

03/25/2010

WARREN - LOPATCONG TWP

Advertised Enrollments

| ENROLLMENT CATEGORY | October 15, 2008 Actual | October 15, 2009 Actual | October 15, 2010 Estimated |
|---|----------------------------|----------------------------|-------------------------------|
| Pupils on Roll Regular Full-Time | 772 | 814 | 814 |
| Pupils on Roll - Special Full-Time | 101 | 117 | 112 |
| Private School Placements | 11 | 8 | 11 |
| Pupils Sent to Other Districts-Reg Prog | 339 | 330 | 367 |
| Pupils Sent to Other Dists-Spec Ed Prog | 32 | 26 | 15 |
| Pupils Received | | 10 | 12 |

WARREN - LOPATCONG TWP

Advertised Revenues

| Budget Category | Account | 2008-09 Actual | 2009-10 Revised | 2010-11 Anticipated |
|--|--------------|-------------------|--------------------|------------------------|
| OPERATING BUDGET | | | | |
| Budgeted Fund Balance - Operating Budget | 10-303 | | 135,402 | |
| Withdrawal from Cap Res-for Local Share | 10-307 | | | 654,338 |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 11,018,756 | 10,775,728 | 11,205,045 |
| Tuition | 10-1300 | 10,050 | | 79,200 |
| Interest Earned on Current Expense Emergency Res | 10-1XXX | 494 | 500 | 300 |
| Interest Earned on Capital Reserve Funds | 10-1XXX | 4,548 | 3,000 | 500 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 23,835 | 10,380 | 5,000 |
| SUBTOTAL | | 11,057,683 | 10,789,608 | 11,290,045 |
| Revenues from State Sources: | | | | |
| Extraordinary Aid | 10-3131 | 77,479 | | |
| Other State Aids | 10-3XXX | 9,971 | | |
| Categorical Special Education Aid | 10-3132 | 630,470 | 643,258 | 216,074 |
| Equalization Aid | 10-3176 | 2,494,842 | 2,167,198 | 2,613,567 |
| Categorical Security Aid | 10-3177 | 88,398 | 90,673 | |
| Categorical Transportation Aid | 10-3121 | 144,227 | 173,047 | |
| SUBTOTAL | | 3,445,387 | 3,074,176 | 2,829,641 |
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 259 | 3,137 | 6,514 |
| Equalization Aid - ARRA ESF | 16-4520 | | 462,492 | |
| Equalization Aid - ARRA GSF | 17-4521 | | 17,904 | |
| SUBTOTAL | | 259 | 483,533 | 6,514 |
| Adjustment for Prior Year Encumbrances | | | 93,930 | |
| Actual Revenues (Over)/Under Expenditures | | -413,822 | | |
| TOTAL OPERATING BUDGET | | 14,089,507 | 14,576,649 | 14,780,538 |
| GRANTS AND ENTITLEMENTS | | | | |
| Revenues from State Sources: | | | | |
| Other Restricted Entitlements | 20-32XX | 10,010 | 13,464 | 11,444 |
| TOTAL REVENUES FROM STATE SOURCES | | 10,010 | 13,464 | 11,444 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 30,220 | 37,122 | 31,554 |
| Title II | 20-4451-4455 | | | 14,821 |
| Title VI | 20-4417-4418 | | 1,634 | |
| I.D.E.A. Part B (Handicapped) | 20-4420-4429 | 217,413 | 220,773 | 187,657 |
| Other | 20-4XXX | 21,353 | 312,546 | |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 268,986 | 572,075 | 234,032 |
| TOTAL GRANTS AND ENTITLEMENTS | | 278,996 | 585,539 | 245,476 |
| REPAYMENT OF DEBT | | | | |
| Budgeted Fund Balance | 40-303 | | | 694 |
| Transfers from Other Funds | 40-5200 | 694 | | |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 40-1210 | 900,885 | 953,625 | 991,213 |
| TOTAL REVENUES FROM LOCAL SOURCES | | 900,885 | 953,625 | 991,213 |
| Revenues from State Sources: | | | | |
| Debt Service Aid Type II | 40-3160 | 263,161 | 278,568 | 235,949 |
| TOTAL LOCAL REPAYMENT OF DEBT | | 1,164,740 | 1,232,193 | 1,227,856 |
| Actual Revenues (Over)/Under Expenditures | | -694 | | |
| TOTAL REPAYMENT OF DEBT | | 1,164,046 | 1,232,193 | 1,227,856 |
| TOTAL REVENUES/SOURCES | | 15,532,549 | 16,394,381 | 16,253,870 |

