15155-43

EDUCATION TRAINING VOUCHER SERVICES SUBGRANT

BETWEEN

THE NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF CHILDREN AND FAMILY SERVICES PROTECTION AND SAFETY

AND

CENTRAL PLAINS CENTER FOR SERVICES

This subgrant is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF CHILDREN AND FAMILY SERVICES** (hereinafter "DHHS"), and **CENTRAL PLAINS CENTER FOR SERVICES** (hereinafter "Subrecipient").

CFDA Title & #:	93.599	Award Amount:	$584,088.00
Award Name:	Education Training Voucher Program	Federal Agency:	Administration for Children and Families
Issue Date:	February 15, 2012	Federal Award Identifier #	G-1201NECETV
Award Date:	10/01/2011-09/30/2013	This award is not for research and does not include ARRA funds.	

PURPOSE. The purpose of this subgrant is for the provision for the administration of the Education and Training Voucher (ETV) program.

I. PERIOD OF PERFORMANCE AND TERMINATION

A. TERM. This award is in effect from October 1, 2012 the effective date through September 30, 2013, the completion date.

B. TERMINATION. This subgrant may be terminated at any time upon mutual written consent or by either party for any reason upon submission of written notice to the other party at least Thirty (30) days prior to the effective date of termination. DHHS may also terminate this subgrant in accord with the provisions designated "FUNDING AVAILABILITY" and "BREACH OF SUBGRANT." In the event either party terminates this subgrant, the Subrecipient shall provide to DHHS all work in progress, work completed, and materials provided by DHHS in connection with this subgrant immediately.

II. AMOUNT OF SUBGRANT

A. TOTAL SUBGRANT. DHHS shall pay the Subrecipient a total amount not to exceed $584,088.00 (Five hundred eighty four thousand eighty eight dollars) for expenditures as described in the program budget, attachment 3 and for the services specified herein.

B. PAYMENT STRUCTURE. Payment shall be structured as follows: DHHS agrees to pay the Subrecipient quarterly for expenditures incurred during the quarter. Payment will be made upon receipt of an invoice and the quarterly expenditure report.

C. BUDGET CHANGES. The Subrecipient is not permitted to reassign funds from one line item to another line item within the approved budget. If funds are reassigned between line items, prior approval from DHHS is required for cumulative budget transfer requests for

allowable costs, allocable to the subgrant exceeding five percent (5%) of the current total approved budget. Budget revision requests shall be submitted in writing to DHHS. DHHS will provide written notification of approval or disapproval of the request within thirty (30) days of its receipt.

III. STATEMENT OF WORK

A. The Subrecipient will:

1. Administer the Education and Training Voucher program for Nebraska in compliance with the Federal Requirements found in CFR 93.599.
2. Develop an outreach program, training/informational materials, with the assistance of DHHS, to inform eligible youth about the ETV program and application process.
3. Provide support to youth involved in the ETV program, by visiting with them on campus, assisting with registration, assisting with financial aid applications, helping to problem solve issues such as transportation, employment, daycare, study habits, family responsibilities, etc.
4. Process all ETV applications. This includes reviewing application and budget with the youth to determine eligibility, determining the amount of assistance the youth will receive, notifying the youth and prospective college of youth's eligibility and processing payments.
5. Track and monitor participation of youth through monthly phone calls, e-mails or face to face contacts.
6. Establish re-application eligibility and monitor successful completion of individual ETV plans.
7. Host an annual "meet and greet" gathering for participating youth to celebrate academic accomplishments.
8. Maintain a database of youth currently or formerly involved in the ETV program and their status.
9. Maintain tracking system for Education and Training Voucher Program expenditures. Tracking will include, but not limited to, payments that the youth is eligible for, personnel costs and operating expenses.

B. Reporting Requirements

The Subrecipient will provide a semi-annual and annual report to DHHS on the ETV program including expenditures, demographics to include the number of youth served, successful completion or failure data and narrative summarizing these categories. Reports must also include an overall description of the ETV program, with recommendations on any programmatic improvements. The Semi-Annual Report will be due to DHHS by April 15, 2013 (October 2012-March 2013 data). The Annual Report will be due to DHHS by October 15, 2013 (October 2012-September 2013 data).

