



alpha cubesat

TEAM ALPHA CUBESAT

MONTHLY REPORT

Team Inception to March 2015 Final
Submitted: April 30, 2015



Team Alpha CubeSat
c/o XISP-Inc
8012 MacArthur Boulevard
Cabin John, MD 20818-1608

gary.barnhard@alphacubesat.com
+1 301 229 8012
<http://www.alphacubesat.com>

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INTRODUCTION

This document is intended to satisfy the NASA Cube Quest Challenge monthly report (Operations and Rules, Rule 2.F) for Team Alpha CubeSat for the month of March 2015. These reports are due monthly, and should be filed as soon as practical in the month following the period covered.

REPORTING REQUIREMENTS & CLARIFICATIONS

Q1: Rule 2.F: How many different expenditure values are to be reported each month (clarify what expenses to report)?

A1: Teams are to provide a monthly written report of two values: one, a total of expenditures for that month; and two, the total of all expenditures cumulatively since the date of their notice of intent to compete.

For reference:

Rule 2.F: Reporting - On a monthly basis, Competitor Teams agree to provide NASA with a written total (a single amount) of the following:

- Competitor Team's incremental and cumulative financial, property (capital), personnel, and any other investments, and/or expenditures (direct or in-kind) made to conduct any and all activities related to or required by participation of the Competitor Team in the Challenge.
- NASA will not make this information public except in aggregate form for all Competitor Teams competing in the Challenge.

TEAM MEMBERS, ADVISORS & INTERNATIONAL LIAISONS

ALPHA CUBE SAT TEAM MEMBERS:

- Gary Barnhard – Team Leader
- Matteo K. Borri
- Michelle Kennedy Cadieux
- Ethan Shinen Chew
- Adam Glickman
- TJ McKinney
- Joseph Rauscher
- Jephrey Rodriguez
- John Tascione

ALPHA CUBESAT TEAM ADVISORS:

- Eric Dahlstrom
- Jerry Isdale

ALPHA CUBESAT TEAM INTERNATIONAL LIAISONS:

- Issac DeSouza
- Daniel Faber
- Joe Hatoum
- Joshua Skrzypek

A Team participant (Member, Advisor, or International Liaison) may be listed as “Inactive” if they have not participated in at least one Team coordination meeting and/or team related activity in the last reporting period (i.e., they have no activity to report). Current Team Alpha CubeSat policy is that participants that have contributed to the Team in some meaningful way will be maintained on the list even if listed as inactive unless they specifically request to be removed.

Definitions:

Team Alpha CubeSat has defined and agreed to definitions for the following roles: Team Member, Team Advisor, and International Liaison. These definitions have been deemed consistent with the Cube Quest Challenge Rules and have been adopted as specific requirements for Team Alpha CubeSat.

Registered Team Members are asserting that they are willing to help Team Alpha CubeSat, agree to fill out the required paperwork, play by the Cube Quest Challenge and Team Alpha CubeSat rules, and be available for such Team assignments/work product commitments as their respective schedules permit.

Team Advisors are asserting that they are willing to help Team Alpha CubeSat, play by the Cube Quest Challenge and Team Alpha CubeSat rules, but cannot necessarily make specific time and/or work product commitments.

International Liaisons are asserting that they are willing to help Team Alpha CubeSat, play by the Cube Quest Challenge and Team Alpha CubeSat rules, but necessarily cannot make work product commitments.

These definitions are subject to revision by Team Alpha CubeSat or if directed by the Cube Quest Challenge Administration.

Candidates to be a Registered Team Member must provide the signed registration form (see below and attachment) and a copy of their photo ID. If you do not provide the Form and a copy of your ID your participation will be reclassified.

TEAMMATES & SPONSORS

- Xtraordinary Innovative Space Partnerships, Inc. (Commercial)
- Barnhard Associates, LLC (Commercial)
- Deep Space Industries, LLC (Commercial)
- Space Development Foundation (Non-profit)

EXPENDITURES

Pursuant to the Cube Quest Challenge Team Alpha CubeSat will track and generate necessary to report on all income, property, personnel, and any other investments, and/or expenditures (direct or in-kind) made to conduct any and all activities related to or required by participation of the Team in the Cube Quest Challenge on both an incremental and cumulative basis.

Team Alpha CubeSat will provide a monthly written report of two values to NASA: one, a total of expenditures for that month; and two, the total of all expenditures cumulatively since the date of our formal notice of intent to compete (January 1, 2015).

