

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 **BROTHERS REDEVELOPMENT, INC.**, a Colorado nonprofit corporation, whose address is 2250 Eaton Street, Suite B, Denver, Colorado 80214 (the “Contractor”), collectively the “Parties” and each individually a “Party.”

RECITALS:

A. The Parties entered into an Agreement on February 24, 2021 for the City to provide funding to the Contractor to be utilized for the Temporary Rental and Utility Assistance Program (the “Agreement”); and

B. The Parties wish to amend the Agreement to amend the scope of work and maximum contract amount 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. Exhibit A of the Agreement shall be replaced with Exhibit A-1, attached to this Amendment. The updated Scope of Work marked as Exhibit A-1 is attached hereto and incorporated herein by this reference and shall supersede and replace Exhibit A of the Agreement.

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

“The Agreement will commence on January 1, 2021, and will expire, unless sooner terminated, on December 31, 2022 (the “Term”). Subject to the Director’s prior written authorization, Contractor shall complete any work in progress as of the expiration date of the Term of the Agreement and the Term of the Agreement will extend until the work is completed or earlier terminated by the Director.”

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

“Notwithstanding any other provision of the Agreement, the City’s maximum payment obligation will not exceed TWO MILLION SEVEN HUNDRED NINETY-FIVE THOUSAND EIGHT HUNDRED FIFTY-FIVE Dollars and NO/100 (\$2,795,855.00) (the “Maximum Contract Amount”). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Contractor beyond that specifically described in **Exhibit A-1**. Any services performed beyond those in **Exhibit A-1** are performed at Contractor’s risk and without authorization under the Agreement.”

4. The heading for Section 20 is amended to read “**NO EMPLOYMENT OF A WORKER WITHOUT AUTHORIZATION TO PERFORM WORK UNDER THE AGREEMENT.**” Section 20 is amended to read as follows:

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

20.2 The Contractor certifies that:

20.2.1 At the time of its execution of this Agreement, it does not knowingly employ or contract with a worker without authorization who will perform work under this Agreement, nor will it knowingly employ or contract with a worker without authorization to perform work under this Agreement in the future.

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

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

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

20.2.5 If it obtains actual knowledge that a subconsultant or subcontractor performing work under this Agreement knowingly employs or contracts with a worker without authorization, it will notify such subconsultant or subcontractor and the City within three (3) days. The Contractor shall also terminate such subconsultant or

subcontractor if within three (3) days after such notice the subconsultant or subcontractor does not stop employing or contracting with the worker without authorization, unless during the three-day period the subconsultant or subcontractor provides information to establish that the subconsultant or subcontractor has not knowingly employed or contracted with a worker without authorization.

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

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

5. Section 23, entitled “**NO DISCRIMINATION IN EMPLOYMENT**”, is amended to read as follows:

“In connection with the performance of work under the Agreement, the Contractor may not refuse to hire, discharge, promote, demote, or discriminate in matters of compensation against any person otherwise qualified, solely because of race, color, religion, national origin, ethnicity, citizenship, immigration status, gender, age, sexual orientation, gender identity, gender expression, marital status, source of income, military status, protective hairstyle, or disability. The Contractor shall insert the foregoing provision in all subcontracts.”

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: HOST-202161105-01/ HOST 202157451-01
Contractor Name: BROTHERS REDEVELOPMENT, INC.

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

SEAL

CITY AND COUNTY OF DENVER:

ATTEST:

By:

APPROVED AS TO FORM:

REGISTERED AND COUNTERSIGNED:

Attorney for the City and County of Denver

By:

By:

By:

Contract Control Number:
Contractor Name:

HOST-202161105-01/ HOST 202157451-01
BROTHERS REDEVELOPMENT, INC.

By:  _____
8A0221C31D8A4BE...

Name: Jeff Martinez
(please print)

Title: President
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

EXHIBIT A-1**SCOPE OF WORK****DEPARTMENT OF HOUSING****STABILITY BROTHERS****REDEVELOPMENT, INC.****HOST-202161105-01****I. INTRODUCTION**

Period of Performance Start and End Dates: 01/01/2021 – 12/31/2022

Project Description:

The purpose of this contract agreement amendment is to provide a Department of Housing Stability (HOST) award for an additional \$1,262,255 for new total of \$2,795,855 and extend the end date to 12/31/2022 to the contract HOST- 202157451. These funds will be provided to BROTHERS REDEVELOPMENT, INC. (BRI) to be utilized for the Temporary Rental and Utility Assistance(TRUA) Program.

Funding Source:	Affordable Housing Fund
Project Name:	Temporary Rental and Utility Assistance Program
Contractor Address:	2250 Garden Level Suite B, Garden Level, Ste B, Denver, CO 80214,
Organization Type:	Non-Profit

II. SERVICES DESCRIPTION**A. List of Services to be Provided by Contractor:**

1. Program funds will be used to provide rental and utility assistance to eligible residents in the City and County of Denver to prevent homelessness as detailed below.

B. Activity Requirements:

1. **Rental Assistance (RA):** BRI will provide rental assistance to eligible households for a period of up to 3 months in a 12-month period depending upon need.
 - a) The participant must provide evidence of tenancy via a lease, 10-Day Rent Demand and/or Rent Ledger reflecting the participant's name or other evidence of residency at the current residence within the City and County of Denver boundaries. If there is no formal lease, evidence of residency at the current residence may be provided in lieu of the lease and include demonstrated regular payments to the owner of the property or a signed

Affidavit by the lessee or lessor that the property is the participant's primary residence.

- b) Program assistance must be provided according to Fair Housing requirements that protect citizens from discrimination on the basis of race, color, religion or creed, national origin, ancestry, age, sex, gender, sexual orientation, gender identity or gender expression, marital or familial status, military status or physical or mental disability.
- c) The participant must demonstrate a current financial or other housing crisis to be eligible for financial assistance, which may include but is not limited to a notice of rent increase that will make existing housing unaffordable to the participant, evidence of uninhabitable living conditions such as a notice of public health violations or a past due notice.
- d) Assistance will not exceed 3 months within a 12-month period. Assistance up to the maximum of 3 months in a 12-month period does not need to be continuous.
- e) Assistance may include deposit assistance and/or first month's rent if BRI is unable to help mitigate involuntary displacement from current residence. To receive deposit and/or first month's rent, the following criteria must be met:
 - i. Cannot have been displaced from City and County of Denver residence for more than 30 days.
 - ii. Must provide proof of involuntary displacement which may include but is not limited to eviction, domestic violence, hazardous conditions, landlord refusing to renew lease, etc).
 - iii. Must be approved for a unit in the City and County of Denver.
 - iv. Security deposit/first month's rent payment will be made to the individual/vendor where the funds are due on behalf of clients.
 - v. Deposit and First Month's Rent will count as one month each toward the three-month maximum
- f) BRI will process rental payments for eligible participant households who are deemed eligible for the program
- g) Payment requests will be delivered from BRI to the individual/vendor where the funds are due on behalf of clients.
- h) Rental assistance is not intended to provide perpetual assistance beyond the 3-month maximum as outlined in the program guidelines. Assistance is intended to benefit participants who are not able to meet their monthly housing expenses due to unexpected situations.

2. Utility Assistance:

BRI will provide utility assistance to eligible households for a single occurrence per utility within a 12-month period. The assistance is designed to prevent utility services from being disconnected by assisting low and moderate-income residents experiencing a housing crisis. This program provides UA in the form of Denver Water, Xcel (electric, gas) assistance for renters and homeowners.

- a) The participant must provide evidence of residency at the current residence within the City and County of Denver boundaries via a lease, Denver Property Taxation and Assessment System, deed of trust, or mortgage reflecting the

participant's name or alternative evidence of residency in accordance with the program guidelines. The residence must be the participants primary residence. To be eligible for utility assistance, homeowners/renters must provide proof of ownership/residency for the property in which they reside.

- b) Program assistance must be provided according to Fair Housing requirements that protect citizens from discrimination on the basis race, color, religion or creed, national origin, ancestry, age, sex, gender, sexual orientation, gender identity or gender expression, marital or familial status, military status or physical or mental disability.
- c) The participant must demonstrate need in the form of a disconnection notice or past due bill.
- d) Assistance will not exceed one occurrence per utility within a 12-month period.
- e) Water and energy may be paid separately.
- f) BRI will process utility payments for eligible participant households who are deemed eligible for the program.
- g) Payment requests will be delivered from the BRI to the vendor where the funds are due on behalf of clients.
- h) Utility assistance is not intended to provide perpetual assistance. Assistance is intended to benefit participants who are not able to meet their monthly housing expenses due to unexpected situations.

3. Contractor Intake Process Requirement

Contractor must provide an initial consultation and eligibility assessment with a case manager or other authorized representative to determine TRUA eligibility and the type, level, and duration of assistance for each program participant.

Eligibility assessments, even when the client did not receive financial assistance, must be documented and kept in a client file. If a client was determined to be ineligible for program assistance, the reason for denial should be included as part of the client file.

- a) Contractor will:
 - i. Maintain well-developed internal policies that address the administration of the program.
 - ii. Assess each client to determine appropriate resources and services to eliminate housing related barriers.
 - iii. Refer clients with housing barriers to appropriate resources.
 - iv. Maintain well-developed partnerships with other service and housing providers, agencies, and local governments.
 - v. Work with each client in a culturally appropriate way.
- b) Client intake forms should include, at a minimum:
 - i. Name and contact information of applicant
 - ii. Address including zip code

- iii. Income and assets of all household members over the age of 18 who are requesting assistance; applicant and co-applicant(s) (if applicable)
- iv. Self-certification of hardship
- v. Demographic information needed for contract reporting requirements
- vi. Utility/company account information (if applicable)
- vii. Landlord contact information (if applicable)

4. Documentation Requirement

- a) Contractor must maintain adequate and easily identifiable documentation to determine the eligibility of program participants served. Documentation must demonstrate activities and expenses that are:
 - i. Allowable
 - ii. Reasonable
 - iii. Defensible
- b) Contractor must:
 - i. Verify and document eligibility prior to providing TRUA
 - ii. Maintain documentation in participant case file.
- c) Minimum Acceptable Types of Documentation, in Order of Preference:
 - i. Written third party verification
 - ii. Oral third-party verification
 - iii. Applicant self-declaration via an Affidavit
- d) Determining Acceptable Level of Documentation:
 - i. Contractor must make every effort to achieve the highest standard that is reasonable
 - ii. Contractor must document reasons when using lower standard of documentation.

5. Payment Process Requirement

- a) BRI will receive, review, and approve signed requests that contain all the information needed to determine eligibility and determine that the amount requested is allowed under established guidelines as noted in the participant eligibility above.
- b) Once approved, checks or ACH payment will be issued as quickly as possible. No checks are to be made out to the participant. Checks or ACH payments will be made out to each individual (vs. companies/utilities) only after the individual has been identified through City property records, lease, W9, or other documentation as the owner of the property where the participant lives as the owner of the property where the participant lives.
- c) Maintain financial assistance records.
- d) Provide HOST with monthly financial data summarizing the financial assistance provided to each participant to avoid disallowed assistance.
- e) BRI must submit invoices with back up documentation on each of the payments.

6. Client Requirements:

- a) Proof of Residency for Renters- The participant must provide evidence of tenancy via a lease, 10-Day Rent Demand and/or Rent Ledger reflecting the participant's name or other evidence of residency at the current residence within the City and County of Denver boundaries. If there is no formal lease, evidence of residency at the current residence may be provided in lieu of the lease and include demonstrated regular payments to the owner of the property or a signed Affidavit by the lessee that the property is the participant's primary residence.
- b) Proof of Residency for Homeowners - The participant must provide evidence of residency via Denver Property Taxation and Assessment System, a deed of trust or mortgage reflecting the participant's name or other evidence of residency at the current residence within the City and County of Denver boundaries.
- c) Proof of Income – For the purposes of this contract, the participant household must be low to moderate income, with household income defined as at or below the current HUD 80% Area Median Income (AMI) as provided and updated annually here: <https://www.huduser.gov/portal/datasets/il.html>. Proof of income may include the following:
 - i. Pay stubs (wages, salary, armed forces income)
 - ii. Proof of unemployment application
 - iii. Certification of Zero Income
 - iv. State or benefit notice
 - v. Court order (alimony, child support)
 - vi. Federal or state tax return
 - vii. Dividend interest statement
 - viii. Other written verification of income:
 - Name of income source, and applicant name
 - Income amount and frequency
 - Contact information for authorized income source representative
 - Signed and dated by authorized income source representative
- d) Self-Declaration – (only if written verification cannot be obtained):
Self-declaration of income is acceptable ONLY in very limited circumstances. A self-declaration must be clearly documented in the case file, including all attempts to obtain third party verification and a signed Affidavit that the declared income is accurate. Self-declared cases will be monitored closely for compliance with program requirements
- e) Identification – The applicant must provide identification as required by City policies and ordinances.

7. Ineligible Activities:

Ineligible program, activities include:

- a) Assistance to individuals or households with income exceeding 80% of AMI. For the purpose of this contract, we will use the income limits as published by HUD, as provided and updated annually here: <https://www.huduser.gov/portal/datasets/il.html>
- b) Mortgage costs including payment, fees, taxes and refinancing expenses

- c) Direct cash assistance to program participants

III. ROLES AND RESPONSIBILITIES FOR BOTH PARTIES

A. Contractor will:

- 1. Work with City to host any city-designated sensitivity training on an annual basis.
- 2. Provide any online modular sensitivity training developed and provided by the City to all new direct-service staff within 15 days of hire date. Ensure direct-service staff complete training refresher on a biennial basis.

B. The City will:

- 1. Provide signage that includes information about the City and County of Denver’s Anti-Discrimination Office.

IV. EQUITY ACCESS AND OUTCOMES

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

V. FUNDS WILL BE USED TO

- A. Provide rental and utility assistance to City and County of Denver residents at or below 80% of the Area Median Income who have experienced a financial hardship.
- B. Provide personnel and administrative funding to administer the program

	Year 1 (2021)	Year 2 (2022)
TRUA Program	\$ 1,091,200	\$ 1,704,655
Total Contract Amount	2,795,855	

VI. OBJECTIVE AND OUTCOMES

Objective: Provide temporary rent and utility assistance to low- and moderate-income City and County of Denver residents who have experienced a financial hardship.

Proposed Number of Outcomes: A total of 760 (310 in 2021 and 450 in 2022) unduplicated households served with rental and/or utility assistance

VII. Reporting

- A. Data collection is required and must be completed demonstrating eligibility and progress toward meeting the indicators contained in this Scope of Work. Disbursement of funds is contingent based on the ability to collect the required information.
- B. Contractor will submit reports via the online portal provided to the contractor (unless otherwise specified). Reports will be due on the 15th of the month following the end of the reporting period unless otherwise specified.
- C. The portal provides the Contractor with an online form in which to enter data for the reporting period. Supplemental forms and information may be required by HOST. The online portal and any supplemental requirements provide HOST with the quantitative and qualitative information necessary to determine Contractor's progress towards meeting the indicators contained in this Scope of Work. Submitted forms will be reviewed by the designated Program Officer for completeness, clarity and accuracy.
- D. Upon execution of this contract, HOST will provide a user guide for using the portal along with the required login information. Prior to the due date for the first required report, HOST shall provide training as needed or requested by the Contractor to support the online portal.
- E. Contractor may be required to submit a Contract Summary Report at the end of the contract period within 30 days after the Term End Date of this contract agreement.
- F. **INDICATORS**
 - 1. **HOST Required**
 - a) Qualitative narrative report on program successes and challenges
 - b) Participant success stories
 - c) Money Leveraged (Funds by source)
 - d) Number of Households served:
 - i. Households proposed to be served over contract term: [760 (310 in 2021 and 450 in 2022)]
 - ii. Total households served this report period
 - iii. Unduplicated households served this report period
 - iv. Unduplicated households served contract period to date
 - e) Number of households served who are experiencing homelessness
 - f) Number of households by race and ethnicity of head of household:

- g) Number of households that include someone age 62 and older
 - h) Number of households that include a person with a disability
 - i) Income Levels of people/family:
2. Specific to this Scope of Work
- a) Number of applications received
 - b) Number of applications closed
 - c) Additional household characteristics:
 - i. Address
 - ii. Female head of household
 - iii. Household size
 - iv. Number of months of assistance received
 - v. Amount of assistance received

VIII. FINANCIAL ADMINISTRATION

A. Compensation and Methods of Payment

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

B. Budget Modification Requests

1. HOST may, at its option, restrict the transfer of funds among cost categories, programs, functions or activities at its discretion as deemed appropriate by program staff, HOST executive management or its designee.

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

C. Vouchering Requirements

1. In order to meet Government requirements for current, auditable books at all times, it is required that all vouchers be submitted monthly to HOST in order to be paid. Expenses cannot be reimbursed until the funds under this contract have been encumbered.
2. No more than four (4) vouchers may be submitted per contract per month, without prior approval from HOST.
3. All vouchers for all Agreements must be correctly submitted within thirty (30) days of the Agreement end date to allow for correct and prompt closeout.
4. City and County of Denver Forms shall be used in back-up documents whenever required in the Voucher Processing Policy.
5. For contracts subject to Federal Agreements, only allowable costs determined in accordance with 2 CFR Chapter I, Chapter II, Parts 200, 215, 220, 225 and 230, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the "OMB Omni Circular") applicable to the organization incurring the cost will be reimbursed.
6. The reimbursement request, or draw request, for personnel and non-personnel expenses should be submitted to the City on a monthly basis, no later than the 15th day of the following month for expenses incurred in the prior month. The request for reimbursement should include:

- a. Amount of the request in total and by line item;
 - b. Period of services for current reimbursement;
 - c. Budget balance in total and by line item;
 - d. Authorization for reimbursement by the contract signatory (i.e., executive director or assistant director).
7. If another person has been authorized by the Contractor to request reimbursement for services provided by this contract, then the authorization should be forwarded in writing to HOST prior to the draw request.
 8. The standardized HOST "Expense Certification Form" should be included with each payment request to provide the summary and authorization required for reimbursement.

D. Payroll

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

E. Fringe Benefits

1. Fringe benefits paid by the employer can be requested by applying the FICA match of 7.65 percent to the gross salary -less pre-tax deductions, if applicable, paid under this contract. Fringe benefits may also include medical plans, retirement plans, worker's compensation, and unemployment insurance. Fringe benefits that exceed the FICA match may be documented by 1) a breakdown of how the fringe benefit percentage was determined prior to first draw request; or,

2) by submitting actual invoices for the fringe benefits. If medical insurance premiums are part of the estimates in item #1, one-time documentation of these costs will be required with the breakdown. Payroll taxes may be questioned if they appear to be higher than usual.

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

F. General Reimbursement Requirements

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

G. Financial Management Systems

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

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

H. Audit Requirements

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

I. Records Retention

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

J. Contract Close-Out

1. All Contractors are responsible for completing required HOST contract close-out forms and submitting these forms to their appropriate HOST Contract Specialist within sixty (60) days after the Agreement end date, or sooner if required by HOST in writing.

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

K. Collection of Amounts Due

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

IX. Budget

Program Budget and Cost Allocation Plan Summary													
Contractor Name:		Brothers Redevelopment, Inc. (BRI)											
Project :		Temporary Rental Utility Assistance											
Contract Dates:		1/1/2021	to	12/31/2021									
Program Year:													
Budget Category	Agency Total (All Funding Sources for Agency)		HOST Funding 1 201100000		Total Project Costs requested from HOST		ESG-CV Federal Funding		Other Non-Federal Funding		Agency Total		Budget Narrative
	Total	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%		
Receptionist	\$42,848	\$8,570	20.00%	\$8,570	20.00%		0.00%		0.00%	\$8,570	20.00%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Replenish TRUA Applications in outside box, mail out applications via USPS, scan incoming apps to TRUA Staff. Salaries and wages will be reimbursed at cost based on portion of time spent working on the program. Bonuses; severances; or payouts of leave are not reimbursable when an employee separates from job.	
TRUA Administrator	\$42,745	\$32,059	75.00%	\$32,059	75.00%		0.00%		0.00%	\$32,059	75.00%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Organizes TRUA Email Account, Organizes incoming TRUA Applications. Checks Applications for Completeness. Salaries and wages will be reimbursed at cost based on portion of time spent working on the program. Bonuses; severances; or payouts of leave are not reimbursable when an employee separates from job.	
TRUA Administrator	\$42,848	\$18,136	42.33%	\$18,136	42.33%		0.00%		0.00%	\$18,136	42.33%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Contacts clients when supporting documentation is missing. Ensures file is complete before sending to Final Processing Dept. Salaries and wages will be reimbursed at cost based on portion of time spent working on the program. Bonuses; severances; or payouts of leave are not reimbursable when an employee separates from job.	
TRUA Administrator	\$42,848	\$48	0.11%	\$48	0.11%		0.00%		0.00%	\$48	0.11%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Checks Applications for Completeness. Contacts clients when documentation is missing. Ensures file is complete before sending to Final Processing Dept. Full-time employees' salaries and wages will be	

TRUA Administrator	\$41,600		0.00%	\$0	0.00%				0.00%	\$0	0.00%	reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Income Qualifying, Contacts LL to confirm Payee, Mailing Address and Amount owed. Created Commitment Letter and Check Request. Submits to Quality Assurance. Full-time employees' salaries and wages will be reimbursed at cost. HOST will not pay for
Senior TRUA Administrator	\$45,320	\$33,990	75.00%	\$33,990	75.00%				0.00%	\$33,990	75.00%	reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Income Qualifying, Contacts LL to confirm Payee, Mailing Address and Amount owed. Created Commitment Letter and Check Request. Submits to Quality Assurance. Salaries and wages will be reimbursed at cost based on portion of time spent working on the
TRUA Manager	\$64,130	\$30,000	46.78%	\$30,000	46.78%				0.00%	\$30,000	46.78%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Checks, Monthly Reporting, Reimbursement Requests, Database Management, Contract Compliance, etc. Salaries and wages will be reimbursed at cost based on portion of time spent working on the program. Bonuses; severances; or payouts of leave are not reimbursable when an employee separates from job.
Bookkeeper	\$78,800	\$5,880	7.46%	\$5,880	7.46%				0.00%	#DIV/0!	7.46%	Full-time/ Part-time [Salary/Hourly wages] will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits. Processes all TRUA rent/utility assistance payments. Salaries and wages will be reimbursed at cost based on portion of time spent working on the program. Bonuses; severances; or payouts of leave are not reimbursable when an employee separates from job.
Total Salary:	\$401,139	\$128,683	32.08%	\$128,683	32.08%	\$0	0.00%	\$0	0.00%	\$128,683	32.08%	
Fringe Benefits	\$60,170	\$13,862	23.04%	\$13,862	23.04%				0.00%	\$13,862	23.04%	Fringe benefits and payroll taxes (Fringe) will be reimbursed at cost or at the Federally Approved Fringe Rate. To receive a Fringe percentage, a contractor must provide a Federally Approved Fringe Rate letter or flat rate percentage for contracted staff. Please see section Financial Administration E. Fringe Benefits.
Total Salary and Fringe Benefits:	\$461,309	\$142,545	30.90%	\$142,545	30.90%	\$0	0.00%	\$0	0.00%	\$142,545	30.90%	
Other Direct Costs	Total	Amount	%	Subtotal	%	Amount		Amount	%	Amount	%	
Rental Assistance	\$1,000,000	\$720,000	72.00%	\$720,000	72.00%				0.00%	\$720,000	72.00%	Rent to be paid directly to owner of housing unit.
Utility Assistance	\$224,255	\$224,255	100.00%	\$224,255	100.00%				0.00%	\$224,255	100.00%	Payment to be made directly to utility provider
Office	\$5,000	\$1,000	20.00%	\$1,000	20.00%				0.00%	\$1,000	20.00%	Computers/Technology to work from home, Postage, Printing
Communications	\$3,600	\$2,600	72.22%	\$2,600	72.22%				0.00%	\$2,600	72.22%	Cell Phone Reimbursement or Monthly Cell phone service for full time direct program staff.
Other Direct Costs	\$2,800	\$800	28.57%	\$800	28.57%				0.00%	\$800	28.57%	QuickBase Database, FormStack Subscription
Total Other Direct Costs	1,235,655	\$948,655	76.77%	\$948,655	76.77%	-	0.00%	0.00%	0.00%	\$948,655	76.77%	
Total Salaries & Fringe and Other Direct Costs	1,696,964	1,091,200	64.30%	1,091,200	64.30%	0	0.00%	0.0	0.00%	1,091,200	64.30%	

Indirect Costs												
Indirect calculated on Salaries, Fringe and other Direct Costs			#DIV/0!	\$0	#DIV/0!		#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	Indirect rate shall not exceed 10% of Total Direct Costs.
Total Indirects	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	
Total Project Cost (Direct + Indirect)	1,696,964	\$1,091,200	64.30%	1,091,200	64.30%	0	0.00%	0	0.00%	\$1,091,200	64.30%	
Program Income (through funded activities)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	\$0	#DIV/0!	
Non-Project:	Total	Amount	%	Subtotal	%	Amount	%	Amount	%			
Personnel Costs:			#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Non-Personnel Costs:			#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Other (Specify):			#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Total Non-Project Cost	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Grand Total	\$1,696,964	\$1,091,200	64%	\$1,091,200	64.30%	\$0	0.00%	\$0	0.00%	\$1,091,200	64.30%	

Program Budget and Cost Allocation Plan Summary																
Contractor Name:		Brothers Redevelopment, Inc. (BRI)														
Project :		Temporary Rental Utility Assistance														
Contract Dates:		1/1/2022		to		12/31/2022										
Program Year:		2022														
Budget Category	Agency Total (All Funding Sources for Agency)	General Fund HOST Funding 201100000	2B HOST Funding applicable) 201100000	Total Project Costs requested from HOST		Other City & County of Denver Funding		(TITLE/TYPE) Federal Funding		Other Non-Federal Funding		Agency Total		Budget Narrative		
				Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		Amount	%
Personnel: Job Title	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%	
TRUA Case Worker 1	\$49,275	\$49,275	100.00%		0.00%	\$49,275	100.00%		0.00%		0.00%		0.00%	\$49,275	100.00%	Full-time 100% FTE Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
TRUA Case Worker 2	\$22,067	\$22,067	100.00%		0.00%	\$22,067	100.00%		0.00%		0.00%		0.00%	\$22,067	100.00%	Full-time with 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
TRUA Case Worker 3	\$22,949	\$22,949	100.00%		0.00%	\$22,949	100.00%		0.00%		0.00%		0.00%	\$22,949	100.00%	Full-time with 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
TRUA Case Worker 4	\$22,067	\$22,067	100.00%		0.00%	\$22,067	100.00%		0.00%		0.00%		0.00%	\$22,067	100.00%	Full-time with 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
TRUA Case Worker 5	\$22,281	\$22,281	100.00%		0.00%	\$22,281	100.00%		0.00%		0.00%		0.00%	\$22,281	100.00%	Full-time with 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Program Manager	\$19,282	\$19,282	100.00%		0.00%	\$19,282	100.00%		0.00%		0.00%		0.00%	\$19,282	100.00%	Full-time with 25% of time spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Billing Specialist	\$25,623	\$25,623	100.00%		0.00%	\$25,623	100.00%		0.00%		0.00%		0.00%	\$25,623	100.00%	Full-time with 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Receptionist	\$8,912		0.00%		0.00%	\$0	0.00%		0.00%		0.00%		#DIV/0!	\$0	0.00%	Full-time 20% spent on this project Salary will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
Compliance Manager	\$2,500	\$2,500	100.00%		0.00%	\$2,500	100.00%		0.00%		0.00%		#DIV/0!	\$2,500	100.00%	Full-time, estimating 2.5% of time spent on project. Hourly wages will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.

Bookkeeper																Full-time 50% spent on this project Salary will be reimbursed at cost for work on this program. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please see section Financial Administration D. Payroll and E. Fringe Benefits.
	\$22,949	\$22,949	100.00%		0.00%	\$22,949	100.00%		0.00%		0.00%		#DIV/0!	\$22,949	100.00%	
Total Salary:	\$217,905	\$208,993	95.91%	\$0	0.00%	\$208,993	95.91%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$208,993	95.91%	
Fringe Benefits	\$51,095	\$49,005	95.91%	\$0	0.00%	\$49,005	95.91%	\$0	0.00%		0.00%		0.00%	\$49,005	95.91%	Fringe benefits and payroll taxes (Fringe) will be reimbursed at cost or at the Federally Approved Fringe Rate. To receive a Fringe percentage, a contractor must provide a Federally Approved Fringe Rate letter or flat rate percentage for contracted staff. Please see section Financial Administration E. Fringe Benefits. Fringe includes employer portion of the following items: payroll taxes (Social Security, Medicare, Federal unemployment, and state unemployment), insurance (medical, dental, vision, disability, and workers comp) and retirement plans.
Total Salary and Fringe Benefits:	\$269,000	\$257,998	95.91%	\$0	0.00%	\$257,998	95.91%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$257,998	95.91%	
Other Direct Costs	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%	
Rental Assistance	\$1,214,697	\$1,214,697	100.00%		0.00%	\$1,214,697	100.00%		0.00%		0.00%		0.00%	\$1,214,697	100.00%	Rent to be paid directly to owner of housing unit.
Utility Assistance	\$200,000	\$200,000	100.00%		0.00%	\$200,000	100.00%		0.00%		0.00%		0.00%	\$200,000	100.00%	Payment to be made directly to utility provider
Communications	\$3,600	\$3,600	100.00%		0.00%	\$3,600	100.00%		0.00%		0.00%		0.00%	\$3,600	100.00%	Monthly cell phone, phone, internet service for dedicated line for the program for full time direct program staff allocated based on percentage of time spent on the program.
Bank Fees	\$2,000	\$2,000	100.00%		0.00%	\$2,000	100.00%		0.00%		0.00%		0.00%	\$2,000	100.00%	Cancelled check fees/ fees for lost checks in the mail. Fees will be reimbursed to stop payment and reissue the check.
Total Other Direct Costs	1,420,297	\$1,420,297	100.00%	\$0	0.00%	\$1,420,297	100.00%	\$0	0.00%	-	0.00%	0	0.00%	\$1,420,297	100.00%	
Total Salaries & Fringe and Other Direct Costs	1,689,297	1,678,295	99.35%	0.00	0.00%	1,678,295	99.35%	\$0	0.00%	0	0.00%	0.0	0.00%	1,678,295	99.35%	
Indirect Costs																
Indirect calculated on Salaries, Fringe and other Direct Costs	\$26,360	\$26,360	100.00%		0.00%	\$26,360	100.00%		0.00%		0%		0.00%	\$26,360	100.00%	Indirect rate shall not exceed 10% of Total Direct Costs.
Total Indirects	26,360	26,360	100.00%	0	0.00%	26,360	100.00%	0	0.00%	0	0%	0	0.00%	26,360	100%	
Total Project Cost (Direct + Indirect)	1,715,657	\$1,704,655	99.36%	0	0.00%	1,704,655	99.36%	0	0.00%	0	0.00%	0	0.00%	\$1,704,655	99.36%	
Program Income (through funded activities)														\$0	#DIV/0!	
Non-Project:	Total	Amount	%	Amount	%	Subtotal	%	Amount	%	Amount	%	Amount	%	Amount	%	
Personnel Costs:			#DIV/0!		#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Non-Personnel Costs:			#DIV/0!		#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Other (Specify):			#DIV/0!		#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Total Non-Project Cost	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Grand Total	\$1,715,657	\$1,704,655	99%	\$0	0.00%	\$1,704,655	99.36%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$1,704,655	99.36%	