C. Administrative Standards.

1. Performance Accountability: The Subrecipient agrees be held accountable for the services they provide. Data on provider performance on the outcome measures described below will be posted on the Internet as part of DHHS' position to be transparent and accountable.
   a. **Outcome: Foster youth have access to a higher education.**
      Information about the ETV Program will be made available to DHHS staff, Nebraska Foster and Adoptive Parent Association, post-secondary schools and through community presentations.
   b. **Outcome: A 5% increased retention rate of youth involved in the ETV program from the prior contract year performance.**
      1) 100% of all youth participating in the program will have a support system in place through the college they are attending.

2) 100% of the youth participating in the program will have monthly contact with the Subrecipient including phone calls, e-mails or direct meetings for the purpose of outreach, assistance to the youth with other federal applications, and tracking of the youth's progress.

D. Results Based Accountability

DHHS will be using this contract/subgrant year (FY'13) to provide the foundation for Results Based Accountability for all the DHHS' contracts/subgrants. The goal is to use this FY to develop the points below so that when contracts/Subgrants are being prepared for FY'14, all the performance measures and reporting strategies are in place.

DHHS and the Sub-recipient will:

1. Negotiate performance measures for outcomes that are aligned with our Child and Family Services Review Protocol;
2. Develop and adopt continuous improvement strategies for services performed and outlined in this subgrant;
3. Simplify and make efficient the performance reporting requirements;
4. Develop schedule for desk audit/field audit over the subgrant year; and
5. Develop regular feedback loop with Subrecipient for ideas to improve the system and discuss what DHHS and Subrecipient can do collaboratively to improve the overall system.

All 5 Results Based Accountability expectations will be completed no later than 60 days prior to the FY'14 renewal process.

E. DHHS shall:

1. Monitor programmatic activities.
2. Review monthly expenditure reports.
3. Review Sub-recipient's reports and other correspondence.
4. Ensure compliance with all applicable Federal regulations and policies.

IV. GENERAL TERMS AND ASSURANCES

A. ACCESS TO RECORDS AND AUDIT RESPONSIBILITIES.

1. All Subrecipient books, records, and documents regardless of physical form, including data maintained in computer files or on magnetic, optical or other media, relating to work performed or monies received under this subgrant shall be subject to audit at any reasonable time upon the provision of reasonable notice by DHHS. Subrecipient shall maintain all records for three (3) years from the date of final payment, except records that fall under the provisions of the Health Insurance Portability and Accountability Act (HIPAA) shall be maintained for six (6) full years from the date of final payment. In addition to the foregoing retention periods, all records shall be maintained until all issues related to an audit, litigation or other action are resolved to the satisfaction of DHHS. The Subrecipient shall maintain its accounting records in accordance with generally accepted accounting principles. DHHS reserves and hereby exercises the right to require the Subrecipient to submit required financial reports on the accrual basis of accounting. If the Subrecipient's records are not normally kept on the accrual basis, the Subrecipient is not required to convert its accounting system but shall develop and submit in a timely manner such accrual information through an analysis of the documentation on hand (such as accounts payable).

2. The Subrecipient shall provide DHHS any and all written communications received by the Subrecipient from an auditor related to Subrecipient's internal control over financial reporting requirements and communication with those charged with governance

including those in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance*. The Subrecipient agrees to provide DHHS with a copy of all such written communications immediately upon receipt or instruct any auditor it employs to deliver copies of such written communications to DHHS at the same time copies are delivered to the Subrecipient, in which case the Subrecipient agrees to verify that DHHS has received a copy.

3. The subrecipient shall immediately commence follow-up action on findings arising from audits or other forms of review. Follow-up action includes responding to those conducting such examinations with clear, complete views concerning the accuracy and appropriateness of the findings. If the finding is accepted, corrective action, such as repaying disallowed costs, making financial adjustments, or taking other actions should proceed and be completed as rapidly as possible. If the subrecipient disagrees, it should provide an explanation and specific reasons that demonstrate that the finding is not valid.

4. In addition to, and in no way in limitation of any obligation in this subgrant, the Subrecipient shall be liable for audit exceptions, and shall return to DHHS all payments made under this subgrant for which an exception has been taken or which has been disallowed because of such an exception, upon demand from DHHS.

B. AMENDMENT. This subgrant may be modified only by written amendment executed by both parties. No alteration or variation of the terms and conditions of this subgrant shall be valid unless made in writing and signed by the parties.

C. ANTI-DISCRIMINATION. The Subrecipient shall comply with all applicable local, state and federal statutes and regulations regarding civil rights and equal opportunity employment, including Title VI of the Civil Rights Act of 1964; the Rehabilitation Act of 1973, Public Law 93-112; the Americans with Disabilities Act of 1990, Public Law 101-336; and the Nebraska Fair Employment Practice Act, NEB. REV. STAT. §§ 48-1101 to 48-1125. Violation of said statutes and regulations will constitute a material breach of this subgrant. The Subrecipient shall insert this provision into all subgrants and subcontracts.

D. ASSIGNMENT. The Subrecipient shall not assign or transfer any interest, rights, or duties under this subgrant to any person, firm, or corporation without prior written consent of DHHS. In the absence of such written consent, any assignment or attempt to assign shall constitute a breach of this subgrant.

E. ASSURANCE. If DHHS, in good faith, has reason to believe that the Subrecipient does not intend to, is unable to, has refused to, or discontinues performing material obligations under this subgrant, DHHS may demand in writing that the Subrecipient give a written assurance of intent to perform. Failure by the Subrecipient to provide written assurance within the number of days specified in the demand may, at DHHS's option, be the basis for terminating this subgrant.

F. BREACH OF SUBGRANT. DHHS may immediately terminate this subgrant and agreement, in whole or in part, if the Subrecipient fails to perform its obligations under the subgrant in a timely and proper manner. DHHS may withhold payments and provide a written notice of default to the Subrecipient, allow the Subrecipient to correct a failure or breach of subgrant within a period of thirty (30) days or longer at DHHS's discretion considering the gravity and nature of the default. Said notice shall be delivered by Certified Mail, Return Receipt Requested or in person with proof of delivery. Allowing the Subrecipient time to correct a

failure or breach of this subgrant does not waive DHHS's right to immediately terminate the subgrant for the same or different subgrant breach which may occur at a different time. DHHS may, at its discretion, obtain any services required to complete this subgrant and hold the Subrecipient liable for any excess cost caused by Subrecipient's default. This provision shall not preclude the pursuit of other remedies for breach of subgrant as allowed by law.

G. CONFIDENTIALITY. Any and all confidential or proprietary information gathered in the performance of this subgrant, either independently or through DHHS, shall be held in the strictest confidence and shall be released to no one other than DHHS without the prior written authorization of DHHS, provided that contrary subgrant provisions set forth herein shall be deemed to be authorized exceptions to this general confidentiality provision. As required by United States Department of Health and Human Services (hereinafter "HHS") appropriations acts, all HHS recipients and DHHS Subrecipients must acknowledge Federal and DHHS funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with Federal and DHHS funds. Recipients are required to state: (1) the percentage and dollar amounts of the total program or project costs financed with Federal and DHHS funds; and (2) the percentage and dollar amount of the total costs financed by nongovernmental sources. This provision shall survive termination of this subgrant.

H. CONFLICTS OF INTEREST. In the performance of this subgrant, the Subrecipient shall avoid all conflicts of interest and all appearances of conflicts of interest. The Subrecipient shall immediately notify DHHS of any such instances encountered, so that other arrangements can be made to complete the work.

I. COST PRINCIPLES AND AUDIT REQUIREMENTS. The Subrecipient shall follow the applicable cost principles set forth in OMB Circular A-87 for State, Local and Indian Tribe Governments; A-21 for Colleges and Universities; or A-122 for Non-Profit Organizations. Federal audit requirements are dependent on the total amount of federal funds expended by the Subrecipient, set in the table below and Attachment 1, Audit Requirement Certification. Audits must be prepared and issued by an independent certified public accountant licensed to practice. A copy of the annual audit is to be made electronically available or sent to: Nebraska Department of Health and Human Services, Financial Services, P.O. Box 95026, Lincoln, NE 68509-5026.

Amount of annual federal expenditure	Audit Type
$100,000 to $499,999	*Financial Statement Audit*
500,000 or more in federal expenditure	*A-133 audit*

J. DATA OWNERSHIP AND COPYRIGHT. Except as otherwise provided in the Federal Notice of Award, DHHS shall own the rights in data resulting from this project or program. The Subrecipient may copyright any of the copyrightable material and may patent any of the patentable products produced in conjunction with the performance required under this subgrant without written consent from DHHS. DHHS and any federal granting authority hereby reserve a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use the copyrightable material for federal or state government purposes. This provision shall survive termination of this subgrant.

K. DEBARMENT, SUSPENSION OR DECLARED INELIGIBLE. The Subrecipient certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

L. DOCUMENTS INCORPORATED BY REFERENCE. All references in this subgrant to laws, rules, regulations, guidelines, directives, and attachments which set forth standards and procedures to be followed by the Subrecipient in discharging its obligations under this subgrant shall be deemed incorporated by reference and made a part of this subgrant with the same force and effect as if set forth in full text, herein.

M. DRUG-FREE WORKPLACE. Subrecipient agrees, in accordance with 41 USC §701 et al., to maintain a drug-free workplace by: (1) publishing a drug-free workplace statement; (2) establishing a drug-free awareness program; (3) taking actions concerning employees who are convicted of violating drug statutes in the workplace; and (4) in accordance with 2 CFR §180.230, identify all workplaces under its federal awards.

N. FEDERAL FINANCIAL ASSISTANCE. The Subrecipient shall comply with all applicable provisions of 45 C.F.R. §§ 87.1-87.2. The Subrecipient certifies that it shall not use direct federal financial assistance to engage in inherently religious activities, such as worship, religious instruction, and/or proselytization.

O. FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING. The Subrecipient shall complete the Subrecipient Reporting Worksheet, Attachment 2, sections B and C. The Subrecipient certifies the information is complete, true and accurate.

P. FORCE MAJEURE. Neither party shall be liable for any costs or damages resulting from its inability to perform any of its obligations under this subgrant due to a natural disaster, or other similar event outside the control and not the fault of the affected party ("Force Majeure Event"). A Force Majeure Event shall not constitute a breach of this subgrant. The party so affected shall immediately give notice to the other party of the Force Majeure Event. Upon such notice, all obligations of the affected party under this subgrant which are reasonably related to the Force Majeure Event shall be suspended, and the affected party shall do everything reasonably necessary to resume performance as soon as possible. Labor disputes with the impacted party's own employees will not be considered a Force Majeure Event and will not suspend performance requirements under this subgrant.

Q. FUNDING AVAILABILITY. DHHS may terminate the subgrant, in whole or in part, in the event funding is no longer available. Should funds not be appropriated, DHHS may terminate the award with respect to those payments for the fiscal years for which such funds are not appropriated. DHHS shall give the Subrecipient written notice thirty (30) days prior to the effective date of any termination. The Subrecipient shall be entitled to receive just and equitable compensation for any authorized work which has been satisfactorily completed as of the termination date. In no event, shall the Subrecipient be paid for a loss of anticipated profit.

R. GRANT CLOSE-OUT. Upon completion or notice of termination of this grant, the following procedures shall apply for close-out of the subgrant:

1. The Subrecipient will not incur new obligations after the termination or completion of the subgrant, and shall cancel as many outstanding obligations as possible. DHHS shall give full credit to Subrecipient for the federal share of non-cancelable obligations properly incurred by Subrecipient prior to termination, and costs incurred on, or prior to, the termination or completion date.

2. Subrecipient shall immediately return to DHHS any unobligated balance of cash advanced or shall manage such balance in accordance with DHHS instructions.

3. Within a maximum of 90 days following the date of expiration or completion, Subrecipient shall submit all financial, performance, and related reports required by the Subrecipient Reporting Requirements. DHHS reserves the right to extend the due date for any report and may waive, in writing, any report it considers to be unnecessary.

4. DHHS shall make any necessary adjustments upward or downward in the federal share of costs.

5. The Subrecipient shall assist and cooperate in the orderly transition and transfer of subgrant activities and operations with the objective of preventing disruption of services.

6. Close-out of this subgrant shall not affect the retention period for, or state or federal rights of access to, Subrecipient records, or Subrecipient's responsibilities regarding property or with respect to any program income for which Subrecipient is still accountable under this subgrant. If no final audit is conducted prior to close-out, DHHS reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted at a later time.

S. GOVERNING LAW. The award shall be governed in all respects by the laws and statutes of the State of Nebraska. Any legal proceedings against DHHS or the State of Nebraska regarding this award shall be brought in Nebraska administrative or judicial forums as defined by Nebraska State law. The Subrecipient shall comply with all Nebraska statutory and regulatory law.

