

29509 Y3 SUBAWARD
BETWEEN THE
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
AND
EASTERN NEBRASKA OFFICE ON AGING
AMENDMENT TWO, AUGUST 2016

This agreement is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF MEDICAID AND LONG-TERM CARE STATE UNIT ON AGING** (hereinafter "DHHS"), and **EASTERN NEBRASKA OFFICE ON AGING** (hereinafter "Subrecipient").

The agreement between the parties dated December 16, 2015 and amended on March 18, 2016 is hereby further amended as follows:

Article II, Paragraph A is amended to read:

- A. TOTAL SUBAWARD DHHS shall pay the Subrecipient a total amount, not to exceed \$2,244,279.00 (two million, two hundred forty-four thousand, two hundred seventy-nine dollars) for the activities specified herein.

All other terms, conditions, and any prior amendments, to the extent not superseded herein, remain in full force and effect.

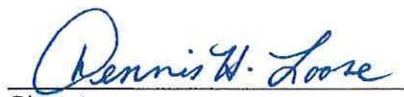
IN WITNESS THEREOF, the parties have duly executed this subaward hereto, and each party acknowledges the receipt of a duly executed copy of this subaward with original signatures.

FOR DHHS:


Signature

Cynthia Brammeier
Administrator, State Unit on Aging
Department of Health and Human Services
Medicaid and Long-Term Care

FOR SUBRECIPIENT:


Signature

Dennis Loose
Director
Eastern Nebraska Office on Aging

DATE: 8/17/16

DATE: 8/15/16

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 : Eastern Nebraska Office on Aging

DBA: _____

Address : 4223 Center Street

City : Omaha State : NE Zip Code +4 : 68105-2431

Subrecipient's Fiscal Year: July 1 20 16 to June 30 20 17

B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA

DUNS Number: 070122635 Parent DUNS: _____

Principal Place of Performance: CITY Omaha STATE NE

Country: USA Zip Code + 4 68105-2431

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.

SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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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

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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

	<u>NAME</u>	<u>TITLE</u>	<u>COMPENSATION</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

E. ENDORSEMENT

Printed Name: Dennis H. Loose
 Title: Executive Director
 Signature: 
 Date: 8/15/16

FFATA DATA REPORTING WORKSHEET

Attachment 2

Instructions available on intranet.

SUBAWARDNUMBER: 29509 Y3 DHHS SIGNATURE DATE: December 16, 2015
Eastern Nebraska
SUBRECIPIENT NAME: Office on Aging SUB-RECIPIENT DUNS: 070122635

SECTION A - SUMMARY OF FUNDING

Number of Federal Funding Sources:	5
Amount funded from Federal Grants:	\$ 2,106,520.00
Amount funded from State General Funds:	\$ 137,759.00
Amount funded from State Cash Funds:	\$
Amount funded from Federal Cash Funds:	\$
Total Subaward	\$ 2,244,279.00

SECTION B - SUBAWARD PROJECT DESCRIPTION

Older Americans Act Title III Grants for State and Community Programs on Aging

SECTION C - FEDERAL AWARD INFORMATION

Federal Award Identifier Number :	16AANET3SS	CFDA Program Number:	93.044
Amount From This Award:	233,777.00	Date added to subaward:	8/8/16
Federal Award Identifier Number :	16AANET3CM	CFDA Program Number:	93.045
Amount From This Award:	207,004.00	Date added to subaward:	8/8/16
Federal Award Identifier Number :	16AANET3HD	CFDA Program Number:	93.045
Amount From This Award:	122,342.00	Date added to subaward:	8/8/16
Federal Award Identifier Number :	16AANET3PH	CFDA Program Number:	93.043
Amount From This Award:	3,693.00	Date added to subaward:	8/8/16
Federal Award Identifier Number :	16AANET3FC	CFDA Program Number:	93.052
Amount From This Award:	75,768.00	Date added to subaward:	8/8/16

ENOA

Sub-grant Number:

29509 Y3

	ORIGINAL		AMENDMENT 2		CHANGE	
	FY 16 fed	FY 16 Match	FY 16 fed	FY 16 Match	FY 16 fed	FY 16 Match
B	300,406.00	15,519.00	534,183.00	27,208.00	233,777.00	11,689.00
C1	626,682.00	32,591.00	833,686.00	42,941.00	207,004.00	10,350.00
C2	261,240.00	13,568.00	383,582.00	19,685.00	122,342.00	6,117.00
D	34,742.00	1,810.00	38,435.00	1,995.00	3,693.00	185.00
E	203,441.00	34,565.00	279,209.00	45,930.00	75,768.00	11,365.00
VII	37,425.00	0.00	37,425.00	0.00	0.00	0.00
Fund Totals	1,463,936.00	98,053.00	2,106,520.00	137,759.00	642,584.00	39,706.00
Sub-grant Totals		1,561,989.00		2,244,279.00		682,290.00

**SUBGRANT
Data Entry Worksheet**

Submitted by: Renee Savidge, 1-4737

Subgrant Y3 Document # _____

Amendment # 2 to Subgrant Y3 # 29509

BU# Revision to Subgrant Y3 # _____

***Yellow Highlight fields are mandatory by the DHHS/Program Staff before entry into NIS.**

ORDER HEADER ENTRY

NIS FIELD	DATA ENTRY INFORMATION	DESCRIPTION OF DATA TO BE ENTERED
Home Business Unit	25710178	Home Business Unit primarily for your Section/Unit. This is used for reporting purposes, however, G/L accounts are not affected by the data in this field. Each Division/Office has an assigned number.
Supplier #	520489	NIS Address Book Record of the vendor to whom the subgrant was awarded
Bkq To	25-01-22	Home Business Unit Address Book (facility, multiple address) (NSOB use # 250122)
Band Invoice	Default - Facility, multi-address	
Buyer	80011424	Employee NIS Address Book ID# - Record of individual primarily responsible for tracking Subgrant.
Location	DHHS Central Repository	Physical Location of Subgrant
Start Date	10/1/2015	Beginning Date of Subgrant
End Date	9/30/2018	Expiration Date of Subgrant

ORDER DETAIL (GRID) ENTRY **DETERMINE IF MULTI-LINES NEED TO BE ADDED AT GRID.**

NIGP Number	95215	NIGP Code/Inventory Number
Quantity Ordered	\$2,244,279.00	Subgrant \$ Amount
Unit of Measure and Unit Cost	\$ and 1	NOTE - UoM is always \$ and Unit Cost is always 1
Description #1	Eastern Nebraska Office on Aging	BU# description (usually incorporates federal grant name, fiscal year, etc.)
Description #2	FY16 Federal award Amend 2	Purpose of Subgrant, reason for amendment, or which BU#s involved. Specific Description
Business Unit Object Codes	See below. Object code .594100	Business Unit (AID preferably) Object Code (594100-AID, 550101-ADMIN) Dollar amount
2nd Business Unit Object Codes		If applicable Dollar amount
3rd Business Unit Object Codes		If applicable Dollar amount

FFATA REPORTING INFORMATION

Additional Info - DUNS Number	070122635	DUNS #
Category Code (A) - Category Code B		OCR (Officer Compensation Requirement) Type In field (Y) for Yes or (N) for No

Additional Notes from Program:

**SUBGRANT
Data Entry Worksheet**

Description 2	Business Unit	Add/Deduct	Amount
III-B FEDERAL	25830822	ADD	233,777.00
III-B STATE MATCH	25830803	ADD	11,689.00
III-C(1) FEDERAL	25830823	ADD	207,004.00
III-C(1) STATE MATCH	25830804	ADD	10,350.00
III-C(2) FEDERAL	25830824	ADD	122,342.00
III-C(2) STATE MATCH	25830805	ADD	6,117.00
III-D FEDERAL	25830825	ADD	3,693.00
III-D STATE MATCH	25830806	ADD	185.00
III-E FEDERAL	25830826	ADD	75,768.00
III-E STATE MATCH	25830808	ADD	11,365.00
			682,290.00