

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	562.0	520.0	526.0
On Roll Special Ed Full-Time	108.0	99.0	104.0
On Roll Subtotal	670.0	619.0	630.0
In Private School Placements	3.0	5.0	8.0
Sent to Other Districts Regular	138.0	146.0	149.0
Sent to Other Districts Special Ed	49.0	49.0	52.0
Received	6.0		0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	10,296,178	10,502,102	10,712,144
	Total Tax Levy	10-121x	10,296,178	10,502,102	10,712,144
	Unrestricted Miscellaneous Revenues	10-1XXX	237,799	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,676	1,676
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,287	2,287
	Total Revenues from Local Sources			10,533,977	10,516,065
General Fund Revenues from State Sources	School Choice Aid	10-3116	504,533	505,347	658,890
	Categorical Transportation Aid	10-3121	270,602	270,602	289,740
	Extraordinary Aid	10-3131	100,036	0	0
	Categorical Special Education Aid	10-3132	597,283	925,534	1,154,237
	Equalization Aid	10-3176	4,653,572	5,414,418	5,284,530
	Categorical Security Aid	10-3177	208,615	258,930	274,032
	Other State Aids	10-3XXX	7,280	0	0
	Total Revenues from State Sources			6,341,921	7,374,831
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	37,367	27,422	4,455
	Total Revenues from Federal Sources		37,367	27,422	4,455
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,079,910	575,173
	Adjustment for Prior Year Encumbrances		0	121,243	0
	Actual Revenues (Over)/Under Expenditures		718,865	0	0
General Fund Revenues	Total Operating Budget		17,632,130	19,119,471	18,967,164
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	23,861	40,000	40,000
	Total Revenues from Local Sources	20-1XXX	23,861	40,000	40,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	334,059	94,743
	Preschool Education Aid	20-3218	570,734	792,012	981,274
	Total Revenues from State Sources		570,734	1,126,071	1,076,017

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	314,422	279,336	209,504
	Title II	20-4451-4455	36,962	33,979	25,484
	Title IV	20-4471-4474	15,189	17,598	13,199
	IDEA Part B (Handicapped)	20-4420-4429	174,520	171,112	128,334
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	73,793	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	19,749	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,099	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	40,550	0	0
	ARP-ESSER	20-4540	542,406	0	0
	ARP Homeless Children and Youth II Grant	20-4546	11,843	0	0
	Total Revenues from Federal Sources			1,239,533	502,025
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	121,848	94,650
Special Revenue Fund Revenues	Total Grants and Entitlements		1,833,093	1,789,944	1,587,188
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	301,800	302,600	303,000
	Total Revenues from Local Sources		301,800	302,600	303,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		301,800	302,600	303,000
Debt Service Fund Revenues	Total Repayment of Debt		301,800	302,600	303,000
All Fund Revenues	Total Revenues/Sources		19,767,023	21,212,015	20,857,352
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	121,848	94,650
	Total Revenues/Sources Net of Transfers		19,767,023	21,090,167	20,762,702

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,430,718	3,871,201	4,003,734
	Special Education-Instruction	11-2XX-100-XXX	1,591,032	1,614,703	1,664,750
	Basic Skills/Remedial-Instruction	11-230-100-XXX	130,317	129,289	137,612
	Bilingual Education-Instruction	11-240-100-XXX	44,001	76,092	78,251
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,046	21,043	20,956
	School-Sponsored Athletics-Instruction	11-402-100-XXX	33,790	34,919	36,073
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,165,944	4,831,595	4,100,749
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,970	65,222	72,380
	Undistributed Expenditures-Health Services	11-000-213-XXX	137,854	148,582	158,964
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	165,561	170,786	169,621
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	36,103	116,863	182,688
	Undistributed Expenditures-Guidance	11-000-218-XXX	128,041	132,905	139,165
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	988,463	777,251	927,676
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	142,226	184,217	206,875
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	197,475	291,363	323,450
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,558	16,150	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	379,606	313,995	300,566
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	299,578	294,772	295,926
	Undistributed Expenditures-Central Services	11-000-251-XXX	198,335	206,459	213,116
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	153,858	157,663	168,994
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	913,597	1,067,937	1,107,418
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,196,857	1,239,212	1,315,056
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,568,541	3,011,486	3,304,197
	Total Undistributed Expenditures			11,726,567	13,026,458
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,676	1,676
General Fund Current Expenses	Total General Current Expense		16,975,471	18,775,381	18,941,893

