

## AMENDATORY AGREEMENT

**THIS AMENDATORY AGREEMENT** is made between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City”), and **NORTHEAST DENVER HOUSING CENTER, INC.**, a Colorado nonprofit, whose address is 1735 Gaylord ST., Denver, CO 80206 (the “Subrecipient”), collectively, the “Parties” and individually a “Party.”

### RECITALS

**WHEREAS**, the Parties entered into an Agreement dated May 17, 2021, funded under the Emergency Rental Assistance Program (“ERAP”) from the United States Department of the Treasury, pursuant to Section 501(a) of Division N of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, to be used to provide emergency rental assistance; and

**WHEREAS**, the Parties now wish to modify 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 upon execution, 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 and after the date of execution.

**2.** Section 4 of the Agreement, titled “**TERM**,” is amended to read as follows:

**“4. TERM:** The term of the Agreement (“Term”) shall commence on March 1, 2021, and expire, unless sooner terminated, on September 30, 2022. Subject to the Director’s prior written authorization, the Subrecipient shall complete any work in progress as of the then current expiration date and the Term will extend until the work is completed or earlier terminated.”

**3.** Section 5.5.1 of the Agreement, titled “**Maximum Contract Amount**,” is amended to read as follows:

**“5.5.1.** Notwithstanding any other provision of the Agreement, the City’s maximum payment obligation will not exceed Six Million Dollars (\$6,000,000.00) (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 Subrecipient 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 Subrecipient’s risk and without authorization under the Agreement.”

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

**5.** This 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.

**6.** 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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**Contract Control Number:** HOST-202159592-01/ HOST-202158229-01  
**Contractor Name:** NORTHEAST DENVER HOUSING CENTER, INC.

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-202159592-01/ HOST-202158229-01  
NORTHEAST DENVER HOUSING CENTER, INC.

By:  AB26DED4C25D407...

Name: Getabecha Mekonnen  
(please print)

Title: Executive director  
(please print)

ATTEST: [if required]

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

Name: \_\_\_\_\_  
(please print)

Title: \_\_\_\_\_  
(please print)

**Exhibit A-1****SCOPE OF WORK****DEPARTMENT OF HOUSING STABILITY****SUB-RECIPIENT LEGAL NAME: Northeast Denver Housing Center Inc.****CONTRACT # HOST-202159592-01****I. INTRODUCTION****Period of Performance Start and End Dates:** 3/1/2021 – 09/30/2022**Project Description:**

The purpose of this contract agreement is to provide a Department of Housing Stability (HOST) subaward for **\$6,000,000**. These funds will be provided to the Northeast Denver Housing Center Inc. (NDHC) to be utilized for the Emergency Rental Assistance (ERA) Program. This award is not for Research and Development (R&D)

<b>Funding Source:</b>	Emergency Rental Assistance (ERA) Program
<b>Project Name:</b>	Emergency Rental Assistance (ERA) Program
<b>Activity Name:</b>	Emergency Rental Assistance
<b>Federal Award ID (FAIN) #:</b>	ERA0068
<b>Federal Award Date:</b>	01/15/2021
<b>Federal Awarding Agency:</b>	U.S. Department of Treasury
<b>Pass-Through Entity</b>	City and County of Denver
<b>Awarding Official:</b>	U.S. Department of Treasury
<b>DUNS#:</b>	149389306
<b>CFDA#:</b>	21.023 EMERGENCY RENTAL ASSISTANCE PROGRAM
<b>SAM.gov Expiration Date:</b>	8/20/2021
<b>Sub-recipient Address:</b>	1735 Gaylord St. Denver, Colorado 80206
<b>Organization Type:</b>	Non-Profit
<b>Sub-recipient Relationship: (CDBG Only)</b>	N/A
<b>Sub-recipient Relationship (HOME Only)</b>	N/A

**II. SERVICES DESCRIPTION**

- A. In accordance with the requirements of the Emergency Rental Assistance (“ERA”) program from the United States Department of the Treasury, pursuant to Section 501(a) of Division N of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, provide financial assistance, including rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other expenses

related to housing, to eligible households to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.

