

FIRST AMENDATORY AGREEMENT

THIS FIRST AMENDATORY AGREEMENT (the “Amendment”) is made and entered into by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City”) and **COLORADO LEGAL SERVICES**, a Colorado nonprofit corporation, whose address is 1905 Sherman Street, Suite 400, Denver, Colorado 80203 (the “Contractor”), collectively the “Parties.”

RECITALS:

A. The Parties entered into an agreement on or about February 19, 2019 for the Contractor to provide legal services for low-income tenants (the “Agreement”); and

B. The Parties wish to amend the Agreement to amend the scope of services and budget, extend the term, increase the compensation to the Contractor, and modify certain other terms as forth in this Amendment.

NOW THEREFORE, in consideration of the premises and the Parties’ mutual covenants and obligations, the Parties agree as follows:

1. Exhibits A, B, and C of the Agreement shall be replaced with Exhibits A-1, B, and C attached to this Amendment. The updated Scope of Services marked as Exhibit A-1, the updated Financial Administration marked as Exhibit B, and the updated Certificate of Insurance marked as Exhibit C are attached hereto and incorporated herein by this reference and shall supersede and replace all previous exhibits attached to the Agreement.

2. All references to the “Office of Economic Development” and “OED” in the Agreement shall be replaced to read “Department of Housing Stability” and “HOST,” respectively.

3. Section 2 of the Agreement entitled “**TIME OF PERFORMANCE**” is amended to read as follows:

“This Agreement shall begin on January 1, 2019, and end on December 31, 2020, unless such time as extended by written agreement of the parties in the same manner as this Agreement.”

4. Section 3 of the Agreement entitled “COMPENSATION” is amended to read as follows:

“The amount to be paid by the City to the Contractor shall not exceed Five Hundred Ninety-Seven Thousand Five Hundred Seven Dollars (\$597,507). The obligation of the City for payments under this Agreement is limited to monies appropriated by the City Council and paid into the City Treasury. Funds will be released to the Contractor in accordance with the budget and other requirements set forth in Exhibits A-1 and B. The Parties agree that (i) the City does not by this Agreement irrevocably pledge present cash reserves for payment or performance in future fiscal years, and (ii) this Agreement is not intended to create a multiple-fiscal year direct or indirect debt or financial obligation of the City.”

5. Section 29 of the Agreement entitled “NOTICES” is amended to read as follows:

“All notices required by the terms of the Agreement must be hand delivered, sent by overnight courier service, mailed by certified mail, return receipt requested, or mailed via United States mail, postage prepaid, if to the Contractor at the address first above written, and if the City at:

Executive Director of the Department of Housing Stability
City and County of Denver
201 West Colfax Avenue, Department 615
Denver, Colorado 80202

With a copy of any such notice to:

Denver City Attorney’s Office
1437 Bannock Street, Room 353
Denver, Colorado 80202

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

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

[SIGNATURE PAGES AND EXHIBITS TO FOLLOW]

Contract Control Number:
Contractor Name:

OEDEV-201952697- 01 / ALF-201946941-01
COLORADO LEGAL SERVICES

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:

OEDEV-201952697-01 / ALF-201946941-01
COLORADO LEGAL SERVICES

By: _____

Name: _____
(please print)

Title: _____
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

Contract Control Number:
Contractor Name:

OEDEV-201952697-01 / ALF-201946941-01
COLORADO LEGAL SERVICES

By: Jonathan D. Asher

Name: Jonathan D. Asher
(please print)

Title: Executive Director
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

SCOPE OF SERVICES

DEPARTMENT OF HOUSING STABILITY

PROJECT NAME:

ACTIVITY NAME: *Colorado Legal Services Legal Services for Low-Income Tenants
2019 and 2020 Affordable Housing Fund Services Subaward*

I. INTRODUCTION

Period of Performance Start and End Dates: 1/1/19 – 12/31/20

Project Description:

The purpose of this contract agreement is to provide a Denver Affordable Housing Fund for \$597,507 through Denver’s Department of Housing Stability (HOST). These funds will be provided to Colorado Legal Services to be utilized for the Legal Services to Low-Income Tenants program. This award is not for Research and Development (R&D).

