

Grant contract between the Metropolitan Government of Nashville and Davidson County and We Are One Recovery Contract # _____

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
WE ARE ONE RECOVERY**

This Grant Contract issued and entered into pursuant to Resolution RS2025-_____ by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and We Are One Recovery, ("Recipient"), is for the provision of inclusive and affirming recovery services for LGBTQIA2S+ residents of Davidson County, as further defined in the "SCOPE OF PROGRAM". Attachments A through H are incorporated herein by reference.

A. SCOPE OF PROGRAM:

- A.1. The Recipient will deliver comprehensive, culturally competent recovery support services, specifically tailored to the unique needs of LGBT+ individuals impacted by substance use disorders, in the form of an established intensive outpatient program. This program aims to address the multifaceted challenges faced by LGBT+ residents by providing a safe, affirming space for recovery, reducing barriers to care and promoting overall health and well-being.

The Recipient will use the funds to achieve the following outcomes:

- Recipient will implement IOP program that assist 50 unduplicated LGBT+ low-income clients with safe recovery support for ongoing abstinence from illicit substances and alcohol.
- A minimum of 70% of program participants that complete 8-weeks in the program will report a decrease in substance use.
- A minimum of 75% of program participants will demonstrate improvement in mental health indicators, measured by validated assessment tools.
- A minimum of 80% of program participants will engage in one additional support service, such as housing or employment assistance, within 8 weeks of program participation.
- Recipient will hire a case manager for the intensive outpatient program for LGBT+ individuals recovering from substance use disorders.
- Recipient will provide free individual case management weekly for all program participants to work on individualized treatment goals.
- The program director will monitor the progress of these goals by conducting regular surveys and assessments to ensure outcomes are being met and allow for adjustments to treatment plans as needed.
- Recipient will implement intensive outpatient program group session daily designed with evidence-based practices tailored to the LGBT+ community.
- Recipient will ensure that progress made by program participants is continually monitored through regular drug testing, attendance, and pre/post services data gathering.

- A.2. The Recipient must spend funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachment A. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro according to a mutually acceptable process and schedule, and when needed, upon request. These data shall include:

- Number of residents served.
- Frequency of services provided.
- Sign in sheets with dates and times of services or meetings.
- Monthly program progress reports.
- Number of successfully completed programs.
- Other data as requested.

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- A.3. The Recipient will only utilize these funds for services the Recipient provides to residents and/or visitors in Davidson County. 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 the date this contract is approved by all required parties and filed in the office of the Metropolitan Clerk. 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-Two Thousand dollars (\$32,000). 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 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 Grant Contract, 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. For each invoice submitted, the Recipient shall certify that the funds were utilized for necessary expenditures related to the completion of the work, as described in Section A of this Grant Contract.

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 no more often than monthly and indicate at a minimum the amount charged by 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 healthap@nashville.gov.

Final invoices for the contract period should be received within thirty (30) days after the end of the contract. 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 bradley.thompson@nashville.gov and Anidolee.Melville-Chester@nashville.gov, within forty-five (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.

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- 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. Any unallowable cost discovered after payment of the final invoice shall be returned by the Recipient to Metro within fifteen (15) days of notice.
- 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.
- 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.** 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. 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 the Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by Metro. Metro shall give the Recipient at least thirty (30) days written notice before effective termination date.
- a) The Recipient shall be entitled to receive compensation for satisfactory, authorized service completed as of the effective termination date, but in no event shall Metro be liable to the Recipient for compensation for any service that has not been rendered.
- b) Upon such termination, the Recipient shall have no right to any actual general, special, incidental, consequential or any other damages whatsoever of any description or amount.
- D.5. **Termination - Funding.** The 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 the Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease

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all work associated with the 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 (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 and in accordance with 2 CFR 200 Uniform Guidance. 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 a Final Program Report, to be received by bradley.thompson@nashville.gov and Anidolee.Melville-Chester@nashville.gov, within forty-five (45) 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.

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- 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.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.** The obligations of the parties to this Grant Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, acts of God, riots, wars, strikes, epidemics or any other similar cause.
- D.18. **Iran Divestment Act.** In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-101 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.
- D.19. **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.
- D.20. **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.21. **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.

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- D.22. **Severability.** In the event any provision of this Agreement is rendered invalid or unenforceable, said provision(s) hereof will be immediately void and may be renegotiated for the sole purpose of rectifying the error. The remainder of the provisions of this Agreement not in question shall remain in full force and effect.
- D.23. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.24. **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.25. **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.26. **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.27. **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 email transmission, or by first class mail, addressed to the respective party at the appropriate email or physical address as set forth below or to such other party, email, or address as may be hereafter specified by written notice.

Metro

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For contract-related matters:
Holly.rice@nashville.gov
2500 Charlotte Avenue
Nashville, TN 37209
(615) 340-8900

For inquiries regarding invoices:
Nancy.uribe@nashville.gov
2500 Charlotte Avenue
Nashville, TN 37209
(615) 340-5634

Recipient

We Are One Recovery
Executive Director
PO Box 1636
Madison, TN 37116

D.28. 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.29. Certification Regarding Debarment and Convictions.

- a) Recipient certifies that Recipient, and its current and future principals:
 - 1) are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program.
 - 2) 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.
 - 3) 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
 - 4) 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.29(a)(2) and D.29(a)(3) of this certification.

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- 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.29(a).
- D.30. **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.
- D.31. **Health Insurance Portability and Accountability Act.** Metro and Recipient shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and its accompanying regulations.
 - a. Recipient warrants that it is familiar with the requirements of HIPAA and its accompanying regulations and will comply with all applicable HIPAA requirements in the course of this Agreement.
 - b. Recipient warrants that it will cooperate with Metro, including cooperation and coordination with Metro privacy officials and other compliance officers required by HIPAA and its regulations, in the course of performance of this Agreement so that both parties will be in compliance with HIPAA.
 - c. Recipient agrees to sign documents, including but not limited to Business Associate agreements, as required by HIPAA and that are reasonably necessary to keep Metro and Recipient in compliance with HIPAA. This provision shall not apply if information received by the Recipient from Metro under this Agreement is not "protected health information" as defined by HIPAA, or if HIPAA permits Recipient and Metro to receive such information without entering into a Business Associate agreement or signing another such document.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

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RECIPIENT: We Are One Recovery

By:



Sworn to and subscribed to before me, a Notary Public this 16 day of
October, 2025, by James Curtis, the
Contractor's behalf.

Notary Public:

Shantara Franklin
April 22, 2028

My Commission Expires:



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IN WITNESS WHEREOF, the parties have by their duly authorized representatives set their signatures.
METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Signed by:

Sanmi Areda

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Director, Metro Public Health Department

10/20/2025

Date

Signed by:

Tené Hamilton Franklin

8E9F08BF14D1480...

Chair, Board of Health

10/22/2025

Date

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:

Jennine Reed/mjw

62377A2A8742469...

Director, Department of Finance

Initial

DR

DS

AP

10/27/2025

Date

APPROVED AS TO RISK AND INSURANCE:

DocuSigned by:

Balogun Cobb

68804BF12FD741C...

Director of Risk Management Services

10/27/2025

Date

APPROVED AS TO FORM AND LEGALITY:

Signed by:

Matthew Garth

66F60922930844F...

Metropolitan Attorney

10/27/2025

Date

FILED:

Metropolitan Clerk

Date

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Table of Contents of Attachments:

- A. Grant Spending Plan
- B. Application
- C. Certificate of Assurance
- D. Non-Profit Grants Manual Receipt Acknowledgement
- E. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Letter
- F. Non-Profit Charter and Tennessee Secretary of State Non-Profit Confirmation
- G. Independent Audit completed by Certified Public Accountant
- H. Certificate of Insurance

ATTACHMENT A**GRANT BUDGET****(BUDGET PAGE 1)****Non-Profit**

APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the grant period.

Object Line-Item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY ¹ (detail schedule(s) attached as applicable)	GRANT CONTRACT	GRANTEE MATCH ³	TOTAL PROJECT
1	Salaries ²	\$32,000.00	\$0.00	\$32,000.00
2	Benefits & Taxes	\$0.00	\$0.00	\$0.00
4, 15	Professional Fee/ Grant & Award ²	\$0.00	\$0.00	\$0.00
5	Supplies	\$0.00	\$0.00	\$0.00
6	Telephone	\$0.00	\$0.00	\$0.00
7	Postage & Shipping	\$0.00	\$0.00	\$0.00
8	Occupancy	\$0.00	\$0.00	\$0.00
9	Equipment Rental & Maintenance	\$0.00	\$0.00	\$0.00
10	Printing & Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel/ Conferences & Meetings ²	\$0.00	\$0.00	\$0.00
13	Interest ²	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance To Individuals ²	\$0.00	\$0.00	\$0.00
17	Depreciation ²	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel ²	\$0.00	\$0.00	\$0.00
20	Capital Purchase ²	\$0.00	\$0.00	\$0.00
22	Indirect Cost (0% of S&B)	\$0.00	\$0.00	\$0.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	GRAND TOTAL	\$32,000.00	\$0.00	\$32,000.00

¹ Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, *Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A*. (posted on the Internet at: <https://www.tn.gov/assets/entities/finance/attachments/policy3.pdf>).

² Applicable detail follows this page if line-item is funded.

³ A Grantee Match Requirement is detailed by this Grant Budget, and the maximum total amount reimbursable by the State pursuant to this Grant Contract, as detailed by the "Grant Contract" column above, shall be reduced by the amount of any Grantee failure to meet the Match Requirement.

GRANT BUDGET LINE-ITEM DETAIL
(BUDGET PAGE 2)

SALARIES						AMOUNT
Name - Title	Salary	x	Percentage of Time	+	Longevity Bonus	
Ian Kowaleski	X	x	100%	+		\$ 32,000.00
ROUNDED TOTAL						\$ 32,000.00

PROFESSIONAL FEE/ GRANT & AWARD	AMOUNT
ROUNDED TOTAL	\$ -

TRAVEL/ CONFERENCES & MEETINGS	AMOUNT
ROUNDED TOTAL	\$ -

SPECIFIC ASSISTANCE TO INDIVIDUALS	AMOUNT
ROUNDED TOTAL	\$ -

Complete this Cover Sheet and sign where indicated. Attach it to the Program Narrative, Spending Plan, and Spending Plan Narrative. Email the entire Application Packet to both Detra.major@nashville.gov and Dianne.harden@nashville.gov by 4:29 pm on September 13, 2024.			
FY25 COMMUNITY SAFETY FUND APPLICATION COVER SHEET		(Application Part A)	
CIRCLE THE ONE CATEGORY OF FUNDING THAT YOU ARE APPLYING FOR:			
Literacy: ☐	Domestic Violence: ☐	Community Service: ☐	Afterschool Programs: ☐ Community Violence Prevention ☐ Group ☒
Restorative Justice: ☐	Workshops/Seminars: ☐	After School Program: ☐	Violence: ☐ Outreach and Education: ☐ Special Assistance to Individuals: ☐
WILL THE PROPOSED PROGRAM BE: (Choose One)			
A New Program: ☐	An Existing Program: ☐	An Expansion of Existing Program: ☒	
APPLICANT INFORMATION			
Legal name of Applicant (Agency): We Are One Recovery			
Contact Person Name:	Chad Curtis	Title:	CEO
Contact Person Phone:	615-962-2528	Email Address:	chad@weareonerecovery.org
Agency CEO Name:	Chad Curtis	Title:	CEO
Agency CEO Phone:	615-962-2528	Email Address:	chad@weareonerecovery.org
AGENCY'S MAIN OFFICE			
Complete Address: 1171 Sioux Terrace Madison, TN 37115			
Phone:	Fax:	Website: weareonerecovery.org	
FINANCIAL INFORMATION			
Agency's most recent FY Actual Revenues ► (See Note Below)	\$82,168.79	Amount of current FY25 CSF grant or direct appropriation (if applicable):	
Total FY25 CSF Request ► (round to nearest \$100)	\$16,000	Agency's Fiscal Year Start Date (Month/Day)	Jan. 1
This amount should not exceed 20% of most recent actual revenues. Requests over 20% will render application ineligible. ►	#DIV/0!	(Leave Blank)	
For the current fiscal year, list funds received from Metro Nashville Government, including funds received from any department or Metro Council Appropriation (attach additional pages if necessary).			
Source: TDMHSAS CHI Grant	Amount: \$	\$619,286.00	
Source:	Amount: \$		
Source:	Amount: \$		
Does the applicant have a certified audit performed each year? Yes ☐ No ☒			
Applicants are required to submit an electronic copy of 1.) the most recent agency audit and 2.) a copy of agency's current registration status with the Secretary of State, Division of Charitable Solicitations and Gaming to fred.adom@nashville.gov . (See page 10 of CEF Handbook for details.) IS THIS THE CURRENT PROCESS ☐			
SIGNATURES			
I certify under the penalty of law that the information in this application (including, without limitation, the "Certifications and Assurances") is accurate to the best of my knowledge. I am aware that my agency will not be eligible for funding if investigation at any time shows falsification. If falsification is shown after funding has been approved, any allocations already received and expended are subject to be repaid. I further certify that I am authorized to sign this application for the applying agency.			
Signature of Authorized Official: 		Date: 9/12/24	
* Per most recent agency audit. Revenues stated above must not include in-kind contributions.			

**FY25 COMMUNITY SAFETY FUND
PROGRAM NARRATIVE
App. Part 5 of 5
(85 points Total)**

Type your answer to each question only in the shaded block below. The shaded block will expand (up to the number of keystrokes indicated) as you respond to each item. In your responses, focus on the target population and problem identified in the Service Description for the Service Category for which you are applying.

Citations: Please do not use footnotes. Source citations may be expressed within parentheses within the body of the narrative.

Charts: The formatting allows only straight narrative, and information may not be entered in a chart format.

Suggestion: Compose your answers in a “word” document so you can spell check and count keystrokes, then cut and paste into the application template.

Completed applications should be emailed to both Dianne Harden@nashville.gov and Detra.Major@nashville.gov at the application deadline of 4:29 p.m. on September 13, 2024. Applications received after 4:29 p.m. on September 13, 2024 will not be considered for perspective funding.

1. Executive Summary (0 Points).

- What target population will you serve? LGBTQ2IAS+ with addiction
- What services are you going to provide/deliver with this funding? Intensive out patient program for SUD
- including Case management. How will the community benefit from these services? We are the only LGBTQ+ addiction organization in the state. Having a case manager on staff will allow our clients to have the best outcomes staying clean and being a productive member of society by obtaining/keeping employment. This, in turn, leads to a more inclusive and healthier community where everyone has the opportunity to thrive.

2. Capacity of the Applicant and Relevant Organizational Experience (10 points).

- Describe your Agency’s mission. We Are One Recovery’s mission is to
- provide LGBTQIA2S+ individuals and allies with safe, supportive, and substance-free spaces. We offer essential resources for recovery, personal
- growth, and community building, fostering an inclusive environment where everyone can thrive. (Text box would not expand, Please see additional page for other answers)

3. Problem & Target Population (15 points).

- Describe the characteristics of the target population including any relevant geographic indicators. Include any data sources for this information. See additional page answer.
- Describe your experience in providing services to individuals who are directly or indirectly impacted by violence. We Are One Recovery specializes in supporting LGBTQIA2S+ individuals impacted by discrimination and violence through trauma-informed care, counseling, case management, and peer support. Our team includes a Certified Trauma Specialist and collaborates with local organizations to provide comprehensive services. We focus on both direct recovery support and community violence prevention, making us a leader in addressing violence in the LGBTQIA2S+ community.

Additional space for responses

- Length of time/history providing services to the population and the issue described in the selected Service Category. Since 2019. The LGBTQ+ community is addicted at rates 20-30% of their population while heterosexuals are 9% yet we remain the only organization helping this underserved population. The primary issue is that the only LGBTQ+ IOP was at Cumberland Heights from April 2023-August 2024 leaving a critical gap in care that we need to address.
- Briefly list and describe the backgrounds, roles and responsibilities of key management and program staff. **Chad (CEO)/ Program Director:** Licensed Social Worker, Certified Trauma Specialist, CPRS, substance abuse professional and certified rainbow clinician, 10+ years in addiction recovery and LGBTQIA2S+ care. Manages IOP and Case Management operations and oversees strategic direction, program development, and organizational management. Provides trauma-informed therapy within IOP. **Case Manager:** Coordinates care, ensuring comprehensive support for clients by: Assessment and Intake, Resource Referral, Crisis Intervention, Progress Monitoring, Advocacy, Group Facilitation, Client Education, Collaboration with Providers, Documentation, and Discharge Planning. This employee has 4 years working with addiction.
- Are there any special awards, recognitions or achievements for your program you would like to list? Recipient of \$619,286 TDMHSAS grant, secured \$490,000 bridge loan, and \$60,000 donor loan. Raised \$15,439 in 2024 fundraiser, gained major sponsorships from corporate sponsors. Proclamations by Mayor Cooper & O'Connell and Senator Campbell. Founder serves on mayor's LGBTQ+ Leadership Council, and we have been featured in Connect Magazine. Nominated twice for TN Pride Chamber Non-Profit of the Year and our founder has been a speaker at: Metro Public Health Hope is Available (suicide awareness), the Meharry Vanderbilt Alliance on Health Equity, twice keynote speaker at addiction conference, and on radio station WXNA twice. We are also members of NALGAP the oldest LGBTQ+ addiction org in the country and TN Pride Chamber. We created a two-year partnership with Thistle Farms for a trans woman that has a history of sex trafficking.

Problem & Target Population (15 points).

- Describe the characteristics of the target population including any relevant geographic indicators. Include any data sources for this information. Characteristics: LGBTQ+ people who are struggling with addiction. Our services will specifically focus on LGBTQ+ individuals living within Davidson County. This area has a diverse population, and our program aims to reach individuals in both urban and suburban areas where access to culturally competent addiction services may be limited. SAMHSA data: **Increased Substance Use:** According to recent data, lesbian, gay, and bisexual (LGB) adults are more likely than their straight counterparts to use substances. This includes higher rates of illicit

drug use, prescription drug misuse, and alcohol use disorders. For example, about 39.1% of LGB adults reported using illicit drugs in the past year compared to 17.2% of straight adults. **Mental Health Challenges:** LGB adults also experience higher rates of mental health issues, including major depressive episodes and serious thoughts of suicide. The data indicates that these disparities are often linked to stress caused by stigma, discrimination, and harassment. **Need for Targeted Services:** The data underscores the importance of providing targeted services for the LGBT+ community to address these significant behavioral health disparities. This is critical for improving the overall well-being and recovery outcomes for LGBT+ individuals struggling with substance abuse. (<https://www.samhsa.gov/newsroom/press-announcements/2023/06/01/samhsa-releases-new-data-lesbian-gay-bisexual-behavioral-health>)

- Describe the target population's need as related to the Services Category, using clearly defined quantifiable measures. Include any data sources for this information. The LGBTQIA2S+ community in Davidson County faces significantly higher rates of substance abuse and mental health issues, exacerbated by violence and discrimination. Quantifiable measures include a 39.1% rate of illicit drug use among LGB adults, which is more than double that of the general population. Additionally, 37.6% of LGBTQIA2S+ individuals report experiencing major depressive episodes, compared to 17% in the general population. Furthermore, a 2023 report indicated that LGBTQIA2S+ individuals are nearly three times more likely to experience serious thoughts of suicide than their heterosexual counterparts. Data from SAMHSA and local health agencies underscore the urgent need for culturally competent, trauma-informed services tailored to this population.
- Describe how you plan to document and present evidence of services provided to residents of Nashville/Davidson County (See Contract Template, Sections A.3 and A.4). We plan to use a combination of client intake forms, service logs, and follow-up surveys to document the services provided to Nashville/Davidson County residents. Many of our clients will initially be homeless and move into our housing program in Davidson Co.
- For Community Service Applicants: describe how you will document that the program beneficiaries are economically needy. For economically needy beneficiaries, we will document eligibility through income verification processes, including pay stubs, tax returns, or participation in government assistance programs. This documentation will be securely stored and regularly audited to ensure accuracy and compliance with grant requirements.

Service Gaps (15 points).

- Describe what services are available to the target population from Metro Departments and/or local non-profit Agencies. How does your Agency currently coordinate with them? The target population has access to various services provided by Metro Departments and local non-profits, including Nashville CARES, Street Works, & Music City Prep. These organizations offer essential services such as HIV/STI testing, mental health support, housing and support with medications as well as case management and referrals to healthcare. We Are One Recovery works closely with these agencies by referring clients, sharing resources, and collaborating on community events and workshops. Our partnerships with Nashville CARES, Street Works, and Music City Prep are particularly robust, with regular client referrals to their services and ongoing collaboration to ensure comprehensive care for our clients. Unfortunately none of these organizations have an LGBT+ IOP program and we need to fill this service gap.
- Describe the gap in services that your proposed program will address. Despite the available

services, there is a significant gap in culturally competent, LGBTQIA2S+-focused trauma-informed care, particularly for individuals dealing with both substance abuse and the effects of discrimination or violence. Our proposed program addresses this gap by offering specialized support that is not readily available through existing Metro Departments or local non-profits. This includes comprehensive recovery programs tailored specifically to the needs of LGBTQIA2S+ individuals in Davidson County. This grant would help fund our case manager which is vital to the success of our LGBT+ IOP program. We are working closely with other non-profits and foundations and are close to securing all the necessary funds to start this project. Whether we receive all requested funds or not this program will be viable with the funds that already exist, however, if all are funded it will allow us assured success in the offset.

- Describe how the program will respond to the priorities described in the Service Category definition. Our program aligns with the Service Category priorities by focusing on culturally competent, trauma-informed care specifically designed for LGBTQIA2S+ individuals struggling with addiction in Davidson County. We utilize evidence-based therapies, both individual and group, that are culturally appropriate to address the unique challenges faced by this population. These therapies specifically target societal stigma, religious trauma, family estrangement, internalized transphobia and homophobia, micro-aggressions, and other forms of discrimination. Our director, certified by the International Institute on Trauma & Addiction Professionals as a Certified Rainbow Advocate Educator and Clinician, brings specialized expertise in cultural competency to effectively support our clients. By providing this specialized support, we address critical service gaps that are not readily available through existing services, ensuring our clients receive the comprehensive care they need to thrive.
- **What is the unduplicated number of people intended to be served by this Metro grant? 50**
- List up to three primary measurable outcomes for those being served. (Be specific, if awarded, these outcomes will be written into your contract Scope of Program.) ☐
 - Reduction in Substance Use:** 70% of participants will report a decrease in substance use after 8 weeks of program participation. **Improved Mental Health:** 75% of participants will demonstrate improvement in mental health indicators, measured by validated assessment tools. **Increased Access to Support Services:** 80% of participants will engage in at least one additional support service, such as housing or employment assistance, within 8 weeks.
- Briefly describe what services and/or activities will be provided to the program's target population to achieve those outcomes. **Weekly Case Management:** A case manager will meet with each client weekly to work on individualized treatment goals. These goals will be designed to be measurable and specific to the client's needs, focusing on areas such as reducing substance use, improving mental health, and increasing engagement with additional support services as well as referrals to other organizations. **Monitoring and Evaluation:** The program director will monitor the progress toward these goals by conducting regular surveys and assessments. This ensures that the outcomes are being met and allows for adjustments to the treatment plan as needed. Evidenced based group therapy will be a big component of achieving outcomes.
- Describe a typical day. A typical day in our program includes a three-hour Intensive

Outpatient Program (IOP) group session, specifically designed with evidence-based practices tailored for the LGBTQIA2S+ community. These sessions focus on addressing the unique challenges faced by our clients, such as trauma, discrimination, and substance abuse. In addition to the group session, each client will have an individual meeting with either a case manager or a trauma counselor weekly. During these sessions, clients work on personalized treatment goals, receive guidance on their recovery journey, and access additional support services as needed. This structure ensures that clients receive both the collective support of the group and the individualized attention necessary for their recovery.

- Describe the program's processes for collecting data and state the indicators that will be tracked to demonstrate that the outcomes have been achieved. We will monitor clients' progress through regular drug testing during IOP attendance and gather data during and after services. Key indicators include substance use (tracked via drug tests), program attendance (tracked weekly), and mental health improvements (assessed through surveys and self-reports). These metrics will be systematically tracked to ensure the program's outcomes are achieved and to maintain the effectiveness of our support for clients' recovery.

Leveraging and Collaboration of Community Resources (10 points).

- Describe collaborative relationships your Agency currently has or will have with other community Agencies that will enable you to be successful with the proposed program funded by the CSF grant. What roles do/will each of you play? **Nashville CARES, Music City Prep, Metro Public Health, and Street Works:** These partners are integral to our referral system. We direct clients needing HIV/STI testing, PrEP, and related services to them, while they refer clients to us for LGBTQIA2S+-focused substance abuse and mental health support. **Metro Public Health:** This collaboration ensures our clients have access to vaccinations, STI testing, and preventative care, complementing their mental and physical health needs. **Local In-Patient Rehabs:** We ensure a smooth transition from in-patient rehab to our IOP, maintaining recovery progress. As the only LGBTQIA2S+-focused IOP in Tennessee, we fill a crucial gap, providing holistic care through these partnerships.

Sustainability (10 points).

- Describe any efforts to increase and/or diversify program resources and any strategies for capacity building, including grant opportunities, fund raising activities, partnerships, collaborations, volunteer recruitment, etc. **Grant Opportunities:** We are continuously applying for relevant grants, such as the AIDS United (\$60,000), Music City Prep (\$100,000), Opioid Abatement Council (\$40,000), the TAWANI Foundation (\$25,000), Community Foundation (\$15,000), UTK SMART (\$50,000), VUMC Equity Grant (\$10,000), Transgender Strategy Center (\$10,000) & others to secure funding. **Fundraising Activities:** Our annual fundraiser in August brought in \$15,000. **Partnerships and Collaborations:** We maintain strong partnerships with organizations like Thistle Farms who

pays monthly rent for a trans client to go through their program and our founder trained their staff/clients on being culturally competent to serve the LGBT+ community. Partnerships with Nashville CARES and Music City Prep, help expand our service offerings & they were sponsors at our fundraiser. Volunteer Recruitment: We recruit volunteers from the local community and partner organizations to support program operations and events and had 27 volunteers at our fundraiser. The launch of our IOP will be a new funding stream and self-sustaining as it gains momentum.



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Department of Finance
700 President Ronald Reagan Way, STE 201
Nashville, Tennessee 37210

Metropolitan Government of Nashville and Davidson County Recipient of Metro Grant Funding Certifications of Assurance

September 24, 2025

As a condition of receipt of this funding, the Recipient assures that it will comply fully with the provisions of the following laws.

- The Americans with Disabilities Act (ADA) of 1990, 42 U.S.C. Section 12116;
- Title VI of the Civil Rights Act of 1964, as amended which prohibits discrimination on the basis of race, color, and national origin;
- Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

CERTIFICATION REGARDING LOBBYING - Certification for Contracts, Grants, Loans, and Cooperative Agreements

By accepting this funding, the signee hereby certifies, to the best of his or her 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 shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Recipient shall 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 sub-recipients of federally appropriated funds shall certify and disclose accordingly.



Signature of Authorized Representative
Name: James Chad Curtis
Title: CEO
Agency Name: We Are One Recovery
Date: 1/21/25

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



Department of Finance
700 President Ronald Reagan Way, STE 201
Nashville, Tennessee 37210

**Metropolitan Government of Nashville and Davidson County
Recipient of Metro Grant Funding
Non-Profit Grants Manual Receipt Acknowledgement**

September 24, 2025

As a condition of receipt of this funding, the recipient acknowledges the following:

- Receipt of the Non-Profit Grants Manual, updated February 2, 2023, issued by the Division of Grants and Accountability. Electronic version can be located at the following: [Non-Profit Grant Resources](#)
- The recipient has read, understands and hereby affirms that the agency will adhere to the requirements and expectations outlined within the Non-Profit Grants Manual.
- The recipient understands that if the organization has any questions regarding the Non-Profit Grants Manual or its content, they will consult with the Metro department that awarded their grant.

**Note to Organizations: Please read the Non-Profits Grants Manual carefully to ensure that you understand the requirements and expectations before signing this document.*

A handwritten signature in black ink, appearing to read "James Chad Curtis", is written over a horizontal line.

Signature of Authorized Representative

Name: James Chad Curtis

Title: CEO

Agency Name: We Are One Recovery

Date: 1/30/2025

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **APR 09 2019**

WE ARE ONE
C/O JAMES CURTIS
1100 NORVEL AVE
NASHVILLE, TN 37216

Employer Identification Number:
83-3272780
DLN:
17053044303019
Contact Person: ID# 17141
LEE CROUCH
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
January 14, 2019
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947



000999856

B0630-9102 01/14/2019 9:09 AM Received by Tennessee Secretary of State

CHARTER NONPROFIT CORPORATION

SS-4418



Tre Hargett
Secretary of State

**Division of Business Services
Department of State**
State of Tennessee
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102
(615) 741-2286

Filing Fee: \$100.00

For Office Use Only

Control # 000999856

Amount Due: \$100.00
Please file before 01/15/2019

The undersigned, acting as incorporator(s) of a nonprofit corporation under the provisions of the Tennessee Nonprofit Corporation Act, adopt the following Articles of Incorporation.

1. The name of the corporation is: We Are One

2. Name Consent: (Written Consent for Use of Indistinguishable Name)
☐ This entity name already exists in Tennessee and has received name consent from the existing entity.

3. This company has the additional designation of: None

4. The name and complete address of its initial registered agent and office located in the State of Tennessee is:
JAMES CHAD CURTIS
1100 NORVEL AVE
NASHVILLE, TN 37216-2506
DAVIDSON COUNTY

5. Fiscal Year Close Month: December
Period of Duration: Perpetual

6. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time is:
(Not to exceed 90 days)
(none)

7. The corporation is not for profit.

8. Please complete all of the following sentences by checking one of the two boxes in each sentence:
This corporation is a ☒ public benefit corporation / ☐ mutual benefit corporation.
This corporation is a ☐ religious corporation / ☒ not a religious corporation.
This corporation will ☐ have members / ☒ not have members.

9. The complete address of its principal office is:
1100 NORVEL AVE
NASHVILLE, TN 37216-2506
DAVIDSON COUNTY

Note: Pursuant to T.C.A. §10-7-503 all information on this form is public record.)



CHARTER
NONPROFIT CORPORATION

SS-4418



Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102
(615) 741-2286

Filing Fee: \$100.00

For Office Use Only

Control # 000999856

Amount Due: \$100.00
Please file before 01/15/2019

The name of the corporation is: We Are One

0. The complete mailing address of the entity (if different from the principal office) is:
1100 NORVEL AVE
NASHVILLE, TN 37216-2506

11. List the name and complete address of each incorporator:

Business Address		City, State, Zip
Title	Name	
Incorporator	James C Curtis	NASHVILLE, TN 37216-2506

12. School Organization: (required if the additional designation of "School Organization - Exempt" is entered in section 3.)
☐ I certify that pursuant to T.C.A. §49-2-611, this nonprofit corporation is exempt from the \$100 filing fee required by T.C.A. §48-51-303(a)(1).
☐ This nonprofit corporation is a "school support organization" as defined in T.C.A. §49-2-603(4)(A).
☐ This nonprofit corporation is an educational institution as defined in T.C.A. §48-101-502(b).

13. Insert here the provisions regarding the distribution of assets upon dissolution:
In the event of dissolution of the Corporation, all assets will be distributed to another nonprofit organization with a similar purpose.

14. Other Provisions:

(Note: Pursuant to T.C.A. §10-7-503 all information on this form is public record.)

Electronic Signature		Incorporator
James C Curtis		Title/Signer's Capacity
Printed Name		Dec 16, 2018 11:33PM
		Date

B0630-9103 01/14/2019 9:09 AM Received

Details



WE ARE ONE RECOVERY

120 RAYON DR OLD HICKORY TN 37138

Mr. CHAD CURTIS

(615) 962-2528

www.weareonerecovery.org

Status: Active

CO Number: CO39434

Registration Date: 12/06/2020

Renewal Date: 06/30/2026

Purpose

LGBTQ2iA+ recovery housing for people living with substance use disorder. Teaching them life-coping skills & how to be productive members of society.

Financials (5)

Fiscal Year End	Total Revenue
12/31/2024	\$829,409.00
12/31/2023	\$82,168.79
12/31/2022	\$31,526.05
12/31/2021	\$0.00
12/31/2020	\$0.00



Secretary of State Tre Hargett

Tre Hargett was elected by the Tennessee General Assembly to serve as Tennessee’s 37th secretary of state in 2009 and re-elected in 2013, 2017, 2021, and 2025. Secretary Hargett is the chief executive officer of the Department of State with oversight of more than 300 employees. He also serves on 16 boards and commissions, on two of which he is the presiding member. The services and oversight found in the Secretary of State's office reach every department and agency in state government.



Details



WE ARE ONE RECOVERY

120 RAYON DR OLD HICKORY TN 37138

Mr. CHAD CURTIS

(615) 962-2528

www.weareonerecovery.org

Status: Active

CO Number: CO39434

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Financials (5)

Fiscal Year End	Total Revenue
12/31/2024	\$829,409.00
12/31/2023	\$82,168.79
12/31/2022	\$31,526.05
12/31/2021	\$0.00
12/31/2020	\$0.00

Tennessee Code Unannotated

State Comptroller

State Treasurer

Title VI Information

Public Records Policy and Records Request Form



SUBSCRIBE

WE ARE ONE RECOVERY

Entity Type: Nonprofit Corporation

Formed in: TENNESSEE

Term of Duration: Perpetual

Religious Type: Non-Religious

Benefit Type: Public Benefit Corporation

Status: Active

Control Number: 000999856

Initial Filing Date: 1/14/2019 9:09:00 AM

Fiscal Ending Month: December

AR Due Date: 04/01/2026

Registered Agent

JAMES CHAD CURTIS

1171 SIOUX TER

MADISON, TN 37115

Principal Office Address

1171 SIOUX TER

MADISON, TN 37115-5551

Mailing Address

1171 SIOUX TER

MADISON, TN 37115-5551

AR Standing: Good	RA Standing: Good	Other Standing: Good	Revenue Standing: N/A
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History (12) ^			
Type	Date	Tracking Number	Change History
2024 Annual Report for WE ARE ONE RECOVERY	6/16/2025 4:38:15 PM	B2025436587	- Annual Report Due Date changed from: 4/1/2025 to: 4/1/2026 - Annual Report Status changed from: Delinquent to: Good - Officers Changed
Notice of Determination for WE ARE ONE RECOVERY	6/10/2025 6:46:35 AM	B2025388499	Delinquent Annual Report
2023 Annual Report for We Are One Recovery	1/16/2024 4:17:56 PM	B1492-9663	
2022 Annual Report for We Are One Recovery	2/1/2023 12:21:09 PM	B1330-6230	Registered Agent First Name changed from: CHAD to: JAMES
Application for Reinstatement for We Are One Recovery	9/16/2022 11:42:00 AM	B1276-3264	- Business Name changed from: We Are One to: We Are One Recovery - Filing Status changed from: Inactive - Dissolved (Administrative) to: Active - Inactive Date changed from: 08/11/2021 to: No Value
2021 Annual Report for We Are One Recovery	9/13/2022 5:09:43 PM	B1277-2728	

2020 Annual Report for We Are One Recovery	8/27/2022 1:28:30 AM	B1269-9263	- Principal Address 1 changed from: 1100 NORVEL AVE to: 1171 SIOUX TER - Principal Address 3 changed from: No value to: CHAD CURTIS - Principal City changed from: NASHVILLE to: MADISON - Principal Postal Code changed from: 37216-2506 to: 37115-5551 - Registered Agent First Name changed from: JAMES to: CHAD - Registered Agent Physical Address 1 changed from: 1100 NORVEL AVE to: 1171 SIOUX TER - Registered Agent Physical Address 3 changed from: No Value to: CHAD CURTIS - Registered Agent Physical City changed from: NASHVILLE to: MADISON - Registered Agent Physical Postal Code changed from: 37216-2506 to: 37115-5551
Dissolution/Revocation - Administrative for We Are One Recovery	8/11/2021 1:41:15 AM	B1079-7498	- Filing Status changed from: Active to: Inactive - Dissolved (Administrative) - Inactive Date changed from: No Value to: 08/11/2021
Notice of Determination for We Are One Recovery	6/3/2021 1:40:42 AM	B1045-6664	
System Amendment for We Are One Recovery	4/15/2021 1:48:26 AM		
2019 Annual Report for We Are One Recovery	2/29/2020 11:17:56 AM	B0825-5912	
Initial Filing for We Are One Recovery	1/14/2019 9:09:00 AM	B0630-9102	Record Status changed from: Pending to: Active

WE ARE ONE, INC.
FINANCIAL STATEMENTS
DECEMBER 31 2024

(With Independent Auditor's Report Thereon)

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A. Jack Farmer, CPA
1044 Lewisburg Pike
Franklin, TN 37064

ajfarmer.cpa@farmercpapllc.com

Telephone 615.429.3771

A J Farmer CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of We Are One, Inc.

Opinion

I have audited the accompanying financial statements of We Are One, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expense and cash flows for the year then ended, and the related notes to the financial statements. In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of We Are One, 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. I am required to be independent of We Are One, Inc. and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. I 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 We Are One, Inc.'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

My 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 my 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 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, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

We Are One, Inc

Page 2

- 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 We Are One, 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 We Are One, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

A J Farmer, CPA

Franklin, Tennessee

August 27, 2024

WE ARE ONE, INC
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

2024

ASSETS

CURRENT ASSETS

Cash and cash-equivalents	\$ 85,924
Accounts receivable	44,649
Total current assets	130,573

PROPERTY AND EQUIPMENT

Real property	555,858
Less accumulated depreciation	(3,523)
Total property and equipment	552,335

Total Assets	682,908

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	
Accrued expense	
Total current liabilities	-

NET ASSETS

Without donor restrictions	682,908
Total liabilities and net assets	\$ 682,908

See notes to financial statements

WE ARE ONE, INC
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEAR ENDED DECEMBER 31, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	2024
Support and revenue	
State of Tennessee grant and contract revenue	594,959
Grants from non profits	133,000
Rent income	97,052
Other income	4,397
Interest	1
Total support and revenue	<u>829,409</u>
Program expense	114,165
Managemnet and general expense	19,266
Fundraising expense	<u>6,445</u>
Total expense	139,876
Increase (decrease) in net assets without donor restrictions	689,533
Net assets without donor restrictions beginning of year	<u>(6,625)</u>
Net assets without donor restrictions end of year	<u><u>\$ 682,908</u></u>

See notes to financial statements

WE ARE ONE, INC
STATEMENT OF FUNCTIONAL EXPENSE
YEAR ENDED DECEMBER 31, 2024

	2024		
	Program	Management & General	Total
Salaries	28,229	6,416	34,645
Employee benefits			-
Vehicle expense	1,799	-	1,799
Fund raising	-		6,445
Software and applications	180	1,430	1,610
Postage and delivery	65	560	625
Printing	633	112	745
Repairs and maintenance	4,796	-	4,796
Dues and subscriptions	-	1,701	1,701
Interest		3,583	3,583
Bank fees and service charges	-	399	399
Miscellaneous supplies and other program	23,659	-	23,659
Rent	31,003	-	31,003
Utilities	13,192		13,192
Equipment rental	1,208	-	1,208
Insurance	-	4,395	4,395
Furniture and house supplies	5,670		5,670
Depreciation	3,523	-	3,523
Staff development	14	14	28
License and permits	-	657	657
Client assistance	195	-	195
	\$ 114,166	19,266	6,445
			139,877

See notes to financial statements

WE ARE ONE, INC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

Cash Flows From Operating Activities	2024
Increase (decrease) in net assets	\$ 689,533
Adjustments to reconcile increase (decrease) in net assets to cash provided (used) by operating activities	
Forgiveness of debt - non cash	
Depreciation	3,523
(Increase) decrease in contracts receivable	(44,649)
Increase (decrease) in accounts payable	-
Increase (decrease) in accrued liabilities	-
Total adjustments	(41,126)
Net cash provided (used) by operating activities	648,407
Cash Flows From Investing Activities	
Acquisition of plant property and equipment	(555,858)
Net cash used by investing activities	(555,858)
Cash Flows From Financing Activities	
Net cash provided by financing activities	-
Increase (decrease) in cash	92,549
Cash and cash equivalents beginning of year	(6,625)
Cash and cash equivalents end of year	\$ 85,924

See notes to financial statements

We Are One, Inc.

Notes to Financial Statements

1. ORGANIZATION AND NATURE OF BUSINESS

We Are One , Inc. a Tennessee not-for-profit corporation (the “Organization”), is dedicated to providing members of the LGBTQ2iA community a safe, non-violent and non-judgmental place to live free of alcohol and drugs in the state of Tennessee. This approach was developed as a way to rebuild lives. Focusing on healing the whole person our program helps residents identify behaviors that can lead to substance use disorders then implement a restorative approach to treatment and recovery.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation.

The Organization reports information regarding its financial position and activities in accordance with FASB ASC 958. Under ASC 958 as updated by ASU 2016-14, the organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with no donor restrictions, net assets with donor restrictions which can be temporary or permanent based upon the existence or absence of donor-imposed restrictions. (The Corporation has no material assets that meet the definition of net assets with donor restrictions.) In addition, the Corporation reports information regarding contributions in accordance with ASU 2016-14. In accordance with ASU 2016-14, contributions received are recorded as donor restricted, or with no donor restrictions. (The Corporation has received no material contributions with donor-imposed restrictions that would result in net assets with donor restrictions.) The Organization adopted ASU 2016-14 effective for the year ended June 30, 2019.

Basis of Accounting.

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The ASU has been applied retrospectively to all periods presented.

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 Corporations management and the board of directors.

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 Corporation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Measure of operations – The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Corporations ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

We Are One, Inc.

Notes to Financial Statements

Recently Adopted Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued accounting standards update (“ASU”) 2016-02 “Leases (Topic 842)”. Under this guidance, an entity is required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements.

The Organization adopted the new standard effective December 31, 2024 using the modified retrospective approach. This approach allows the Organization to initially apply the new accounting standard at the adoption date and recognize a cumulative adjustment to the opening balance of net assets in the period of adoption. The prior year comparative information if presented has not been restated and continues to be reported under accounting standards in effect for the period. The adoption of the new standard had no impact on net assets.

The new standard provides a number of optional practical expedients at transition. The Organization elected a short term lease exception policy, which allows entities to not apply the new standard to short term leases (i.e. leases with terms of 12 months or less) and elected to utilize a risk free rate for calculating the lease liability. See note 9.

In June 2016 the Financial Accounting Standards Board issued accounting standards update ASU 2016-13 Financial Instruments (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 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 entities to credit risk and measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were accounts receivable.

The Organization adopted the standard effective January 1, 2024. The impact of the adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

Use of Estimates

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

Cash and Cash Equivalents

The Organization considers all short-term, highly liquid investments with an original maturity date of three months or less to be cash equivalents. All are available for use in current operations.

Property and Equipment

Property and equipment are reported at cost. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Property and equipment are depreciated principally using straight-line methods over their estimated useful lives.

We Are One, Inc.

Notes to Financial Statements

Long-lived Assets

The Organization periodically reviews the values assigned to long-lived assets to determine if any impairments are other than temporary. Management believes that the long-lived assets in the accompanying statement of assets, liabilities, and net assets are appropriately valued.

Revenue Recognition - Contributions

The Organization recognizes contributions as revenue when they are received or unconditionally pledged and records these revenues as with donor restrictions or without donor restrictions according to donor stipulations that limit the use of these assets due to either a time or purpose restriction. Contributions received with donor restrictions that are met in the year of receipt are recorded as revenues without donor restrictions. When a restriction expires or is met in a subsequent year, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities and changes in net assets. Conditional contributions or promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts on multi-year pledges is recorded as additional contribution revenue as either with or without donor restrictions based on any donor-imposed restrictions, if any, on the related contributions.

Revenue Recognition - Grants and Contract Liabilities

The majority of the Organization's revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. The Organization received cost-reimbursable grants of \$594,959 that have been recognized at December 31, 2024. The Organization has also recognized \$44,649 in grant receivables at December 31, 2024.

Revenue Recognition – Program Service Fees

The Organization recognizes revenue when goods or services are transferred to customers in an amount that reflects the consideration which it expects to receive in exchange for those goods or services. In determining when and how revenue is recognized from contracts with customers, the Organization performs the following five step analysis: (1) identification of contract with customer, (2) determination of performance obligations, (3) measurement of the transactions price, (4) allocation of the transaction price to the performance obligation, and (5) recognition of revenue when or as the Organization satisfies each performance obligation.

Revenue and Support

We Are One, Inc receives most of its income, approximately 98%, from grants paid by the State of Tennessee Department of Finance and Administration. The reimbursement is driven by when the Organization spends the money. During 2024 a grant from the state for \$555,858 was used to purchase real property at 120 Rayon Dr, Nashville, TN 37138 in furtherance of their mission of providing housing for their clients.

Revenue Recognition – Nonfinancial Assets

Volunteers have made contribution of their time in furtherance of our mission. These services were not reflected in the accompanying statement of activities because they do not meet the necessary criteria for recognition under US GAAP.

We Are One, Inc.
Notes to Financial Statements

Grants Contracts and Other Receivables

Grants and contract receivables consist of amounts due related to services provided under nonexchange grant and contract agreements and are presented net of an estimation of credit losses. Managements estimate of credit losses is based on historical collection experience and a review of the current status of the account. It is reasonably possible that managements estimate of credit losses for uncollectible accounts could change. There was no estimation for credit losses December 31, 2024.

Contributions

Contributions received are recorded as donor restricted either temporarily or in perpetuity, and contributions without donor restrictions, available for use in the current period, depending on the existence and nature of any donor stipulations that limit the use of the donated assets. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from donor restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as net assets without donor restrictions. There are no nonfinancial contributed assets.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

Functional Allocation of Expenses.

The costs of providing the various programs and other activities have been summarized on a functional basis and natural basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on hours worked in each area.

Advertising

Advertising costs are expensed as incurred.

2. AVAILABILITY AND LIQUIDITY

The following represents The Corporations financial assets at December 31, 2024:

Cash and cash equivalents as of December 31, 2024 is	\$85,924.
Grant receivables as of December 31, 2024 is	<u>44,649</u>
Total	<u>\$130,573</u>

The Organization’s goal is generally to maintain financial assets to meet 60 days of operating expenses (approximately \$12,152). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

3. DUE FROM THE STATE OF TENNESSEE:

We Are One, Inc. is due monies from the State of Tennessee Department of Finance from time to time. There are \$44,649 in receivables for the year ended December 31, 2024. Due to the timing and nature of receivables it was deemed more effective to test them, if any, by verifying subsequent receipts than requesting balance confirmations.

We Are One, Inc.
Notes to Financial Statements

4. COMMITMENTS

The Organization received a line of credit renewable yearly with a facility of \$47,000 December 31, 2025 at a 5% rate of interest secured by property at 120 Rayon Dr, Nashville, Tennessee.

5. QUESTIONED COSTS / CONTINGENCIES

Questioned costs are those amounts charged to a funded program that may not be in compliance with requirements set forth in contracts, statutes, and regulations governing allowability or eligibility. A questioned cost may not be reimbursed by the State or the State agency may require that the funds already expended be refunded back to the State. These amounts can be “questioned” by the State for the specific grant to which they apply. The final determination as to whether such costs will be allowed or disallowed under the grants will be made by the individual grantor agencies at a later date.

6. SUBSEQUENT EVENT

Management has evaluated events and transactions subsequent to the statement of financial position date through the date of the auditor’s report, August 27, 2025 (the date the financial statements were available to be issued), for potential recognition or disclosure in the financial statements. Management has identified one item, disclosed in Note 4 requiring disclosure.

7. UNCERTAIN TAX POSITIONS

The Organization follows the accounting guidance for uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by tax authorities. Such tax positions initially and subsequently need to be measured as the largest amount of tax benefit that has a greater than 50% likelihood of being realized upon ultimate settlement with the tax authority assuming full knowledge of the position and relevant facts. The adoption of FASB ASC 740 did not have a material impact on the Corporation’s financial statements. Management has concluded that there are no significant uncertain tax positions requiring disclosure, and there are no material amounts of unrecognized tax benefits.

8. TAX STATUS

The Organization, obtained its determination letter dated April 9, 2019 in which the Internal Revenue Service stated that the Corporation was in compliance with the applicable requirements of Internal Revenue Code Section 501 (c) 3. The Corporation has had no significant modifications of its programs since receiving the determination letter. Management believes that the Corporation is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and is exempt from federal income tax under IRC Section 501 (a).

9. LEASES

The Organization primarily has operating leases for client residence and copiers, which are third-party leases. The Organization's leases have remaining lease terms that are less than one year, and therefore are not considered financing leases as management does not intend to renew.

The Organization determines if an arrangement is a lease at inception by determining whether the agreement 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.

We Are One, Inc.
Notes to Financial Statements

Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum payments over the lease term using the rate implicit in the lease or the Organization's incremental borrowing rate. The incremental borrowing rate is defined as the rate of interest the Organization would have to pay to borrow on a collateralized basis over a similar term in an amount equal to the lease payments in a similar economic environment. The Organizations lease terms include options to renew or terminate the lease when it is reasonably certain that it will exercise the option.

The right-of-use assets are initially measured at the carrying amount 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 for variable common area maintenance are expensed as incurred. The Organization's lease agreements do not contain any material residual value guarantees or restrictive covenants.

Operating expense was \$31,003 for the year ended December 31, 2024.

CERTIFICATE OF INSURANCE					ISSUE DATE		09/24/2025
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.							
IMPORTANT: IF THE CERTIFICATE HOLDER IS AN ADDITIONAL INSURED, THE POLICY(IES) MUST BE ENDORSED. IF SUBROGATION IS WAIVED, SUBJECT TO THE TERMS AND CONDITIONS OF THE POLICY, CERTAIN POLICIES MAY REQUIRE AN ENDORSEMENT. A STATEMENT ON THIS CERTIFICATE DOES NOT CONFER RIGHTS TO THE CERTIFICATE HOLDER IN LIEU OF SUCH ENDORSEMENT(S).							
PRODUCER The Mutter Agency 1994 Gallatin Rd N Ste 312 Madison, TN 37115				INSURER(S) AFFORDING COVERAGE			
				INSURER	A:	Scottsdale Insurance Company	
				INSURER	B:	N/A	
INSURED We are One Recovery 1171 Sioux Terrace Madison, TN 37115				INSURER	C:	N/A	
				INSURER	D:	Scottsdale Insurance Company	
				INSURER	E:	N/A	
COVERAGES							
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE	POLICY EXPIRATION DATE	LIMITS		
A	GENERAL LIABILITY	CPS4050574	9/19/2025	9/19/2026	GENERAL AGGREGATE	2,000,000	
					PRODUCTS-COM/OP AGG.	1,000,000	
					PERSONAL & ADV. INJURY	1,000,000	
					EACH OCCURRENCE	1,000,000	
					DAMAGE PREM RENTED TO YOU	100,000	
					MED EXPENSE (Any one person)	5,000	
B	Directors & Omissions Liability	NDO2561993B	07/13/2025	07/13/2026	COMBINED SINGLE LIMIT	\$1,000,000	
					MEDICAL PAYMENTS TO OTHERS	\$1,000,000	
C	Cyber Liability	P105.255.882.1	08/01/2025	08/01/2026	EACH OCCURRENCE	\$1,000,000	
					AGGREGATE	\$1,000,000	
D	Errors and Omissions	CPS4050574	9/19/2025	9/19/2026	Each Claim	1,000,000	
					Aggregate	2,000,000	
E	PROPERTY	WCIWV			BUILDING	\$412,000	
					CONTENTS	\$30,000	
					BUSINESS INCOME		
DESCRIPTION OF OPERATIONS / SPECIALTY ITEMS Shelters, Mission, Settlement or Halfway House Not Church or Office Building Metro Government of Nashville & Davidson County, its officials, officers, employees and volunteers are named as additional insureds per the General Liability insured endorsement.							
CERTIFICATE HOLDER Metro Public Health Department Attn: Beverly Glaze-Johnson Attn: Anidolee Melville-Chester 2500 Charlotte Avenue Nashville, TN 37209				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED SIGNATURE 			