WARREN - LOPATCONG TWP

Advertised Appropriations

| Budget Category | Account | 2008-09 Expenditures | 2009-10 Rev. Approp. | 2010-11 Appropriations |
|---|----------------|-------------------------|-------------------------|---------------------------|
| GENERAL CURRENT EXPENSE | | | | |
| Instruction: | | | | |
| Regular Programs | 11-1XX-100-XXX | 3,892,145 | 3,909,943 | 3,877,374 |
| Special Education | 11-2XX-100-XXX | 817,713 | 791,399 | 845,973 |
| Basic Skills/Remedial | 11-230-100-XXX | 558,868 | 718,922 | 710,552 |
| Bilingual Education | 11-240-100-XXX | | 300 | 250 |
| School-Spon. Co/Extra-Curr. Activities | 11-401-100-XXX | 39,224 | 36,000 | 44,788 |
| Support Services: | | | | |
| Tuition | 11-000-100-XXX | 3,131,326 | 2,854,021 | 2,805,891 |
| Attendance and Social Work Services | 11-000-211-XXX | 60,734 | 36,104 | 10,360 |
| Health Services | 11-000-213-XXX | 126,824 | 132,121 | 132,475 |
| Speech, OT, PT, Related & Extraordinary Services | 11-000-216,217 | 249,067 | 245,491 | 228,631 |
| Guidance | 11-000-218-XXX | 161,461 | 154,565 | 149,221 |
| Child Study Teams | 11-000-219-XXX | 306,676 | 227,550 | 237,040 |
| Improvement of Instructional Services | 11-000-221-XXX | 2,000 | 2,000 | 1,000 |
| Educational Media Services - School Library | 11-000-222-XXX | 129,823 | 150,812 | 142,524 |
| Instructional Staff Training Services | 11-000-223-XXX | 13,739 | 25,000 | 20,000 |
| General Administration | 11-000-230-XXX | 364,799 | 450,617 | 372,112 |
| School Administration | 11-000-240-XXX | 329,776 | 374,518 | 407,544 |
| Central Svcs & Admin Info Technology | 11-000-25X-XXX | 252,326 | 257,443 | 276,668 |
| Operation and Maintenance of Plant Services | 11-000-26X-XXX | 1,095,207 | 1,333,685 | 1,283,383 |
| Student Transportation Services | 11-000-270-XXX | 511,519 | 513,205 | 513,675 |
| Interest Earned on Current Expense Emergency Res | 10-607 | | 500 | 300 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 1,975,312 | 1,939,475 | 2,009,332 |
| Total Support Services Expenditures | | 8,710,589 | 8,696,607 | 8,589,856 |
| TOTAL GENERAL CURRENT EXPENSE | | 14,018,539 | 14,153,671 | 14,069,093 |
| CAPITAL EXPENDITURES | | | | |
| Deposit to Capital Reserve | 10-604 | | 200,000 | 25,000 |
| Interest Earned on Capital Reserve | 10-604 | | 3,000 | 500 |
| Equipment | 12-XXX-XXX-73X | 43,169 | 135,373 | 31,500 |
| Facilities Acquisition and Construction Services | 12-000-4XX-XXX | 19,800 | 75,600 | 107 |
| Capital Reserve-Transfer to Capital Expend Fund | 12-000-4XX-931 | | | 654,338 |
| TOTAL CAPITAL EXPENDITURES | | 62,969 | 413,973 | 711,445 |
| Transfer of Funds to Charter Schools | 10-000-100-56X | 7,999 | 9,005 | |
| OPERATING BUDGET GRAND TOTAL | | 14,089,507 | 14,576,649 | 14,780,538 |
| SPECIAL GRANTS AND ENTITLEMENTS | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 2,459 | 3,320 | 2,822 |
| Other State Projects: | | | | |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | | 6,207 | 5,276 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 3,320 | 3,937 | 3,346 |
| Nonpublic Technology Initiative | 20-XXX-XXX-XXX | 1,715 | | |
| Other Special Projects | 20-XXX-XXX-XXX | 2,516 | | |
| Total State Projects | | 10,010 | 13,464 | 11,444 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 30,220 | 37,122 | 31,554 |
| Title II | 20-XXX-XXX-XXX | | | 14,821 |
| Title VI | 20-XXX-XXX-XXX | | 1,634 | |
| I.D.E.A. Part B (Handicapped) | 20-XXX-XXX-XXX | 217,413 | 220,773 | 187,657 |
| Other Special Projects | 20-XXX-XXX-XXX | 21,353 | 312,546 | |
| Total Federal Projects | | 268,986 | 572,075 | 234,032 |
| TOTAL GRANTS AND ENTITLEMENTS | | 278,996 | 585,539 | 245,476 |
| REPAYMENT OF DEBT | | | | |
| Repayment of Debt - Regular | 40-701-510-XXX | 1,164,046 | 1,232,193 | 1,227,856 |
| TOTAL REPAYMENT OF DEBT | | 1,164,046 | 1,232,193 | 1,227,856 |
| Total Expenditures | | 15,532,549 | 16,394,381 | 16,253,870 |
| DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS: | | | | |
| Local Contrib-Transfer to Grants & Entitlements | 11-1XX-100-930 | | | |
| Capital Reserve - Transfer to Repayment of Debt | 12-000-400-933 | | | |
| Transfer Property Sale Proceeds to Debt Svc Res | 11-000-520-934 | | | |
| TOTAL EXPENDITURES NET OF TRANSFERS | | 15,532,549 | 16,394,381 | 16,253,870 |

WARREN - LOPATCONG TWP

Advertised Recapitulation of Balance

| Budget Category | Audited Balance 6/30/2008 | Audited Balance 6/30/2009 | Estimated Balance 6/30/2010 | Estimated Balance 6/30/2011 |
|-----------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| Unassigned: | | | | |
| General Operating Budget | 402,016 | 450,962 | 289,654 | 289,654 |
| Repayment of Debt | 0 | 694 | 694 | 0 |
| Restricted for Specific Purposes: | | | | |
| General Operating Budget: | | | | |
| Capital Reserve | 223,264 | 377,812 | 730,812 | 101,974 |
| Adult Education Programs | 0 | 0 | 0 | 0 |
| Maintenance Reserve | 0 | 0 | 0 | 0 |
| Legal Reserve | 125,145 | 29,897 | 0 | 0 |
| Tuition Reserve | 0 | 275,000 | 275,000 | 275,000 |
| Current Expense Emergency Reserve | 100,000 | 100,494 | 100,994 | 101,294 |

WARREN - LOPATCONG TWP

Advertised Per Pupil Cost Calculations

2010 - 2011

| | 2007-08 Actual | 2008-09 Actual | 2009-10 Original Budget | 2009-10 Revised Budget | 2010-2011 Proposed Budget |
|---|-------------------|-------------------|-------------------------------|------------------------------|---------------------------------|
| Per Pupil Cost Calculations: | (1) | (2) | (3) | (4) | (5) |
| Total Comparative Per Pupil Cost | 11136 | 11824 | 12344 | 11585 | 11608 |
| Total Classroom Instruction | 7034 | 7701 | 7785 | 7268 | 7369 |
| Classroom-Salaries and Benefits | 6552 | 7182 | 7185 | 6732 | 6942 |
| Classroom-General Supplies and Textbooks | 336 | 333 | 386 | 335 | 299 |
| Classroom-Purchased Services and Other | 146 | 186 | 215 | 201 | 128 |
| Total Support Services | 1246 | 1512 | 1443 | 1276 | 1227 |
| Support Services-Salaries and Benefits | 1084 | 1333 | 1230 | 1072 | 1071 |
| Total Administrative Costs | 1360 | 1307 | 1370 | 1385 | 1385 |
| Administration-Salaries and Benefits | 1051 | 966 | 1059 | 1035 | 1131 |
| Legal Costs | 0 | 0 | 97 | 90 | 59 |
| Total Operations and Maintenance of Plant | 1444 | 1248 | 1684 | 1600 | 1559 |
| Operations & Maintenance of Plant-Salary & Ben. | 729 | 0 | 820 | 782 | 802 |
| Total Food Services Costs | 0 | 0 | 0 | 0 | 0 |
| Total Extracurricular Costs | 51 | 56 | 53 | 49 | 61 |
| Total Equipment Costs | 82 | 49 | 26 | 145 | 34 |
| Employee Benefits as a % of Salaries | 29.4 | 30.9 | 28.2 | 27.3 | 27.6 |

