

03/12/2009
CITY

ATLANTIC - LINWOOD

Advertised Enrollments

ENROLLMENT CATEGORY
October 15, 2008 October 15, 2009

October 15, 2007

Actual	Estimated	Actual
	Pupils on Roll Regular Full-Time	859
841	853	
	Pupils on Roll - Special Full-Time	138
136	128	
	Pupils Sent to Other Dists-Spec Ed Prog	4
1	1	

ATLANTIC - LINWOOD CITY

Advertised Revenues

Budget Category			Account
2007-08	2008-09	2009-10	
Actual	Revised	Anticipated	
OPERATING BUDGET			
Budgeted Fund Balance - Operating Budget			10-303
442,532	773,218		
Budgeted Fund Bal - Deposit to Capital Reserve			10-303
200,000			
Transfers from Other Funds			10-5200
-10,000			
Revenues from Local Sources:			
Local Tax Levy			10-1210
9,663,553	10,151,229	10,005,884	
Tuition			10-1300
16,000			
Interest Earned on Capital Reserve Funds			10-1XXX
5,000	5,000		
Unrestricted Miscellaneous Revenues			10-1XXX
140,165	153,000	272,000	
SUBTOTAL			
9,803,718	10,325,229	10,282,884	

Revenues from State Sources:			
Core Curriculum Standards Aid			10-3111
969,200			
Transportation Aid			10-3120
89,582			
Special Education Aid			10-3130
719,219			
Bilingual Education			10-3140
6,990			
Extraordinary Aid			10-3131
26,076	37,459	37,459	
Consolidated Aid			10-3195
111,914			
Additional Formula Aid			10-3196
115,521			
Other State Aids			10-3XXX
3,897			
Categorical Special Education Aid			10-3132
475,886	479,018		
Equalization Aid			10-3176
956,076	909,128		
Categorical Security Aid			10-3177
63,818	64,410		
Adjustment Aid			10-3178
446,166	462,954		
Categorical Transportation Aid			10-3121
83,236	109,672		
SUBTOTAL			
2,042,399	2,062,641	2,062,641	
Adjustment for Prior Year Encumbrances			
159,199			
Actual Revenues (Over)/Under Expenditures			
-48,149			
TOTAL OPERATING BUDGET			
11,787,968	12,989,601	13,118,743	
GRANTS AND ENTITLEMENTS			
Revenues from Local Sources			20-1XXX
58,409			
Revenues from Federal Sources:			
Title I			20-4411-4416
10,000			
Title VI			20-4417-4418
1,000			
I.D.E.A. Part B (Handicapped)			20-4420-4429
181,943	85,000	150,000	
Other			20-4XXX
17,687			
TOTAL REVENUES FROM FEDERAL SOURCES			
199,630	86,000	160,000	
TOTAL GRANTS AND ENTITLEMENTS			
258,039	86,000	160,000	
TOTAL REVENUES/SOURCES			
12,046,007	13,075,601	13,278,743	

ATLANTIC - LINWOOD CITY

Advertised Appropriations

2007-08	Budget Category 2008-09	2009-10	Account
Expenditures	Rev. Approp.	Appropriations	
GENERAL CURRENT EXPENSE			
Instruction:			
	Regular Programs		11-1XX-100-XXX
4,034,137	4,477,225	4,146,742	
	Special Education		11-2XX-100-XXX
1,181,530	1,254,707	1,255,336	
	Basic Skills/Remedial		11-230-100-XXX
158,240	195,568	246,348	
	Bilingual Education		11-240-100-XXX
42,955	46,418	31,533	
	School-Spon. Co/Extra-Curr. Activities		11-401-100-XXX
28,003	31,930	36,142	
	School Sponsored Athletics		11-402-100-XXX
53,887	63,491	67,164	
	Other Instructional Programs		11-4XX-100-XXX
3,550	4,700		
	Before/After School Programs		11-421-XXX-XXX
5,050			
	Summer School		11-422-XXX-XXX
10,480			
Support Services:			
	Tuition		11-000-100-XXX
55,373	9,060	34,740	
	Attendance and Social Work Services		11-000-211-XXX
24,058	25,090	26,755	
	Health Services		11-000-213-XXX
119,967	124,178	129,096	
	Speech, OT, PT, Related & Extraordinary Services		11-000-216,217
518,438	539,156	541,458	
	Guidance		11-000-218-XXX
136,483	147,375	151,820	
	Child Study Teams		11-000-219-XXX
269,171	285,140	289,616	
	Improvement of Instructional Services		11-000-221-XXX
201,374	212,282	219,216	
	Educational Media Services - School Library		11-000-222-XXX
69,305	89,396	155,457	
	Instructional Staff Training Services		11-000-223-XXX
13,334	14,450	26,350	
	General Administration		11-000-230-XXX
340,504	475,458	488,202	
	School Administration		11-000-240-XXX
433,666	474,372	480,725	
	Central Svcs & Admin Info Technology		11-000-25X-XXX
271,830	366,323	356,051	
	Deposit to Maintenance Reserve		10-606
50,000			
	Operation and Maintenance of Plant Services		11-000-26X-XXX
1,282,756	1,515,956	1,575,689	
	Student Transportation Services		11-000-270-XXX
137,855	121,350	128,300	