T. HOLD HARMLESS.

1. The Subrecipient shall defend, indemnify, hold, and save harmless the State of Nebraska and its employees, volunteers, agents, and its elected and appointed officials ("the indemnified parties") from and against any and all claims, liens, demands, damages, liability, actions, causes of action, losses, judgments, costs, and expenses of every nature, including investigation costs and expenses, settlement costs, and attorney fees and expenses ("the claims"), sustained or asserted against the State of Nebraska, arising out of, resulting from, or attributable to the willful misconduct, negligence, error, or omission of the Subrecipient, its employees, consultants, representatives, and agents, except to the extent such Subrecipient's liability is attenuated by any action of the State of Nebraska which directly and proximately contributed to the claims.

2. DHHS's liability is limited to the extent provided by the Nebraska Tort Claims Act, the Nebraska Contract Claims Act, the Nebraska Miscellaneous Claims Act, and any other applicable provisions of law. DHHS does not assume liability for the action of its Subrecipients.

U. INDEPENDENT ENTITY. The Subrecipient is an Independent Entity and neither it nor any of its employees shall, for any purpose, be deemed employees of DHHS. The Subrecipient shall employ and direct such personnel, as it requires, to perform its obligations under this subgrant, exercise full authority over its personnel, and comply with all workers' compensation, employer's liability and other federal, state, county, and municipal laws, ordinances, rules and regulations required of an employer providing services as contemplated by this subgrant.

V. REIMBURSEMENT REQUEST. Requests for payments submitted by the Subrecipient shall contain sufficient detail to support payment. Any terms and conditions included in the Subrecipient's request shall be deemed to be solely for the convenience of the parties.

W. INTEGRATION. This written subgrant represents the entire agreement between the parties, and any prior or contemporaneous representations, promises, or statements by the parties, that are not incorporated herein, shall not serve to vary or contradict the terms set forth in this subgrant.

X. LOBBYING.

1. Subrecipient certifies that no Federal appropriated funds shall be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this award for: (a) the awarding of any Federal agreement; (b) the making of any Federal grant; (c) the entering into of any cooperative agreement; and (d) the extension, continuation, renewal, amendment, or modification of any Federal agreement, grant, loan, or cooperative agreement.

2. If any funds, other than Federal appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence: an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this subgrant, the Subrecipient shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Y. NEBRASKA NONRESIDENT INCOME TAX WITHHOLDING. Subrecipient acknowledges that Nebraska law requires DHHS to withhold Nebraska income tax if payments for personal services are made in excess of six hundred dollars ($600) to any Subrecipient who is not domiciled in Nebraska or has not maintained a permanent place of business or residence in Nebraska for a period of at least six months. This provision applies to: individuals; to a corporation, if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services, and to a partnership or limited liability company, if 80% or more of the capital interest or profits interest of the partnership or limited liability company is held by the partners or members who are performing personal services.

The parties agree, when applicable, to properly complete the Nebraska Department of Revenue Nebraska Withholding Certificate for Nonresident Individuals Form W-4NA or its successor. The form is available at:
http://www.revenue.ne.gov/tax/current/f_w-4na.pdf or
http://www.revenue.ne.gov/tax/current/fill-in/f_w-4na.pdf

Z. NEBRASKA TECHNOLOGY ACCESS STANDARDS. The Subrecipient shall review the Nebraska Technology Access Standards, found at http://www.nitc.state.ne.us/standards/accessibility/tacfinal.html and ensure that products and/or services provided under the subgrant comply with the applicable standards. In the event such standards change during the Subrecipient's performance, the State may create an amendment to the subgrant to request that Subrecipient comply with the changed standard at a cost mutually acceptable to the parties.

AA. NEW EMPLOYEE WORK ELIGIBILITY STATUS. The Subrecipient shall use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, known as the E-Verify Program, or an equivalent federal program

designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

If the Subrecipient is an individual or sole proprietorship, the following applies:

1. The Subrecipient must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at www.das.state.ne.us.

2. If the Subrecipient indicates on such attestation form that he or she is a qualified alien, the Subrecipient agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Subrecipient's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

3. The Subrecipient understands and agrees that lawful presence in the United States is required and the Subrecipient may be disqualified or the subgrant terminated if such lawful presence cannot be verified as required by NEB. REV. STAT. § 4-108.

BB. PUBLICATIONS. Subrecipient agrees that all publications that result from work under this subgrant will acknowledge that the project was supported by "Grant No. XXXX" under a subgrant from "Federal Agency" and DHHS.

CC. PROGRAMMATIC CHANGES. The Subrecipient shall request in writing to DHHS for approval of programmatic changes. DHHS shall approve or disapprove in whole or in part in writing within thirty (30) days of receipt of such request.

