

**GRANT CONTRACT
BETWEEN THE JUVENILE JUSTICE CENTER
(Metro Juvenile Court),
A DEPARTMENT OF THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
CAFÉ MOMENTUM (ALSO KNOWN AS PATHWAYS KITCHEN)**

This Grant Contract issued and entered pursuant to RS2024- _____ by and between the Juvenile Justice Center, a Department of the Metropolitan Government of Nashville and Davidson County, a municipal corporation of the State of Tennessee hereinafter referred to as "Metro", and **Café Momentum (Also known as Pathways Kitchen)** hereinafter referred to as the "Grantee," is for the **Culinary Workforce Development for Justice-Impacted Youth** program to provide workforce development training and a living wage work opportunity with supportive services provided by a trauma-informed team as further defined in the "SCOPE OF PROGRAM."

RECITALS

WHEREAS, Metro Juvenile Court is the Recipient and Grantor of funds from the Metropolitan Government of Nashville Davidson County Community Partnership Fund and,

WHEREAS Café Momentum (hereinafter called "Grantee") is the Grantee of funds from the Community Partnership Fund; and,

WHEREAS expenditures will take place or have been retroactively used during the time frame from July 1, 2024, through June 30, 2025; and,

WHEREAS research shows that childhood exposure to poverty and the length of exposure are related to increased likelihood for juvenile justice system involvement, with long-term periods of poverty correlating with greater frequency of delinquent behavior (Jarjoura et al, 2002).; and,

WHEREAS the Grantee will serve justice-impacted youth ages 15-19 in Davidson County; and,

WHEREAS the Grantee program follows the National Restaurant Association Educational Foundation (NRAEF) Restaurant Ready curriculum and develops self-sufficiency and self-advocacy through a job progression model which includes culinary training alongside classroom-style social-emotional learning; and,

WHEREAS the Grantee's goals include:

Goal 1: Provide training and living wage work opportunities for justice-impacted youth ages 15-19 in Davidson County.

Objective 1.1: Utilize the National Restaurant Association Educational Foundation's (NRAEF) Restaurant Ready curriculum to develop life skills and social skills among 25-35 young people

Activity 1: Host four or more Trainee cohorts with at least five youth in each cohort

Objective 1.2: Provide consistent (at least once monthly) supportive, living wage work opportunities for 45-60 young people

Activity 1.2: Pay Trainees \$10/hour for training participation and all other youth at least \$15/hour for Intern, Apprentice or Employee shifts

Goal 2: Provide Success Navigation for all youth, tailoring plans and collaborative partners to the strengths and challenges of each youth.

Objective 2: Utilize initial training program to build relationships and assess needs of all youth

Activity 2: Program staff and culinary staff to meet weekly to discuss youth observations and assessments

Objective 2.2: Provide consistent Success Navigation of individualized plans for youth who have been promoted past Trainee, establishing collaborations to support unique needs

Activity 2.2: Success Navigator to meet or check-in at least twice monthly with each youth and at least monthly with any needed service providers, guardians, school officials, etc.

WHEREAS Measurable outcomes include:

- 1) 75% will maintain or improve academic progress
- 2) 80% will express greater confidence in communicating and advocating for themselves
- 3) 75% will express greater confidence in managing a budget and their personal finances
- 4) 50% will demonstrate improved life skills and/or self-efficacy scores

WHEREAS, Juvenile Court and **Café Momentum** propose to utilize **(ninety thousand) (\$90,000) dollars**, of the CPF grant to fund the grantee to serve Davidson County runaway female youth.

A. RECITILS AND SCOPE OF PROGRAM:

All of the above stated Recitals are incorporated into and made a substantive part of this Contract.

SCOPE OF PROGRAM:

- A.1. The Grantee will use the funds for the following:
- A.2. The Grantee shall spend these funds consistent with their proposed use in the Grantee's funding application, hereinafter referred to as the Grant Spending Plan (Application and budget), attached and incorporated herein as **Attachment 1**. The Grantee shall collect data as mandated by the scope of program services, Metro Grants Manual requirements and Metro to evaluate the effectiveness of their services and shall provide those results to Metro upon request.
- A.3. The Grantee shall only utilize these funds for services the Grantee provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Grantee agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Grantee shall collect general demographic 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 shall be for a period of twelve (12) months, commencing on July 1, 2024, and ending on June 30, 2025. This grant is retroactive, beginning July 1, 2024. Metro shall have no obligation for services rendered by the Grantee which are not performed within this term.

C. **PAYMENT TERMS AND CONDITIONS:**

C.1. **Maximum Liability.**

In no event shall the maximum liability of Metro under this Grant Contract exceed **ninety thousand (\$90,000) dollars**. The Grant Spending Plan is attached and incorporated herein as part of **Attachment 1** and shall constitute the maximum amount to be provided to the Grantee by Metro for all of the Grantee's obligations hereunder.

The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct program costs incurred or to be incurred by the Recipient during the contract term. Indirect costs are not allowable for this grant.

This amount shall constitute the Grant Amount and the entire compensation to be provided to the Grantee by Metro.

C.2. **Compensation Firm.**

The maximum liability of Metro is not subject to escalation for any reason. The Grant Spending Plan amount is firm for the duration of the Grant Contract and is not subject to escalation for any reason unless the grant contract is amended.

C.3. **Payment Methodology.**

The Grantee shall be compensated on a reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1.

All invoices shall be sent **electronically** to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) and copy CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Juvenile Court Grants Coordinator, and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager). Said payment shall not exceed the maximum liability of this Grant Contract. See the Metro Grants Manual, Chapter 3: Standards for Financial Management, Section: Supporting Documentation, page 17 for examples.

Generally, invoices submitted for reimbursement will be accepted on a **quarterly basis**. Juvenile Court Grant Management team will consider electronic written requests for monthly reimbursements and advise the Grantee if approved.

Supporting documentation shall serve as proof of delivered services of a kind and type and shall accompany submission of invoices in order to be eligible for payment. See the Metro Grants Manual, Chapter 3: Standards for Financial Management System.

Final invoices for the contract period must be received by Juvenile Court by July 7, 2025.

Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

C.5. **Payment of Invoice.**

The payment of any invoice by Metro shall not prejudice Metro's right to object to the invoice or any matter in relation thereto. Such payment by Metro shall neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.

C.6. **Allowable, Unallowable, and Indirect Costs.**

The Grantee shall meet all allowable and unallowable Metro Grants cost requirements. See the Metro Grants Manual, Chapter 5: Allowable Costs, and Chapter 6: Unallowable Costs. This grant contract does not allow for indirect cost. The Grantee's invoice shall 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 unallowable.

Grantees that receive grant funds from Metro shall ensure that expenditures incurred for the purpose of the grant meet certain criteria. Cost incurred must be:

- a reasonable use of funds,
- a necessary use of funds,
- for a reasonable amount,
- for a clear purpose,
- consistent with the purpose of the Grantee's program, compliant with the terms and purpose of the Metro grant, authorized within the budget,
- properly approved, and
- adequately documented

Long-distance non-business-related calls are not reimbursable.

Tips included on supplies and service are not reimbursable.

C.7. **Deductions.**

Metro reserves the right to adjust any amounts which are or shall become due and payable to the Grantee by Metro under this or any Contract by deducting any amounts which are or shall become due and payable to Metro by the Grantee under this or any Contract.

C.8. **Travel Compensation.**

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by a Grantee or Grantee's employee who is in travel status on official business of the organization. Conference and or meeting costs include seminars designed to increase the vocational effectiveness of employees, including registration fees and other related costs. Travel, conferences, and meeting costs are allowable when they are directly attributable to specific work under the grant or are incurred in the normal course of administration of the organization. Travel costs must be evidenced by an approved travel claim. **Grantees must establish and use their own internal travel policy.** Each grantee is subject to their established travel policy. See Grants Manual, Chapter 5: Allowable Costs.

Grantee's internal travel policy will also include the following language:

Payment to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified by Metro and the Grantee's Grant Spending Plan.

When traveling, Grantees should be as conservative as circumstances permit. The lower cost shall be selected whenever possible. Reimbursement for travel shall be based upon the most direct or expeditious route possible. Grantee traveling by an indirect route must assume any extra expense incurred.

The standard mileage reimbursement rate used by a Grantee is established by the United States General Services Administration. When using a personal vehicle, only mileage on official Grantee business may be claimed for reimbursement. Mileage published by Rand-McNally or similar reliable internet travel sites (starting point and destination) for driving routes will be regarded as official.

When using a personal vehicle, procedures for calculating mileage are based on the fact that Metro does not reimburse a Grantee for normal commuting mileage.

Travel advancements are not allowed. The Grantee shall use personal funds during the trip for meals, ground transportation and similar minor expenses and follow the procedure for travel expense reimbursement upon return.

Travel reimbursement claims must be submitted fifteen (15) days of return, along with all required receipts and backup documentation.

Reasonable taxi or rideshare fares are allowable from airports. Bus, limousine, or light rail services to or from airports will be used when available and practical. In traveling between hotel, other lodging, meeting or conference sites,

reasonable taxi or rideshare fees will be allowed. Taxi or rideshare reimbursements are not allowed from conference and meeting sites for meals unless exceptional circumstances are documented.

Physical damage insurance with a deductible (collision and comprehensive) shall be purchased when renting a vehicle for official business. A copy of the rental authorization form copies of rental contract, and itemized receipt must be attached to the travel claim.

Reasonable tolls and ferry fees and parking charges will be allowed.

When a Grantee uses their personal vehicle for official business, their personal auto coverage will be primary up to limits of their policies. In the event of an accident that results in damage to a Grantee's personal vehicle, the Grantee is responsible for that damage.

If travel is by air, the Grantee will be reimbursed the allowable mileage reimbursement for one round trip from the Grantee's official work station (or residence on weekends/evenings) and long-term airport parking; or the cost of one round trip taxi or rideshare fare from the Grantee's official work station (or residence on weekends/evenings) if the taxi or rideshare fare is lesser than mileage and airport parking; or the appropriate mileage reimbursement for two round trips from the Grantee's official workstation or residence when dropped off at the airport.

Receipts are required for the handling of conference and meeting materials and/or equipment.

Maximum lodging reimbursement rates for out-of-town and in-state are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The CONUS list contains a maximum reimbursement rate for lodging. Lodging receipts are required and must itemize room charges, taxes by date, and surcharges, if a convention rate exceeds the maximum reimbursement rate, and is documented by convention information, a higher reimbursement rate will be allowed.

The maximum meal reimbursement rates for out-of-state travel are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The fixed M&I (Meal and Incidental Expense) rate on CONUS represents the maximum daily meal reimbursement for the Grantee

C.9. **Electronic Payment.**

Metro requires as a condition of this contract that the Grantee shall complete and sign Metro's **iSupplier** form authorizing electronic payments to the Grantee. Grantees who have not already submitted the form to Metro will have thirty (30) days from the beginning of the contract to complete, sign, and return the form.

Thereafter, all payments to the Grantee, under this or any other contract the Grantee has with Metro, must be made electronically.

The process is initiated by clicking on "Register with iSupplier" at the following link on Nashville.gov:

<https://www.nashville.gov/Finance/Procurement/How-To-Do-Business-With-Metro.aspx>

Note: This is a critical step that can only be accomplished by the Grantee seeking payment by Metro. At the conclusion of the vendor registration process, registrants receive an email advising them of their system assigned iSupplier number and of having successfully registered. They should email iSupplier@nashville.gov if they have questions about or issues with navigating the vendor registration process.

By default, Metro sets up vendors on Net 30 payment terms. This means that it will take approximately 30 days for a Grantee to receive payment after an approved invoice is forwarded for reimbursement.

The Grantee shall make proposed changes in writing by email to the attention of NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) for questions regarding iSupplier.

Grantees receiving reallocated funding do not have to register with Metro's iSupplier.

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. The Grantee shall make proposed changes in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile Court Grants Management team will review the requested changes to determine if the changes are allowable, and if they warrant a contract amendment.

D.3. **Termination for Cause.**

Should the Grantee fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro shall have the right to immediately terminate the Grant Contract and the Grantee shall return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Grantee shall also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination shall not relieve the Grantee of any liability to Metro for damages sustained by virtue of any breach by the Grantee. See the Metro Grants Manual, Section: Failure to Comply, page 5.

D.4. **Subcontracting.**

The Grantee shall not assign this Grant Contract or enter a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. The Grantee shall make subcontracting requests in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile Court Grants Management team will review the request to determine if subcontracting is allowable. Notwithstanding any use of approved subcontractors, the Grantee shall be considered the prime grant Recipient and shall be responsible for all work performed.

D.5. **Conflicts of Interest.**

The Grantee warrants that no part of the total Grant Amount shall 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 Grantee in connection with any work contemplated or performed relative to this Grant Contract.

D.6. **Nondiscrimination.**

The Grantee hereby agrees, warrants, and assures that no person shall 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 Grantee on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. **The Grantee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees, clients, and applicants, notices of nondiscrimination.**

D.7. **Records, Records Access, and Maintenance.**

The Grantee shall maintain all financial records, supporting documentation, program documentation, and all other relevant records pertaining to the Metro grant contract for a period of at least three (3) years after the completion of the grant period.

The Grantee shall retain all books of original entry, source documents to support accounting transactions, general ledger(s), subsidiary ledger(s), personnel and payroll records, cancelled checks, and documents and records related to the funds provided by Metro.

The Grantee shall maintain and identify the records by fiscal and/or grant period(s) separately and maintain the information in such a manner that they can be easily identified. The grantee shall ensure the records are adequately protected against theft, fire, or other damage.

The Grantee shall allow Metro Government, or any duty-authorized representatives to have access to any applicable books, documents, papers, or other records of the grantee that pertain to, support, or document the Metro grant funds for monitoring, auditing, or examination purposes. The right of access shall not be limited to the retention period but shall extend as long as the records are retained by the organization.

Financial statements shall be prepared in accordance with generally accepted accounting principles.

See the Metro Grants Manual, Chapter 9: Record Retention and Access Requirements.

D.8. **Monitoring.**

Monitoring is the review process used to determine the Grantee's compliance with the requirements of Federal, State, and/or local laws, regulations, and measures of progress toward stated results and outcomes. Monitoring determine the level of compliance with program expectations and identify operational changes. Monitoring also determines if the financial management and the accounting system are adequate to account for program funds in accordance with government requirements.

The Grantee's activities conducted, and records maintained pursuant to this Grant Contract shall be subject to monitoring and evaluation by the Juvenile Court Grant Management Team, the Metropolitan Office of Financial Accountability (OFA), and/or Metro's duly appointed representatives.

The Grantee shall 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. See the Metro Grants Manual, Chapter 10: Monitoring Requirements.

D.9. **Reporting.**

Reporting details the Grantee's progress on each of the core performance measures identified in the grant solicitation and any program specific and/or outcome measures identified in the Grantee's Grant Spending Plan as funded under this Grant Contract. The Grantee is required to gather and maintain statistical data relating to grant project activities. This includes number of person's served (not approximations), identifying information to confirm that person's served reside in Davidson County, and information on date and location of all funded services provided. The data collected should support the activities, objectives and measurable program outcomes and other reporting requirements.

The Grantee shall submit quarterly program updates to the Juvenile Court Grants Management team. The team will provide this report directly to the Grantee.

The Grantee shall submit an **Interim Program Report** no later than **January 6, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **January 6, 2025**.

The Grantee shall submit a **Final Program Report** no later than **July 31, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **July 31, 2025**.

The Grantee shall submit an **Annual Expenditure Report**, to reconcile grant receipts with grant revenues. The report is due 45 days after the end of the grant period. The grantee can submit the report earlier. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **August 14, 2025**. Said report shall be in form and substance acceptable to Metro and shall be prepared by a **Certified Public Accounting Firm or the Chief Financial Officer** of the Recipient Organization.

The Grantee shall send all reports electronically to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager); CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Grants Coordinator); and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager).

See the Metro Grants Manual, Chapter 8: Reporting Requirements.

D.10. **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 shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract shall be held to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

D.11. **Insurance.**

The Grantee agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.12. **Metro Liability.**

Metro shall have no liability except as specifically provided in this Grant Contract.

D. 13. **Independent Contractor.**

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

D. 14. **Indemnification and Hold Harmless.**

(a) Grantee shall 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 Grantee, 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 Grantee, 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 Grantee from any claims, regardless of any language in any attachment or other document that the Grantee may provide.

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

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

D.15. **Force Majeure.**

"Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Contract arising from a Force Majeure Event is not a

breach under this Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Grantee will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.

D.16. **State, Local and Federal Compliance.**

The Grantee agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract.

D.17. **Governing Law and Venue.**

The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof shall be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract shall be in the courts of Davidson County, Tennessee.

D.18. **Completeness.**

This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

D.19. **Headings.**

Section headings are for reference purposes only and shall not be construed as part of this Grant Contract.

D.20. **Metro Interest in Equipment.**

The Grantee shall take legal title to all equipment, 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" shall be 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 Grantee 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 Grantee shall request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment shall 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.

Equipment purchased with grant funds is listed on an equipment log. (See Juvenile Court Equipment Summary Report) and note project staff using said equipment.

D. 21. Assignment - Consent Required.

The provisions of this contract shall inure to the benefit of and shall be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Grantee under this contract, neither this contract nor any of the rights and obligations of Grantee hereunder shall be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer shall not release Grantee from its obligations hereunder. Notice of assignment of any rights to money due to Grantee under this Contract must be sent to the attention of the Metro Department of Finance.

D.22. Gratuities and Kickbacks.

It shall 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 shall 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.23. **Lobbying.**

The Grantee 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 undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of 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, the 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 contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-Grantees shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352.

D.25. **Public Accountability.**

The Grantee is subject to Tenn. Code Ann. § 8-4-401 et seq., or if this Grant Contract involves the provision of services to citizens by the Grantee on behalf of the State, the Grantee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Grantee shall also display in a prominent place, located near the passageway through which the public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:

NOTICE: THIS AGENCY IS A RECIPIENT OF TAXPAYER FUNDING. IF YOU OBSERVE AN AGENCY DIRECTOR OR EMPLOYEE ENGAGING IN ANY ACTIVITY WHICH YOU CONSIDER TO BE ILLEGAL, IMPROPER, OR WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.

D. 26. **Disclosure of Personal Identity Information.**

The Grantee shall report to Metro any instances of unauthorized disclosure of personally identifiable information that comes to the Grantee's attention. The Grantee shall make any such report within twenty-four (24) hours after the instance has come to the Grantee's attention. The Grantee, at the sole discretion of Metro, shall provide no cost credit monitoring services for individuals that are deemed to be part of a potential disclosure. The Grantee shall bear the cost of notification to individuals having personally identifiable information involved in a potential disclosure event, including individual letters or public notice. The remedies set forth in this Section are not exclusive and are in addition to any claims or remedies available to Metro under this Grant Contract or otherwise available at law.

D.23. **Written Policies and Procedures.**

The Grantee should establish written policies and procedures to express management's position on all operational procedures such as accounting, purchasing, personnel, travel, and other such policies and procedures that guide normal business activities to ensure consistent operation of the agency's programs and adequate documentation for an audit. See the Metro Grants Manual, Chapter 3: Standards for Financial Management.

D.25. **Communications and Contacts.**

All instructions, notices, consents, demands, or other communications from the Grantee required or contemplated by this Grant Contract shall be in writing by email addressed to the respective party set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters inquiries regarding programming and invoices:

Metro Juvenile Court CPF Grants Program Management Team Contact:

Catherine Middlebrooks
Grants Coordinator
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
CatherineMMiddlebrooks@jisnashville.gov

Shelley Hudson
Special Project Program Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
Cell: 615-500-3391
shelleyhudson@jnsnashville.gov

Metro Juvenile Court CPF Fiscal Grant Management and Invoicing Contact.

Nicole Whitlock
Finance Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: (615) 880-2368
NicoleSWhitlock@jnsnashville.gov

Recipient:

Name : Teri Sloan
Title : Sr. Director Of Development & Operations
Cafe Momentum
Address : 4636 Lebanon Pike #168
City : Hermitage, Tennessee, 37076
Phone : 931-580-5911
Email : teri@cafemomentumnsh.org _

D. 25. **Effective Date.**

This contract shall not be binding upon the parties until it has been signed first by the Grantee 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 signed and filed, this contract shall be effective as of the date first written above.

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THE METROPOLITAN
GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY:

RECIPIENT: Café Momentum

By: R Bryant

Title: Executive Director

APPROVED AS TO
AVAILABILITY OF FUNDS:

Kevin Crumbo/mjw A P
Director of Finance

Sworn to and subscribed to before me a
Notary Public, this 11th day
of June, 2024

APPROVED AS TO FORM AND
LEGALITY

Notary Public

Phylinda Ramsey
Metropolitan Attorney

Rolanda Cayton

My Commission
expires 8-21-2027

FILED IN THE OFFICE OF THE
CLERK:

Metropolitan Clerk



RECOMMENDED BY:



Judge Sheila Calloway
Juvenile Court

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Sheila D.J. Calloway, Judge

Juvenile Court of Davidson County
100 Woodland Street
P.O. Box 196306
Nashville, Tennessee 37219-6306

June 24, 2024

Re: Café Momentum Notice of Funds Award
Community Partnership Fund Youth Violence Reduction Priority

Dear Ms. Teri Sloan,

Juvenile Court values the services that Café Momentum provides to reduce youth violence in our community. I am pleased to inform you that the Café Momentum Program located at 4636 Lebanon Pike, Suite 168, Hermitage, TN, 37076 is hereby awarded ninety thousand (\$90,000.00) dollars to continue program services for the FY25 Fiscal year. The Community Partnership Fund is provided by the Metropolitan Government of Nashville and Davidson County. This grant is managed by the Davidson County Juvenile Court, a Department of the Metropolitan Government of Nashville and Davidson County. The next step in the process will include executing a contract and submitting it to the Metro Council by resolution.

The term of this Grant shall be for a period of twelve (12) months, commencing retroactively on July 1, 2024, and ending on June 30, 2025. Metro shall have no obligation for services rendered by the recipient which are not performed within the terms of the Grant Spending Plan. This is a reimbursement grant; therefore, documentation which serves as proof of delivered services of a kind and type must accompany the submission of your invoices.

