

REVIVAL AND AMENDATORY AGREEMENT

THIS REVIVAL AND AMENDATORY AGREEMENT is entered into by and among the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado, and **CENTRO HUMANITARIO PARA LOS TRABAJADORES**, a Colorado non-profit corporation whose address is 2830 Lawrence St., Suite Centro Humanitario, Denver, Colorado 80205.

RECITALS:

WHEREAS, the Parties entered into an Agreement dated May 14, 2024 (the “Agreement”).

WHEREAS, the Agreement expired by its terms on June 30, 2025, and rather than enter into a new agreement, the Parties wish to revive and reinstate all terms and conditions of the Agreement as they existed prior to the expiration of the term and to amend the Agreement to extend the Term, amend Exhibits A and B, and as further set forth below.

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

1. Capitalized terms used but not defined herein shall have the meanings given them in the Agreement.
2. **Exhibit A** of the Agreement, entitled "Scope of Services", is hereby replaced with **Exhibit A-1** attached hereto and incorporated herein by this reference. All references to “**Exhibit A**” in the Agreement shall be amended to read: “**Exhibit A and Exhibit A-1**”, as applicable.
3. Exhibit B of the Agreement, “Budget”, is hereby replaced with **Exhibit B-1** attached hereto and incorporated herein by this reference. All references to “**Exhibit B**” in the Agreement shall be amended to read: “**Exhibit B and Exhibit B-1**”, as applicable.
4. Section 3 of the Agreement, entitled “**Term:**”, is deleted in its entirety and replaced with the following:

“3. **Term:** This Agreement will commence on May 1, 2024, and will expire at 11:59:59 p.m. on December 31, 2025 (the “Term”). The Term may be extended by the City under the same terms and conditions by a written amendment to this Agreement. Subject to the Executive Director’s prior written authorization, the Contractor shall complete any work in progress as of the expiration date and the Term will extend until the work is completed or earlier terminated by the Executive Director.”

5. As herein amended, the Agreement is revived, affirmed and ratified in each and every particular.

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

**[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK;
SIGNATURE PAGES FOLLOW.]**

Contract Control Number:
Contractor Name:

OEDEV-202580050-01[202473370-00]
CENTRO HUMANITARIO PARA
LOS TRABAJADORES

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:

Attorney for the City and County of Denver

By: _____

REGISTERED AND COUNTERSIGNED:

By: _____

By: _____

Contract Control Number: OEDEV-202580050-01[202473370-00]
Contractor Name: CENTRO HUMANITARIO PARA
LOS TRABAJADORES

Signed by:
By: *Mayra Juarez*
2006137DBD5D401...

Name: Mayra Juarez
(please print)

Title: Executive Director
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

**Centro Humanitario Para Los Trabajadores
WorkReady Program
Scope of Services
May 1, 2024 through December 31, 2025**

1.0 Introduction

- 1.1** This scope of service outlines Program, Administrative, and other requirements that must be satisfied by Centro Humanitario Para Los Trabajadores, hereinafter referred to as the “Contractor”, receiving funds from the City and County Denver Economic Development & Opportunity (DEDO) on behalf of the Denver Workforce Development (DEDO-DWD) to operate programs as prescribed by the WorkReady Program.
- 1.2** The purpose of this contract is to build a pipeline of talent into jobs that are experiencing significant labor shortages by providing Denver Newcomers and residents with the opportunity to connect to education, training and employment opportunities. WorkReady will provide workforce services to Denver Newcomers who are on the path to legal work status including, but not limited to, former participants of the Denver Asylum Seeker Program (DASP).
- 1.3** Contractor acknowledges that Program participants (“Participants”) working in the United States of America (U.S.) without proper work authorization from the federal government poses significant consequences for the Participants, and that engaging in unauthorized employment, including self-employment, could adversely impact a Participants’ ability to adjust their immigration status at a later time and could also subject Participants to removal proceedings or bar their re-entry into the U.S. The Contractor shall implement and administer the Program in a manner that does not result in Participants working in the U.S. without proper employment authorization from the federal government.
- 1.4** As policies and/or procedures are revised or updated, DEDO-DWD will release formal notification and policies electronically. DEDO-DWD will develop policies and procedures in alignment with local, state, and federal requirements. DEDO-DWD may request that the sub-recipient provide input on policy and/or procedure drafts; the sub-recipient is expected to provide input on the policy and/or procedure draft(s) to DEDO-DWD within specified timeframes.
- 1.5** The Sub-recipient shall be prepared to expand or reduce the delivery of services to businesses and job seekers if there are increases or reductions and/or changes in project services or scale are required due to actual funding allocations throughout the contract’s term.

2.0 Contractor Fiscal Responsibilities

- 2.1** Responsibilities and Requirements for Contractor Financial Monitoring
 - 2.1.1** DEDO-DWD requires that all recipients of funds authorized under this award be subject to financial monitoring to ensure that adequate financial controls are in place. When certain criteria are met, the contracted party is considered

a “Sub-recipient” and must comply with all federal and state laws, rules, and regulations that the City and County of Denver is subject to (2 CFR §200.330).

2.1.2 The Sub-recipient is responsible for oversight of the operations of award supported activities. The Sub-recipient must monitor its activities under this award to assure compliance with applicable City and County of Denver requirements and performance expectations are being achieved. Monitoring by the Sub-recipient must cover each program, function, or activity.

2.1.3 Additionally, the Sub-recipient will be monitored by DEDO-DWD to ensure that the sub-award is used for authorized purposes, in compliance with City and County of Denver policies, regulations, and the terms and conditions of the sub award; and that the sub award performance goals are achieved.

2.1.4 At a minimum, the Sub-recipient monitoring shall include:

- Reviewing financial and performance reports required.
- Following-up and ensuring that the Sub-recipient takes timely and appropriate action on all deficiencies pertaining to the City and County of Denver award provided to the Sub-recipient detected through audits, on-site reviews, and other means.
- Issuing a management decision for audit findings pertaining to the City and County of Denver award provided to the Sub-recipient from the pass-through entity as the City and County of Denver follows 2 CFR 200.