Other Support Services			11-000-290-XXX
1,082	1,550		
Personal Services - Employee Benefits			11-XXX-XXX-2XX
1,950,964	2,300,760	2,291,972	
Total Support Services Expenditures			
5,826,160	6,701,896	6,895,447	
TOTAL GENERAL CURRENT EXPENSE			
11,378,462	12,775,935	12,694,242	
CAPITAL EXPENDITURES			
Deposit to Capital Reserve			10-604
200,000			
Interest Earned on Capital Reserve			10-604
5,000	5,000		
Equipment			12-XXX-XXX-73X
17,995	99,666	219,501	
Facilities Acquisition and Construction Services			12-000-4XX-XXX
191,511	109,000	200,000	
TOTAL CAPITAL EXPENDITURES			
409,506	213,666	424,501	
OPERATING BUDGET GRAND TOTAL			
11,787,968	12,989,601	13,118,743	
SPECIAL GRANTS AND ENTITLEMENTS			
Local Projects			20-XXX-XXX-XXX
58,409			
Federal Projects:			
Title I			20-XXX-XXX-XXX
10,000			
Title VI			20-XXX-XXX-XXX
1,000			
I.D.E.A. Part B (Handicapped)			20-XXX-XXX-XXX
181,943	85,000	150,000	
Other Special Projects			20-XXX-XXX-XXX
17,687			
Total Federal Projects			
199,630	86,000	160,000	
TOTAL GRANTS AND ENTITLEMENTS			
258,039	86,000	160,000	
Total Expenditures			
12,046,007	13,075,601	13,278,743	
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
TOTAL EXPENDITURES NET OF TRANSFERS			
12,046,007	13,075,601	13,278,743	

ATLANTIC - LINWOOD

CITY

Advertised Recapitulation of

Balance

Audited	Estimated	Estimated	Audited
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Balance 6/30/2008	Budget Category 6/30/2009	Balance 6/30/2010	Balance 6/30/2007
Unreserved:			
	General Operating Budget		492,677
403,609	353,609	203,609	
	Repayment of Debt		0
0	0	0	
Reserved for Specific Purposes:			
General Operating Budget:			
	Capital Reserve		330,617
548,674	553,674	558,674	
	Adult Education Programs		0
0	0	0	
	Maintenance Reserve		0
50,000	50,000	50,000	
	Legal Reserve		771,202
940,750	623,218	0	
	Tuition Reserve		0
0	0	0	
	Current Expense Emergency Reserve		0
0	0	0	
	Reserved for Repayment of Debt		0
0	0	0	

ATLANTIC - LINWOOD

CITY

Advertised Per Pupil Cost

Calculations

			2009 - 2010	
2008-09	2008-09	2009-2010	2006-07	2007-08
Original	Revised	Proposed	Actual	Actual
Budget	Budget	Budget		
Per Pupil Cost Calculations:			(1)	(2)
(3)	(4)	(5)		
Total Comparative Per Pupil Cost				10936
11263	12474	12943	12774	
Total Classroom Instruction				6491
6829	7270	7679	7308	
Classroom-Salaries and Benefits				6163
6491	6824	7138	6957	
Classroom-General Supplies and Textbooks				311
315	421	512	324	

Classroom-Purchased Services and Other				18
23	25	29	27	
Total Support Services				1706
1679	1854	1842	1969	
Support Services-Salaries and Benefits				1540
1499	1657	1698	1848	
Total Administrative Costs				1194
1260	1454	1593	1593	
Administration-Salaries and Benefits				903
965	1025	1120	1124	
Total Operations and Maintenance of Plant				1448
1444	1777	1707	1772	
Operations & Maintenance of Plant-Salary & Ben.				658
692	736	712	769	
Total Food Services Costs				
0	0			
Total Extracurricular Costs				97
102	120	122	132	
Total Equipment Costs				36
18	45	102	224	
Employee Benefits as a % of Salaries				26.5
25.6	28.7	28.0	27.5	

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and 2009-10 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.