### **III. ROLES AND RESPONSIBILITIES FOR BOTH PARTIES**

- A. Sub-recipient will:
  - a. Work with City to host any city-designated sensitivity training on an annual basis.
  - b. Provide any online modular sensitivity training developed and provided by the City to all new direct-service staff within 15 days of hire date.
  - c. Assure direct-service staff complete training refresher on a biennial basis.
  - d. 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 sub-recipient 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. In accordance with the requirements of the Emergency Rental Assistance ("ERA") program from the United States Department of the Treasury, pursuant to Section 501(a) of Division N of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, provide financial assistance, including rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing, to eligible households to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. Program guidelines will further detail the policies and procedures in administering these funds and follow the requirements established by the United States Department of the Treasury as outlined below.
- B. Eligibility

- a. An “eligible household” is defined as a renter household in which at least one or more individuals meets the following criteria:
    - i. Qualifies for unemployment or has experienced a reduction in household income, incurred significant costs, or experienced a financial hardship due to COVID-19;
    - ii. Demonstrates a risk of experiencing homelessness or housing instability; and
    - iii. Has a household income at or below 80 percent of the area median.
  - b. Rental assistance provided to an eligible household should not be duplicative of any other federally funded rental assistance provided to such household.
  - c. Eligible households that include an individual who has been unemployed for the 90 days prior to application for assistance and households with income at or below 50 percent of the area median are to be prioritized for assistance.
  - d. Household income is determined as either the household’s total income for calendar year 2020 or the household’s monthly income at the time of application. For household incomes determined using the latter method, income eligibility must be redetermined every 3 months.
- C. Available Assistance
- e. Eligible households may receive up to 12 months of assistance, plus an additional 3 months if the grantee determines the extra months are needed to ensure housing stability and grantee funds are available. The payment of existing housing-related arrears that could result in eviction of an eligible household is prioritized. Assistance must be provided to reduce an eligible household’s rental arrears before the household may receive assistance for future rent payments. Once a household’s rental arrears are reduced, grantees may only commit to providing future assistance for up to three months at a time. Households may reapply for additional assistance at the end of the three-month period if needed and the overall time limit for assistance is not exceeded.
  - f. Rental arrears may be paid for so long as they were accrued after March 13, 2020.
- D. Application Process
- g. An application for rental assistance may be submitted by either an eligible household or by a landlord on behalf of that eligible household. In general, funds will be paid directly to landlords and utility service providers. If a landlord does not wish to participate, funds may be paid directly to the eligible household.

## VI. OBJECTIVE AND OUTCOMES

**Objective:** Assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.

**Outcomes:** Provide rent and utility assistance to approximately 540 unduplicated households

## **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 using HOST provided forms.
- B. Sub-recipient will submit reports via the online portal provided to the sub-recipient (unless otherwise specified). Reports will be due on the 15<sup>th</sup> day of the month following the end of the reporting period unless otherwise specified.
- C. The portal provides the Sub-recipient 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 Sub-recipient'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 Sub-recipient to support the online portal.
- E. Sub-recipient 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. Treasury will provide instructions at a later time as to what information grantees and sub-recipients must report to Treasury and how this information must be reported. At a minimum, in order to ensure that Treasury is able to fulfill its quarterly reporting requirements under section 501(g) of Division N of the Act and its ongoing monitoring and oversight responsibilities, sub-recipients should anticipate the need to collect from households and retain records on the following:
  - a. Address of the rental unit;
  - b. For landlords and utility providers, the name, address, and Social Security number, tax identification number or DUNS number;
  - c. Amount and percentage of monthly rent covered by ERA assistance;
  - d. Amount and percentage of separately stated utility and home energy costs covered by ERA assistance;
  - e. Total amount of each type of assistance provided to each household (i.e., rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing incurred due directly or indirectly to the COVID-19 outbreak);
  - f. Amount of outstanding rental arrears for each household;

- g. Number of months of rental payments and number of months of utility or home energy cost payments for which ERA assistance is provided;
  - h. Household income and number of individuals in the household;
  - i. Gender, race, and ethnicity of the primary applicant for assistance;
  - j. The number of applications received;
  - k. The acceptance rate of applicants for assistance; and
  - l. Other data as required and identified by Treasury
2. Treasury's Office of Inspector General may require the collection of additional information in order to fulfill its oversight and monitoring requirements. Treasury will provide additional information regarding reporting to Treasury at a future date.