Team Alpha CubeSat will define a Team Alpha CubeSat Reporting Compliance Plan for maintaining compliance with the reporting requirement and update the plan as necessary.

Team Alpha CubeSat will maintain the source data and basis used for the calculation of all reported data in accordance with the Team Alpha CubeSat Reporting Compliance Plan.

Team Alpha CubeSat total of expenditures for this reporting period is \$95,396.

Team Alpha CubeSat estimated total value of all expenditures cumulatively since the date of our formal notice of intent to compete (January 1, 2015) is \$95,396

COMPLIANCE PLAN

This narrative provides the explanation of how the Team Alpha CubeSat reported values have been derived. If the methodology followed is inconsistent with the Cube Quest Challenge Administrations intent explicit guidance is requested to enable Team Alpha CubeSat to attain and maintain compliance.

CASH (INCREMENTAL & CUMULATIVE)

Going forward all receipts and disbursements will be coded and entered into the XISP-Inc SAGE 50 Accounting System, allowing pro forma income statements and balance sheets to be generated on an as needed basis.

In lieu of these formal reports for the purposes of this first reporting instance the source narrative is provided from which the required values were extracted and tallied. Going forward this level of detail will be maintained by Team Alpha CubeSat but not reported.

1. Incremental

- Team Alpha CubeSat has had no direct cash receipts during this reporting cycle.
- Team Alpha CubeSat has made no direct cash disbursements during this reporting cycle.

2. Cumulative

- Team Alpha CubeSat has had no direct cash receipts to date since the inception of the team.
- Team Alpha CubeSat has made no direct cash disbursements to date since the inception of the team.

IN-KIND CONTRIBUTIONS (INCREMENTAL & CUMULATIVE)

In-kind contributions of hardware, software, tools, supplies, and/or services as well as expenditures made on behalf of Team Alpha CubeSat will be tracked and tallied on both an incremental and cumulative basis for reporting purposes. In-kind contributions that are non-labor are assigned an estimated dollar value as noted.

For the purposes of this first reporting instance the source narrative is provided from which the required values were extracted and tallied. Going forward this level of detail will be maintained by Team Alpha CubeSat but not reported.

The following Team Alpha CubeSat expenses have been incurred and paid by others as indicated to date:

All legal, equipment, supplies, accounting, insurance, and administrative expenses have been covered by XISP-Inc, Team Sponsors, and/or Team Members as indicated below:

- Use of the XISP-Inc corporate structure eliminated the need to incur legal organization costs. (estimated cost of legal services to create and file necessary and appropriate corporate documents for XISP-Inc ~\$2,000)
- Use of XISP-Inc/Barnhard Associates, LLC (BALLC) fully equipped and functional system engineering consulting office in Cabin John, Maryland eliminated all startup accounting, equipment, and supply costs for Team Alpha CubeSat headquarters operations. The value of the General & Administrative Costs (10%) and Profit (10%) which is being waived by XISP-Inc based on the value of the Direct Labor Costs donated is estimated to be \$12,500 for this reporting period.
- Use of BALLC General Liability and Workman's Compensation insurance as base policies augmented and annotated to meet contest requirements nominally reduced annual insurance costs by an order of magnitude (\$15,000 → \$1,500). Note, the cost of the revised policies has been incurred by Barnhard Associates, LLC with the TBD actual cost delta for required changes to be determined after audit. Estimated expense is currently booked at (\$1,500).
- Administrative expenses for setup of the DSI/XISP-Inc Colab in the NASA ARC Research Park incurred to date have been covered by XISP-Inc, the Team Sponsors, and/or Team Members.
 - Electrostatic dissipative carpeting (Colab – BALLC) (\$953.41 Staticworx, Inc.)
 - Two (2) Sun 2U Rackmount Server systems (Colab - BALLC Loan) (~\$2,000)
 - Makerbot Replicator II 3D Printer system & supplies (Colab-Glickman Loan) (~\$2,500)
 - Refurbished Desktop Workstation (Colab-Glickman Loan) (~\$500)
 - Reference materials Farquhar, et.al. (Colab-BALLC) (\$157.81, Amazon.com)
 - AutoDESK Building Design Suite Premium Upgrade (Colab – BALLC Loan) (\$5,855.44, Case Technologies)
- Administrative support labor and individual expenses have been covered by XISP-Inc and/or Team Sponsors, and/or donated by Team participants.
 - Gary Barnhard –
 - organizational issues (labor),
 - participation in Cube Quest Challenge Summit (Travel from Cabin John, MD), (~\$1,250)
 - DSI/XISP-Inc Colab coordination meeting refreshments (~\$40),
 - XISP-Inc/Alpha CubeSat Coordination lunch (~\$50)
 - insurance issues (labor),
 - infrastructure upgrade issues (labor),
 - technical conference visibility issues (labor),
 - teammate/Sponsorship issues (labor),
 - business model development issues (labor),
 - modeling software issues (labor), and
 - required contest documentation filings (labor).