Funding Source: **Amount:**
 Affordable Housing Fund \$ 597,507.00

Proposed Number of outcomes: 1100 households

Sub-awardee Organization: Colorado Legal Services

EIN#: 84-0402070
DUNS#: 084021542
SAM.gov Expiration Date:
Address: 1905 Sherman Street Suite 400 Denver, CO 80203 - 1181
Contact Person: Maureen E. (“Reenie”) Terjak, Director of Advocacy
Phone: 970-493-2891 x265
Email: rterjak@colegalserv.org

Organization Type:

Non-Profit For-Profit Individual Partnership Corporation Publicly Owned Other

Council District(s): CW **Neighborhood(s):** CW **Census Block(s):** _____
(only required for Low Mod Area)

Project/activity located in a Target Area: Yes No
 If yes, indicate type: Local Target Area Strategy Area (NRSA) CDFI Other

The Federal Funding Accountability and Transparency Act (FFATA)

- In the business or organization's preceding completed fiscal year, the business or organization (the legal entity to which this specific SAM.gov record, represented by a DUNS number, belongs) received: (1) 80 percent or more of annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements:
 Yes No

If YES, continue to statement 2.

2. The public has access to information about the compensation of the executives in the business or organization (the legal entity to which this specific SAM.gov record, represented by a DUNS number, belongs) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986:
 Yes No

If YES, stop here. If NO, continue to statement 3.

3. Provide the names and amounts of the five most highly compensated officers or executives:

- Program income (of any type, e.g., fees) will be generated by this activity. Yes No
 Contract will be funding architectural, engineering or other project soft cost. Yes No
 If yes, final project be completed within 24 months. Yes No
 Purpose of this activity is to:
 Help prevent homelessness Yes No
 Help the homeless Yes No
 Help those with HIV/AIDS Yes No
 Primarily help persons with disabilities Yes No

II. ACTIVITY DESCRIPTION

1. **Description of Activity: Lawyers and a paralegal will provide free legal assistance, including in-court eviction representation, to low-income persons and other members of vulnerable populations to prevent them from becoming homeless.**

2. **Funds will be used to hire two attorneys and one paralegal, and train them on the legal issues for tenants in eviction matters in Colorado; these grant staff will then be able to represent low-income Denver residents in eviction matters.**

3. **Implementation Plan and Timeline** **1/1/2019 – 12/31/2020**
 The following table outlines the implementation plan and timelines for this contract.

Task	Projected Beginning & End Dates
Hire grant attorneys and grant paralegal	12/10/18 – 1/31/19
Train new grant attorneys or grant paralegal, as needed	ongoing as may be needed
Represent low-income tenants in housing matters	1/1/19 – 12/31/20

4. **Objective & Outcome and Indicators**

Objective (select one)

- Enhance Suitable Living Environment
 Create Decent Housing
 Promote Economic Activity

Outcomes (select one)

- Availability/Accessibility
 Affordability
 Sustainability

Indicators

The following indicators will be used to measure the success of the contract/activity.

Indicators – must be measurable
Indicators:
Money Leveraged: To be reported on the OPMR Number of proposed outcomes (from 1 st page): 1100 households Income Levels of people/family: To be reported on the OPMR, all households served must be at or below 80% of area median income (AMI). Race and Ethnicity: To be reported on the OPMR Income Determination: Self Certification
Specific Indicators: Specific to this particular scope of work
Colorado Legal Services will provide legal assistance to qualified low-income Denver residents who are facing eviction. All households served must be at or below 80% of area median income (AMI).

Housing and Neighborhood Outcomes (To be reported on the Outcome and Performance Measurement Report OPMR):
This program will provide legal assistance to 1100 qualified, low-income Denver households that are facing eviction. All households served must be at or below 80% of area median income (AMI).

III. Budget

Please refer to the Cost Allocation Plan and budget narrative for a detailed estimated description and allocation of funds. Organization receives income from operations. Yes No If Yes, describe:
 Non-personnel costs are being funded. Yes No

IV. Reporting

Data collection is required and must be completed demonstrating income eligibility and progress toward meeting the indicators contained in this Scope of Services. Disbursement of funds is contingent based on the ability to collect the required information.

Regardless of when the executed contract was received by the Contractor, Contractor is responsible for submitting a report from the start date of the contract; **even if no activity was conducted or expensed. Contractor should report “No Activity” or outline those activities reimbursed with grant funds. If the Contractor completes the project and all money is drawn, a final report will be submitted indicating “final report” and no further reports are required.**

Contractor will email the following report to the Program Specialist:

Outcome Performance Measurement Report

Frequency:

Monthly by the 15th day Quarterly: 15 days after the end of the quarter Other: _____

Program Specialist will provide the format of the performance report to the Contractor. The information reported must include progress on the indicators included in this Scope of Services. The report includes current and cumulative (year-to-date) indicator information. Information on the overall progress of the program and/or project should be reported in the narrative section of the report. If the project is not being performed in a timely manner, an explanation must be included in the narrative section of the report.

