

**AGREEMENT FOR THE COLLECTION OF SPECIAL ASSESSMENTS**

This agreement, dated September 11, 2018, is between Fresno County Waterworks District No. 18 ("Agency") and the County of Fresno, a political subdivision of the State of California ("County").

**Recitals**

The Agency has levied or expects to levy assessments on properties within Fresno County. In this agreement, the word "assessment" has the meaning given in Article XIII D, Section 2, of the California Constitution.

The County desires to recover from the Agency the County's costs for collecting those assessments by incorporating them into the collection of the general taxes of the County on property. For assessments collected by the County for any special district, excluding school districts, Government Code section 29142 authorizes the Board of Supervisors to establish a collection fee to cover those costs. For assessments collected by the County for a city, Government Code section 51800 authorizes an agreement to cover those costs.

**The parties therefore agree as follows:**

**Section 1. Employment of County**

The Agency engages County to collect assessments as provided in this agreement, which includes performing professional, technical, and staff services and providing assistance as described in this agreement.

**Section 2. Scope of Services**

Upon the request of the Agency as provided in Exhibit 1 to this agreement, the County shall perform the services described in that Exhibit 1.

**Section 3. County's Personnel and Working Relationship with the Agency**

A. Except as provided in Exhibit 1, all of the services to be performed by the County under this agreement shall be performed by County personnel, and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform his or her part of those services.

B. Except as provided in Exhibit 1, none of the work or services covered by this

1 agreement shall be subcontracted by the County unless approved in writing in advance by the  
2 Agency.

#### 3 **Section 4. Compensation**

4 The Agency shall pay, and the County shall receive, payment as provided in Exhibit 1,  
5 including allowable costs of the County, as provided in Exhibit 3, for the services rendered  
6 under this agreement, except that in any case the total amount paid by the Agency for the  
7 collection of any assessment shall not exceed one-fourth of one percent (0.25%) of all money  
8 collected.

9 If the Agency is a special district, the compensation under this section is a collection fee  
10 under Government Code section 29142.

#### 11 **Section 5. Method of Payment**

12 Beginning fiscal year 2018–2019, the Agency will reimburse the County for all costs  
13 incurred in performing the services described in Exhibit 1. The County's Auditor-  
14 Controller/Treasurer-Tax Collector is authorized to deduct those costs from apportionments to  
15 the Agency and retain them as compensation for services rendered under this agreement. The  
16 County will itemize all costs incurred, deducted, and retained and will provide that itemization to  
17 the Agency with the remittance advice for the apportionment.

#### 18 **Section 6. Records**

19 The County shall maintain complete and accurate records with respect to costs incurred  
20 under this agreement. All such records shall be maintained on a generally-accepted accounting  
21 basis and shall be clearly identified and readily accessible. The County shall provide to the  
22 authorized representatives of the Agency free access to such books and records at all proper  
23 times, and the right to audit the same, and to make transcripts therefrom as necessary, and to  
24 allow inspection of all work, data, documents, proceedings, and activities related to the  
25 performance of this agreement for a period of three (3) years from the date of final payment for  
26 work performed under this agreement. In addition to the above accounting records, the County  
27 shall maintain records to show actual time and allowable costs submitted for reimbursement  
28 with respect to the scope of services set forth herein.

1           **Section 7. Changes to the Agreement**

2           This agreement may not be modified except in writing signed by both parties.

3           **Section 8. Term**

4           This agreement is effective on the date first written above through June 30, 2019, and  
5 renews automatically for each fiscal year (July 1 through June 30) after unless either party  
6 gives written notice of nonrenewal no later than June 1.

7           **Section 9. Termination**

8           Either party may terminate this agreement without cause at any time by giving written  
9 notice of such termination to the other party and specifying an effective date of termination that  
10 is not less than 30 days after the notice is given. If the agreement is terminated as provided in  
11 this Section 9, the County shall be reimbursed its allowable costs in accordance with Section 4  
12 of this agreement through the date of termination.

13           **Section 10. Representations and Warranties**

14           The Agency represents and warrants that it has the authority to levy the taxes, fees, or  
15 assessments that it levies, and that the County collects under this agreement, and the  
16 Agency's levy of those taxes, fees, or assessments complies with all requirements of state law,  
17 including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition  
18 218). The Agency also agrees to reaffirm in writing the validity of the taxes, fees, or  
19 assessments each time it requests services under Section 2 of this agreement.