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	195,613	3,599	22,984
	Facilities Acquisition and Construction Services	12-000-400-XXX	461,046	317,662	0
	Interest Deposit to Capital Reserve	10-604	0	2,287	2,287
	Total Capital Outlay		656,659	323,548	25,271
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	20,542	0
	General Fund Grand Total		17,632,130	19,119,471	18,967,164
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	264,723	389,137	516,683
	Support Services	20-218-200-XXX	296,519	517,528	592,676
	Facility Acquisition and Construction Services	20-218-400-XXX	9,492	341,254	61,308
	Total Preschool Education Aid	20-218-XXX-XXX	570,734	1,247,919	1,170,667
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	570,734	1,247,919	1,170,667
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	314,422	279,336	209,504
	Title II	20-XXX-XXX-XXX	36,962	33,979	25,484
	Title IV	20-XXX-XXX-XXX	15,189	17,598	13,199
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	174,520	171,112	128,334
	ARP-ESSER Grant Program	20-487-xxx-xxx	542,406	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	73,793	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	19,749	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,099	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	40,550	0	0
	ARP Homeless Children and Youth II	20-496-xxx-xxx	11,843	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,239,533	502,025	376,521
Special Revenue Fund Expenses	Total Special Revenue Funds		1,833,093	1,789,944	1,587,188
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	301,800	302,600	303,000
	Total Debt Service Funds		301,800	302,600	303,000
All Fund Expenses	Total Expenditures/Appropriations		19,767,023	21,212,015	20,857,352

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	121,848	94,650
	Total Expenditures Net of Transfers		19,767,023	21,090,167	20,762,702

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,395,312	1,121,846	738,224	379,965
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	401,666	401,666	403,953	406,240
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	250,000	251,676	253,352
	Legal Reserve	1,079,483	634,084	216,914	0
	Unemployment Fund	3,055	3,055	3,055	3,055
	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	35,282	36,317	36,317	36,317
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,791	\$19,440	\$20,805	\$21,790	\$23,078
Total Classroom Instruction	\$10,884	\$11,687	\$12,423	\$13,001	\$13,511
Classroom-Salaries and Benefits	\$10,313	\$11,084	\$11,709	\$12,255	\$12,576
Classroom-General Supplies and Textbooks	\$293	\$212	\$316	\$331	\$481
Classroom-Purchased Services	\$278	\$392	\$397	\$415	\$454
Total Support Services	\$2,768	\$3,724	\$4,231	\$4,432	\$5,152
Support Services-Salaries and Benefits	\$2,026	\$2,640	\$3,139	\$3,286	\$3,957
Total Administrative Costs	\$2,180	\$2,073	\$1,909	\$1,998	\$1,979
Administration Salaries and Benefits	\$1,612	\$1,579	\$1,478	\$1,547	\$1,530
Total Operations and Maintenance of Plant	\$1,681	\$1,665	\$1,850	\$1,948	\$1,998
Operations and Maintenance-Salaries and Benefits	\$734	\$743	\$773	\$809	\$864
Board Contribution to Food Services	\$20	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$111	\$115	\$120	\$121
Total Equipment Costs	\$22	\$330	\$527	\$557	\$134
Legal Costs	\$178	\$113	\$62	\$65	\$48
Employee Benefits as a percentage of salaries*	35.28%	35.33%	37.82%	38.00%	38.58%

*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 2024-25 revised appropriations and the 2025-26 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)
Insurance Coverages and Benefits	The district is part of the Public Employer Trust, which has resulted in health benefit increase stabilization	0
Purchasing	The district utilizes joint purchasing of supplies, services and utilities	0
Special Education Services	The district uses CCESC for special education related services	0
Transportation Services, including Fuel	The district currently uses CCESC to provide transportation for out of district/private school students and the township for district fuel needs	0

Estimated Tax Rates

Municipality	Category	Amount
Berlin Twp	(A) General Fund School Levy	10,607,123
	(D) Total School Levy	10,909,923
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	645,332,172
	(H) Estimated Equalized Valuation (as of 10/01/24)	999,120,834
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6437
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6906
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0616
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0920

Employee Contract List for District

Name	Category	Measure
ADAM LEE	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$154,500
	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	02/01/24
	End Date of Contract	06/30/28
	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	\$2,250
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract; 1/260th per diem of remaining
	Contractual Post-Employment Benefit Description of Payout of Personal days	per 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
ADAM LEE	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
CHARLES PFLUGER	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	BUILDINGS & GROUNDS
	Base Annual Salary Amount	\$111,502
	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	07/01/24
	End Date of Contract	06/30/25
	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	

Employee Contract List for District

Name	Category	Measure
CHARLES PFLUGER	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	\$6,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per 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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
MEGAN STODDART	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,504
	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
MEGAN STODDART	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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	\$1,150
	Total Bonuses Amount	\$2,000
	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	\$6,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	PER 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
MEGAN STODDART	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
THOMAS CUNNINGHMA	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	TECHNOLOGY
	Base Annual Salary Amount	\$95,067
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$400
	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	\$6,000
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract	

Employee Contract List for District

Name	Category	Measure
THOMAS CUNNINGHMA	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per 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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported