weather conditions during the day develop to the extent that the School District, in which staff are servicing that particular day, decide to close early or that weather conditions develop between staff location for service and home, such staff may leave early upon approval of the director and/or the School Administrator, regarding condition. Such early departure will not count against staff leave.

If due to inclement weather, a staff member is unable to travel to work on the day when his/her base school is open, that staff member may use emergency leave without loss of pay.

ARTICLE IX. STAFF MEETING

Section 1. System-Wide Meetings

All GST staff personnel will be required to attend staff meetings and in-services, which shall be determined by the director. The director will establish opportunities for staff of like assignment to meet. Each School District recognize this need. The Board shall provide lunch for GST staff members at these meetings.

Section 2. Building Meetings

The GST Multidistrict Educational Services Board recommends that all GST Staff be allowed to attend all meetings relevant to their student(s) on caseload in the building in which they are assigned.

Section 3. Base School Committees

At the request of the base school superintendent, staff that serve in excess of 50% of their time at their base school will serve on school committees such as 504, MTSS, School Improvement, and Crisis Intervention.

ARTICLE X. SALARIES AND BENEFITS

Section 1. Credit for Experience

Staff members with prior teaching experience shall be given full credit and shall be placed on the appropriate step of the salary schedule commensurate with said prior experience. Included in such prior experience credit shall be years of service in the armed forces of the United States, in the Peace Corps, Vista, of National Teacher Corps, for which one year of credit will be given for each two years served.

That placement for credits earned beyond the bachelor's degree on salary lanes be made on courses applying to the field of special education or upon the approval of the director.

Section 2. Internal Substitution

If there is a lack of substitute regular classroom teacher, the GST staff member shall have the right to refuse or accept a teaching assignment or any teaching assignment other than his/her own. If prep time is used the teacher should be reimbursed according to the policies in force in the local school districts.

ARTICLE XI. LEAVE POLICY

1. Sick Leave

The GST Board shall grant fifteen (15) days leave, accumulative to ninety (90) days based upon 1 FTE contract. Staff that have been with GST for 10 years, will be paid \$25 per day for all unused sick days when they leave the system. Leave may be used for:

- A. Teacher's personal illness
- B. Maternity

Illness or disability resulting from pregnancy will be treated the same as any other illness. While pregnant, the teacher will continue her teaching responsibilities as long as she and her physician deem it feasible, and she is able to adequately perform her duties. Up to six weeks will be granted for maternity leave. Unpaid maternity leave for the mother can be secured through the Family Medical Leave Act.

C. Medical Certificate

The GST Board or designee may require a teacher to furnish a medical certificate from a qualified physician as evidence of any illness or disability, indicating such absence was due to illness or disability, in order to qualify for sick-leave pay. The requested certificate will be at the board's expense.

D. Family Leave

Family leave shall be allowed in an amount not to exceed five (5) days. Family Leave is deducted from sick leave.

E. Emergency Leave

Emergency Leave shall include serious illness of injury, or death of the teacher's immediate family and all other emergencies deemed appropriate by the director. Immediate family shall include the teacher's spouse, parents, grandparents, children, grandchildren, brothers, sisters, and in-laws. Emergency Leave is deducted from the sick leave. All emergency leave is to be granted at the discretion of the director.

2. Sick and Emergency Leave Bank

An emergency and sick leave bank will be established beginning of the 1985-86 school year with each teacher donating two (2) days, thus a total accumulation of ninety (90) days, based on FTE. When the bank falls below twenty (20) days, each staff member will donate a prorated rate based on the FTE basis up to a maximum of two (2) days, per year at the beginning of the next school year. Each new person/persons entering the GST Staff will donate two (2) days based on hiring date (FTE). Any one person cannot use more than forty (40) days in the bank for sickness and five (5) for emergency.

Days will be under the direction of the Sick and Emergency Leave Bank Committee consisting of two (2) board members and two (2) staff members.

The Leave Bank may be used for: serious illness, injury, and emergency dental and doctor appointments such as follow-up treatment, death in the family, death of close friend, serious illness in the family, or any other emergency deemed appropriate by the Leave Bank Committee.

1. All other types of leave days excluding professional leave must be used before emergency and sick leave bank is used.
2. The use of sick leave bank must be accompanied by a doctor's statement, except for emergency leave as stated.

3. Personal Leave

The GST Board will grant four (4) days annually for personal leave, accumulative to 5 maximums. Three days' notice will be given if possible. Any unused personal leave may be requested at the end of the year to be paid at a rate of \$115 per day.

If a teacher does not use any personal or sick leave for the entire school year, a \$500 compensation will be given.

4. Charging Leave Time

For the purposes of charging leave time, the school day will be divided hourly.

5. Leave of Absence

A Leave of Absence may be granted to any certified staff member under the following conditions:

- A. Staff member must submit a written request for long-term leave.
- B. Must have been teaching in the GST Multidistrict for four (4) years.
- C. A qualified replacement must be found before the leave is granted.
- D. Leave shall be granted without pay and benefits.
- E. The request does not need to be strictly for educational purposes.
- F. How many leaves to be granted any one year shall be left to the discretion of the director and the Board.
- G. The number of leaves granted to an individual certified staff member shall be left to the discretion of the director and the Board.
- H. Request to return shall be made in writing on or before March 15, to the office to the director.
- I. Failure to submit written notice of intent to return shall be deemed a voluntary resignation and waiver of right to reemployment.

6. Professional Leave

A teacher may be allowed to attend workshops, Staff-Board committee meetings, professional meetings, association meetings, school visitations, and professionally connected activities upon approval of the director. Attendance at such activities may be initiated by the teacher, director, or Board.

ARTICLE XII. INSURANCE PROGRAMS

The Board shall provide the equivalent of a single health insurance coverage based on 1 FTE contract, for all professional staff members. If an employee elects to not take the health coverage, they may spend the dollars within the FLEX Program, on an annuity or take as part of their taxable income.

The Board shall provide, annually, long-term disability protection for professional staff members.

The GST Board will provide single dental and vision coverage, option 37.
The Board shall provide a \$10,000 Employee Basic Life and Accidental Death and Dismemberment insurance policy for professional staff.

ARTICLE XIII. MILEAGE REIMBURSEMENT

It is the Board's intention to pay all mileage incurred by GST staff as outlined under the following conditions:

- 1. Travel required between sites during the day will be reimbursed.
- 2. Any staff member involuntarily transferred will be reimbursed for actual/additional mileage driven as a result of the transfer.
- 3. Mileage will be reimbursed at the Federal Rate established at the beginning of each year.
- 4. Any assessment team member or Early Childhood Special Education personnel serving multiple sites will be paid for total miles actually driven.
- 5. Mileage reimbursements will be stated on contracts after approved by administration.

ARTICLE XIV. SALARIES

Section 1. Schedule

Teachers holding a bachelor's degree, or a bachelor's degree with credential in special education, and master's degree in a special education field, or approved related field, shall earn a minimum of four (4) semester hours or six (6) quarter hours of college or university credit within the dates of the certificate in order to be eligible for the next regular increment. Said hours must be completed by the end of the fifth teaching year.

Teachers may advance on the salary schedule either by earning additional credit, beyond their B.S. degree or M.A. (as stated on the salary schedule) or by advancing down with years of experience, but only down one (1) step in any given year. The additional credits will be semester hours and must be related, or closely related, subject areas with written approval by the director. Human relations courses that will help a teacher better understand his/her students and colleagues can also be applied toward this requirement, if approved in advance by the director.

A staff member completing a master's degree or lane change before September 1 of a contract year shall be moved to the appropriate lane on the salary schedule if documentation is submitted before September 1st.

Credits applied toward BA to BA +45 and MA to MA+45 must be undergraduate or graduate level pertaining to the area of special education, as defined by the State Department of Public Instruction and accepted and approved by the director.

Any workshop or in-service days, in addition to contractual days, will translate into graduate credit hours at a rate of sixteen (16) workshop or in-service hours to one (1) graduate semester credit hour. These hours will be applicable to the salary schedule, limited to three (3) semester hours every five (5) years. Such hours can be accumulated during the years of employment with the GST Multidistrict. Prior written notification of these hours will be given to the director and shall be subject to the director's approval.

Section 2. Salary Index

The Board agrees to the salary schedule as set forth in Appendix A which is attached and incorporated into this agreement. When a staff member is frozen at MS +45, there is a \$500 career incentive, non-accumulative.

