

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	458.0	470.0	498.0
On Roll Special Ed Full-Time	57.0	51.0	55.0
On Roll Subtotal	515.0	521.0	553.0
In Private School Placements	1.0	1.0	3.0
Sent to Other Districts Special Ed	2.0	3.0	2.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,258,426	5,258,426	5,258,426
	Unrestricted Miscellaneous Revenues	10-1XXX	5,792	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
	Total Revenues from Local Sources		5,264,218	5,259,427	5,259,426
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	27,569	27,569	27,569
	Categorical Special Education Aid	10-3132	295,505	295,505	330,519
	Equalization Aid	10-3176	2,700,325	2,915,867	2,992,846
	Categorical Security Aid	10-3177	96,092	96,092	96,092
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		3,120,071	3,335,033	3,447,026
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	19,925	20,479	20,768
	Total Revenues from Federal Sources		19,925	20,479	20,768
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	604,880	663,431
	Adjustment for Prior Year Encumbrances		0	477,803	0
	Actual Revenues (Over)/Under Expenditures		-924,372	0	0
General Fund Revenues	Total Operating Budget		7,479,842	9,697,622	9,390,651
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,000	0	0
	Scholarship Fund Revenue	20-1770	5	0	0
	Total Revenues from Local Sources	20-1XXX	5,005	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	105,576	71
	Preschool Education Aid	20-3218	1,379,669	1,504,458	1,371,798
	Total Revenues from State Sources		1,379,669	1,610,034	1,371,869
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	131,893	112,088	95,275
	Title II	20-4451-4455	14,484	15,151	12,878
	Title IV	20-4471-4474	2,329	10,000	8,500
	Arp-Idea Preschool	20-4409	0	2,134	0
	Arp-Idea Basic	20-4419	0	25,092	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	152,463	145,240	123,454
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	971,625	0
	CARES Act Education Stabilization Fund	20-4530	18,026	0	0
	Coronavirus Relief Fund (CRF)	20-4532	35,383	0	0
	CRRSA Act-ESSER II	20-4534	0	432,326	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	27,744	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		354,578	1,961,400	240,107
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,890	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-5	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,742,137	3,571,434	1,611,976
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	191,911	192,787	161,739
	Other Miscellaneous	40-1XXX	12,261	0	0
	Miscellaneous	40-1XXX	12,261	0	0
	Total Revenues from Local Sources		204,172	192,787	161,739
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	12,261
	Total Local Repayment of Debt		204,172	192,788	174,000
	Actual Revenues (Over)/Under Expenditures		-12,259	0	0
Debt Service Fund Revenues	Total Repayment of Debt		191,913	192,788	174,000
All Fund Revenues	Total Revenues/Sources		9,413,892	13,461,844	11,176,627
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,413,892	13,461,844	11,176,627

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,126,915	2,525,726	2,444,968
	Special Education-Instruction	11-2XX-100-XXX	756,616	973,922	869,756
	Basic Skills/Remedial-Instruction	11-230-100-XXX	206,728	209,860	215,188
	Bilingual Education-Instruction	11-240-100-XXX	16,099	93,289	41,960
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	22,349	145,837	155,756
	Undistributed Expenditures-Health Services	11-000-213-XXX	141,457	154,418	158,427
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	288,452	399,324	428,411
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	19,753	21,392	25,267
	Undistributed Expenditures-Guidance	11-000-218-XXX	174,982	189,629	195,088
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	134,843	239,594	296,487
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	93,542	93,982	92,386
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	107,624	121,556	124,852
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	261,191	299,285	309,401
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	144,636	156,255	162,349
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,728	121,353	138,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,208,641	1,482,575	1,211,920
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	55,017	214,500	182,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,565,652	2,205,175	2,299,482
	Total Undistributed Expenditures		4,337,867	5,844,875	5,780,426
General Fund Current Expenses	Total General Current Expense		7,444,225	9,647,672	9,352,298
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	12,485	12,485	12,485
	Interest Deposit to Capital Reserve	10-604	0	1	0
	Total Capital Outlay		12,485	12,486	12,485
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	23,132	37,464	25,868
	General Fund Grand Total		7,479,842	9,697,622	9,390,651
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	7,890	0	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	637,711	1,028,323	905,582
	Support Services	20-218-200-XXX	741,958	581,711	466,287
	Total Preschool Education Aid	20-218-XXX-XXX	1,379,669	1,610,034	1,371,869
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,379,669	1,610,034	1,371,869
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	131,893	112,088	95,275
	Title II	20-XXX-XXX-XXX	14,484	15,151	12,878
	Title IV	20-XXX-XXX-XXX	2,329	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	152,463	145,240	123,454
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	25,092	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,134	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	18,026	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	35,383	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	432,326	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	27,744	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	971,625	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	354,578	1,961,400	240,107
Special Revenue Fund Expenses	Total Special Revenue Funds		1,742,137	3,571,434	1,611,976
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	191,913	192,788	174,000
	Total Debt Service Funds		191,913	192,788	174,000
All Fund Expenses	Total Expenditures/Appropriations		9,413,892	13,461,844	11,176,627
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,413,892	13,461,844	11,176,627