HOST Budget Narrative Colorado

Legal Services - 2019 and 2020

This Budget is based on the information available at the time of contracting, the Department of Housing Stability will reimburse based on actual expenditures.

A. Personnel: List each position by title, as outlined in the Cost Allocation Plan (Budget) Spreadsheet. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization and match the figures provided in the Budget Spreadsheet.

Year One (2019): Name/Position

Computation Cost

Position 1: Attorney at 13-year experience level on CLS salary scale Salary x 100% of time
 spent on project = **\$ 90,585**
Attorney will be responsible for legal interviews, case analysis, and representation of low-income tenants facing eviction.

Position 2: Attorney at 6-year experience level on CLS salary scale Salary x 100% of time
 spent on project = **\$ 69,330**
Attorney will be responsible for legal interviews, case analysis, and representation of low-income tenants facing eviction.

Position 3: Paralegal at 6-year experience level on CLS salary scale Salary x 100% of time
 spent on project = **\$ 49,030**
Paralegal will be responsible for screening interviews of low-income tenants facing eviction, and administrative and legal tasks, as directed by Project Attorneys.

TOTAL PERSONNEL SALARY COST: \$ 208,945

B. Fringe Benefits: Fringe benefits should be based on actual known costs or an established formula. Fringe benefits expenses are only for the personnel listed in budget category (A) and only for the percentage of time devoted to the project as described above and in the Budget Spreadsheet. Below is a list of common benefit expenses. Include all benefits your agency provides employees if more are offered than those listed below. Please note that the FICA rate will be applied to salaries and/or wages less pre-tax benefits, if applicable.

Name/Position Computation Cost

<i>Position 1: Attorney at 13-year experience level on CLS salary scale (Jana Happel)</i>		
Employers FICA	\$ 90,585 x 7.65% of salary	\$ 6,930
Health & Dental Insurance	\$ 90,585 x 19.93% of salary	\$18,050
Workers' Compensation	\$ 90,585 x 0.23% of salary	\$ 205
Long-Term Disability	\$ 90,585 x 0.38% of salary	\$ 345
Life Insurance	\$ 90,585 x 0.12% of salary	<u>\$ 110</u>
		\$25,640

EXHIBIT A - 1

Position 2: Attorney at 6-year experience level on CLS salary scale (to be hired pending funding)

Employers FICA	\$ 69,330 x 7.65% of salary	\$ 5,305
Health & Dental Insurance	\$ 69,330 x 25.18% of salary	\$17,460
Workers' Compensation	\$ 69,330 x 0.30% of salary	\$ 205
Long-Term Disability	\$ 69,330 x 0.38% of salary	\$ 265
Life Insurance	\$ 69,330 x 0.16% of salary	<u>\$ 110</u>
		\$23,345

Position 3: Paralegal at 6-year experience level on CLS salary scale (to be hired pending funding)

Employers FICA	\$ 49,030 x 7.65% of salary	\$ 3,750
Health & Dental Insurance	\$ 49,030 x 21.50% of salary	\$10,540
Workers' Compensation	\$ 49,030 x 0.42% of salary	\$ 205
Long-Term Disability	\$ 49,030 x 0.38% of salary	\$ 185
Life Insurance	\$ 49,030 x 0.22% of salary	<u>\$ 110</u>
		\$14,790

TOTAL FRINGE BENEFITS: \$ 63,775

C. Indirect Costs: Indirect costs are allowed only if the applicant has a federally-approved indirect cost rate and if permitted by the grant program. A copy of the rate approval (a fully executed, negotiated agreement) must be attached as well as a full description of which direct costs are used to calculate indirect costs.

Description	Computation	Cost
10.00% of Direct Costs	\$272,720 x Indirect Costs Rate	\$27,270

Colorado Legal Services does not have a federally-approved indirect costs rate; however, most grants allow a “de minimis” indirect rate of 10%, which has been included in the total budget request herein.

TOTAL INDIRECT COSTS: \$ 27,270

Year One (2019) Total Amount Requested from OED: \$ 299,990

Year Two (2020) budget:

A. Personnel: List each position by title, as outlined in the Cost Allocation Plan (Budget) Spreadsheet. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization and match the figures provided in the Budget Spreadsheet.