Section 3. Method of Payment

Each staff member shall have the option of accepting his/her salary in nine (9), ten (10), or twelve (12) equal installments. Paychecks will be issued via direct deposit no later than the 18th of each month.

2019-2020 – The Board will pay and tax shelter 23.50% and the teachers will pay and shelter 1% of each teacher's salary according to North Dakota Century Code 15-39, 1-09 and based on Teacher's Fund for Retirement Model #2.

2020-2021- The Board will pay and tax shelter 24.50% of each teacher's salary according to North Dakota Century Code 15-39, 1-09 and based on Teacher's Fund for Retirement Model #2.

Section 4. Medicare

The GST Board will pay the Board's share of the Medicare for all teachers.

Section 5. Social Security

The GST Board will pay for the Board's share of social security for all teachers. Except those employees of 2013-2014 who have opted out and therefore can never be covered by Social Security while under GST employment.

Section 6. Summer Pay

All summer pay will be contracted services paid at an hourly rate which will be based on that staff member's current year salary.

Section 7. Highly Qualified

GST will pay for staff to become highly qualified if the director requests them to become highly qualified in additional areas.

ARTICLE XV. APPENDIX

See attachment #1

ARTICLE XVI. DURATION

Section 1. Effect of Contract

The Board and the Association agree that the terms and conditions set forth in this contract represents the full complete understanding and commitment between the parties and that said terms and conditions may not be altered, changed, added to, deleted from, or modified without the mutual consent of the parties in amendment, written and attached and made part of this contract.

Section 2. Saving Clause

Should any article, section, or clause of this Contract be declared illegal by a court of competent jurisdiction, said article, section or clause; as the case may be, shall be automatically deleted from this Contract to the extent that it violates the law. The remaining articles, sections and clauses shall remain in full force and effect for the duration of the Contract if not affected by the deleted article, section or clause.

Section 3. Individual Contracts

Individual contracts shall be consistent with the terms and conditions of this contract.

Section 4. Duration

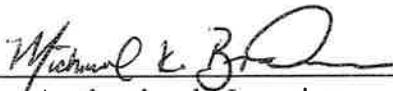
This agreement shall be in effect immediately upon ratification of the Board and Association and will remain in effect until effective July 1, 2025-June 30, 2027. This agreement may be amended upon mutual agreement of the two parties involved. The Board and the Association agree that the terms and conditions set forth in this contract represent the full and complete understanding and commitment between the parties and that said terms and conditions may not be altered, changed, added to, deleted from, or modified without the mutual written consent of the parties in amendment written and attached and made part of this contract.

Section 5. Ratification

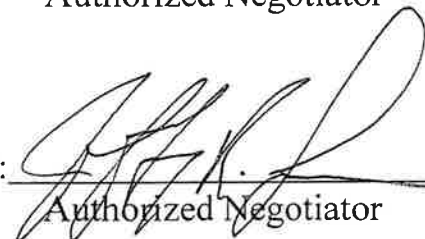
IN WITNESS WHEREOF, signatures by the duly authorized representatives of the Association and the Board indicate that this Contract has been ratified by the GST Education Association and the GST School Board.

