

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
Oasis Center, Inc., Contract # _____ July 7, 2025**

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
Oasis Center Inc**

This Grant Contract issued and entered into pursuant to Substitute Nashville Public Library, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Oasis Center, Inc. ("Recipient"), is for the provision of services that help youth grow, thrive and create positive change in their lives and in our community. Oasis Center provides these three primary program areas: Crisis and Residential Services, Youth Engagement & Action, and Oasis College Connection as further defined in the "SCOPE OF PROGRAM". The Recipient's annual report and audit are incorporated herein by reference.

A. SCOPE OF PROGRAM:

A.1. The Recipient will use the funds to:

Assign a consultant to coordinate the daily functions of the Mayor's Youth Council (MYC). This includes managing their meetings, communication, and youth engagement. In addition, Oasis Center will provide ongoing support in the areas of positive youth development, training, team building, and provide any necessary administrative support. The consultant will report activities and progress on a regular basis and incorporate MYC priorities and feedback as appropriate.

1) The MYC program will provide up 50 hours of service learning for at least 25 Nashville High School students yearly.

A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, Plan and Grant Spending Plan Narrative, attached and incorporated herein as Attachment 1 and 2. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.

A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued-ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.

A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

B. GRANT CONTRACT TERM:

B.1. Grant Contract Term. The term of this Grant will be twelve (12) months, commencing on July 1, 2025 and ending on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability. In no event will Metro's maximum liability under this Grant Contract exceed Thirty Thousand dollars (\$30,000) The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The

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Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

Subject to modification and amendments as provided in section D.2 of this agreement, this amount will constitute the Grant Amount and the entire compensation to be provided to the Recipient by Metro.

- C.2. **Payment Methodology.** The Recipient will only be compensated for actual costs based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1.

Upon progress toward the completion of the work, as described in Section A of this Grant Contract, the Recipient shall submit invoices and any supporting documentation as requested by Metro to demonstrate that the funds are used as required by this Grant, prior to any payment for allowable costs. Such invoices shall be submitted not more often than monthly and indicate at a minimum the amount charged by the Spending Plan line-item for the period invoiced, the amount charged by line-item to date, the total amount charged for the period invoiced, the total amount charged under this Grant Contract to date.

Recipient must send all invoices to **Metro Payment Services, PO Box 196301, Nashville TN 37219-6301.**

Final invoices for the contract period should be received by Metro Payment Services by July 15, 2026. Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Nashville Public Library, within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.
- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.

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D. STANDARD TERMS AND CONDITIONS:

- D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.
- D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
- D.3. **Termination for Cause.** Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees or principals have engaged in conduct or violated any federal, state or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant Contract. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.
- D.4. **Termination – Notice.** Metro may terminate this Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by the Recipient. Metro shall give the Recipient at least ninety (90) days written notice before the effective termination date.
- D.5. **Termination – Funding.** This Grant Contract is subject to the appropriation and availability of local, State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, Metro shall have the right to terminate this Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease all work associated with this Grant Contract on or before the effective termination date specified in the written notice. Should such an event occur, the Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the effective termination date. The Recipient shall be responsible for repayment of any funds already received in excess of satisfactory and authorized services completed as of the effective termination date.
- D.6. **Subcontracting.** The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.7. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.8. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.9. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three

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(3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.

- D.10. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.11. **Reporting.** The Recipient must submit an Interim Program Report, to be received by Nashville Public Library, by no later than February 17, 2026, and a Final Program Report, to be received by Nashville Public Library, within 45 [forty-five] days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.12. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.13. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.13.1 Proof of Insurance

During the term of this Contract, for any al all awards, CONTRACTOR shall, at its sole expense, obtain and maintain in full force and effect for the duration of this Contract, including any extension, the types and amounts of insurance identified below by a checked box. Proof of insurance shall be required naming METRO as additional insured and identifying the Purchase Order on the Acord document.

D.13.2 General Liability Insurance

In the amount of one million (\$1,000,000.00) dollars

D.13.3 Automobile Liability Insurance

In the amount of one million (\$1,000,000.00) dollars (if vendor will be making on-site deliveries)

D.13.4 Worker's Compensation Insurance

with statutory limits required by the State of Tennessee or other applicable laws and Employer's Liability Insurance with limits of no less than one hundred thousand (\$100,000.00) dollars, as required by the laws of Tennessee (Not required for companies with fewer than five (5) employees).

D.13.5 Sexual Molestation and Abuse Insurance

In the amount of one million (\$1,000,000.00) dollars.

D.13.6 Such insurance shall:

Contain or be endorsed to contain a provision that includes METRO, its officials, officers, employees, and volunteers as additional insureds with respect to liability arising out of work or

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operations performed by or on behalf of the CONTRACTOR including materials, parts, or equipment furnished in connection with such work or operations. The coverage shall contain no special limitations on the scope of its protection afforded to the above-listed insureds.

For any claims related to this agreement, CONTRACTOR'S insurance coverage shall be primary insurance as respects METRO, its officers, officials, employees, and volunteers. Any insurance or self-insurance programs covering METRO, its officials, officers, employees, and volunteers shall be excess of CONTRACTOR'S insurance and shall not contribute with it.

Automotive Liability Insurance including vehicles owned, hired, and non-owned. Said insurance shall include coverage for loading and unloading hazards. Insurance shall contain or be endorsed to contain a provision that includes METRO, its officials, officers, employees, and volunteers as additional insureds with respect to liability arising out of automobiles owned, leased, hired, or borrowed by or on behalf of CONTRACTOR.

Worker's Compensation (if applicable), CONTRACTOR shall maintain workers' compensation insurance with statutory limits as required by the State of Tennessee or other applicable laws and employers' liability insurance. CONTRACTOR shall require each of its subcontractors to provide Workers' Compensation for all of the latter's employees to be engaged in such work unless such employees are covered by CONTRACTOR'S workers' compensation insurance coverage.

