SUBAWARD

BETWEEN

THE NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

AND

MARK OF HONOR YOUTH LODGE, INC.

This subaward is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF CHILDREN AND FAMILY SERVICES** (hereinafter "DHHS"), and **MARK OF HONOR YOUTH LODGE, INC.** (hereinafter "Subrecipient").

Catalog of Federal Domestic Assistance (CFDA) Title:	Title IV-E Foster Care	Federal Agency:	DHHS Administration for Children and Families
Catalog of Federal Domestic Assistance (CFDA) Number (From CFDA.gov):	93.658		
Award Name (from CFDA.gov):	Title IV-E Foster Care	Federal Award Identifier Number (FAIN)	0G-1701NEFOST
Issue Date:	10/1/2016		
Award Date:	10/1/2016 - 9/30/2017		

DHHS SUBAWARD MANAGER:

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PURPOSE. The purpose of this subaward is: To provide Group Home-A Care services for children and families of the State of Nebraska.

I. PERIOD OF PERFORMANCE AND TERMINATION

A. TERM. This award is in effect from October 1, 2016 the effective date through September 30, 2017, the completion date.

B. TERMINATION. This subaward 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 subaward in accord with the provisions designated "FRAUD AND MALFEASANCE," "FUNDING AVAILABILITY," and "BREACH OF SUBAWARD." In the event either party terminates this subaward, the Subrecipient shall provide to DHHS all work in progress, work completed, and materials provided by DHHS in connection with this subaward immediately.

II. AMOUNT OF SUBAWARD

A. TOTAL SUBAWARD. DHHS shall pay the Subrecipient a total amount, not to exceed $153,677.00 (one hundred fifty-three thousand, six hundred seventy-seven dollars and no cents) for the activities specified herein.

B. PAYMENT STRUCTURE. Payment shall be structured as follows:
   1. Payment will be made for service as authorized by DHHS through the NFOCUS System. No additional costs will be paid by DHHS, unless and except as specifically stated within the attachment(s). DHHS shall offset overpayments by withholding or reducing future payments.
   2. This subaward does not guarantee that DHHS will refer or authorize a minimum number of services.
   3. Payment shall be made in compliance with the Nebraska Prompt Payment Act. NEB. REV. STAT. 81-2401 through 81-2408. Unless otherwise provided herein, payment shall be made by electronic means. DHHS reserves the right to withhold payment until required reports are received.
   4. The Subrecipient is responsible for any and all costs associated with the production and delivery of reports.
   5. The Subrecipient shall not accept payment from the family under the terms of this subaward unless the court order requires payment.
   6. The Subrecipient shall receive an N-FOCUS generated electronic payment on or about the 3rd calendar day of the month following the month of placement. Any deficient claims returned to the Subrecipient must be corrected and resubmitted within thirty (30) calendar days of receipt of notification of a billing deficiency.
   7. The Subrecipient shall maintain 100% of all source documentation, for auditing purposes, in a format approved by DHHS that supports each payment made by DHHS to the Subrecipient.

III. STATEMENT OF WORK

A. The Subrecipient shall provide the following service(s) as described in the Service Attachment(s):
   a. Group Home-A Care.

B. The Subreceipient shall meet all licensing requirements in accordance with Nebraska Department of Health and Human Services 474 NAC 6-000 to provide services herein and shall maintain licensure as a child placing agency during the course of this agreement.

C. DHHS AUTHORITY The Subrecipient agrees that DHHS has the final authority in all decisions pertaining to child welfare services.

D. STAFF BACKGROUND CHECKS
   1. The Subrecipient shall conduct background checks on any employees, interns, volunteers, or Subrecipients, including any previous names used, who may have contact with a

child(ren) and/or family members of the child(ren) during the course of their employment. The background check will be conducted prior to any unsupervised contact with child(ren) or transportation of children, and every two years thereafter.
Background checks must include:

a. Nebraska Sex Offender Registry maintained by the Nebraska State Patrol;
b. Nebraska Child Abuse and Neglect Central Register;
c. Nebraska Adult Abuse and Neglect Central Registry;
d. Nebraska State Patrol Criminal Background Check; and
e. Nebraska Department of Motor Vehicles Check for License Point Status.