20           **Section 11. Release**

21           The Agency hereby releases and forever discharges the County and its officers, agents,  
22 and employees from any and all claims, demands, liabilities, costs and expenses, damages,  
23 causes of action, and judgments, in any manner arising from the Agency's responsibility under  
24 this agreement, or other action taken by the Agency in establishing any assessment, and  
25 implementing the collection of such assessments as contemplated in this agreement.

26           **Section 11.5. Insurance**

27           Without limiting the COUNTY's right to obtain indemnification from the Agency or any  
28 third parties, the Agency, at its sole expense, shall maintain in full force and effect, the

1 following insurance policies or a program of self-insurance, including but not limited to, an  
2 insurance pooling arrangement or Joint Powers Agreement (JPA) throughout the term of the  
3 agreement:

4       A.       ***Commercial General Liability***

5               Commercial General Liability Insurance with limits of not less than One Million Dollars  
6 (\$1,000,000) per occurrence and an annual aggregate of Two Million Dollars (\$2,000,000).

7 This policy shall be issued on a per occurrence basis. COUNTY may require specific  
8 coverages including completed operations, products liability, contractual liability, Explosion-  
9 Collapse-Underground, fire legal liability or any other liability insurance deemed necessary  
10 because of the nature of this contract.

11       B.       ***Automobile Liability***

12               Comprehensive Automobile Liability Insurance with limits for bodily injury of not less  
13 than Two Hundred Fifty Thousand Dollars (\$250,000.00) per person, Five Hundred Thousand  
14 Dollars (\$500,000.00) per accident and for property damages of not less than Fifty Thousand  
15 Dollars (\$50,000.00), or such coverage with a combined single limit of Five Hundred Thousand  
16 Dollars (\$500,000.00). Coverage should include owned and non-owned vehicles used in  
17 connection with this agreement.

18       C.       ***Professional Liability***

19               If the Agency employs licensed professional staff, (e.g., Ph.D., R.N., L.C.S.W.,  
20 M.F.C.C.) in providing services, Professional Liability Insurance with limits of not less than One  
21 Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars (\$3,000,000.00) annual  
22 aggregate.

23       D.       ***Worker's Compensation***

24               A policy of Worker's Compensation insurance as may be required by the California  
25 Labor Code.

26               The Agency shall obtain endorsements to the Commercial General Liability insurance  
27 naming the County of Fresno, its officers, agents, and employees, individually and collectively,  
28 as additional insured, but only insofar as the operations under this agreement are concerned.

1 Such coverage for additional insured shall apply as primary insurance and any other insurance,  
2 or self insurance, maintained by COUNTY, its officers, agents and employees shall be excess  
3 only and not contributing with insurance provided under the Agency's policies herein. This  
4 insurance shall not be cancelled or changed without a minimum of thirty (30) days advance  
5 written notice given to COUNTY.

6 Within Thirty (30) days from the date the Agency signs and executes this agreement,  
7 the Agency shall provide certificates of insurance and endorsement as stated above for all of  
8 the foregoing policies, as required herein, to the County of Fresno, Auditor-  
9 Controller/Treasurer-Tax Collector, P.O. Box 1247 Fresno, CA 93715, stating that such  
10 insurance coverage have been obtained and are in full force; that the County of Fresno, its  
11 officers, agents and employees will not be responsible for any premiums on the policies; that  
12 such Commercial General Liability insurance names the County of Fresno, its officers, agents  
13 and employees, individually and collectively, as additional insured, but only insofar as the  
14 operations under this Agreement are concerned; that such coverage for additional insured shall  
15 apply as primary insurance and any other insurance, or self-insurance, maintained by  
16 COUNTY, its officers, agents and employees, shall be excess only and not contributing with  
17 insurance provided under the Agency's policies herein; and that this insurance shall not be  
18 cancelled or changed without a minimum of thirty (30) days advance, written notice given to  
19 COUNTY.

20 In the event the Agency fails to keep in effect at all times insurance coverage as herein  
21 provided, the COUNTY may, in addition to other remedies it may have, suspend or terminate  
22 this Agreement upon the occurrence of such event. All policies shall be issued by admitted  
23 insurers licensed to do business in the State of California, and such insurance shall be  
24 purchased from companies possessing a current A.M. Best, Inc. rating of A FSC VII or better.