Sincerely,

Catherine Middlebrooks
Grants Coordinator
Davidson County Juvenile Court
catherinemmiddlebrooks@jnsnashville.gov
(615) 862-8063

Shelley Hudson
Special Projects Manager
Davidson County Juvenile Court
shelleyhudson@jnsnashville.gov
(615) 862-8079

Jim Swack
Deputy Court Administrator
Davidson County Juvenile Court
jimswack@jjsnashville.gov
(615) 862-8079

Nicole Whitlock
CPF Fiscal Manager
Davidson County Juvenile Court
nicoleswhitlock@jjsnashville.gov
(615) 880-2368

Café Momentum Nashville
FY25 Community Partnership Funds
Budget Justification

Personnel: \$73,300

Salaries: \$68,250

Staff positions supported by the budgeted grant project include:

Program Manager: 15% of salary x \$55,000 (annual salary) = \$8,250

Culinary Director: 60% of salary x \$65,000 (annual salary) = \$39,000

Success Navigator: 60% of salary x \$35,000 (annual salary) = \$21,000

Fringe Benefits: \$5,050

Payroll taxes for supported staff time is calculated as:

42.6% (% salaries above) x 7.65% (tax rate) x \$155,000 (total program payroll) = \$5,050

Travel: \$540

Expenses include \$540 for mileage to transport young people to and from training and work opportunities. Mileage will be reimbursed at the federal mileage rate.

Program Supplies & Expenses: \$16,160

Expenses include intern stipends and training program supplies:

Youth Wages: \$14,000

Wages to youth for participation in our program, with pay rates reflective of position in the program:

Trainee wages: \$10/hour x 50 hours x 20 youth = \$10,000

Intern wages: \$15/hour x 150 hours = \$2,250

Apprentice wages: \$18/hour x 97.25 hours = \$1,750

Orientation & Curriculum Supplies: \$720

Expenses include \$720 for orientation and curriculum supplies including food safety tests and study materials, printed materials and facilitation supplies (pens, markers, easel pads, etc.)

Transportation Support: \$720

Expenses include \$720 for transportation support for youth including ride sharing and bus passes.

Participant Supports: \$720

Expenses include \$720 for participant supports including uniforms, basic needs assistance, hygiene supplies, etc.

Budget Total: \$90,000

We anticipate supporting at least 45 young people through the project. With a \$90,000 project budget, this comes to up to \$2,000 per participant for this critical programming and support.

BUDGET CATEGORY	Total Budget	% to Project	Requested Amt
PERSONNEL			
Salaries			
Program Manager	\$55,000.00	15.00%	\$8,250.00
Culinary Director	\$65,000.00	60.00%	\$39,000.00
Success Navigator	\$35,000.00	60.00%	\$21,000.00
Culinary Instructor	\$18,000.00	0.00%	\$0.00
Fringe Benefits			
Payroll Taxes	\$11,857.50	42.59%	\$5,050.00
Health Insurance	\$14,400.00	0.00%	\$0.00
Simple IRA Matching	\$3,460.00	0.00%	\$0.00
TRAVEL			
Mileage	\$1,800.00	30.00%	\$540.00
			\$0.00
PROGRAM SUPPLIES & EXPENSES			
Participant Wages	\$40,000.00	35.00%	\$14,000.00
Food Service Expenses	\$59,000.00	0.00%	\$0.00
Orientation & curriculum supplies	\$2,400.00	30.00%	\$720.00
Transportation Support	\$2,400.00	30.00%	\$720.00
Participant Supports	\$2,400.00	30.00%	\$720.00
Intern meals	\$5,000.00	0.00%	\$0.00
BUDGET TOTAL	\$315,717.50		\$90,000.00

**FY 25 Community Partnership Funds (CPF)
New Grant Application
Provided by the Davidson County Juvenile Court
Youth Violence Reduction Program Application**

Name of Organization/Agency Applicant	Café Momentum Nashville
Is the Applicant the primary (Parent) or secondary (Child) applicant?	<input checked="" type="checkbox"/> Primary <input type="checkbox"/> Secondary
If your organization/agency is filing under another agency's financial audit, then your organization is considered the secondary (Child) agency. If the applicant is a secondary (Child) applicant, then their parent (Primary) applicant must file for this grant and subcontract with the secondary (child) agency.	
Name of Program Supported by the Grant:	Culinary Workforce Development for Justice-Impacted Youth
Name of Individual Signing the Contract:	Teri Sloan
Position:	Sr. Director of Development & Operations
Primary Phone:	931-580-5911
Email:	teri@cafemomentumnsh.org
A) Is the Applicant a prior Metro CPF Recipient? Enter Year:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B) Is the Applicant a prior year Metro Direct Appropriation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Amount:
FUNDING REQUESTED AMOUNT	Maximum Requested Amount: \$40,000 Minimum Requested Amount: \$15,000
TERM OF GRANT FUNDING	JULY 1, 2024 – JUNE 30, 2025
<u>SECTION I</u>	Please include the names (s) of the person (s) and contact information below
Name of Individual Completing Application:	Name: Teri Sloan Title: Sr. Director of Development & Operations Phone number: 931-580-5911 Email: teri@cafemomentumnsh.org
Name of Individual Over Program Monitoring:	Name: Kendall Ford Title: Program Manager Phone number: 901-734-7447 Email: kendall@cafemomentumnsh.org
Name of Individual Over Financial Monitoring:	Name: Teri Sloan Title: Sr. Director of Development & Operations Phone number: 931-580-5911 Email: teri@cafemomentumnsh.org

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SECTION II: ELIGIBILITY CRITERIA
 In order to be eligible to receive Reallocated CPF funding, an applicant must meet the following criteria:

1. Applicant must serve residents of Nashville, Davidson County.

Yes No

2. Applicant must have a 501(c) (3) designation of exemption from federal taxation from the Internal Revenue Service (IRS) as provided by 26 U.S. C. A.;

Yes No

If Yes, has there been a change in the applicant's 501(c) (3) status?

Yes No

If yes, please explain _____.

Required Attachment: Copy of the agency's 501 (c) (3) document with this application.

3. Applicant must have an incorporation as a non-profit with registration identification number provided by the Secretary of State as a Charitable Organization or proof of such exemption as allowed.

Yes No

If Yes, has there been a change in the applicant's non-profit status?

Yes No

If yes, please explain _____.

Required Attachment: Copy of the agency's non-profit registration and identification document with this application.

4. Applicant must have been in existence for at least one full year by application due date.

Yes No

If yes, how long has the applicant been in existence? 3 years.

5. Applicant must be in compliance with grant contract award requirements from Metro in any previous year(s).

Yes No N/A

If yes, when was the last time the applicant was audited by Metro? _____.

Was the applicant in compliance?

Yes No

If no, did the applicant correct Metro audit concerns to Metro's satisfaction?

Yes No

6. Applicant must provide a copy of a financial audit of its latest completed fiscal year by a certified public accountant. The year-end or the issue date of the report should be within the preceding 12 months of the application due date.

NOTE: Applicants filing under a PARENT organization: Parent organizations are required to file as the primary recipient and subcontract with the CHILD agency as a subgrantee.

NOTE: The Audit requirement may be waived for non-profits with annual budgets of less than \$50,000 and requests for grants of less than \$5,000, per Ordinance No. BL2013-578.

SECTION III: VISION, MISSION, AND VALUES STATEMENTS

DAVIDSON COUNTY JUVENILE COURT VISION STATEMENT:

Davidson County Juvenile Court strives to be the national model for youth justice by taking a holistic approach that promotes the health, well-being, and safety of children, families, and communities.

DAVIDSON COUNTY JUVENILE COURT MISSION STATEMENT:

Davidson County Juvenile Court's mission is to prevent problems, promote the positive potential in all people, and pursue fairness and hope.

DAVIDSON COUNTY JUVENILE COURT VALUES STATEMENT:

- Every child has an intrinsic value, regardless of their circumstances or behaviors;
- Our programs are grounded in evidence-based best practices;
- People make positive changes given the right opportunities and environment;
- We work to create conditions that allow people to become their best selves;
- We exhibit professionalism by acting respectfully toward others;
- We promote systemic change that improve the lives of our children and families; and,
- Community safety is enhanced by fidelity to these values.

Provide the agency's vision, mission, and values statements here AND briefly discuss how your agency's philosophy supports the Davidson County Juvenile Court's mission, vision, and values.

Vision statement – Informs the agency's goals (What the agency wants to accomplish or achieve).

We are working to build clear pathways out of the justice system so that youth have access to resources, opportunity, and trauma-informed support such that they and their future generations can thrive.

Mission statement – Informs the agency's purpose (How the agency achieves their vision).

Café Momentum Nashville's mission is to transform young lives by equipping justice-involved youth with life skills, education, and employment opportunities to help them achieve their full potential.

Values statement – Informs the agency's culture (Agency core principle and values).

We have a set of core values co-created by our team. In everything we do, we strive to reflect: Joy, Balance, Transparency, Accountability, Trust, Diversity, Independence, Impact, Service, Honesty, Personability

Café Momentum Nashville is working to decrease the number of youth lost to the cycle of incarceration and ensure that all justice-involved youth reach their full potential. Our program couples workforce development training and living wage work opportunity with supportive services provided by a trauma-informed team. Throughout everything we do, we value the visible and invisible attributes that each individual offers, building a program that centers the strengths of our young people rather than their pasts or challenges.

SECTION IV: NEEDS STATEMENT

A fact-based and data driven statement to continue funding for the grantee. These lay the foundation for the grant application.

- 1) Briefly describe your agency's need/problem for program funding with a fact-based and data driven statement.

The current juvenile justice model is broken: it leads to dramatically higher risk of adult incarceration, lower education attainment, and greater negative outcomes across the spectrum. Added to this, the vast majority of youth in the justice system also have untreated mental health needs and are coping with histories of trauma, abuse, and neglect. Findings from a study by the Harvard Kennedy School and the National Institute of Justice, echoed by many others, showed that incarceration "exacerbates youth trauma and inhibits positive growth while failing to address public safety" (McCarthy et al., 2016). And this system affects youth of color at disproportionately higher rates than white youth: in 2020, African American youth composed 18% of the youth population in Tennessee but 27% of all delinquent petitions (The Annie E. Casey Foundation, 2023).

Research shows that childhood exposure to poverty and the length of exposure are related to increased likelihood for juvenile justice system involvement, with long-term periods of poverty correlating with greater frequency of delinquent behavior (Jarjoura et al, 2002). This is something we see everyday in our work with justice-impacted youth. All of our young people need to earn money, and because they are all resourceful, they will find it. Often, accessible work opportunities leave them surrounded by negative peer influences. In other cases, illegal activity yields the greatest financial return. Informed by this research, Café Momentum's program aligns workforce development training and paid culinary work opportunity with supportive services to create pathways out of and away from the juvenile justice system.

- 2) Briefly describe how funds will continue to help your agency meet program needs.

Funds will be used to fund staffing, youth wages and training expenses for our culinary workforce development program. Our program follows the National Restaurant Association Educational Foundation (NRAEF) Restaurant Ready curriculum and develops self-sufficiency and self-advocacy through a job progression model. Youth begin the program as Trainees and complete over 50 hours of paid (\$10/hour) culinary training alongside classroom-style social-emotional learning. During this time our staff focus on building relationships and assessing the needs and strengths of each young person. We also introduce a curriculum, which uses a multiple intelligence approach to train youth on core competencies including personal responsibility, communication, attitude, learning, customer service and empathy, and culinary skills. This stage of our program is time-bound and requires that all youth earn a Food Handler's certification, which opens up opportunities in a number of hospitality roles.

Youth are then promoted to the role of Intern and begin working paid (\$15/hour) food prep shifts supporting Café Momentum's catering and food product production. This creates an opportunity to apply skills introduced earlier in the program and demonstrate progress in a real world setting. As youth demonstrate competency in the areas of

personal responsibility, attitude, customer service and communication, they receive NRAEF Restaurant Ready certification and are promoted to Apprentice. This promotion earns youth a raise to \$18/hour and the opportunity to work in public-facing roles including day-of execution and event service. At this point in the program our staff begins working with youth to identify their desired next steps - either within or outside of the hospitality industry. Youth are then eligible for promotion to Employee (\$20/hour) and begin an outside employer placement or join Café Momentum staff in leading all catering, event and food production shifts.

Throughout our program youth receive individualized success navigation and are able to successfully exit the program to pursue education or employment. Early in our program, our Success Navigator (similar to a case manager) works with each young person to identify their own personal goals, areas of development and individual needs. The Success Navigator then creates an individualized care plan for each youth outlining development milestones and resource needs. For any unmet needs such as counseling, parenting support, basic needs access, healthcare access, etc. we connect the youth with a partner organization and work alongside that partner to ensure needs are met and that services are effective. We currently have a network of more than 10 partner agencies and are able to develop new partnerships as needs arise to best respond to the unique challenges of our youth. Success Navigators maintain regular communication with each young person, their parent(s) or guardian(s), their school and/or employer and any necessary service providers to inform and direct support provided.

3) Briefly describe how your Agency promotes equity in the community.

Because the majority of our interns are youth of color (80%), our program model is attuned to their culturally-specific needs. We recognize the unique worldview of our youth and incorporate it into all aspects of our programming. For example, we adapt our curriculum materials (e.g., - names, scenarios, language, location, and symbolism may be altered to provide better representation during learning). Additionally, we acknowledge injustices that people of color may face and discuss them openly with our young people when necessary and/or applicable to the subject matter. We provide each cohort with its own culture based on their lived experiences. This lens lives at the core of Café Momentum Nashville's plans for the justice-involved youth of Davidson County.

A primary goal around racial justice is to continuously improve the overall culture of our organization and program efficacy while creating nationwide conversation in order to improve the world in which our youth live. We also seek to find and eliminate barriers to success for our interns, who are largely youth of color, and recognize that many of these barriers are connected to the longtime impacts of systemic racism in our criminal justice system.

SECTION V: GOALS, OBJECTIVES, ACTIVITIES

Program success is defined by establishing goals, objectives, and activities. These inform strategic planning and program improvements. Goals are broad and measurable statements about what the program intends to accomplish. These align with the agency mission and flow from the community need. Generally state 1 or 2 goals. Objectives are what the program intends to achieve. These are realistic, specific, measurable, and focused on outcomes. Objectives include who (program clients) what (desired measurable change) and how (program activities), and are generally stated with a verb as an increase, decrease, expand, improve or change in behavior or condition, etc. Activities are efforts conducted to achieve the program objectives and tie into outputs: if the activities are completed then the outputs are produced. Activities use action words: provide, train, establish, etc. Grantee to provide

minimally two (2) goals and is also allowed to add more goals, objectives, and activities as needed to this template.

Goal 1: Provide training and living wage work opportunities for justice-impacted youth ages 15-19 in Davidson County.

Objective 1.1: Utilize the National Restaurant Association Educational Foundation's (NRAEF) Restaurant Ready curriculum to develop life skills and social skills among 25-35 young people.

Activity 1.1: Host four or more Trainee cohorts with at least five youth in each cohort.

Objective 1.2: Provide consistent (at least once monthly) supportive, living wage work opportunities for 45-60 young people

Activity 1.2: Pay Trainees \$10/hour for training participation and all other youth at least \$15/hour for Intern, Apprentice or Employee shifts.

Goal 2: Provide Success Navigation for all youth, tailoring plans and collaborative partners to the strengths and challenges of each youth.

Objective 2.1: Utilize initial training program to build relationships and assess needs of all youth.

Activity 2.1: Program staff and culinary staff to meet weekly to discuss youth observations and assessments.

Objective 2.2: Provide consistent Success Navigation of individualized plans for youth who have been promoted past Trainee, establishing collaborations to support unique needs

Activity 2.2: Success Navigator to meet or check-in at least twice monthly with each youth and at least monthly with any needed service providers, guardians, school officials, etc.

SECTION VI: MEASURABLE OUTCOMES

Measurable outcomes are quantifiable (numeric value, percentage, scores, value, or characteristic) used to measure achievement of program outcomes: events, occurrences, or changes in conditions or attitudes that indicate progress toward a program's goals. These are specific, measurable and meaningful. Achieving an outcome indicates fulfillment of purpose and program toward long-term goals. Measurable goals are stated in a % outcome (i.e., __% of clients with report/increase...etc.)

List and describe below a minimum of three measurable outcomes of your program that will be achieved as a result of this reallocated funding (Measurable outcomes must support goals and objectives). Grantee can add more measurable outcomes as needed to this template.

- 1) 75% will maintain or improve academic progress
- 2) 80% will express greater confidence in communicating and advocating for themselves
- 3) 75% will express greater confidence in managing a budget and their personal finances
- 4) 50% will demonstrate improved life skills and/or self-efficacy scores

SECTION VII: PROGRAM INPUTS

Describe the factors (inputs) dedicated to this program to conduct its' activities and to achieve its goals and objectives.

- 1) Agency resources:

In just three years of operation, Café Momentum's programming and staff have proven effective in supporting youth in reaching their full potential. In 2023 we hosted six Tier 1 cohorts (up from four cohorts in 2022). Of interns who completed Tier 1 our program in 2022 or 2023, 30 continue to engage in Tiers 2-4 of our program, with two being

supported in external employment through our employment partnerships. We conduct a number of assessments throughout our program to measure impact and program effectiveness. 2023 impact numbers are as follows:

- 80% of interns have maintained or improved academic progress
- 42% of interns have improved life skills (based on Casey Life Skills Assessment) and 58% have improved self-efficacy scores after 8 weeks of Tier 1 training
- 84% of interns shared that they feel more prepared for a career in the restaurant industry
- 85% of interns shared that they feel more confident communicating and advocating for themselves
- 81% of interns shared that they feel more confident in managing a budget and their finances
- 73% of interns shared that they feel more prepared to engage with new people
- 85% of interns shared that they feel more prepared to engage in new opportunities

Our staff brings decades of combined experience working with youth. Leading the organization as Executive Director is Rokeisha Bryant, a long-time Nashville resident, fixture in the non-profit community, and woman of color. Prior to founding Café Momentum Nashville, Rokeisha worked at the Oasis Center for 14 years serving in multiple capacities, from overseeing after-school programs and mentoring programs, leading city-wide community service learning initiatives and youth councils, to managing the REAL diversion program. During the last seven years Rokeisha's work was devoted to providing training, monitoring and technical assistance to organizations across the state of Tennessee—with performance-based contracts to serve system-involved youth in foster care or juvenile justice settings—as a certified replication partner for the Wyman's National Network evidence-based Teen Outreach Program (TOP).

Program Manager Kendall Ford has a Master of Social Work degree from Union University and a Bachelor of Science in Social Work from University of Tennessee at Martin. Professionally, she has a background in social work and therapy in a variety of settings, including substance abuse clinics, schools, and in-home programs. Kendall has a passion for working with young people and helping them thrive. Culinary Director Marcus Rhodes has been working in kitchens for nearly three decades, beginning his culinary career in Memphis, TN where he completed the Job Corps program in culinary arts. Chef Marcus has lived experience with the justice system, which informs his approach to supporting Café Momentum youth. Culinary Instructor Jay Hawkins has a long history in restaurant kitchens. He joined the Café Momentum team in the fall of 2023, managing culinary instruction for our Trainees/Interns.

2) Agency collaborations:

Collaboration is at the heart of the Momentum Model. We are formal collaborators with Davidson County Juvenile Courts as an official Diversion Partner, and with Metro Nashville Public Schools, who provides a no-cost temporary site lease at the McGruder Family Resource Center. We also rely on community partnerships to help connect us to a pipeline of youth and to help us resource them with an ecosystem of support to meet their individual needs. Referral partners include EPIC Girl, FIND Design, Raphah Institute, Court Appointed Special Advocates, and more. Metro Nashville Public Schools connects us to youth with suspension and expulsion records in the hopes of intervening and supporting these teens before they become incarcerated. Mental health resource partners are TN Voices for Children and Youth Villages; Vanderbilt Youth Opportunity Clinic provides assistance with wrongful suspension and IEP meetings. As we grow, we will continue forming collaborative partnerships, and we intend to pull from area partners—whenever necessary—that specialize in certain areas (e.g. LGBTQIA+, family engagement support) to supplement our in-house resources.

3) Evidence-based programming:

Café Momentum Nashville’s program is informed by the CDC-Kaiser Permanente Adverse Childhood Experiences (ACE) Study. This study found that adverse childhood experiences (ACEs), including childhood abuse, neglect and household dysfunction, are strongly linked with chronic health problems, mental illness and substance abuse, limited education and economic opportunities. It found that youth with juvenile justice system involvement are four times more likely to have experienced four or more ACEs. It also identified protective factors including supportive families and caregivers, positive friendships and peer networks, access to supportive community resources, and others. Lastly the study recommended six strategies for preventing ACEs, including (1) strengthening economic supports to families, (2) promoting social norms that protect against violence and adversity, (3) ensuring a strong start for children, (4) teaching social-emotional skills, (5) connecting youth to caring adults and activities, and (6) intervening to lessen immediate and long-term harms (Centers for Disease Control and Prevention, 2023).

Café Momentum Nashville’s program for justice-impacted youth, ages 15-19, specifically employs the recommended strategies of strengthening economic supports to families, teaching social-emotional skills, connecting youth to caring adults and activities, and intervening to lessen immediate and long-term harms.

Creating pathways to economic mobility is central to the Café Momentum Nashville program model. The program specifically trains youth on culinary and hospitality skills because this industry historically provides much greater opportunity and career growth potential for those with nontraditional backgrounds than other industries. Further, the skills learned in this setting are transferable to a number of other career paths. From day one of our program, youth earn an hourly wage that starts at \$10 and increases as they advance. We couple this workforce training and opportunity with ongoing financial literacy education to ensure that youth learn how to best manage their earnings to go beyond survival to truly thrive.

As needed, we will formally assemble a THRIVE team of the youth person’s guardian, school or employer and service provider to discuss and develop plans for navigating specific challenges in a youth’s life. One such recent instance of this was for a young person who was expelled after threatening his school with violence. Our staff quickly called a meeting of two family members, the school counselor and school administrator to discuss this young man’s specific challenges and needs. Together, we created a plan of action, and the young man was re-enrolled in school and successfully graduated just a few months later. That young man continues to engage in our program, developing valuable skills alongside the support he needs. Even more than the culinary training and life skills we teach, the ecosystem of support that we create lets these young people know that there are other options, other possibilities available to them, and that their past does not have to dictate their future.

SECTION VIII: MONITOR AND TRACKING PROGRAM SERVICE DELIVERY

Briefly describe below the agency’s plans to monitor and track the quality of the agency’s progress toward program service delivery? These may include output measures (*products of your activities*) which are process measures that quantify the activities of your program and outcome measures which are measure the achievement, effect or results that are attributed to program efforts that determine impact and success

Describe the agency’s plan to monitor and track the program progress:

We monitor progress towards our goals through both outputs measures - including number of youth enrolled, number of youth promoted past our initial training program, annual youth wages paid and annual hours of work created - and outcomes measures based on evidenced-based evaluation tools.

SECTION IX: PROGRAM EVALUATION PLAN

Briefly describe below the agency’s plan to evaluate program effectiveness and corrective action plans: This includes completeness of the evaluation plan to include what you will do to judge the success or effectiveness of your program.

Describe evaluation processes and corrective action plan(s):

Café Momentum Nashville aims to increase (1) workforce development, (2) life skills, (3) social skills, and (4) educational attainment in justice-involved young people while (5) building capacity for the organization. We administer assessment tools prior to and following each cohort to measure youth outcomes related to education, mental health, financial literacy, and life skills. We also complete an annual evaluation to determine our overall impact. Evaluation tools include the Casey Life Skills Assessment, a generalized self-efficacy scale, and reports from parents and probation officers. We also have a relationship with Vanderbilt’s Department of Human Development Counseling and are being advised to better assess and align our qualitative outcomes with evidence informed/best practices. Throughout the year, if evaluation determines corrective actions are needed, we adapt our program appropriately. Such corrective actions may include changes in our life skills curriculum, new or shifting food service work opportunities, creation of new partnerships to improve referrals or service delivery, etc.

SECTION X: BUDGET, DETAILED BUDGET NARRATIVE, AND ORGANIZATIONAL PLAN

Grant Recipients shall be compensated on a quarterly (July-September, October-December, January-March; and, April-June) reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability. Documentation shall serve as proof of delivered services of a kind and type as specified by the contract and accompany the submission of invoices in order to be eligible for payment. The Recipient's invoice shall 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 Metro Grants allowable and unallowable costs (See Metro Grants Manual). Indirect costs are not allowable for this grant funding. Juvenile Court Grant Management personnel will consider written requests for monthly reimbursements and advise Recipient in writing if approved.

Describe the processes and systems in place related to the Agency’s financial administration and accounting practices:

We utilized GAAP-based accrual accounting. Grant administration and reporting is managed by our Senior Director of Development and Operations, with support from a contract Business Manager who handles all bookkeeping. Expenses allocated to specific grants and projects are recorded as such in QuickBooks. We contract with a local accounting firm to review our financial statements and procedures at least annually, through a formal review or audit as needed.

Required Attachments:

- **Attach the applicant’s budget (s)**
- **Attach the detailed budget narrative (s)**
- **Attach the agency organizational chart**

SECTION XI: SUSTAINABILITY PLAN

Describe the agency’s plan to sustain this funded project in the future if Metro funding decreases or discontinues in the future.

Café Momentum Nashville combines earned revenue from catering, events and food product sales with community philanthropic support to deliver its services. Thanks to strong early support in 2022 - our first full year of operation - we began 2023 with a significant surplus that created a strong cash position from which we can continue to build support for our work. While 2023 saw decreased revenues from the seed money of 2022, we deepened and established new relationships in our local funding community, growing the number of local institutional funders by 56% to raise over \$150,000. We also secured our first government grant - \$75,000 from the Tennessee Commission on Children and Youth. We are on track to exceed 2023 revenues in 2024, proof that we are building a strong foundation of local support for this work.

SECTION XII: DATA COLLECTION

Describe the data collection procedures the agency undertakes to collect and report the outputs and outcomes of the planned services or interventions. (E.g. stakeholder questionnaires, client satisfaction surveys, case records, etc.)

We utilize pre- and post-training program assessment tools (Casey Life Skills Assessment, a generalized self-efficacy scale, and reports from parents and probation officers) to measure youth outcomes related to education, mental health, financial literacy, and life skills. As part of our Success Navigation we measure youth’s progress towards their personal goals and create an annual outcome narrative outlining trends and making recommendations for future programming.

Describe how the agency will use the data collected to evaluate the goals of the project and the work performed and plan accordingly.

We utilize these assessments to collect feedback from our participants and shape our program. For example, after seeing stronger outcomes among interns who had more hours of influence, we increased our Tier 1 training from twice weekly to three times weekly. And after seeing a need for more consistent work among Tier 2-4 interns we expanded catering operations and are currently developing new food service offerings to provide even greater consistency. Through our success navigation, we work to build a support team of parents, school, community partners, employer, etc. around each youth. This impacts the organizations we partner with and the supportive services we provide. These partnerships help us to better understand and meet the unique needs of each young person and ensure our work is informed by a variety of community perspectives.

Describe how the agency shares data with the agency’s board and other community partners.

Annually we prepare and distribute an Annual Report, sharing all summary level program measurements with our larger community. We also report, as needed, based on unique measurements requested by specific partners and/or funders.

JUVENILE COURT GRANTS MANAGEMENT TEAM CONTACT INFORMATION	
<p>Metro Juvenile Court Finance Director Mr. Jim Swack, J.D. Juvenile Court Deputy Court Administer Finance and Business Operations (615) 862-8022 jimswack@jnsnashville.gov</p>	<p>Metro Juvenile Court Finance Manager. Ms. Nicole Whitlock, M.P.A, CMFO, CICA Juvenile Court Finance Manager (615) 880-2368 NicoleSWhitlock@jnsnashville.gov</p>
<p>Metro Juvenile Court Grants Coordinator Mrs. Catherine Middlebrooks, M.S. Juvenile Court Grants Coordinator (615) 862-8063 CatherineMMiddlebrooks@jnsnashville.gov</p>	<p>Metro Juvenile Court Special Projects Manager Mrs. Shelley Hudson, M.A. Juvenile Court Special Projects Program Manager (615) 862-8079 shelleyhudson@jnsnashville.gov</p>



2024 ORG CHART



Tennessee Secretary of State
Tre Hargett



Division of Business and Charitable Organizations
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243-1102

April 26, 2024

CAFÉ MOMENTUM NASHVILLE CORPORATION
4636 LEBANON PIKE, #168
HERMITAGE, TN 37076

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: CAFÉ MOMENTUM NASHVILLE CORPORATION
CO Number: CO43469
Renewal Date: 09/28/2024

Dear CAFÉ MOMENTUM NASHVILLE CORPORATION:

Pursuant to the Tennessee Charitable Solicitations Act, T.C.A. § 48-101-501, *et seq.* the Tennessee Secretary of State has reviewed your application and is pleased to announce your organization's registration to solicit contributions has been **approved**.

The organization must maintain statutory compliance by submitting a renewal application and required fees on an annual basis. At that time you may be required to submit tax filings, financial statements, proof of IRS status, and other documents related to your organization and its fundraising activities. You can find additional information and submit additional filings online at <https://sos.tn.gov/charities>. The "CO" Number listed above will serve as your organization's charitable registration number and should be used when submitting any charitable filings or correspondence.

Please also be advised that if the organization's application or other provided information includes false, misleading or deceptive statements, appropriate action will be taken. Pursuant to the Tennessee Charitable Solicitations Act, a civil penalty of up to five thousand dollars (\$5,000.00) may be assessed for any violation.

Thank you for registering your organization and please do not hesitate to contact us with any questions.

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024109441

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

CO Number: CO43469
Filed: 04/25/2024 10:53 AM
Tre Hargett
Secretary of State



Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: CAFÉ MOMENTUM NASHVILLE CORPORATION

CO Number: CO43469

Legal entity type of the Organization: Corporation

FEIN: 87-1425137

Initial Registration Date: 06/15/2022

Renewal Date: 11/27/2023

Has your fiscal year ending month changed since your last renewal?

Yes No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 05/18/2021

Country: USA

City/State: NASHVILLE, TN

Has your Principal Office address changed since your last renewal?

Yes No

Principal Office Address

4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076

Has your Mailing address changed since your last renewal?

Yes No

Mailing Office Address

4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076

Contact Information for the Charitable Organization

Contact Name: TERI SLOAN

Telephone Number: (615) 594-6186

Email: hello@cafemomentumnsh.org

Website: www.cafemomentumnsh.org

Current names used by the charity organization

MOMENTUM ADVISORY COLLECTIVE

Do you need to modify other names that the charity solicits under?

Yes No

Other names used by your organization

Has the organization registered in any other state(s)?

Yes No

Does the charity have other offices, chapters, branches, affiliates or a parent?

Yes No

Other offices

Name: MOMENTUM ADVISORY COLLECTIVE

Type: Parent

Telephone: (214) 303-1234

Fax:

Reporting Financial Activities: No

Address

1510 PACIFIC AVENUE
DALLAS, TN 75201, USA

The category that best describes your organization

W - Public Affairs, Society Benefit

The charitable purpose of the organization

Café Momentum is a nonprofit restaurant that provides a 12-month paid internship program for justice-involved youth. Working alongside the Juvenile Justice Department, Café Momentum strives to teach youth that it is possible to break the cycle of incarceration and violence that many of our youth have faced. We focus on creating environments for youth, ages 15-19, where they can gain self-confidence and learn marketable skills to ensure a more successful future.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

Yes No

Fiscal Year January 2022 - December 2022

Type of 990 Tax Form Filed: 990 (Long Form)

Gross Revenue

Direct and Indirect Public Contributions	\$ 919,378.00
Government Grants	\$ 0.00
Program Service Revenue	\$ 84,005.00
Special Events and Activities	\$ 24,930.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 0.00
Total Revenue	\$ 1,028,313.00

Expenses

Total Program Expenses	\$ 132,738.00
Direct Expenses from Special Events	\$ 15,637.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 105,655.00
Fundraising Expenses	\$ 0.00
Other Expenses	\$ 0.00
Total Expenses	\$ 254,030.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 774,283.00
---	----------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	(\$ 24,707.00)
Other Changes in Net Assets or Fund Balances	\$ 0.00
Net Assets/Fund Balances	\$ 749,576.00
Total Assets at End of Year	\$ 799,326.00
Total Liabilities at End of Year	\$ 49,750.00
Net Assets/Fund Balances at End of Year	\$ 749,576.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

Yes No

Does your organization contract with or otherwise engage the services of any outside fundraising professional (such as a “professional fund-raiser,” “paid solicitor,” “fund raising counsel,” or “commercial co-venturer”)?

Yes No

Officer Information

Do you need to modify the current officers?

Yes No

List each officer, director, and trustee (at least 2 officers are required, and you must list officers who have or share the following titles: "Chief Financial Officer", "Custodian of Contributions", "Custodian of Final Distributions")

Michael Houser
1510 Pacific Ave
Dallas, TX 75201, USA
Title(s): Board Member

Rokeisha Bryant
4636 Lebanon Pike
Hermitage, TN 37076, USA
Title(s): Custodian of Contributions, Custodian of Final Distributions, Director

ANDERSON WILLIAMS
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): President, Director

HAL CATO
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director

KENNETH JORDAN
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director, Treasurer

CAMERON CARVER
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director

PATRICIA MALONE
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director, Secretary

KIM REESE
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director

ERIC BROWN
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Director

TERI SLOAN
4636 LEBANON PIKE, #168
USA, HERMITAGE, TN 37076
Title(s): Custodian of Contributions

Has any officer, director, manager, operator, or principal of the organization been the subject of an injunction, judgement, or administrative order or been convicted of a felony?

Yes No

Signature

I certify that this is my signature and I have the authority to submit this registration form on behalf of the organization and that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

I (Chief Fiscal Officer, Treasurer, or Officer) certify, under penalty of perjury, that the above information is true and correct.

Signed Electronically: Rokeisha Bryant

Date: 04/25/2024

Title: Chief Executive Officer

I certify that this is my signature and I have the authority to submit this registration form on behalf of the organization and that I have examined this registration form, including accompanying documents, and to the best of my knowledge and belief, the form and each document are true, correct, and complete.

I (Chief Fiscal Officer, Treasurer, or Officer) certify, under penalty of perjury, that the above information is true and correct.

Signed Electronically: Teri Sloan

Date: 04/25/2024

Title: Custodian of Contributions



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

State of Tennessee
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243
Phone: 615-741-2555
Fax: 615-253-5173
sos.tn.gov/charities

Date: 04/25/2024

Invoice: 2024-02808

Customer Information

TERI SLOAN
CAFÉ MOMENTUM NASHVILLE CORPORATION
4636 LEBANON PIKE, #168
HERMITAGE, 37076

Tracking Number	Description	Amount Paid
2024109441	CH Filing Late Fee	\$ 50.00
2024109441	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 60.00
	Payment Total:	\$ 60.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
	Payment Type:	eCheck
	Check/Confirmation Number:	3872808770



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

CAFE MOMENTUM NASHVILLE CORPORATION
4636 LEBANON PIKE # 168
HERMITAGE, TN 37076

Date:
03/09/2022
Employer ID number:
87-1425137
Person to contact:
Name: Alexander Henao
ID number: 31887
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
May 18, 2021
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053628005341

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.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

CAFÉ MOMENTUM NASHVILLE CORPORATION

**INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
DECEMBER 31, 2022**

CAFÉ MOMENTUM NASHVILLE CORPORATION

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Independent Auditor's Report

To the Board of Directors of
Café Momentum Nashville Corporation.
Nashville, TN

We have audited the financial statements of *Café Momentum Nashville Corporation*. (a Tennessee not-for-profit corporation) which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of *Café Momentum Nashville Corporation*. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of *Café Momentum Nashville Corporation*. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about *Café*

SPD CPA Firm, 4121 Clarksville Pike, Nashville, TN 37218

Bus (615) 891-3012. Fax (615) 678-5454

"A Socially Responsible, Professionally Driven CPA Firm"

www.spdcpafirm.com

Momentum Nashville Corporation.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of *Café Momentum Nashville Corporation'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 *Café Momentum Nashville Corporation's* ability to continue as a going concern for a reasonable period of time.

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

SPD CPA Firm

SPD CPA Firm
Nashville, TN
April 8, 2024

CAFÉ MOMENTUM NASHVILLE CORPORATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022

ASSETS

Current Assets

Cash and Cash Equivalents	\$	795,193
Accounts Receivable		-
Total Current Assets		795,193

Non - Current Assets

Furniture and Equipment		5,999
Accumulated Depreciation		(1,866)
Total Non-Current Assets		4,133

TOTAL ASSETS

\$ 799,326

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$	4,438
MAC Reimbursement Payable		45,312
Total Current Liabilities		49,750

Long-Term Liabilities

Total Liabilities		-
		49,750

Net Assets

Without Donor Restrictions		518,792
With Donor Restrictions		230,784
Total Net Assets		749,576

TOTAL LIABILITIES AND NET ASSETS

\$ 799,326

The accompanying notes are an integral part of these Financial Statements

CAFE MOMENTUM NASHVILLE CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Contributions of Cash and other Financial Assets	\$ 741,505	\$ 230,784	\$ 972,289
Contributions of Non Financial Assets	10,819	-	10,819
Other Income	29,568	-	29,568
Total Revenues and Support	781,892	230,784	1,012,676
Expenses			
Program Services	30,473	-	30,473
Management & General	189,744	-	189,744
Catering and Special Events	18,176	-	18,176
Total Expenses	238,393	-	238,393
Change in Net Assets	543,499	230,784	774,283
Net Assets, Beginning of Year	(24,707)	-	(24,707)
Net Assets, End of Year	\$ 518,792	\$ 230,784	\$ 749,576

The accompanying notes are an integral part of these financial statements

CAFÉ MOMENTUM NASHVILLE CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

Cash flows from operating activities

Increase in net assets	\$ 774,283
Adjustments to reconcile change used in net assets to used net cash provided by (used in) operating activities:	
Depreciation	1,866
Decrease in accounts receivable	25,030
Decrease in accounts payable	(76,690)
Increase in MAC reimbursement	45,312
Net cash provided by operating activities	<u>\$ 769,801</u>

Cash flows from investing activities

Purchase of fixed assets	(5,999)
--------------------------	---------

Cash flows from financing activities

-

Net increase in cash and cash equivalents	763,802
Cash and cash equivalents, beginning of year	31,391
Cash and cash equivalents, end of year	<u><u>\$ 795,193</u></u>

The accompanying notes are an integral part of these financial statements.

CAFÉ MOMENTUM NASHVILLE CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services	Management & General	Catering and Special Events	Total
Salaries and Wages	\$ 8,797	\$ 122,667	-	\$ 131,464
Payroll Taxes	-	9,736	-	9,736
Benefits	-	1,604	-	1,604
Bank Charges	-	2,917	-	2,917
Contract Labor	-	23,487	-	23,487
Depreciation	-	1,866	-	1,866
Dues and Memberships	-	2,308	-	2,308
Advertising	2,470	-	-	2,470
In-Kind Catering	10,819	-	-	10,819
Equipment Rental	-	-	300	300
Insurance	-	7,283	-	7,283
Internships	1,597	-	-	1,597
Meals/Food and Beverage	602	2,358	16,537	19,497
Automobile/ Mileage	-	1,395	-	1,395
Postage	-	922	-	922
Printing	-	490	-	490
Professional Services	-	1,291	-	1,291
Rent Expense	-	1,200	-	1,200
Payroll Processing Fees	-	1,039	-	1,039
Recruiting	-	592	-	592
Supplies	827	408	1,339	2,574
Travel	5,306	7,749	-	13,055
Miscellaneous	55	432	-	487
Total Expenses	\$ 30,473	\$ 189,744	\$ 18,176	\$ 238,393

The accompanying notes are an integral part of these financial statements

CAFÉ MOMENTUM NASHVILLE CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1---NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Café Momentum Nashville Corporation. (the “Organization”) is a 501 (c) (3) non-profit organization that provides restaurant and culinary training to Nashville’s justice-involved youth. Their mission is to transform young lives by equipping these youth with life skills, education and employment opportunities to help them achieve their full potential. The Organization began its operations in July 2021, under the direction of the Momentum Advisory Collective-the national capacity-building organization created to scale the Café Momentum concept nationally with plans to launch 30 restaurants and programs over the next 10 years.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities. The financial statement presentation follows the recommendations of the Financial Accounting Standard Board’s Accounting Standard Codification (FASB ASC 958), Financial Statements of Not-for-profit Organizations. Under FASB ASC 958, the Organization is reporting information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Financial position and activities are classified based on the existence or absence of donor restrictions as follows:

Net Assets without donor restrictions — Net assets that are not restricted by explicit donor stipulations or by law.

Net Assets with donor restrictions — Net assets, accepted by board actions, that are restricted by purpose or time either temporarily or permanently by explicit donor stipulation or by law.

As of December 31, 2022, The Organization had \$230,784 in net assets with donor restrictions.

Revenues, Support and Expenses

The Organization receives grants and contributions from foundations, corporations and individual donors and recognizes revenue when cash or a firm promise to give is obtained.

Contributions received are measured at their fair value and are reported as an increase in net assets.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

CAFÉ MOMENTUM NASHVILLE CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Use of Estimates

The financial statements are prepared in conformity with generally accepted accounting principles in the United States of America. Management is required to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and savings accounts. The carrying amount reported in the statement of financial position for cash and cash equivalents approximates its fair value. The Organization has deposits with financial institutions that maintain federal insurance up to \$250,000 for all accounts. The portion of any deposit in excess of this amount is not subject to such insurance and represents a credit risk to the Organization. As of December 31, 2022, The Organization had \$545,193 in excess of federal insurance.

Management believes the Organization is not exposed to any other significant credit risk on cash and cash equivalents.

In-Kind Donations

The Organization follows the recommendations of the Financial Accounting Standard Board's Accounting Standard Codification (FASB ASC 958), Financial Statements of Not-for-profit Organizations regarding contributions received and contributions made. These standards require recording the value of donated goods or services that create or enhance non-financial assets or require specialized skills. Subject matter experts lend their time and talents at no charge to spare the Organization the cash outlay for such goods and services rendered. All in-kind donations are captured and reported appropriately in the Organization's financial records.

The Organization records donated goods and services at fair value.

Income Taxes

The Organization is operated as a tax-exempt entity as described under Section 501(c)(3) of the Internal Revenue Code and is therefore exempt from Federal and State income taxes. Accordingly, no provisions for income taxes have been recorded.

Investments

Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Investment income or loss (including gains and losses on investments, interest and dividends) is included on the statement of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law.

Fair Values of Financial Instruments

The carrying values of current assets and current liabilities approximate fair values due to the short maturities of these instruments. The fair values of the noncurrent liabilities approximate the carrying amounts and are estimated based on current rates offered to the Organization.

CAFÉ MOMENTUM NASHVILLE CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Fixed Assets

Disbursements for property and equipment are capitalized and reflected in the statement of financial position at cost. Expenditures for additions and major improvements are capitalized while those for maintenance and repairs are charged to expenses as incurred. Depreciation, which is reflected as an expense in the statement of activities, is computed on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Furniture and equipment (including websites)	3—10

Functional Expenses

Management allocates expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly to their natural expenditure classification. Other expenses that are common to several programs are allocated based on various relationships.

Concentration of Revenues

The Organization receives a substantial amount of its support from grants. A significant reduction in the level of this support may have a significant effect on the Organization's programs and activities and its ability to continue operations.

NOTE 2--LIQUIDITY AND AVAILABILITY

As of December 31, 2022, the Organization had \$795,193 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, all consisting of cash and cash equivalents. Of these financial assets, \$230,784 are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date.

NOTE 3—OTHER CURRENT LIABILITIES

As of December 31, 2022, the Organization had an outstanding balance of \$45,812 due to the Momentum Advisory Collective for costs incurred to support the start-up operations of Café Momentum Nashville. Per the reimbursement agreement, this remaining balance is due by December 31, 2023.

NOTE 4---NET ASSETS

As of December 31, 2022, The Organization had donations of \$176,250 restricted for the purchase of a restaurant and \$54,534 restricted for the purchase of a van.

CAFÉ MOMENTUM NASHVILLE CORPORATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5---SUBSEQUENT EVENTS

There were no subsequent events requiring disclosure as of April 8, 2024, the date management evaluated such events. April 8, 2024, is the date the financial statements were available to be issued.

**GRANT CONTRACT
BETWEEN THE JUVENILE JUSTICE CENTER
(Metro Juvenile Court),
A DEPARTMENT OF THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
OASIS CENTER INC.**

This Grant Contract issued and entered pursuant to **RS2024-** _____ by and between the Juvenile Justice Center, a Department of the Metropolitan Government of Nashville and Davidson County, a municipal corporation of the State of Tennessee hereinafter referred to as "Metro", and **Oasis Center Inc.** hereinafter referred to as the "Grantee," is for the **Reaching Excellence as Leader (REAL)** program, to provide **evidence-based programming for youth of color to empower them with strengths and skills to perform better in school, develop positive relationships and avoid court involvement** as further defined in the "SCOPE OF PROGRAM."

RECITALS

WHEREAS, Metro Juvenile Court is the Recipient and Grantor of funds from the Metropolitan Government of Nashville Davidson County Community Partnership Fund and,

WHEREAS The Oasis Center Inc. (hereinafter called "Grantee") is the Grantee of funds from the Community Partnership Fund; and,

WHEREAS expenditures will take place or have been retroactively used during the time frame from **July 1, 2024, through June 30, 2025**; and,

WHEREAS the According to the U.S. Department of Justice, youth of color are more than five times as likely to be detained or committed to youth facilities compared to White youth; and,

WHEREAS the Grantee will serve youth who are involved with the justice system or at-risk of justice involvement; and,

WHEREAS the REAL (Reaching Excellence As Leaders), Oasis seeks to provide evidence-based programming for youth of color to empower them with strengths and skills

to perform better in school, develop positive relationships, and avoid court involvement and,

WHEREAS the Grantee's goals include:

Goal 1: Equip youth (who are involved with the justice system or at-risk of justice involvement) to improve their personal behaviors & attitudes in order to avoid justice involvement and transition into a healthy adulthood

Objective 1: 50 youth will develop skills and tactics to maintain/improve healthy behaviors and mindsets that help them avoid justice involvement.

Activity 1. Utilizing the PLAAY (Preventing Long-term Anger and Aggression in Youth) curriculum, REAL staff will engage participants in weekly group sessions that promote the development of helpful coping skills through evidence-based cognitive behavioral strategies.

Goal 2: Empower youth to explore and use their voice to positively impact their lives and their community

Objective 2: 50 youth will gain opportunities to positively impact their community.

Activity 2: REAL participants can actively take steps to improve their community by engaging in service-learning activities that directly address issues important to them.

Objective 2.2: 50 youth will build a positive identity and improve their sense of self.

Activity 2.2: Youth will engage in weekly discussions with positive adults, peers, local professionals, and volunteer mentors, to explore their sense of self, dismantle negative stigmas/stereotypes, and identify personal, educational, and professional interests and goals as well as pathways to achieving those goals.

WHEREAS Measurable outcomes include:

- 1) 75% (38 of 50) of participants will have no new adjudicated charges as reported by the Juvenile Court at three months post-program exit
- 2) 75% (38 of 50) of participants will report feeling more connected to their community
- 3) 70% (35 of 50) of participants will report feeling a good about themselves and their futures

WHEREAS, Juvenile Court and Oasis Center Inc. propose to utilize **(sixty thousand) (\$60,000) dollars**, of the CPF grant to fund the grantee to serve Davidson County runaway female youth.

A. RECITILS AND SCOPE OF PROGRAM:

All of the above stated Recitals are incorporated into and made a substantive part of this Contract.

SCOPE OF PROGRAM:

- A.1. The Grantee will use the funds for the following:
- A.2. The Grantee shall spend these funds consistent with their proposed use in the Grantee's funding application, hereinafter referred to as the Grant Spending Plan (Application and budget), attached and incorporated herein as **Attachment 1**. The Grantee shall collect data as mandated by the scope of program services, Metro Grants Manual requirements and Metro to evaluate the effectiveness of their services and shall provide those results to Metro upon request.
- A.3. The Grantee shall only utilize these funds for services the Grantee provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Grantee agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Grantee shall collect general demographic 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 shall be for a period of twelve (12) months, commencing on July 1, 2024, and ending on June 30, 2025. This grant is retroactive, beginning July 1, 2024. Metro shall have no obligation for services rendered by the Grantee which are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability.

In no event shall the maximum liability of Metro under this Grant Contract exceed **sixty thousand (\$60,000) dollars**. The Grant Spending Plan is attached and incorporated herein as part of **Attachment 1** and shall constitute the maximum amount to be provided to the Grantee by Metro for all of the Grantee's obligations hereunder.

The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct program costs incurred or to be

incurred by the Recipient during the contract term. Indirect costs are not allowable for this grant.

This amount shall constitute the Grant Amount and the entire compensation to be provided to the Grantee by Metro.

C.2. **Compensation Firm.**

The maximum liability of Metro is not subject to escalation for any reason. The Grant Spending Plan amount is firm for the duration of the Grant Contract and is not subject to escalation for any reason unless the grant contract is amended.

C.3. **Payment Methodology.**

The Grantee shall be compensated on a reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1.

All invoices shall be sent **electronically** to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) and copy CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Juvenile Court Grants Coordinator, and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager). Said payment shall not exceed the maximum liability of this Grant Contract. See the Metro Grants Manual, Chapter 3: Standards for Financial Management, Section: Supporting Documentation, page 17 for examples.

Generally, invoices submitted for reimbursement will be accepted on a **quarterly basis**. Juvenile Court Grant Management team will consider electronic written requests for monthly reimbursements and advise the Grantee if approved.

Supporting documentation shall serve as proof of delivered services of a kind and type and shall accompany submission of invoices in order to be eligible for payment. See the Metro Grants Manual, Chapter 3: Standards for Financial Management System.

Final invoices for the contract period must be received by Juvenile Court by July 7, 2025.

Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

C.5. **Payment of Invoice.**

The payment of any invoice by Metro shall not prejudice Metro's right to object to the invoice or any matter in relation thereto. Such payment by Metro shall neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.

C.6. **Allowable, Unallowable, and Indirect Costs.**

The Grantee shall meet all allowable and unallowable Metro Grants cost requirements. See the Metro Grants Manual, Chapter 5: Allowable Costs, and Chapter 6: Unallowable Costs. This grant contract does not allow for indirect cost. The Grantee's invoice shall 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 unallowable.

Grantees that receive grant funds from Metro shall ensure that expenditures incurred for the purpose of the grant meet certain criteria. Cost incurred must be:

- a reasonable use of funds,
- a necessary use of funds,
- for a reasonable amount,
- for a clear purpose,
- consistent with the purpose of the Grantee's program, compliant with the terms and purpose of the Metro grant, authorized within the budget,
- properly approved, and
- adequately documented

Long-distance non-business-related calls are not reimbursable.

Tips included on supplies and service are not reimbursable.

C.7. **Deductions.**

Metro reserves the right to adjust any amounts which are or shall become due and payable to the Grantee by Metro under this or any Contract by deducting any amounts which are or shall become due and payable to Metro by the Grantee under this or any Contract.

C.8. **Travel Compensation.**

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by a Grantee or Grantee's employee who is in travel status on official business of the organization. Conference and or meeting costs include seminars designed to increase the vocational effectiveness of employees, including registration fees and other related costs. Travel, conferences, and meeting costs are allowable when they are directly attributable to specific work

under the grant or are incurred in the normal course of administration of the organization. Travel costs must be evidenced by an approved travel claim. **Grantees must establish and use their own internal travel policy.** Each grantee is subject to their established travel policy. See Grants Manual, Chapter 5: Allowable Costs.

Grantee's internal travel policy will also include the following language:

Payment to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified by Metro and the Grantee's Grant Spending Plan.

When traveling, Grantees should be as conservative as circumstances permit. The lower cost shall be selected whenever possible. Reimbursement for travel shall be based upon the most direct or expeditious route possible. Grantee traveling by an indirect route must assume any extra expense incurred.

The standard mileage reimbursement rate used by a Grantee is established by the United States General Services Administration. When using a personal vehicle, only mileage on official Grantee business may be claimed for reimbursement. Mileage published by Rand-McNally or similar reliable internet travel sites (starting point and destination) for driving routes will be regarded as official.

When using a personal vehicle, procedures for calculating mileage are based on the fact that Metro does not reimburse a Grantee for normal commuting mileage.

Travel advancements are not allowed. The Grantee shall use personal funds during the trip for meals, ground transportation and similar minor expenses and follow the procedure for travel expense reimbursement upon return.

Travel reimbursement claims must be submitted fifteen (15) days of return, along with all required receipts and backup documentation.

Reasonable taxi or rideshare fares are allowable from airports. Bus, limousine, or light rail services to or from airports will be used when available and practical. In traveling between hotel, other lodging, meeting or conference sites, reasonable taxi or rideshare fees will be allowed. Taxi or rideshare reimbursements are not allowed from conference and meeting sites for meals unless exceptional circumstances are documented.

Physical damage insurance with a deductible (collision and comprehensive) shall be purchased when renting a vehicle for official business. A copy of the rental authorization form copies of rental contract, and itemized receipt must be attached to the travel claim.

Reasonable tolls and ferry fees and parking charges will be allowed.

When a Grantee uses their personal vehicle for official business, their personal auto coverage will be primary up to limits of their policies. In the event of an

accident that results in damage to a Grantee's personal vehicle, the Grantee is responsible for that damage.

If travel is by air, the Grantee will be reimbursed the allowable mileage reimbursement for one round trip from the Grantee's official work station (or residence on weekends/evenings) and long-term airport parking; or the cost of one round trip taxi or rideshare fare from the Grantee's official work station (or residence on weekends/evenings) if the taxi or rideshare fare is lesser than mileage and airport parking; or the appropriate mileage reimbursement for two round trips from the Grantee's official workstation or residence when dropped off at the airport.

Receipts are required for the handling of conference and meeting materials and/or equipment.

Maximum lodging reimbursement rates for out-of-town and in-state are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The CONUS list contains a maximum reimbursement rate for lodging. Lodging receipts are required and must itemize room charges, taxes by date, and surcharges, if a convention rate exceeds the maximum reimbursement rate, and is documented by convention information, a higher reimbursement rate will be allowed.

The maximum meal reimbursement rates for out-of-state travel are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The fixed M&I (Meal and Incidental Expense) rate on CONUS represents the maximum daily meal reimbursement for the Grantee

C.9. **Electronic Payment.**

Metro requires as a condition of this contract that the Grantee shall complete and sign Metro's **iSupplier** form authorizing electronic payments to the Grantee. Grantees who have not already submitted the form to Metro will have thirty (30) days from the beginning of the contract to complete, sign, and return the form. Thereafter, all payments to the Grantee, under this or any other contract the Grantee has with Metro, must be made electronically.

The process is initiated by clicking on "Register with iSupplier" at the following link on Nashville.gov:

<https://www.nashville.gov/Finance/Procurement/How-To-Do-Business-With-Metro.aspx>

Note: This is a critical step that can only be accomplished by the Grantee seeking payment by Metro. At the conclusion of the vendor registration process, registrants receive an email advising them of their system assigned iSupplier number and of having successfully registered. They should email

iSupplier@nashville.gov if they have questions about or issues with navigating the vendor registration process.

By default, Metro sets up vendors on Net 30 payment terms. This means that it will take approximately 30 days for a Grantee to receive payment after an approved invoice is forwarded for reimbursement.

The Grantee shall make proposed changes in writing by email to the attention of NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) for questions regarding iSupplier.

Grantees receiving reallocated funding do not have to register with Metro's iSupplier.

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. The Grantee shall make proposed changes in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile Court Grants Management team will review the requested changes to determine if the changes are allowable, and if they warrant a contract amendment.

D.3. Termination for Cause.

Should the Grantee fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro shall have the right to immediately terminate the Grant Contract and the Grantee shall return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Grantee shall also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination shall not relieve the Grantee of any liability to Metro for damages sustained by virtue of any breach by the Grantee. See the Metro Grants Manual, Section: Failure to Comply, page 5.

D.4. Subcontracting.

The Grantee shall not assign this Grant Contract or enter a subcontract for any of the services performed under this Grant Contract without obtaining the prior

written approval of Metro. The Grantee shall make subcontracting requests in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile Court Grants Management team will review the request to determine if subcontracting is allowable. Notwithstanding any use of approved subcontractors, the Grantee shall be considered the prime grant Recipient and shall be responsible for all work performed.

D.5. **Conflicts of Interest.**

The Grantee warrants that no part of the total Grant Amount shall 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 Grantee in connection with any work contemplated or performed relative to this Grant Contract.

D.6. **Nondiscrimination.**

The Grantee hereby agrees, warrants, and assures that no person shall 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 Grantee on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. **The Grantee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees, clients, and applicants, notices of nondiscrimination.**

D.7. **Records, Records Access, and Maintenance.**

The Grantee shall maintain all financial records, supporting documentation, program documentation, and all other relevant records pertaining to the Metro grant contract for a period of at least three (3) years after the completion of the grant period.

The Grantee shall retain all books of original entry, source documents to support accounting transactions, general ledger(s), subsidiary ledger(s), personnel and payroll records, cancelled checks, and documents and records related to the funds provided by Metro.

The Grantee shall maintain and identify the records by fiscal and/or grant period(s) separately and maintain the information in such a manner that they can be easily identified. The grantee shall ensure the records are adequately protected against theft, fire, or other damage.

The Grantee shall allow Metro Government, or any duty-authorized representatives to have access to any applicable books, documents, papers, or other records of the grantee that pertain to, support, or document the Metro grant funds for monitoring, auditing, or examination purposes. The right of access shall

not be limited to the retention period but shall extend as long as the records are retained by the organization.

Financial statements shall be prepared in accordance with generally accepted accounting principles.

See the Metro Grants Manual, Chapter 9: Record Retention and Access Requirements.

D.8. **Monitoring.**

Monitoring is the review process used to determine the Grantee's compliance with the requirements of Federal, State, and/or local laws, regulations, and measures of progress toward stated results and outcomes. Monitoring determine the level of compliance with program expectations and identify operational changes. Monitoring also determines if the financial management and the accounting system are adequate to account for program funds in accordance with government requirements.

The Grantee's activities conducted, and records maintained pursuant to this Grant Contract shall be subject to monitoring and evaluation by the Juvenile Court Grant Management Team, the Metropolitan Office of Financial Accountability (OFA), and/or Metro's duly appointed representatives.

The Grantee shall 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. See the Metro Grants Manual, Chapter 10: Monitoring Requirements.

D.9. **Reporting.**

Reporting details the Grantee's progress on each of the core performance measures identified in the grant solicitation and any program specific and/or outcome measures identified in the Grantee's Grant Spending Plan as funded under this Grant Contract. The Grantee is required to gather and maintain statistical data relating to grant project activities. This includes number of person's served (not approximations), identifying information to confirm that person's served reside in Davidson County, and information on date and location of all funded services provided. The data collected should support the activities, objectives and measurable program outcomes and other reporting requirements.

The Grantee shall submit quarterly program updates to the Juvenile Court Grants Management team. The team will provide this report directly to the Grantee.

The Grantee shall submit an **Interim Program Report** no later than **January 6, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **January 6, 2025**.

The Grantee shall submit a **Final Program Report** no later than **July 31, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **July 31, 2025**.

The Grantee shall submit an **Annual Expenditure Report**, to reconcile grant receipts with grant revenues. The report is due 45 days after the end of the grant period. The grantee can submit the report earlier. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **August 14, 2025**. Said report shall be in form and substance acceptable to Metro and shall be prepared by a **Certified Public Accounting Firm or the Chief Financial Officer** of the Recipient Organization.

The Grantee shall send all reports electronically to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager); CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Grants Coordinator); and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager).

See the Metro Grants Manual, Chapter 8: Reporting Requirements.

D.10. **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 shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract shall be held to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

D.11. **Insurance.**

The Grantee agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.12. **Metro Liability.**

Metro shall have no liability except as specifically provided in this Grant Contract.

D. 13. **Independent Contractor.**

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

D. 14. **Indemnification and Hold Harmless.**

(a) Grantee shall 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 Grantee, 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 Grantee, 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 Grantee from any claims, regardless of any language in any attachment or other document that the Grantee may provide.

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

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

D.15. **Force Majeure.**

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

D.16. **State, Local and Federal Compliance.**

The Grantee agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract.

D.17. **Governing Law and Venue.**

The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof shall be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action

concerning this Grant Contract shall be in the courts of Davidson County, Tennessee.

D.18. **Completeness.**

This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

D.19. **Headings.**

Section headings are for reference purposes only and shall not be construed as part of this Grant Contract.

D.20. **Metro Interest in Equipment.**

The Grantee shall take legal title to all equipment, 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" shall be 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 Grantee 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 Grantee shall request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment shall 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.

Equipment purchased with grant funds is listed on an equipment log. (See Juvenile Court Equipment Summary Report) and note project staff using said equipment.

D. 21. **Assignment - Consent Required.**

The provisions of this contract shall inure to the benefit of and shall be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Grantee under this contract, neither this contract nor any of the rights and obligations of Grantee hereunder shall be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer shall not release Grantee from its obligations

hereunder. Notice of assignment of any rights to money due to Grantee under this Contract must be sent to the attention of the Metro Department of Finance.

D.22. Gratuities and Kickbacks.

It shall 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 shall 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.23. Lobbying.

The Grantee 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 undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of 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, the 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 contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

- c. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-Grantees shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352.

D.25. Public Accountability.

The Grantee is subject to Tenn. Code Ann. § 8-4-401 et seq., or if this Grant Contract involves the provision of services to citizens by the Grantee on behalf of the State, the Grantee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Grantee shall also display in a prominent place, located near the passageway through which the public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:

NOTICE: THIS AGENCY IS A RECIPIENT OF TAXPAYER FUNDING. IF YOU OBSERVE AN AGENCY DIRECTOR OR EMPLOYEE ENGAGING IN ANY ACTIVITY WHICH YOU CONSIDER TO BE ILLEGAL, IMPROPER, OR WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.

D. 26. Disclosure of Personal Identity Information.

The Grantee shall report to Metro any instances of unauthorized disclosure of personally identifiable information that comes to the Grantee's attention. The Grantee shall make any such report within twenty-four (24) hours after the instance has come to the Grantee's attention. The Grantee, at the sole discretion of Metro, shall provide no cost credit monitoring services for individuals that are deemed to be part of a potential disclosure. The Grantee shall bear the cost of notification to individuals having personally identifiable information involved in a potential disclosure event, including individual letters or public notice. The remedies set forth in this Section are not exclusive and are in addition to any claims or remedies available to Metro under this Grant Contract or otherwise available at law.

D.23. Written Policies and Procedures.

The Grantee should establish written policies and procedures to express management's position on all operational procedures such as accounting, purchasing, personnel, travel, and other such policies and procedures that guide normal business activities to ensure consistent operation of the agency's

programs and adequate documentation for an audit. See the Metro Grants Manual, Chapter 3: Standards for Financial Management.

D.25. Communications and Contacts.

All instructions, notices, consents, demands, or other communications from the Grantee required or contemplated by this Grant Contract shall be in writing by email addressed to the respective party set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters inquiries regarding programming and invoices:

Metro Juvenile Court CPF Grants Program Management Team Contact:

Catherine Middlebrooks
Grants Coordinator
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
CatherineMMiddlebrooks@jnsnashville.gov

Shelley Hudson
Special Project Program Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
Cell: 615-500-3391
shelleyhudson@jnsnashville.gov

Metro Juvenile Court CPF Fiscal Grant Management and Invoicing Contact.

Nicole Whitlock
Finance Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: (615) 880-2368
NicoleSWhitlock@jnsnashville.gov

Recipient:

Name : Mark Dunkerley
Title : President and CEO
Agency Name : Oasis Center Inc.
Address : 1704 Charlotte Ave. Suite 200
City : Nashville, Tennessee, 37203
Phone : 615-983-6859
Email : mdunkerley@oasiscenter.org

D. 25. **Effective Date.**

This contract shall not be binding upon the parties until it has been signed first by the Grantee 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 signed and filed, this contract shall be effective as of the date first written above.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK)



THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

RECIPIENT: Oasis Center Inc.

By: M. Oby

Title: President & CEO

APPROVED AS TO AVAILABILITY OF FUNDS:

Kevin Crumbo/mjw A P
Director of Finance

Sworn to and subscribed to before me a Notary Public, this 6 day of June, 2024

APPROVED AS TO FORM AND LEGALITY

Notary Public

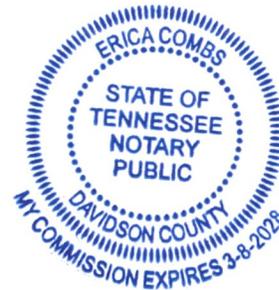
Phylinda Ramsey
Metropolitan Attorney

Erica Combs

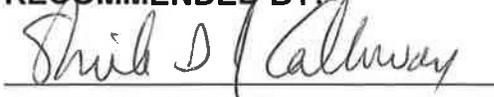
My Commission expires March 8, 2028

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk



RECOMMENDED BY:

A handwritten signature in cursive script, reading "Sheila S. Calloway", written over a horizontal line.

Judge Sheila Calloway
Juvenile Court

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK)



Sheila D.J. Calloway, Judge

Juvenile Court of Davidson County
100 Woodland Street
P.O. Box 196306
Nashville, Tennessee 37219-6306

June 24, 2024

Re: Oasis Center Inc. Notice of Funds Award
Community Partnership Fund Youth Violence Reduction Priority

Dear Mr. Mark Dunkerley,

Juvenile Court values the services that Oasis Center Inc. provides to reduce youth violence in our community. I am pleased to inform you that the REAL Program located at 1704 Charlotte Ave. Nashville, TN, 37203 is hereby awarded sixty thousand (\$60,000.00) dollars to continue program services for the FY25 Fiscal year. The Community Partnership Fund is provided by the Metropolitan Government of Nashville and Davidson County. This grant is managed by the Davidson County Juvenile Court, a Department of the Metropolitan Government of Nashville and Davidson County. The next step in the process will include executing a contract and submitting it to the Metro Council by resolution.

The term of this Grant shall be for a period of twelve (12) months, commencing retroactively on July 1, 2024, and ending on June 30, 2025. Metro shall have no obligation for services rendered by the recipient which are not performed within the terms of the Grant Spending Plan. This is a reimbursement grant; therefore, documentation which serves as proof of delivered services of a kind and type must accompany the submission of your invoices.

Sincerely,

Catherine Middlebrooks
Grants Coordinator
Davidson County Juvenile Court
catherinemiddlebrooks@jnsnashville.gov
(615) 862-8063

Shelley Hudson
Special Projects Manager
Davidson County Juvenile Court
shelleyhudson@jnsnashville.gov
(615) 862-8079

Jim Swack
Deputy Court Administrator
Davidson County Juvenile Court
jimswack@jnsnashville.gov
(615) 862-8079

Nicole Whitlock
CPF Fiscal Manager
Davidson County Juvenile Court
nicoleswhitlock@jnsnashville.gov
(615) 880-2368

2024-2025 CPF Budget Narrative
Oasis Center, Inc. – REAL

The majority (88%) of the REAL program budget is allocated toward staff salary and benefits. Direct service staff include the REAL Program Manager, Aaron Doxy (1FTE @ 100% of time), and the REAL Program Specialist, Kayla Cribbs (1FTE @ 100% of time). They are supported by the Senior Director of School-Based Programs, Lee Gray (1FTE @ 25% of time). The REAL Program Manager is responsible for designing and implementing activities, coordinating services with community partners, overseeing program logistics (e.g., transportation), and insuring that data is collected and tracked appropriately. The REAL Program Specialist, supervised by the Program Manager, supports the Program Manager in carrying out activities and operations of the REAL program, including recruiting/enrolling youth participants and ensuring a positive, safe and supervised environment for youth participants. The Senior Director of School-Based Programs offers guidance and ultimate supervision of program activities, ensuring fidelity to best practices and that target outcomes are achieved.

Other direct program expenses (4%) include pro-rata operating costs (based on number of personnel and square-footage of space occupied by personnel/activities) such as communications/telephone costs, occupancy fees, insurance, and equipment. Supply expenses (about 4% of the program budget) support program activities, which include crafts in the Oasis Art Studio, gardening supplies for service projects, and food for graduation ceremonies. Travel expenses (>1%) support the transportation of youth in agency vehicles to and from program activities (e.g., service-learning projects, cultural excursions), as well as staff expenses for local travel (e.g., to and from program activity sites). We also provide specific assistance (3%) to young people and families who are underserved and/or from low-income communities. Specific assistance includes funding from the Economic Club of Nashville Charities (ECON) to expose youth and their families to the rich cultural experiences offered in Nashville; this funding is solely reserved to give participants and families access to artistic events and experiences, where they can play, learn, and create memories together.

Indirect program expenses (15%; covered by other funding sources outside of CPF) include pro-rata shares of administrative expenses (e.g., finance staff, development staff, HR).

Our revenue consists of funds from United Way (\$36,485), the TN Department of Mental Health and Substance Abuse Services (\$57,726), the Tennessee Commission on Youth & Children Delinquency Prevention Fund (\$26,167), the Econ Club (\$3,000). We would allocate the \$50,000 in grant funding from CPF to support the salary/benefits expenses, as staff are key to carrying out the most pivotal components of the REAL program, such as building positive connections, being mentors/role models, and teaching young people how to work through trauma and learn healthy behaviors and attitudes that promote their long-term well-being and success. We would use undesignated operating support (individual donations, operating grants, etc.) to close any remaining funding gap.

BUDGET CATEGORY	Original Budget	% of Project	Requested Amount
PERSONNEL			
Salaries			
Senior Director School Based Programs (25% of total salary)	\$19,892	12.8%	\$13,978
REAL Program Manager	\$52,642	34.0%	\$21,057
REAL Program Specialist	\$43,040	27.8%	\$16,355
Fringe Benefits			
Payroll Taxes	\$8,841	5.7%	\$3,931
Health, dental, vision and STD insurance	\$12,152	7.8%	\$4,678
TRAVEL			
Mileage	\$300	0.2%	\$0
PROGRAM SUPPLIES & EXPENSES			
Professional Fees	\$1,628	1.1%	\$0.00
Supplies	\$4,777	3.1%	\$0
Telephone	\$1,127	0.7%	\$0
Occupancy	\$4,877	3.1%	\$0
Maintance and Equipment	\$356	0.2%	\$0
Specific Assistance	\$4,500	2.9%	\$0
Liability Insurance	\$885	0.6%	\$0
BUDGET TOTAL	\$155,017		\$60,000

**FY 25 Community Partnership Funds (CPF)
New Grant Application
Provided by the Davidson County Juvenile Court
Youth Violence Reduction Program Application**

Name of Organization/Agency Applicant	Oasis Center, Inc.
Is the Applicant the primary (Parent) or secondary (Child) applicant?	<input checked="" type="checkbox"/> Primary <input type="checkbox"/> Secondary
If your organization/agency is filing under another agency's financial audit, then your organization is considered the secondary (Child) agency. If the applicant is a secondary (Child) applicant, then their parent (Primary) applicant must file for this grant and subcontract with the secondary (child) agency.	
Name of Program Supported by the Grant:	Reaching Excellence As Leaders (REAL)
Name of Individual Signing the Contract:	Mark Dunkerley
Position:	President & CEO
Primary Phone:	615-983-6859
Email:	mdunkerley@oasiscenter.org
A) Is the Applicant a prior Metro CPF Recipient? Enter Year: 2022, 2023	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
B) Is the Applicant a prior year Metro Direct Appropriation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Amount:
FUNDING REQUESTED AMOUNT	Maximum Requested Amount: \$50,000 Minimum Requested Amount: \$50,000
TERM OF GRANT FUNDING	JULY 1, 2024 – JUNE 30, 2025
SECTION I	Please include the names (s) of the person (s) and contact information below
Name of Individual Completing Application:	Name: Dana True Title: Senior Director of Development Phone number: 615-983-6890 Email: dtrue@oasiscenter.org
Name of Individual Over Program Monitoring:	Name: Lee Gray Title: Senior Director of School-based Programs Phone number: 615-983-6856 Email: lgray@oasiscenter.org
Name of Individual Over Financial Monitoring:	Name: Jennifer Hendricks Title: Finance Controller Phone number: 615-983-6857 Email: jhendricks@oasiscenter.org

SECTION II: ELIGIBILITY CRITERIA

In order to be eligible to receive Reallocated CPF funding, an applicant must meet the following criteria:

1. Applicant must serve residents of Nashville, Davidson County.

Yes No

2. Applicant must have a 501(c) (3) designation of exemption from federal taxation from the Internal Revenue Service (IRS) as provided by 26 U.S. C. A.;

Yes No

If Yes, has there been a change in the applicant's 501(c) (3) status?

Yes No

If yes, please explain_____.

Required Attachment: Copy of the agency's 501 (c) (3) document with this application.

3. Applicant must have an incorporation as a non-profit with registration identification number provided by the Secretary of State as a Charitable Organization or proof of such exemption as allowed.

Yes No

If Yes, has there been a change in the applicant's non-profit status?

Yes No

If yes, please explain_____.

Required Attachment: Copy of the agency's non-profit registration and identification document with this application.

4. Applicant must have been in existence for at least one full year by application due date.

Yes No

If yes, how long has the applicant been in existence? _since 1969, 55 years_____.

5. Applicant must be in compliance with grant contract award requirements from Metro in any previous year(s).

Yes No

If yes, when was the last time the applicant was audited by Metro? ___April 11th, 2024_____.

Was the applicant in compliance?

Yes No

If no, did the applicant correct Metro audit concerns to Metro's satisfaction?

Yes No

6. Applicant must provide a copy of a financial audit of its latest completed fiscal year by a certified public accountant. The year-end or the issue date of the report should be within the preceding 12 months of the application due date.

NOTE: Applicants filing under a PARENT organization: Parent organizations are required to file as the primary recipient and subcontract with the CHILD agency as a subgrantee.

NOTE: The Audit requirement may be waived for non-profits with annual budgets of less than \$50,000 and requests for grants of less than \$5,000, per Ordinance No. BL2013-578.

SECTION III: VISION, MISSION, AND VALUES STATEMENTS

DAVIDSON COUNTY JUVENILE COURT VISION STATEMENT:

Davidson County Juvenile Court strives to be the national model for youth justice by taking a holistic approach that promotes the health, well-being, and safety of children, families, and communities.

DAVIDSON COUNTY JUVENILE COURT MISSION STATEMENT:

Davidson County Juvenile Court's mission is to prevent problems, promote the positive potential in all people, and pursue fairness and hope.

DAVIDSON COUNTY JUVENILE COURT VALUES STATEMENT:

- Every child has an intrinsic value, regardless of their circumstances or behaviors;
- Our programs are grounded in evidence-based best practices;
- People make positive changes given the right opportunities and environment;
- We work to create conditions that allow people to become their best selves;
- We exhibit professionalism by acting respectfully toward others;
- We promote systemic change that improve the lives of our children and families; and,
- Community safety is enhanced by fidelity to these values.

Provide the agency's vision, mission, and values statements here AND briefly discuss how your agency's philosophy supports the Davidson County Juvenile Court's mission, vision, and values.

Vision statement – Informs the agency's goals (What the agency wants to accomplish or achieve).

Mission statement – Informs the agency's purpose (How the agency achieves their vision).

Values statement – Informs the agency's culture (Agency core principle and values).

Vision: Our vision is to live in a world where all young people are safe, valued, connected to caring adults, and prepared to lead productive and fulfilling lives. We believe that progress is made toward this goal when we develop and encourage perspectives based on hope, opportunities, and the courage to act. We cultivate this change through caring relationships, meaningful action, and thoughtful reflection.

Mission: Oasis Center's mission is building relationships that advance youth well-being, amplify youth voice, and inspire action toward a just community.

Values: Oasis views young people as full stakeholders and active participants in addressing some of the most challenging problems facing Nashville’s youth, including violence, inequitable access to educational opportunities, housing instability, bullying, discrimination, intolerance, and more. We work alongside young people to create equity and justice in the complex systems that impact youth. We believe in always providing an open and affirming environment for youth, staff, and guests, where everyone feels emotionally and physically safe. We recognize differences in race, color, ethnicity, ability, religion, gender, gender identity, gender expression, and sexual orientation in an atmosphere of mutual respect. We take an active role in creatively engaging ourselves and others in the mission of increasing awareness about culture, confronting and working through issues of intolerance, insensitivity, and discrimination, and moving toward the goal of cultural humility and acceptance.

Our agency’s philosophy is directly aligned with the mission and vision of the Davidson County Juvenile Court; we, too, take a holistic approach to serving youth and families using evidence-based approaches. Together, our 20+ programs and services create a network of support that addresses the diverse needs of youth and families (from mental health, to community connection, to housing, education, and more). Both together and individually, our programs work toward outcomes in four impact areas based on the principles of Positive Youth Development and aligned with the mission of the Juvenile Court: 1) Safety, 2) Belonging, 3) Empowerment, and 4) Generosity/Justice (see section VII for more detail). By focusing on these impact areas, we not only address the needs, but we also get ahead of issues, providing clients with the tools they need to avoid problems and instead attain long-term health and well-being. What’s more, our services are focused on young people living in communities that are typically under-resourced, promoting justice, fairness, and hope for those striving to break cycles of poverty and inequity.

SECTION IV: NEEDS STATEMENT

A fact-based and data driven statement to continue funding for the grantee. These lay the foundation for the grant application.

1) Briefly describe your agency’s need/problem for program funding with a fact-based and data driven statement.

Through REAL (Reaching Excellence As Leaders), Oasis seeks to provide evidence-based programming for youth of color to empower them with strengths and skills to perform better in school, develop positive relationships, and avoid court involvement. According to the U.S. Department of Justice, youth of color are more than five times as likely to be detained or committed to youth facilities compared to White youth. While overall juvenile placements have been decreasing over the last 15 years, they are decreasing at inequitable rates for Black youth versus their White counterparts. For instance, in October of 2015, 44% of youth in juvenile facilities were Black/African American despite the fact that Black/African American youth only comprised 16% of all youth in the United States . For youth, court-involvement is not an appropriate solution; it actually increases the odds of future delinquency and criminal justice involvement, decreases educational opportunities, and can permanently damage a youth’s sense of self . According to the National Resource Center for Juvenile Justice, trauma-informed, culturally responsive, cognitive skill-building and service-learning activities (like those utilized in REAL) have shown effective behavior change in adolescents and reductions in recidivism.

2) Briefly describe how funds will continue to help your agency meet program needs.

Annually, the REAL program receives funding from the TN Department of Mental Health & Substance Abuse Services, United Way, the Nashville Economic Club, and individual donations. After committed funding, REAL still has an expense gap of approximately \$50,000. Funds from the Community Partnership

Fund will enable our agency to fill this significant budget gap and maintain this vital and unique program for at-risk youth in Nashville. Requested funds will be used to support salary and benefit costs of staff dedicated to program operations. This is our greatest expense for the REAL program and the most important. Our staff are the crux of the program, forming positive relationships and providing a deeply impactful program experience for youth participants.

3) Briefly describe how your Agency promotes equity in the community.

Oasis programs are designed to advance equity by providing support for marginalized individuals in our community (BIPOC, religious minority persons, LGBTQ+ persons, persons with disabilities, persons who live in rural areas, and/or persons affected by persistent poverty and inequities). We intentionally target our services for these marginalized groups, with the intent to provide resources and opportunities to help them overcome some of the barriers and injustices they face (e.g., cyclical poverty, disparities in educational achievement), which are created by systemic inequities. We also work to eliminate these disparities at the root, by working with policy-makers and advocating for the rights, safety, health, and well-being of those impacted by discriminatory practices, policies, and beliefs. For instance, our Just Us program provides LGBTQ+ equity trainings for fellow providers across the state who work in systems that directly impact youth (schools, foster care providers, etc.) to ensure that LGBTQ+ youth can receive appropriate care and feel safe and supported in their communities.

To support these goals, all staff must complete equity and cultural awareness training upon hire; existing staff must include equity- and inclusion-related trainings and/or events in their yearly work plan. Each staff member is given an Equity Lens Tool to help them identify and eliminate discriminatory practices or policies within our agency and with partner providers; staff are also encouraged to introduce new practices/policies that reduce disparities. In addition, we are increasingly diversifying our staff to better reflect the populations we serve, and BIPOC voice is represented in every staffing level and in executive, Board, and leadership decisions. We regularly solicit feedback from clients (via surveys, focus groups, etc.), particularly those who represent underserved populations, to assess whether or not our services adequately meet their needs and, if not, learn how we can improve. Moreover, we have a Director of Diversity, Equity, & Inclusion dedicated to helping us further our equity agenda and ensure that we are meeting our goals.

SECTION V: GOALS, OBJECTIVES, ACTIVITIES

Program success is defined by establishing goals, objectives, and activities. These inform strategic planning and program improvements. Goals are broad and measurable statements about what the program intends to accomplish. These align with the agency mission and flow from the community need. Generally state 1 or 2 goals. Objectives are what the program intends to achieve. These are realistic, specific, measurable, and focused on outcomes. Objectives include who (program clients) what (desired measurable change) and how (program activities), and are generally stated with a verb as an increase, decrease, expand, improve or change in behavior or condition, etc. Activities are efforts conducted to achieve the program objectives and tie into outputs: if the activities are completed then the outputs are produced. Activities use action words: provide, train, establish, etc. Grantee to provide minimally two (2) goals and is also allowed to add more goals, objectives, and activities as needed to this template.

Goal 1: Equip youth (who are involved with the justice system or at-risk of justice involvement) to improve their personal behaviors & attitudes in order to avoid justice involvement and transition into a healthy adulthood

Objective 1.1: 50 youth will develop skills and tactics to maintain/improve healthy behaviors and mindsets that help them avoid justice involvement.

Activity 1.1: Utilizing the PLAAY (Preventing Long-term Anger and Aggression in Youth) curriculum, REAL staff will engage participants in weekly group sessions that promote the development of helpful coping skills through evidence-based cognitive behavioral strategies.

Goal 2: Empower youth to explore and use their voice to positively impact their lives and their community

Objective 2.1: 50 youth will gain opportunities to positively impact their community.

Activity 2.1: REAL participants can actively take steps to improve their community by engaging in service-learning activities that directly address issues important to them.

Objective 2.2: 50 youth will build a positive identity and improve their sense of self.

Activity 2.2: Youth will engage in weekly discussions with positive adults, peers, local professionals, and volunteer mentors, to explore their sense of self, dismantle negative stigmas/stereotypes, and identify personal, educational, and professional interests and goals as well as pathways to achieving those goals.

SECTION VI: MEASURABLE OUTCOMES

Measurable outcomes are quantifiable (numeric value, percentage, scores, value, or characteristic) used to measure achievement of program outcomes: events, occurrences, or changes in conditions or attitudes that indicate progress toward a program's goals. These are specific, measurable and meaningful. Achieving an outcome indicates fulfillment of purpose and program toward long-term goals. Measurable goals are stated in a % outcome (i.e., __% of clients with report/increase...etc.)

List and describe below a minimum of three measurable outcomes of your program that will be achieved as a result of this reallocated funding (Measurable outcomes must support goals and objectives). Grantee can add more measurable outcomes as needed to this template.

- 1) 75% (38 of 50) of participants will have no new adjudicated charges as reported by the Juvenile Court at three months post-program exit.
- 2) 75% (38 of 50) of participants will report feeling more connected to their community.
- 3) 70% (35 of 50) of participants will report feeling a good about themselves and their futures.

SECTION VII: PROGRAM INPUTS

Describe the factors (inputs) dedicated to this program to conduct its' activities and to achieve its goals and objectives.

1) Agency resources:

Two full-time staff will dedicate 100% of their time to carrying out the REAL program, with the support and supervision of the Senior Director of School-Based Programs. REAL operates within the Youth Opportunity Center (Oasis's main location), a shared-space collaboration with five other youth-serving organizations, including STARS, Boys and Girls Club, and Big Brothers Big Sisters, among others. Among the first of its kind in the Southern U.S., the YOC opened in 2009 to create a "one-stop" location for comprehensive youth services. The YOC is designed explicitly – in style, purpose, and functionality – to promote a safe, accessible, and inviting environment for the youth and families we serve.

To implement the PLAAY curriculum, REAL will have the support of the PLAAY nation-wide network in program training and implementation.

In addition to hired and contracted staff, REAL will have the support of dedicated volunteers, pre-screened and trained by Oasis's Volunteer and Corporate Relations Manager.

REAL also streamlines services with other Oasis programs. For examples, they can access one-on-one college counseling through Oasis College Connection, free mental health services for youth and families through our clinical counseling services, and opportunities to create art projects in the Oasis Underground Art Studio. Oasis also provides connections to specific services for teens who are experiencing a housing crisis, identify as LGBTQ+, or are New Americans.

2) Agency collaborations:

REAL thrives on meaningful partnerships that integrate services, expand opportunities, and promote collective impact. We partner closely with the Juvenile Court, receiving ongoing youth referrals and coordinating with Court officers to ensure that youth are successfully completing diversion requirements. The Court also shares longitudinal recidivism data for program graduates. Other external partners include: STARS (substance abuse treatment); local colleges and universities (connection with college culture, near-peer role models, college tours, service projects, etc.); Metro Parks & Recreation (fitness and healthy lifestyle activities); Econ Club (cultural enrichment activities helping youth and families build stronger relationships and access the arts through culturally relevant performances); and Planned Parenthood (sexual health education, STI testing, etc.).

In addition, MNPS has been a long-time referral partner and provides student academic data. We also continue to partner with MNPS's Johnson Alternative Learning Center and Glenclyff High School, which enables us to provide services directly within their schools for youth who have been identified by school personnel as at-risk for juvenile court involvement. We hope to add BASS Alternative Learning Center to our school partners in the fall of 2024.

3) Evidence-based programming:

The REAL program curriculum is derived from the evidence-informed model PLAAY (Preventing Long-term Anger and Aggression in Youth) and evidence-based practices of Positive Youth Development (PYD) and Trauma-Informed Care. PLAAY is a culturally relevant intervention that relies on the stress reduction benefits of physical activity and RECAST (Racial Encounter Coping Appraisal and Socialization Theory) to promote the development of healthy coping skills for Black male youth. REAL staff, like all Oasis staff, are trained in evidence-based practices of PYD and Trauma-Informed Care as part of their onboarding process and through yearly required trainings.

Across all of our programs, we work toward four "Impact Areas," founded in PYD principles: 1) Safety, 2) Belonging, 3) Empowerment, and 4) Generosity/Justice. Based on adolescent brain research (e.g, Brendtro, Brokenleg, Van Bockern, 2013), these protective factors align closely with the Substance Abuse and Mental Health Services Administration's (SAMHSA's) six concepts of a trauma-informed approach (Safety, Trustworthiness, Peer Support, Collaboration, Empowerment, and Addressing Cultural, Historical, and Gender Issues) and are core to supporting youth's social-emotional well-being, relationship-building, long-term resilience, and healing from trauma.

This foundation of evidence-based programming engenders a strengths-based approach, in which staff recognize youth’s resilience, build on personal assets, and promote new skill development. REAL staff integrate these principles in every aspect of the REAL program, as well as other therapeutic and calming activities that equip youth with their own strategies to mitigate a history of trauma. REAL also relies on service-learning as another key strategy for helping youth mitigate trauma. Meaningful youth-led service-learning is active learning; it not only helps youth develop valuable life skills but also helps young people feel valued, equal, and in control of their environments, all of which are necessary for healing.

Through strategies such as counseling, family engagement, skill-building workshops, mentorships, and service-learning, REAL addresses conditions and behaviors that lead to youth delinquency and violence before they become more challenging to modify. Through REAL, youth gain stronger connections to their families and communities, learn tools to manage their feelings and behavior, build positive relationships with caring adults, and create pathways to academic and career achievement. In doing so, they also gain healthy behaviors and supports necessary to avoid recidivism.

SECTION VIII: MONITOR AND TRACKING PROGRAM SERVICE DELIVERY

Briefly describe below the agency’s plans to monitor and track the quality of the agency’s progress toward program service delivery? These may include output measures (*products of your activities*) which are process measures that quantify the activities of your program and outcome measures which are measure the achievement, effect or results that are attributed to program efforts that determine impact and success

Describe the agency’s plan to monitor and track the program progress:

REAL staff meet regularly with the Senior Director of School-Based Programs to monitor program operations. They examine data tracked in our agency’s custom database and through data-sharing relationships with partners in order to assess progress toward desired program outcomes, troubleshoot issues, and make plans to adjust services, as needed. The REAL Program Manager and Program Specialist are in constant contact with probation officers, updating them on youth/family participation and achievement on program milestones (e.g., service-learning projects) on a regular basis. We maintain solid relationships with Juvenile Court staff – including data-sharing – to help continuously assess our program effectiveness and plan for necessary adjustments in service delivery. Quarterly, data is entered into a program “scorecard,” which aggregates data relative to inputs and progress on outputs, outcomes, and objectives; we use this analysis to inform the improvement of operations to ensure outcomes are achieved. Scorecards are also shared quarterly with the entire agency, including executive staff and the Board, as a measure of accountability and to solicit input from individuals with diverse expertise in leading PYD programming and a wide connection to community resources.

Aside from data and their own observations, program staff also examine feedback from volunteers, partners, and youth participants (taken via surveys, interviews, etc.). Oasis’s Volunteer Coordinator and program staff routinely check in with volunteer mentors, including a formalized mid-year and end-of-year reflection, to gather feedback on what’s working and ideas for improvement. Likewise, each week at the close of program sessions, REAL Program staff seek input from youth participants on what parts of the program/approach we should “keep, start, and stop.” A similar reflection process is employed after each service-learning project. Youth voice is also formally collected via an end-of-program survey, where they are asked for feedback on a number of program design elements and ideas for future groups.

SECTION IX: PROGRAM EVALUATION PLAN Briefly describe below the agency’s plan to evaluate program effectiveness and corrective action plans: This includes completeness of the evaluation plan to include what you will do to judge the success or effectiveness of your program.

Describe evaluation processes and corrective action plan(s):
At every assessment point described above, we put a plan in place to improve service delivery. The Senior Director of School-Based Programs has primary responsibility for facilitating improvement plans with REAL Program staff as needed. Staff receive ongoing feedback and coaching through regular supervision meetings with the Senior Director. Feedback is formalized through an annual performance review and accompanying work plan that is reviewed between supervisor and staff at least quarterly.

For more serious personnel issues, Oasis follows standard Corrective Action procedures that provide a uniform system of progressive discipline, administered in a consistent manner. Each employee is given an opportunity to improve his/her performance or to correct a disciplinary problem. The primary objective of any type of disciplinary action is to offer the employee the opportunity to correct or improve the behavior that does not meet Oasis Center standards.

SECTION X: BUDGET, DETAILED BUDGET NARRATIVE, AND ORGANIZATIONAL PLAN
Grant Recipients shall be compensated on a quarterly (July-September, October-December, January-March; and, April-June) reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability. Documentation shall serve as proof of delivered services of a kind and type as specified by the contract and accompany the submission of invoices in order to be eligible for payment. The Recipient's invoice shall 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 Metro Grants allowable and unallowable costs (See Metro Grants Manual). Indirect costs are not allowable for this grant funding. Juvenile Court Grant Management personnel will consider written requests for monthly reimbursements and advise Recipient in writing if approved.

Describe the processes and systems in place related to the Agency’s financial administration and accounting practices:

Oasis Center’s Finance Controller (Jennifer Hendricks) assumes primary responsibility for managing agency finances, and would be responsible for the oversight of this funding. Ms. Hendricks has over 24 years of experience in accounting. Financial responsibilities are shared between the Finance Controller, Payroll Specialist, and Accounting Assistant to ensure separation of duties and efficient operations. The Controller reports to the CEO, who (along with the Board of Directors) provides ultimate oversight of agency budgets, finances, and operations. Finance staff work with program directors and other executive staff members to ensure compliance with all record-keeping and other grant requirements, including staff time sheets, data collection, and eligible activities and expenditures. Cash accounts are reconciled monthly by the Controller and are reviewed with the CEO and program leadership, which ensures outlays are regularly compared to budget line items and analyzed in relation to program activities and outcomes.

Required Attachments:

- Attach the applicant's budget (s) ☒
- Attach the detailed budget narrative (s) ☒
- Attach the agency organizational chart ☒

SECTION XI: SUSTAINABILITY PLAN

Describe the agency's plan to sustain this funded project in the future if Metro funding decreases or discontinues in the future.

The REAL Program has become a staple of Oasis Center since its formation in 2009. Given the program's demonstrated effectiveness at reducing recidivism, combined with the increasing community need for youth violence prevention services, Oasis is firmly committed to ensuring that the REAL Program is fully funded every year. To that end, we rely on a diversity of sources, currently including the TN Department of Mental Health and Substance Abuse Services (32% of revenue), United Way of Metro Nashville (20%), the Tennessee Commission on Youth & Children Delinquency Prevention Fund (15%), Econ Club (2%), and individual donations (3%), in addition to current Community Partnership Funding from Metro (28%). We are also in constant pursuit of new opportunities to sustain/expand the program; for instance, we will be applying for funds from the MDHA Summer Youth Program fund, which would enable us to close any remaining budget gaps and potentially expand programming/activities, funding permitting.

That said, Metro funding is vital for fully implementing the REAL Program. Should we receive less funding, or should funding levels change in future years, Oasis would look to close revenue gaps through unrestricted operating funds and/or raising additional revenue from individuals and foundations. We would also consider expanding collaborations with other Oasis programs that could lead to leveraging additional funding and/or sharing positions.

SECTION XII: DATA COLLECTION

Describe the data collection procedures the agency undertakes to collect and report the outputs and outcomes of the planned services or interventions. (E.g. stakeholder questionnaires, client satisfaction surveys, case records, etc.)

The REAL program utilizes pre-/post-program surveys to determine changes in skills and knowledge. We also maintain Case Logs, which capture the services provided (e.g., college application assistance, counseling sessions) and record outcomes like making progress on goals, participating in workforce development workshops, and receiving mentoring support

To have a complete picture of the youth and families we serve in the REAL program, we utilize a comprehensive enrollment form that includes 10 universal data elements (name, DOB, race, address, etc.), 15 additional considerations (income, foster care history, sexual orientation, homelessness, immigrant/refugee, disability, etc.), and any other program specific information.

All data is entered into Oasis's central custom database (Salesforce) to create an Individual Profile, where a youth's record of program activities is recorded along with this basic personal information. Sustaining a robust, organization-wide database enables us to not only track program/participant information, but to also extract and analyze program data at regular intervals.

Describe how the agency will use the data collected to evaluate the goals of the project and the work performed and plan accordingly.

As mentioned in Section IX, REAL program staff meet regularly with the Senior Director of School-Based Programs to examine data and evaluate program effectiveness. Indicators of program success for the REAL program will include changes in mindsets/attitudes and competencies (measured by survey data) and changes in behavior (measured via discipline data provided by MNPS and court-involvement data provided by Juvenile Court). Surveys are administered at the end of each cohort experience, which last 9-12 weeks. To track progress toward court-involvement/recidivism outcomes, the Court provides follow-up data on program graduates. Additionally, staff will exam data on program attendance, participation, demographic info., etc., to monitor program success. Should the program not produce desired outcomes (e.g., participants continue to experience high rates of discipline infractions), staff will utilize observations as well as feedback from participants, partners, volunteers, etc., to adjust program delivery.

Describe how the agency shares data with the agency’s board and other community partners.
 As mentioned in Section VIII, REAL shares programmatic data with agency leadership/executive staff on a quarterly basis via the program scorecard. Additionally, Oasis generates an Annual Report at the end of every fiscal year, which captures aggregate program data, program outcomes, and general success stories over the year. This report is published on our website and shared directly (via mail or e-mail) with our Board, funders, partners, and community stakeholders. In addition to the Annual Report, program staff utilize data to compose regular progress reports in accordance with grant requirements and/or partner agreements.

JUVENILE COURT GRANTS MANAGEMENT TEAM CONTACT INFORMATION

<p>Metro Juvenile Court Finance Director Mr. Jim Swack, J.D. Juvenile Court Deputy Court Administer Finance and Business Operations (615) 862-8022 jimswack@jnsnashville.gov</p>	<p>Metro Juvenile Court Finance Manager. Ms. Nicole Whitlock, M.P.A, CMFO, CICA Juvenile Court Finance Manager (615) 880-2368 NicoleSWhitlock@jnsnashville.gov</p>
<p>Metro Juvenile Court Grants Coordinator Mrs. Catherine Middlebrooks, M.S. Juvenile Court Grants Coordinator (615) 862-8063 CatherineMMiddlebrooks@jnsnashville.gov</p>	<p>Metro Juvenile Court Special Projects Manager Mrs. Shelley Hudson, M.A. Juvenile Court Special Projects Program Manager (615) 862-8079 shelleyhudson@jnsnashville.gov</p>

Oasis Center Board of Directors

Mark Dunkerley, President & CEO

Shanda Hampton
Chief Operating Officer

Jenn Garcia
VP of Action, Advocacy & Education

Karri Gornick
VP of Housing & Workforce Development

Jennifer Hendricks
Finance Controller

Youth Action & Advocacy

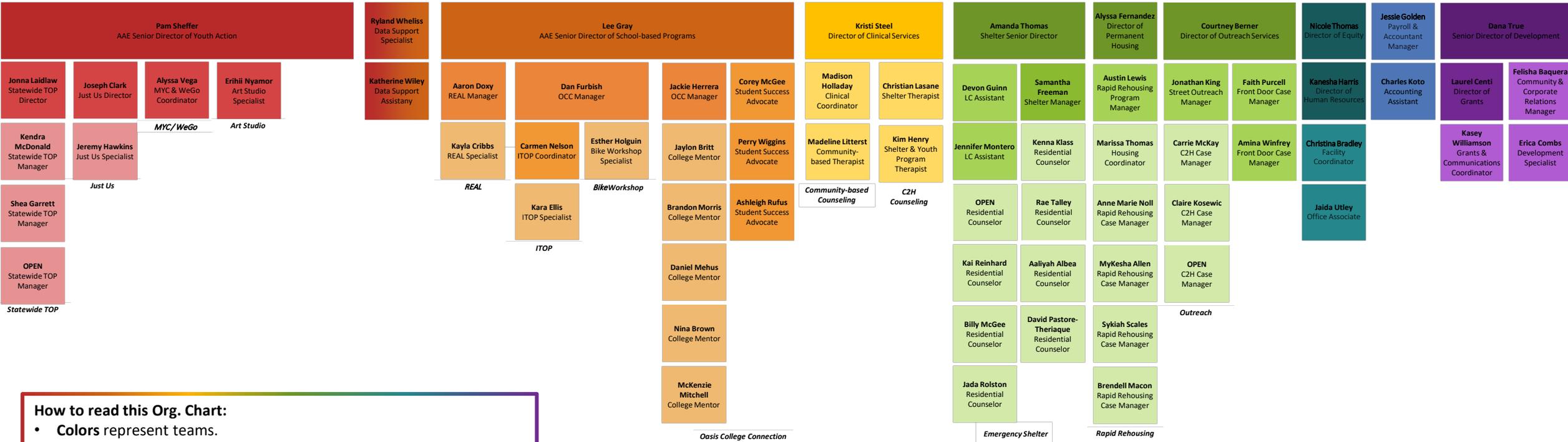
Youth Advocacy & Education

Counseling

Crisis to Housing

Operations

Development



How to read this Org. Chart:

- **Colors** represent teams.
- **Shades** of color and position indicate lines of supervision –i.e., if boxes are stacked and the same shade, they have the same direct supervisor; if boxes are stacked and have different shades, the person in the darker box supervises the person(s) in the lighter box(es) directly below them.
- **Text** directly under columns indicates which program is comprised by staff in the column(s) above.
- **Note:** staff levels (director, manager, etc.) may not be the same color, shade, or position – they are only distinguished by titles in text.

Tennessee Secretary of State
Tre Hargett



Division of Business and Charitable Organizations
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243-1102

May 13, 2024

JENNIFER HENDRICKS
1704 CHARLOTTE AVE #200
NASHVILLE, TN 37203

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: OASIS CENTER, INC.
CO Number: CO352
Renewal Date: 12/31/2024

Dear JENNIFER HENDRICKS :

Pursuant to the Tennessee Charitable Solicitations Act, T.C.A. § 48-101-501, *et seq.* the Tennessee Secretary of State has reviewed your application and is pleased to announce your organization's registration to solicit contributions has been **approved**.

The organization must maintain statutory compliance by submitting a renewal application and required fees on an annual basis. At that time you may be required to submit tax filings, financial statements, proof of IRS status, and other documents related to your organization and its fundraising activities. You can find additional information and submit additional filings online at <https://sos.tn.gov/charities>. The "CO" Number listed above will serve as your organization's charitable registration number and should be used when submitting any charitable filings or correspondence.

Please also be advised that if the organization's application or other provided information includes false, misleading or deceptive statements, appropriate action will be taken. Pursuant to the Tennessee Charitable Solicitations Act, a civil penalty of up to five thousand dollars (\$5,000.00) may be assessed for any violation.

Thank you for registering your organization and please do not hesitate to contact us with any questions.

Sincerely,

Tre Hargett
Secretary of State



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

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

00016156
BODC: TE

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



010200

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

Dear Taxpayer:

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

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

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

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

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

0248206070
Nov. 15, 2013 LTR 4168C 0
62-0968273 000000 00
00016157

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

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

Sincerely yours,

Richard McKee

Richard McKee, Department Manager
Accounts Management Operations

OASIS CENTER, INC.
AUDITED FINANCIAL STATEMENTS
Year Ended June 30, 2023
(With Comparative Totals for 2022)

OASIS CENTER, INC.

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OASIS CENTER, INC.
ROSTER OF BOARD OF DIRECTORS
June 30, 2023

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Oasis Center, Inc.

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements as of June 30, 2022, were audited by Cherry Bekaert LLP and whose report dated March 6, 2023, expressed an unmodified opinion on those statements.

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.

Responsibilities of Management for the Financial Statements (Continued)

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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, we:

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

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2024, on our consideration of Oasis Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

The logo for UHY LLP, featuring the letters 'UHY' in a large, stylized, cursive font, with 'LLP' in a smaller, simpler font to the right.

Nashville, Tennessee
February 2, 2024

OASIS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
June 30, 2023 (With Comparative Totals for 2022)

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,235,196	\$ 1,243,198
Accounts and grants receivable	628,948	563,496
Prepaid expenses	<u>92,642</u>	<u>119,265</u>
Total current assets	<u>1,956,786</u>	<u>1,925,959</u>
OTHER ASSETS		
Investments	2,614,055	2,330,130
Property and equipment, net	<u>4,037,918</u>	<u>4,251,205</u>
Total other assets	<u>6,651,973</u>	<u>6,581,335</u>
TOTAL ASSETS	<u>\$ 8,608,759</u>	<u>\$ 8,507,294</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 155,066	\$ 255,867
Accrued expenses	<u>154,236</u>	<u>127,961</u>
Total current liabilities	<u>309,302</u>	<u>383,828</u>
NET ASSETS		
Without donor restrictions	7,820,357	8,123,274
With donor restrictions	<u>479,100</u>	<u>192</u>
Total net assets	<u>8,299,457</u>	<u>8,123,466</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,608,759</u>	<u>\$ 8,507,294</u>

See notes to financial statements.

OASIS CENTER, INC.
STATEMENT OF ACTIVITIES

Year ended June 30, 2023 (With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	Total 2023	Total 2022
Public Support and Revenue:				
Gross special event revenue	\$ 310,533	\$ -	310,533	\$ 134,832
Less direct cost of special events	(99,094)	-	(99,094)	(41,905)
Net special events revenue	<u>211,439</u>	<u>-</u>	<u>211,439</u>	<u>92,927</u>
Public Support and Other Revenue				
Government grants	3,573,101	-	3,573,101	3,460,403
Contributions	1,598,662	506,408	2,105,070	2,289,356
Paycheck Protection Program grant	-	-	-	779,300
Other grants	436,964	-	436,964	452,704
United Way grant	327,800	-	327,800	327,800
Investment income (loss), net	276,350	-	276,350	(361,849)
Program fees	15,760	-	15,760	13,534
Other income	57,732	-	57,732	51,111
Net assets released from restriction	<u>27,500</u>	<u>(27,500)</u>	<u>-</u>	<u>-</u>
Total public support	<u>6,313,869</u>	<u>478,908</u>	<u>6,792,777</u>	<u>7,012,359</u>
Total revenue	<u>6,525,308</u>	<u>478,908</u>	<u>7,004,216</u>	<u>7,105,286</u>
Expenses:				
Program services				
Residential and crisis services	3,027,930	-	3,027,930	2,738,586
Youth action services	515,199	-	515,199	489,112
Statewide TOP	449,006	-	449,006	443,227
Youth engagement services	646,603	-	646,603	627,052
Transition initiative	-	-	-	188,297
College connection	529,166	-	529,166	511,862
Counseling services	<u>234,279</u>	<u>-</u>	<u>234,279</u>	<u>278,957</u>
Total program services	<u>5,402,183</u>	<u>-</u>	<u>5,402,183</u>	<u>5,277,093</u>
Supporting Services				
Management and general	967,753	-	967,753	899,240
Fundraising	<u>458,289</u>	<u>-</u>	<u>458,289</u>	<u>405,881</u>
Total supporting services	<u>1,426,042</u>	<u>-</u>	<u>1,426,042</u>	<u>1,305,121</u>
Total expenses	<u>6,828,225</u>	<u>-</u>	<u>6,828,225</u>	<u>6,582,214</u>
Change in net assets	(302,917)	478,908	175,991	523,072
Net assets - beginning of year	<u>8,123,274</u>	<u>192</u>	<u>8,123,466</u>	<u>7,600,394</u>
Net assets - end of year	<u>\$ 7,820,357</u>	<u>\$ 479,100</u>	<u>\$ 8,299,457</u>	<u>\$ 8,123,466</u>

See notes to financial statements.

OASIS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year ended June 30, 2023 (With Comparative Totals for 2022)

	Program Services						Supporting Services			Total	Total	
	Residential and Crisis Services	Youth Action Services	Statewide TOP	Youth Engagement Services	College Connection	Counseling Services	Total Program Services	Management and General	Fundraising	Total Supporting Services	2023	2022
Salaries	\$ 1,389,495	\$ 272,539	\$ 226,733	\$ 354,142	\$ 396,722	\$ 169,503	\$ 2,809,134	\$ 528,868	\$ 337,073	\$ 865,941	\$ 3,675,075	\$ 3,773,420
Fringe benefits	253,773	60,040	35,720	59,195	80,559	32,755	522,042	121,606	57,848	179,454	701,496	688,958
Total payroll and related expenses	1,643,268	332,579	262,453	413,337	477,281	202,258	3,331,176	650,474	394,921	1,045,395	4,376,571	4,462,378
Conferences and meetings	4,050	14,528	2,651	5,764	-	295	27,288	309	240	549	27,837	50,395
Depreciation	77,853	33,174	8,712	43,521	8,863	13,943	186,066	25,384	8,018	33,402	219,468	231,297
Equipment	3,059	-	-	15,140	-	-	18,199	21,516	-	21,516	39,715	56,983
Grants and subcontracts	-	-	98,023	-	-	-	98,023	-	-	-	98,023	99,761
Insurance	16,177	3,869	2,041	12,426	2,793	1,826	39,132	7,495	2,292	9,787	48,919	42,317
Maintenance	17,638	3,247	2,237	27,192	2,667	1,665	54,646	9,287	1,774	11,061	65,707	51,656
Miscellaneous	12,402	2,823	77	477	3,180	158	19,117	23,049	15,847	38,896	58,013	32,260
Occupancy	24,105	10,927	7,917	12,096	9,463	5,766	70,274	18,240	6,258	24,498	94,772	93,203
Postage and shipping	-	267	2,904	-	-	-	3,171	607	1,427	2,034	5,205	6,037
Printing and publications	3,466	31,933	13,787	10,420	3,299	1,019	63,924	30,503	10,052	40,555	104,479	101,523
Professional fees	44,938	9,476	14,986	31,973	5,921	3,310	110,604	138,847	6,413	145,260	255,864	272,066
Special assistance	1,106,518	24,463	6,592	17,510	591	1,013	1,156,687	150	287	437	1,157,124	888,250
Special events	-	-	-	-	-	-	-	-	99,094	99,094	99,094	41,905
Supplies	41,644	32,720	4,507	33,593	7,731	1,811	122,006	27,915	7,654	35,569	157,575	128,648
Telephone	16,760	2,839	2,511	3,673	2,500	1,208	29,491	13,419	1,892	15,311	44,802	43,555
Travel	16,052	12,354	19,608	19,481	4,877	7	72,379	558	1,214	1,772	74,151	21,885
Total expenses by function	3,027,930	515,199	449,006	646,603	529,166	234,279	5,402,183	967,753	557,383	1,525,136	6,927,319	6,624,119
Less expense included with revenues on the statement of activities:												
Direct cost of special events	-	-	-	-	-	-	-	-	(99,094)	(99,094)	(99,094)	(41,905)
Total expenses included in the expense section on the statement of activities	\$ 3,027,930	\$ 515,199	\$ 449,006	\$ 646,603	\$ 529,166	\$ 234,279	\$ 5,402,183	\$ 967,753	\$ 458,289	\$ 1,426,042	\$ 6,828,225	\$ 6,582,214

See notes to financial statements.

