

## REVIVAL AND AMENDATORY AGREEMENT

THIS REVIVAL AND AMENDATORY AGREEMENT is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2011, by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the "City"), and **SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND THE STATE OF COLORADO**, a Colorado not-for-profit corporation, whose address is 900 Grant Street, Denver, Colorado 80203 (the "Contractor").

### WITNESSETH:

WHEREAS, the City previously retained the Contractor by an Agreement dated July 20, 2010, to provide Head Start services for program year 2010-2011 (together, the "Agreement"); and

WHEREAS, the Agreement expired on December 31, 2010, and the parties now wish to revive the Agreement, extend its term for an additional six months, modify selected portions of Exhibit B attached to the Agreement, and restate the Maximum Contract Amount accordingly;

NOW, THEREFORE, the parties agree as follows:

1. Paragraph 4 of the Agreement is amended to read as follows:
  - "4. **TERM:** The Agreement will commence on July 1, 2010, and will expire on June 30, 2011 (the "Term"). Subject to the Director's prior written authorization, the Contractor shall complete any work in progress as of the expiration date and the Term of the Agreement will extend until the work is completed or earlier terminated by the Director."
2. Subparagraph D. of paragraph 7 of the Agreement is amended to read as follows:

"D. **Maximum Contract Amount:**

(1) Notwithstanding any other provision of the Agreement, the City's maximum payment obligation will not exceed One Million Three Hundred Eighteen Thousand Eight Hundred Eight and 00/100 Dollars (\$1,318,808.00) (the "Maximum Contract Amount"). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Contractor

10-637-A

beyond that specifically described in **Exhibit B and Exhibit B-**

1. Any Services performed beyond those in Exhibit B and Exhibit B-1 are performed at Contractor's risk and without authorization under the Agreement.

(2) The City's payment obligation, whether direct or contingent, extends only to federal funds received for the Head Start program, appropriated annually by the Denver City Council, paid into the Treasury of the City, and encumbered for the purpose of the Agreement. The City does not by the Agreement irrevocably pledge present cash reserves for payment or performance in future fiscal years. The Agreement does not and is not intended to create a multiple-fiscal year direct or indirect debt or financial obligation of the City."

3. Subparagraph F. of paragraph 7 of the Agreement is amended to read as follows:

"F. **Non-Federal Share Match.** The Contractor will provide its proportionate share of non-federal funds through cash or in-kind, fairly evaluated, contributions. The phrase "fairly evaluated" referenced in the preceding sentence will be interpreted in accordance with 45 C.F.R. Part 74.23 and/or 45 C.F.R. Part 92.24 as well as any other applicable federal regulations pertaining to match and cost sharing requirements for the Head Start program. Contractor's contribution under this Agreement will be Three Hundred Twenty Nine Thousand Seven Hundred Two Dollars and Zero Cents (\$329,702.00) as set forth in more detail in Exhibit B and Exhibit B-1. The Contractor will report in writing to the City, within thirty (30) calendar days from the date of receipt thereof, any cash or other funds to be applied toward the nonfederal match that Contractor receives. Contractor will be responsible for documenting and maintaining accurate records to the reasonable satisfaction of the City both Contractors' non-federal share contributions and the contributions of Subdelegates and any Vendor designated by the Director. Such contributions will be recorded on each expenditure variance report and in written reports forwarded to the City on a monthly basis. Each monthly report will list all contributions provided by Contractor and/or its Subdelegates and/or any Vendor for each respective quarter and will list the total amount of contributions made as of the date of the monthly report. The City reserves the right to withhold, adjust and/or reallocate subsequent Grant funds whenever it determines that Contractor's current spending is inconsistent with amounts and

categories listed on **Exhibit B**, **Exhibit B-1**, the purposes identified in **Exhibit A**, or if reports of nonfederal share contributions, in whole or in part, are not provided by Contractor on a timely basis."

4. Upon the execution of this instrument, the pages list below contained in Exhibit B are hereby superseded and replaced by the referenced pages contained in Exhibit B-1.

| Exhibit B     | superceded by | Exhibit B-1 |
|---------------|---------------|-------------|
| Page 1 of 22  |               | Page 1 of 6 |
| Page 3 of 22  |               | Page 2 of 6 |
| Page 15 of 22 |               | Page 3 of 6 |
| Page 7 of 22  |               | Page 4 of 6 |
| Page 8 of 22  |               | Page 5 of 6 |
| Page 9 of 22  |               | Page 6 of 6 |

All references to "...Exhibit B..." in the Agreement shall be amended to read: "...Exhibits B and B-1, as applicable...". A copy of **Exhibit B-1** is attached to this Amendatory Agreement and incorporated herein by this reference.

5. Except as herein amended, the Agreement is revived, reaffirmed, and ratified in each and every particular.

6. This Amendatory Agreement will not be effective or binding on the City until it has been fully executed by all required signatories of the City and County of Denver, and if required by Charter, approved by the City Council.

7. This Amendatory Agreement may be executed in two (2) counterparts, each of which is an original and constitute the same instrument.

8. Contractor consents to the use of electronic signatures by the City. This Revival and Amendatory Agreement, and any other documents requiring a signature hereunder, may be signed electronically by the City in the manner specified by the City. The Parties agree not to deny the legal effect or enforceability of the Agreement, as amended, solely because it or any amendment is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Agreement or any amendment in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or

that it is not in its original form or is not an original.

IN WITNESS WHEREOF, the parties have executed, through their respective lawfully empowered representatives, this Revival and Amendatory Agreement as of the day and year first above written.

ATTEST:

CITY AND COUNTY OF DENVER

STEPHANIE Y. O'MALLEY,  
Clerk and Recorder, Ex-Officio Clerk  
of the City and County of Denver

APPROVED AS TO FORM:  
City Attorney for the  
City and County of Denver

By: \_\_\_\_\_  
Assistant City Attorney

By: \_\_\_\_\_  
Mayor

RECOMMENDED AND APPROVED:

By: \_\_\_\_\_  
Executive Director, Mayor's  
Office for Education and Children

By: \_\_\_\_\_  
Director, Head Start Office

REGISTERED AND COUNTERSIGNED:

By: \_\_\_\_\_  
Manager of Finance

By: \_\_\_\_\_  
Auditor  
Contract Control No. GE00332(1)

Approved as to form:

DPS General Counsel Office

"CITY"

SCHOOL DISTRICT NO. 1 IN THE  
CITY AND COUNTY OF DENVER AND  
THE STATE OF COLORADO  
I.R.S. Identification No. 846001099

By: \_\_\_\_\_

Name: Nate Eash  
(please print)

Title: President, Board of

"CONTRACTOR" Education

Exhibit B-1

# GABI - Detail Report

CE00332-1

Grant / Delegate: 08CH0119 / 004  
Head Start

Agency Name: Denver Public Schools  
Application Type: Basic

State: CO Fiscal Year: 2010 Budget Period: 07/01/2010 to 06/30/2011

| Funding Category                                  | Funding Amount | Funding Source |
|---|----------------|----------------|
| Cost for Program Operations:                      | \$1,320,953    | 1310137        |
| Cost for Training and Technical Assistance:       | \$8,671        | 8671           |
| Non-federal Share (Cash and in-kind):             | \$332,406      | 329702         |
| Total:  | \$1,662,030    | 1648510        |
| FEDERAL FUNDING                                   |                |                |
| 1. Federal Child Development and Child Care Funds | \$0            |                |
| 2. USDA Funds for Nutrition Services              | \$27,739       |                |
| 3. Other Federal Funding                          | \$0            |                |
| STATE FUNDING                                     |                |                |
| 4. State Preschool Programs                       | \$0            |                |
| 5. Other State Funding                            | \$0            |                |
| LOCAL FUNDING                                     |                |                |
| 6. School District Funding                        | \$0            |                |
| 7. Other Local Government Funding                 | \$0            |                |
| OTHER FUNDING                                     |                |                |
| 8. Tribal Government Funding                      | \$0            |                |
| 9. Fundraising Activities                         | \$0            |                |
| 10. Other   | \$0            |                |
| Total:  | \$27,739       |                |

Exhibit

10

Exhibit B-1  
Page 1 of 6

This page replaces and supersedes  
page 1 of 22 on Exhibit B

Page 1

May 4, 2010

# GADI - De... Report

Grant / Delegation: 08CH0119 / 004  
Head Start

Agency Name: Denver Public Schools  
Application Type: Basic

Fiscal Year: 2010 State: CO Budget Period: 07/01/2010 to 06/30/2011

| Budget Category                    | PO        | FT      | NS        |
|------------------------------------|-----------|---------|-----------|
| Personnel                          | \$940287  | \$0     | \$235,071 |
| Fringe Benefits                    | \$274316  | \$0     | \$69,005  |
| Travel                             | \$0       | \$0     | \$0       |
| Equipment                          | \$0       | \$0     | \$0       |
| Supplies                           | \$4486    | \$0     | \$10371   |
| Contractual                        | \$13164   | \$0     | \$3291    |
| Construction                       | \$0       | \$0     | \$0       |
| Other                              | \$4000    | \$8,671 | \$2468    |
| Total Direct Costs                 | \$1274353 | \$8,671 | \$320,906 |
| Indirect Costs                     | \$46000   | \$0     | \$14,500  |
| SUMMARY OF BUDGET CATEGORIES TOTAL | \$1320353 | \$8,671 | \$335,406 |

Exhibit

B

Exhibit B-1  
Page 2 of 6  
This page replaces and supersedes  
page 3 of 22 on Exhibit B

# GABI - Grant Application Report

Grant / Delegator: 08CH0119 / 004 Head Start  
 Agency Name: Denver Public Schools  
 Application Type: Basic  
 State: CO Fiscal Year: 2010 Budget Period: 07/01/2010 to 06/30/2011

## DIRECT COSTS

| Line Item Description     | Cost for Program Operation | Cost for Training and Technical Assistance | Non-Federal Share (Cash and in-kind) | Number of Employees |
|---------------------------|----------------------------|--|--------------------------------------|---------------------|
|                           | \$1,274,553                | \$8,671                                    | \$333,500                            | 58.00               |
| <b>DIRECT COSTS Total</b> | <b>1,283,224</b>           |  |                                      |                     |

## INDIRECT COSTS

| Line Item Description       | Cost for Program Operation | Cost for Training and Technical Assistance | Non-Federal Share (Cash and in-kind) | Number of Employees |
|-----------------------------|----------------------------|--|--------------------------------------|---------------------|
| 1 Indirect Costs            | \$46,000                   | \$0  | \$11,500                             | 0.00                |
| <b>INDIRECT COSTS Total</b> | <b>\$46,000</b>            | <b>\$0</b>                                 | <b>\$11,500</b>                      | <b>0.00</b>         |

Exhibit B

Exhibit B-1  
 Page 3 of 6  
 This page replaces and supersedes  
 page 15 of 22 on Exhibit B

Gr. Delegate No: 08CH0119 / 004  
Project Type: Head StartAgency Name: Denver Public Schools  
Application Type: Basic

Fiscal Year: 2010 State CO Budget Period: 07/01/2010 to 06/30/2011

## PERSONNEL: Child Health and Developmental Services Personnel

| Line Item Description  | Admin. | Education    | Health       | Nutrition   | Family | Disability  | Transportation | Occupancy | Other  | Total        |
|--|--------|--------------|--------------|-------------|--------|-------------|----------------|-----------|--------|--------------|
| 1 Program Managers and Content Area Experts                            | \$0.00 | \$16,948.50  | \$16,948.50  | \$16,948.50 | \$0.00 | \$16,948.50 | \$0.00         | \$0.00    | \$0.00 | \$67,794.00  |
| 2 Teachers / Infant Toddler Teachers                                   | \$0.00 | \$523,838.00 | \$0.00       | \$0.00      | \$0.00 | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$523,838.00 |
| 5 Teacher Aides and Other Education Personnel                          | \$0.00 | \$196,972.00 | \$0.00       | \$0.00      | \$0.00 | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$196,972.00 |
| 6 Health / Mental Health Services Personnel                            | \$0.00 | \$0.00       | \$103,896.00 | \$0.00      | \$0.00 | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$103,896.00 |
| 9 Teacher Substitutes  | \$0.00 | \$1,762.50   | \$1,762.50   | \$1,762.50  | \$0.00 | \$1,762.50  | \$0.00         | \$0.00    | \$0.00 | \$7,050.00   |
| PERSONNEL: Child Health and Developmental Services Personnel Sub-Total | \$0.00 | \$720,541.00 | \$122,607.00 | \$18,711.00 | \$0.00 | \$18,711.00 | \$0.00         | \$0.00    | \$0.00 | \$889,569.00 |

889,569

## PERSONNEL: Family and Community Partnerships Personnel

| Line Item Description  | Admin. | Education | Health | Nutrition | Family       | Disability | Transportation | Occupancy | Other  | Total        |
|--|--------|-----------|--------|-----------|--------------|------------|----------------|-----------|--------|--------------|
| 10 Program Managers and Content Area Experts                     | \$0.00 | \$0.00    | \$0.00 | \$0.00    | \$54,702.00  | \$0.00     | \$0.00         | \$0.00    | \$0.00 | \$54,702.00  |
| 11 Family Liaison Specialists                                    | \$0.00 | \$0.00    | \$0.00 | \$0.00    | \$127,407.00 | \$0.00     | \$0.00         | \$0.00    | \$0.00 | \$127,407.00 |
| PERSONNEL: Family and Community Partnerships Personnel Sub-Total | \$0.00 | \$0.00    | \$0.00 | \$0.00    | \$182,109.00 | \$0.00     | \$0.00         | \$0.00    | \$0.00 | \$182,109.00 |

## PERSONNEL: Program Design and Management Personnel

| Line Item Description  | Admin.      | Education    | Health       | Nutrition   | Family       | Disability  | Transportation | Occupancy | Other  | Total          |
|--|-------------|--------------|--------------|-------------|--------------|-------------|----------------|-----------|--------|----------------|
| 13 Head Start / Early Head Start Director                    | \$82,471.00 | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$82,471.00    |
| 16 Clerical Personnel  | \$5,242.00  | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$5,242.00     |
| 17 Fiscal Personnel  | \$6,036.00  | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$6,036.00     |
| PERSONNEL: Program Design and Management Personnel Sub-Total | \$93,749.00 | \$0.00       | \$0.00       | \$0.00      | \$0.00       | \$0.00      | \$0.00         | \$0.00    | \$0.00 | \$93,749.00    |
| PERSONNEL TOTAL  | \$93,749.00 | \$739,471.00 | \$122,607.00 | \$18,711.00 | \$182,109.00 | \$18,711.00 | \$0.00         | \$0.00    | \$0.00 | \$1,175,358.00 |

1,175,358

## FRINGE BENEFITS

| Line Item Description  | Admin.      | Education    | Health      | Nutrition  | Family      | Disability | Transportation | Occupancy | Other  | Total        |
|--|-------------|--------------|-------------|------------|-------------|------------|----------------|-----------|--------|--------------|
| Social Security (FICA), State Disability, Unemployment (FUTA), Worker's Compensation, State Unemployment Insurance (SUI) | \$3,003.43  | \$23,677.44  | \$3,925.54  | \$598.43   | \$5,629.97  | \$598.43   | \$0.00         | \$0.00    | \$0.00 | \$37,833.24  |
| Health / Dental / Life Insurance   | \$7,077.70  | \$55,796.77  | \$9,250.68  | \$1,410.22 | \$13,738.55 | \$1,410.22 | \$0.00         | \$0.00    | \$0.00 | \$88,684.13  |
| Retirement   | \$16,292.61 | \$128,442.09 | \$21,294.72 | \$3,246.27 | \$31,625.62 | \$3,246.27 | \$0.00         | \$0.00    | \$0.00 | \$204,147.58 |
| Medicare   | \$1,158.94  | \$8,136.42   | \$1,514.75  | \$230.92   | \$2,249.61  | \$230.92   | \$0.00         | \$0.00    | \$0.00 | \$14,521.55  |
| FRINGE BENEFITS TOTAL  | \$27,532.68 | \$217,052.71 | \$35,985.69 | \$5,485.83 | \$53,443.75 | \$5,485.83 | \$0.00         | \$0.00    | \$0.00 | \$344,986.50 |

344,986

May 4, 2010

Page 7

This page replaces and supersedes  
page 7 of 22 on Exhibit B



GABI - Detail Report

Grantee: 08CH0119 / 004  
Head Start

Agency Name: Denver Public Schools  
Application Type: Basic

State: CO Fiscal Year: 2010 Budget Period: 07/01/2010 to 06/30/2011

SUPPLIES

| Line Item Description                | Admin             | Education          | Health        | Nutrition     | FC Partner    | Disability    | Transportation | Occupancy     | Other             | Total              |
|--------------------------------------|-------------------|--------------------|---------------|---------------|---------------|---------------|----------------|---------------|-------------------|--------------------|
| 1 Office Supplies                    | \$4,010.00        | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00         | \$0.00        | \$0.00            | \$4,010.00         |
| 2 Child and Family Services Supplies | \$0.00            | \$40,760.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00         | \$0.00        | \$0.00            | \$40,760.00        |
| 3 Food Services Supplies             | \$0.00            | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00         | \$0.00        | \$0.00            | \$0.00             |
| 4 Local Transportation - Bus Passes  | \$0.00            | \$0.00             | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00         | \$0.00        | \$7,087.00        | \$7,087.00         |
| <b>SUPPLIES TOTAL</b>                | <b>\$4,010.00</b> | <b>\$40,760.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$7,087.00</b> | <b>\$51,857.00</b> |

CONTRACTUAL

| Line Item Description    | Admin         | Education     | Health        | Nutrition          | FC Partner    | Disability    | Transportation | Occupancy     | Other         | Total              |
|--------------------------|---------------|---------------|---------------|--------------------|---------------|---------------|----------------|---------------|---------------|--------------------|
| 3 Food Service           | \$0.00        | \$0.00        | \$0.00        | \$16,455.00        | \$0.00        | \$0.00        | \$0.00         | \$0.00        | \$0.00        | \$16,455.00        |
| <b>CONTRACTUAL TOTAL</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$16,455.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$16,455.00</b> |

OTHER

| Line Item Description            | Admin         | Education          | Health        | Nutrition     | FC Partner        | Disability    | Transportation | Occupancy     | Other         | Total              |
|----------------------------------|---------------|--------------------|---------------|---------------|-------------------|---------------|----------------|---------------|---------------|--------------------|
| 13 Parent Services               | \$0.00        | \$0.00             | \$0.00        | \$0.00        | \$5,000.00        | \$0.00        | \$0.00         | \$0.00        | \$0.00        | \$5,000.00         |
| 16 Training or Staff Development | \$0.00        | \$10,839.00        | \$0.00        | \$0.00        | \$0.00            | \$0.00        | \$0.00         | \$0.00        | \$0.00        | \$10,839.00        |
| <b>OTHER TOTAL</b>               | <b>\$0.00</b> | <b>\$10,839.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$5,000.00</b> | <b>\$0.00</b> | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$15,839.00</b> |

DIRECT COSTS

| Line Item Description     | Admin               | Education             | Health              | Nutrition          | FC Partner          | Disability         | Transportation | Occupancy     | Other             | Total                 |
|---------------------------|---------------------|-----------------------|---------------------|--------------------|---------------------|--------------------|----------------|---------------|-------------------|-----------------------|
| <b>DIRECT COSTS TOTAL</b> | <b>\$725,291.68</b> | <b>\$1,008,172.71</b> | <b>\$158,592.68</b> | <b>\$40,851.83</b> | <b>\$240,552.75</b> | <b>\$24,196.83</b> | <b>\$0.00</b>  | <b>\$0.00</b> | <b>\$7,087.00</b> | <b>\$1,591,667.50</b> |

INDIRECT COSTS

| Line Item Description       | Admin           | Education  | Health     | Nutrition  | FC Partner | Disability | Transportation | Occupancy  | Other      | Total              |
|-----------------------------|-----------------|------------|------------|------------|------------|------------|----------------|------------|------------|--------------------|
| 1 Indirect Costs            | \$57,500        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0            | \$0        | \$0        | \$57,500.00        |
| <b>INDIRECT COSTS TOTAL</b> | <b>\$57,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b> | <b>\$57,500.00</b> |

Exhibit B

# GABI - Detail Report

Grant / Delegation: 08CH0119 / 004 Head Start Agency Name: Denver Public Schools Application Type: Basic State: CO Fiscal Year: 2010 Budget Period: 07/01/2010 to 06/30/2011

## 1. Administrative Costs:

The maximum allowable expenditure for administrative costs is 15% of the total budget. For a detailed break down, please review the last page of this report.

Total Admin Costs: \$182,791.68  
Total Budget: \$1,662,030.00 *\$1,648,510*  
Admin. as a % of Total Budget: 11.00%

## 2. Non-federal Share:

For most grantees, a minimum of 20% of the total budget must be non-federal share:

Total Non-federal Share: \$332,406.00 *329,702-*  
Total Budget: \$1,662,030.00 *1,648,510*  
Non-federal Share as a % of Total Budget: 20.00% *20.00%*

## 3. Average Class Size:

Average class size for CB Program Schedules that involve double sessions should be between 13 and 20. Average class size for the CB and CO

Program Schedules (including double sessions) should be between 15 and 20:

Center-Based Double Sessions: 0.00  
Center-Based AND Combination Non-double Sessions: 17.00  
All Center-Based AND Combination Sessions: 17.00

## 4. Cost Per Child and Hours of Service Per Child:

The following table shows information on costs and hours of service for this agency:

Overall Cost Per Child: \$657.75 *446.75*  
Total Hours of Service Per Child: 944.20 *944.20*  
Overall Cost Per Child Per Hour: \$6.90 *6.85*

## 5. Federal Personnel and Fringe Costs:

Federal Personnel Cost: \$940,207.00 *932,085*  
Federal Fringe Cost: \$276,016.00 *273,432*  
Total Federal Budget: \$1,329,624.00 *1,318,808*  
Federal Personnel Cost as a % of Total Federal Budget: 70.72% *70.6%*  
Federal Fringe Cost as a % of Total Federal Budget: 20.76% *20.7%*

\*In general, the costs of Personnel should account for between 60% and 80% of the federal budget.

## 6. Fringe Rate:

If the fringe cost for an agency is less than 10% or more than 30% of personnel, there may be an inaccurate entry in Personnel:

Total Fringe Cost: \$345,021.00 *341,790*  
Total Personnel Cost: \$1,175,358.00 *1,165,066*  
Total Fringe Cost as % of Total Personnel Cost: 29.35% *29.3%*

## 7. Fringe Benefits:

Exhibit B-1  
Page 6 of 6

This page replaces and supersedes  
page 9 of 22 on Exhibit B