D.13.7

Prior to commencement of services, CONTRACTOR shall furnish METRO with original certificates and amendatory endorsements effecting coverage required by this section and provide that such insurance shall not be cancelled, allowed to expire, or be materially reduced in coverage except on 30 days' prior written notice to:

DEPARTMENT OF LAW
INSURANCE AND RISK MANAGEMENT
METROPOLITAN COURTHOUSE, SUITE 108
PO BOX 196300
NASHVILLE, TN 37219-6300

Provide certified copies of endorsements and policies if requested by METRO in lieu of or in addition to certificates of insurance.

Replace certificates, policies, and/or endorsements for any such insurance expiring prior to completion of services. Maintain such insurance from the time services commence until services are completed and attach the certificates of insurance in the METRO system. Failure to maintain or renew coverage or to provide evidence of renewal may be treated by METRO as a material breach of contract.

Place such insurance with insurer licensed to business in Tennessee and having A.M. Best Company ratings of no less than A-. Modification of this standard may be considered upon appeal to the METRO Director of Risk Management Services.

Require all subcontractors to maintain during the term of the agreement Commercial General Liability insurance, Business Automobile Liability insurance, and Worker's Compensation/Employers Liability insurance (unless subcontractor's employees are covered by CONTRACTOR'S insurance) in the same manner as specified for CONTRACTOR. CONTRACTOR shall file subcontractor's certificates of insurance in METRO's system.

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Any deductibles and/or self-insured retentions greater than \$10,000.00 must be disclosed to and approved by METRO prior to the commencement of services.

If the CONTRACTOR has or obtains primary or excess policy(ies), there shall be no gap between the limits of the primary policy and the deductible features of the excess policies.

D.14. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.

D. 15. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.

D. 16. **Indemnification and Hold Harmless.**

(a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.

(b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.

(c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.

(d) Recipient's duties under this section will survive the termination or expiration of the grant.

D.17 **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.

D.18. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.

D.19. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance

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with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.

- D.20. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.
- D.21. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.22. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.00.

The Recipient agrees to be responsible for the accountability, maintenance, management, and inventory of all property purchased totally or in part with funds provided under this Grant Contract. Upon termination of the Grant Contract, where a further contractual relationship is not entered into, or at any time during the term of the Grant Contract, the Recipient must request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment must be disposed of in such a manner as parties may agree as appropriate and in accordance with any applicable federal, state or local laws or regulations.
- D. 23. **Assignment—Consent Required.** The provisions of this contract will inure to the benefit of and will be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Recipient under this contract, neither this contract nor any of the rights and obligations of Recipient hereunder may be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer will not release Recipient from its obligations hereunder. Notice of assignment of any rights to money due to Recipient under this Contract must be sent to the attention of the Metro Department of Finance.
- D.24. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.
- D.25. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by facsimile transmission, or by first class mail, addressed to the

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respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

For contract-related matters:
Nashville Public Library
Assistant Director of Administrative Services
615 Church Street
Nashville, TN 37219
(615) 880-2614 phone

For enquiries regarding invoices:
Nashville Public Library
Assistant Director of Administrative Services
615 Church Street
Nashville, TN 37219
(615) 880-2614 phone

Recipient

Dr. LaRhonda S. Dingle Magras President and CEO
Oasis Center, Inc.
1704 Charlotte Ave., Suite 200
Nashville, TN 37203
615-327-4455, phone

D.26. Lobbying. The Recipient certifies, to the best of its knowledge and belief, that:

- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than federally 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 grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Recipient will require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.

D.27. Certification Regarding Debarment and Convictions.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;

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THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON
COUNTY:

RECIPIENT: Oasis Center, Inc.

By: *[Signature]*

Title: CEO/President

[Signature]
Department

Sworn to and subscribed to before me a Notary
Public, this 8th day
of July, 2025

APPROVED AS TO AVAILABILITY OF
FUNDS

Signed by:

Jennine Reed/mjr

Director of Finance

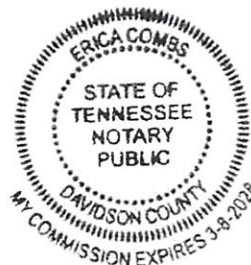
Notary Public

APPROVED AS TO RISK AND
INSURANCE:

DocuSigned by:

Balogun Cobb

Director of Insurance



APPROVED AS TO FORM AND
LEGALITY:

DocuSigned by:

Macy Amos

Metropolitan Attorney

Erica Combs

My Commission expires 3-8-2028

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

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- iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in sections D.25(a)(ii) and D.25(a)(iii) of this certification.
 - b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.25(a).
- D.28. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

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ATTACHMENT 1

SPENDING PLAN

FY26

Mayor's Youth Council

Name of Contractor: Oasis Center, Inc.

ITEM #	ITEM	Funds Provided via This Contract	Other Funding Sources	TOTAL
1A	Personnel-Staff Salaries	\$20,009	\$14,746	\$34,755
1B	Personnel-Staff Fringe Benefits	\$6,151	\$4,867	\$11,018
2	Staff Local Travel	\$500	\$1,600	\$2,100
3	Occupancy-Rent, utilities, commercial insurance, etc.	\$0	\$3,375	\$3,375
4	Communications-Postage, phone, etc.*	\$0	\$325	\$325
	Youth Summit/Programming Materials, Supplies, Printing, &			
5	Copying*	\$1,041	\$5,622	\$6,663
6	Furniture, Office Equipment, Computers, etc.	\$0	\$133	\$133
7	Student Programming-Direct Benefit	\$0	\$3,120	\$3,120
8	Other Direct Benefits-food, etc.	\$0	\$4,000	\$4,000
	Other Expenses (contracted svcs (IT) and professional			
10	development	\$0	\$792	\$792
9	Indirect	\$2,300	\$3,360	\$5,660
	TOTALS	\$30,000	\$41,941	\$71,941

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ATTACHMENT 2

MAYOR'S YOUTH COUNCIL SCOPE OF SERVICE AND SPENDING PLAN NARRATIVE FY 26

SCOPE OF PROGRAM:

A). Oasis Center Inc. will assign a consultant to the Mayor's Office of Education and Youth regarding the Mayor's Youth Council (MYC), who will coordinate the daily functions of the MYC. This includes managing their meetings, communication, and youth engagement. In addition, Oasis Center will provide ongoing support in the areas of positive youth development, training, teambuilding, and provide any necessary administrative support. The consultant will report activities and progress on a regular basis and incorporate Mayor's Office priorities and feedback as appropriate.