ATLANTIC - LINWOOD

CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Description of circumstances	09-10 Amount	
	Approp. Due to		
00253	Mainland Region HS Shared Service with Supt.	111,000	Shared

Total Unusual Revenues:

	111,000	Total Unusual
Appropriations:	0	

ATLANTIC - LINWOOD CITY

Shared Services -- Description of Shared Services

The Linwood Board of Education Shares with the Mainland Regional High School for the following purposes:

Superintendent
Food Service
Transportation
Lawn Maintenance
Custodial Supplies
Field Use
AHERA services
Asbestos monitoring services
Snow Removal

The Linwood Board of Education shares with the City of Linwood the following:

Field Use,
Snow Removal
Trash and Recycling Removal
Lawn Maintenance
Public works Services

ATLANTIC - LINWOOD CITY

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	10,078,557 (A)
Estimated Net Taxable Valuation (as of 01/01/2009)	780,446,294 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.2914 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,078,557 (D)
Estimated Net Taxable Valuation (as of 01/01/2009)	780,446,294 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.2914 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	10,078,557 (G)
Estimated Equalized Valuation (as of 10/01/2008)	1,261,694,477 (H)

Estimated 09-10 Equalized General Fund School	
Tax Rate=(G)/(H)X100	0.7988 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,078,557 (J)
Estimated Equalized Valuation (as of 10/01/2008)	1,261,694,477 (K)
Estimated 09-10 Equalized Total School	
Tax Rate=(J)/(K)X100	0.7988 (L)

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Thomas Baruffi
Job Title	Superintendent
Base Annual Salary	170,000
FTE	1
Shared with Another District?	Y
District Name	MAINLAND REGIONAL
Job Description in other district	Chief School Adminsitrator
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	06/30/1910
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	360
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	2,697
Retirement Plans	0
Post-Employment Benefits	0
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

ATLANTIC - LINWOOD CITY
17. Salaries and Benefits of Certain District Employees

Name	Teri J. Weeks
Job Title	Business Administrator
Base Annual Salary	84,024
FTE	1
Shared with Another District?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
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

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Frank Rudnesky
Job Title	Other

Base Annual Salary	112,236
FTE	1
Shared with Another District?	N

Contract Terms:

Beginning Date of Contract	/	/
Ending Date of Contract	/	/
Annual Work Days	240	
Annual Vacation Days	20	
Annual Sick Days	12	
Annual Personal Days	3	
Annual Consulting Days	0	
Other Non-working days	0	
Description-Other Non-working Days		

Benefits:

Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
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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
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Description of:

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

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Susan Speirs
Job Title	Other

Base Annual Salary	103,860
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FTE	1
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Shared with Another District?	N
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Contract Terms:

Beginning Date of Contract	/ /
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Ending Date of Contract	/ /
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Annual Work Days	240
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Annual Vacation Days	20
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Annual Sick Days	12
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Annual Personal Days	3
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Annual Consulting Days	0
------------------------	---

Other Non-working days	0
------------------------	---

Description-Other Non-working Days

Benefits:

Allowances	0
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:

Health Insurance	0
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Dental Insurance	0
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Life Insurance	0
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Other Insurances	0
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Retirement Plans	0
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Post-Employment Benefits	0
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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
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Description of:

Annual Buyback of Sick Days

Annual Buyback of Vac. Days

Annual Buyback of Personal Days

All Other In-Kind/Remuneration

Additional Comments

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Jill Yochim
Job Title	Other

Base Annual Salary	105,904
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FTE	1
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Shared with Another District?	N
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Contract Terms:

Beginning Date of Contract	/ /
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Ending Date of Contract	/ /
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Annual Work Days	240
------------------	-----

Annual Vacation Days	20
----------------------	----

Annual Sick Days	12
------------------	----

Annual Personal Days	3
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Annual Consulting Days	0
------------------------	---

Other Non-working days	0
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Description-Other Non-working Days	
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Benefits:

Allowances	0
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:

Health Insurance	0
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Dental Insurance	0
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Life Insurance	0
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Other Insurances	0
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Retirement Plans	0
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Post-Employment Benefits	0
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Description of:

Buyback of Sick Days	
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Buyback of Vac. Days	
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Buyback of Personal Days	
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Other Post-Emp. Benefits	
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Other Post-Emp. Benefits	
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Other Post-Emp. Benefits	
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In-Kind and Other Remuneration	0
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Description of:

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

ATLANTIC - LINWOOD CITY

17. Salaries and Benefits of Certain District Employees

Name	Judy Feinberg
Job Title	Other

Base Annual Salary	100,509
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FTE	1
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Shared with Another District?	N
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Contract Terms:

Beginning Date of Contract	/ /
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Ending Date of Contract	/ /
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Annual Work Days	240
------------------	-----

Annual Vacation Days	20
----------------------	----

Annual Sick Days	12
------------------	----

Annual Personal Days	3
----------------------	---

Annual Consulting Days	0
------------------------	---

Other Non-working days	0
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Description-Other Non-working Days	
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Benefits:

Allowances	0
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Bonuses	0
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Stipends	0
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District Contributions above Teacher amount for:

Health Insurance	0
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Dental Insurance	0
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Life Insurance	0
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Other Insurances	0
------------------	---

Retirement Plans	0
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Post-Employment Benefits	0
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Description of:

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

Other Post-Emp. Benefits	
--------------------------	--

Other Post-Emp. Benefits	
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In-Kind and Other Remuneration	0
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Description of:

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