## 25 **Section 12. Hold Harmless**

26 The Agency shall defend the County and hold the County harmless from all liability,  
27 claims, or damages incurred as a result of any action taken by the Agency in establishing any  
28 tax, fee, or assessment, and implementing the collection of such taxes, fees, or assessments

as contemplated in this agreement.

### **Section 13. Construction**

The final form of this agreement is the result of the parties' combined efforts. If anything in this agreement is found by a court of competent jurisdiction to be ambiguous, that ambiguity is to be resolved by construing the terms of this agreement according to their generally accepted meaning, and not by construing the terms of this agreement for or against either party.

### **Section 14. Headings**

The headings and section titles in this agreement are for convenience only and are not part of this agreement.

### **Section 15. Severability**

If anything in this agreement is found by a court of competent jurisdiction to be unlawful or otherwise unenforceable, the balance of this agreement remains in effect.

### **Section 16. No Waiver**

Payment, change, waiver, or discharge of any liability or obligation of the Agency under this agreement on any one or more occasions is not a waiver of performance of any continuing or other obligation and does not prohibit enforcement by the County of any obligation on any other occasion.

### **Section 17. Entire Agreement**

This agreement is the entire agreement between the Agency and the County with respect to the subject matter of this agreement, and it supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications, and understandings of any nature unless those things are expressly included in this agreement.

### **Section 18. Counterparts**

This agreement may be signed in counterparts, each of which is an original, and all of which together constitute this agreement.

*[SIGNATURE PAGE FOLLOWS]*

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the

day and year first hereinabove written.

**AGENCY**

*[Signature]*

(Authorized Signature)

DAN L. PEARCE, MGR.

Print Name & Title

P.O. Box 846

FRIANT, CA 93626-0846

Mailing Address

**COUNTY OF FRESNO**

*[Signature]*

Sal Quintero, Chairperson of the Board  
of Supervisors of the County of Fresno

**Attest:**

Bernice E. Seidel

Clerk of the Board of Supervisors

County of Fresno, State of California

By:

*[Signature]*

Deputy

**FOR ACCOUNTING USE ONLY:**

ORG No.:

Account No.:

Requisition No.:

1 **Exhibit 1**

2 **General Scope of Services**

3 The Auditor-Controller/Treasurer-Tax Collector's duties include fiscal functions, which  
4 services include, but are not limited to:

5 1. Enrolling the assessment by parcel on the property tax bills, billing the taxpayers,  
6 the collection process, roll changes as needed by parcel, apportionment of the collected  
7 assessment to the Agency and reporting and maintaining records of all financial transactions  
8 for the assessment process by parcel.

9 2. Separately accounting for the Agency funds and maintaining records of  
10 expenditures, revenues and investments in accordance with administrative code requirements  
11 and state and federal regulations.

12 The Agency shall reimburse the Auditor-Controller/Treasurer-Tax Collector for costs  
13 incurred for services provided including but not limited to the following:

- 14 • Assessment enrollment to Property Tax System: \$0.17 per parcel  
15 • Roll Changes as needed and approved by the Agency: \$18.60 per parcel  
16 • Accounting/Apportionment/Administration: Actual Staff hourly rates on MSF (as that  
17 term is defined below), and as provided in Exhibit 3

18 Accounting, Legal and Administration costs are based on the current Master Schedule  
19 of Fees, Charges, and Recovered Costs ("MSF") approved by County of Fresno Board of  
20 Supervisors. Relevant portions of the MSF as of the date this agreement is signed are shown  
21 on Exhibit 2 for the Auditor-Controller/ Treasurer-Tax-Collector and County Counsel. The MSF  
22 is revised annually and the revised rates apply to this agreement. Billing for  
23 Accounting/Apportionment/Administration items would only be applicable for additional work  
24 that is requested by the Agency in addition to the normal assessment enrollment, collection fee  
25 and roll change duties.