OASIS CENTER, INC.
STATEMENT OF CASH FLOWS
Year ended June 30, 2023 (With Comparative Totals for 2022)

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 175,991	\$ 523,072
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	219,468	231,297
Net investment income	-	
Realized and unrealized (gain) loss on sale of investments	(221,174)	405,728
Changes in:		
Accounts and grants receivable	(65,452)	230,004
Prepaid expenses	26,623	(45,869)
Accounts payable	(100,801)	3,646
Accrued expenses	26,275	(37,830)
Contract liabilities	-	(779,300)
Total adjustments	<u>(115,061)</u>	<u>7,676</u>
Net cash provided by operating activities	<u>60,930</u>	<u>530,748</u>
Cash Flows From Investing Activities:		
Purchase of property and equipment	(6,181)	-
Purchase of investments	(990,451)	(726,248)
Proceeds from sale of investments	927,700	708,014
Proceeds from sale of property and equipment	-	(19,692)
Net cash used in investing activities	<u>(68,932)</u>	<u>(37,926)</u>
Change in cash	(8,002)	492,822
Cash - beginning of year	<u>1,243,198</u>	<u>357,125</u>
Cash - end of year	<u>\$ 1,235,196</u>	<u>\$ 1,243,198</u>

See notes to financial statements.

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities and Program Description

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

Program Services

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

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

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

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

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

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

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

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nature of Activities and Program Description (Continued)

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

Basis of Presentation

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

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

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

Use of Estimates

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

Prior Year Summarized Financial Information

While comparative information is not required under U.S. GAAP, the certain summarized financial information from 2022 financial statements has been included. Such summarized information is not intended to be a complete presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the financial statements as of and for the year ended June 30, 2022, from which it was derived.

Cash

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

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts and Grants Receivable

Accounts receivable are stated at the amount that management expects to collect from outstanding balances. Grants receivable consists of receivables from the United States Department of Housing and Urban Development (HUD). Management provides for probable uncollectible amounts through a charge to earnings and a credit to the valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At June 30, 2023, and 2022, management has determined that an allowance for doubtful accounts is not necessary.

Investments

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

Property and Equipment

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

Asset Impairment Assessments

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

Prior Year Summarized Financial Information

While comparative information is not required under United States generally accepted accounting principles ("US GAAP"), the Organization believes that this information is useful and have included certain summarized financial information from the 2022 financial statements. Such summarized information is not intended to be a complete presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements as of and for the year ended June 30, 2023, from which it was derived.

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Support

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

Compensated Absences

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

Functional Allocation of Expenses

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

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

The majority of expenses are specifically identified and directly coded to program services or supporting services. Allocated expenses include payroll and related expenses, advertising, continuing education, depreciation and amortization, dues and subscriptions, general & IT repairs and maintenance, general administration expenses, in-kind expenses, insurance, merchant and bank fees, mileage and expense reimbursement, office supplies, postage and freight, printing, professional services, rent, and utilities. Allocated amounts are based on time spent, square footage, and percentages based on how resources are used.

Advertising

Advertising is expensed as incurred. Total advertising expense for the years ended June 30, 2023, and 2022, was \$16,607 and \$15,110, respectively.

Tax Status

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

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

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

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

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

Fair Value Measurements

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

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

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 with lease terms greater than 12 months on its statement of financial position and disclose key information about leasing arrangements.

The Organization adopted the new standard effective July 1, 2022, using the modified retrospective approach. This approach allows the Organization to initially apply the ASU at the adoption date and recognize a cumulative adjustment to the opening balance of net assets in the period of adoption. The adoption of the new standard had no impact on net assets.

The Organization elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed the Organization to carry forward historical lease classification.

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. Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum lease payments over the lease term using the rate implicit in the lease or the Organization's 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 Organization's lease terms include options to renew or terminate the lease when it is reasonably certain that it will exercise the option.

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through February 2, 2024, the date financial statements were available to be issued.

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 2 – AVAILABILITY AND LIQUIDITY

Financial assets available for general expenditure within one year of the statement of financial position, consisted of the following at June 30, 2023:

	<u>2023</u>	<u>2022</u>
Cash	\$ 1,235,196	\$ 849,947
Receivables from grantor agencies	548,263	455,979
Other receivables	80,685	107,517
Investments	<u>2,614,055</u>	<u>2,723,381</u>
	4,478,199	4,136,824
Financial assets not available to be used within one year	(485,419)	(192)
	<u> </u>	<u> </u>
Financial assets available to meet general expenditures within one year	<u>\$ 3,992,780</u>	<u>\$ 4,136,632</u>

The Organization has certain donor-restricted assets limited to use which are only available for restricted programs. Accordingly, these assets have been excluded in the qualitative information above and are described in NOTE 8.

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program service activities as well as the conduct of services undertaken to support those activities to be general expenditures.

NOTE 3 – CONCENTRATIONS OF CREDIT RISKS

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

Cash is maintained in bank accounts which, at times, may exceed federally insured limits. As of June 30, 2023, we have \$673,541 in excess of FDIC insured balances.

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 4 – INVESTMENTS

Investments consisted of the following:

	June 30,			
	2023		2022	
	Cost	Fair Value	Cost	Fair Value
Money Market Funds	\$ 362,732	\$ 362,732	\$ 393,251	\$ 393,251
Equities	1,139,624	1,416,701	1,059,214	1,163,142
Mutual Funds	<u>1,062,340</u>	<u>1,197,354</u>	<u>1,098,823</u>	<u>1,166,988</u>
	<u>\$ 2,564,696</u>	<u>\$ 2,976,787</u>	<u>\$ 2,551,288</u>	<u>\$ 2,723,381</u>

As of June 30, 2023, and 2022, the investment balance was included as financial assets available for general expenditure.

NOTE 5 — FAIR VALUE MEASUREMENTS

The following table summarizes our financial assets measured at fair value on a recurring basis segregated by level of valuation inputs within the fair value hierarchy utilized to measure fair value as of June 30, 2023:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 362,732			\$ 362,732
Equities	1,416,701			1,416,701
Mutual Funds	<u>1,197,354</u>			<u>1,197,354</u>
Investments, NOTE 4	<u>\$ 2,976,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,976,787</u>

As at June 30, 2022, fair value hierarchy of investments were as follows:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 393,251			\$ 393,251
Equities	1,163,142			1,163,142
Mutual Funds	<u>1,166,988</u>			<u>1,166,988</u>
Investments, NOTE 4	<u>\$ 2,723,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,723,381</u>

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2023</u>	<u>2022</u>
Land	\$ 290,001	\$ 290,001
Building and improvements	5,737,983	5,737,983
Furniture and equipment	756,001	749,821
Vehicles	86,427	86,427
Artwork	<u>18,500</u>	<u>18,500</u>
	6,888,912	6,882,732
Less: accumulated depreciation	<u>(2,850,994)</u>	<u>(2,631,527)</u>
Total property and equipment, net	<u>\$ 4,037,918</u>	<u>\$ 4,251,205</u>

The aggregate depreciation charged to operations for the years ended June 30, 2023, and 2022, was \$219,468 and \$231,297, respectively.

NOTE 7 – ACCRUED EXPENSES

Accrued expenses consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Accrued annual leave expense	\$ 123,568	\$ 127,961
Other	<u>30,668</u>	<u> </u>
	<u>\$ 154,236</u>	<u>\$ 127,961</u>

NOTE 8 – NET ASSETS

Net assets with donor restrictions are available for the following purposes or periods at June 30:

	<u>2023</u>	<u>2022</u>
Pledges	\$ -	\$ 192
Time restricted grants	426,408	
Support security upgrades	50,000	
Art studio	<u>2,692</u>	<u> </u>
	<u>\$ 479,100</u>	<u>\$ 192</u>

Oasis Center, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 9 — EMPLOYEE BENEFIT PLAN

The Organization has a 401(k) retirement plan for administrative employees who have reached age 21 and have been employed for six months. The plan provides for discretionary employer-matching contributions. Employer-matching contributions totaled \$44,820 and \$26,372 for the years ended June 30, 2023, and 2022.

NOTE 10 — PAYCHECK PROTECTION PLAN (PPP) LOAN

The Organization received a U.S. Small Business Administration Paycheck Protection Plan Loan (“PPP Loan”) under the Coronavirus Aid, Relief, and Economic Security Act Loan during 2021. In August 2021, the PPP loan of \$779,300, plus accrued interest, was fully forgiven by the SBA and was recognized within the statement of activities for the year ended June 30, 2022.

According to the rules of the SBA, the Organization is required to retain PPP loan documentation for six years and permit authorized representatives of the SBA to access such files upon request. Should the SBA conduct such a review and reject all or some of the Organization’s judgments pertaining to satisfying PPP loan eligibility or forgiveness conditions, the Organization may be required to adjust previously reported amounts and disclosures in the financial statements.

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

To the Board of Directors
of Oasis Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Oasis Center, Inc. (a nonprofit organization), which comprise the statement of activities as of June 30, 2023, and the related statements of activities, functional expenses and cashflows for the year then ended, and the related notes to the financial statements, which collectively comprise of Oasis Center, Inc.'s basic financial statements, and have issued our report thereon dated February 2, 2024.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

The logo for UHY LLP is written in a stylized, cursive font. The letters 'UHY' are larger and more prominent, with 'LLP' in a smaller, similar font to the right.

Nashville, Tennessee
February 2, 2024

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

To the Board of Directors
of Oasis Center, Inc.

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited Oasis Center, Inc.’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Oasis Center, Inc.’s major federal program for the year ended June 30, 2023. Oasis Center, Inc.’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Oasis Center, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Report on Internal Control Over Compliance (Continued)

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

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

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

The logo for UHY LLP, featuring the letters 'UHY' in a large, stylized, cursive font, followed by 'LLP' in a smaller, simpler font.

Nashville, Tennessee
February 2, 2024

Oasis Center, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor	CFDA Number	Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Runaway and Homeless Youth Program Basic Shelter	93.623	90-CY7111-/02	\$ 197,540
Runaway and Homeless Youth Program Street Outreach	93.557	90-YO2355/02	154,463
<i>Passed through State of Tennessee Department of Mental Health & Substance Abuse Services</i> Alcohol and Drug Prevention Block Program	93.959	DGA 69867_2021-2022_012	477,640
<i>Passed through State of Tennessee Department of Children Services</i> Affordable Care Act Personal Responsibility Education Program	93.092	Edison #65331	496,802
<i>Passed through STARS Nashville</i> Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	NA	51,278
Total U.S. Department of Health and Human Services			1,377,723
<u>U.S. Department of Housing and Urban Development</u>			
Youth Homelessness Demonstration Program - Rapid Rehousing	14.267	TN0374Y4J042100	1,291,256
Youth Homelessness Demonstration Program - Diversion	14.267	TN0375Y4J042100	673,133
Total 14.267			1,964,390
<i>Passed through Metro Development Housing Agency</i> Emergency Solutions Grants Program	14.231	N/A	166,476
<i>Passed through Metro Development Housing Agency</i> Community Development Block Grants/Entitlement Grants	14.218	N/A	30,131
Total U.S. Department of Housing and Urban Development			2,160,997
<u>U.S. Department of Justice</u>			
Juvenile Justice and Delinquency Prevention	16.540	31601-N-DP22-10	19,127
Total U.S. Department of Justice			19,127
<u>U.S. Department of Education</u>			
<i>Passed through Tennessee Alliance for Children and Families</i> Title I Grants to Local Educational Agencies	84.010	N/A	15,254
Total U.S. Department of Education			15,254
TOTAL FEDERAL AND STATE AWARDS			\$ 3,573,100

OASIS CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023

BASIS OF PRESENTATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

NONCASH ASSISTANCE

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

CONTINGENCIES

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

OASIS CENTER, INC.
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION 1 SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

CFDA Number

Name of Federal Program or Cluster

14.267

Youth Homelessness Demonstration Project

- | | |
|--|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
|--|-----------|

- | | |
|---|----|
| 6. Auditee qualified as low-risk auditee? | No |
|---|----|

OASIS CENTER, INC.
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

None noted.

SECTION 3 FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL AWARDS

None noted.

OASIS CENTER, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

Finding 2022-001 — Significant deficiency on internal controls over the Eligibility Requirement for the Youth Homelessness Demonstration Program Grant CFDA #14.276

Finding: During the year ended June 30, 2022, the Center did not have internal controls in place to provide reasonable assurance that required eligibility was verified.

Status: The finding was corrected in the 2023 fiscal year.

**GRANT CONTRACT
BETWEEN THE JUVENILE JUSTICE CENTER
(Metro Juvenile Court),
A DEPARTMENT OF THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
STARS**

This Grant Contract issued and entered pursuant to **RS2024- _____** by and between the Juvenile Justice Center, a Department of the Metropolitan Government of Nashville and Davidson County, a municipal corporation of the State of Tennessee hereinafter referred to as "Metro", and **STARS** hereinafter referred to as the "Grantee," is for the **Youth Overcoming Drug Abuse (YODA)** program to provide **intensive outpatient treatment program for adolescents and youth with substance abuse and co-occurring disorders, and who do not have insurance** as further defined in the "SCOPE OF PROGRAM."

RECITALS

WHEREAS, Metro Juvenile Court is the Recipient and Grantor of funds from the Metropolitan Government of Nashville Davidson County Community Partnership Fund and,

WHEREAS STARS (hereinafter called "Grantee") is the Grantee of funds from the Community Partnership Fund; and,

WHEREAS expenditures will take place or have been retroactively used during the time frame from **July 1, 2024, through June 30, 2025**; and,

WHEREAS an annual average of 218,000 persons aged 12 or older used illicit drugs in the past year. This number represents 18.1 percent of the MSA population and is higher than the rates for the State of Tennessee (14.5 percent) and the Nation as a whole (14.7 percent); and,

WHEREAS the Grantee will serve Davidson County residents, ages 13 – 18 years old and are uninsured or have insurance that will not pay for treatment; and,

WHEREAS the Grantee will provide crucial support for youth on their journey through treatment and becoming a successful adult, fostering accountability and creating a safe space for authenticity; and,

WHEREAS the Grantee's goals include:

Goal 1: Intervene in the rapid progression of substance use disorder and chemical dependency during critical developmental stages

Objective 1.1: Clients show an increase in drug refusal skills

Activity 1. YODA program participants will participate in an eighteen-session, outpatient treatment program that uses the following research-based interventions: Hazelden Matrix Model, Hazelden Adolescent Co-occurring Disorders, Adolescent Community Reinforcement Approach (ACR-A) Motivational Interviewing, and Cognitive Behavioral Therapy. The main topics include: relapse prevention, drug education and drug-refusal skills

Goal 2: Learning and practicing healthy coping skills

Objective 2: Clients show an increase in pro-social behavior

Activity 1: YODA program participants will participate in an eighteen-session, outpatient treatment program that uses the following research-based interventions: Hazelden Matrix Model, Hazelden Adolescent Co-occurring Disorders, Adolescent Community Reinforcement Approach (ACR-A) Motivational Interviewing, and Cognitive Behavioral Therapy. The main topics include relapse prevention, drug education and drug-refusal skills

WHEREAS Measurable outcomes include:

- 1) 65% of youth who complete the program will show a reduction in the rate of re-offenses with Juvenile Court
- 2) 70% of youth who complete the program will have increased connection to people, places and experiences that support healthy development
- 3) 70% of youth who complete the program will show an increase in cognitive skills and knowledge related to healthy alternatives

WHEREAS, Juvenile Court and **STARS** propose to utilize **(fifty thousand) (\$50,000) dollars**, of the CPF grant to fund the grantee to serve Davidson County runaway female youth.

A. RECITALS AND SCOPE OF PROGRAM:

All of the above stated Recitals are incorporated into and made a substantive part of this Contract.

SCOPE OF PROGRAM:

- A.1. The Grantee will use the funds for the following:
- A.2. The Grantee shall spend these funds consistent with their proposed use in the Grantee's funding application, hereinafter referred to as the Grant Spending Plan (Application and budget), attached and incorporated herein as **Attachment 1**. The Grantee shall collect data as mandated by the scope of program services, Metro Grants Manual requirements and Metro to evaluate the effectiveness of their services and shall provide those results to Metro upon request.
- A.3. The Grantee shall only utilize these funds for services the Grantee provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Grantee agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Grantee shall collect general demographic 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 shall be for a period of twelve (12) months, commencing on July 1, 2024, and ending on June 30, 2025. This grant is retroactive, beginning July 1, 2024. Metro shall have no obligation for services rendered by the Grantee which are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability.

In no event shall the maximum liability of Metro under this Grant Contract exceed **fifty thousand (\$50,000) dollars**. The Grant Spending Plan is attached and incorporated herein as part of **Attachment 1** and shall constitute the maximum amount to be provided to the Grantee by Metro for all of the Grantee's obligations hereunder.

The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct program costs incurred or to be

incurred by the Recipient during the contract term. Indirect costs are not allowable for this grant.

This amount shall constitute the Grant Amount and the entire compensation to be provided to the Grantee by Metro.

C.2. **Compensation Firm.**

The maximum liability of Metro is not subject to escalation for any reason. The Grant Spending Plan amount is firm for the duration of the Grant Contract and is not subject to escalation for any reason unless the grant contract is amended.

C.3. **Payment Methodology.**

The Grantee shall be compensated on a reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1.

All invoices shall be sent **electronically** to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) and copy CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Juvenile Court Grants Coordinator, and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager). Said payment shall not exceed the maximum liability of this Grant Contract. See the Metro Grants Manual, Chapter 3: Standards for Financial Management, Section: Supporting Documentation, page 17 for examples.

Generally, invoices submitted for reimbursement will be accepted on a **quarterly basis**. Juvenile Court Grant Management team will consider electronic written requests for monthly reimbursements and advise the Grantee if approved.

Supporting documentation shall serve as proof of delivered services of a kind and type and shall accompany submission of invoices in order to be eligible for payment. See the Metro Grants Manual, Chapter 3: Standards for Financial Management System.

Final invoices for the contract period must be received by Juvenile Court by July 7, 2025.

Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

C.5. **Payment of Invoice.**

The payment of any invoice by Metro shall not prejudice Metro's right to object to the invoice or any matter in relation thereto. Such payment by Metro shall

neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.

C.6. **Allowable, Unallowable, and Indirect Costs.**

The Grantee shall meet all allowable and unallowable Metro Grants cost requirements. See the Metro Grants Manual, Chapter 5: Allowable Costs, and Chapter 6: Unallowable Costs. This grant contract does not allow for indirect cost. The Grantee's invoice shall 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 unallowable.

Grantees that receive grant funds from Metro shall ensure that expenditures incurred for the purpose of the grant meet certain criteria. Cost incurred must be:

- a reasonable use of funds,
- a necessary use of funds,
- for a reasonable amount,
- for a clear purpose,
- consistent with the purpose of the Grantee's program, compliant with the terms and purpose of the Metro grant, authorized within the budget,
- properly approved, and
- adequately documented

Long-distance non-business-related calls are not reimbursable.

Tips included on supplies and service are not reimbursable.

C.7. **Deductions.**

Metro reserves the right to adjust any amounts which are or shall become due and payable to the Grantee by Metro under this or any Contract by deducting any amounts which are or shall become due and payable to Metro by the Grantee under this or any Contract.

C.8. **Travel Compensation.**

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by a Grantee or Grantee's employee who is in travel status on official business of the organization. Conference and or meeting costs include seminars designed to increase the vocational effectiveness of employees, including registration fees and other related costs. Travel, conferences, and meeting costs are allowable when they are directly attributable to specific work under the grant or are incurred in the normal course of administration of the organization. Travel costs must be evidenced by an approved travel claim. **Grantees must establish and use their own internal travel policy.** Each

grantee is subject to their established travel policy. See Grants Manual, Chapter 5: Allowable Costs.

Grantee's internal travel policy will also include the following language:

Payment to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified by Metro and the Grantee's Grant Spending Plan.

When traveling, Grantees should be as conservative as circumstances permit. The lower cost shall be selected whenever possible. Reimbursement for travel shall be based upon the most direct or expeditious route possible. Grantee traveling by an indirect route must assume any extra expense incurred.

The standard mileage reimbursement rate used by a Grantee is established by the United States General Services Administration. When using a personal vehicle, only mileage on official Grantee business may be claimed for reimbursement. Mileage published by Rand-McNally or similar reliable internet travel sites (starting point and destination) for driving routes will be regarded as official.

When using a personal vehicle, procedures for calculating mileage are based on the fact that Metro does not reimburse a Grantee for normal commuting mileage.

Travel advancements are not allowed. The Grantee shall use personal funds during the trip for meals, ground transportation and similar minor expenses and follow the procedure for travel expense reimbursement upon return.

Travel reimbursement claims must be submitted fifteen (15) days of return, along with all required receipts and backup documentation.

Reasonable taxi or rideshare fares are allowable from airports. Bus, limousine, or light rail services to or from airports will be used when available and practical. In traveling between hotel, other lodging, meeting or conference sites, reasonable taxi or rideshare fees will be allowed. Taxi or rideshare reimbursements are not allowed from conference and meeting sites for meals unless exceptional circumstances are documented.

Physical damage insurance with a deductible (collision and comprehensive) shall be purchased when renting a vehicle for official business. A copy of the rental authorization form copies of rental contract, and itemized receipt must be attached to the travel claim.

Reasonable tolls and ferry fees and parking charges will be allowed.

When a Grantee uses their personal vehicle for official business, their personal auto coverage will be primary up to limits of their policies. In the event of an accident that results in damage to a Grantee's personal vehicle, the Grantee is responsible for that damage.

If travel is by air, the Grantee will be reimbursed the allowable mileage reimbursement for one round trip from the Grantee's official work station (or residence on weekends/evenings) and long-term airport parking; or the cost of one round trip taxi or rideshare fare from the Grantee's official work station (or residence on weekends/evenings) if the taxi or rideshare fare is lesser than mileage and airport parking; or the appropriate mileage reimbursement for two round trips from the Grantee's official workstation or residence when dropped off at the airport.

Receipts are required for the handling of conference and meeting materials and/or equipment.

Maximum lodging reimbursement rates for out-of-town and in-state are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The CONUS list contains a maximum reimbursement rate for lodging. Lodging receipts are required and must itemize room charges, taxes by date, and surcharges, if a convention rate exceeds the maximum reimbursement rate, and is documented by convention information, a higher reimbursement rate will be allowed.