B). The MYC program will provide 50 hours of service learning for at least 25 Nashville high school students yearly.

C). The MYC program will provide an annual Mayor's Youth Summit which will a) solicit youth voice and recommendations on issues that affect young residents of Nashville/Davidson County; and b) promote priority initiatives of the Mayor's Office.

Spending Plan

Salaries and Wages

- **Director Action & Advocacy:** The Director Youth Action & Advocacy time commitment to the program is for 12 months at 5% ($\$67,465 \times 5\%$) = \$3,373. The Director of Action & Advocacy has program oversight and supervising responsibility of the program coordinator. The cost for this position will be covered through non-Metro grant resources.
- **Mayor's Youth Council Coordinator - (.50 FTE):** The MYC Coordinator's time commitment to the program is for 12 months. The coordinator is responsible for the daily functions of the Mayor's Youth Council (MYC) and manages their meetings, communication and promotes positive youth development and engagement. While the program coordinator dedicates 50% of their time to MYC we are requesting that 40.3% of their salary to the program **\$20,009** ($\$49,650 \times 40.3\%$) be allocated to this grant with the remaining costs covered through non-Metro grant resources.

Total salaries requested - **\$20,009**

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Fringe Benefits

Costs of employee fringe benefits

Oasis Center's cost to provide fringe benefits to full-time employees. Benefits provided are based on a standard benefits package offered to all full time Oasis Center employees and consists of health insurance, life and disability insurance, dental insurance, vision insurance and retirement contributions for those that choose to participate. The benefits package represents 30.7% (Oasis Center's cost of health insurance went up 15% from 2024 to 2025 and is rising another 15% in 2026) of wages and is calculated as follows:

The benefit package offered to each full-time employee includes:

- Health, vision and dental insurance - $(\$20,009 \times 19.3\%)$ \$3,862
- 401(k) contribution (3%) - $(\$20,009 \times 3\%)$ \$600
- Life and Disability insurance (0.7%) - $(\$20,009 \times 0.7\%)$ \$158
- FICA at 7.65% - $(\$20,009 \times 7.65\%)$ \$1,531

Total benefits requested - **\$6,151**

Travel

Local mileage reimbursement and parking reimbursement for meetings. Mileage estimated at 10 miles/week x 36 weeks @ \$.70/mile - \$250 and meeting parking reimbursement estimated at \$50.

Youth engagement conferences and webinars estimated at \$1,800.

Total travel costs are estimated at \$2,100. We are requesting \$500 be allocated to this grant with the remaining costs covered through non-Metro grant resources.

Total grant funds requested for travel - **\$500**

Youth Summit, Materials, Supplies, Printing and Copying

Provision of Mayor's Youth Summit to serve 300 youth. Estimated summit costs to include facility, food and printed materials \$5,633; General program operational supplies (general office supplies and MYC t-shirts) - \$950. Program's pro-rata share of household supplies (allocated based on square footage) \$80. These cost estimates total \$6,663. We are requesting \$1,041 be allocated to this grant with the remaining costs covered through non-Metro grant resources.

Total grant funds requested for youth summit, materials, supplies, printing and copying - **\$1,041**.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Oasis Center, Inc., Contract #_____ July 7, 2025

Indirect / Administration

Based on 8.3% of total direct program costs **\$2,300** ($\$27,700 \times 8.3\%$).

Total Spending Plan - \$30,000

DECEMBER 31, 1975

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CHARTEROFE. S., INC.

BOOK 4986 PAGE 725

The undersigned natural person having capacity to contract and acting as the incorporator of a corporation under the Tennessee General Corporation Act adopts the following Charter for such corporation:

1. The name of the corporation is E. S., Inc.
2. The duration of the corporation is perpetual.
3. The address of the principal office of the corporation in the State of Tennessee shall be 1013 17th Avenue South, Nashville, Tennessee, 37212, Davidson County.
4. The corporation is not for profit.
5. The purposes for which this corporation is organized are exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(C)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).
6. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Fifth hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding

DECEMBER 31, 1975

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provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

7. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine which are organized and operated exclusively for such purposes.

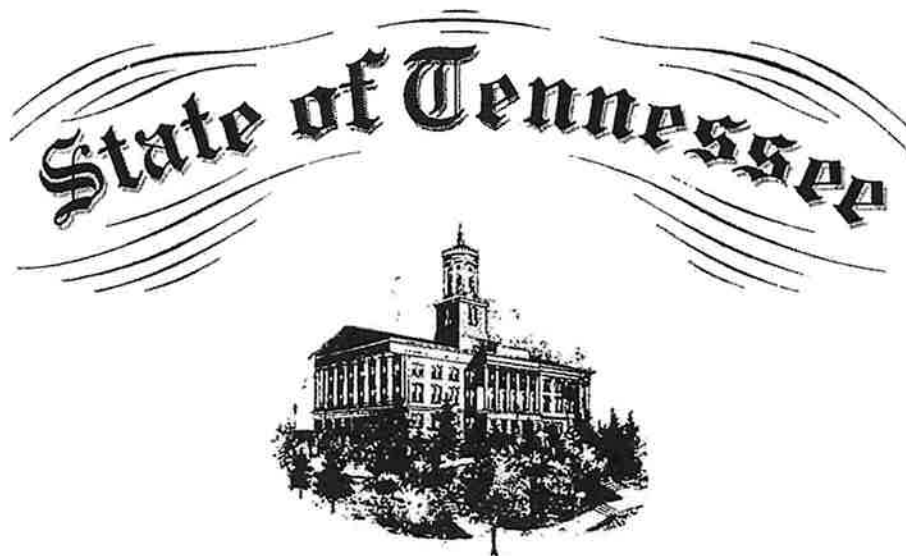
8. The Directors of the corporation shall have the right to meet or act by written consent as to any matter upon which they could act at a formal meeting.

9. The Directors of the corporation shall have the power to adopt, alter, and amend the By-Laws.

10. The corporation shall have no members except that by provision of the By-Laws, contributors or other persons connected with the work of the corporation may be allowed to vote as to members of the Board of Directors, or policies to be followed by the corporation to the extent that this is not inconsistent with this Charter and with the tax exemption under the applicable state and federal laws.

This the 31st day of December, 1975.


HARLAN DODSON III
INCORPORATOR



Certificate

The undersigned, as Secretary of State of the State of Tennessee, hereby certifies that the attached document was received for filing on behalf of

E. S., INC. NAME CHANGED TO OASIS CENTER, INC.

was duly executed in accordance with the Tennessee General Corporation Act, was found to conform to law and was filed by the undersigned, as Secretary of State, on the date noted on the document.

Wherefore, the undersigned, as Secretary of State, and by virtue of the authority vested in him by law, hereby issues this certificate and attaches hereto the document which was duly filed on April 2nd, 1986.



Henry Crowell
Secretary of State
by Quetta Cosby

FILED
SECRETARY OF STATE
1986 APR -2 AM 8 49

13144088-AA29-4318

AMENDMENT OF CHARTER

OF

E.S., INC.

E. S., Inc., a non-profit corporation, incorporated under the laws of the State of Tennessee, does hereby adopt the following amendments to its Charter:

1. The name of the corporation shall be changed from E. S., Inc. to Oasis Center, Inc.

2. The address of the corporation shall be changed from 1013 17th Avenue South, Nashville, Tennessee, 37212, to 1219 16th Avenue South, Nashville, Tennessee, 37212.

I, the undersigned, as vice-president of E. S., Inc., do hereby certify that the foregoing Amendments to the Charter were properly adopted by the Board of Directors of the corporation as required by the By-Laws on May 28, 1985.

This the 26th day of March, 1986.



Harlan Dodson, III
Vice-President

PS 10.8 1000-11

FILED
SECRETARY OF STATE
1986 APR -2 AM 8 49

AMENDMENT OF
DESIGNATION OF REGISTERED AGENT OF
E.S., INC.

E. S., Inc., a non-profit corporation, incorporated under the laws of the State of Tennessee, does hereby adopt the following Amendment to its Designation of Registered Agent:

1. The name and address of its registered agent in the State of Tennessee shall be changed from Harlan Dodson, III, 900 Nashville City Bank Bldg., Nashville, Tennessee, 37219, to Harlan Dodson, III, Suite 400, 306 Gay Street, Nashville, Tennessee, 37219.

I, the undersigned, as vice-president of E.S., Inc., do hereby certify that the foregoing Amendments of Designation of Registered Agent were properly adopted by the Board of Directors of the corporation as required by the By-Laws on May 28, 1985.

Dated this 26th day of March, 1986.



Harlan Dodson, III
Vice-President

OASIS CENTER, INC.
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
Year Ended June 30, 2024
(With Comparative Totals for 2023)

OASIS CENTER, INC.

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OASIS CENTER, INC.
ROSTER OF BOARD OF DIRECTORS
June 30, 2024

Jill Heyman	President
Tashina Mason	Treasurer
Adam Winstead	Board Member
Brian McKinley	Board Member
Chris Patterson	Board Member
Frank Drummond	Board Member
Jianne McDonald	Board Member
Jim Whatton	Board Member
John Ozier	Board Member
Jonathan Roberts	Board Member
Kristie Nettles	Board Member
Lynn Blake	Board Member
Marek Kwasniewski	Board Member
Martha Earls	Board Member
Melissa Eli	Board Member
Rexford B. Martin, Jr.	Board Member
Rick Theobald	Board Member
Sandra Crowe	Board Member
Sunny Eaton	Board Member
Jason Jensen	Board Member



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Oasis Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Oasis Center, Inc. (the "Organization"), a nonprofit organization, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included with the financial statements. The other information comprises the roster of board of directors but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, on our consideration of Oasis Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

The image shows a handwritten signature in dark ink. The letters 'UHY' are written in a large, stylized, cursive font. To the right of 'UHY', the letters 'LLP' are written in a smaller, more straightforward, sans-serif font.

Nashville, Tennessee
December 31, 2024

OASIS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2024 (With Comparative Totals for 2023)

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 356,935	\$ 872,464
Accounts and grants receivable	860,560	628,948
Prepaid expenses	<u>100,427</u>	<u>92,642</u>
Total current assets	<u>1,317,922</u>	<u>1,594,054</u>
OTHER ASSETS		
Investments	3,505,581	2,976,787
Property and equipment, net	<u>3,878,308</u>	<u>4,037,918</u>
Total other assets	<u>7,383,889</u>	<u>7,014,705</u>
 TOTAL ASSETS	 <u>\$ 8,701,811</u>	 <u>\$ 8,608,759</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 137,781	\$ 155,066
Accrued expenses	<u>160,854</u>	<u>154,236</u>
Total current liabilities	<u>298,635</u>	<u>309,302</u>
NET ASSETS		
Without donor restrictions	7,854,378	7,820,357
With donor restrictions	<u>548,798</u>	<u>479,100</u>
Total net assets	<u>8,403,176</u>	<u>8,299,457</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 8,701,811</u>	 <u>\$ 8,608,759</u>

See notes to financial statements.

OASIS CENTER, INC.**STATEMENT OF ACTIVITIES****Year ended June 30, 2024 (With Comparative Totals for 2023)**

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Total 2023
Public Support and Revenue:				
Gross special event revenue	\$ 286,081	\$ -	\$ 286,081	\$ 310,533
Less direct cost of special events	(126,882)	-	(126,882)	(99,094)
Net special events revenue	<u>159,199</u>	<u>-</u>	<u>159,199</u>	<u>211,439</u>
Public Support and Other Revenue				
Government grants	3,293,221	-	3,293,221	3,573,101
Contributions	1,219,496	896,448	2,115,944	2,105,070
Other grants	474,252	-	474,252	436,964
United Way grant	277,000	-	277,000	327,800
Investment income (loss), net	504,051	-	504,051	276,350
Contributed nonfinancial assets	50,129	-	50,129	-
Program fees	4,184	-	4,184	15,760
Other income	64,893	-	64,893	57,732
Net assets released from restriction	<u>826,750</u>	<u>(826,750)</u>	<u>-</u>	<u>-</u>
Total public support	<u>6,713,976</u>	<u>69,698</u>	<u>6,783,674</u>	<u>6,792,777</u>
Total revenue	<u>6,873,175</u>	<u>69,698</u>	<u>6,942,873</u>	<u>7,004,216</u>
Expenses:				
Program services				
Residential and crisis services	2,796,590	-	2,796,590	3,027,930
Youth action services	547,763	-	547,763	515,199
Statewide TOP	427,860	-	427,860	449,006
Youth engagement services	636,895	-	636,895	646,603
College connection	568,558	-	568,558	529,166
Counseling services	170,787	-	170,787	234,279
Total program services	<u>5,148,453</u>	<u>-</u>	<u>5,148,453</u>	<u>5,402,183</u>
Supporting Services				
Management and general	1,184,679	-	1,184,679	967,753
Fundraising	506,022	-	506,022	458,289
Total supporting services	<u>1,690,701</u>	<u>-</u>	<u>1,690,701</u>	<u>1,426,042</u>
Total expenses	<u>6,839,154</u>	<u>-</u>	<u>6,839,154</u>	<u>6,828,225</u>
Change in net assets	34,021	69,698	103,719	175,991
Net assets - beginning of year	<u>7,820,357</u>	<u>479,100</u>	<u>8,299,457</u>	<u>8,123,466</u>
Net assets - end of year	<u>\$ 7,854,378</u>	<u>\$ 548,798</u>	<u>\$ 8,403,176</u>	<u>\$ 8,299,457</u>

See notes to financial statements.

OASIS CENTER, INC.**STATEMENT OF FUNCTIONAL EXPENSES**

Year ended June 30, 2024 (With Comparative Totals for 2023)

	Program Services						
	Residential and Crisis Services	Youth Action Services	Statewide TOP	Youth Engagement Services	College Connection	Counseling Services	Total Program Services
Salaries	\$ 1,448,631	\$ 290,549	\$ 209,868	\$ 383,570	\$ 410,000	\$ 121,154	\$ 2,863,772
Fringe benefits	259,465	70,900	41,749	80,524	87,661	18,145	558,444
Total payroll and related expenses	1,708,096	361,449	251,617	464,094	497,661	139,299	3,422,216
Conferences and meetings	-	7,664	6,891	5,475	1,734	-	21,764
Depreciation	94,431	25,182	12,965	38,139	20,862	15,687	207,266
Equipment	8,696	557	46	19,357	57	32	28,745
Grants and subcontracts	144	-	80,257	-	-	-	80,401
Insurance	15,696	3,890	2,104	12,706	2,874	1,899	39,169
Maintenance	22,439	4,642	2,854	8,249	3,565	2,018	43,767
Miscellaneous	2,356	1,508	2	681	-	-	4,547
Occupancy	26,094	10,087	7,949	12,999	9,928	5,618	72,675
Postage and shipping	66	305	3,026	11	-	-	3,408
Printing and publications	15,067	10,075	12,226	3,737	4,026	316	45,447
Professional fees	56,362	25,910	20,425	18,329	7,227	3,981	132,234
Special assistance	767,388	29,538	2,890	11,624	1,090	50	812,580
Special events	276	87	-	123	-	-	486
Supplies	48,896	42,497	4,048	22,244	7,412	614	125,711
Telephone	15,043	2,926	2,476	3,561	2,477	1,208	27,691
Travel	15,816	21,533	18,084	15,689	9,645	65	80,832
Total expenses by function	2,796,866	547,850	427,860	637,018	568,558	170,787	5,148,939
Less expense included with revenues on the statement of activities:							
Direct cost of special events	(276)	(87)	-	(123)	-	-	(486)
Total expenses included in the expense section on the statement of activities	\$ 2,796,590	\$ 547,763	\$ 427,860	\$ 636,895	\$ 568,558	\$ 170,787	\$ 5,148,453

See notes to financial statements.

OASIS CENTER, INC.**STATEMENT OF FUNCTIONAL EXPENSES (Continued)****Year ended June 30, 2024 (With Comparative Totals for 2023)**

	Supporting Services			Total	Total
	Management and General	Fundraising	Total Supporting Services	2024	2023
Salaries	\$ 613,116	\$ 361,649	\$ 974,765	\$ 3,838,537	\$ 3,675,075
Fringe benefits	175,507	63,941	239,448	797,892	701,496
Total payroll and related expenses	788,623	425,590	1,214,213	4,636,429	4,376,571
Conferences and meetings	2,812	-	2,812	24,576	27,837
Depreciation	15,405	11,108	26,513	233,779	219,468
Equipment	18,597	36	18,633	47,378	39,715
Grants and subcontracts	-	-	-	80,401	98,023
Insurance	17,073	2,361	19,434	58,603	48,919
Maintenance	20,187	2,230	22,417	66,184	65,707
Miscellaneous	11,327	12,141	23,468	28,015	58,013
Occupancy	9,628	22,496	32,124	104,799	94,772
Postage and shipping	1,376	1,532	2,908	6,316	5,205
Printing and publications	64,154	9,043	73,197	118,644	104,479
Professional fees	178,941	10,692	189,633	321,867	255,864
Special assistance	860	334	1,194	813,774	1,157,124
Special events	5,810	120,586	126,396	126,882	99,094
Supplies	24,841	5,275	30,116	155,827	157,575
Telephone	11,446	1,869	13,315	41,006	44,802
Travel	19,409	1,315	20,724	107,556	74,151
Total expenses by function	1,190,489	626,608	1,817,097	6,966,036	6,927,319
Less expense included with revenues on the statement of activities:					
Direct cost of special events	(5,810)	(120,586)	(126,396)	(126,882)	(99,094)
Total expenses included in the expense section on the statement of activities	\$ 1,184,679	\$ 506,022	\$ 1,690,701	\$ 6,839,154	\$ 6,828,225

See notes to financial statements.