**VIII. SUB-RECIPIENT RESPONSIBILITIES IN USE OF DEPARTMENT OF LOCAL AFFAIRS, DIVISION OF HOUSING, EMERGENCY RENTAL ASSISTANCE DATA SYSTEMS**

- a. The Sub-recipient shall review, assess and approve or deny (as appropriate) ERA applications submitted, utilizing the Neighborly software system operated by Division of Housing, Department of Local Affairs, State of Colorado (DOH).
- b. The Sub-recipient shall be responsible for applications for rental assistance that will be submitted to DOH within the City and County of Denver while this Agreement is in effect. This includes reviewing documents for completion and eligibility, approving applications, communicating with applicants and Property Owners, and making payments. The Sub-recipient shall also be responsible for complying with any updated guidance issued by the United States Department of Treasury (USDT).
- c. Sub-recipient shall be responsible for meeting all requirements for the use of ERA Funds, including prioritizing payment of applications in the manner required by USDT.
- d. Sub-recipient shall review applications submitted to the DOH Neighborly software system, using a process established by DOH and HOST, to review resident data to verify that no duplication of benefits would occur for the applicants or a Household prior to the distribution of assistance.
- e. The Sub-recipient shall only use the Neighborly software system in order to process applications within City and County of Denver, excluding all data for applicants from areas outside this jurisdiction.

**IX. DATA USES, ACCESS AND PROTECTION FOR USE OF DEPARTMENT OF LOCAL AFFAIRS, DIVISION OF HOUSING, EMERGENCY RENTAL ASSISTANCE DATA SYSTEMS**

- A. Sub-recipient must comply with the requirement in section 501(g)(4) of Division N of the Act to establish data privacy and security requirements for information they collect
- B. "State Records" means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under Colorado Open Records Act (CORA). Sub-recipients shall keep



confidential, all State Records, unless those State Records are publicly available pursuant to the Data Uses, Access, and Protection Policy as presented below.

i. Definitions

1. “Applicant Information” means any and all data, information and records, accessed by Sub-recipient through Neighborly for the purpose of applying for rental or utility assistance.
2. “Applicant” means the head of household who submitted the application through Neighborly.
3. “Sub-recipient” is as defined as Sub-recipient Legal Name in this contract
4. “DOH” means Division of Housing, Department of Local Affairs, State of Colorado.
5. “ERA” means Section 501(a) of Division N of the Consolidated Appropriations Act, 2021, and any guidance documents published by the United States Department of the Treasury.
6. “Data Security Breach” means the unauthorized acquisition of unencrypted data that compromises the security, confidentiality or integrity of personal information accessed through neighborly and maintained by Sub-recipient.
7. “DOH Data Systems” means Neighborly and any other data base, spreadsheet or other form of information system to which Sub-recipient is provided access for the purpose of reviewing Applicant Information.
8. “HOST” means City and County of Denver, Department of Housing Stability

ii. Permitted use of Applicant Information (“Permitted Use”)

1. Applicant Information may only be used for the purpose of providing rental and/or utility assistance under this contract.
2. Sub-recipient shall use and access Applicant Information only for the Permitted Use or for review by the Federal Government during an audit or monitoring.
3. Sub-recipient may not view, download, make reports with or otherwise access applications in the Neighborly system that are submitted by Applicants that reside outside of the City and County of Denver.
4. Sub-recipient may not download, export, take screenshots, or otherwise save Applicant Information outside of the Neighborly system, except for the purpose of billing and reporting required by law.

iii. Data Security

1. Sub-recipient shall keep Applicant Information confidential. Sub-recipient shall take all necessary precautions, including, but not limited to:
  - a. Safeguarding the storage of Applicant Information.
  - b. Restricting which employees are given access to Applicant Information and to DOH Data Systems. Only those

employees of Sub-recipient who are directly responsible for the Permitted Use shall have access to, or use of, Applicant Information.