- Ethan Chew –
 - participation in Cube Quest Challenge Summit (Regional travel from Mojave, CA) (~\$210),
 - registration materials mailing (\$8.07),
 - business model development (labor), and
 - team coordination & networking (labor).

- Adam Glickman –
 - participation in Cube Quest Challenge Summit (Local travel from Belmont, CA) (~\$50),
 - colab preparation visits (labor), and
 - colab task safety assessments (labor).

- Eric Dahlstrom –
 - participation in Cube Quest Challenge Summit (Local travel from Menlo Park, CA) (~\$50),
 - colab preparation visits (labor), and
 - colab task safety assessments (labor).

- Michelle Kennedy Cadieux –
 - social media setup, team coordination, networking, and curate Team social outlets (labor),
 - research funding opportunities and business model development (labor),
 - personal petty cash donations to support accomplishment of required work:
 - (\$50.00) Harvey Bonn – communications trade research
 - (\$200.00) Adam Glickman – local travel expenses for meetings
 - (\$100.00) WL Wayne – for big data software development for 2 contests; nasaspaceappschallenge
 - (\$200.00) Computer Aided Design work, 3D Printing, logo and prize design work + fees for Patreon

- John Tascione
 - Volumetric model building materials cost (~\$200)

- Services
 - In anticipation of enhanced XISP-Inc connectivity requirements BALLC/Xisp.net upgraded the physical connectivity of the Cabin John, MD facility to two 300x300 fiber optic publicly routed links which are a part of and effectively peered with the Verizon FiOS network. (~\$500/month)
 - Internet connectivity for the DSI/XISP-Inc Colab is provided as a service by BALLC/Xisp.net and paid for by DSI. (~\$307/month)

- Facility space for the DSI/XISP-Inc Colab is provided and paid for by DSI. (~\$TBD)
- BALLC/Xisp.net provides virtual hosting services (~\$50/month) for the
 - Team Alpha CubeSat Website: www.alphaCubeSat.com, and
 - the Wiki: http://www.xisp-inc.com/dokuwiki/doku.php?id=alpha_cube_sat_team_organization_frontend_page

PROPERTY (INCREMENTAL & CUMULATIVE)

To date there is no physical property and/or inventory owned by Team Alpha CubeSat.

Going forward a schedule will be maintained of all purchased/leased/loaned/shared access hardware, software, tools, supplies, and/or services.

PERSONNEL (INCREMENTAL & CUMULATIVE)

- To date all labor contributed to Team Alpha CubeSat has been on a volunteer basis.
- Weekly technical coordination meetings via google audio/video hangouts (typically 2 hours in duration) have been held with the participation of most team members, as well as team advisors, and international liaisons as their schedules have permitted.
- We have included the estimated time incurred to date from initial notification of intent to compete to the end of this reporting period (Jan 1 – March 31, 2015) generating work products for Team Alpha CubeSat and participating in directly attributable meetings
- We have included the estimated the hours incurred for each month based on the information reported by Team Alpha CubeSat participants. In the absence of complete data we have estimated values as needed.
- We will estimate the value of non-specialized skill volunteer time at \$25.00/hour <http://grantspace.org/tools/knowledge-base/Nonprofit-Management/Employment-Volunteering/monetary-value-of-volunteer-time>
- For volunteer service involving specialized skills, it is appropriate to value the services at the vendor's customary charge. <http://www.blueavocado.org/content/tracking-volunteer-time-boost-your-bottom-line-complete-accounting->
- Accordingly, if a participant has an established Contractor Billing Rate for services provided as an independent consultant that rate is used to value the services they provided.
- In the absence of an established Contractor Billing Rate an hourly Direct Labor Rate for their services based on the XISP-Inc/BALLC (Employee) or (Contractor) labor categories.
- All direct labor rates used are assumed to be total direct labor costs including any applicable salary, base fringe, and overhead costs.
- The effective donation of G&A and Profit by XISP-Inc is treated separately, and is not included in the calculation of personnel direct labor costs.
- This data will be summarized for submission to NASA and also will be used to maintain an ongoing record of the contributions each individual is making to the Team Alpha CubeSat effort.
- This data is intended to enable NASA to better calculate the effort Team Alpha CubeSat is putting into the challenge. These calculations in no way represent a commitment on the part of XISP-Inc or any other entity to pay or reimburse any participant for the time they commit to the Team Alpha CubeSat effort.
- It is anticipated that these calculations will be used as at least one factor in apportioning accrued revenue in excess of expenses that is allocated for disbursement as participant rewards.

ALPHA CUBESAT TEAM MEMBERS:

Gary Barnhard – Team Leader = 40 Jan + 40 Feb + 40 Mar = 120 hours

- Labor Category: Team Leader/Principle Investigator
- Background: Robotic/Space/Computer Systems Engineer
- Experience: 37 years, resume on file,
- Ratings: classified by NASA GSFC as eligible for GS 15+ rating
- Academics: BS in Engineering + 10 years of Graduate studies/research
- Hourly Rate: \$150/hour (Principle Investigator/Project Lead Direct Labor Cost XISP-Inc)

Michelle Kennedy Cadieux = 120 Jan + 120 Feb + 120 Mar = 360 hours

- Labor Category: Management, Organizational
- Background: Space project development
- Experience: Satellite, robotics technical writer and business development 5 years
- Ratings: Equivalent of GS 10 at Lockheed
- Academics: MBA & 2 years engineering courses
- Hourly Rate: \$50/hour (Current Consulting Rate)

Ethan Shinen Chew = 40 Jan + 40 Feb + 40 Mar = 120 hours

- Labor Category: XISP-Inc Engineering 1
- Background: Aerospace Engineering/System Engineering/Business Development & Networking
- Experience: 7.5 years, resume on file.
- Ratings: per NASA MSFC GS Schedule, equivalent classification is GS 11 rating.
- Academics: BS in Engineering
- Hourly Rate: XISP-Inc Engineering 1 Rate \$75/hour assigned.

Adam Glickman = 20 Jan + 10 Feb + 10 Mar = 40 hours

- Labor Category: Engineering/Business Development/Networking
- Background: CubeSat Engineering Study / MEMs Quality Systems, CAD/CAM, Chip Packaging, Composites, IT, and 3D Printing
- Experience: 15 plus years of High Technology Manufacturing and Quality
- Ratings: Previous certification as American Society of Quality (ASQ) Certified Quality Engineer, Quality Manager, Quality Auditor, Software Quality Engineer, Class-work to qualify for the Project Management Institute (PMI) Project Management Professional (PMP) certification.
- Academics: B.S. Industrial Technology Polymer Technology with Society of Advanced Material Process Engineer (SAMPE) led composites classes,

CAD/CAM, and Advanced Nanotechnology coursework, Attendee of numerous space and Cubesat specialized engineering workshops.

- Hourly Rate: \$75 Quality Consultant Rate

John Tascione = 10 Jan + 10 Feb + 10 Mar = 30 hours

- Labor Category: XISP Engineer 2
- Background: Mechanical systems, controls, combustion engines, prototyping
- Experience: 31 years experience in radio control aircraft scratch building and design. 12 years experience as a California smog technician and an enhanced engine performance specialist. Systems Engineer (10-20 Years or equivalent)
- Ratings: ASE (Automotive Service Excellence) certified enhanced engine performance specialist
- Academics: Not specified, equivalent experience.
- Hourly Rate: XISP-Inc Engineer 2 \$100/hour assigned.

TJ McKinney = 0 Jan + 0 Feb + 10 Mar = 10 hours

- Labor Category: XISP Engineer 1
- Background: Senior Radiation Technician,
- Experience: Discipline Engineer (1-10 Years or equivalent)
- Ratings: Principal Auctioneer's License, a Master Electrician License, a Contractors Electrician License, a Commercial Drivers License with Hazmat & Tanker endorsements, he also is a certified CCDW Instructor for the state of Kentucky.
- Academics: Not specified, equivalent experience.
- Hourly Rate: XISP-Inc Engineering 1 Rate \$75/hour assigned.