26 **Duties of Agency**

27 The Agency by August 10th or other agreed upon date each year shall provide:

- 28 • The statutory and any other legal authority for the assessment; and

- A resolution passed by the Agency's governing board specifying parcels and rate(s) or amount to be charged and a list of authorized personnel that may make changes/corrections to assessments during or after fiscal year of enrollment. The Agency needs to record the resolution in the Fresno County Recorder's office before submitting it to the County Auditor.

The Agency shall comply with all other administrative instructions provided by the County Auditor each year.

## Exhibit 2

### MASTER SCHEDULE OF FEES, CHARGES, AND RECOVERED COSTS

#### SECTION 300 - AUDITOR-CONTROLLER/TREASURER

| FEE DESCRIPTION                                                                                              | FEE AMOUNT                       | FEE SETTING AUTHORITY | YEAR ADOPTED | EFFECTIVE DATE | % OF COST | REFERENCE   |
|--------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------|--------------|----------------|-----------|-------------|
| <b>301. Accounting Services</b>                                                                              |                                  | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNT CLERK I                                                                                              | 42.46/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNT CLERK II                                                                                             | 55.16/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNT CLERK III                                                                                            | 59.64/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNT CLERK III - CONF                                                                                     | 61.35/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNTANT I                                                                                                 | 62.78/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNTANT II                                                                                                | 74.80/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNTING AND FINANCIAL DIVISION CHIEF                                                                      | 92.45/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNTING AND FINANCIAL MANAGER                                                                             | 91.60/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| EXECUTIVE SECRETARY - CONF                                                                                   | 90.01/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| COLLECTION REP I                                                                                             | 90.85/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| COLLECTION REP II                                                                                            | 94.92/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| COLLECTION REP III                                                                                           | 92.60/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| COLLECTION REP SUPERVISOR                                                                                    | 94.76/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| TAX COLLECTIONS SUPERVISOR                                                                                   | 79.06/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| DEPUTY AUDITOR CONTROLLER                                                                                    | 107.78/hr                        | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| DEPUTY TREASURER TAX COLLECTOR                                                                               | 107.78/hr                        | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| INFORMATION TECH. ANALYST I                                                                                  | 61.78/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| INFORMATION TECH. ANALYST II                                                                                 | 64.33/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| INVESTMENT OFFICER                                                                                           | 96.06/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| PAYROLL TECH I - CONF                                                                                        | 67.74/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| PAYROLL TECH II - CONF                                                                                       | 70.54/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| SENIOR ACCOUNTANT                                                                                            | 90.92/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| SUPERVISING ACCOUNT CLERK II                                                                                 | 78.46/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| SUPERVISING ACCOUNTANT                                                                                       | 89.64/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| SYSTEMS & PROCEDURES ANALYST III                                                                             | 88.15/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| SYSTEMS & PROCEDURES MANAGER                                                                                 | 99.76/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| PROGRAM TECHNICIAN                                                                                           | 96.45/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| ACCOUNTING INTERN                                                                                            | 34.78/hr                         | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>302. Unsecured Delinquent Tax Fee</b>                                                                     | \$174.00 each                    | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>303. W-2 Replacement Copies</b>                                                                           | \$11.00 each                     | Board of Supervisors  | 2015-15      | 3/1/15         | 100%      | Crd #15-009 |
| <b>304. Paycheck Stub Replacement Copies</b>                                                                 | \$11.00 each                     | Board of Supervisors  | 2015-15      | 3/1/15         | 100%      | Crd #15-009 |
| <b>305. 1099 Replacement Copies</b>                                                                          | \$14.00 each                     | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>306. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll</b>       | \$0.17 each                      | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>308. Special Assessment Collection Fee Component: Put Non-County Special Assessment on Tax Roll</b>       | \$0.15 each                      | Board of Supervisors  | 2015-17      | 10/27/16       | 100%      | Crd #16-014 |
| <b>307. Special Assessment Collection Fee Component: Change to Non-County Special Assessment On Tax Roll</b> | \$19.50 each                     | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>308. Hard Copy of Tax Rate Book</b>                                                                       | \$29.31 each                     | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>309. 1916 Aot Bond Debt Services</b>                                                                      | \$2.30 per APN                   | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>310. Ten Percent Administrative Fee For Rectitution Fines</b>                                             |                                  | Board of Supervisors  | 2007-09      | 06/05/08       | 100%      | Crd #07-022 |
| <b>311. Deposit Via Admin</b>                                                                                | \$40.00 per deposit              | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>311. Deposit Via Admin</b>                                                                                | \$28.00 per deposit              | Board of Supervisors  | 2015-17      | 10/27/16       | 100%      | Crd #16-014 |
| <b>312. Deposit-Via Treasury Tax</b>                                                                         | \$39.00 per Treasury deposit     | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>313. Travel AP Voucher</b>                                                                                | \$10.00 per travel voucher       | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>313. Travel AP Voucher</b>                                                                                | \$9.00 per travel voucher        | Board of Supervisors  | 2015-17      | 10/27/16       | 100%      | Crd #16-014 |
| <b>314. Contract AP Voucher</b>                                                                              | \$7.00 per contract voucher      | Board of Supervisors  | 2015-17      | 3/1/16         | 100%      | Crd #16-010 |
| <b>314. Contract AP Voucher</b>                                                                              | \$6.00 per contract voucher      | Board of Supervisors  | 2015-17      | 10/27/16       | 100%      | Crd #16-014 |
| <b>315. Other Pay &amp; PO AP Voucher</b>                                                                    | \$9.00 per other AP voucher      | Board of Supervisors  | 2015-15      | 3/1/15         | 100%      | Crd #15-009 |
| <b>316. Franchise Tax Board Garnishment Fee</b>                                                              | \$1.50 Per Garnishment Deduction | Board of Supervisors  | 2015-17      | 3/1/16         |           | Crd #15-009 |
| <b>317. Child Support Garnishment Fee</b>                                                                    | \$1.50 Per Garnishment Deduction | Board of Supervisors  | 2015-17      | 3/1/16         |           | Crd #15-009 |
| <b>318. Civil Garnishment Fee</b>                                                                            | \$1.50 Per Garnishment Deduction | Board of Supervisors  | 2015-17      | 3/1/16         |           | Crd #15-009 |

