

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

**GRANT CONTRACT  
BETWEEN THE METROPOLITAN GOVERNMENT  
OF NASHVILLE AND DAVIDSON COUNTY  
AND  
Nashville International Center for Empowerment**

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 Nashville International Center for Empowerment, ("Recipient"), is for the provision of leveled English as a second language (ESL) classes, 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:**

(a). Provide leveled English as a second language classes at select branch locations. This support should include the following:

1. Nashville International Center for Empowerment (NICE) will provide English Language classes at Nashville Public Library (NPL) branches to 200 students a year. NICE will offer 11 English Language Classes in total,
2. Classes will follow the schedules set by Metro Nashville Public Schools and Nashville Public Library. Each course will last for 18 weeks, with students meeting twice a week. Instruction will align with English Language Proficiency standards and will cover topics such as personal information, financial matters, workforce skills, education, and health.
3. Students will demonstrate success through assessments and self-evaluations of personal goals. A pre-test will be administered at the time of registration, followed by a post-test after the course. NICE staff will compare the scores from both the pre-test and post-test; any increase in scores will signify progress. Students will participate in in-class assessments, with a score of 85% or higher indicating achievement.
4. Students will collaborate with NICE staff and their instructors to establish personal goals and identify the benchmarks required to attain those goals. At the end of the course, students will engage in a reflection on their progress using a self-reflection tool. The results from self-evaluations and assessment scores will be reported to the grantor.

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:**

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

- B.1. **Grant Contract Term.** The term of this Grant will be twenty (20) months and nine days, commencing on October 23, 2025, and ending on June 30, 2027. 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 two hundred and forty thousand eleven dollars and four cents (\$240,011.04) 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 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 have been used as required by this Grant. Such invoices shall be submitted no 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, and 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, 2027. 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.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

- 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.
- 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.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract # \_\_\_\_\_ September 26, 2025**

- 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 (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 three Interim Program Reports, to be received by Nashville Public Library, by no later than February 17, 2026, August 17, 2026, and February 17, 2027. Other required reporting- 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)

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

**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 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.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract # \_\_\_\_\_ September 26, 2025**

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.

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

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

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 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

**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract # \_\_\_\_\_ September 26, 2025**

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 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

Nashville International Center for Empowerment  
Gatlauk Thach  
417 Welshwood Drive Ste 100  
Nashville, TN 37211-4225

- 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.**



**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

- 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;
    - 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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**Grant contract between the Metropolitan Government of Nashville and Davidson County and Nashville International Center for Empowerment, Contract # \_\_\_\_\_ September 18, 2025**

**THE METROPOLITAN GOVERNMENT  
OF NASHVILLE AND DAVIDSON  
COUNTY:**

DocuSigned by:

*Terri Luke*

EE43DFDF9F004DF...  
Department

**APPROVED AS TO AVAILABILITY OF  
FUNDS:**

Signed by:

*Jennene Reed/mjw*

02077A2A0742400...  
Director of Finance

**APPROVED AS TO RISK AND  
INSURANCE:**

DocuSigned by:

*Balagun Cobb*

68804BF12DF741C...  
Director of Insurance

**APPROVED AS TO FORM AND  
LEGALITY:**

DocuSigned by:

*Macy Amos*

432C6A0A0E944DA...  
Metropolitan Attorney

**FILED IN THE OFFICE OF THE CLERK:**

Metropolitan Clerk

**RECIPIENT: Nashville International Center for  
Empowerment**

By: *[Signature]*

Title: CEO/President

Sworn to and subscribed to before me a Notary  
Public, this 22<sup>nd</sup> day

of September, 2025

Notary Public

*[Signature]*  
My Commission Expires Nov. 3, 2025



My Commission expires \_\_\_\_\_

Grant contract between the Metropolitan Government of Nashville and Davidson County and  
Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025