Joseph Rauscher = 0 Jan + 0 Feb + 1 Mar = 1 hour

- Labor Category: Program development and editorial oversight
- Background: USA federal and local government environmental protection, green remediation and renewable energy program operations; and grants, contracts, and interagency agreement (IA) administration and financial management. Aerospace non-profit program development and editorial oversight
- Experience: Forty-four years' experience in USA federal and local government environmental protection, green remediation and renewable energy program operations; and grants, contracts, interagency agreement administration; and financial management. Two years' experience in program development and editorial oversight with Space Development Foundation and Xtraordinary Innovative Space Partnerships, Inc.

- Ratings: GS-13 received outstanding and exceeds expectations federal government formal ratings.
- Academics: St. Louis University; St. Louis, Missouri B.S., Meteorology, December, 1965 Magna Cum Laude. University of Michigan; Ann Arbor, Michigan, M.S., Meteorology (included air pollution meteorology research), April, 1967. University of Southern California; Los Angeles, California 12 Doctoral Credits, Public Administration, December, 1967.
- Hourly Rate: Consulting Rate \$50/hour

Jephrey Rodriguez = 0 Jan + 0 Feb + 0 Mar = 0 hours

- Labor Category: XISP Engineer 1
- Background: Biochemistry, R&D Engineer / Development and Operations Engineer
- Experience: Discipline Engineer (1-10 Years or equivalent)
- Ratings: Not specified.
- Academics: BS Biomedical/Medical Engineering, California Polytechnic State University- San Luis Obispo 2012, MS Biomedical/Medical Engineering San Jose State University 2014
- Hourly Rate: XISP-Inc Engineering 1 Rate \$75/hour assigned.

Matteo K Borri = 0 Jan + 20 Feb + 20 Mar = 40 hours

- Labor Category: Electrical Engineer
- Background: Graduated STMU, worked in nautical electronics, helped with Phonesat.
- Experience: Built whole or in part 300 robots, 500 lasers, 3 satellites, 8 boats, 1 ship, 2 submarines.
- Ratings: Classified by NASA GS ratings as equivalent to GS 15+ rating.
- Academics: BSC from STMU, various grad work in 3 continents
- Hourly Rate: \$100/hour consulting, \$50/hour coding or assembly, \$200/hour emergencies.

ALPHA CUBESAT TEAM ADVISORS:

Eric Dahlstrom = 10 Jan + 10 Feb + 10 Mar = 30 hours

- Labor Category: XISP Engineer 3
- Background: Space Systems Engineering, Astrophysics
- Experience: Space Systems Engineering, Mission Analysis and Design, Orbit Design, Operations; Project Management, Technical Teams, Technical Proposals. Engineer 3 - Senior Systems Engineer - Specialist (20+ years or equivalent)
- Ratings: Not specified.

- Academics: BA in Physics, MS in Astronomy, Graduate work in space systems engineering
- Hourly Rate: XISP-Inc Engineering 3 Rate \$125/hour assigned.

Jerry Isdale = 0 Jan + 0 Feb + 0 Mar = 0 hours

- Labor Category: Senior Programmer/Software Architect
- Background: Programming, Maker Space
- Experience: 35 Years
Specialties - Virtual Reality, Multimedia, Interactive Graphics, Human Centered Systems development, technical writing, DARPA programs
Computer Languages - C, C++, Objective-C/Cocoa, C#, Java, Fortran, Forth, Lisp, Smalltalk, PL/C, Pascal, Python, Perl, HTML,
GUI development - Apple Cocoa, Microsoft Visual Studio, Java
- Ratings: Not specified.
- Academics: MS in Computer Science University of Southern California (1990)
- Hourly Rate: Consulting Rate \$100/hour plus expenses.

ALPHA CUBESAT INTERNATIONAL LIAISONS

Issac DeSouza = 10 Jan + 10 Feb + 0 Mar = 20 hours

- Labor Category: XISP Engineer 1
- Background: robotics and automation
- Experience: Systems Engineer (1-10 Years or equivalent)
- Ratings: Unspecified
- Academics: B.A.Sc Specialized Honours Space Engineering • Toronto, Ontario York University (2014)
- Hourly Rate: XISP-Inc Engineering 1 Rate \$75/hour assigned.