3.0 Relationship with the DEDO-DWD

3.1 To ensure the best possible performance of the Denver Workforce system in Denver County, and to derive a maximum return on public investment, the DEDO-DWD intends to support the Contractor by providing certain services and supports.

3.2 The DEDO-DWD shall provide the Contractor with the following at minimum but not limited to:

- Orientation to federal, state, and local policies and procedures, as applicable;
- Ongoing training on the data collection procedures and system of record, as needed;
- Training regarding DEDO policies/procedures related the award as determined necessary by DEDO;
- Technical assistance, including information on best practices, and assistance in implementing effective management practices, customer service practices, etc.;
- Collaboration with DEDO-DWD Employer Services team which can include technical assistance, job fairs, customized recruitments, incumbent worker training, labor market information (LMI), and other information and services as deemed necessary;
- Ongoing responsive support;
- Opportunities to share successful practices and discuss issues with other contracted service providers and partners; and

- The Contractor shall be required to participate in technical assistance and training as designated by DEDO-DWD throughout the term of this contract.

4.0 Contractor Roles and Responsibilities

4.1 The Contractor will administer the WorkReady Denver program in a manner that meets the qualifications of a trainee program under both Fair Labor Standards Act (FLSA) and Colorado wage and hour laws, and will provide the following to Participants):

- Intake, assessment and enrollment of Denver Newcomer participants.
- Individual education and employment plans tailored to the needs of each Participant
- Connection to education and “soft skills” training including but not limited to:
 - English as a Second Language (ESL) Proficiency
 - Financial literacy and work readiness training
 - Career pathways information
 - DEDO approved industry-recognized credentialing programs
 - Access to supportive services including transportation, childcare, PPE, tools, etc.
 - Direct connection to employment after Federal work-authorization
 - Follow up services to support employment retention

5.0 Program Service Delivery

5.1 Contractor shall provide the following services as part of the WorkReady program

5.1.1 Participant Recruitment, Referrals and Outreach

5.1.1.1 Recruiting eligible participants for the WorkReady program

5.1.1.2 Making referrals to additional resources, or alternative programming, when appropriate.

5.1.1.3 Provide worker’s rights, job skills training, leadership development and employment placement.

5.2 Case Management

5.2.1 One-on-one case management and comprehensive workforce development support

Individualized education and employment plans

5.2.2 Access to supportive services (transportation, childcare, needs-based payments, language assistance, etc.)

5.2.3 Post-employment follow up and retention services

5.2.3.1 Follow-up tracking support at 30, 60, and 90 days post employment.

5.3 Assessment

5.3.1 Contractor shall assess Participants upon enrollment and throughout the program, as necessary. Assessments may include:

5.3.2 Basic literacy

5.3.3 English Language proficiency

5.3.4 Education and work history (e.g. previous work experience, current/relevant

- credentials)
- 5.3.5** Career interests (desired industry/occupation)
- 5.3.6** Pre- and post- program job readiness

5.4 Training

- 5.4.1** Contractor shall provide foundational skills training to participants in-house and is expected to partner with outside entities to provide occupational training and any other relevant training that cannot be provided in-house. Training may include:
 - 5.4.2** ESL and Workplace ESL
 - 5.4.3** Soft Skills Training
 - 5.4.3.1** Occupational training for targeted industries, such as:
 - 5.4.3.1.1** Construction
 - 5.4.3.1.2** Transportation/Logistics
 - 5.4.3.1.3** Early Childhood Education
 - 5.4.3.1.4** Healthcare
 - 5.4.3.1.5** Food & Beverage Services
 - 5.4.3.1.6** Hospitality
 - 5.4.3.2** Training must be pre-approved by DEDO-DWD.

5.5 Post Work-Authorization Services

- 5.5.1** Contractor shall
 - 5.5.1.1** Provide employment support to participants. This includes job development, job readiness training, and post-employment support.
 - 5.5.1.2** Have the ability to provide direct employment pathways in the targeted industries outlined in section 5.4.3.1.
- 5.5.2** Leverage employer and organizational partnerships to achieve employment and retention outcomes.

6.0 Participant Eligibility

6.1 For participants enrolled prior to December 31, 2024:

- Participants must have been enrolled in the Denver Asylum Seeker Program (DASP);
- Participants will have already completed asylum application prior to enrollment in WorkReady.
- Participants will have been referred to WorkReady from DEDO-DWD and/or approved organizations through an accepted and agreed upon process.

6.2 For participants enrolled after December 31, 2024:

- Participant must be a Denver resident
- Participant must be age 18 or older;
- Participant must be able and willing to work;
- Participant must live in a household that meets at least one the following low-income requirements (adjusted for family size)
 - at or below 200% of the [Federal Poverty Guidelines](#);
 - 70% of the [Lower Living Standard Income Level](#) (LLSIL) for the Denver metro area
 - 40% of Area Median Income (AMI) using the [U.S. Treasury's](#)

Income Threshold Tool.

- Participant must be experiencing a barrier to employment.
- Priority should be given to participants that are English Language Learners.
- Participants must be newly work-authorized, within no more than one year prior to the date of their WorkReady application, to work in the United States of America or on a legal pathway to receiving work authorization.

7.0 Performance Outcomes

7.1 Contractor shall achieve the following measurable outcomes for participants who were enrolled prior to December 31, 2024:

- 7.1.1** No less than 350 individuals served through the WorkReady program, including:
 - 7.1.1.1** Intake, assessment and program enrollment
 - 7.1.1.2** Individual education and employment plan developed
 - 7.1.1.3** Of the total individuals served, at least 90% completing ESL and soft-skill training
 - 7.1.1.4** Of the total individuals served, at least 70% completing industry/occupational skills training, including earning industry-recognized credentials
 - 7.1.1.5** Of the total individuals served that have secured federal work authorization
 - 7.1.1.5.1** at least 70% employed after receiving services.
 - 7.1.1.5.2** Of those who become employed, the average wage is \$20.00 per hour.