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years, it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

WARREN - LOPATCONG TWP

Unusual Revenues and Appropriations

| Line Number | Revenue Source or Approp. Due to | 10-11 Amount | Description of circumstances |
|-------------|-------------------------------------|--------------|------------------------------|
|-------------|-------------------------------------|--------------|------------------------------|

Total Unusual Revenues: 0 Total Unusual Appropriations: 0

WARREN - LOPATCONG TWP

Shared Services -- Description of Shared Services

Lopatcong School District is a member of the Alliance for Competitive Telecommunications for the joint telephone services and a member of the Alliance for Competitive Energy Services for joint purchasing of electric and natural gas.

The district also shares services in the following areas:

- Transportation through Warren County Special Services School District for special education and non-public routes.
- Transportation through Sussex County Coop for special education routes
- Transportation with other local districts for field trips and other off campus activities
- Purchase of school supplies through Educational Data Services
- Purchasing items off of State Contract
- Curriculum Writer shared with the other schools in the cluster
- Snow plowing and road salt with the municipal government
- Joint purchasing through membership with Hunterdon County ESC
- Work with the county schools for election expenses and Child Nutrition Aid costs and Child Find Program
- Special Education Programs are shared with other districts through Warren County Special Services School District as well as personal aides in those programs
- Professional Development programs are shared with other districts through a district hosted Technology Day

WARREN - LOPATCONG TWP

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

| | |
|--|-------------------|
| General Fund School Levy | 11,205,045 (A) |
| Estimated Net Taxable Valuation (as of 02/18/2010) | 1,039,014,198 (B) |
| Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 | 1.0784 (C) |

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

| | |
|---|-------------------|
| Total School Levy | 12,196,258 (D) |
| Estimated Net Taxable Valuation (as of 02/18/2010) | 1,039,014,198 (E) |
| Estimated 10-11 Total School Tax Rate=(D)/(E)X100 | 1.1738 (F) |

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

| | |
|--|-------------------|
| General Fund School Levy | 11,205,045 (G) |
| Estimated Equalized Valuation (as of 02/18/2010) | 1,039,014,198 (H) |
| Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 | 1.0784 (I) |

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

| | |
|---|-------------------|
| Total School Levy | 12,196,258 (J) |
| Estimated Equalized Valuation (as of 02/18/2010) | 1,039,014,198 (K) |
| Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 | 1.1738 (L) |

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

| | |
|------------------------------------|----------------|
| Name | Vicki J. Pede |
| Job Title | Superintendent |
| | CST Director |
| Base Annual Salary | 142,655 |
| FTE | 1.0 |
| Shared with Another District? | N |
| Member of Collective Bargaining ? | Y |
| Contract Terms: | |
| Beginning Date of Contract | 01/01/2009 |
| Ending Date of Contract | 06/30/2012 |
| Annual Work Days | 260 |
| Annual Vacation Days | 20 |
| Annual Sick Days | 12 |
| Annual Personal Days | 3 |
| Annual Consulting Days | 0 |
| Other Non-working days | 14 |
| Description-Other Non-working Days | Holidays |

Benefits:

| | |
|--|-------|
| Allowances | 8,200 |
| Bonuses | 0 |
| Stipends | 0 |
| District Contributions above Teacher amount for: | |
| Health Insurance | 0 |
| Dental Insurance | 446 |
| Life Insurance | 0 |
| Other Insurances | 0 |
| Retirement Plans | 0 |