DD. PROMPT PAYMENT. Payment shall be made in conjunction with the State of Nebraska Prompt Payment Act, NEB. REV. STAT. §§ 81-2401 through 81-2408. Unless otherwise provided herein, payment shall be made by electronic means.

Automated Clearing House (ACH) Enrollment Form Requirements for Payment.
The Subrecipient shall complete and sign the State of Nebraska ACH Enrollment Form and obtain the necessary information and signatures from their financial institution. The completed form must be submitted before payments to the Subrecipient can be made. Download ACH Form:
http://www.das.state.ne.us/accounting/nis/address_book_info.htm

EE. PUBLIC COUNSEL. In the event Subrecipient provides health and human services to individuals on behalf of DHHS under the terms of this award, Subrecipient shall submit to the jurisdiction of the Public Counsel under NEB. REV. STAT. §§ 81-8,240 through 81-8,254 with respect to the provision of services under this subgrant. This clause shall not apply to subgrants between DHHS and long-term care facilities subject to the jurisdiction of the state long-term care ombudsman pursuant to the Long-Term Care Ombudsman Act.

FF. RESEARCH. The Subrecipient shall not engage in research utilizing the information obtained through the performance of this subgrant without the express written consent of DHHS. The term "research" shall mean the investigation, analysis, or review of information, other than aggregate statistical information, which is used for purposes unconnected with this subgrant.

GG. SEVERABILITY. If any term or condition of this subgrant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this subgrant did not contain the particular provision held to be invalid.

HH. SMOKE FREE. Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law also applies to children's services that are provided in indoor facilities that are constructed, operated, or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable Federal funds in Medicare or Medicaid; or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to $1000 for each violation and/or the imposition of an administrative compliance order on the responsible entity. By signing, the Subrecipient certifies that the Subrecipient will comply with the requirements of the Act and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act.

II. SUBRECIPIENTS OR SUBCONTRACTORS. The Subrecipient shall not subgrant or subcontract any portion of this award without prior written consent of DHHS. The Subrecipient shall ensure that all subcontractors and subrecipients comply with all requirements of this subgrant and applicable federal, state, county and municipal laws, ordinances, rules and regulations.

JJ. TIME IS OF THE ESSENCE. Time is of the essence in this subgrant. The acceptance of late performance with or without objection or reservation by DHHS shall not waive any rights of DHHS nor constitute a waiver of the requirement of timely performance of any obligations on the part of the Subrecipient remaining.

NOTICES. Notices shall be in writing and shall be effective upon receipt. Written notices, including all reports and other written communications required by this subgrant shall be sent to the following addresses:

FOR DHHS:

Deanna Brakhage
DHSS
PO Box 95026
Lincoln, NE 68509
(402) 471-9331

FOR SUBRECIPIENT:

Nancy Ferguson
Central Plains Center
908 South E. Street
Broken Bow, NE 68822
(308) 872-6176

IN WITNESS THEREOF, the parties have duly executed this subgrant hereto, and each party acknowledges the receipt of a duly executed copy of this subgrant with original signatures.

FOR DHHS:

Kerry T. Winterer
Chief Executive Officer
Department of Health and Human Services

DATE: 1/4/2013

FOR THE SUBRECIPIENT:

Nancy Ferguson
Executive Director
Central Plains Center for Services

DATE: 12/31/2012

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF CHILDREN AND FAMILIES SERVICES
AUDIT REQUIREMENT CERTIFICATION

Subrecipients and certain contractors receiving funds from the Nebraska Department of Health and Human Services are required to complete this document. Reference to the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, in this document is "Circular A-133".

Grant Name EDUCATION TRAINING VOUCHER PROGRAM **Grant #** G-1201NECETV
CFDA* # 93. 599

*(Catalog of Federal Domestic Assistance)

Contractor's Name _Central Plains Center for Services_____

Address: __908 South E Street_____

City: __Broken Bow_____ **State:** ____NE____ **Zip Code:** ____68822-2464

Federal Tax Identification Number (FTIN) _____47-0784568_____

Contractor's Fiscal Year __1/1_____, **2012 to** _12/31_____, **2012**

All written communications from the Certified Public Accountant (CPA) engaged under #1 or #2 below, given to the contractor related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance* and any additional reports issued by the auditor as a result of this engagement must be provided to the DHHS immediately upon receipt, unless the Subrecipient or contractor has directed the CPA to provide the copy directly to the DHHS and has verified this has occurred.

Check either 1 or 2

1. __ As the subrecipient or contractor named above, we expect to expend less than $500,000 from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore, we are not subject to the audit requirements of Circular A-133.

   We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct an audit of our organization's financial statements if we have total federal expenditures over $100,000. We acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to DHHS address as shown below within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

2. X As the subrecipient or contractor named above, we expect to expend $500,000 or more from all Federal Financial Assistance sources, not just the grant named above, and

including commodities in our current fiscal year. Therefore, we are subject to the single audit requirements of Circular A-133.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge the audit must be completed no later than nine months after the end of our current fiscal year.

We further acknowledge, that a single audit performed in accordance with Circular A-133 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

- financial statements,
- a schedule of Expenditure of Federal Awards,
- a Summary Schedule of Prior Audit Findings (if applicable),
- a corrective action plan (if applicable) and
- the auditor's report(s) which includes an opinion upon financial statements and Schedule of Expenditures of Federal Awards, a report of internal control, a report of compliance and a Schedule of Findings and Questioned Costs.

We further acknowledge the auditor and this contractor or subrecipient must complete and submit with the reporting package a *Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations* (SF-SAC).

We further acknowledge a copy of the contractor's financial statements, auditor's report and SF-SAC must be submitted, at the time these documents are submitted to the Federal Audit Clearinghouse, to:

Nebraska Department of Health and Human Services
Financial Services
Grants and Cost Management
P.O. Box 95026
Lincoln, NE 68509-5026

The foregoing submissions must be made within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Attachment 2

Subrecipient Reporting Worksheet

Section A – Federal Award Information

Federal Award Identifier Number (FAIN) G-1201NECETV

Federal Awarding Agency Name Administration for Children and Families

Award Date February 15, 2012

CFDA Program Number 93.599

Total Federal Funding Amount $584,088.00

Subgrant Amount From This Award: $584,088.00

**See instructions if the subgrant is funded from more than one funding source*

Section B – Subrecipient Information

Subrecipient DUNS 947662151

Subrecipient Name Central Plains Center for Services

Subrecipient Address: Street 908 South E Street

City Broken Bow State NE

Country USA Zip Code + 4 68822-2464

Congressional District 3

Amount of Subgrant $ 584,088.00 Subgrant Date 10/1/12 to 9/20/13

Subrecipient Principal Place of Performance: City Broken Bow State NE

Country USA Zip Code + 4 68822-2464

Congressional District 2

Subgrant Number _____ (Will be completed by Support Services)

Subgrant Project Description This program makes available vouchers for postsecondary training and education, to youths who have aged out of foster care or who have been adopted or left for kinship guardianship from the public foster care system after age 16.

Section C – Officer Compensation

1. In your business or organization's previous fiscal year, did your business organization (including parent organization, all branches, and all affiliates worldwide) receive 80% or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements AND $25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

   ☐ Yes – answer Question 2

   ☒ No – not required to provide officer compensation

2. Does the public have access to information about the compensation of the senior executives in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

   ☐ Yes – not required to provide officer compensation

   ☐ No – provide the names and total compensation of the five most highly compensated officers of the entity below

1. _____ Name $_____ Compensation

2. _____ Name $_____ Compensation

3. _____ Name $_____ Compensation

4. _____ Name $_____ Compensation

5. _____ Name $_____ Compensation

Section A – Federal Award Information (Continuation)

Use this page only if the subgrant is being funded by multiple sources (multiple federal grants or a combination of federal and state funds)

Federal Award Identifier Number (FAIN) _____

Federal Awarding Agency Name _____

Award Date _____

CFDA Program Number _____

Subgrant Amount From This Award: $_____

Total Federal Funding Amount $_____

Federal Award Identifier Number (FAIN) _____

Federal Awarding Agency Name _____

Award Date _____

CFDA Program Number _____

Subgrant Amount From This Award: $_____

Total Federal Funding Amount $_____

Federal Award Identifier Number (FAIN) _____

Federal Awarding Agency Name _____

Award Date _____

CFDA Program Number _____

Subgrant Amount From This Award: $_____

Total Federal Funding Amount $_____

Amount funded from Federal Grants	$584,088.00	total of grants in Section A
Amount funded from State General Funds	$_____	
Amount funded from State Cash Funds	$_____	
Amount funded from Federal Cash Funds	$_____	fed sources other than grants
Total amount funded from all sources	$584,088.00	should equal total of subgrant

EDUCATION & TRAINING VOUCHER
PROGRAM BUDGET
October 1, 2012 through September 30, 2013

Central Plains Center for Services

Program Name: Education & Training Voucher Program

BUDGET SUMMARY

Category	Total Cost
A. Personnel Services	$ 71.750.00
B. Contracts and Consultants	$ 0
C. Operations	$ 6,556.00
D. Travel	$ 2,000.00
E. Capital Outlays	$ 503,782.00
F. Other Expenses	$ 0
TOTAL	**$ 584,088.00**

Justification:
The personnel section includes the 1 - 100% position of *Youth Education Coordinator,* 1- 65% *Youth Education Coordinator,* and 1 - 10% *Youth Mentor*. The operations section includes dollars for postage, printing, copying and audit. The travel section includes money for travel for the youth mentor to meet with youth. In the capital outlays all but $4,000.00 of those dollars or $499,782.00 are for the youth post-secondary expenses of tuition, fees and books. The $4,000.00 is for our fee for maintaining and updating our web-site and database.

CATEGORY A
PERSONNEL SERVICES

Applicant: Central Plains Center for Services	
SALARIES	**Total Cost**
Youth Education Coordinator - 100% Time	$ 40,250.00
Youth Education Coordinator – 65% Time	$ 22,000.00
Youth Mentor – 15% Time	$ 9,500.00
TOTAL PERSONNEL SERVICES	**$ 71,750.00**

Justification:
The *Youth Education Coordinators* are critical to the success of the youth. They assist the youth in completing the application, processing the application, working with the financial aide offices, work to access additional funding, process payments, coordinate with the colleges etc. Most importantly they spend tremendous time and effort in supporting the youth, problem solving with them and providing the support they need to remain in and complete their post secondary education. Also we have a youth mentor position in Omaha to assist with the youth attending the Omaha post-secondary schools.

CATEGORY B
CONTRACTS AND CONSULTANTS

Applicant: Central Plains Center for Services	
Contract or Consultant	**Total Cost**
NONE	
TOTAL CONSULTANT AND CONTRACT SERVICES	**0**

Justification:

We are not using consultants or contractors.

CATEGORY C
OPERATIONS

Applicant: Central Plains Center for Services	
Operating Expenses by Category	**Total Cost**
Postage	$2,000.00
Telephone	
Data Processing	
Publications/Printing	$1,000.00
Copying	$ 556.00
Dues/Subscriptions	
Utilities	
Rental Expenses	
Repair/Maintenance	
Food Expense	
Building Supplies	
Medical Supplies	
Computer Software Supplies	
Vehicle/Equipment Supplies	
Legal Services Expenses	
Medical/Clinical Supplies	
Education Services	
Accounting/Auditing Expenses	$3,000.00
Janitorial/Security Expenses	
Other Operating Expenses	
TOTAL OPERATING COSTS	**$ 6,556.00**

Justification:
In Operations we have included funding for postage, internet, printing, copying and our partial payment for our agency audit.

CATEGORY D
TRAVEL

Applicant: Central Plains Center for Services	
Travel Expenses	**Total Cost**
Lodging	
Meals	
Commercial Transportation	
Agency Owned Transportation	
Personal Vehicle Mileage	$2,000.00
Miscellaneous Travel Expense	
TOTAL TRAVEL EXPENSES	**$2,000.00**

Justification:

This travel is for the youth mentor to meet with the youth to meet their support needs.

CATEGORY E
CAPITAL OUTLAYS

Applicant: Central Plains Center for Services	
Itemize	**Total Cost**
Payments to PostSecondary Institutions (tuition/fees/books)	$ 499,782.00
Payments to youth directly (books/supplies)	
Improvement to land	
Office Equipment	
Motor Vehicles	
Equipment on purchase agreements	
Medical Equipment	
Hardware – data processing (Database)	$ 2,000.00
Software – data processing (Website)	$ 2,000.00
Communications Equipment	
Household/Institution Equipment	
Photo/Media Equipment	
Other Property/Equipment	
Improvement to Buildings	
TOTAL CAPITAL OUTLAY	**$ 503,782.00**

Justification: All of this section, except for $4,000.00 that is designated for web-site maintenance and our database, is dedicated to post-secondary education costs (tuition, books and fees) of the current and former wards.