2. The Subrecipient agrees to perform out of state background check on all newly hired employees, interns, and volunteers who do not reside in Nebraska or have resided in Nebraska for less than two (2) years immediately preceding hire, if the individual may have contact with child(ren) and/or families during the course of employment. The Subrecipient shall complete the background checks before the individual has unsupervised contact with any child(ren) and/or families. If an individual's prior state of residence does not maintain a Sex Offender Registry, Child Abuse and Neglect Central Registry, an Adult Abuse and Neglect Registry or any such similar registry, the Subrecipient shall complete a criminal background check in the states of previous or current residence. The Subrecipient must document efforts made to obtain the background check information, and maintain the response received from the state(s) of previous residence.
3. If any background check results in a record being identified on a Sex Offender Registry, Child Abuse and Neglect Central Registry, an Adult Abuse and Neglect Registry or any such similar registry the Subrecipient shall not allow the individual to have contact with any child(ren) and/or families referred for services by DHHS.
4. The Subrecipient agrees to require employees, interns, volunteers, or subcontractors who may have contact with a child(ren) and/or family members of the child(ren) to immediately notify the Subrecipient if any of the above are arrested for or convicted of a crime during their time of employment with the Subrecipient.
5. If a Criminal History background check results in a record with convictions being identified, other than convictions of minor traffic violations, i.e. speed limit violations, traffic signal laws, and reckless driving statutes, the Subrecipient will notify the Contract Liaison of the employee's name, job function and description of the record of conviction. For purposes of this subaward, a record shall be defined as a Record of Arrest and Prosecution (RAP) sheet for individuals.
6. DHHS reserves the right to prohibit Subrecipient staff from having contact with child(ren) and/or families referred for services by DHHS. In such cases when the decision is to prohibit contact, the Contract Liaison Administrator will notify the Subrecipient of this decision within three (3) business days of receipt of the individual's criminal history record of convictions.
7. The Subrecipient shall be responsible for the completion of the above required background checks.

E. STAFF TRAINING

1. The Subrecipient shall recruit, train and supervise staff to perform the service(s) as described in the Service Attachment(s).
2. The Subrecipient shall provide core training that is critical to deliver the service(s) in accordance with Federal and State Regulations.
3. The Subrecipients shall collaborate with DHHS to identify additional trainings designed to strengthen the child serving workforce. Such training shall include trauma informed care, stages of child development, and cultural/linguistic competency.

4. The Subrecipient shall ensure that all individuals designated as the on-site officials authorized to apply the reasonable and prudent parent standard receive training to acquire the necessary skills and knowledge on how to use and apply the reasonable and prudent parent standard. The reasonable and prudent parent standard training must be similar to the training received by foster parents.
5. The Subrecipient shall ensure that all staff complete training, including training to acquire the necessary skills and knowledge for applying the applicable provisions of the Preventing Sex Trafficking & Strengthening Families Act of 2014 (P.L. 113-183/HR 4980). The Subrecipient shall provide documentation that staff have a clear understanding of the reporting requirements when a youth is referred by DHHS is missing or runs away from a foster care home or caretaker.
6. The Subrecipient shall submit to DHHS upon request, copies of the core training curriculum and the additional training curriculum, including training dates, trainer credentials, and employee training attendance records.

F. INTERPRETER SERVICES The Subrecipient shall provide, arrange and pay for interpreters to meet the language barrier needs of the child(ren) and family during the delivery of the service(s). Interpreter services may be provided in person or by phone. Prior written consent from DHHS to subcontract with interpreters is not required. For duties performed under this Subaward, all interpreters must maintain the minimum Automobile Liability Insurance as required by state statute. Also, for duties performed under this Subaward, all interpreters must maintain the minimum Workers Compensation Insurance as required by state statute. Interpreters must meet the Background Checks requirements of this Subaward (III. Statement of Work (C)).

G. TRANSPORTATION.
1. The Subrecipient shall be responsible for transporting children and families as outlined in the Service Attachments, and shall ensure that children and family members are transported safely and in accordance with Nebraska state statutes, and will:
   a. Ensure each employee who has the responsibility to transport children has successfully completed a defensive driving course as sanctioned by the Nebraska Safety Council or similar agency within thirty (30) business days of his or her first day of employment with the Subrecipient.
   b. Adhere to 474 NAC 5-018.06D1 Driver Standards.
   c. Provide transportation as outlined in the Provider Service Referral or Visitation Plan.
   d. Provide and use child safety restraints in accordance with Nebraska State Statutes.
2. In situations when the Subrecipient utilizes a non-employee for transporting children and families as outlined in the Service Attachments, the Subrecipient shall ensure that the non-employee adheres to 474 NAC 5-018.06D1 Driver Standards.
3. The Subrecipient shall ensure that anyone providing transportation for children and families as outlined in the Service Attachments shall meet the Background Checks requirements of this Subaward (III. Statement of Work (C)).

H. REQUIRED REPORTS.
1. The Subrecipient must submit a written summary report to the Contract Liaison Administrator no later than the 14th business day of the month following the provision of services.
2. The Subrecipient agrees to develop and submit within 30 calendar days following the execution of this subaward, a written disaster plan detailing the procedures the provider will follow to ensure that children and families referred by DHHS receive continued care

and supervision in the event of an emergency or disaster, such as tornados, fire, flood, earthquake, pandemic flu, or energy failure.

3. The Subrecipient agrees to provide additional reports as required in the Minimum Reporting Requirements section of the Service Attachments. The Subrecipient also agrees to provide additional reports not specified in the Service Attachments upon request by DHHS.
4. Required reports can be sent electronically by secure email. Signed originals must be available if requested by DHHS.
5. Caregiver Notification: The Subrecipient shall verbally report to the youth's caregivers if the results of the delivered service are likely to have a negative impact on the youth's subsequent mood, behavior, or safety upon return to the caregiver.
6. The Subrecipient shall notify through a live conversation with the CFS worker, or supervisor or hotline staff within two (2) hours of any incident where the caregiver or an individual identified in the safety plan has failed to comply with the conditions of the safety plan.
7. The Subrecipient shall notify the CFS worker or supervisor by the end of the next business day when a caregiver or youth misses an appointment.
8. The Subrecipient will immediately report by phone to a live DHHS CFS worker, or supervisor or hotline staff of any critical incident involving children. Critical incidents include: death, near fatality, suicide, attempted suicide, legal allegations or an arrest made against a youth served, any high profile event involving a youth or a youth's family. The Subrecipient will forward a written copy of the Subrecipient's Critical Incident Report to the DHHS Service Area Administrator upon completion of the Subrecipient's Critical Incident Report.

I. CONTRACTOR'S INSURANCE REQUIREMENTS

1. *General Requirement.* The Contractor shall not commence work under this contract until all the insurance required hereunder has been obtained. The Contractor shall maintain all required insurance for the life of this contract and shall ensure that DHHS has the most current certificate of insurance throughout the life of this contract.
    a. If by the terms of any insurance a mandatory deductible is required, or if the Contractor elects to increase the mandatory deductible amount, the Contractor shall be responsible for payment of the amount of the deductible in the event of a paid claim.
    b. Insurance coverages shall function independent of all other clauses in the contract, and in no instance shall the limits of recovery from the insurance be reduced below the limits required by this paragraph.
2. *Workers Compensation Insurance*. The Contractor shall take out and maintain during the life of this contract the statutory Workers' Compensation and Employer's Liability Insurance for all of the contactors' employees to be engaged in work on the project under this contract and, in case any such work is sublet, the Contractor shall require the Subcontractor similarly to provide Worker's Compensation and Employer's Liability Insurance for all of the Subcontractor's employees to be engaged in such work. This policy shall be written to meet the statutory requirements for the state in which the work is to be performed, including Occupational Disease. This policy shall include a waiver of subrogation in favor of DHHS. The amounts of such insurance shall not be less than the limits stated hereinafter.
3. *Commercial General Liability and Commercial Automobile Liability*. The Contractor shall take out and maintain during the life of this contract such Commercial General Liability Insurance and Commercial Automobile Liability Insurance as shall protect Contractor and any Subcontractor performing work covered by this contract from claims for damages for

bodily injury, including death, as well as from claims for property damage, which may arise from operations under this contract, whether such operation be by the Contractor or by any Subcontractor or by anyone directly or indirectly employed by either of them, and the amounts of such insurance shall not be less than limits stated hereinafter. The Commercial General Liability Insurance shall be written on an occurrence basis, and provide Premises/Operations, Products/Completed Operations, Independent Contractors, Personal Injury and Contractual Liability coverage. The policy shall include DHHS. This policy shall be primary, and any insurance or self-insurance carried by DHHS shall be considered excess and non-contributory. The Commercial Automobile Liability Insurance shall be written to cover all Owned, Non-owned and Hired vehicles.

4. *Amounts Required.* Contractor shall maintain insurance at the following amounts:

COMMERCIAL GENERAL LIABILITY	
General Aggregate	$2,000,000
Products/Completed Operations Aggregate	$2,000,000
Personal/Advertising Injury	$1,000,000 per occurrence
Bodily Injury/Property Damage	$1,000,000 per occurrence
Fire Damage	$50,000 any one fire
Medical Payments	$10,000 any one person
Independent Contractors	Included
Abuse & Molestation	Included
Contractual Liability	Included
If higher limits are required, the Umbrella/Excess Liability limits are allowed to satisfy the higher limit.	
WORKER'S COMPENSATION	
Employers Liability Limits	$500K/$500K/$500K
Statutory Limits- All States	Statutory - State of Nebraska
USL&H Endorsement	Statutory
Voluntary Compensation	Statutory
COMMERCIAL AUTOMOBILE LIABILITY	
Bodily Injury/Property Damage	$1,000,000 combined single limit
Include All Owned, Hired & Non-Owned Automobile liability	Included
Motor Carrier Act Endorsement	Where Applicable
UMBRELLA/EXCESS LIABILITY	
Over Primary Insurance	$1,000,000
SUBROGATION WAIVER	
"Workers' Compensation policy shall include a waiver of subrogation in favor of the State of Nebraska."	
LIABILITY WAIVER	
"Commercial General Liability & Commercial Automobile Liability policies shall be primary and any insurance or self-insurance carried by the State shall be considered excess and non-contributory."	

J. PROVIDER PERFORMANCE IMPROVEMENT. The Subrecipient shall collect and report Provider Performance Improvement data, as applicable, in accordance with the requirements of the designated service. The data shall be reported in a manner and format approved by DHHS.

K. DHHS shall:

1. Provide the Subrecipient with electronic and/or hard copy of all relevant and necessary information allowed by law to conduct the service(s).
2. Schedule meetings, at the discretion of DHHS, to discuss provisions of the Subaward with the Subrecipient.
3. Authorize services referred to and accepted by the Subrecipient.

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 subaward 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) 122. 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 subaward, the Subrecipient shall be liable for audit exceptions, and shall return to DHHS all payments made under this subaward for which an exception has been taken or which has been disallowed because of such an exception, upon demand from DHHS.

B. AMENDMENT. This subaward may be modified only by written amendment executed by both parties. No alteration or variation of the terms and conditions of this subaward 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, 42 U.S.C. §§ 2000d et seq.; the Rehabilitation Act of 1973, 29 U.S.C. §§ 794 et seq.; the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 et seq.; 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 subaward. The Subrecipient shall insert a similar provision into all subawards and subcontracts.

D. ASSIGNMENT. The Subrecipient shall not assign or transfer any interest, rights, or duties under this subaward 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 subaward.

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 subaward, 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 subaward.

F. BREACH OF SUBAWARD. DHHS may immediately terminate this subaward and agreement, in whole or in part, if the Subrecipient fails to perform its obligations under the subaward 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 subaward 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 subaward does not waive DHHS's right to immediately terminate the subaward for the same or different subaward breach which may occur at a different time. DHHS may, at its discretion, obtain any services required to complete this subaward 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 subaward as allowed by law.

G. CLEAN AIR ACT. If the value of this subaward exceeds $150,000, Subrecipient shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. §§ 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. §§ 1251 et seq.).

H. CONFIDENTIALITY. Any and all confidential or proprietary information gathered in the performance of this subaward, 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 subaward 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 subaward.

I. CONFLICTS OF INTEREST. In the performance of this subaward, the Subrecipient shall avoid all conflicts of interest and all appearances of conflicts of interest. The subrecipient shall not acquire an interest either directly or indirectly which will conflict in any manner or degree with performance and shall immediately notify DHHS in writing of any such instances encountered.

J. COST PRINCIPLES AND AUDIT REQUIREMENTS. The Subrecipient shall follow 2 CFR 200 and all the applicable cost principles contained therein. Subpart F, 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 or 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 $749,999	*Financial Statement Audit*
$750,000 or more in federal expenditure	*Single Audit*

K. 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 subaward 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 subaward.

L. DEBARMENT, SUSPENSION OR DECLARED INELIGIBLE. The Subrecipient certifies that neither it nor its principals are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. The subrecipient certifies that it is registered with the System of Award Management (SAM) (https://www.sam.gov), in good standing, and that the entity will maintain annual certification in accordance with Federal Acqusition Regulations. Failure to comply with this section, including maintaining an active registration and/or good standing with SAM, may result in withholding of payments or immediate termination of the subaward.

M. DOCUMENTS INCORPORATED BY REFERENCE. All references in this subaward 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 subaward shall be deemed incorporated by reference and made a part of this subaward with the same force and effect as if set forth in full text, herein.

N. 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 §182.230, identify all workplaces under its federal awards.

O. 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.

P. FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING. The Subrecipient shall complete and endorse the Subrecipient Information & Audit Requirement Certification, Attachment 1. The Subrecipient certifies the information provided is complete, true, and accurate.

Q. FORCE MAJEURE. Neither party shall be liable for any costs or damages resulting from its inability to perform any of its obligations under this subaward 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 subaward. 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 subaward 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 subaward.

R. FRAUD OR MALFEASANCE. DHHS may immediately terminate this subaward for fraud, misappropriation, embezzlement, malfeasance, misfeasance, or illegal conduct pertaining to performance under the subaward by Subrecipient, its employees, officers, directors, volunteers, shareholders, or subcontractors.

S. FUNDING AVAILABILITY. DHHS may terminate the subaward, 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.

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

1. The Subrecipient will not incur new obligations after the termination or completion of the subaward, 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 subaward activities and operations with the objective of preventing disruption of services.

6. Close-out of this subaward 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 subaward. 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.

U. GOVERNING LAW. The award shall be governed in all respects by the laws and statutes of the United States and 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.

V. 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.

W. HUMAN TRAFFICKING PROVISIONS. The subrecipient shall comply and be subject to the requirements of Section 106(g) of the "Trafficking Victims Protection Act of 2000" (22 USC 7104). The full text of this requirement is found at: http://www.acf.hhs.gov/grants/award-term-and-condition-for-trafficking-in-persons

X. 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 subaward, 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 subaward.

Y. 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.

Z. INTEGRATION. This written subaward 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 subaward.

AA. 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 subaward, the Subrecipient shall complete and submit Federal Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

BB. MANDATORY DISCLOSURES. The subrecipient must disclose to the State, in a timely manner and in writing, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this subaward in accordance with 2 CFR §200.113. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180 and 31 U.S.C. 3321).

CC. 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

DD. NEBRASKA TECHNOLOGY ACCESS STANDARDS.
The Subrecipient shall review the Nebraska Technology Access Standards, found at http://www.nitc.nebraska.gov/standards/2-201.html and ensure that products and/or services provided under the subaward comply with the applicable standards. In the event such standards change during the Subrecipient's performance, the State may create an amendment to the subaward to request that Subrecipient comply with the changed standard at a cost mutually acceptable to the parties.

EE. 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 subaward terminated if such lawful presence cannot be verified as required by NEB. REV. STAT. § 4-108.

FF. PUBLICATIONS. Subrecipient shall acknowledge the project was supported by the Code of Federal Award Number, name of award, federal agency and DHHS in all publications that result from work under this subaward.

GG. 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.

HH. 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

II. 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 subaward. This clause shall not apply to subawards 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.

JJ. RESEARCH. The Subrecipient shall not engage in research utilizing the information obtained through the performance of this subaward 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 subaward.

KK. SEVERABILITY. If any term or condition of this subaward 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 subaward did not contain the particular provision held to be invalid.

LL. 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.

MM. SUBRECIPIENTS OR SUBCONTRACTORS. The Subrecipient shall not subaward 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 subaward and applicable federal, state, county and municipal laws, ordinances, rules and regulations.

NN. TIME IS OF THE ESSENCE. Time is of the essence in this subaward. 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.

OO. WHISTLEBLOWER PROTECTIONS. The Subrecipient shall comply with the provisions of 41 U.S.C. 4712, which states an employee of a contractor, subcontractor, grantee, or subrecipient may not be discharged, demoted or otherwise discriminated against as a reprisal for "whistleblowing." In addition, whistleblower protections cannot be waived by any agreement, policy, form, or condition of employment.

1. The Subrecipient's employees are encouraged to report fraud, waste, and abuse. The Subrecipient shall inform their employees in writing they are subject to federal whistleblower rights and remedies. This notification must be in the predominant native language of the workforce.
2. The Subrecipient shall include this requirement in any agreement made with a subcontractor or subrecipient.

PP. NOTICES. Notices shall be in writing and shall be effective upon mailing. Written notices required by this subaward shall be sent to the DHHS Subaward Manager identified on page 1, and to the following addresses:

FOR DHHS:

Nebraska Department of Health and
Human Services - Legal Services
Attn: Contracts Attorney
301 Centennial Mall South
Lincoln, NE 68509-5026

FOR SUBRECIPIENT:

Jay Bazemore
Mark of Honor Youth Lodge, Inc.
1100 Military Road
Lincoln, NE 68508

DHHS may change the DHHS Subaward Manager to be notified under this section via letter to the Subrecipient sent by U.S. Mail, postage prepaid, or via email.

V. BUSINESS ASSOCIATE PROVISIONS

A. Business Associate. "Business Associate" shall generally have the same meaning as the term "business associate" at 45 CFR 160.103, and in reference to the party to this contract, shall mean Contractor.

B. Covered Entity. "Covered Entity" shall generally have the same meaning as the term "covered entity" at 45 CFR 160.103, and in reference to the party to this contract, shall mean DHHS.

C. HIPAA Rules. "HIPAA Rules" shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.

D. Other Terms. The following terms shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required By Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.

E. The Contractor shall do the following:

1. Not use or disclose protected health information other than as permitted or required by this Contract, consistent with DHHS' minimum necessary policies and procedures, or as required by law.

2. Implement and maintain appropriate administrative, physical, and technical safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic protected health information, to prevent access to, use, or disclosure of protected health information other than as provided for by the Contract and assess potential risks and vulnerabilities to the individual health data in its care and custody and develop, implement, and maintain reasonable security measures.

3. Report to DHHS, within fifteen (15) days, any use or disclosure of protected health information not provided for by this Contract of which it becomes aware, including breaches of unsecured protected health information as required by 45 CFR 164.410, and any security incident of which it becomes aware. Contractor shall, as instructed by DHHS, take immediate steps to mitigate any harmful effect of such unauthorized disclosure of protected health information pursuant to the conditions of this Contract through the preparation and completion of a written Corrective Action Plan subject to the review and approval by the DHHS. The Contractor shall report any breach to the individuals affected and to the HHS Office of Civil Rights, and if warranted the media, on behalf of the covered entity, as required by the HIPAA regulations.

4. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, ensure that any subcontractors that create, receive, maintain, or transmit protected health information on behalf of the Contractor agree to the same restrictions, conditions, and requirements that apply to the Contractor with respect to such information;

5. Within fifteen (15) days:

   a. make available protected health information in a designated record set to DHHS as necessary to satisfy DHHS' obligations under 45 CFR 164.524;

b. Make any amendment(s) to protected health information in a designated record set as directed or agreed to by DHHS pursuant to 45 CFR 164.526, or take other measures as necessary to satisfy DHHS' obligations under 45 CFR 164.526;

c. Maintain and make available the information required to provide an accounting of disclosures to DHHS as necessary to satisfy DHHS' obligations under 45 CFR 164.528;

6. To the extent the Contractor is to carry out one or more of DHHS' obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to DHHS in the performance of such obligation(s); and

7. Make its internal practices, books, and records available to the Secretary for purposes of determining compliance with the HIPAA Rules.

F. The Contractor is permitted to use and disclose protected health information:

1. As necessary to perform the services set forth in this Contract;

2. As required by law; and

3. Consistent with DHHS' minimum necessary policies and procedures.

G. The Contractor may not use or disclose protected health information in a manner that would violate Subpart E of 45 CFR Part 164 if done by DHHS.

IN WITNESS THEREOF, the parties have duly executed this subaward hereto, and each party acknowledges the receipt of a duly executed copy of this subaward with original signatures, and that the individual signing below has authority to legally bind the party to this subaward.

FOR DHHS:

Douglas J. Weinberg
Director
Division of Children and Family Services
Department of Health and Human Services

DATE: 10/1/16

FOR SUBRECIPIENT:

Clyde Tyndall
Mark of Honor Youth Lodge, Inc.

DATE: 9/21/2016

Group Home-A
Service Attachment
Effective October 1, 2016

Definition:
Group Home-A services are defined as a licensed facility providing 24 hour care for youth in an age-appropriate, individualized, staff-secured and structured group setting. The Group Home-A service is provided by trained staff who are awake and providing supervision to youth 24 hours a day, 7 days a week.

The Subrecipient shall develop and implement youth-specific plans of care designed to meet the unique and special behavioral needs of the youth, along with the educational and vocational goals of the youth. The Subrecipient shall conduct the Ansell-Casey Life Skills Assessment for youth 14 through 18 years old, and shall utilize the information obtained in the Ansell-Casey Life Skills Assessment, as well as other pertinent information, to assist the youth with meeting the goals identified in their Independent Living Plan. These plans of care shall be developed together with the youth, family, and DHHS case manager, and shall be monitored through monthly team meetings, as arranged by the DHHS.

The Subrecipient shall provide for the youth's basic needs, which includes daily supervision, personal safety, food, shelter, and transportation. The Subrecipient shall provide family involved programming, which shall include providing opportunities for youth and family visits on-site, as well as youth and family events within the program.

Staff Secure means trained staff persons are physically near, readily accessible, aware and responsible for the movement and activity of each youth and able to intervene when needed.

The Subrecipient shall provide recreational activities within the group home setting and within the surrounding community, to provide for age-appropriate outlets for youth energy, creativity, and pro-social experiences.

The Subrecipient shall comply with all of the applicable provisions of the Preventing Sex Trafficking & Strengthening Families Act of 2014 (P.L. 113-183/HR 4980). Such compliance shall include promoting "normalcy" for youth in their care through the use of the reasonable and prudent parent standard when making decisions involving the participation of the youth in age or developmentally-appropriate activities that provide opportunities for youth to grow emotionally, socially, and developmentally and to have the most family-like experience possible. During all hours of operation, the Subrecipient shall have a staff person present and on-site who is authorized to apply the reasonable and prudent parent standard for youth in care. The Subrecipient shall provide the names and coverage hours of the authorized staff persons to the DHHS Contract Manager or designee within seven (7) calendar days following the execution of this Subaward. The Subrecipient shall provide the DHHS Contract Monitor with any updates or changes in the authorized staff persons within seven (7) calendar days following such updates or changes.

The Subrecipient shall work with the DHHS Case Manager to reach the youth's permanency goal i.e., reunification, independent living, guardianship, or adoption.

The Subrecipient shall collaborate with DHHS to proactively plan for the discharge of youth from Group Home-A. The Subrecipient shall use a trauma informed approach to prepare youth for transitions and will collaborate with DHHS to ensure that the most appropriate post discharge placement is available for the youth prior to discharge. When the youth's discharge is not

planned, the Subrecipient shall give DHHS a fourteen (14) calendar day notice in writing. During the fourteen (14) day period of time, the Subrecipient shall use a trauma-informed approach to prepare the youth for the impending discharge and will work collaboratively with DHHS to determine the most appropriate post discharge placement for the youth. A fourteen (14) calendar day written notice is not required when the Subrecipient and DHHS mutually agree that it is in the best interests of the child to move sooner.

The Subrecipient shall be responsible for transporting youth in their care to the youth's home school, to visits with family members, to activities and to services that are located within a 25-mile radius from the Group Home-A facility. Activities and services shall include, but not be limited to, pre-placement visits, behavioral health appointments, medical appointments, and extra-curricular activities. Group Home-A discharge planning activities and recommendations shall be developed collaboratively with team members.

Should the Subrecipient decide that it is not possible to preserve the child's placement in the Group Home-A facility, the Subrecipient shall provide DHHS with as much notice as possible, but no less than fourteen (14) calendar days, in order to allow ample time to identify and secure the next placement and to provide notification to the Courts and legal parties as required. A fourteen (14) day notice is not required when the Subrecipient and DHHS mutually agree that it is in the best interests of the child to move sooner.

Direct Care Staff to Youth Ratio:
The Subrecipient shall provide Direct Care Staff to Youth Ratio in compliance with the applicable licensing standards outlined in 474 NAC 6-000.

Target Population:
The Subrecipient shall accept and serve youth who are age 12 through 18 years old and who are referred by DHHS.

Length of Service:
The length of stay will be driven by each youth's progress toward individualized goals, and not by the length of group home programing.

Staff Credentials:
The Subrecipient shall adhere to the applicable licensing standards for staff qualifications as outlined in 474 NAC 6-000.

Minimum Reporting Requirements:
The Subrecipient shall provide monthly written youth progress reports to the referring case manager. This monthly report shall include, but not limited to:

1) Information regarding the youth's progress with achieving goals identified in their plan of care as well as discharge planning information and efforts.
2) The Subrecipient shall provide information for the National Youth in Transition Database (NYTD) in a format approved by DHHS monthly for youth in care between the ages of 14- years-old and 19-years-old. This information shall be provided to DHHS within 14 calendar days following the month of service provision.

Established Rate:

1. DHHS shall pay the Subrecipient **$116.00 per youth per day** for Group Home-A services upon placement by the DHHS Case Manager. The daily rate begins on the day of admission and will not be paid on day of discharge regardless of the time of day.
2. DHHS shall pay **$116.00 per youth per day** for a bed hold if requested by DHHS. A request for bed hold must be approved in writing by the DHHS Case Manager. DHHS shall not reimburse the Subrecipient for a bed hold beyond five (5) days.
3. The Subrecipient may agree to provide transportation services beyond a 25-mile radius. If so, prior approval by the referring DHHS Case Manager is necessary.
4. DHHS shall pay the Subrecipient for non-medical transportation services provided to youth to community services beyond a 25-mile radius as authorized by the DHHS Case Manager. The rate of reimbursement shall be in accordance with the State of Nebraska's travel expense policies, which are in effect at the time the expense is incurred. Travel expense policies are found in the State Accounting Manual: http://das.nebraska.gov/accounting/nis/amcon.htm.
5. The Subrecipient will access the Medicaid Transportation Broker to arrange transportation for medical transportation. If a state ward youth is not Medicaid eligible (not legally in the US), the Subrecipient is responsible for providing medical transportation for the youth within the 25-mile radius at no additional charge to DHHS.
6. DHHS shall pay the Subrecipient for medical transportation services provided to youth to medical services beyond a 25-mile radius as authorized by the DHHS Case Manager. The rate of reimbursement shall be in accordance with the State of Nebraska's travel expense policies, which are in effect at the time the expense is incurred.

Attachment 1

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

Subrecipients receiving funds from the Nebraska Department of Health and Human Services are required to complete this certification.

A. SUBRECIPIENT INFORMATION

Legal Name : **Mark of Honor Youth Lodge**

DBA: _____

Address : 1100 Military Road

City : Lincoln State : NE Zip Code +4 : 68508

Subrecipient's Fiscal Year: October 1 20 16 to September 30 20 17

B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA

DUNS Number: **037556823** Parent DUNS: _____

Principal Place of Performance: CITY Lincoln STATE **NE**

Country: USA Zip Code + 4 **68508**

Congressional District: ☒ 1st ☐ 2nd ☐ 3rd

C. AUDIT REQUIREMENT CERTIFICATION

All written communications from the Certified Public Accountant (CPA) engaged under #2 or #3 below, given to the Subrecipient related to Statement of Auditing Standards (SAS) 122 *Communicating Internal Control related Matters Identified in an Audit*, and *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 has directed the CPA to provide the copy directly to the DHHS and has verified this has occurred.

Check either 1, 2, or 3

1. ☐ As the Subrecipient named above, we expect to expend less than $750,000 from all Federal Financial Assistance sources and do not expect to receive $100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year Therefore, we are not subject to the audit requirements of 2 CFR 200 and do not need to submit our audited financial statements to DHHS.

2. ☒ As the Subrecipient named above, we expect to expend less than $750,000 from all Federal Financial Assistance sources and expect to receive $100,000 or more in sub-awards from DHHS, including commodities, during our fiscal year Therefore, we are not subject to the audit requirements of 2 CFR 200.

   We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct an audit of our organization's financial statements. We acknowledge that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further 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 within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

3. ☐ As the Subrecipient named above, we expect to expend $750,000 or more from all Federal Financial Assistance sources, including commodities in our current fiscal year. Therefore, we are subject to the single audit requirements of 2 CFR 200.

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 that the audited financial statements should be presented in accordance with generally accepted accounting principles (accrual basis). If another basis of accounting is more appropriate or if the accrual basis of accounting is overly burdensome, we will notify the DHHS of this issue and request a waiver of this requirement prior to the end of our fiscal year. We further 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 2 CFR 200 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 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, that a single audit performed in accordance with 2 CFR 200 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 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 sub-recipient's financial statements, auditor's report and SF-SAC must be submitted to the DHHS within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

For items #2 and #3 above the required information must be submitted to:
Nebraska Department of Health and Human Services
Internal Audit Section
P.O. Box 95026
Lincoln, NE 68509-5026

D. OFFICER COMPENSATION DISCLOSURE

1. In your business 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, sub-awards, and/or cooperative agreements **AND** $25,000,000.00 (twenty-five million dollars) or more in annual gross revenues from U.S Federal contracts, subcontracts, loans, grants, sub-awards, 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 executive in your business or organization (including parent organization, all branches, and affiliates worldwide) through periodic reports filed under §13(a) or 15(b) of the Securities Exchange Act of 1934(15 U.S.C.78m (a), 78o (d)) or §6104 of the Internal Revenue Code of 1986?

   ☐ Yes

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

	NAME	TITLE	COMPENSATION
1.			$
2.			$
3.			$
4.			$
5.			$

E. ENDORSEMENT

Printed Name: Clyde Tyndall

Title: Board Chair

Signature: [signature]

Date: 9/21/2016

FFATA DATA REPORTING WORKSHEET

Attachment 2

Instructions available on intranet.

SUBAWARDNUMBER: _____ **DHHS SIGNATURE DATE:** _____

SUBRECIPIENT NAME: Mark of Honor Youth Lodge **SUB-RECIPIENT DUNS:** 037556823

SECTION A – SUMMARY OF FUNDING

Number of Federal Funding Sources:		1
Amount funded from Federal Grants:	$	To be determined based on IV-E eligibility
Amount funded from State General Funds:	$	
Amount funded from State Cash Funds:	$	
Amount funded from Federal Cash Funds:	$	
Total Subaward	$	153,677.00

SECTION B –SUBAWARD PROJECT DESCRIPTION

The purpose of this subaward is: To provide Group Home-A Care services for children and families of the State of Nebraska.

SECTION C -FEDERAL AWARD INFORMATION

Federal Award Identifier Number :	0G-1701NEFOST	CFDA Program Number:	93.658
Amount From This Award:	TBD Based on IV-E eligibility	Date added to subaward:	

Federal Award Identifier Number :		CFDA Program Number:	
Amount From This Award:		Date added to subaward:	

Federal Award Identifier Number :		CFDA Program Number:	
Amount From This Award:		Date added to subaward:	

FFATA DATA REPORTING WORKSHEET

Attachment 2

Instructions available on intranet.

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number: _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: _____ Date added to subaward: _____

Federal Award Identifier Number : _____ CFDA Program Number: _____

Amount From This Award: Date added to subaward:

DESCRIPTION (cont.)