OASIS CENTER, INC.**STATEMENT OF CASH FLOWS****Year ended June 30, 2024 (With Comparative Totals for 2023)**

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 103,719	\$ 175,991
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	233,780	219,468
Unrealized gain on sale of investments	(384,230)	(221,174)
Changes in:		
Accounts and grants receivable	(231,612)	(65,452)
Prepaid expenses	(7,785)	26,623
Accounts payable	(17,285)	(100,801)
Accrued expenses	6,618	26,275
Total adjustments	<u>(400,514)</u>	<u>(115,061)</u>
Net cash provided by (used in) operating activities	<u>(296,795)</u>	<u>60,930</u>
Cash Flows From Investing Activities:		
Purchase of property and equipment	(74,170)	(6,181)
Purchase of investments	(992,933)	(990,451)
Proceeds from sale of investments	848,369	564,968
Proceeds from sale of property and equipment	<u>-</u>	<u>-</u>
Net cash used in investing activities	<u>(218,734)</u>	<u>(431,664)</u>
Change in cash	(515,529)	(370,734)
Cash - beginning of year	<u>872,464</u>	<u>1,243,198</u>
Cash - end of year	<u>\$ 356,935</u>	<u>\$ 872,464</u>

See notes to financial statements.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Program Description

Oasis Center, Inc. (the "Organization") is a nonprofit organization that provides comprehensive youth services, including an emergency shelter, counseling, independent living, employment training, and other educational opportunities for teens in Middle Tennessee. The Organization is funded by government grants, United Way, private donations, and fees for service.

Program Services

The following program services are included in the accompanying financial statements:

Residential and Crisis Services – Provides immediate response to youth in crisis, who have run away or who are experiencing homelessness. These services include an Emergency Shelter for youth ages 13 to 17 years old, along with street outreach, a drop-in center, case management, and connections to permanent housing for youth experiencing homelessness, ages 18 to 22 years old.

Youth Action Services – Helps youth develop leadership and life skills while working to create change on systemic issues they deem critical to their lives and to other youth in the community. Youth Action Services includes programs like the Mayor's Youth Council, WeGo Public Transit Youth Action Team, Students of Stonewall, and Building Bridges.

Statewide TOP® – A state-wide effort to disseminate the Wyman Center's evidence-based Teen Outreach Program ("TOP®") in foster care, juvenile justice, and educational settings across Tennessee. This initiative focuses on training and supporting staff in these settings to implement TOP® as a means to improve life skills, health behaviors, and sense of purpose for particularly at-risk youth populations.

Youth Engagement Services – Engages at-risk youth in building positive identities and strong connections to their communities. Service-learning is central to this work as a tool for developing meaningful relationships, civic responsibility, and a positive sense of self. These services include programs like the International Teen Outreach Program, R.E.A.L., the Bike Workshop, and Just Us.

Transition Initiative – Provides workforce development and job preparedness training for low-income and at-risk youth, ages 14 to 24 years old. Youth are supported in an individualized career development process that connects them to sustainable career pathways, wraparound supportive services, and follow-up support.

College Connection – Helps make college a reality for low-income, New American, and potential first generation college students by offering comprehensive college counseling services. Mobile staff engage students and families in schools, libraries, and community centers to help them build college-going identities, explore college/career options, complete financial aid and admissions paperwork, and find their most appropriate "fit" in order to be successful.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nature of Activities and Program Description (Continued)

Counseling Services – Family, individual, and group counseling designed to address a wide range of issues affecting teens and their families. This work focuses on helping youth and families find hope and healing, build stronger relationships, discover personal strengths and resources, and find solutions that nurture ongoing positive growth.

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors. Restrictions fulfilled in the same accounting period in which the contributions are received are reported in the Statement of Activities as unrestricted.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Prior Year Summarized Financial Information

While comparative information is not required under U.S. GAAP, the certain summarized financial information from 2023 financial statements has been included. Such summarized information is not intended to be a complete presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the financial statements as of and for the year ended June 30, 2023, from which it was derived.

Cash

Cash consists of checking accounts. The Organization's cash deposits in financial institutions at times may be in excess of its insured limits. Management has deemed this as normal business risk.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts and Grants Receivable

Accounts receivable are stated at the amount that management expects to collect from outstanding balances. Grants receivable consists of receivables from the United States Department of Housing and Urban Development (HUD). Management provides for probable uncollectible amounts through a charge to earnings and a credit to the valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2024, and 2023, management has determined that an allowance for credit losses is not necessary.

Investments

Investments are reported at fair value based on quoted market prices of major securities exchanges or other valuation models. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position. Gains or losses on sales of investments are determined on a specific cost identification method. Unrealized gains and losses are determined based on year-end fair value fluctuations.

Property and Equipment

Property and equipment are recorded at cost, or, if donated, at the estimated fair market value at the date of donation. If equipment is donated, the donor can stipulate how long the assets must be used, and the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. The Organization's capitalization policy is to capitalize any expenditure over \$1,000 for property and equipment. Depreciation is provided utilizing the straight-line method over the estimated useful lives of the respective assets. Expenditures for repairs and maintenance are charged to expense as incurred.

Asset Impairment Assessments

The Organization reviews long-lived assets for impairment whenever events or circumstances indicate that the carrying value of such assets may not be fully recoverable. Impairment is recognized to the extent that the sum of undiscounted estimated future cash flows expected to result from use of the assets is less than carrying value. If impairment is recognized, the carrying value of the impaired asset is reduced to its fair value.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support

All public support – contributions are considered to be available for the general programs of the Organization unless specifically restricted by the donor or grantor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction has been accomplished, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The Organization's grants are primarily grants from the federal government, which are reported in net assets without donor restrictions.

Compensated Absences

Employees of the Organization are granted vacation and sick leave in varying amounts. In the event of termination, an employee is paid for accumulated vacation, but not for accumulated sick leave. Accordingly, vacation pay is accrued and recognized as an expense in the period earned by employees.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expense by function.

The financial statements report certain categories of expense that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

The majority of expenses are specifically identified and directly coded to program services or supporting services. Allocated expenses include salaries and fringe benefits, depreciation, insurance, maintenance, occupancy, postage and shipping, printing and publications, professional fees, supplies, and telephone. Allocated amounts are based on time spent, square footage, and percentages based on how resources are used.

Advertising

Advertising is expensed as incurred. Total advertising expense for the years ended June 30, 2024, and 2023, was \$17,797 and \$16,607, respectively.

Income Tax Status

The Organization is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and is exempt from federal tax pursuant to Section 501(a) of the Code. The Organization is, however, liable for income taxes to the extent that it recognizes unrelated business income net of related expenses.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Nonfinancial Assets

The Organization receives various contributed nonfinancial assets, including time and effort from members of the Board of Directors and other members of Oasis Center, Inc.

Revenue from contributed nonfinancial assets transactions is recognized as a non-monetary non-exchange transaction.

Several members have made significant contributions of their time in furtherance of the Organization's mission. These services were not reflected in the accompanying statements of activities because they do not meet the necessary criteria for recognition under U.S. GAAP.

Leases

The Organization determines if an arrangement is a lease at inception by determining whether the arrangement conveys the right to control the use of the identified asset for a period of time, whether the Organization has the right to obtain substantially all of the economic benefits from use of the identified asset, and the right to direct the use of the asset. Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum lease payments over the lease term using the rate implicit in the lease or the Organization's risk-free rate. The risk-free rate is defined as the daily treasury par yield curve rate for a period of time that approximates the lease term. The Organization's lease terms include options to renew or terminate the lease when it is reasonably certain that it will exercise the option.

The lease right-of-use assets are initially measured at the carrying amount of the lease liability and adjusted for any prepaid or accrued lease payments, remaining balance of lease incentives received, unamortized initial direct costs, or impairment charges relating to the right-of-use asset. Certain leases contain escalation clauses, which are factored into the right-of-use asset where appropriate. Lease expense for minimum lease payments are recognized on straight-line basis over the lease term.

Variable lease expenses include payments based upon changes in a rate or index, such as consumer price indexes, as well as usage of the lease asset are expenses as incurred. The Organization lease agreements do not contain any material residual value guarantee or material restrictive covenants.

Fair Value Measurements

The fair value is defined as the exchange price that would be received for the asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its financial instruments based on the fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

Financial instruments are considered Level 1 when valuation can be based on quoted prices in active markets for identical assets or liabilities. Level 2 financial instruments are valued using quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data of substantially the full term of the assets or liabilities. Financial instruments are considered Level 3 when their values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable and when determination of the fair value requires significant management judgment or estimation.

Recently Adopted Accounting Pronouncements

In June 2016, the Financial Accounting Standards Board issued accounting standards update (ASU) ASU 2016-13 Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were trade accounts receivable.

The Organization adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through December 31, 2024, the date financial statements were available to be issued.

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 2 — AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure within one year of the statement of financial position, consisted of the following at:

	June 30,	
	2024	2023
Cash	\$ 356,935	\$ 1,235,196
Receivables from grantor agencies	490,868	548,263
Other receivables	369,692	80,685
Investments	<u>3,505,581</u>	<u>2,976,787</u>
	<u>\$ 4,723,076</u>	<u>\$ 4,840,931</u>

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. Restricted receivables, subject to specific use limitations, are included in the assessment as they are expected to be utilized within one year of the imposed restrictions.

NOTE 3 — INVESTMENTS

Investments consisted of the following:

	June 30,			
	2024		2023	
	Cost	Fair Value	Cost	Fair Value
Money Market Funds	\$ 211,205	\$ 211,205	\$ 362,732	\$ 362,732
Equities	1,251,975	1,773,709	1,139,624	1,416,701
Mutual Funds	<u>1,303,331</u>	<u>1,520,667</u>	<u>1,062,340</u>	<u>1,197,354</u>
	<u>\$ 2,766,511</u>	<u>\$ 3,505,581</u>	<u>\$ 2,564,696</u>	<u>\$ 2,976,787</u>

As of June 30, 2024, and 2023, the investment balance was included as financial assets available for general expenditure.

NOTE 4 — FAIR VALUE MEASUREMENTS

The following table summarizes our financial assets measured at fair value on a recurring basis segregated by level of valuation inputs within the fair value hierarchy utilized to measure fair value as of June 30, 2024:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 211,205	\$	\$	\$ 211,205
Equities	1,773,709			1,773,709
Mutual Funds	<u>1,520,667</u>			<u>1,520,667</u>
Investments	<u>\$ 3,505,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,505,581</u>

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 4 — FAIR VALUE MEASUREMENTS (Continued)

Fair value hierarchy of investments were as follows as of June 30, 2023:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 362,732	\$	\$	\$ 362,732
Equities	1,416,701			1,416,701
Mutual Funds	1,197,354			1,197,354
Investments	<u>\$ 2,976,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,976,787</u>

NOTE 5 — PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2024	2023
Land	\$ 290,000	\$ 290,001
Building and Improvements	5,770,323	5,737,983
Furniture and Equipment	797,833	756,001
Vehicles	86,427	86,427
Artwork	<u>18,500</u>	<u>18,500</u>
	6,963,083	6,888,912
Less Accumulated Depreciation	<u>(3,084,775)</u>	<u>(2,850,994)</u>
Total property and equipment, net	<u>\$ 3,878,308</u>	<u>\$ 4,037,918</u>

The aggregate depreciation charged to operations for the years ended June 30, 2024, and 2023, was \$233,780 and \$219,468, respectively.

NOTE 6 — ACCRUED EXPENSES

Accrued expenses consisted of the following at:

	June 30,	
	2024	2023
Accrued annual leave expense	\$ 146,413	\$ 123,568
Other	<u>14,441</u>	<u>30,668</u>
	<u>\$ 160,854</u>	<u>\$ 154,236</u>

OASIS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 (With Comparative Totals for 2023)

NOTE 7 — NET ASSETS

Net assets with donor restrictions are available for the following purposes or periods at:

	June 30,	
	2024	2023
Time restricted grants	548,798	426,408
Support security upgrades	-	50,000
Art studio	-	2,692
	<u>\$ 548,798</u>	<u>\$ 479,100</u>

NOTE 8 — EMPLOYEE BENEFIT PLAN

The Organization has a 401(k) retirement plan for administrative employees who have reached age 21 and have been employed for six months. The plan provides for discretionary employer-matching contributions. Employer-matching contributions totaled \$39,069 and \$44,820 for the years ended June 30, 2024, and 2023.

NOTE 9 — CONCENTRATIONS OF CREDIT RISKS

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents, and various grant, contract and contributions receivable. Grant, contract and contributions receivable represent concentrations of credit risk to the extent they are receivable from concentrated sources. The Organization receives a substantial amount of its support from government grants and United Way. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on the Organization's programs and activities.

Cash is maintained in bank accounts which, at times, may exceed federally insured limits. As of June 30, 2024, there is \$171,654 of cash in excess of FDIC insured balances.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
of Oasis Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oasis Center, Inc. (a nonprofit organization), which comprise the statement of activities as of June 30, 2024, and the related statements of activities, functional expenses and cashflows for the year then ended, and the related notes to the financial statements, which collectively comprise of Oasis Center, Inc.'s basic financial statements, and have issued our report thereon dated December 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered of Oasis Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Oasis Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Oasis Center, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oasis Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

UHY LLP

Nashville, Tennessee
December 31, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
of Oasis Center, Inc.

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited Oasis Center, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Oasis Center, Inc.'s major federal program for the year ended June 30, 2024. Oasis Center, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Oasis Center, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Oasis Center, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Oasis Center, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Oasis Center, Inc.'s federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Oasis Center, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Oasis Center, Inc.'s compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Oasis Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oasis Center, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Oasis Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "UHY LLP". The letters are stylized and cursive.

Nashville, Tennessee
December 31, 2024

OASIS CENTER, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor	Assistance Listing Number	Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Runaway and Homeless Youth Program Basic Shelter	93.623	90-CY7420-01/02	\$ 345,833
Runaway and Homeless Youth Program Street Outreach	93.557	90-YO2482-01/02	150,000
<i>Passed through State of Tennessee Department of Mental Health & Substance Abuse Services</i>			
Alcohol and Drug Prevention Block Program	93.959	DGA 74156_2022-2023_012	469,103
<i>Passed through State of Tennessee Department of Children Services</i>			
Affordable Care Act Personal Responsibility Education Program	93.092	Edison #65331	465,405
<i>Passed through STARS Nashville</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	NA	58,167
Total U.S. Department of Health and Human Services			1,488,508
<u>U.S. Department of Housing and Urban Development</u>			
Youth Homelessness Demonstration Program	14.267	[Note 2]	1,675,243
<i>Passed through Metro Development Housing Agency</i>			
Emergency Solutions Grants Program	14.231	N/A	18,671
<i>Passed through Metro Development Housing Agency</i>			
Community Development Block Grants/Entitlement Grants	14.218	N/A	19,625
Total CDBG - Entitlements Grants Cluster			19,625
Total U.S. Department of Housing and Urban Development			1,713,539
<u>U.S. Department of Justice</u>			
Juvenile Justice and Delinquency Prevention	16.540	31601-N-DP22-10/DP23-17	61,357
Total U.S. Department of Justice			61,357
<u>Corporation for National and Community Service</u>			
<i>Passed through Volunteer Tennessee</i>			
AmeriCorps State Commissions Support Grant	94.003	Edison #81017	17,606
Total Corporation for National and Community Service			17,606
<u>U.S. Department of Education</u>			
<i>Passed through Tennessee Alliance for Children and Families</i>			
Title I Grants to Local Educational Agencies	84.010	N/A	12,211
Total U.S. Department of Education			12,211
TOTAL FEDERAL AND STATE AWARDS			\$ 3,293,221

OASIS CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended June 30, 2024

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state grant awards of Oasis Center, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Direct expenses are recorded based upon actual expenses incurred that are allowable per the program requirements. Indirect expenses are allocated based upon recorded direct expenses. The Organization expended indirect costs using a multiple-allocation base method and did not elect to use the 10% de minimis cost rate allowed under the Uniform Guidance.

NONCASH ASSISTANCE

No federal awards were expended in the form of noncash assistance.

CONTINGENCIES

These programs are subject to financial and compliance audits by grantor agencies. The amount, if any, of expenditures that may be disallowed by the grantor agencies cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE 2 — GRANTOR'S NUMBER

The Youth Homelessness Demonstration Program expended federal awards that totaled \$1,141,491 and \$533,752 for the Rapid Rehousing and Diversion programs, respectively.

OASIS CENTER, INC.
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION 1 SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|---|---------------|
| 1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a) Material weaknesses identified? | No |
| b) Significant deficiencies identified that are not considered to be material weakness? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 2. Internal control over major programs: | |
| a) Material weaknesses identified? | No |
| b) Significant deficiencies identified that are not considered to be material weakness? | None Reported |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program or Cluster

14.267

Youth Homelessness Demonstration Project

- | | |
|--|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | Yes |

OASIS CENTER, INC.
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

**SECTION 2 FINDINGS RELATED TO THE FINANCIAL STATEMENTS REPORTED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None noted.

SECTION 3 FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL AWARDS

None noted.

OASIS CENTER, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

There were no prior year findings.



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248206070
Nov. 15, 2013 LTR 4168C 0
62-0968273 000000 00

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BODC: TE

OASIS CENTER INC
1704 CHARLOTTE AVE STE 200
NASHVILLE TN 37203-2979



010200

Employer Identification Number: 62-0968273
Person to Contact: Mrs. Turner
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 05, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 1976.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Richard McKee

Richard McKee, Department Manager
Accounts Management Operations