Post-Employment Benefits 8,230

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

| | |
|--|------------------------|
| Name | Teresa E. Barna |
| Job Title | Business Administrator |
| | Board Secretary |
| Base Annual Salary | 88,584 |
| FTE | 1.0 |
| Shared with Another District? | N |
| Member of Collective Bargaining ? | N |
| Contract Terms: | |
| Beginning Date of Contract | 07/01/2009 |
| Ending Date of Contract | 06/30/2010 |
| Annual Work Days | 260 |
| Annual Vacation Days | 20 |
| Annual Sick Days | 12 |
| Annual Personal Days | 3 |
| Annual Consulting Days | 0 |
| Other Non-working days | 15 |
| Description-Other Non-working Days | Holidays |
| Benefits: | |
| Allowances | 5,151 |
| Bonuses | 0 |
| Stipends | 0 |
| District Contributions above Teacher amount for: | |
| Health Insurance | 0 |
| Dental Insurance | 632 |
| Life Insurance | 0 |
| Other Insurances | 0 |
| Retirement Plans | 0 |
| Post-Employment Benefits | 5,622 |
| Description of: | |
| Buyback of Sick Days | |
| Buyback of Vac. Days | |
| Buyback of Personal Days | |
| Other Post-Emp. Benefits | |
| Other Post-Emp. Benefits | |
| Other Post-Emp. Benefits | |
| In-Kind and Other Remuneration | 0 |
| Description of: | |
| Annual Buyback of Sick Days | |
| Annual Buyback of Vac. Days | |
| Annual Buyback of Personal Days | |
| All Other In-Kind/Remuneration | |

Additional Comments

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

| | |
|--|--------------------|
| Name | Rosemary Kowalchuk |
| Job Title | Principal |
| Base Annual Salary | 108,344 |
| FTE | 1.0 |
| Shared with Another District? | N |
| Member of Collective Bargaining ? | N |
| Contract Terms: | |
| Beginning Date of Contract | 07/01/2009 |
| Ending Date of Contract | 06/30/2010 |
| Annual Work Days | 260 |
| Annual Vacation Days | 20 |
| Annual Sick Days | 12 |
| Annual Personal Days | 3 |
| Annual Consulting Days | 0 |
| Other Non-working days | 15 |
| Description-Other Non-working Days | Holidays |
| Benefits: | |
| Allowances | 3,975 |
| Bonuses | 0 |
| Stipends | 0 |
| District Contributions above Teacher amount for: | |
| Health Insurance | 0 |
| Dental Insurance | 265 |
| Life Insurance | 0 |
| Other Insurances | 0 |
| Retirement Plans | 0 |
| Post-Employment Benefits | 32,712 |
| Description of: | |

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name Matthew Eagleburger
 Job Title Principal

Base Annual Salary 93,150
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2009
 Ending Date of Contract 06/30/2010
 Annual Work Days 260
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 15
 Description-Other Non-working Days Holidays

Benefits:
 Allowances 3,775
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 632
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 9,136

Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:
 Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

WARREN - LOPATCONG TWP

17. Salaries and Benefits of Certain District Employees

Name Stephen Geisel
 Job Title Assistant Principal
 Transportation Coordinator

Base Annual Salary 76,773
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2009

3/25/2010

<https://mail.google.com/a/lopatcongsc...>

| | |
|------------------------------------|------------|
| Ending Date of Contract | 06/30/2010 |
| Annual Work Days | 260 |
| Annual Vacation Days | 15 |
| Annual Sick Days | 12 |
| Annual Personal Days | 3 |
| Annual Consulting Days | 0 |
| Other Non-working days | 15 |
| Description-Other Non-working Days | Holidays |

Benefits:

| | |
|--|-------|
| Allowances | 3,775 |
| Bonuses | 0 |
| Stipends | 0 |
| District Contributions above Teacher amount for: | |
| Health Insurance | 0 |
| Dental Insurance | 632 |
| Life Insurance | 0 |
| Other Insurances | 0 |
| Retirement Plans | 0 |

Post-Employment Benefits 3,691

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments