16080118

**29508 Y3 SUBAWARD**

**BETWEEN THE**

**NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES**

**AND**

**CITY OF LINCOLN dba AGING PARTNERS**

**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 **CITY OF LINCOLN dba AGING PARTNERS** (hereinafter "Subrecipient").

The agreement between the parties dated March 7, 2016 and amended on April 6, 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 $1,128,871.00 (one million, one hundred twenty-eight thousand, eight hundred seventy-one 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All other terms, conditions, and any prior amendments, to the extent not superseded herein, remain in full force and effect.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:

Cynthia Brammeier

Signature

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

DATE: 9/6/16

FOR SUBRECIPIENT:

Signature

Chris Beutler
Mayor
City of Lincoln

DATE: Aug. 23 2016

# 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 : **City of Lincoln**

DBA: **Aging Partners**

Address : 1005 O Street

City : Lincoln State : NE Zip Code +4 : 68508-3611

Subrecipient's Fiscal Year: September 1 20 16 to August 31 20 17

## B. FEDERAL ACCOUNTABILITY TRANSPARENCY DATA

DUNS Number: **051259786** Parent DUNS:

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

Country: USA Zip Code + 4 **68508-3611**

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

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

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

## SUBRECIPIENT INFORMATION & AUDIT REQUIREMENT CERTIFICATION

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

### 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: Randall S. Jones

Title: Director – Aging Partners

Signature: [signature]

Date: 8-11-16

## FFATA DATA REPORTING WORKSHEET

Attachment 2

*Instructions available on intranet.*

**SUBAWARDNUMBER:** 29508 Y3 **DHHS SIGNATURE DATE:** April 6, 2016

**SUBRECIPIENT NAME:** City of Lincoln dba Aging Partners **SUB-RECIPIENT DUNS:** 051259786

### SECTION A – SUMMARY OF FUNDING

| | | |
|---|---|---|
| Number of Federal Funding Sources: | | 5 |
| Amount funded from Federal Grants: | $ | 1,060,129.00 |
| Amount funded from State General Funds: | $ | 68,742.00 |
| Amount funded from State Cash Funds: | $ | |
| Amount funded from Federal Cash Funds: | $ | |
| **Total Subaward** | $ | 1,128,871.00 |

### 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: | 130,199.00 | Date added to subaward: | 8/8/16 |

| | | | |
|---|---|---|---|
| Federal Award Identifier Number : | 16AANET3CM | CFDA Program Number: | 93.045 |
| Amount From This Award: | 115,354.00 | Date added to subaward: | 8/8/16 |

| | | | |
|---|---|---|---|
| Federal Award Identifier Number : | 16AANET3HD | CFDA Program Number: | 93.045 |
| Amount From This Award: | 68,405.00 | Date added to subaward: | 8/8/16 |

| | | | |
|---|---|---|---|
| Federal Award Identifier Number : | 16AANET3PH | CFDA Program Number: | 93.043 |
| Amount From This Award: | 2,049.00 | Date added to subaward: | 8/8/16 |

| | | | |
|---|---|---|---|
| Federal Award Identifier Number : | 16AANET3FC | CFDA Program Number: | 93.052 |
| Amount From This Award: | 42,431.00 | Date added to subaward: | 8/8/16 |

AP

Sub-grant Number: 29508 Y3

| | Original | | Amendment 2 | | Change | |
|---|---|---|---|---|---|---|
| | FY 16 Fed | FY 16 Match | FY 16 Fed | FY 16 Match | FY 16 Fed | FY 16 Match |
| B | 140,261.00 | 7,233.00 | 270,460.00 | 13,743.00 | 130,199.00 | 6,510.00 |
| C1 | 303,046.00 | 15,744.00 | 418,400.00 | 21,512.00 | 115,354.00 | 5,768.00 |
| C2 | 151,461.00 | 7,872.00 | 219,866.00 | 11,292.00 | 68,405.00 | 3,420.00 |
| D | 12,698.00 | 661.00 | 14,747.00 | 763.00 | 2,049.00 | 102.00 |
| E | 89,225.00 | 15,067.00 | 131,656.00 | 21,432.00 | 42,431.00 | 6,365.00 |
| VII Elder Abuse | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| Fund Totals | 701,691.00 | 46,577.00 | 1,060,129.00 | 68,742.00 | 358,438.00 | 22,165.00 |
| Sub-grant Totals | | 748,268.00 | | 1,128,871.00 | | 380,603.00 |

**SUBGRANT**
**Data Entry Worksheet**

**Submitted by: Renee Savidge, 1-4737**

**Subgrant Y3 Document #** _____
**Amendment # 2 to Subgrant Y3 # 29508**
**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 # | 574277 | **NIS Address Book Record of the vendor to whom the subgrant was awarded** |
| Ship To | 25-01-22 | **Home Business Unit Address Book** (facility, multiple address) (NSOB use # 250122) |
| Send 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 | $1,128,871.00 | **Subgrant $ Amount** |
| Unit of Measure and Unit Cost | **$ and 1** | **NOTE - UoM is always $ and Unit Cost is always 1** |
| Description #1 | City of Lincoln dba Aging Partners | **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 Code# | Please see below. Object code .594100 | **Business Unit (AID preferably)**<br>**Object Code (594100-AID, 550101-ADMIN)**<br>**Dollar amount** |
| 2nd Business Unit#.Object Code# | | **If applicable**<br>**Dollar amount** |
| 3rd Business Unit#.Object Code# | | **If applicable**<br>**Dollar amount** |
| **FFATA REPORTING INFORMATION** | | |
| Additional Info -DUNS Number | 51259786 | **DUNS #** |
| Category Code TAB - Category Code 5 | | **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 | 130,199.00 |
| III-B STATE MATCH | 25830803 | ADD | 6,510.00 |
| III-C(1) FEDERAL | 25830823 | ADD | 115,354.00 |
| III-C(1) STATE MATCH | 25830804 | ADD | 5,768.00 |
| III-C(2) FEDERAL | 25830824 | ADD | 68,405.00 |
| III-C(2) STATE MATCH | 25830805 | ADD | 3,420.00 |
| III-D FEDERAL | 25830825 | ADD | 2,049.00 |
| III-D STATE MATCH | 25830806 | ADD | 102.00 |
| III-E FEDERAL | 25830826 | ADD | 42,431.00 |
| III-E STATE MATCH | 25830808 | ADD | 6,365.00 |
| | | | |
| | | | |
| | | | |
| | | | 380,603.00 |