Daniel Faber = 5 Jan + 1 Feb + 2 Mar = approximately 8 hours total

- Labor Category: Program Development/Systems Engineering
- Background: Space (microsatellite financing, project development, engineering, AIT, operations), Mining, Business management
- Experience: 15 Years
- Ratings: Not Applicable
- Academics: BE (Mechatronics), 1st class honors. PostGradCert in Antarctic Studies.
- Hourly Rate: \$150/hr

Joe Hatoum = 0 Jan + 0 Feb + 0 Mar = 0 hours (New Add for April)

- Labor Category: XISP Engineer 1

- Background: Joe Hatoum was previously a software developer before divulging fulltime into the fields of life sciences, electronics, & materials engineering to create new aerospace grade building concepts, and possibilities for electronics, robotics, propulsion, and other necessary systems to win an ACS challenge.
- Experience: Discipline Engineer (1-10 Years or equivalent)
- Ratings: Not specified.
- Academics: Not specified.
- Hourly Rate: XISP-Inc Engineering 1 Rate \$75/hour assigned.

Joshua Estrin Skrzypek = 0 Jan + 0 Feb + 0 Mar = 0 hours

- Labor Category: Business Development & Consulting/Web Development
- Background: Software & Computer Developer/Industrial-Organizational Psychology & Consulting
- Experience: 2 Years
- Ratings: GS 13 Equivalent
- Academics: BA in Psychology
- Hourly Rate: \$70 per hour Consulting/\$50 per hour Web Development

Q: What is the monetary value of volunteer time?

A: The estimated value of volunteer time for 2014 is \$23.07 per hour, according to Independent Sector, a coalition of charities, foundations, corporations, and individuals that publishes research important to the nonprofit sector. It reports annual statistics on the estimated dollar value of volunteer time, including historical values back to 1980 and values for each state. (Note, there is a lag of almost one year in the government's release of data.)

More statistics on volunteers in the US and abroad can be found on Energize, Inc's Statistics on Volunteering page.

Nonprofits typically use the value of volunteer time to demonstrate the support they receive from their communities. Independent Sector advises that if your organization plans to report the value of volunteer services in external financial statements, including grant proposals, you will need to follow generally accepted accounting principles (GAAP), established by the Financial Accounting Standards Board (FASB), which state:

Contributions of services shall be recognized if the services received:

- create or enhance nonfinancial assets; or
- require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Services requiring specialized skills are provided by accountants, architects, carpenters,

doctors, electricians, lawyers, nurses, plumbers, teachers, and other professionals and craftsmen.

What financial value to give to volunteer time?

For volunteer service involving specialized skills, it is appropriate to value the services at the vendor's customary charge. For example, if you bring in a board trainer who charges \$150 per hour, this would be the appropriate hourly rate for valuing a pro bono session.

In some situations you will be able to obtain this information from the pro bono donor or from a similar business. In other instances you may need to estimate. Resources such as the [Bureau of Labor Statistics \(BLS\)](#) website can help.

In the case of services that do not involve specialized skills, including much of the volunteer help nonprofits receive with program activities, office tasks, or special events, a composite hourly rate may be a reasonable indicator for estimating the value of services reported in annual reports, newsletters, and grant proposals. The nonprofit association [Independent Sector](#) provides national and state [rates](#), updated annually from BLS data. The most recent national figure is \$20.85, which includes a 12 percent estimate for fringe benefit costs.

The following examples help illustrate these rules:

- Sandra, a real estate attorney with a \$300/hour billing rate, DONATED LEGAL SERVICES BY REPRESENTING YOU IN THE PURCHASE OF LAND for a new office. Since these legal services are of a specific and substantive nature, they are required to be included in the financial statements, valued at \$300/hour.
- On the other hand, in her ROLE AS A BOARD MEMBER, Sandra provides routine guidance on legal issues of a general nature. Because such legal advice would probably not have been purchased if Sandra were not available, they cannot be recognized in the financial statements.
- Sandra DONATED EIGHT HOURS HELPING PAINT YOUR NEW OFFICE BUILDING. Because her services help create or enhance a nonfinancial asset, the value is required to be recognized even though this does not involve a specialized skill.
- Sandra also DONATES FIVE HOURS PER WEEK DELIVERING MEALS to program recipients. Although such service would typically have to be purchased in the absence of volunteers, it does not meet the specialized skills requirement and cannot be included in the audit financial statements. However, this donation can be reported as supplemental information in the financial statement footnotes.

OTHER INVESTMENTS (INCREMENTAL & CUMULATIVE)

Any other investments, and/or expenditures (direct or in-kind) made to conduct any and all activities related to or required by participation of the Competitor Team in the Challenge.