7.2 Contractor shall achieve the following measurable outcomes for participants who are enrolled after December 31, 2024:

- 7.2.1** No less than 500 individuals served through WorkReady;
- 7.2.2** Of the total served that are job ready, at least 70% of the participants will have become employed after receiving services;
- 7.2.3** Of those who become employed, the average wage is at least \$20.00 per hour.

8.0 Reporting

8.1 Contractor shall report the following data in the identified system of record. Source documentation will need to be cited for each piece of data being reported and is listed below.

The City and County of Denver reserves the right to audit documentation for verification.

- 8.1.1** Enrollments
- 8.1.2** Training participation and completions
- 8.1.3** Employment Status

8.2 Contractor must comply with all Local, State and Federal reporting requirements. Specifically, the Contractor will be required to document, record, and report services and outcomes, as required by DEDO-DWD. Timely, detailed, and accurate information on operations and performance is crucial to effective management of Denver's workforce development system. Therefore, the funded contractor must capture and track (and enter to the respective system(s) of record) such information as requested by DEDO-DWD, and supply reports of such data in requested formats, in a professional manner, at requested intervals. All participant data must be entered into

the designated system(s) of record.

8.3 The contractor must ensure documents are legibly imaged to a prescribed system of record, file management and document imaging system.

8.4 The contractor must maintain program, participant, and financial records in accordance with the City and County of Denver file retention policy.

8.5 DEDO-DWD shall provide guidance on the reporting process and frequency.

9.0 Administrative Requirements

9.1 Documentation/File Management

9.1.1 Contractor is responsible for maintaining electronic files utilizing DEDO's System of Record documenting enrollment, assessment, progress, and services provided in accordance to DEDO-DWD data and file management procedures and timelines for each enrolled participant.

9.1.2 All electronic participant and employer files shall follow the guidance provided by DEDO-DWD.

9.2 Language Assistance: The contractor will be in accordance with The City of Denver's Executive Order 150 and the DEDO-DWD Language Assistance plan by having the capacity to provide language assistance services to potential and enrolled participants with limited Spanish or English Proficiency to ensure meaningful access to the WorkReady program. This may include providing written language assistance services, and/or oral language assistance services, as needed.

9.3 Accessibility to People with Disabilities: Title III of the Americans with Disabilities Act of 1990 (ADA) prohibits discrimination on the basis of disability in "places of public accommodation" (businesses and non-profit agencies that serve the public) and "commercial facilities" (other businesses). Agencies who are not fully compliant with ADA are required to submit an "accessibility plan" outlining steps that need be taken by the leaseholder to become both programmatically and physically accessible and the planned implementation dates. This accessibility plan must meet the criteria set forth in the ADA. All program services and facilities are expected to be accessible to persons with disabilities. The Contractor will work with DEDO-DWD to remediate any accessibility issues that are discovered during the duration of the training program. For the ADA Title III Technical Assistance Manual please visit:
<http://www.usdoj.gov/crt/ada/taman3.html>

9.4 Equal Opportunity and Non-Discrimination: As a condition to this award, the Contractor assures

that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

9.4.1 Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color, and national origin;

9.4.2 Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

9.4.3 The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and

9.4.4 Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in education programs. The grant applicant also assures that it will comply with 29 CFR Part 37 and all other regulations

implementing the laws listed above. The Contractor understands that the United States has the right to seek judicial enforcement of this assurance.

9.5 Customer Complaint Procedures: DEDO-DWD believes that customer complaints are opportunities to improve services. The primary goal of this complaint process is to address specific participant concerns, resolve the issues at hand in the most expedient manner, learn from the complaint and implement solutions throughout the entire system. The contractor must inform customers of the formal complaint process and work to resolve customer complaints in a timely fashion, as outlined in DEDO-DWD's Complaints policy.

9.6 Quality Control/Continuous Quality Improvement:

9.6.1 The Contractor is required to work with DEDO-DWD to ensure that the overall grant activities, deliverables, expenditures, and performance outcomes are in compliance with federal, state, city and county requirements.

9.6.1.1 The contractor shall submit to DEDO-DWD its plan to ensure, but not limited to the following:

9.6.1.1.1 The elements of work performance to be monitored, either on a scheduled or unscheduled basis;

9.6.1.1.2 The methods to be used;

9.6.1.1.3 The title(s) of the individuals(s) who will perform the monitoring;

9.6.1.1.4 The method for identifying and preventing deficiencies in the quality of services performed before the level of performance can become unsatisfactory.

9.6.1.2 The contractor is required to respond to all DEDO requests and error reports in a timely manner and ensure that all identified errors are corrected, if possible, within the designated timeframe. Overall, the contractor shall ensure that all DCCP IWT program enrollments are in full compliance with DEDO-DWD policies.

9.6.1.2.1 DEDO-DWD strives to deliver high quality services throughout the system. The contractor is expected to solicit customer feedback, analyze results, and identify areas for quality improvement.

9.6.1.2.2 The contractor shall participate in associated trainings, evaluation processes, and activities and implement processes that improve the quality of services provided to customers.

9.7 Meetings and Trainings: The contractor shall ensure appropriate staff representation at a variety of meetings and training sessions. These include, but are not limited to, monthly and quarterly meetings that require director or manager participation, and trainings likely to include many, if not all, of the staff. The contractor shall meet no less than monthly with DEDO-DWD to review progress toward planned versus actual benchmarks.

9.8 Communications and Signage: The contractor must adhere to all requirements and standards related to physical signage where services are provided including Equal

Opportunity language, logos, publications, standard language in related communications, and any other signage or communications requirements established by DEDO-DWD. The contractor must also adhere to all requirements and standards related to physical and electronic marketing, per the guidelines of the DEDO Marketing Division.

- 9.8.1** Specifically, all print or electronic collateral that promotes any programs/services provided under this contract must adhere to the following:
 - 9.8.1.1** Include the Denver Workforce Development logo as the primary and most prominent entity responsible for the program/service;
 - 9.8.1.2** Include the wording, [contractor] is a Sub-recipient for the City and County of Denver," regardless of whether the contractor's name appears in the collateral; and
 - 9.8.1.3** Include the required EO language: [Contractor] is an [Equal Opportunity](#) employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Please dial 7-1-1 or 1-800-659-2656 to use the TTY service Relay Colorado.
- 9.8.2** Further details regarding these three requirements, as well as important guidelines regarding branding and messaging, will be provided by Denver Workforce Development.
- 9.8.3** All collateral and external communications which shall be used with the public or any community partners must be submitted to Denver Workforce Development in advance for approval prior to display or distribution.
- 9.8.4** Social media postings may be exempt from the above logo requirements but must be approved in advance by Denver Workforce Development.

9.9 Compensation and Methods of Payment

- 9.9.1** Contractor must submit expenses to DEDO-DWD on the last day of the month for the previous month's activity.
- 9.9.2** Records Retention: Contractor must provide original files to DEDO-DWD upon request for audit and review. If requested by DEDO-DWD, Contractor must provide original files to DEDO-DWD after this Agreement has expired including a File Checklist form. Contractor shall make arrangements to transfer all documentation to DEDO-DWD. If DEDO-DWD does not request the files from Contractor, Contractor must retain the files for six (6) years after submittal of the final report or until resolution of any pending audit and shall permit access thereto at no cost to the City. In the event that the Contractor cannot continue to maintain and store this documentation, original participant files will be submitted to DEDO-DWD in accordance with DEDO-DWD policy.

9.10 Technology Requirements: The Contractor shall match its technological capacity DEDO-DWD's minimal requirements. In order to connect to Denver City information technology, Contractor must comply with the City's requirements that at minimum include VPN and background checks and annual Cyber Security Training.

- 9.10.1** All Contractor computers at a minimum must have high speed internet access, Window 10 Enterprise Version 1909 and above, Current Release Google Chrome or Microsoft Edge, a graphics card that can support 1024x768. Security specifications must include: 1) automatic operating system upgrades, 2) firewall protection, 3) automatic virus upgrades, and 4) anti-spyware software.

9.11 Privacy and Confidentiality:

9.11.1 The Contractor must adhere to the DEDO Personally Identifiable Information policy and shall develop procedures that ensure the proper use of data and demonstrate that controls are sufficient to prevent identity theft, fraud and abuse as well as maintain a sophisticated and secure technology structure. These requirements must cover, at a minimum, the following:

9.11.1.1 Participant eligibility documentation;

9.11.1.2 Participant records, including all services provided and cost expended per Participant;

9.11.1.3 Participant records, including participant data forms, verification/documentation items, assessments tests and results, and documentation of outcomes;

9.11.1.4 Protection of personal and confidential customer information, including protected health information (HIPAA); and

9.11.1.5 Memoranda of Understanding (MOUs) between partner programs to share program, participant, and financial data that adhere to federal, state, and local privacy standards. All MOUs must be approved by DEDO-DWD.

9.11.2 The Contractor must follow City and County of Denver Executive Order 143 – Information Governance, House Bill 18-1128 – Personally Identifiable Information, NIST Privacy Framework and applicable laws including but not limited to Family Educational Rights and Privacy Act (FERPA), Criminal Justice Information Services (CJIS), Health Insurance Portability and Accountability Act (HIPAA), et al.

9.11.3 In addition, the Contractor will require all program participants to sign a release of information that includes an explanation of the level and type of access, as well as restrictions on the use of the participant's data.

9.11.4 The Contractor must agree that DEDO and the City and County of Denver has the right to audit security and data handling measures at any time during the contract.

9.11.4.1 The Contractor must provide DEDO with one of the following security control certifications on an annual basis: SSAE18, SOC2, ISO 27001 or other certification as agreed upon.

9.11.4.2 The Contractor must provide DEDO with a copy of its data breach process and incident response policy in effect at the time of contract execution. Contractor will provide DEDO with any updates to the policy as such updates are completed, and shall keep the policy in compliance with DEDO-DWD policies, as well as other local, State and Federal requirements, as such local, State and Federal requirement are amended.

9.11.4.3 The Contractor must notify DEDO of any data breaches or security incidents within 24 hours of identifying any breach or incident and mediate within 30 days, in accordance with DEDO-DWD policies, as well as other local, State, and Federal requirements.



CITY AND COUNTY OF DENVER
DENVER ECONOMIC DEVELOPMENT & OPPORTUNITY
WorkReady Program
PROGRAM YEAR 2004-2025
BUDGET SUMMARY

A. Respondent:	Centro De Los Trabajadores	D. Contract Number:	OEDEV-202473370-00/ 202580050-01
B. Project:	WorkReady	E. Contract Period:	05/01/2024-12/31/2025
C. Program Year:	2024-2025	F. Requested Amount:	\$ 2,250,000

Budget Summary for Workready Program										
(1) Item of Expenditure	(2) Total Project Cost requested from DEDO		(3) Other Federal Funding		(4) Other Non-Federal Funding		(5) Other City and County of Denver Funding		(6) Agency Total (All Funding Sources)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Personnel	\$ 799,600	100.00%	\$ -	0.00%		0.00%	\$ -	0.00%	\$ 799,600	100.00%
Fringe	223,968	100.00%	-	0.00%		0.00%	-	0.00%	223,968	100.00%
Office Expenses, Supplies, & Equipment	50,027	100.00%	-	0.00%		0.00%	-	0.00%	50,027	100.00%
Communication	-	#DIV/0!	-	#DIV/0!		#DIV/0!		#DIV/0!	-	100.00%
Insurance	2,016	100.00%	-	0.00%		0.00%	-	0.00%	2,016	100.00%
Subcontractor	84,600	100.00%	-	0.00%		0.00%	-	0.00%	84,600	100.00%
Other Direct Costs	531,862	100.00%	-	0.00%		0.00%	-	0.00%	531,862	100.00%
Indirect Costs	169,579	100.00%	-	0.00%		0.00%	-	0.00%	169,579	100.00%
Direct Costs excluded from MTDC	388,348	100.00%	-	0.00%		0.00%	-	0.00%	388,348	100.00%
TOTAL	\$ 2,250,000	100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 2,250,000	100.00%

I: Respondent Authorization

Signature of Respondent Official	Date
Name (Type or print)	
Title (Type or print)	

J: City and County of Denver Authorization

Signature	Date
Name (Type or print)	
Title (Type or print)	

DENVER
ECONOMIC DEVELOPMENT
& OPPORTUNITY

CITY AND COUNTY OF DENVER
DENVER ECONOMIC DEVELOPMENT & OPPORTUNITY
WorkReady Program
PROGRAM YEAR 2004-2025
PERSONNEL & FRINGE BUDGET

A. Respondent:Centro De Los Trabajadores

C: Contract Number:OEDEV-202473370

B. Program:WorkReady

D: Contract Period:05/01/2024-12/31/2025

(1) Position/Title	(2) Employee(s) Name	(3) No. Employee(s)	(4) Annual Salary (\$)	(5) Full-time Equivalent (FTE)	(6) Total Program Cost (\$)	(7) DEDO Share (\$)	(8) Brief Summary of Job Responsibilities (If not enough room include separate sheet).
WorkReady Coordinator	TBD	1	\$60,000	1.17	\$70,200	\$70,200	Serve as a liaison between El Centro and DEDO. They are responsible for promotion and recruitment of the program, and to be a liaison between partners
WorkReady Case Manager Coordinator	TBD	1	\$60,000	1.17	\$70,200	\$70,200	Serve as a liaison between El Centro and DEDO. They are responsible for promotion and recruitment of the program, and to be a liaison between partners
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
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Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Case manager	TBD	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement,
Supervisor	TBD	1	\$105,000	0.25	\$26,250	\$26,250	The Supervisor will oversee the WorkReady Program, WorkReady Coordinators and Case Management progress. The supervisor will be in
(9) Totals					\$810,150	\$810,150	
F. Fringe Benefits and Total Personnel Cost							
Type of Fringe Benefits, includes the following, but not limited to:					Total Cost (\$)	DEDO Share (\$)	Please Show Calculations Below:
(10) Social Security & Medicare (FICA)					\$61,976	\$61,976	= 7.65% x Line 9
(11) Federal Unemployment Tax (FUTA)					\$0	\$0	= 0.00% x Line 9
(12) State Unemployment Insurance (SUI)					\$68,352	\$68,352	= 8.44% x Line 9
(13) Workers Compensation					\$0	\$0	= 0.00% x Line 9
(14) Other (Please List)Health and Dental (\$6120 per employee)					\$87,707	\$87,707	= 10.83% x Line 9
(15) Other (Please List)Occupational Privilege + FAMLI					\$8,887	\$8,887	= 1.10% x Line 9
(16) Total Fringe Benefits (Add Lines 10-15)					\$226,922	\$226,922	
(17) Total Personnel Costs (Line 9 plus Line 16)					\$1,037,072	\$1,037,072	

CITY AND COUNTY OF DENVER
DENVER ECONOMIC DEVELOPMENT & OPPORTUNITY
WorkReady Program
PROGRAM YEAR 2004-2025
NON-PERSONNEL BUDGET

A. Respondent: Centro De Los Trabajadores

C: Contract Number: OEDEV-202473370

B. Program: WorkReady

D: Contract Period: 05/01/2024-12/31/2025

(6)

Contract Amount:

\$ 2,250,000

Indirect Rate:

10.00%

(1)	(2)	(3)	(4)	Variable #1	Variable #2	DEDO Share
Item of Expenditure	Total Program Cost (\$)	DEDO Share of Cost (\$)	Brief Line Item Description & Justification (Please show justification for Total Cost in the Budget Narrative)			
OFFICE EXPENSES, SUPPLIES, & EQUIPMENT TOTAL	\$29,110	\$29,110	Includes the following,			
Expenses	\$0	\$0				50%
Computers	\$13,000	\$13,000	1 Computer per employee at approximately \$1000 for hardware and software	1,000.00	13.00	100%
Phones	\$5,460	\$5,460	13 phone lines with phone. This averages out to \$30 per month per employee	390.00	14.00	100%
Printing and Copying material	\$5,250	\$5,250	\$375 invoice per month - 1500 copies and \$0.25 per copy	375.00	14.00	100%
Promotional Material	\$5,400	\$5,400	Visa print material on shirts, banners, stands, signs, table clothes (average of \$100-\$300 per order)	300.00	18.00	100%
COMMUNICATION TOTAL	\$20,000	\$20,000	Includes the following,			
Advertisement, marketing	\$20,000	\$20,000	Marketing for promotions in press and social media	#####	1.00	100%
	\$0	\$0				0%
INSURANCE TOTAL	\$24,000	\$24,000	Includes the following,			
Cybersecurity	\$24,000	\$24,000	Insurance for cybersecurity of program (estimate of \$2000 per month)	2,000.00	12.00	100%
	\$0	\$0				100%
SUBCONTRACTOR TOTAL	\$0	\$0	Includes the following,			
	\$0	\$0				0%
OTHER DIRECT COSTS TOTAL	\$871,298	\$871,298	Includes the following,			
Events	\$15,000	\$15,000	12 monthly events at \$12.50 per meal for 100 attendees	1,250.00	12.00	100%
Training	\$463,298	\$463,298	11 training services, include English language learning, OED, industry Training based on individual needs (estimate cost of roughly \$50,000 per month)	#####	14.00	100%
Support Services	\$393,000	\$393,000	Supportive services include transportation, child care, additional training completion and employment attainment assistance (\$500 per participant based on need)	#####	1.00	100%
	\$0	\$0				100%
	\$0	\$0				100%
INDIRECT COSTS TOTAL	\$198,520	\$198,520	Represents the common costs associated with the efforts of operations and is estimated using the Modified Total Direct Method			
	\$198,520	\$198,520		372.00	Rounding (Up to \$5)	100%
DIRECT COSTS EXCLUDED FROM MTDC TOTAL	\$70,000	\$70,000	Includes the following,			
Rent/Space	\$70,000	\$70,000	Rent estimation of 5,000 per month x 14 months	5,000.00	14.00	100%
	\$0	\$0				0%
(5) TOTAL NON-PERSONNEL COSTS	\$1,212,928	\$1,212,928				



CITY AND COUNTY OF DENVER
DENVER ECONOMIC DEVELOPMENT & OPPORTUNITY
WorkReady Program
PROGRAM YEAR 2004-2025
PERSONNEL & FRINGE BUDGET MODIFICATION

A. Respondent: Centro De Los Trabajadores **C. Contract Number:** OEDEV-202473370

B. Program: WorkReady **D. Contract Period:** 05/01/2024-12/31/2025

(1) Position/Title	(2) Employee(s) Name	(3) No. Employees	(4) Annual Salary (\$)	(5) Full-time Equivalent (FTE)	(6) Total Program Cost (\$)	(7) DEDO Share (\$)	(8) Brief Summary of Job Responsibilities (If not enough room include separate sheet).
Strategic Partnerships Liaison	Alexandra Beatovic	1	\$60,000	1.17	\$70,200	\$70,200	Serve as a liaison between El Centro and DEDO. They are responsible for promotion and recruitment of the program, and to be a liaison between partners and El Centro.
Coordinator Community Economic Dev	Norys T. Castillo	1	\$70,000	1.17	\$81,900	\$81,900	Supervises the case managers and economic development projects
Curriculum Instructor	Daniel S. Gilden	1	\$60,000	1.17	\$70,200	\$70,200	Case Manager phase 3 -helps prepare participants for employment during training and job search
Case manager	Ninoskarina G. Caceres Mezones	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Sandra P. Cardoza	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Stephanie Corrales	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Jorge B. Flores	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Gloria C. Galvan Palomares	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Esau Salinas	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Ramona Uribe	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Case manager	Anna K. Vaine	1	\$55,000	1.17	\$64,350	\$64,350	Case Managers are in charge of a case load of at least 50 participants assigned: intake and navigating every step from first intake to job placement, as well as resource
Executive Director	Mayra Juarez	1	\$125,000	0.50	\$62,500	\$62,500	Supervisor will oversee
					\$0	\$0	
					\$0	\$0	
					\$0	\$0	
(9) Totals					\$799,600	\$799,600	

F. Fringe Benefits and Total Personnel Cost

Type of Fringe Benefits, includes the following, but not limited to:	Total Cost (\$)	DEDO Share (\$)	Please Show Calculations Below:
(10) a. Social Security & Medicare (FICA)	\$61,169	\$61,169	= 7.65% x Line 9
(11) Federal Unemployment Tax (FUTA)	\$0	\$0	= 0.00% x Line 9
(12) State Unemployment Insurance (SUI)	\$67,462	\$67,462	= 8.44% x Line 9
(13) Workers Compensation	\$0	\$0	= 0.00% x Line 9
(14) Other (Please List) Health and Dental (\$6120 per employee)	\$86,565	\$86,565	= 10.83% x Line 9
(15) Other (Please List) Occupational Privilege + FAMILI	\$8,772	\$8,772	= 1.10% x Line 9
(16) Total Fringe Benefits (Add Lines 10-15)	\$223,968	\$223,968	
(17) Total Personnel Costs (Line 9 plus Line 16)	\$1,023,568	\$1,023,568	



**CITY AND COUNTY OF DENVER
DENVER ECONOMIC DEVELOPMENT & OPPORTUNITY
WorkReady Program
PROGRAM YEAR 2004-2025
NON-PERSONNEL BUDGET MODIFICATION**

A. Respondent:	Centro De Los Trabajadores	C. Contract Number:	OEDEV-202473370
B. Program:	WorkReady	D. Contract Period:	05/01/2024-12/31/2024

	(6)
Contract Amount:	2,250,000
Indirect Rate:	10.00%

(1)	(2)	(3)	(4)	Variable #1	Variable #2	DEDO Share
Item of Expenditure	Total Program Cost (\$)	DEDO Share of Cost (\$)	Brief Line Item Description & Justification (Please show justification for Total Cost in the Budget Narrative)			
OFFICE EXPENSES, SUPPLIES, & EQUIPMENT TOTAL	\$50,027	\$50,027	Includes the following,			
	\$0	\$0				100%
Computers	\$15,749	\$15,749	1 Computer per employee at approximately \$1211.47 for hardware and software	1,211.47	13.00	100%
Phones	\$7,215	\$7,215	13 phone lines with phone. This averages out to \$37 per month per employee- spending from 6/2024-2/2025	515.39	14.00	100%
Printing, Copying, and Advertizing material	\$27,063	\$27,063	Printing, Copying, and Adverting material for 20 months (\$24,563 spent between 5/2024-4/2025)	27,063.00	1.00	100%
	\$0	\$0				
COMMUNICATION TOTAL	\$0	\$0	Includes the following,			
	\$0	\$0				
INSURANCE TOTAL	\$2,016	\$2,016	Includes the following,			
Cybersecurity	\$2,016	\$2,016	Insurance for cybersecurity of program (estimate of \$2000 per month)	2,016.00	1.00	100%
	\$0	\$0				100%
SUBCONTRACTOR TOTAL	\$84,600	\$84,600	Includes the following,			
MSU	\$25,000	\$25,000	MSU Denver's School of Hospitality will deliver a professional pathway program that will prepare participants for highdemand hospitality positions by providing 4 cohorts of 10 a week in person training programs starting	25,000.00	1.00	100%
CO School of English	\$9,600	\$9,600	1 group class, 12 weeks of lessons for max of 25 students	9,600.00	1.00	100%
CO Bldg and Construction Trades Council	\$25,000	\$25,000	train up to 100 students in Multi Craft Core Curriculum Apprenticeship Readiness Program	25,000.00	1.00	100%
Jewish Family Services	\$25,000	\$25,000	Train up to 68 students in Foundations of Digital Literacy training in Spanish	25,000.00	1.00	100%
	\$0	\$0				
OTHER DIRECT COSTS TOTAL	\$531,862	\$531,862	Includes the following,			
Events	\$9,321	\$9,321	12 monthly events at \$12.50 per meal for 100 attendees	9,320.54	1.00	100%
Training	\$244,700	\$244,700	11 training services, include English language learning, GED, industry Trainingbased on individual needs (estimate cost of roughly \$50,000 per student)	244,700.40	1.00	100%
Supportive Services	\$277,841	\$277,841	Supportive services include transportation, child care, additional training completion and employment attainment assistance (\$500 per participant based on need). \$233,504.77 spent 5/2024-4/2025 + \$44,336.23 for bus	277,841.00	1.00	100%
	\$0	\$0				100%
	\$0	\$0				100%
INDIRECT COSTS TOTAL	\$169,579	\$169,579	Represents the common costs associated with the efforts of operations and is estimated using the Modified Total Direct Method			
	\$169,579	\$169,579		372.00	Rounding (Up to \$5)	100%
DIRECT COSTS EXCLUDED FROM MTDC TOTAL	\$388,348	\$388,348	Includes the following,			
Rent	\$93,566	\$93,566	Rent estimation of 7,797.20 per month x 12 months (5/2024-4/2025), increased amount from \$5,000/mo from the original contract.	7,797.20	12.00	100%
MSU	\$175,519	\$175,519	MSU Denver's School of Hospitality will deliver a professional pathway program that will prepare participants for highdemand hospitality positions by providing 4 cohorts of 10 a week in person training programs starting	175,518.72	1.00	100%
CO Bldg and Construction Trades Council	\$90,263	\$90,263	train up to 100 students in Multi Craft Core Curriculum Apprenticeship Readiness Program	90,263.34	1.00	100%
Jewish Family Services	\$29,000	\$29,000	Train up to 68 students in Foundations of Digital Literacy training in Spanish	29,000.00	1.00	100%
	\$0	\$0				100%
(5) TOTAL NON-PERSONNEL COSTS	\$1,226,432	\$1,226,432				

EXHIBIT C

FISCAL SYSTEM DESIGN:

This section is designed to provide the financial and administrative requirements applicable to federally funded programs function as required partners in the One-Stop system. It contains the common requirements for grants and financial management found in OMB Uniform Guidance 2 CFR §200 and DOL Exceptions 2CFR §2900.

1.1 Cost Principles, Allowable Costs and Unallowable Costs

- 1.1.1 Costs must be necessary and reasonable. Any cost charge to a grant must be necessary and reasonable for the proper and efficient performance and administration of the grant. A grantee or subawardee is required to exercise sound business practices and to comply with its procedures for charging costs.
- 1.1.2 *Costs must be allocable:* A grantee may charge costs to the grant if those costs are clearly identifiable as benefiting the grant program. Costs charged to the grant should benefit only the grant program, not other programs or activities. In order to be allocable, a cost must be treated consistently with like costs and incurred specifically for the program being charged. Shared costs must benefit both the ETA grant and other work and be distributed in reasonable proportion to the benefits received.
- 1.1.3 *Costs must be authorized or not prohibited under Federal, State, or local laws or regulations:* Costs incurred must not be prohibited by any Federal, State, or local law.
- 1.1.4 *Costs must receive consistent treatment by a grantee:* A grantee must treat a cost uniformly across program elements and from year to year. Costs that are indirect for some programs cannot be considered direct ETA grant costs.
- 1.1.5 *Costs must not be used to meet matching or cost-sharing requirements:* A grantee may not use federally funded costs, whether direct or indirect, as match or to meet matching fund requirements unless specifically authorized by law.
- 1.1.6 *Costs must be adequately documented:* A grantee must document all costs in a manner consistent with GAAP. Examples include retaining evidence of competitive bidding for services or supplies, adequate time records for employees who charge time against the grant, invoices, receipts, purchase orders, etc.
- 1.1.7 *Costs must conform to ETA grant exclusions and limitations:* A grantee or sub-grantee may not charge a cost to the grant that is unallowable per the grant regulations or the cost limitations specified in the regulations.

2.1 Cash Management

Disbursements shall be processed through the Denver Economic Development & Opportunity(DED0) - Financial Management Unit (FMU) and the City and County of Denver's Department of Finance.

- 2.1.1 The method of payment to the Contractor by DED0 shall be in accordance with established FMU procedures for line-item reimbursements. The Contractor should submit expenses to DED0 on or before the last day of each month for the previous month's activity.

- 2.1.2 Voucher requests for reimbursement of costs should be submitted on a regular and timely basis in accordance with DEDO policies. Vouchers need to be submitted within thirty (30) days of the actual service, expenditure or payment of expense.
- 2.1.3 The Contractor shall submit the final voucher for reimbursement no later than thirty (30) days after the end of the contract period.
- 2.1.4 The Contractor shall be reimbursed for services provided under this Agreement according to the approved line-item reimbursement budget within the Scope of Work.
- 2.1.5 The standardized DEDO “Expense Certification Form” must be included with each reimbursement or draw-down request.

3.1 Expense Guidelines

3.1.1 Payroll

- 3.1.1.1 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.
- 3.1.1.2 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 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.
- 3.1.1.3 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.

3.1.2 Fringe Benefits

- 3.1.2.2 Fringe benefits paid by the employer can be requested by applying the FICA match of 7.65 percent to the gross salary 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.

- 3.1.3 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 DEDO.

4.1 Per Diem and Travel Expense Limitation

- 4.1.1 Service providers are required to develop and maintain policies regarding compensation for staff and participant travel costs. Meals, lodging, rental cars, airfare, mileage for employee-owned cars, and other travel expenses may be paid for staff and participants who travel as part of their job, training activity or grant purpose.
- 4.1.2 Documentation of the purpose and cost of travel must be maintained. The documentation should include the time of travel in order to compute and verify allowed per diem amounts. No employee may be reimbursed for expenses incurred in going to and from work. Lunches and/or dinners in your home office city outside the scope of an agenda are prohibited.

5.1 Procurement, Inventory and Disposal

- 5.1.1 Service providers are delegated authority to make purchases of equipment, supplies and services as described below. Service providers are responsible for ensuring the vendors selected are not debarred or suspended by checking the information on the following federal government website: <http://epls.arnet.gov>.
 - 5.1.1.1 *Micro Purchases* – under \$3,000. All service providers may purchase items with a value of less than \$3,000 using any open and fair procurement method that best meets the agency's needs. The method should assist the service provider in obtaining a high quality product for a fair price. Documentation should be maintained of the need for the item and its benefit to the program.
 - 5.1.1.2 *Limited Solicitation for Services* - Purchases between \$3,001 to \$149,999. Service providers must maintain a fair and open procurement process meeting the criteria for small purchases. This requires a documented solicitation from a minimum of three viable sources, if available, either orally or in writing. In addition, the service provider must obtain and document prior approval from the Bureau for the purchase, and maintain documentation of the following: bid and rating criteria; advertising and public notice of the bid opportunity; responses received; and reason for the decision.
 - 5.1.1.3 *Formal Competition* - Large Purchases over \$150,000 for services and for supplies. Large purchases are typically included in the provider agreement as part of the major purpose of the provider agreement, although this is not a requirement. Large purchases are subject to all the requirements of medium purchases, and in addition must use a formal,

closed-bid procurement process. Service providers must obtain and document prior approval from DEDO.

- 5.1.1.4 *Inventory*- Service providers must maintain physical control of the asset to ensure adequate safeguards are in place to prevent loss, damage or theft of property. Adequate maintenance procedures must be in place to keep the property in good condition.
- 5.1.1.5 *Disposition Service* - Providers may dispose of equipment and supplies according to agency policy when the fair market value of the equipment unit, or the aggregate fair market value of the supplies, is less than \$5,000.

6.1 Program Income

- 6.1.1 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.
- 6.1.2 Program income which was not anticipated at the time of the award may be added to the award and must be used for the purposes and under the conditions of the award. The cost of generating program income must be subtracted from the amount earned to establish the net amount of program income available for use under the award when these costs have not been charged to the program. ALL PROGRAM INCOME GENERATED DURING ANY GIVEN PERIOD SUBMITTED FOR PAYMENT SHALL BE DOCUMENTED ON THE VOUCHER REQUEST.
- 6.1.3 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 APPROVED IN WRITING BY DEDO, INCLUDING those needed for immediate cash needs, cash balances of a revolving loan fund, cash balances from a lump sum drawdown, or cash or investments held for section 108 security needs), unless otherwise directed in writing by DEDO.

7.1 General Reimbursement Requirements

- 7.1.1 *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.

- 7.2.1 *Capital Purchases:* As stewards of federal monies, DEDO must ensure that all purchases that are reimbursed with grant monies will fulfill the goals of the grant-funded program as stated in the Scope of Work. Significant purchases of capital (i.e., equipment) made in the last quarter of the contract will receive extra scrutiny to ensure that certain purchases will be used for grant-funded program needs. If it is found that capital purchases will not provide significant increased benefits to the grant-funded program, DEDO reserves the right to consider such costs as disallowed and reject requested reimbursement.

8.1 Financial Management Systems

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

- 8.1.1 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 financial reporting requirements.
- 8.1.2 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.
- 8.1.3 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.
- 8.1.4 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.
- 8.1.5 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.
- 8.1.6 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.
- 8.1.7 A proper filing of unemployment and worker's compensation (for staff only) insurance shall be made to appropriate organizational units.

- 8.1.8 The Contractor shall participate, when applicable, in DEDO provided staff training sessions in the following financial areas including, but not limited to (1) Budgeting and Cost Allocation Plans; (2) Vouchering Process.

9.1 Audit Requirements

- 9.1.1 The Service Provider is responsible for independent annual audits of its Provider Agreement and costs associated therewith. If a Service Provider qualifies under the Single Audit Act amendments of 1996, the Service Provider shall have an audit conducted in accordance with Office of Management and Budget (OMB) Uniform Guidance §2 CFR Part 200 Subpart F and the applicable audit standards set forth in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the Comptroller General of the United States.
- 9.1.2 Any audit findings in connection with this Provider Agreement shall be resolved with the Grantor within 180 days of the publication of the final audit report. The Grantor may, in its sole discretion, also require additional audits. The Service Provider will pay these additional costs.
- 9.1.3 Responsibility for audit costs and for maintaining complete financial records remains with the service provider.
- 9.1.4 Service providers having a single audit conducted are to inform the auditing firm that audits are to be made in accordance with the:
- *Generally Accepted Governmental Auditing Standards (GAGAS)*
 - *OMB Uniform Guidance 2 CFR §200 Subpart F*
 - *AICPA Generally Accepted Auditing Standards*

10.1 Budget Modification Requests

- 10.1.1 All modification to the budget require submittal by Contractor of a written justification and the new budget documents.
- 10.1.2 The Contractor understands that any budget modification requests under this Agreement must be submitted to DEDO prior to the last Quarter of the Contract Period, unless waived in writing by the DEDO Director.

11.1 Bonding

- 11.1.1 DEDO may require adequate fidelity bond coverage, in accordance with §2 C.F.R. 200.304(b), where the subrecipient lacks sufficient coverage to protect the Federal Government's interest.

12.1 Records Retention

- 12.1.1 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 the

day the single or last expenditure report for the period, except as otherwise noted, was submitted to the awarding agency.

12.1.2 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.

12.1.3 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 the day the single or last expenditure report for the period, except as otherwise noted, was submitted to the awarding agency.

12.1.4 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.

13.1 Contract Close-Out

13.1.1 All Contractors are responsible for completing required DEDO contract close-out forms and submitting these forms to their appropriate DEDO Contract Specialist within thirty (30) days after the Agreement end date, or sooner if required by DEDO in writing.

13.1.2 Contract close out forms will be provided to the Contractor by DEDO within thirty (30) days prior to end of contract.

13.1.3 DEDO will close out the award when it determines that all applicable administrative and all required work of the contract have been completed.

14.1 Collection of Amounts Due

14.1.1 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, DEDO may 1) Make an administrative offset against other requests for reimbursements, 2) other action permitted by law.