Dated this 21st day of May, 2025


GST SCHOOL BOARD

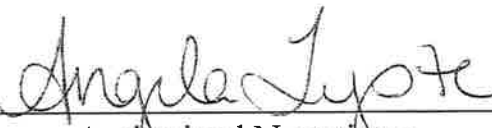
BY: 
Authorized Negotiator

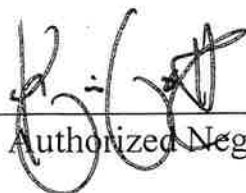
BY: 
Authorized Negotiator

BY: 
Authorized Negotiator

GST EDUCATION ASSOCIATION

BY: 
Authorized Negotiator

BY: 
Authorized Negotiator

BY: 
Authorized Negotiator

GST Multidistrict Salary Schedule

Salary Schedule

2025-2026

Base	\$ 45,100.00
Steps	\$ 600.00
Longevity Inc.	\$ 500.00

Lanes

\$ 1,325.00

Step	BS	BS+15	BS+30	BS+45	MS	MS+15	MS+30	MS+45	Step
0	\$ 45,100.00	\$ 46,425.00	\$ 47,750.00	\$ 49,075.00	\$ 50,400.00	\$ 51,725.00	\$ 53,050.00	\$ 54,375.00	0
1	\$ 45,700.00	\$ 47,025.00	\$ 48,350.00	\$ 49,675.00	\$ 51,000.00	\$ 52,325.00	\$ 53,650.00	\$ 54,975.00	1
2	\$ 46,300.00	\$ 47,625.00	\$ 48,950.00	\$ 50,275.00	\$ 51,600.00	\$ 52,925.00	\$ 54,250.00	\$ 55,575.00	2
3	\$ 46,900.00	\$ 48,225.00	\$ 49,550.00	\$ 50,875.00	\$ 52,200.00	\$ 53,525.00	\$ 54,850.00	\$ 56,175.00	3
4	\$ 47,500.00	\$ 48,825.00	\$ 50,150.00	\$ 51,475.00	\$ 52,800.00	\$ 54,125.00	\$ 55,450.00	\$ 56,775.00	4
5	\$ 48,100.00	\$ 49,425.00	\$ 50,750.00	\$ 52,075.00	\$ 53,400.00	\$ 54,725.00	\$ 56,050.00	\$ 57,375.00	5
6	\$ 48,700.00	\$ 50,025.00	\$ 51,350.00	\$ 52,675.00	\$ 54,000.00	\$ 55,325.00	\$ 56,650.00	\$ 57,975.00	6
7	\$ 49,300.00	\$ 50,625.00	\$ 51,950.00	\$ 53,275.00	\$ 54,600.00	\$ 55,925.00	\$ 57,250.00	\$ 58,575.00	7
8		\$ 51,225.00	\$ 52,550.00	\$ 53,875.00	\$ 55,200.00	\$ 56,525.00	\$ 57,850.00	\$ 59,175.00	8
9		\$ 51,825.00	\$ 53,150.00	\$ 54,475.00	\$ 55,800.00	\$ 57,125.00	\$ 58,450.00	\$ 59,775.00	9
10		\$ 52,425.00	\$ 53,750.00	\$ 55,075.00	\$ 56,400.00	\$ 57,725.00	\$ 59,050.00	\$ 60,375.00	10
11		\$ 53,025.00	\$ 54,350.00	\$ 55,675.00	\$ 57,000.00	\$ 58,325.00	\$ 59,650.00	\$ 60,975.00	11
12			\$ 54,950.00	\$ 56,275.00	\$ 57,600.00	\$ 58,925.00	\$ 60,250.00	\$ 61,575.00	12
13			\$ 55,550.00	\$ 56,875.00	\$ 58,200.00	\$ 59,525.00	\$ 60,850.00	\$ 62,175.00	13
14			\$ 56,150.00	\$ 57,475.00	\$ 58,800.00	\$ 60,125.00	\$ 61,450.00	\$ 62,775.00	14
15				\$ 58,075.00	\$ 59,400.00	\$ 60,725.00	\$ 62,050.00	\$ 63,375.00	15
16				\$ 58,675.00	\$ 60,000.00	\$ 61,325.00	\$ 62,650.00	\$ 63,975.00	16
17				\$ 59,275.00	\$ 60,600.00	\$ 61,925.00	\$ 63,250.00	\$ 64,575.00	17
18				\$ 59,875.00	\$ 61,200.00	\$ 62,525.00	\$ 63,850.00	\$ 65,175.00	18
19				\$ 60,475.00	\$ 61,800.00	\$ 63,125.00	\$ 64,450.00	\$ 65,775.00	19
20						\$ 63,725.00	\$ 65,050.00	\$ 66,375.00	20
21						\$ 64,325.00	\$ 65,650.00	\$ 66,975.00	21
22						\$ 64,925.00	\$ 66,250.00	\$ 67,575.00	22
23						\$ 65,525.00	\$ 66,850.00	\$ 68,175.00	23
24							\$ 67,450.00	\$ 68,775.00	24
25							\$ 68,050.00	\$ 69,375.00	25
26							\$ 68,650.00	\$ 69,975.00	26
27							\$ 69,250.00	\$ 70,575.00	27
28							\$ 69,850.00	\$ 71,175.00	28