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	263,829	299,194	299,194	299,194
	Repayment of Debt	3	12,262	12,261	0
Restricted for General Operating Budget	Capital Reserve	501,875	1,251,875	1,251,876	1,251,876
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	989,854	1,268,311	663,431	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	6,460	3,570	3,570	3,570
	Scholarship Fund	6,127	6,132	6,132	6,132
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,088	\$17,359	\$18,312	\$21,037	\$18,782
Total Classroom Instruction	\$9,768	\$9,667	\$11,296	\$12,704	\$11,389
Classroom-Salaries and Benefits	\$9,219	\$9,094	\$10,559	\$11,637	\$10,564
Classroom-General Supplies and Textbooks	\$284	\$241	\$319	\$598	\$342
Classroom-Purchased Services	\$265	\$332	\$418	\$469	\$484
Total Support Services	\$2,997	\$3,873	\$3,589	\$3,937	\$3,684
Support Services-Salaries and Benefits	\$2,362	\$2,159	\$2,237	\$2,312	\$2,199
Total Administrative Costs	\$1,162	\$1,124	\$1,079	\$1,186	\$1,182
Administration Salaries and Benefits	\$910	\$878	\$817	\$899	\$917
Total Operations and Maintenance of Plant	\$2,161	\$2,694	\$2,348	\$3,210	\$2,526
Operations and Maintenance-Salaries and Benefits	\$951	\$744	\$891	\$979	\$922
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$2	\$6	\$21	\$23	\$18
Employee Benefits as a percentage of salaries*	36.09%	35.52%	40.09%	40.83%	43.71%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2021-22 revised appropriations and the 2022-23 budgeted appropriations presented in this advertised budget. Total Budgetary 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contract business services from the Pohatcong Township BOE	0
Curriculum Services	Shared curriculum coordinator with the Warren Hills cluster	0
Purchasing	Participate in the ACES cooperative purchasing program	0
	Participate in the HCESC & Middlesex Regional ESC cooperative purchasing program	0
Staffing - Other	Share Spanish teacher with the Oxford Township BOE	0
	Shared custodial services with the Borough of Washington	0
Transportation Services, including Fuel	Utilize Warren Hills Regional School District & WCSSSD for transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Washington Boro	(A) General Fund School Levy	5,258,426
	(D) Total School Levy	5,420,165
	(B) Estimated Net Taxable Valuation (as of 02/01/22)	367,650,672
	(H) Estimated Equalized Valuation (as of 02/01/22)	505,292,292
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4303
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4743
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0407
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0727

Employee Contract List for District

Name	Category	Measure
Earl Jenkins	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Instruction
	Base Annual Salary Amount	\$108,992
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$845
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Earl Jenkins	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Interlocal Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	41
	Shared District	4200
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	District pays the Pohatcong Township BOE
	Additional Comment 2	\$65,000 for contracted business services.
	Additional Comment 3	None Reported
Jacqueline Nassry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,304
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Jacqueline Nassry	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,052
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Jacqueline Nassry	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Waiver payment for opting out of benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Sherry Koeppen	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,190
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$995
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract

Employee Contract List for District

Name	Category	Measure
Sherry Koeppen	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Waiver payment for opting out of benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported