

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 **THE COMMUNITY FIRM**, a Colorado nonprofit corporation, whose address is 410 Acoma St., #311, Denver Colorado 80204 (the “Contractor”), collectively the “Parties” and each individually a “Party.”

RECITALS:

A. The Parties entered into an Agreement dated August 19, 2021 for the Contractor to provide eviction prevention and defense services under the COVID-19 Eviction Defense Project (“CEDP”) to decrease the number of evictions and forces removals due to COVID-19 related circumstances (the “Agreement”); and

B. The Parties desire to amend the Agreement as set forth below.

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

1. All references to “Exhibit A” in the Agreement are amended to read’ “Exhibit A and A-1, as applicable.” Exhibit A-2 attached to this Amendment is hereby incorporated by reference into the Agreement.

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

“The Agreement will commence on August 1, 2021, and will expire, unless sooner terminated, on December 31, 2023 (the ‘Term’). Subject to the Director’s prior written authorization, Contractor shall complete any work in progress as of the expiration date and the Terms of the Agreement will extend until the work is completed or earlier termination 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 Nine Hundred Eighty-Four Thousand Dollars and NO/100 (\$984,000.00) (the “Maximum Contract Amount”). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Contractor beyond that specifically described in **Exhibit A or A-1**, as applicable. Any services performed beyond those in **Exhibit A or A-1**, as applicable, are performed at Contractor’s risk and without authorization under the Agreement.”

4. Section 7 entitled “**EXAMINATION OF RECORDS AND AUDITS**” is amended to read as follows:

“The Contractor shall maintain records of the documentation supporting the use of ARPA Funds in an auditable format, for the later of five (5) years after final payment on this Agreement or the expiration of the applicable statute of limitations. Any authorized agent of the City, including the City Auditor or his or her representative, and for ARPA Funds any authorized agent of the Federal government, including the Special Inspector General for Pandemic Recovery (“Inspector General”) have the right to access, and the right to examine, copy and retain copies, at the official’s election in paper or electronic form, any pertinent books, documents, papers and records related to the Contractor’s use of ARPA Funds pursuant to this Agreement. The Contractor shall cooperate with Federal and City representatives and such representatives shall be granted access to the foregoing documents and information during reasonable business hours and until the latter of five (5) years after the final payment under the Agreement or expiration of the applicable statute of limitations. When conducting an audit of the use of ARPA Funds, the City Auditor shall be subject to government auditing standards issued by the United States Government Accountability Office by the Comptroller General of the United States, including with respect to disclosure of information acquired during the course of an audit. No examination of records and audits pursuant to this section shall require the Contractor to make disclosures in violation of state or federal privacy laws. The Contractor shall at all times comply with D.R.M.C. 20-276.”

5. A new Section 44 is added to the Agreement as follows:

“44. **USE OF ARPA FUNDS.** The Contractor agrees and acknowledges that some or all of the funds encumbered by the City

to pay for the services described herein have been provided in accordance with Section 603(b) of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act, Public Law No. 117-2 (March 11, 2021) (along with all rules and regulations promulgated thereunder, “ARPA”). The Parties acknowledge that all funding from ARPA (collectively, “ARPA Funds”) may only be used to cover those eligible costs incurred by the City during the period that begins on March 3, 2021 and ends on the earlier of December 31, 2024 or the end of the Term of the Agreement:

- a. To respond to the public health emergency with respect to the Coronavirus Disease 2019 (“COVID-19”) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid impacted industries such as tourism, travel and hospitality;
- b. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the City that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
- c. For the provision of government services to the extent of the reduction in revenue of the City due to the COVID-19 public health emergency relative to the revenues collected in the most recent full fiscal year of the City prior to the emergency; or
- d. To make necessary investments in water, sewer, or broadband infrastructure.

The Contractor shall only utilize ARPA Funds for the purposes described in the Scope of Services attached as **Exhibit A or A-1**, as applicable. The Contractor agrees and acknowledges that, as a condition to receiving the ARPA Funds, it shall strictly follow the Coronavirus Local Fiscal Recovery Fund Award Terms and Conditions attached hereto and incorporated herein as **Exhibit C**. All invoices submitted by the Contractor to the City pursuant to this Agreement shall use “COVID-19” or “Coronavirus” as a descriptor for those costs that are paid by ARPA Funds to facilitate the tracking of Agreement-related spending related to COVID-19. The Contractor shall segregate and specifically identify the time and expenditures billed to the City on each invoice to allow for future review and analysis of COVID-19 related expenses. To avoid an unlawful duplication of federal benefits, the Parties agree and

acknowledge that the services and/or goods provided by the Contractor for which ARPA Funds are used shall not, to the extent that ARPA Funds are used, also be paid for or reimbursed by monies provided under any other federal program.

The City agrees and acknowledges that it shall obligate the use of ARPA funds for the services performed and/or good provided by the Contractor under this Agreement no later than the earlier of December 31, 2024 or the end of the Term of the Agreement. The Contractor agrees and acknowledges that all services performed and/or goods provided by the Contractor using ARPA Funds must be performed and/or provided, respectively, by the Contractor no later than the earlier of December 31, 2026 or the end of the Term of the Agreement. Further, the Contractor agrees and acknowledges that payment for all services performed and/or goods provided by the Contractor using ARPA Funds must be provided by the City to the Contractor no later than the earlier of December 31, 2026 or the end of the Term of the Agreement. As such, the Contractor shall invoice the City not later than sixty days prior to the end of the Term for all work performed pursuant to this Agreement for which ARPA Funds will be used to enable sufficient time for the City to review, process, and pay such invoice no later than the performance deadline prescribed in ARPA (the "Invoice Deadline Date"). Any invoice submitted by the Contractor after the Invoice Deadline Date for services performed and/or goods provided on or prior to the earlier of December 31, 2026 or the end of the Term of the Agreement may not be eligible to be paid by ARPA Funds, and, to the extent that ARPA Funds are not available to pay such invoice, partially or in total, such invoice shall only be paid subject to funds appropriated annually by the Denver City Council, paid into the Treasury of the City, and encumbered for the purpose of this Agreement.

To the extent that the Contractor's services hereunder contemplate the spending of ARPA Funds, the Contractor shall provide to the City information responsive to mandatory performance measures, including programmatic data sufficient to conduct oversight as well as understand aggregate program outcomes. Further, in providing the ARPA-required information to the City, to the extent possible, Contractor shall provide this programmatic data related to such services disaggregated by race, ethnicity, gender, income, and other relevant demographic factors as may be determined by the City. The Contractor shall insert the foregoing requirement into all subcontracts related to this Agreement, thereby obligating all subcontractors to the same reporting requirement as the Contractor."

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-202262295-01/202159467-01
Contractor Name: THE COMMUNITY FIRM

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

SEAL **CITY AND COUNTY OF DENVER:**

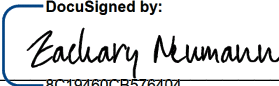
ATTEST: By: _____


APPROVED AS TO FORM: **REGISTERED AND COUNTERSIGNED:**
Attorney for the City and County of Denver
By: _____ By: _____

By: _____

Contract Control Number:
Contractor Name:

HOST-202262295-01/202159467-01
THE COMMUNITY FIRM

By:  _____
8C19460CB576404...

Name:  _____
(please print)

Title: Executive Director
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)

SCOPE OF WORK

DEPARTMENT OF HOUSING STABILITY

THE COMMUNITY FIRM

HOST-202262295-01

I. INTRODUCTION

Period of Performance Start and End Dates: August 1, 2021 – December 31, 2023

Project Description:

The purpose of this agreement is to provide an award from the Department of Housing Stability (HOST) for the contract amount of \$984,000.00 over the course of three years. First Amendment to add an additional \$600,000.00 in American Rescue Plan Act Funds for the period of 8/1/2022 to 12/31/2023. The maximum amount of American Rescue Plan Act Funds that may be used during the 2022 calendar year may not exceed \$375,000.00. Any remaining American Rescue Plan Act Funds from 2022 may be used in the 2023 calendar year ending 12/31/2023. These funds will be provided to The Community Firm to be utilized for eviction prevention and defense services under the COVID-19 Eviction Defense Project (CEDP).

The Community Firm will conduct intakes, collect all relevant documentation, process applications, provide appropriate legal advice and provide necessary legal defense and representation for approximately 1110 Denver households at risk of eviction.

Funding Source:	American Rescue Plan Act
Project Name:	The COVID-19 Eviction Defense Project (CEDP)
Activity Name:	
Federal Award ID (FAIN) #:	SLFRP4316
Federal Award Date:	6/22/2021
Federal Awarding Agency:	US Department of Treasury
Pass-Through Entity:	City and County of Denver
Awarding Official:	N/A
DUNS#:	085095242
CFDA#:	21.027
Central Contractor Registration Expiration Date:	Feb 17, 2023
SAM.gov Expiration Date: Feb 17, 2023	S6JDJP1PQM15
Contractor Address:	410 Acoma St., #311,

Exhibit A-1 HOST- 202262295- 01
(Parent Contract HOST-202159467-01)

	Denver, CO 80204
Organization Type:	Non-Profit

II. SERVICES DESCRIPTION

A. List of Services to be Provided by Contractor

1. Under the COVID-19 Eviction Defense Project, The Community Firm will provide free eviction prevention related advice, free eviction legal defense, and other free eviction prevention services to eligible residents in the City and County of Denver facing eviction.
2. The Community Firm will provide services, including eviction prevention information and resources, intake and application assistance, process all intakes, collect any and all necessary documentation, provide negotiation services, and provide eviction prevention recommendations for all tenants accepted as clients.
3. The Community Firm will assess intakes, and after review determine if residents need additional referrals to other resources and/or eviction legal defense and representation.
4. The Community Firm will provide referrals to other eviction prevention programs and resources and assist with legal representation applications as needed.
5. The Community Firm will provide legal representation for eligible tenants at or below 80% Area Median Income (AMI), at risk of eviction due to non-payment of rent and for other complex cases, including but not limited to those needing lease modification, new leases, representation for additional eviction legal issues, cases with landlords who refuse settlement and pursue eviction, and other legal remedies related to eviction.
6. These activities are designed to decrease the number of evictions and forced removals due to COVID-19 related circumstances and keep Denver residents safely housed in the residence the clients live in at the time of intake or to a new safe residence if the clients choose to relocate.
7. The Community Firm will offer services to any eligible Denver resident at risk of eviction.
8. The Community Firm will offer and provide services based on capacity.
9. The Community Firm will prioritize residents who have been issued a Summons and Complaint and based on client and case need.
10. All services arising under this contract will be at no charge to the clients.

B. Defined Terms and Phrases - As used in this Agreement, the following terms and phrases shall have the following meanings:

1. Application – Formal written application for legal services

2. At Risk of Eviction – Regardless if before or after Complaint and Summons, the Denver resident is in foreseeable danger of eviction
3. Eligible – Residents at or below 80% Area Median Income (AMI) based on 2021 City and County of Denver AMI. This eligibility definition shall only be applied to limited and full legal services provided under this contract
4. Eviction – The removal of a resident from their residence against the resident's will using legal processes
5. Eviction Prevention – Any activity that reduces the odds of a resident's forced removal from their residence and the resident receiving an eviction on that resident's record
6. Intake/s – Informal gathering of all necessary information and documentation to completely and thoroughly assess the clients' cases and needs
7. Referrals – Recommendations for services and programs offered either by the Community Firm or another entity after intake or application review

Definitions to Full and Limited legal representation are intentionally not included in this contract and instead will be made available to each contractor in the Supplemental Reporting Template.

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 FOR

A. Lawyers, paralegals, and organizers to provide free legal assistance and eviction preventions services to residents in the City and County of Denver. The Community Firm is not eligible for Program Income. Only personnel costs are being funded through this contract.

VI. OBJECTIVE AND OUTCOMES

Objective I: Prevent evictions by providing rental assistance program referrals, eviction process and tenant rights information, negotiation services and legal advice and representation to eligible residents at risk of eviction due to non-payment because of COVID related circumstances or other complex cases as defined above in II.A.5 in the City and County of Denver for 1110 unduplicated households/program year.

- 2021 and 2022 combined number of unduplicated households to be served: 610
- 2023 number of unduplicated households to be served: 500

Outcome 1: Provide full and limited legal representation in a pending eviction action to approximately 1110 unduplicated households over the course of the contract. Both Parties recognize actual number of households served will depend on several factors including but not limited to the following: the availability of landlord repayment agreements; the degree to which tenants are aware of Contractor services; and, ultimately, the degree to which tenants desire to utilize Contractor services. Contractor will continue to utilize best efforts to publicize its services, including through website, court notification, social media, and service provider referral processes as allowed under legal ethical rules. Household level data to be collected for all households receiving full and limited legal representation.

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 day 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 (Do not delete)

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 yearly:
 - i. Households proposed to be served over contract term 2021: 210
 - ii. Households proposed to be served over contract term 2022: 400
 - iii. Households proposed to be served over contract term 2023: 500
 - iv. Total households served this report period
 - v. Unduplicated households served this report period
 - vi. 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: *optional for Homelessness Resolution program types that do not require income collection (e.g., shelter)

2. Specific to this Scope of Work

- a. Number and type of proposed outcomes – Full legal vs. limited legal.
- b. Address of household served
- c. Case disposition/outcome

- d. Denied full representation cases – if something other than income restriction was a reason for denial of services
- e. Cost of case
- f. Property Management Company/Landlord
- g. Additional household characteristics:
 - i. Number of households living in or coming from subsidized housing
 - ii. Age of head of household
 - iii. Number of households by gender of head of household
 - iv. Household size

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 adjustments to each line-item in the budget equal to or less than a ten percent (10%) threshold and not to exceed \$10,000 per line item, which do not increase the total funding to the Contractor, will require notification to HOST Accounts Payable staff and upon approval, may be submitted with the next monthly invoice. Budget Modifications to the services provided by Contractor, or changes to each line-item budget in excess of the ten percent (10%) or \$10,000 threshold, which do not increase the total funding to Contractor, are considered a Budget Modification and may be made only with prior written approval by HOST program staff. Such budget modifications will require submittal of written justification and new budget documents by the Contractor. These budget documents will require approval by HOST program and contracting staff. 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 after the contract Agreement start date and prior to the last Quarter of the Contract Period, unless waived in writing by the HOST Director or their designee.
4. Budget modification requests are limited to two per each fiscal year of a contract agreement term. Exceptions to this limit may be made by the HOST Executive Director or their designee.

C. Vouchering Requirements

1. 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: The Community Firm DBA The COVID-19 Eviction Defense Project

Project : Eviction Legal Defense

Contract Dates: 8/1/2021 to 12/31/2023

Program Year: 2021-2023

Budget Category	Agency Total (All Funding Sources for Agency)	Coronavirus Emergency Special Revenue Funds (SRF) 8/1/2021- 7/31/2022		American Rescue Plan Act Funds 8/1/2022-12/31/2022		American Rescue Plan Act Funds 8/1/2022-12/31/2023		Total Project Costs requested from HOST		Agency Total		Budget Narrative
Personnel: Job Title	Total	Amount	%	Amount	%	Amount	%	Subtotal	%	Amount	%	
Attorney & Legal Director	\$223,125.00	\$85,000	38.10%	\$44,625	20.00%	\$97,500	43.70%	\$227,125	101.79%	\$227,125	101.79%	Full-time 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. Description:Staff Attorney and Legal Director represents tenants who are at risk of eviction. They provide legal advice and guidance, conduct legal intakes, negotiate on behalf of tenants with their landlords, and represents tenants in court. She also manages the legal practice and conducts case assignment.
Attorney (Full Time)	\$212,500.00	\$85,000	40.00%	\$41,500	19.53%	\$90,000	42.35%	\$216,500	101.88%	\$216,500	101.88%	Full-time 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. Description:Staff Attorneys represent tenants who are at risk of eviction. They provide legal advice and guidance, conduct legal intakes, negotiate on behalf of tenants with theirlandlords, and represent tenants in court.
Attorney (Full Time)	\$212,500.00	\$85,000	40.00%	\$41,500	19.53%	\$90,000	42.35%	\$216,500	101.88%	\$216,500	101.88%	Full-time 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. Description:Staff Attorneys represent tenants who are at risk of eviction. They provide legal advice and guidance, conduct legal intakes, negotiate on behalf of tenants with theirlandlords, and represent tenants in court.
Paralegal (Full Time)	\$161,333.00	\$65,000	40.29%	\$32,333	20.04%	\$68,000	42.15%	\$165,333	102.48%	\$165,333	102.48%	Full-time 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. Description:Paralegal supports the attorneys on this contract in every aspect of case management including all filings with the court.
Total Salary:	\$809,458	\$320,000	39.53%	\$159,958	19.76%	\$345,500	42.68%	\$825,458	101.98%	\$825,458	101.98%	
												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 Benefits	\$174,542	\$64,000	36.67%	\$40,042	22.94%	\$54,500	31.22%	\$158,542	90.83%	\$158,542	90.83%	
Total Salary and Fringe Benefits:	\$984,000	\$384,000	39.02%	\$200,000	20.33%	\$400,000	40.65%	\$984,000	100.00%	\$984,000	100.00%	
Other Direct Costs	Total	Amount	%	Amount	%	Amount	%	Subtotal	%	Amount	%	
Technology Costs, Office Expenses, Supplies	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	Program-related equipment and supplies that are not given directly to a client. {Insert specific program supplies and expenses based on scope of work}.
Staff Program/Project Training	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	Program-related training materials and registration fees for [list name of training here].

Professional Services and Accounting	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	Program-related expenses for services that require specialized or advanced knowledge or experience such as [list type of professional services] Specific office space dedicated for use for the program only and not a shared space. Associated expenses can be allocated proportionately based on actual size or percentage of the building space. Associated expenses can include rent, lease, utilities and building maintenance costs.
Facilities	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Education Materials - Customers	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Audit	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Insurance	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	
Total Other Direct Costs	\$0	\$0	#DIV/0!	\$0	0.00%	\$0	0.00%	\$0	100.00%	\$0	0.00%	
Total Salaries & Fringe and Other Direct Costs	984,000	384,000	39.02%	200,000.00	20.33%	400,000.00	40.65%	984,000	100.00%	984,000	100.00%	
Indirect Costs												
Indirect calculated on Salaries, Fringe and other Direct Costs	(No Indirect Cost)		#VALUE!		#VALUE!		#VALUE!	\$0	#VALUE!		#VALUE!	Indirect calculated at 10%
Total Indirects	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!		#DIV/0!		#DIV/0!	
Total Project Cost (Direct + Indirect)	984,000	\$384,000	39.02%	200,000	20.33%	400,000	40.65%		0.00%	\$984,000	100.00%	
Program Income (through funded activities)												
Non-Project:	Total	Amount	%	Amount	%	Amount	%	Subtotal	%			
Personnel Costs:	\$0	\$0		\$0		\$0		\$0				
Non-Personnel Costs:	\$0	\$0		\$0		\$0		\$0				
Other (Specify):	\$0	\$0		\$0		\$0		\$0				
Total Non-Project Cost	\$0	\$0		\$0		\$0		\$0				
Grand Total	\$984,000	\$384,000	39%	\$200,000	20.33%	\$400,000	40.65%	\$0	0.00%	\$984,000	100.00%	