

REVIVAL AND AMENDATORY AGREEMENT

THIS REVIVAL AND AMENDATORY AGREEMENT is made between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City”), and **THE SALVATION ARMY**, a California nonprofit, whose address is 30840 Hawthorne Blvd., Rancho Palos Verdes, CA 90275 (the “Contractor”), individually a “Party” and jointly the “Parties.”

WHEREAS, the Parties entered into an Agreement dated August 19, 2021, to provide necessary shelter programs and operations at the Lambuth Shelter for people experiencing homelessness within the City and County of Denver in response to the COVID-19 public health crisis (the “Agreement”);

WHEREAS, the Agreement expired by its terms on December 31, 2021, and rather than enter into a new agreement, the Parties wish to revive and reinstate all terms and conditions of the Agreement as they existed prior to the expiration of the term and to amend the Agreement as set forth below.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties incorporate the recitals set forth above and amend the Agreement as follows:

1. Effective January 1, 2022, all references to Exhibit A in the existing Agreement shall be amended to read Exhibits A and A-1, as applicable. Exhibit A-1 is attached and will control from January 1, 2022.

2. Section 3 of the Agreement, titled “**TERM**,” is amended to read as follows:

“3. **TERM**: This Agreement will commence on July 1, 2021, and will expire, unless sooner terminated, on December 31, 2023 (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 will extend until the work is completed or earlier terminated by the Director.”

3. Subsection 4.4.1 of the Agreement, titled “**Maximum Contract Amount**,” is amended to read as follows:

“4.4.1. Notwithstanding any other provision of the Agreement, the City’s maximum payment obligation will not exceed Eight Hundred Thirty-Eight Thousand Seven Hundred Forty-Four Dollars (\$838,744.00) (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 the Contractor beyond that specifically described in **Exhibits A and A-1**. Any services performed beyond those in **Exhibits A and A-1** or performed outside the Term are performed at the Contractor’s risk and without authorization under the Agreement.”

4. Section 21 of the Agreement, titled “**NO EMPLOYMENT OF ILLEGAL ALIENS TO PERFORM WORK UNDER THE AGREEMENT**,” is amended to read as follows:

“21. **NO EMPLOYMENT OF A WORKER WITHOUT AUTHORIZATION TO PERFORM WORK UNDER THIS AGREEMENT**

21.1. This Agreement is subject to Division 5 of Article IV of Chapter 20 of the Denver Revised Municipal Code, and any amendments (the “Certification Ordinance”).

21.2. The Contractor certifies that:

21.2.1. At the time of its execution of this Agreement, it does not knowingly employ or contract with a worker without authorization who will perform work under this

Agreement, nor will it knowingly employ or contract with a worker without authorization to perform work under this Agreement in the future.

21.2.2. It will participate in the E-Verify Program, as defined in § 8-17.5-101(3.7), C.R.S., and confirm the employment eligibility of all employees who are newly hired for employment to perform work under this Agreement.

21.2.3. It will not enter into a contract with a subconsultant or subcontractor that fails to certify to the Contractor that it shall not knowingly employ or contract with a worker without authorization to perform work under this Agreement.

21.2.4. It is prohibited from using the E-Verify Program procedures to undertake pre-employment screening of job applicants while performing its obligations under this Agreement, and it is required to comply with any and all federal requirements related to use of the E-Verify Program including, by way of example, all program requirements related to employee notification and preservation of employee rights.

21.2.5. If it obtains actual knowledge that a subconsultant or subcontractor performing work under this Agreement knowingly employs or contracts with a worker without authorization, it will notify such subconsultant or subcontractor and the City within three (3) days. The Contractor shall also terminate such subconsultant or subcontractor if within three (3) days after such notice the subconsultant or subcontractor does not stop employing or contracting with the worker without authorization, unless during the three-day period the subconsultant or subcontractor provides information to establish that the subconsultant or subcontractor has not knowingly employed or contracted with a worker without authorization.

21.2.6. It will comply with a reasonable request made in the course of an investigation by the Colorado Department of Labor and Employment under authority of § 8-17.5-102(5), C.R.S., or the City Auditor, under authority of D.R.M.C. 20-90.3.

21.3. The Contractor is liable for any violations as provided in the Certification Ordinance. If the Contractor violates any provision of this section or the Certification Ordinance, the City may terminate this Agreement for a breach of this Agreement. If this Agreement is so terminated, the Contractor shall be liable for actual and consequential damages to the City. Any termination of a contract due to a violation of this section or the Certification Ordinance may also, at the discretion of the City, constitute grounds for disqualifying the Contractor from submitting bids or proposals for future contracts with the City.”

5. Section 24 of the Agreement, titled “**NO DISCRIMINATION IN EMPLOYMENT**,” is amended to read as follows:

“**24. NO DISCRIMINATION IN EMPLOYMENT:** In connection with the performance of work under this Agreement, the Contractor may not refuse to hire, discharge, promote, demote, or discriminate in matters of compensation against any person otherwise qualified, solely because of race, color, religion, national origin, ethnicity, citizenship, immigration status, gender, age, sexual orientation, gender identity, gender expression, marital status, source of income, military status,

protective hairstyle, or disability. The Contractor shall insert the foregoing provision in all subcontracts.¹”

6. Except as amended here, the Agreement is affirmed and ratified in each and every particular.

7. This Revival and Amendatory Agreement is not 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.

8. The following attached exhibits are hereby incorporated into and made a material part of this Agreement: **Exhibit A-1**, Scope of Work.

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¹ The Contractor represents it is a church and its officers are ministers, not employees. The Contractor takes the position that it may discriminate against its officers/ministers based on religion. The Contractor agrees it may not discriminate against its lay employees based on religion. The Contractor also agrees that it may not discriminate against its officers/ministers or lay employees based on race, color, national origin, gender, age, military status, sexual orientation, gender identity, gender expression, marital status, or physical or mental disability.

Contract Control Number: HOST-202161418-01, HOST 202159317-01
Contractor Name: THE SALVATION ARMY COLORADO BRANCH

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at Denver, Colorado as of:

SEAL

CITY AND COUNTY OF DENVER:

ATTEST:

By:

APPROVED AS TO FORM:

REGISTERED AND COUNTERSIGNED:

Attorney for the City and County of Denver

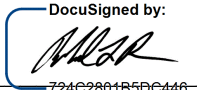
By:

By:

By:

Contract Control Number:
Contractor Name:

HOST-202161418-01, HOST 202159317-01
THE SALVATION ARMY COLORADO BRANCH

By:  _____

Name: Richard Pease
(please print)

Title: Divisional Secretary for Business
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

SCOPE OF WORK

DEPARTMENT OF HOUSING STABILITY

The Salvation Army Colorado Branch

HOST-202161418-01

I. INTRODUCTION

Period of Performance Start and End Dates: January 1, 2022 – December 31, 2023

Project Description:

The purpose of this contract amendment is to provide a Department of Housing Stability (HOST) award for **\$788,744.00** for a total contract amount of \$838,744.00. These funds will be provided to The Salvation Army Colorado Branch, (TSA) to be utilized for the Lambuth Shelter Programs/Operations and Emergency Transitional Housing services to temporarily house homeless families while connecting them to a permanent housing resource.

Funding Source:	2B, Homeless Resolution Fund
Project Name:	The Salvation Army Colorado Branch
Contractor Address:	30840 Hawthorne Blvd. Rancho Palos Verdes, CA 90275
Organization Type:	Non-Profit

II. SERVICES DESCRIPTION

- A. The Lambuth Family Center is an emergency shelter for families experiencing homelessness in the Denver area. Rehousing services will be provided to families participating in the Lambuth Family Center. Included in rehousing services are the following:
 - a. Housing-focused case management with other supportive programming activities
 - i. Case Managers will utilize the Housing First model
 - ii. Barriers will be assessed to address needs in obtaining and maintaining housing
 - iii. Case Managers will utilize the Vulnerability Index – Service Prioritization Decision Assistance Tool (VISPDAT) with families for community referrals for rapid rehousing or permanent supportive housing.

- B. The Lambuth Family Center will provide 24-Hour Shelter Operations to approximately 20 families at a time offering shelter and other necessities. Included in the shelter operations for families are the following:
 - a. Three (3) meals per day
 - b. On-site laundry facilities
 - c. New linens to new families arriving to site

- C. The Lambuth Emergency Transitional Housing will provide emergency transitional shelter for Denver’s homeless families and will provide case management to assist homeless families with accomplishing their goals, including securing financial stability, and obtaining long term housing.
 - a. Always allocate and maintain ten (10) rooms for families transitioning from homelessness to self-sufficiency. Each family staying at the Salvation Army shelter will have a room and private bathroom, be offered three meals per day and access to hygiene items, diapers, linens, school supplies, clothing, and access to laundry facilities.
 - b. Provide weekly individualized case management, life skills classes, money management, and parenting supervision and training.
 - c. Provide access to families at Enrichment Program including one-on-one tutoring for children ages 4 and up, educational assessments and tutoring for adults, GED preparation, educational advocacy for students within the school system, job readiness classes, financial classes for teens and adults and other classes up to five times a week.
 - d. Contact HOST Program Manager if units are vacant for 5 days or longer.
 - e. Ensure all safety requirements such as visible fire extinguishers and functioning fire alarms are monitored and checked monthly.
 - f. Abide by all applicable laws, regulations, and any other government requirements.
 - g. Create a unique numbering system for the ten (10) units for record keeping purposes and used as part of the client log noted in the budget narrative.

III. ROLES AND RESPONSIBILITIES FOR BOTH PARTIES

A. Contractor will:

- 1. Work with City to host any city-designated sensitivity training on an annual basis.
- 2. Provide any online modular sensitivity training developed and provided by the City to all new direct-service staff within 15 days of hire date.
- 3. Assure direct-service staff complete training refresher on a biennial basis.
- 4. Provide signage that includes information about the City and County of Denver’s Anti-Discrimination Office.

IV. EQUITY ACCESS AND OUTCOMES

The Department of Housing Stability, in alignment with the Mayor’s Office of Social Equity and Innovation, values racial equity and inclusiveness and seeks to reflect this value in our funding practices. Our commitment to producing racially equitable housing outcomes is paramount to HOST’s overall mission of Denver residents being healthy, housed and connected. HOST requires all programs it funds to report on the demographic characteristics of households served by the program throughout the duration of the contract in coordination with other required reporting. The contractor will also report on the demographics of staff working on this program throughout the duration of this contract. Specific information outlining the required data systems to be used and data to be collected are contained within the scope of work of this contract. This information will help HOST monitor demographic trends in who is served. The underlying objective of collecting and disaggregating data and outcomes by race is to understand who is currently served by HOST funded programs. This information will help inform future evaluation on any potential disparate impacts across

HOST programs, as well as strategies to help address equity in access to and outcomes from programs where appropriate. Additionally, HOST program and contract staff will be reviewing data, and will discuss your program's progress or challenges towards racially equitable services and outcomes at site visits and monitoring.

V. FUNDS WILL BE USED TO

- A. These funds will be utilized for The Salvation Army Colorado Branch Lambuth programs, operations, and transitional housing to temporarily house families experiencing homelessness while connecting them to a permanent housing resource.

	2021	2022	2023
Programs and Operations	\$ 50,000.00	\$ 100,000.00	\$100,000.00
Transitional Housing	\$0.00	\$ 294,372.00	\$294,372.00
Total Contract Amount			\$838,744.00

VI. OBJECTIVE AND OUTCOMES

1. Household Characteristics

- A. Number of households that exited the program within the reporting period and contract period to date
- i. Source: HMIS
- B. Number and percentage of heads of household by race, ethnicity, gender, age, and income at entry (if reported in HMIS for program type) and household size
- i. Source: HMIS

2. Data quality

- A. To determine the accuracy and comprehensiveness of the reporting on the performance measures, Contractor will submit an HMIS Data Quality Report on the program for each reporting period.
- i. Data source: HMIS

3. Rehousing Interventions – Transitional Housing

- A. Process Measure: Number and percentage of households served in a literally homeless or episodically homeless living situation at entry
- i. Source: HMIS
 - ii. Benchmark: 100% of households were in a literally homeless or episodically homeless living situation at entry
 - iii. Note: This will be measured through living situation at program entry
- B. Process Measure: Number and percentage of households served who receive employment and/or benefits acquisition services
- i. Source: HMIS
 - ii. Benchmark: At least 80% of households
- C. Process Measure: Average length of program enrollment
- i. Source: HMIS
- D. Process Measure: Number and percentage of households served by length of program (less than 3 months, 3 to 6 months, 6 to 12 months, longer than 12 months)
- i. Source: HMIS

- E. Outcome Measure: Number and percentage of households who increase or maintain income (earned and unearned) and/or non-cash benefits
 - i. Source: HMIS
 - ii. Benchmark: At least 80% of households
- F. Outcome Measure: Number and percentage of households who exit the program exit to permanent housing
 - i. Source: HMIS
 - ii. Benchmark: At least 80% of households who exit
 - iii. Note: This will be measured from the destination at exit field in HMIS, categories will be grouped into permanent housing, stable housing, and other destinations.
- G. Outcome Measure: Number and percentage of households who remain stably housed one year after program exit (as measured by not having a service or program enrollment that indicates homelessness)
 - i. Source: HMIS
 - ii. Benchmark: At least 80% of households who have been exited for at least one year

VII. Reporting

- A. Data collection is required and must be completed demonstrating eligibility and progress toward meeting the indicators contained in this Scope of Work. Disbursement of funds is contingent based on the ability to collect the required information.
- B. Contractor will submit reports via the online portal provided to the contractor (unless otherwise specified). Reports will be due on the last day (HSHR) of the month following the end of the reporting period unless otherwise specified.
- C. The portal provides the Contractor with an online form in which to enter data for the reporting period. Supplemental forms and information may be required by HOST. The online portal and any supplemental requirements provide HOST with the quantitative and qualitative information necessary to determine Contractor's progress towards meeting the indicators contained in this Scope of Work. Submitted forms will be reviewed by the designated Program Officer for completeness, clarity, and accuracy.
- D. Upon execution of this contract, HOST will provide a user guide for using the portal along with the required login information. Prior to the due date for the first required report, HOST shall provide training as needed or requested by the Contractor to support the online portal.
- E. Contractor may be required to submit a Contract Summary Report at the end of the contract period within 30 days after the Term End Date of this contract agreement.
- F. INDICATORS
 - 1. HOST Required
 - b. Qualitative narrative report on program successes and challenges
 - c. Participant success stories

- d. Money Leveraged (Funds by source)
 - e. Number of Households served:
 - i. Households proposed to be served over contract term: 20 per year in Lambuth Family Center
 - ii. Total households served this report period
 - iii. Unduplicated households served this report period
 - iv. Unduplicated households served contract period to date
 - f. Number of households served who are experiencing homelessness
 - g. Number of households by race and ethnicity of head of household:
 - h. Number of households that include someone age 62 and older
 - i. Number of households that include a person with a disability
 - j. Income Levels of people/family: *optional for Homelessness Resolution program types that do not require income collection (e.g., shelter)
1. Specific to this Scope of Work
- a. Additional household characteristics:
 - i. Age of head of household
 - ii. Number of households by gender of head of household
 - iii. Household size

VIII. HOMELESS MANAGEMENT INFORMATION SYSTEM AND REPORTING

It is the Department of Housing Stability's policy, in alignment with adopted plans, to require the use of the Homeless Management Information System (HMIS) and the Coordinated Entry System (OneHome) for all federally and locally funded programs addressing the needs of residents experiencing homelessness.

The Contractor agrees to fully comply with the rules and regulations required by the U.S. Department of Housing and Urban Development (HUD) which govern the HMIS¹.

The contractor, in addition to the HUD requirements, shall conform to the HMIS policies and procedures established and adopted by the Metro Denver Homeless Initiative (MDHI) Continuum of Care (CoC). These are outlined in the COHMIS Policies and Procedures², and the COHMIS Security, Privacy and Data Quality Plan³.

Metro Denver Homeless Initiative (MDHI) is the implementing organization for the (HMIS). The HMIS software is called Clarity.

Contractor's aggregate HMIS performance data for projects may be shared with the funder and the community to improve system performance and assist with monitoring. MDHI and/or HOST will monitor contractor compliance and performance on an annual basis through a site visit.

Technical assistance and training resources for HMIS are available to the Contractor via the COHMIS Helpdesk.⁴

HMIS data will be used to monitor performance under this contract in addition to quarterly program narratives. HMIS outcome reports may be sent to HOST directly from MDHI.

Contractor will also have access to all outcome reports generated for this contract. Narrative reports will be due to HOST two weeks after each HMIS outcome report is generated and sent to HOST to allow the Contractor the opportunity to address any issues they observe in their outcomes report in that narrative. Outcomes measures and other required reporting as well as the data source for each reporting element are detailed below.

HOST may request aggregate data from MDHI for City related reporting needs.

To ensure that reporting on shelter utilization patterns is accurate, the Contractor will ensure that HMIS cards are swiped for all shelter guests nightly. This includes completing intake assessments necessary to create cards for new shelter guests and activities required to replace cards. Intakes for new shelter guests should be completed during nightly check-in whenever possible. If it is not possible to complete intakes during nightly check-in, the Contractor will support new guests in securing a card within 24-hours, either through connections to existing day services or by providing staffing to complete intakes during check-in the following night. Contractor is required to maintain a nightly count of any guests sheltered without recording a shelter service in HMIS and submit this information to HOST weekly.

IX FINANCIAL ADMINISTRATION

A. Compensation and Methods of Payment

1. Disbursements shall be processed through the Department of Housing Stability (HOST) and the City and County of Denver's Department of Finance.
2. The method of payment to the Contractor by HOST shall be in accordance with established HOST procedures for line-item reimbursements. Voucher requests for reimbursement of costs should be submitted on a regular and timely basis in accordance with HOST policies. Vouchers should be submitted within thirty (30) days of the actual service, expenditure, or payment of expense.
3. The Contractor shall be reimbursed for services provided under this Agreement according to the approved line-item reimbursement budget
4. Invoices and reports shall be completed and submitted on or before the 15th of each month following the month services were rendered 100% of the time. Contractor shall use HOST's preferred invoice template, if requested HOST Financial Services may require a Cost Allocation Plan and budget narrative for detailed estimated description and allocation of funds. This is dependent upon funding source and program requirements.
5. Invoices shall be submitted to HOST at hostap@denvergov.org or by US Mail to:
Attn: Department of Housing Stability
Financial Services Team
201 W. Colfax Ave.
Denver CO 80202

B. Budget Modification Requests

1. HOST may, at its option, restrict the transfer of funds among cost categories, programs, functions, or activities at its discretion as deemed appropriate by program staff, HOST executive management or its designee.
2. Minor modifications to the services provided by the Contractor or changes to each line item budget equal to or less than a ten percent (10%) threshold, which do not increase the total funding to the Contractor, will require notification to HOST program staff and upon approval may be submitted with the next monthly draw. Minor modifications to the services provided by Contractor, or changes to each line item budget in excess of the ten percent (10%) threshold, which do not increase the total funding to Contractor, may be made only with prior written approval by HOST program staff. Such budget and service modifications will require submittal by Contractor of written justification and new budget documents. All other contract modifications will require an amendment to this Agreement executed in the same manner as the original Agreement.
3. The Contractor understands that any budget modification requests under this Agreement must be submitted to HOST no sooner than 30 days of contract agreement start date and prior to the last Quarter of the Contract Period, unless waived in writing by the HOST Director.
4. Budget modification requests are limited to two per each fiscal year of a contract agreement term. Exceptions to this limit may be made by the HOST Executive Director or their designee.

C. Vouchering Requirements

1. To meet Government requirements for current, auditable books at all times, it is required that all vouchers be submitted monthly to HOST in order to be paid. Expenses cannot be reimbursed until the funds under this contract have been encumbered.
2. No more than four (4) vouchers may be submitted per contract per month, without prior approval from HOST.
3. All vouchers for all Agreements must be correctly submitted within thirty (30) days of the Agreement end date to allow for correct and prompt closeout.
4. City and County of Denver Forms shall be used in back-up documents whenever required in the Voucher Processing Policy.
5. For contracts subject to Federal Agreements, only allowable costs determined in accordance with 2 CFR Chapter I, Chapter II, Parts 200, 215, 220, 225 and 230, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the "OMB Omni Circular") applicable to the organization incurring the cost will be reimbursed.

6. The reimbursement request, or draw request, for personnel and non-personnel expenses should be submitted to the City on a monthly basis, no later than the 15th day of the following month for expenses incurred in the prior month. The request for reimbursement should include:
 - a. Amount of the request in total and by line item.
 - b. Period of services for current reimbursement.
 - c. Budget balance in total and by line item.
 - d. Authorization for reimbursement by the contract signatory (i.e., executive director or assistant director).
7. If another person has been authorized by the Contractor to request reimbursement for services provided by this contract, then the authorization should be forwarded in writing to HOST prior to the draw request.
8. The standardized HOST “Expense Certification Form” should be included with each payment request to provide the summary and authorization required for reimbursement.

D. Payroll

1. A summary sheet should be included to detail the gross salary of the employee, amount of the salary to be reimbursed, the name of the employee, and the position of the employee. If the employee is reimbursed only partially by this contract, the amount of salary billed under other contracts with the City or other organizations should be shown on the timesheet as described below. Two items are needed for verification of payroll: (1) the amount of time worked by the employee for this pay period; and (2) the amount of salary paid to the employee, including information on payroll deductions.
2. The amount of time worked will be verified with timesheets. The timesheets must include the actual hours worked under the terms of this contract, and the actual amount of time worked under other programs. The total hours worked during the period must reflect all actual hours worked under all programs including leave time. The employee’s name, position, and signature, as well as a signature by an appropriate supervisor, or executive director, must be included on the timesheets. If an electronic time system is used, signatures are not required. If the timesheet submitted indicates that the employee provided services payable under this contract for a portion of the total time worked, then the amount of reimbursement requested must be calculated and documented in the monthly reimbursement request.
3. A payroll register or payroll ledger from the accounting system will verify the amount of salary. Copies of paychecks are acceptable if they include the gross pay and deductions.

E. Fringe Benefits

1. Fringe benefits paid by the employer can be requested by applying the FICA match of 7.65 percent to the gross salary -less pre-tax deductions, if applicable, paid under this contract. Fringe benefits may also include medical plans, retirement plans,

worker's compensation, and unemployment insurance. Fringe benefits that exceed the FICA match may be documented by 1) a breakdown of how the fringe benefit percentage was determined prior to first draw request; or, 2) by submitting actual invoices for the fringe benefits. If medical insurance premiums are part of the estimates in item #1, one-time documentation of these costs will be required with the breakdown. Payroll taxes may be questioned if they appear to be higher than usual.

2. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. The cost of fringe benefits are allowable if they are provided under established written leave policies, the costs are equitably allocated to all funding sources, including HOST awards; and, the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the vendor. HOST does not allow payments for unused leave when an employee retires or terminates employment.

F. General Reimbursement Requirements

1. Invoices: All non-personnel expenses need dated and readable invoices. The invoices must be from a vendor separate from the Contractor and must state what goods or services were provided and the delivery address. Verification that the goods or services were received should also be submitted, this may take the form of a receiving document or packing slips, signed and dated by the individual receiving the good or service. Copies of checks written by the Contractor, or documentation of payment such as an accounts payable ledger which includes the check number shall be submitted to verify that the goods or services are on a reimbursement basis.
2. Mileage: A detailed mileage log with destinations and starting and ending mileage must accompany mileage reimbursement. The total miles reimbursed and per mile rate must be stated. Documentation of mileage reimbursement to the respective employee must be included with the voucher request.
3. Cell Phone: If the monthly usage charge is exceeded in any month, an approval from the Executive Director or designee will be required.
4. Administration and Overhead Cost: Other non-personnel line items, such as administration, or overhead need invoices, and an allocation to this program documented in the draw request. An indirect cost rate can be applied if the Contractor has an approved indirect cost allocation plan. The approved indirect cost rate must be submitted to and approved by HOST.
5. Service Period and Closeout: All reimbursed expenses must be incurred during the period within the contract. The final payment request must be received by HOST within thirty (30) days after the end of the service period stated in the contract.

G. Financial Management Systems

The Contractor must maintain financial systems that meet the following standards:

1. Financial reporting must be accurate, current, and provide a complete disclosure of the financial results of financially assisted activities and be made in accordance with federal and/or city financial reporting requirements.
2. Accounting records must be maintained which adequately identify the source and application of the funds provided for financially assisted activities. The records must contain information pertaining to contracts and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. Accounting records shall provide accurate, separate, and complete disclosure of fund status.
3. Effective internal controls and accountability must be maintained for all contract cash, real and personal property, and other assets. Adequate safeguards must be provided on all property and it must be assured that it is used solely for authorized purposes.
4. Actual expenditures or outlays must be compared with budgeted amounts and financial information must be related to performance or productivity data, including the development of cost information whenever appropriate or specifically required.
5. For contracts subject to Federal Agreements, applicable OMB Omni Circular cost principles, agency program regulations, and the terms of the agreement will be followed in determining the reasonableness, allowability and allocability of costs.
6. Source documents such as cancelled checks, paid bills, payrolls, time and attendance records, contract documents, etc., shall be provided for all disbursements. The Contractor will maintain auditable records, i.e., records must be current and traceable to the source documentation of transactions.
7. For contracts subject to Federal Agreements, the Contractor shall maintain separate accountability for HOST funds as referenced in 24 C.F.R. 85.20 and the OMB Omni Circular.
8. The Contractor must properly report to Federal, State, and local taxing authorities for the collection, payment, and depositing of taxes withheld. At a minimum, this includes Federal and State withholding, State Unemployment, Worker's Compensation (staff only), City Occupational Privilege Tax, and FICA.
9. A proper filing of unemployment and worker's compensation (for staff only) insurance shall be made to appropriate organizational units.
10. The Contractor shall participate, when applicable, in HOST provided staff training sessions in the following financial areas including, but not limited to (1) Budgeting and Cost Allocation Plans; (2) Vouchering Process.

H. Audit Requirements

1. For Federal Agreements subject to OMB Circular a-133, a copy of the final audit report must be submitted to the HOST Financial Manager within the earliest of thirty (30) calendar days after receipt of the auditor's report; or nine (9) months after the end of the period audited.
2. A management letter, if issued, shall be submitted to HOST along with the reporting package prepared in accordance with the Single Audit Act Amendments and the OMB Omni Circular. If the management letter is not received by the subrecipient at the same time as the Reporting Package, the Management Letter is also due to HOST within thirty (30) days after receipt of the Management Letter, or nine (9) months after the end of the audit period, whichever is earlier. If the Management Letter has matters related to HOST funding, the Contactor shall prepare and submit a Corrective Action Plan to HOST in accordance with the Single Audit Act Amendments and the OMB Omni Circular, as set forth in 24 C.F.R. Part 45 for each applicable management letter matter.
3. All audit related material and information, including reports, packages, management letters, correspondence, etc., shall be submitted to **HOST Financial Services Team**.
4. The Contractor will be responsible for all Questioned and Disallowed Costs.
5. The Contractor may be required to engage an audit committee to determine the services to be performed, review the progress of the audit and the final audit findings, and intervene in any disputes between management and the independent auditors. The Contractor shall also institute policy and procedures for its sub recipients that comply with these audit provisions, if applicable.

I. Records Retention

1. The Contractor must retain for three (3) years financial records pertaining to the contract award. The retention period for the records of each fund will start on the day the single or last expenditure report for the period, except as otherwise noted, was submitted to the awarding agency.
2. The awarding agency and the Comptroller General of the United States, or any of their authorized representatives, shall have the right of access, upon reasonable notice, to any pertinent books, documents, papers, or other records which are pertinent to the contract, in order to make audits, examinations, excerpts, and transcripts.

J. Contract Close-Out

1. All Contractors are responsible for completing required HOST contract close-out forms and submitting these forms to their appropriate HOST Contract Specialist

within sixty (60) days after the Agreement end date, or sooner if required by HOST in writing.

2. Contract close out forms will be provided to the Contractor by HOST within thirty (30) days prior to end of contract.
3. HOST will close out the award when it determines that all applicable administrative actions and all required work of the contract have been completed. If Contractor fails to perform in accordance with this Agreement, HOST reserves the right to unilaterally close out a contract, “unilaterally close” means that no additional money may be expended against the contract.

K. Collection of Amounts Due

1. Any funds paid to a Contractor in excess of the amount to which the Contractor is determined to be entitled under the terms of the award constitute a debt to the Federal Government and the City, if not paid within a reasonable period after demand HOST may:
 - a. Make an administrative offset against other requests for reimbursements.
 - b. Withhold advance payments otherwise due to the Contractor.
 - c. Other action permitted by law.
2. The Contractor shall participate, when applicable, in HOST provided staff training sessions in the following financial areas including, but not limited to Budgeting and Cost Allocation Plans, and Vouchering Process.

XII. Budget

Program Budget and Cost Allocation Plan Summary

Contractor Name: The Salvation Army Colorado Branch
 Project : Lambuth Emergency Shelter, programs
 Contract Dates: 1/1/2022 to 12/31/2023
 Program Year: 2022 Amount \$394,372.00

Budget Category	Agency Total (All Funding Sources for Agency)		Fund 16812 HOST Funding 201100000		2B HOST Funding applicable) 201100000 (If		Total Project Costs requested from HOST		Other City & County of Denver Funding (Add applicable funding as necessary)		{TITLE/TYPE} Federal Funding		Other Non-Federal Funding		Agency Total		Budget Narrative	
	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%			
Personnel: Job Title																		
Case Manager	\$8,657	\$0	0.00%	\$8,657	100.00%	\$8,657	100.00%									\$8,657	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Program Manager	\$10,820	\$0	0.00%	\$10,820	100.00%	\$10,820	100.00%									\$10,820	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Custodian	\$6,301	\$0	0.00%	\$6,301	100.00%	\$6,301	100.00%									\$6,301	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Program Assistant	\$8,320	\$0	0.00%	\$8,320	100.00%	\$8,320	100.00%									\$8,320	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Office Manager	\$7,213	\$0	0.00%	\$7,213	100.00%	\$7,213	100.00%									\$7,213	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Total Salary:	\$41,311	\$0	0.00%	\$41,311	100.00%	\$41,311	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$41,311	100.00%			
Fringe Benefits	\$11,038	\$0	0.00%	\$11,038	100.00%	\$11,038	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$11,038	100.00%		Fringe benefits and payroll taxes (Fringe) will be reimbursed at cost or at the Federally Approved Fringe Rate. To receive a Fringe percentage, a contractor must provide a Federally Approved Fringe Rate letter or flat rate percentage for contracted staff. Please see section Financial Administration E. Fringe Benefits.	
Total Salary and Fringe Benefits:	\$52,349	\$0	0.00%	\$52,349	100.00%	\$52,349	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$52,349	100.00%			
Other Direct Costs																		
Program Expenses, Supplies & Equipment	\$28,560		0.00%	\$28,560	100.00%	\$28,560	100.00%									\$28,560	100.00%	Program/Project-related supplies not given directly to a client and/or directly related to program function. This includes: youth education, laundry supplies, linens, blankets, towels, hygiene items
Client Support	\$10,000		0.00%	\$10,000	100.00%	\$10,000	100.00%									\$10,000	100.00%	Items given directly to clients. May include transportation.
Shelter Units	\$267,611	\$267,611	100.00%		0.00%	\$267,611	100.00%									\$267,611	100.00%	Contractor will charge a monthly flat rate \$24,531 for 10 units whether they are occupied or unoccupied.
Total Other Direct Costs	\$306,171	\$267,611	87.41%	\$38,560	12.59%	\$306,171	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$306,171	100.00%			
Total Salaries & Fringe and Other Direct Costs	\$358,520	\$267,611	74.64%	\$90,909.00	25.36%	\$358,520	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$358,520	100.00%			
Indirect Costs																		
Indirect calculated on Salaries, Fringe and other Direct Costs	\$35,852	\$26,761	74.64%	\$9,091	25.36%	\$35,852	100.00%									\$35,852	100.00%	Indirect calculated at 10%

Program Budget and Cost Allocation Plan Summary

Contractor Name: The Salvation Army Colorado Branch
 Project : Lambuth Emergency Shelter, programs
 Contract Dates: 1/1/2022 to 12/31/2023
 Program Year: 2022 Amount \$394,372.00

Budget Category	Agency Total (All Funding Sources for Agency)		Fund 16812 HOST Funding 201100000		2B HOST Funding applicable) 201100000 (If		Total Project Costs requested from HOST		Other City & County of Denver Funding (Add applicable funding as necessary)		{TITLE/TYPE} Federal Funding		Other Non-Federal Funding		Agency Total		Budget Narrative
	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%		
Personnel: Job Title																	
Total Indirects	35,852	26,761	74.64%	9,091	25.36%	35,852	100.00%	0	0.00%	0	0%	0	0.00%	0	0.00%	35,852	100%
Total Project Cost (Direct + Indirect)	394,372	\$294,372	74.64%	100,000	25.36%	394,372	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	\$394,372	100.00%
Program Income (through funded activities)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!
Non-Project:	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%		
Personnel Costs:			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Non-Personnel Costs:			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Other (Specify):			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Non-Project Cost	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Grand Total	\$394,372	\$294,372	75%	\$100,000	25.36%	\$394,372	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$394,372	100.00%

Program Budget and Cost Allocation Plan Summary

Contractor Name: The Salvation Army Colorado Branch
 Project : Lambuth Emergency Shelter, programs
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Budget Category	Agency Total (All Funding Sources for Agency)		Fund 16812 HOST Funding 201100000		2B HOST Funding (if applicable) 201100000		Total Project Costs requested from HOST		Other City & County of Denver Funding (Add applicable funding as necessary)		ESG-CV Federal Funding		Other Non-Federal Funding		Agency Total		Budget Narrative	
	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%			
Personnel: Job Title																		
Case Manager	\$8,657	\$0	0.00%	\$8,657	100.00%	\$8,657	100.00%									\$8,657	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
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Custodian	\$6,301	\$0	0.00%	\$6,301	100.00%	\$6,301	100.00%									\$6,301	100.00%	[Full-time/ Part-time] [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
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Fringe Benefits	\$11,038	\$0	0.00%	\$11,038	100.00%	\$11,038	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$11,038	100.00%		Fringe benefits and payroll taxes (Fringe) will be reimbursed at cost or at the Federally Approved Fringe Rate. To receive a Fringe percentage, a contractor must provide a Federally Approved Fringe Rate letter or flat rate percentage for contracted staff. Please see section Financial Administration E. Fringe Benefits.	
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Other Direct Costs	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%			
Program Expenses, Supplies & Equipment	\$28,560	\$0	0.00%	\$28,560	100.00%	\$28,560	100.00%							\$28,560	100.00%		Program/Project-related supplies not given directly to a client and/or directly related to program function. This includes: youth education, laundry supplies, linens, blankets, towels, hygiene items	
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Personnel: Job Title																		
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Total Project Cost (Direct + Indirect)	394,372	\$294,372	74.64%	100,000	25.36%	394,372	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	\$394,372	100.00%	
Program Income (through funded activities)			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	
Non-Project:	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%			
Personnel Costs:			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Non-Personnel Costs:			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Other (Specify):			#DIV/0!	#DIV/0!	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Total Non-Project Cost	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Grand Total	\$394,372	\$294,372	75%	\$100,000	25.36%	\$394,372	100.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$394,372	100.00%	