- c. Protecting Applicant Information, DOH Data Systems and Sub-recipient's information systems used for storing Applicant Information from unauthorized access, usage, or release.
- d. Ensuring that all of Sub-recipient's employees who will have access to Applicant Information have passed comprehensive criminal background checks, prior to giving them access to Applicant Information.
- e. Develop and follow a Records Retention Policy that maintains Applicant Information for only the length of time required by law and HOST policy.

iv. Third Party Access

- 1. Sub-recipient shall not give any Third Party access to Applicant Information or to DOH Data Systems without HOST's and DOH's written permission. The acceptance or denial of a request for Third Party access to Applicant Information shall be solely determined at the discretion of DOH.
- 2. Before allowing any Third Party to access or use any DOH Data Systems or to participate in any activity involving Applicant Information, Sub-recipient shall:
  - a. Give HOST and DOH reasonable notice that identifies the Third Party to which Sub-recipient plans to grant access and the Provider Information or Provider information systems to which they are to have access.
  - b. Require the Third Party to review and agree to this Data Usage, Access and Privacy Policy.
  - c. Ensure that the Third Party and all of the Third Party's employees and agents that will have access to Applicant Information or to DOH Data Systems pass comprehensive criminal background checks.
  - d. Require that the Third Party provide for the security of Applicant Information as described in this policy.
  - e. Require Third Party Record Retention Policy that maintains Applicant Information for only the length of time required by law and HOST policy.

v. Data Security Breach

- 1. Sub-recipient acknowledges that it is solely responsible for any breach of the confidentiality of Applicant Information once that Applicant Information is accessed by Sub-recipient its employees, agents, or licensees.
- 2. If a Data Security Breach has occurred, Sub-recipient must report this in writing to HOST and DOH within one business day.

3. If a Data Security Breach has occurred, Sub-recipient must conduct a prompt, good faith investigation to determine the likelihood that personal information has or will be misused. If the investigation determines that personal information has been or will be misused, the Sub-recipient must provide notice to the affected Applicants within 30 days after the date the Sub-recipient determined a breach had occurred. Sub-recipient must report to HOST and DOH the findings of its investigations and notifications provided to the affected Applicants.

## **X. 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 Sub-recipient 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 Sub-recipient 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 15<sup>th</sup> of each month following the month services were rendered 100% of the time. Sub-recipient 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. Cash advances: Sub-recipients wishing for an initial and ongoing cash advances should make a request at time of agreement negotiation. The amount requested for payment of an initial cash advance will include an estimated schedule of costs incurred in the initial 30 days. The sub-recipient must be able to provide documentation to HOST staff for verification of incurred costs for the previous month's cash advance prior to receiving a future month's cash advance. If a cash advance is received, sub-recipient must provide documentation of how the previously paid month's cash advance was expended prior to submitting an invoice for the next month's cash advance. Requests for payment of a cash advance will include an estimated schedule of costs incurred in the subsequent month. If any portion of a cash advance is unspent from the prior period, the cash advance request must show the amount of unspent funds from the prior period and how it will be used in the estimated schedule of costs for the following month. Sub-recipient must provide supporting documentation for all payments. Under no circumstances will an additional reimbursement or advance be

considered until the previous advance documentation is received and approved by HOST staff

**Interest:**

Per Section 200.305(b)(8) of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), to paraphrase, if the sub-recipient expects it can earn more than \$500.00 in interest per year on advances, then it must maintain the funds in an interest-bearing account and refund interest amounts that exceed \$500.00 annually. Up to \$500.00 can be retained for administrative purposes; refer to 200.305(b)(9) for details regarding repayment.

Per Section 200.305(b)(1) of the Uniform Guidance, to paraphrase, the sub-recipient should maintain written procedures that address the requirement to minimize the time between the receipt and disbursement of funds.

This is a link to the above regulations:

[https://www.ecfr.gov/cgi-bin/text-idx?SID=3dd26094b97303f1949f54e04911ea45&mc=true&node=se2.1.200\\_11&rgn=div8](https://www.ecfr.gov/cgi-bin/text-idx?SID=3dd26094b97303f1949f54e04911ea45&mc=true&node=se2.1.200_11&rgn=div8)

6. Invoices shall be submitted to HOST at [hostap@denvergov.org](mailto: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 Sub-recipient 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 Sub-recipient, 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 Sub-recipient, or changes to each line item budget in excess of the ten percent (10%) threshold, which do not increase the total funding to Sub-recipient, may be made only with prior written approval by HOST program staff. Such budget and service modifications will require submittal by Sub-recipient 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 Sub-recipient 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.

6. Budget modification requests are limited to two per each fiscal year of a contract agreement term budget modifications may be submitted per contract year. Exceptions to this limit may be made by the HOST Executive Director or their designee.

## **B. Vouchering Requirements**

1. In order 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 15<sup>th</sup> 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 Sub-recipient 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.

## **C. 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.

#### **D. 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.

## **E. General Reimbursement Requirements**

1. Invoices: All non-personnel expenses need dated and readable invoices. The invoices must be from a vendor separate from the Sub-recipient 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 Sub-recipient, 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 Sub-recipient 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 time 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.

## **F. Program Income**

1. For contracts subject to Federal Agreements, program income includes, without limitation, income from fees for services performed, from the use or rental of real or personal property acquired with contract funds, from the sale of commodities or items fabricated under a contract agreement, and from payments of principal and interest on loans made with contract funds.
2. Program income may be deducted from total allowable costs to determine net allowable costs and may be used for current reimbursable costs under the terms of this contract. Program income which was not anticipated at the time of the award may be used to reduce the award contribution rather than to increase the funds committed to the project. ALL PROGRAM INCOME GENERATED DURING ANY GIVEN PERIOD SUBMITTED FOR PAYMENT SHALL BE DOCUMENTED ON THE VOUCHER REQUEST.
3. The Sub-recipient, at the end of the program, may be required to remit to the City all or a part of any program income balances (including investments

thereof) held by the Sub-recipient (except AS PRE-APPROVED IN WRITING BY HOST, INCLUDING those needed for immediate cash needs).

**G. Financial Management Systems**

**The Sub-recipient 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 Sub-recipient 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 Sub-recipient shall maintain separate accountability for HOST funds as referenced in 2 C.F.R. 200.
8. The Sub-recipient 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 Sub-recipient 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.

#### **H. Audit Requirements**

1. For Federal Agreements subject to 2 C.F.R. 200, 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 2 C.F. R. 200. 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 2 C.F.R. 200 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 Sub-recipient will be responsible for all Questioned and Disallowed Costs.
5. The Sub-recipient 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 Sub-recipient shall also institute policy and procedures for its sub recipients that comply with these audit provisions, if applicable.

#### **I. Procurement**

1. The Sub-recipient shall follow the City Procurement Policy to the extent that it requires that at least three (3) documented quotations be secured for all purchases or services (including insurance) supplies, or other property that costs more than ten thousand dollars (\$10,000) in the aggregate.
2. The Sub-recipient will maintain records sufficient to detail the significant history of procurement. These records will include but are not limited to the following: rationale for the method of procurement, selection of contract type, sub-recipient selection or rejection, and the basis for the contract price.

3. For contracts subject to federal agreements, if there is a residual inventory of unused supplies exceeding five thousand dollars (\$5,000) in total aggregate upon termination or completion of award, and if the supplies are not needed for any other federally sponsored programs or projects the Sub-recipient will compensate the awarding agency for its share.

#### **J. Bonding**

1. If applicable, for contracts subject to federal agreements, HOST may require adequate fidelity bond coverage, in accordance with 2 C.F.R. 200, where the subrecipient lacks sufficient coverage to protect the Federal Government's interest.

#### **K. Records Retention**

1. In addition to the records requirements contained in the Agreement, the Sub-recipient (or subrecipient) must also retain for seven (7) 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.

#### **L. Contract Close-Out**

1. All Sub-recipients 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 Sub-recipient 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 Sub-recipient 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.

#### **M. Collection of Amounts Due**

1. Any funds paid to a Sub-recipient in excess of the amount to which the Sub-recipient 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: 1) make an administrative offset against other requests for reimbursements; 2) withhold advance payments otherwise due to the Sub-recipient; or 3) other action permitted by law.

## **XII. Budget**

		Program Budget and Cost Allocation Plan Summary																
Contractor Name:		Northeast Denver Housing Center													Program Year: 2021-2022			
Project :		Emergency Rental Assistance (ERA) funds																
Contract Dates:		3/1/2021	to	9/30/2022														
Budget Category	Agency Total 19 months (All Funding Sources)	Project "Admin Costs" HOST Funding ERA 1 201100000	Project "Housing Stability" Costs HOST Funding ERA 1 201100000	Total Project Costs requested from HOST (Total SAME ERA 1 Funding)	Other City & County of Denver Funding		City TRUA non- COVID		Other Federal Funding CDBG		Other Non-Federal Funding		Agency Total		Budget Narrative			
Personnel: Name and Job Title		Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%		
Program Director- CERTIFIED/HT(Full Time)		\$128,662.00	39,750	30.89%	23,854	18.54%	63,604	49.43%	6,616	5.14%	52,009	40.42%	6,433	5.00%	128,662	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Oversees the program and provides housing counseling to clients under the ERAP program to help improve housing stability.	
Housing Counselor CERTIFIED -AT(Full Time)		\$88,498.00	13,275	15.00%	20,354	23.00%	33,629	38.00%	4,551	5.14%	49,810	56.28%	508	0.57%	88,498	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Provides housing counseling to clients under the ERAP program to help improve housing stability.	
Housing Counselor CERTIFIED AG(Full Time)		\$81,528.00	52,995	65.00%	12,229	15.00%	65,224	80.00%	8,383	10.28%	7,204	8.84%	717	0.88%	81,528	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Provides housing counseling to clients under the ERAP program to help improve housing stability.	
Housing Counselor CERTIFIED CB(Full Time)		\$80,961.00	72,636	89.72%		0.00%	72,636	89.72%	8,325	10.28%	-	0.00%	-	0.00%	80,961	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Administers ERA program through activities that may include but not limited to verification, document assistance, eligibility checks, and administering funds, referrals and navigation services.	
Assistant Counselor (Full Time)		\$73,586.00	66,227	90.00%		0.00%	66,227	90.00%	3,792	5.15%	-	0.00%	3,567	4.85%	73,586	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Administers ERA program through activities that may include verification, document assistance, eligibility checks, and administering funds.	
Assistant Counselor (Full Time)		\$68,885.00	63,322	91.92%		0.00%	63,322	91.92%	5,563	8.08%	-	0.00%	-	0.00%	68,885	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 Fincial Administraction D. Payroll and E. Fringe Benefits. Administers ERA program through activities that may include verification, document assistance, eligibility checks, and administering funds.	
Program Assistant (Full Time)		\$49,877.00	49,877	100.00%		0.00%	49,877	100.00%	-	0.00%		0.00%	-	0.00%	49,877	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 Fincial Administraction D. Payroll and E. Fringe Benefits. ERAP Program Assistant.	

Program Year: 2021-2022

																	[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 Fincial Administration D. Payroll and E. Fringe Benefits. Short Description of position(s)
<b>Total Salary:</b>	<b>571,997</b>	<b>358,082</b>	62.60%	<b>56,437</b>	9.87%	<b>414,519</b>	72.47%	<b>37,230</b>	6.51%	<b>109,023</b>	19.06%	<b>11,225</b>	1.96%	<b>571,997</b>	100.00%		
<b>Fringe Benefits</b>	<b>\$93,981.00</b>	<b>55,477</b>	59.03%	<b>10,159</b>	10.81%	<b>65,636</b>	69.84%	<b>6,700</b>	7.13%	-	0.00%	<b>21,645</b>	23.03%	<b>93,981</b>	100.00%		Fringe benefits and payroll taxes will be reimbursed at cost. Fringe includes employer portion of the following items: payroll taxes; insurance (medical, dental, vision, disability, accident & life insurance, and workers' compensation); and pension or retirement plans.
<b>Total Salary and Fringe:</b>	<b>665,978</b>	<b>413,559</b>	62.10%	<b>66,596</b>	10.00%	<b>480,155</b>	72.10%	<b>43,930</b>	6.60%	<b>109,023</b>	16.37%	<b>32,870</b>	4.94%	<b>665,978</b>	100.00%		
<b>Other Direct Costs</b>	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%		
Office Expenses, Supplies & Equipment						-								-			
Rental Assistance	\$6,456,386.00	5,301,817	82.12%			5,301,817	82.12%	1,154,569	17.88%		0.00%			<b>6,456,386</b>	100.00%		Rental assistance payments
Utility Assistance	\$250,000.00	100,000	40.00%			100,000	40.00%	150,000	60.00%					<b>250,000</b>	100.00%		Utility Assistance payments
Staff Program/Project Training	\$10,000.00	10,000	100.00%			10,000	100.00%							<b>10,000</b>	100.00%		Directly program-related training materials and registration fees. Transportation costs will be reimbursable for approved off-site training.
Professional Services						-											
Communication				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			100.00%		#DIV/0!		
Insurance				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Travel - Staff				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Stop Payment Fees & Fraud Check Prevention	\$1,850.00	1,850			0.00%	1,850	100.00%		0.00%		0.00%		0.00%		0.00%		Program related stop payment and check fees.
Equipment rental				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Facilities				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Educational Materials - Customers				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Meetings/Events				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Audit				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Program Tech Support (software program develop	\$45,000.00	25,000	55.56%		0.00%	25,000	55.56%	20,000	44.44%		0.00%		0.00%	<b>45,000</b>	100.00%		Program-related expenses for services that require specialized or advanced knowledge or experience such as consulting, evaluations, IT, specialized software or build outs, report preparation, etc. This is not for general IT expenses. Database for ERAP online applications and data tracking and reporting A. Integrating the web based software with our data base mgmt. And reporting requirements. B. Working with requirements to make sure the technology is in compliance with all reg. Fair Housing etc. C. Have IT to assist with ongoing program web based app
Accounting	\$196,226.00	26,798	13.66%		0.00%	26,798	13.66%		0.00%		0.00%	169,428	86.34%	196,226	100.00%		Program related accounting services (checks, reports, monitoring accounts,etc.)
Subcontractor (Specify)				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Subcontractor (Specify)				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Subcontractor (Specify)				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Mortgage Assistance Payments				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Other Direct Expense (specify)				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Constnuction Costs				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
Other expenses				#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!		#DIV/0!		
<b>Total Direct Costs</b>	<b>6,959,462</b>	<b>5,465,465</b>	78.53%	-	0.00%	<b>5,465,465</b>	78.53%	<b>1,324,569</b>	19.03%	-	0.00%	<b>169,428</b>	2.43%	<b>6,959,462</b>	100.00%		
<b>Indirect Costs</b>	54380	54,380				54,380											Indirect rate shall not exceed 10%. Grantees may apply their negotiated indirect cost rate to the award, but only to the extent that the total of the amount charged pursuant to that rate and the amount of direct costs charged to the award does not exceed 10 percent of the amount of the award.. If contractor has federally negotiated rate, please, request copy of current approval letter.
<b>Total Project Cost</b>	<b>7,679,820</b>	<b>5,933,404</b>	77.26%	<b>66,596</b>	0.87%	<b>6,000,000</b>	78.13%	<b>1,368,499</b>	17.82%	<b>109,023</b>	1.42%	<b>202,298</b>	2.63%	<b>7,679,820</b>	100.00%		
<b>Program Income (through funded activities)</b>				#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!	
<b>Non-Project:</b>	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%		
Personnel Costs:			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!		
Non-Personnel Costs:			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!		
Other (Specify):			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!		
<b>Total Non-Project Cost</b>	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!		
<b>Grand Total</b>	<b>7,679,820</b>	<b>5,933,404</b>	77%	<b>66,596</b>	0.87%	<b>6,000,000</b>	78.13%	<b>1,368,499</b>	17.82%	<b>109,023</b>	1.42%	<b>202,298</b>	2.63%	<b>7,679,820</b>	100.00%		