Name/Position Computation Cost

Position 1: Attorney at 13-year experience level on CLS salary scale Salary x 100% of time
 spent on project = **\$ 92,205**

EXHIBIT A - 1

Attorney will be responsible for legal interviews, case analysis, and representation of low-income tenants facing eviction.

Position 2: Attorney at 6-year experience level on CLS salary scale Salary x 100% of time
 spent on project = **\$69,674**
 Attorney will be responsible for legal interviews, case analysis, and representation of low-income tenants facing eviction.

Position 3: Paralegal at 6-year experience level on CLS salary scale Salary x 100% of time
 spent on project = \$ **48,158**
 Paralegal will be responsible for screening interviews of low-income tenants facing eviction, and administrative and legal tasks, as directed by Project Attorneys.

TOTAL PERSONNEL COST: \$210,037

B. Fringe Benefits: Fringe benefits should be based on actual known costs or an established formula. Fringe benefits expenses are only for the personnel listed in budget category (A) and only for the percentage of time devoted to the project as described above and in the Budget Spreadsheet. Below is a list of common benefit expenses. Include all benefits your agency provides employees if more are offered than those listed below. Please note that the FICA rate will be applied to salaries and/or wages less pre-tax benefits, if applicable.

Name/Position Computation Cost

Position 1: Attorney at 13-year experience level on CLS salary scale (Jana Happel)

Employers FICA	\$ 92,205 x 7.65% of salary	\$ 7,054
Health & Dental Insurance	\$ 92,205 x 19.93% of salary	\$18,376
Workers' Compensation	\$ 92,205 x 0.23% of salary	\$ 212
Long-Term Disability	\$ 92,205 x 0.38% of salary	\$ 350
Life Insurance	\$ 92,205 x 0.12% of salary	<u>\$ 111</u>
		\$26,103

Position 2: Attorney at 6-year experience level on CLS salary scale (to be hired pending funding)

Employers FICA	\$ 69,674 x 7.65% of salary	\$ 5,330
Health & Dental Insurance	\$ 69,674 x 19.93% of salary	\$13,886
Workers' Compensation	\$ 69,674 x 0.30% of salary	\$ 209
Long-Term Disability	\$ 69,674 x 0.38% of salary	\$ 265
Life Insurance	\$ 69,674 x 0.16% of salary	<u>\$ 111</u>
		\$19801

Position 3: Paralegal at 6-year experience level on CLS salary scale (to be hired pending funding)

Employers FICA	\$ 48,158 x 7.65% of salary	\$ 3,684
Health & Dental Insurance	\$ 48,158 x 21.50% of salary	\$10354
Workers' Compensation	\$ 48,158 x 0.42% of salary	\$ 202
Long-Term Disability	\$ 48,158 x 0.38% of salary	\$ 183
Life Insurance	\$ 48,158 x 0.22% of salary	<u>\$ 106</u>
		\$14,529

TOTAL FRINGE BENEFITS: \$ 60,433

C. Indirect Costs: Indirect costs are allowed only if the applicant has a federally-approved indirect cost rate and if permitted by the grant program. A copy of the rate approval (a fully executed, negotiated agreement) must be attached as well as a full description of which direct costs are used to calculate indirect costs.

Description	Computation	Cost
10.00% of Direct Costs	\$270,470 x Indirect Costs Rate	\$27,047

TOTAL INDIRECT COSTS: \$ 27,047

Year Two (2020) Total Amount Requested from OED: \$ 297,517

TOTAL: \$597,507

Program Budget and Cost Allocation Plan Summary

Contractor Name: COLORADO LEGAL SERVICES
 Project : Legal Services for Low-Income Tenants
 Contract Dates: 1/1/2019 to 12/31/2020

Program Year: 2019 and 2020

Return to HOST Project Specialist: Melissa Thate

Budget Category	Agency Total (All Funding Sources)	Project Costs HOST Funding 1 201100000		Project Costs HOST Funding 2 201100000		Total Project Costs requested from HOST		Other City & County of Denver Funding (Add applicable funding as necessary)		Other Federal Funding		Other Non-Federal Funding		Agency Total	
		Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount
Personnel: Name and Job Title															
Staff Attorney	\$182,790.00	182,790	100.00%		0.00%	182,790	100.00%		0.00%		0.00%		0.00%	182,790	100.00%
Staff Attorney	\$139,004.00	139,004	100.00%		0.00%	139,004	100.00%		0.00%		0.00%		0.00%	139,004	100.00%
Paralegal	\$97,188.00	97,188	100.00%		0.00%	97,188	100.00%		0.00%		0.00%		0.00%	97,188	100.00%
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Job Title			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Total Salary:	418,982	418,982	100.00%	-	0.00%	418,982	100.00%	-	0.00%	-	0.00%	-	0.00%	418,982	100.00%
Fringes	\$124,208.00	124,208	100.00%		0.00%	124,208	100.00%		0.00%		0.00%		0.00%	124,208	100.00%
Personnel Total:	543,190	543,190	100.00%	-	0.00%	543,190	100.00%	-	0.00%	-	0.00%	-	0.00%	543,190	100.00%
Non-Personnel:	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%
Office Expenses, Supplies & Equipment			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Communication			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Insurance			#DIV/0!		#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!	-	#DIV/0!
Travel - Client			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Equipment rental			#DIV/0!		#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!	-	#DIV/0!
Educational Materials - Customers			#DIV/0!		#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!	-	#DIV/0!
Professional Services - (specify; ie., Payroll)			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Professional Services - (Specify; ie., Legal)			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Professional Services - (Specify; ie., Accountant)			#DIV/0!		#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!	-	#DIV/0!
Subcontractor (Specify)			#DIV/0!		#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!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#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!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#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!	-	#DIV/0!
Construction Costs			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Indirect Costs	\$54,317.00	54,317	100.00%		0.00%	54,317	100.00%		0.00%		0.00%		0.00%	54,317	100.00%
Total Non-Personnel	54,317	54,317	100.00%	-	0.00%	54,317	100.00%	-	0.00%	-	0.00%	-	0.00%	54,317	100.00%
Total Project Cost	597,507	597,507	100.00%	-	0.00%	597,507	100.00%	-	0.00%	-	0.00%	-	0.00%	597,507	100.00%
Program Income (through funded activities)			#DIV/0!		#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Non-Project:	Total	Amount	%	Amount	%	Subtotal	%	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!
Total Non-Project Cost	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Grand Total	597,507	597,507	100%	-	0.00%	597,507	100.00%	-	0.00%	-	0.00%	-	0.00%	597,507	100.00%

EXHIBIT B

FINANCIAL ADMINISTRATION:

1.1 Compensation and Methods of Payment

- 1.1.1 Disbursements shall be processed through the Department of Housing Stability (HOST) and the City and County of Denver's Department of Finance.
- 1.1.2 The method of payment to the Contractor by HOST shall be in accordance with established HOST procedures for line-item reimbursements. The Contractor must submit expenses to HOST on or before the last day of each month for the previous month's activity. 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.
- 1.1.3 The Contractor shall be reimbursed for services provided under this Agreement according to the approved line-item reimbursement budget attached to and made a part of this Agreement (Exhibit A).

1.2 Vouchering Requirements

- 1.2.1 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.
- 1.2.2 No more than four (4) vouchers may be submitted per contract per month, without prior approval from HOST.
- 1.2.3 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.
- 1.2.4 City and County of Denver Forms shall be used in back-up documents whenever required in the Voucher Processing Policy.
- 1.2.5 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.
- 1.2.6 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 last 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).
- 1.2.7 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.
- 1.2.8 The standardized HOST “Expense Certification Form” should be included with each payment request to provide the summary and authorization required for reimbursement.

1.3 Payroll

- 1.3.1 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.
- 1.3.2 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.
- 1.3.3 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.

1.4 Fringe Benefits

- 1.4.1 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.

1.5 General Reimbursement Requirements

- 1.5.1 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.
- 1.5.2 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.
- 1.5.3 Cell Phone: If the monthly usage charge is exceeded in any month, an approval from the Executive Director or designee will be required.
- 1.5.4 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.
- 1.5.5 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.

2.1 Program Income

- 2.1.1 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.
- 2.1.2 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.

- 2.1.3 The Contractor, 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 Contractor (except AS PRE-APPROVED IN WRITING BY HOST, INCLUDING those needed for immediate cash needs).

3.1 Financial Management Systems

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

- 3.1.1 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.
- 3.1.2 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.
- 3.1.3 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.
- 3.1.4 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.
- 3.1.5 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.
- 3.1.6 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.

- 3.1.7 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.
- 3.1.8 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.
- 3.1.9 A proper filing of unemployment and worker's compensation (for staff only) insurance shall be made to appropriate organizational units.
- 3.1.10 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.

4.1 Audit Requirements

- 4.1.1 For contracts subject to Federal Agreements, if the Contractor expends seven hundred and fifty thousand dollars (\$750,000) or more of federal awards in the Contractor's fiscal year, the Contractor shall ensure that it, and its sub recipients(s), if any, comply with all provisions of the OMB Omni Circular.
- 4.1.2 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.
- 4.1.3 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 Contractor 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.
- 4.1.4 All audit related material and information, including reports, packages, management letters, correspondence, etc., shall be submitted to **HOST Financial Services Team**.
- 4.1.5 The Contractor will be responsible for all Questioned and Disallowed Costs.
- 4.1.6 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.

5.1 Budget Modification Requests

- 5.1.1 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.
- 5.1.2 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.
- 5.1.3 The Contractor understands that any budget modification requests under this Agreement must be submitted to HOST prior to the last Quarter of the Contract Period, unless waived in writing by the HOST Director.

6.1 Procurement

- 6.1.1 The Contractor 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.
- 6.1.2 The Contractor 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, contractor selection or rejection, and the basis for the contract price.
- 6.1.3 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 Contractor will compensate the awarding agency for its share.

7.1 Bonding

- 7.1.1 For contracts subject to federal agreements, HOST may require adequate fidelity bond coverage, in accordance with 24 C.F.R. 84.21(d), where the subrecipient lacks sufficient coverage to protect the Federal Government's interest.

8.1 Records Retention

- 8.1.1 The Contractor must retain for seven (7) years financial records pertaining to the contract award. The retention period for the records of each fund will start on
- 8.1.2 the day the single or last expenditure report for the period, except as otherwise noted, was submitted to the awarding agency.
- 8.1.3 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.

9.1 Contract Close-Out

- 9.1.1 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.
- 9.1.2 Contract close out forms will be provided to the Contractor by HOST within thirty (30) days prior to end of contract.
- 9.1.3 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.

10.1 Collection of amounts due

- 10.1.1 Any funds paid to a Contractor in excess of the amount to which the Contractor is finally 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 Contractor, or 3) other action permitted by law.

EXHIBIT C

EXHIBIT B

FINANCIAL ADMINISTRATION:

1.1 Compensation and Methods of Payment

- 1.1.1 Disbursements shall be processed through the Department of Housing Stability (HOST) and the City and County of Denver's Department of Finance.
- 1.1.2 The method of payment to the Contractor by HOST shall be in accordance with established HOST procedures for line-item reimbursements. The Contractor must submit expenses to HOST on or before the last day of each month for the previous month's activity. 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.
- 1.1.3 The Contractor shall be reimbursed for services provided under this Agreement according to the approved line-item reimbursement budget attached to and made a part of this Agreement (Exhibit A).

1.2 Vouchering Requirements

- 1.2.1 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.
- 1.2.2 No more than four (4) vouchers may be submitted per contract per month, without prior approval from HOST.
- 1.2.3 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.
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- 1.2.6 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 last day of the following month for expenses incurred in the prior month. The request for reimbursement should include:
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- 1.3.1 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.
- 1.3.2 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.
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- 1.5.5 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.

2.1 Program Income

- 2.1.1 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.
- 2.1.2 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.

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- 3.1.3 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.
- 3.1.4 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.
- 3.1.5 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.
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- 3.1.7 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.
- 3.1.8 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.
- 3.1.9 A proper filing of unemployment and worker's compensation (for staff only) insurance shall be made to appropriate organizational units.
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4.1 Audit Requirements

- 4.1.1 For contracts subject to Federal Agreements, if the Contractor expends seven hundred and fifty thousand dollars (\$750,000) or more of federal awards in the Contractor's fiscal year, the Contractor shall ensure that it, and its sub recipients(s), if any, comply with all provisions of the OMB Omni Circular.
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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.

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- 5.1.2 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.
- 5.1.3 The Contractor understands that any budget modification requests under this Agreement must be submitted to HOST prior to the last Quarter of the Contract Period, unless waived in writing by the HOST Director.

6.1 Procurement

- 6.1.1 The Contractor 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.
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7.1 Bonding

- 7.1.1 For contracts subject to federal agreements, HOST may require adequate fidelity bond coverage, in accordance with 24 C.F.R. 84.21(d), where the subrecipient lacks sufficient coverage to protect the Federal Government's interest.

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- 8.1.3 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.

9.1 Contract Close-Out

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- 9.1.2 Contract close out forms will be provided to the Contractor by HOST within thirty (30) days prior to end of contract.
- 9.1.3 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.

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