GST Multidistrict Salary Schedule

Salary Schedule

2026-2027

Base	\$ 46,200.00
Steps	\$ 625.00
Longevity Inc.	\$ 500.00

Lanes

\$ 1,325.00

Step	BS	BS+15	BS+30	BS+45	MS	MS+15	MS+30	MS+45	Step
0	\$ 46,200.00	\$ 47,525.00	\$ 48,850.00	\$ 50,175.00	\$ 51,500.00	\$ 52,825.00	\$ 54,150.00	\$ 55,475.00	0
1	\$ 46,825.00	\$ 48,150.00	\$ 49,475.00	\$ 50,800.00	\$ 52,125.00	\$ 53,450.00	\$ 54,775.00	\$ 56,100.00	1
2	\$ 47,450.00	\$ 48,775.00	\$ 50,100.00	\$ 51,425.00	\$ 52,750.00	\$ 54,075.00	\$ 55,400.00	\$ 56,725.00	2
3	\$ 48,075.00	\$ 49,400.00	\$ 50,725.00	\$ 52,050.00	\$ 53,375.00	\$ 54,700.00	\$ 56,025.00	\$ 57,350.00	3
4	\$ 48,700.00	\$ 50,025.00	\$ 51,350.00	\$ 52,675.00	\$ 54,000.00	\$ 55,325.00	\$ 56,650.00	\$ 57,975.00	4
5	\$ 49,325.00	\$ 50,650.00	\$ 51,975.00	\$ 53,300.00	\$ 54,625.00	\$ 55,950.00	\$ 57,275.00	\$ 58,600.00	5
6	\$ 49,950.00	\$ 51,275.00	\$ 52,600.00	\$ 53,925.00	\$ 55,250.00	\$ 56,575.00	\$ 57,900.00	\$ 59,225.00	6
7	\$ 50,575.00	\$ 51,900.00	\$ 53,225.00	\$ 54,550.00	\$ 55,875.00	\$ 57,200.00	\$ 58,525.00	\$ 59,850.00	7
8		\$ 52,525.00	\$ 53,850.00	\$ 55,175.00	\$ 56,500.00	\$ 57,825.00	\$ 59,150.00	\$ 60,475.00	8
9		\$ 53,150.00	\$ 54,475.00	\$ 55,800.00	\$ 57,125.00	\$ 58,450.00	\$ 59,775.00	\$ 61,100.00	9
10		\$ 53,775.00	\$ 55,100.00	\$ 56,425.00	\$ 57,750.00	\$ 59,075.00	\$ 60,400.00	\$ 61,725.00	10
11		\$ 54,400.00	\$ 55,725.00	\$ 57,050.00	\$ 58,375.00	\$ 59,700.00	\$ 61,025.00	\$ 62,350.00	11
12			\$ 56,350.00	\$ 57,675.00	\$ 59,000.00	\$ 60,325.00	\$ 61,650.00	\$ 62,975.00	12
13			\$ 56,975.00	\$ 58,300.00	\$ 59,625.00	\$ 60,950.00	\$ 62,275.00	\$ 63,600.00	13
14			\$ 57,600.00	\$ 58,925.00	\$ 60,250.00	\$ 61,575.00	\$ 62,900.00	\$ 64,225.00	14
15				\$ 59,550.00	\$ 60,875.00	\$ 62,200.00	\$ 63,525.00	\$ 64,850.00	15
16				\$ 60,175.00	\$ 61,500.00	\$ 62,825.00	\$ 64,150.00	\$ 65,475.00	16
17				\$ 60,800.00	\$ 62,125.00	\$ 63,450.00	\$ 64,775.00	\$ 66,100.00	17
18				\$ 61,425.00	\$ 62,750.00	\$ 64,075.00	\$ 65,400.00	\$ 66,725.00	18
19				\$ 62,050.00	\$ 63,375.00	\$ 64,700.00	\$ 66,025.00	\$ 67,350.00	19
20						\$ 65,325.00	\$ 66,650.00	\$ 67,975.00	20
21						\$ 65,950.00	\$ 67,275.00	\$ 68,600.00	21
22						\$ 66,575.00	\$ 67,900.00	\$ 69,225.00	22
23						\$ 67,200.00	\$ 68,525.00	\$ 69,850.00	23
24							\$ 69,150.00	\$ 70,475.00	24
25							\$ 69,775.00	\$ 71,100.00	25
26							\$ 70,400.00	\$ 71,725.00	26
27							\$ 71,025.00	\$ 72,350.00	27
28							\$ 71,650.00	\$ 72,975.00	28