ATTACHMENT 1

SPENDING PLAN

FY26/27

Name of Contractor: Nashville International Center for  
Empowerment

|           |                                                       | Funds<br>Provided<br>via This<br>Contract | Other<br>Funding<br>Sources | TOTAL |
|-----------|-------------------------------------------------------|-------------------------------------------|-----------------------------|-------|
| ITEM<br># | ITEM                                                  |                                           |                             |       |
| 1A        | Personnel-Staff Salaries                              | \$191,336                                 | \$0                         | \$0   |
| 1B        | Personnel-Staff Fringe Benefits (26%)                 | \$0                                       | \$0                         | \$0   |
| 2         | Staff Local Travel                                    | \$0                                       | \$0                         | \$0   |
| 3         | Occupancy-Rent, utilities, commercial insurance, etc. | \$0                                       | \$0                         | \$0   |
| 4         | Communications-Postage, phone, etc.                   | \$0                                       | \$0                         | \$0   |
| 5         | Materials, Supplies, Printing, & Copying              | \$19,200                                  | \$0                         | \$0   |
| 6         | Furniture, Office Equipment, Computers, etc.          | \$0                                       | \$0                         | \$0   |
| 7         | Student Programming-Direct Benefit                    | \$0                                       | \$0                         | \$0   |
| 8         | Other Direct Benefits-food, etc.                      | \$0                                       | \$0                         | \$0   |
|           | Other Expenses - contracted services (IT) and         |                                           |                             |       |
| 9         | subscriptions (IT)                                    | \$0                                       | \$0                         | \$0   |
| 10        | Indirect                                              | \$29,475.04                               | \$0                         | \$0   |
| TOTALS    |                                                       | \$240,011.04                              | \$0                         | \$0   |

**Grant contract between the Metropolitan Government of Nashville and Davidson County and  
Nashville International Center for Empowerment, Contract #\_\_\_\_\_ September 26, 2025**

**ATTACHMENT 2**

**Nashville International Center for Empowerment SPENDING PLAN NARRATIVE  
FY26/27**

**Salaries and Wages**

- **ESL Instructors (6):** NICE will hire six contracted ESL instructors during the grant period. These instructors will teach ESL courses at the Beginning, Intermediate, and Advanced levels, following the schedule set by NPL's adult literacy team. This initiative aims to improve English language skills among adult learners in the community, addressing the current ESL waitlist in Davidson County. 4500 (per class) x 8, \$36,000 plus 0.0765 tax rate, \$2,754.
- **Education Coordinator:** An education coordinator will be hired to effectively manage and facilitate the program throughout the grant period. The coordinator will also be responsible for instructing three out of the eleven classes each semester, as needed, to address any requirements identified during that semester. \$49,920 Annual salary plus 0.1401 tax rate, \$6,994.

**Total Salaries and Wages Requested: \$191,336**

**Programming Materials, Supplies, Printing and Copying**

Estimated material and supply costs will be \$600 for supplies and \$9,000 for the Burlington English Curriculum.

**Total grant funds requested for programming materials, supplies, printing, and copying - \$19,200**

**Indirect / Administration**

**Indirect / Administration 14% - \$29,475.04**

**Total –\$ 240,011.04**



STATE OF TENNESSEE  
Tre Hargett, Secretary of State  
Division of Business Services  
William R. Snodgrass Tower  
312 Rosa L. Parks AVE, 6th FL  
Nashville, TN 37243-1102

GATLUAK THACH  
417 WELSHWOOD DR. SUITE 100  
NASHVILLE, TN 37211

April 9, 2015

Request Type: Certificate of Existence/Authorization  
Request #: 0159022

Issuance Date: 04/09/2015  
Copies Requested: 1

Document Receipt

Receipt #: 001997210 Filing Fee: \$22.25  
Payment-Credit Card - State Payment Center - CC #: 161791650 \$22.25

Regarding: NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT  
Filing Type: Nonprofit Corporation - Domestic Control #: 504925  
Formation/Qualification Date: 10/21/2005 Date Formed: 10/21/2005  
Status: Active Formation Locale: TENNESSEE  
Duration Term: Perpetual Inactive Date:  
Business County: DAVIDSON COUNTY

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT

- \* is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;
- \* has paid all fees, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;
- \* has filed the most recent annual report required with this office;
- \* has appointed a registered agent and registered office in this State;
- \* has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett  
Secretary of State

Processed By: Cert Web User

Verification #: 011442928



CINCINNATI OH 45999-0038

In reply refer to: 0248222025  
Mar. 01, 2016 LTR 4168C 0  
02-0674431 000000 00  
Input Op: 0248222025 00018250  
BODC: TE

NASHVILLE INTERNATIONAL CENTER FOR  
EMPOWERMENT  
% GATLAUK THACH  
417 WELSHWOOD DR STE 100  
NASHVILLE TN 37211-4225

024780

Employer ID Number: 02-0674431  
Form 990 required: yes

Dear Taxpayer:

This is in response to your request dated Feb. 22, 2016, regarding your tax-exempt status.

We issued you a determination letter in June 2003, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

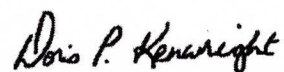
If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



0248222025  
Mar. 01, 2016 LTR 4168C 0  
02-0674431 000000 00  
Input Op: 0248222025 00018251

NASHVILLE INTERNATIONAL CENTER FOR  
EMPOWERMENT  
% GATLAUK THACH  
417 WELSHWOOD DR STE 100  
NASHVILLE TN 37211-4225

Sincerely yours,



Doris Kenwright, Operation Mgr.  
Accounts Management Operations 1

Nashville International Center for Empowerment (NICE) will provide English Language classes at Nashville Public Library (NPL) branches to 200 students a year. NICE will offer 11 English Language Classes in total, offered at various levels including beginner, intermediate and advanced levels according to student demand. Need will be determined by an initial placement test administered during registration.

Classes will take place in accordance with Metro Nashville Public Schools and Nashville Public Library schedules. Each course will last for 18 weeks and students will meet twice a week. Instruction will be aligned to English Language Proficiency standards and topics will include: personal information, money matters, workforce, education, and health.

Students will demonstrate success through assessments and self evaluation of personal goals. A pre-test will be administered at registration and a post test at the end of the course. NICE staff will compare scores for both pre and post tests and an increase in score will mark progress. Students will also be given in class assessments, and will be considered achieving when they score 85% or higher. Additionally students will work with NICE staff and their instructors to identify personal goals and the benchmarks necessary to meet those goals. At the end of the course, students will reflect on their progress via a self reflection tool. Self evaluations and assessments scores will be reported to the grantor.



| Locations and Levels may change |                            |       |             |       |           |                                  |  |
|---------------------------------|----------------------------|-------|-------------|-------|-----------|----------------------------------|--|
| #                               | Class                      | Hours | Rate per hr | Weeks | Total     | Notes                            |  |
| 1                               | Donelson Beginner Literacy | 10    | 25          | 18    | 0         | led by Coordinator               |  |
| 2                               | Donelson Intermediate      | 10    | 25          | 18    | 4500      |                                  |  |
| 3                               | Donelson Advanced          |       |             |       | 0         | led by Coordinator               |  |
| 4                               | Madison Beginner           | 10    | 25          | 18    | 0         | led by Coordinator               |  |
| 5                               | Madison Intermediate       | 10    | 25          | 18    | 4500      |                                  |  |
| 6                               | Edmondson Beginner         | 10    | 25          | 18    | 4500      |                                  |  |
| 7                               | Edmondson Intermediate     | 10    | 25          | 18    | 4500      |                                  |  |
| 8                               | Thompson Lane Beginner     | 10    | 25          | 18    | 4500      |                                  |  |
| 9                               | Thomspon Lane Intermediate | 10    | 25          | 18    | 4500      |                                  |  |
| 10                              | Hermitage Beginner         | 10    | 25          | 18    | 4500      |                                  |  |
| 11                              | Hermitage Intermediate     | 10    | 25          | 18    | 4500      |                                  |  |
|                                 | Coordinator                | 40    | 24          | 52    | 49920     |                                  |  |
|                                 | Supplies                   |       |             |       | 600       |                                  |  |
|                                 | Burlington Curriculum      |       | 90          | 100   | 9000      | ~100 students enrolled at a time |  |
|                                 |                            |       |             |       | 95520     |                                  |  |
|                                 | Taxes for parttime staff   |       | 0.0765      | 36000 | 2754      |                                  |  |
|                                 | Taxes for fulltime staff   |       | 0.1401      | 49920 | 6994      |                                  |  |
|                                 |                            |       |             |       | 105268    |                                  |  |
|                                 | Admin (14%)                |       |             |       | 14737.52  |                                  |  |
|                                 |                            |       |             |       | 120005.52 |                                  |  |

Staff95668

Supplies600

Curriculum9000

admin14737.52

total120005.52

***Nashville International Center  
for Empowerment, Inc.***

(A Nonprofit Corporation)

**Financial Statements**

**With Independent Auditor's Report Thereon**

FOR THE YEAR ENDED DECEMBER 31, 2024



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*Nashville International Center for Empowerment, Inc.*

**Table of Contents**

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|                                  | <u>Page</u> |
|----------------------------------|-------------|
| Independent Auditor's Report     | 2           |
| <br><b>FINANCIAL STATEMENTS</b>  |             |
| Statement of Financial Position  | 4           |
| Statement of Activities          | 5           |
| Statement of Functional Expenses | 6           |
| Statement of Cash Flows          | 7           |
| Notes to Financial Statements    | 8           |



## Independent Auditor's Report

To the Board of Directors of Nashville International Center for Empowerment, Inc.

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Nashville International Center for Empowerment, Inc., which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Nashville International Center for Empowerment, Inc. as of December 31, 2024, and the changes in its 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 (GAAS). 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 Nashville International Center for Empowerment, Inc. 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 opinion.

#### 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 Nashville International Center for Empowerment, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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 GAAS, 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 Nashville International Center for Empowerment, Inc.'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 Nashville International Center for Empowerment, Inc.'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.

  
Miller CPA, PLLC  
Murfreesboro, Tennessee  
May 16, 2025



**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2024**

|                                         |                            |
|-----------------------------------------|----------------------------|
| <b>CURRENT ASSETS</b>                   |                            |
| Cash and equivalents                    | \$ 1,267,477               |
| Grants receivable                       | 1,868,602                  |
| Prepaid expenses                        | 49,761                     |
| Due from New American Staff, LLC        | 816                        |
| Other current assets                    | <u>410</u>                 |
| <b>Total current assets</b>             | <b>3,187,066</b>           |
| <b>PROPERTY AND EQUIPMENT</b>           | <u>99,789</u>              |
| <b>TOTAL ASSETS</b>                     | <b><u>\$ 3,286,855</u></b> |
| <b>CURRENT LIABILITIES</b>              |                            |
| Line of credit                          | \$ 643                     |
| Accounts payable and accrued expenses   | <u>451,794</u>             |
| <b>Total current liabilities</b>        | <b><u>452,437</u></b>      |
| <b>TOTAL LIABILITIES</b>                | <b>452,437</b>             |
| <b>NET ASSETS</b>                       |                            |
| Without donor restrictions              | 2,722,010                  |
| With donor restrictions                 | <u>112,408</u>             |
| <b>Total net assets</b>                 | <b><u>2,834,418</u></b>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <b><u>\$ 3,286,855</u></b> |

See accompanying notes to financial statements and independent auditor's report.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                       | Without donor<br>restrictions | With donor<br>restrictions | Totals        |
|---------------------------------------|-------------------------------|----------------------------|---------------|
| <b>REVENUE AND OTHER SUPPORT</b>      |                               |                            |               |
| Grants and donations                  | \$ 11,046,592                 | \$ 183,000                 | \$ 11,229,592 |
| Program fees                          | 194,130                       | -                          | 194,130       |
|                                       | 11,240,722                    | 183,000                    | 11,423,722    |
| Net assets released from restrictions | 197,846                       | (197,846)                  | -             |
| Total revenue and other support       | 11,438,568                    | (14,846)                   | 11,423,722    |
| <b>EXPENSES</b>                       |                               |                            |               |
| Program services                      | 8,221,092                     | -                          | 8,221,092     |
| Supporting services                   |                               |                            |               |
| Management and general                | 1,125,726                     | -                          | 1,125,726     |
| Fundraising                           | 114,494                       | -                          | 114,494       |
| Total expenses                        | 9,461,312                     | -                          | 9,461,312     |
| INCREASE (DECREASE) IN NET ASSETS     | 1,977,256                     | (14,846)                   | 1,962,410     |
| NET ASSETS AT BEGINNING OF YEAR       | 744,754                       | 127,254                    | 872,008       |
| NET ASSETS AT END OF YEAR             | \$ 2,722,010                  | \$ 112,408                 | \$ 2,834,418  |

See accompanying notes to financial statements and independent auditor's report.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

|                                            | Program<br>Services | Supporting Services       |                   | Totals              |
|--------------------------------------------|---------------------|---------------------------|-------------------|---------------------|
|                                            |                     | Management<br>and General | Fund-<br>raising  |                     |
| Compensation and related expenses          |                     |                           |                   |                     |
| Wages                                      | \$ 5,571,055        | \$ 279,558                | \$ 31,062         | \$ 5,881,675        |
| Payroll taxes                              | -                   | 423,660                   | 2,376             | 426,036             |
| Employee benefits                          | -                   | 59,973                    | -                 | 59,973              |
| Total compensation and<br>related expenses | 5,571,055           | 763,191                   | 33,438            | 6,367,684           |
| Resettlement, match and placement costs    | 2,021,460           | -                         | -                 | 2,021,460           |
| Advertising                                | -                   | -                         | 2,434             | 2,434               |
| Depreciation                               | 17,168              | 2,584                     | 1,885             | 21,637              |
| Lease                                      | 140,432             | 15,413                    | 15,413            | 171,258             |
| Travel                                     | -                   | 218,991                   | -                 | 218,991             |
| Professional services and contractors      | -                   | 33,372                    | -                 | 33,372              |
| Supplies                                   | 15,000              | -                         | -                 | 15,000              |
| Contractors                                | 2,656               | -                         | -                 | 2,656               |
| Office supplies                            | 113,059             | 12,409                    | 12,409            | 137,877             |
| Telephone and internet                     | 41,773              | 4,473                     | 4,474             | 50,720              |
| Security                                   | -                   | 7,929                     | -                 | 7,929               |
| Subscriptions                              | -                   | 23,505                    | -                 | 23,505              |
| Printing and postage                       | 3,490               | 373                       | 374               | 4,237               |
| Translation                                | 48,298              | -                         | -                 | 48,298              |
| Technology                                 | 139,045             | 15,261                    | 15,261            | 169,567             |
| Bank charges                               | -                   | 5,260                     | -                 | 5,260               |
| Fundraising                                | -                   | -                         | 16,982            | 16,982              |
| Insurance                                  | 31,327              | 3,438                     | 3,439             | 38,204              |
| Training                                   | 22,203              | 2,437                     | 2,437             | 27,077              |
| Utilities                                  | 345                 | 38                        | 38                | 421                 |
| Janitorial                                 | -                   | 11,144                    | -                 | 11,144              |
| Miscellaneous                              | 13,208              | 1,526                     | 1,527             | 16,261              |
| Licenses, fees and penalties               | 39,930              | 4,382                     | 4,383             | 48,695              |
| Totals                                     | <u>\$ 8,220,449</u> | <u>\$ 1,125,726</u>       | <u>\$ 114,494</u> | <u>\$ 9,460,669</u> |

See accompanying notes to financial statements and independent auditor's report.



**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

|                                                                                                  |                |
|--------------------------------------------------------------------------------------------------|----------------|
| Increase in net assets                                                                           | \$ 1,962,410   |
| Adjustments to reconcile increase in net assets<br>to net cash provided by operating activities: |                |
| Depreciation                                                                                     | 21,637         |
| Increase in operating assets:                                                                    |                |
| Grants and other receivable                                                                      | (833,929)      |
| Prepaid expenses                                                                                 | (47,126)       |
| Other current assets                                                                             | (410)          |
| Increase in operating liabilities:                                                               |                |
| Accounts payable and accrued expenses                                                            | <u>200,773</u> |
| Net cash provided by operating activities                                                        | 1,303,355      |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|                                     |          |
|-------------------------------------|----------|
| Purchases of property and equipment | (17,972) |
|-------------------------------------|----------|

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                              |                 |
|------------------------------|-----------------|
| Net change in line of credit | <u>(99,357)</u> |
|------------------------------|-----------------|

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Net increase in cash and equivalents              | 1,186,026           |
| Cash and equivalents at the beginning of the year | <u>81,451</u>       |
| Cash and equivalents at the end of the year       | <u>\$ 1,267,477</u> |

See accompanying notes to financial statements and independent auditor's report.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE A—NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

Nashville International Center for Empowerment, Inc. (the “Organization” and “NICE”) is a Tennessee not-for-profit corporation dedicated to empowering refugees and immigrants who have resettled in Middle Tennessee. NICE does this by providing direct social services and educational programs in the following areas:

- Adult education – NICE provides classes in the English language, citizenship and GED preparation.
- Career development – NICE provides assistance with resume writing, area job identification, vocational training, application writing, and referral services.
- Social adjustment - NICE provides immigration assistance, interpretation, referral services, and consultation services.
- Emergency services - NICE provides provision of food, clothing and shelter, as well as referrals to legal and family support services.
- Youth development - NICE provides one-on-one tutoring, leadership development, civic engagement, career and educational preparedness, and sports and musical experiences.
- Health and nutrition services - NICE provides classes and seminars on nutrition, disease prevention, child development, mental health, and healthy lifestyles.
- Resettlement and placement – NICE assists with the resettlement and placement of refugees in the Middle Tennessee area under a U.S. Government grant administered by the Ethiopian Community Development Council.

Accrual Basis

The financial statements of the Organization have been prepared on the accrual basis.

Basis of Presentation

The Organization presents its financial statements in accordance with the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958, *Financial Statements for Not-for-Profit Organizations*. Accordingly, the Organization reports information regarding its financial position and activities according to the two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions include unrestricted resources which represent the portion of funds that are available for the operating objectives of the Organization.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE A—NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

Net Assets with Donor Restrictions

Net assets with donor restrictions consist of donor restricted contributions and grants. Amounts restricted by donors for a specific purpose are deemed to be earned and reported as restricted revenue when received, and such unexpended amounts are reported as net assets with donor restrictions at year-end. When the donor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as “net assets released from restrictions”.

Net assets with donor restrictions also consist of donor restricted contributions, which are required to be held in perpetuity. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue or other support and expenses during the reporting period. Accordingly, actual results could differ from these estimates.

Cash and Equivalents

Cash and equivalents include cash on hand and short-term investments with original maturities of three months or less.

Grants Receivable

Grant reimbursement requests have been recorded as grants receivable. The grants receivable are recorded when the expense for reimbursement has been incurred. Each grant agreement defines when a particular grant is considered past due which range from 30 to 60 days from the invoice date. The Organization does not charge interest or a finance charge on past due grant receivable accounts. The Organization estimates an allowance for doubtful grants receivable based upon historical trends, contractual obligations and ability to pay. Generally the Organization does not require collateral or other security to support the grants receivable. As of December 31, 2024, management estimated the allowance for doubtful grants receivable to be \$-0-.

Property and Equipment, Net

The Organization capitalizes all property and equipment expenditures with a cost of \$500 or more having estimated useful lives of more than one year. Property and equipment is capitalized at cost or, for donated items, at fair value as of the date received. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE A—NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

Property and Equipment, Net (continued)

When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the statement of activities for the respective period.

Property and equipment are depreciated using the straight-line method over the estimated useful lives of the related assets ranging from 3-5 years.

Contributions and Grants

Contributions and grants are recognized as revenue when received or unconditionally pledged. All contributions and grants are available for unrestricted use unless specifically restricted by the donor. Contributions and grants that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as an increase in temporarily restricted net assets depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Functional Expenses

Expenses are summarized and categorized based upon their functional classification as either program services, management and general or fundraising. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, the expenses require allocation on a reasonable basis that is consistently applied. The Organization has determined the allocation based on estimates of time and effort within the salaries and compensation expense which, in turn, created a percent allocation that was used to determine the allocation of certain expenses.

Income Taxes

The Organization is a not-for-profit organization exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. As such, the Organization is not taxed on income derived from its exempt functions. However, the Organization is subject to tax on unrelated business income. The Organization did not have any unrelated business income during the year ended December 31, 2024.

With few exceptions, the Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2021, and to state tax authorities for years before 2019.

The Organization has evaluated its tax positions for all open tax years. Based on the evaluation of the Organization tax positions, management believes all tax positions taken would be upheld under an examination. Therefore, no provision for the effects of uncertain positions has been recorded for the year ended December 31, 2024.

Advertising

The Organization expenses the cost of non-direct responsive advertising costs as incurred. For the year ended December 31, 2024, advertising costs totaled \$2,434.

**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE B —PROPERTY AND EQUIPMENT, NET**

Property and equipment, net are composed of the following as of December 31, 2024:

|                                   |                         |
|-----------------------------------|-------------------------|
| Computers and peripherals         | \$ 75,459               |
| Furniture and fixtures            | 39,374                  |
| Vehicles                          | <u>145,281</u>          |
| Total                             | 260,114                 |
| Less: Accumulated depreciation    | <u>(160,324)</u>        |
| Total property and equipment, net | <u><u>\$ 99,790</u></u> |

For the year ended December 31, 2024, depreciation totaled \$21,637.

**NOTE C — LINE OF CREDIT**

During 2020 the Organization entered into a line of credit with availability of \$150,000 bearing an interest rate of 3.25%. The line of credit is unsecured and matures in September 2024. As of December 31, 2024 the balance of the line of credit was \$643.

**NOTE D — OPERATING LEASES**

The Organization leases office space requiring monthly lease payments through July 2020. Beginning in August 2020 the lease shifted to a month to month lease.

During the year ended December 31, 2024, lease expense totaled \$171,258

**NOTE F — NET ASSETS WITH DONOR RESTRICTIONS**

A summary of the activity for the year ended December 31, 2024 for net assets with donor restrictions is as follows:

|                            | December 31, 2023        | Net Asset<br>With Donor<br>Restriction<br>Contributions | Released<br>from<br>Restrictions | December 31, 2024        |
|----------------------------|--------------------------|---------------------------------------------------------|----------------------------------|--------------------------|
| Organizational development | \$ 20,000                | \$ -                                                    | \$ -                             | \$ 20,000                |
| Housing assistance         | 14,846                   | 183,000                                                 | (197,846)                        | -                        |
| Adult education            | 33,344                   | -                                                       | -                                | 33,344                   |
| Health education           | 4,679                    | -                                                       | -                                | 4,679                    |
| Youth                      | <u>54,385</u>            | <u>-</u>                                                | <u>-</u>                         | <u>54,385</u>            |
|                            | <u><u>\$ 127,254</u></u> | <u><u>\$ 183,000</u></u>                                | <u><u>\$ (197,846)</u></u>       | <u><u>\$ 112,408</u></u> |



**NASHVILLE INTERNATIONAL CENTER FOR EMPOWERMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE G – AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as December 31, 2024, reduced by amounts not available for general use because of donor imposed restrictions within one year of December 31, 2024.

|                                                                                        |                     |
|----------------------------------------------------------------------------------------|---------------------|
| Financial assets, at year-end                                                          | \$ 3,136,079        |
| Less those unavailable for general expenditures within one year, due to:               |                     |
| Donor-imposed restrictions:                                                            |                     |
| Restricted by donor with time or purpose restrictions                                  | <u>(112,408)</u>    |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 3,023,671</u> |

The Organization is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization strives to maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it sends out cash as the restricted contributions and grants come in and maintains a level of cash related to contributions without donor restrictions.

**NOTE H – RISKS, UNCERTAINTIES AND CONTINGENCIES**

The Organization may be subject in the future to credit risk to its cash and equivalents accounts, which are placed with high credit-quality financial institutions. The Federal Deposit Insurance Corporation ("FDIC") offers coverage up to \$250,000 for substantially all depository accounts. As of December 31, 2024 the Organization had funds totaling \$1,017,477 in excess of the FDIC limit.

**NOTE I – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through May 16, 2025, which is the date the financial statements were available to be issued. There have been no adjustments to the financial statements to include any subsequent transactions or events.