## SECTION 600 – COUNTY COUNSEL

| FEE DESCRIPTION    | FEE<br>AMOUNT | FEE SETTING<br>AUTHORITY | YEAR<br>ADOPTED | EFFECTIVE<br>DATE | % OF<br>COST | REFERENCE            |
|--------------------|---------------|--------------------------|-----------------|-------------------|--------------|----------------------|
| 601.LEGAL SERVICES | \$122/hour    | Board of<br>Supervisors  | 2015-16         | 7/6/15            | 100%         | Ord. # <u>15-011</u> |

Charged to other public agencies and County departments with third party payer funds.

1 **Exhibit 3**

2 **Allowable Costs for the County**

3 **A. Direct Costs**

4 **1. Personnel**

5 Direct costs for personnel are based on actual salary and benefits paid to personnel, or  
6 based on the hourly charge shown in the County's Master Schedule of Fees, Charges and  
7 Costs Recovered, if applicable, for actual time spent on the work necessary to fulfill the terms  
8 of this agreement. Time shall be recorded on the time sheets regularly used by the County in  
9 carrying out its ordinary work apart from this agreement. No additional or special forms for  
10 recording hours spent on the tasks specified in this agreement are required.

11 **2. Travel Expenses and Subsistence**

12 Where travel expenses and subsistence are directly related to the performance of this  
13 agreement, they are included in direct costs. Mileage for trips within the Fresno-Clovis  
14 Metropolitan area may be reimbursed, but are covered under Section 4.B. of this agreement,  
15 "Indirect Costs (Overhead)." Out-of-area transportation costs shall not exceed the cost of travel  
16 by the most direct and economical mode. Reimbursement for transportation by private  
17 automobile shall be at the rate ordinarily charged by the County in lieu of actual costs.  
18 Reimbursement for lodging and meals shall be based on the actual cost incurred by the  
19 County's personnel, to not exceed the limitations applied by the County.

20 **3. Other Direct Costs**

21 Other direct costs include the costs of other material and services as may be required  
22 under this agreement, but which are not normally provided as part of the overhead of County at  
23 cost. Such other materials and services may include, but are not limited to, the following: report  
24 reproduction, purchase of maps and charts, telephone expense, and specialized educational  
25 needs.

26 **B. Indirect Costs (Overhead)**

27 Indirect costs are calculated under Federal OMB Circular A-87.  
28