The maximum meal reimbursement rates for out-of-state travel are the same as those maintained by the United States General Services Administration within the continental United States (CONUS). The fixed M&I (Meal and Incidental Expense) rate on CONUS represents the maximum daily meal reimbursement for the Grantee

C.9. **Electronic Payment.**

Metro requires as a condition of this contract that the Grantee shall complete and sign Metro's **iSupplier** form authorizing electronic payments to the Grantee. Grantees who have not already submitted the form to Metro will have thirty (30) days from the beginning of the contract to complete, sign, and return the form. Thereafter, all payments to the Grantee, under this or any other contract the Grantee has with Metro, must be made electronically.

The process is initiated by clicking on "Register with iSupplier" at the following link on Nashville.gov:

<https://www.nashville.gov/Finance/Procurement/How-To-Do-Business-With-Metro.aspx>

Note: This is a critical step that can only be accomplished by the Grantee seeking payment by Metro. At the conclusion of the vendor registration process, registrants receive an email advising them of their system assigned iSupplier number and of having successfully registered. They should email iSupplier@nashville.gov if they have questions about or issues with navigating the vendor registration process.

By default, Metro sets up vendors on Net 30 payment terms. This means that it will take approximately 30 days for a Grantee to receive payment after an approved invoice is forwarded for reimbursement.

The Grantee shall make proposed changes in writing by email to the attention of NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) for questions regarding iSupplier.

Grantees receiving reallocated funding do not have to register with Metro's iSupplier.

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. The Grantee shall make proposed changes in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile Court Grants Management team will review the requested changes to determine if the changes are allowable, and if they warrant a contract amendment.

D.3. Termination for Cause.

Should the Grantee fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro shall have the right to immediately terminate the Grant Contract and the Grantee shall return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Grantee shall also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination shall not relieve the Grantee of any liability to Metro for damages sustained by virtue of any breach by the Grantee. See the Metro Grants Manual, Section: Failure to Comply, page 5.

D.4. Subcontracting.

The Grantee shall not assign this Grant Contract or enter a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. The Grantee shall make subcontracting requests in writing by email to the attention of CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Catherine Middlebrooks, Juvenile Court Grants Coordinator). The Juvenile

Court Grants Management team will review the request to determine if subcontracting is allowable. Notwithstanding any use of approved subcontractors, the Grantee shall be considered the prime grant Recipient and shall be responsible for all work performed.

D.5. **Conflicts of Interest.**

The Grantee warrants that no part of the total Grant Amount shall 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 Grantee in connection with any work contemplated or performed relative to this Grant Contract.

D.6. **Nondiscrimination.**

The Grantee hereby agrees, warrants, and assures that no person shall 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 Grantee on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. **The Grantee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees, clients, and applicants, notices of nondiscrimination.**

D.7. **Records, Records Access, and Maintenance.**

The Grantee shall maintain all financial records, supporting documentation, program documentation, and all other relevant records pertaining to the Metro grant contract for a period of at least three (3) years after the completion of the grant period.

The Grantee shall retain all books of original entry, source documents to support accounting transactions, general ledger(s), subsidiary ledger(s), personnel and payroll records, cancelled checks, and documents and records related to the funds provided by Metro.

The Grantee shall maintain and identify the records by fiscal and/or grant period(s) separately and maintain the information in such a manner that they can be easily identified. The grantee shall ensure the records are adequately protected against theft, fire, or other damage.

The Grantee shall allow Metro Government, or any duty-authorized representatives to have access to any applicable books, documents, papers, or other records of the grantee that pertain to, support, or document the Metro grant funds for monitoring, auditing, or examination purposes. The right of access shall not be limited to the retention period but shall extend as long as the records are retained by the organization.

Financial statements shall be prepared in accordance with generally accepted accounting principles.

See the Metro Grants Manual, Chapter 9: Record Retention and Access Requirements.

D.8. **Monitoring.**

Monitoring is the review process used to determine the Grantee's compliance with the requirements of Federal, State, and/or local laws, regulations, and measures of progress toward stated results and outcomes. Monitoring determine the level of compliance with program expectations and identify operational changes. Monitoring also determines if the financial management and the accounting system are adequate to account for program funds in accordance with government requirements.

The Grantee's activities conducted, and records maintained pursuant to this Grant Contract shall be subject to monitoring and evaluation by the Juvenile Court Grant Management Team, the Metropolitan Office of Financial Accountability (OFA), and/or Metro's duly appointed representatives.

The Grantee shall 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. See the Metro Grants Manual, Chapter 10: Monitoring Requirements.

D.9. **Reporting.**

Reporting details the Grantee's progress on each of the core performance measures identified in the grant solicitation and any program specific and/or outcome measures identified in the Grantee's Grant Spending Plan as funded under this Grant Contract. The Grantee is required to gather and maintain statistical data relating to grant project activities. This includes number of person's served (not approximations), identifying information to confirm that person's served reside in Davidson County, and information on date and location of all funded services provided. The data collected should support the activities, objectives and measurable program outcomes and other reporting requirements.

The Grantee shall submit quarterly program updates to the Juvenile Court Grants Management team. The team will provide this report directly to the Grantee.

The Grantee shall submit an **Interim Program Report** no later than **January 6, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **January 6, 2025**.

The Grantee shall submit a **Final Program Report** no later than **July 31, 2025**. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **July 31, 2025**.

The Grantee shall submit an **Annual Expenditure Report**, to reconcile grant receipts with grant revenues. The report is due 45 days after the end of the grant period. The grantee can submit the report earlier. The Grantee shall submit the report in writing by email, having an electronic sent time date stamp not exceeding **August 14, 2025**. Said report shall be in form and substance acceptable to Metro and shall be prepared by a **Certified Public Accounting Firm or the Chief Financial Officer** of the Recipient Organization.

The Grantee shall send all reports electronically to the attention of the Grants Management team: NicoleSWhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager); CatherineMMiddlebrooks@jnsnashville.gov (Mrs. Middlebrooks, Grants Coordinator); and shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager).

See the Metro Grants Manual, Chapter 8: Reporting Requirements.

D.10. **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 shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract shall be held to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

D.11. **Insurance.**

The Grantee agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.12. **Metro Liability.**

Metro shall have no liability except as specifically provided in this Grant Contract.

D. 13. **Independent Contractor.**

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

D. 14. **Indemnification and Hold Harmless.**

(a) Grantee shall 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 Grantee, 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 Grantee, 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 Grantee from any claims, regardless of any language in any attachment or other document that the Grantee may provide.

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

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

D.15. **Force Majeure.**

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

D.16. **State, Local and Federal Compliance.**

The Grantee agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract.

D.17. **Governing Law and Venue.**

The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof shall be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract shall be in the courts of Davidson County, Tennessee.

D.18. **Completeness.**

This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

D.19. **Headings.**

Section headings are for reference purposes only and shall not be construed as part of this Grant Contract.

D.20. **Metro Interest in Equipment.**

The Grantee shall take legal title to all equipment, 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" shall be 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 Grantee 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 Grantee shall request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment shall 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.

Equipment purchased with grant funds is listed on an equipment log. (See Juvenile Court Equipment Summary Report) and note project staff using said equipment.

D. 21. **Assignment - Consent Required.**

The provisions of this contract shall inure to the benefit of and shall be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Grantee under this contract, neither this contract nor any of the rights and obligations of Grantee hereunder shall be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer shall not release Grantee from its obligations hereunder. Notice of assignment of any rights to money due to Grantee under this Contract must be sent to the attention of the Metro Department of Finance.

D.22. Gratuities and Kickbacks.

It shall 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 shall 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.23. Lobbying.

The Grantee 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 undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of 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, the 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 contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts,

sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-Grantees shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352.

D.25. Public Accountability.

The Grantee is subject to Tenn. Code Ann. § 8-4-401 et seq., or if this Grant Contract involves the provision of services to citizens by the Grantee on behalf of the State, the Grantee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Grantee shall also display in a prominent place, located near the passageway through which the public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:

NOTICE: THIS AGENCY IS A RECIPIENT OF TAXPAYER FUNDING. IF YOU OBSERVE AN AGENCY DIRECTOR OR EMPLOYEE ENGAGING IN ANY ACTIVITY WHICH YOU CONSIDER TO BE ILLEGAL, IMPROPER, OR WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.

D. 26. Disclosure of Personal Identity Information.

The Grantee shall report to Metro any instances of unauthorized disclosure of personally identifiable information that comes to the Grantee's attention. The Grantee shall make any such report within twenty-four (24) hours after the instance has come to the Grantee's attention. The Grantee, at the sole discretion of Metro, shall provide no cost credit monitoring services for individuals that are deemed to be part of a potential disclosure. The Grantee shall bear the cost of notification to individuals having personally identifiable information involved in a potential disclosure event, including individual letters or public notice. The remedies set forth in this Section are not exclusive and are in addition to any claims or remedies available to Metro under this Grant Contract or otherwise available at law.

D.23. Written Policies and Procedures.

The Grantee should establish written policies and procedures to express management's position on all operational procedures such as accounting, purchasing, personnel, travel, and other such policies and procedures that guide normal business activities to ensure consistent operation of the agency's programs and adequate documentation for an audit. See the Metro Grants Manual, Chapter 3: Standards for Financial Management.

D.25. Communications and Contacts.

All instructions, notices, consents, demands, or other communications from the Grantee required or contemplated by this Grant Contract shall be in writing by email addressed to the respective party set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters inquiries regarding programming and invoices:

Metro Juvenile Court CPF Grants Program Management Team Contact:

Catherine Middlebrooks
Grants Coordinator
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
CatherineMMiddlebrooks@jnsnashville.gov

Shelley Hudson
Special Project Program Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
Cell: 615-500-3391
shelleyhudson@jnsnashville.gov

Metro Juvenile Court CPF Fiscal Grant Management and Invoicing Contact.

Nicole Whitlock
Finance Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: (615) 880-2368
NicoleSWhitlock@jnsnashville.gov

Recipient:

Name : Roger Dinwiddie
Title : CEO
Agency Name : STARS
Address : 1704 Charlotte Ave. Suite 200
City : Nashville, Tennessee, 37203
Phone : 615-983-6821
Email : prdinwiddie@starsnashville.org

D. 25. Effective Date.

This contract shall not be binding upon the parties until it has been signed first by the Grantee 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 signed and filed, this contract shall be effective as of the date first written above.

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THE METROPOLITAN
GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY:

RECIPIENT: STARS

By: Colyn Duvall

Title: CEO

APPROVED AS TO
AVAILABILITY OF FUNDS:

Kevin Crumbo/mjw A P

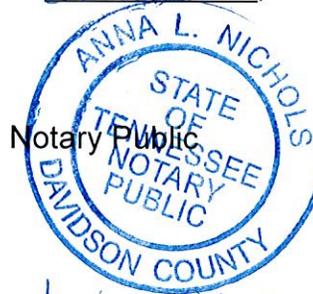
Director of Finance

Sworn to and subscribed to before me a
Notary Public, this 6th day
of June, 2024

APPROVED AS TO FORM AND
LEGALITY

Phylinda Ramsey
Metropolitan Attorney

Notary Public



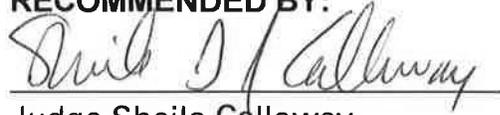
Anna L. Nichols

My Commission
expires July 7, 2025

FILED IN THE OFFICE OF THE
CLERK:

Metropolitan Clerk

RECOMMENDED BY:

A handwritten signature in cursive script, appearing to read "Sheila Calloway", is written over a horizontal line.

Judge Sheila Calloway
Juvenile Court

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Sheila D.J. Calloway, Judge

Juvenile Court of Davidson County
100 Woodland Street
P.O. Box 196306
Nashville, Tennessee 37219-6306

June 24, 2024

Re: STARS Notice of Funds Award
Community Partnership Fund Youth Violence Reduction Priority

Dear Mr. Roger Dinwiddie,

Juvenile Court values the services that STARS provides to reduce youth violence in our community. I am pleased to inform you that the YODA Program located at 1704 Charlotte Ave., Suite 200, Nashville, TN, 37203 is hereby awarded fifty thousand (\$50,000.00) dollars to continue program services for the FY25 Fiscal year. The Community Partnership Fund is provided by the Metropolitan Government of Nashville and Davidson County. This grant is managed by the Davidson County Juvenile Court, a Department of the Metropolitan Government of Nashville and Davidson County. The next step in the process will include executing a contract and submitting it to the Metro Council by resolution.

The term of this Grant shall be for a period of twelve (12) months, commencing retroactively on July 1, 2024, and ending on June 30, 2025. Metro shall have no obligation for services rendered by the recipient which are not performed within the terms of the Grant Spending Plan. This is a reimbursement grant; therefore, documentation which serves as proof of delivered services of a kind and type must accompany the submission of your invoices.

Sincerely,

Catherine Middlebrooks
Grants Coordinator
Davidson County Juvenile Court
catherinemiddlebrooks@jnsnashville.gov
(615) 862-8063

Shelley Hudson
Special Projects Manager
Davidson County Juvenile Court
shelleyhudson@jnsnashville.gov
(615) 862-8079

Jim Swack
Deputy Court Administrator
Davidson County Juvenile Court
jimswack@jnsnashville.gov
(615) 862-8079

Nicole Whitlock
CPF Fiscal Manager
Davidson County Juvenile Court
nicoleswhitlock@jnsnashville.gov
(615) 880-2368

COMMUNITY PARTNERSHIP FUND: COMMUNITY HEALTH GRANT SPENDING PLAN BUDGET NARRATIVE

The applicant is required to attach a Spending Plan Narrative, which supports items and clarifies any budget item whose relationship to the proposal narrative is not obvious. The Spending Plan Narrative should be typed in this Word form. It justifies or explains Spending Plan items, relates them to project activities, and demonstrates that all costs are reasonable. For example, the narrative should explain how fringe benefits were calculated, how travel costs or other costs were estimated, or why particular equipment or supplies must be purchased in order to implement the strategies proposed.

There is no word limit in the Spending Plan Budget Narrative.

Salaries: Includes Primary Specialist at 18 hours per week for 50 weeks to provide education and support to IOP group participants. \$55,285.25 Annual Salary @ 48.0769% of time = \$26,579.43. IOP Program Director to provide leadership and oversight at 3 hours per week for 52 weeks = 7.5% of time. \$83,907.92 Annual Salary @ 5.7692% of time = \$6,293.09 (\$26,579.43 + \$6,293.09) = **\$32,872.53 Budget.**

Benefits: Benefits include health insurance, as well as Dental, Life and LTD insurance; Worker's Compensation insurance; 401 K match, FICA & SUTA taxes. Benefits are charged in a cost pool at 19.5% of salaries. - \$32,872.52 @ 19.5% = **\$6,410.14 Budget.**

Professional Fees: Dr. Anne Fottrell, Contracted Medical Director for IOP program. \$250 per month for 12 months = **\$3,000 Budget.**

Supplies: Snacks for IOP Group time at an average of \$125 per month @ 12 months - \$1,500; plus miscellaneous office supplies such as folders, pens, paper, etc. @ \$208.41. Cloud back up for computer files at \$1,200 per month spread over 22 on-site computers at .556 FTE = \$363.92. Additional supplies includes evidence-based curriculum for youth and a second curriculum for families. *The Matrix Model for Teens and Young Adults* (\$745) and *The Matrix Model Family Program Video Collection* (\$799). **Total Supplies Budget=\$3,616.33**

Occupancy Costs: Utilities (\$1,650 per month), Janitorial Services (\$1,008 Month), HVAC Maintenance & Repairs (\$913 per qtr), Association Fees (\$3,546 Month) and other general maintenance costs (\$540.78 annual) are allocated based on square footage ratio. Services provided through CPF funding account for 2.163% of the square footage with total occupancy costs of \$78,640.78 @ 2.163% = **Total Occupancy Costs \$1,701.00.**

Specific Assistance to Individuals: Provide bus passes for participants to commute from/to School/home to/from the STARS office for IOP services on an as needed basis. Based on 10 participants at \$4 per day for 60 days each = **Total Specific Assistance to Individuals \$2,400.**

Grand Total Cost of Services = \$50,000.

GRANT BUDGET				
AGENCY NAME: STARS Nashville				
The grant budget line-item amounts below shall be applicable only to expense incurred during the following				
Applicable Period:		BEGIN: 07/01/2024	END: 06/30/2025	
	EXPENSE OBJECT LINE-ITEM CATEGORY	GRANT CONTRACT	GRANTEE MATCH	TOTAL PROJECT
	Salaries and Wages	\$ 32,872.53	\$0.00	\$32,872.53
	Benefits and Taxes (19.5%)	\$6,410.14	\$0.00	\$6,410.14
	Professional Fees	\$3,000.00	\$0.00	\$3,000.00
	Supplies	\$3,616.33	\$0.00	\$3,616.33
	Communications	\$0.00	\$0.00	\$0.00
	Postage and Shipping	\$0.00	\$0.00	\$0.00
	Occupancy	\$1,701.00	\$0.00	\$1,701.00
	Equipment Rental and Maintenance	\$0.00	\$0.00	\$0.00
	Printing and Publications	\$0.00	\$0.00	\$0.00
	Travel/Conferences and Meetings	\$0.00	\$0.00	\$0.00
	Insurance	\$0.00	\$0.00	\$0.00
	Specific Assistance to Individuals	\$2,400.00	\$0.00	\$2,400.00
	Other Non-Personnel	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$50,000.00	\$0.00	\$50,000.00

Total Match Amount	\$0.00		
Total Match Percentage	0.0000%	UNKNOWN	Fund Source

(Note: any changes to the contract budget must be pre-approved by Juvenile Court to be eligible for reimbursement)

GRANT BUDGET LINE-ITEM DETAIL:

AGENCY NAME: STARS Nashville

SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review Instructions for examples.	
Position 1: <i>Primary Specialist; \$55285.25 @ 48.0769</i>	\$ 26,579.43
Position 2: <i>IOP Program Director; \$83907.92 @7.5%</i>	\$ 6,293.09
Benefits-19.5% for FICA, Medical, Life, LTD, Worker Comp, 401K March	\$6,410.14
Repeat row(s) as Necessary	\$0.00
TOTAL	\$39,282.67

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
Dr. Fottrell - Medical Director - \$250 per month	\$3,000.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$3,000.00

SUPPLIES:	AMOUNT
Snacks for group time - water, pizza, snack crackers, etc	\$ 1,500.00
Miscellaneous Office supplies - post it notes, paper, pens, copies, file folders, etc	\$ 208.41
Computer cloud back up at \$1200 per month split over 22 on site computers at .556 FTE for 12 months	\$363.92
Curriculum - Matrix model	\$1,544.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$3,616.33

COMMUNICATIONS:	AMOUNT
	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

POSTAGE AND SHIPPING:	AMOUNT
	\$0.00
TOTAL	\$0.00

OCCUPANCY:	AMOUNT
Association Fees, Utilities, Janitorial Svc & HVAC Maint - allocated based on Sq ft % @ 2.163%	\$1,701.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$1,701.00

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

PRINTING AND PUBLICATIONS:	AMOUNT
	\$0.00
TOTAL	\$0.00

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

INSURANCE:	AMOUNT
	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

SPECIFIC ASSISTNACE TO INDIVIDUALS:	AMOUNT
Bus Passes provided to participants on an as needed basis	\$2,400.00
	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

OTHER NON-PERSONNEL:	AMOUNT
	\$0.00
	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

**FY 25 Community Partnership Funds (CPF)
New Grant Application
Provided by the Davidson County Juvenile Court
Youth Violence Reduction Program Application**

Name of Organization/Agency Applicant	STARS
Is the Applicant the primary (Parent) or secondary (Child) applicant?	<input checked="" type="checkbox"/> Primary <input type="checkbox"/> Secondary
If your organization/agency is filing under another agency's financial audit, then your organization is considered the secondary (Child) agency. If the applicant is a secondary (Child) applicant, then their parent (Primary) applicant must file for this grant and subcontract with the secondary (child) agency.	
Name of Program Supported by the Grant:	Youth Overcoming Drug Abuse (YODA)
Name of Individual Signing the Contract:	Rodger Dinwiddie
Position:	CEO
Primary Phone:	615-983-6821
-Email:	prdinwiddie@starsnashville.org
A) Is the Applicant a prior Metro CPF Recipient? Enter Year: 2023	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Previous Funded Amount: \$25,000
B) Is the Applicant a prior year Metro Direct Appropriation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Amount:
FUNDING REQUESTED AMOUNT	Maximum Requested Amount: \$30,000 Minimum Requested Amount: \$25,000
TERM OF GRANT FUNDING	JULY 1, 2024 – JUNE 30, 2025
SECTION I	Please include the names (s) of the person (s) and contact information below
Name of Individual Completing Application:	Name: Sandy Schmahl Title: COO Phone number: 615-983-8729 Email: sschmahl@starsnashville.org
Name of Individual Over Program Monitoring:	Name: James Bush Title: Director of Treatment Services Phone number: 615-983-6803 Email: jbush@starsnashville.org
Name of Individual Over Financial Monitoring:	Name: Cynthia Whetstone Title: CFO Phone number: 615-983-6801 Email: cwhetstone@starsnashville.org
SECTION II: ELIGIBILITY CRITERIA	
In order to be eligible to receive Reallocated CPF funding, an applicant must meet the following criteria:	
1. Applicant must serve residents of Nashville, Davidson County. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

2. Applicant must have a 501(c) (3) designation of exemption from federal taxation from the Internal Revenue Service (IRS) as provided by 26 U.S. C. A.;

Yes No

If Yes, has there been a change in the applicant's 501(c) (3) status?

Yes No

If yes, please explain _____.

Required Attachment: Copy of the agency's 501 (c) (3) document with this application.

3. Applicant must have an incorporation as a non-profit with registration identification number provided by the Secretary of State as a Charitable Organization or proof of such exemption as allowed.

Yes No

If Yes, has there been a change in the applicant's non-profit status?

Yes No

If yes, please explain _____.

Required Attachment: Copy of the agency's non-profit registration and identification document with this application.

4. Applicant must have been in existence for at least one full year by application due date.

Yes No

If yes, how long has the applicant been in existence? _____.

5. Applicant must be in compliance with grant contract award requirements from Metro in any previous year(s).

Yes No

If yes, when was the last time the applicant was audited by Metro? April 8, 2024.

Was the applicant in compliance?

Yes No

If no, did the applicant correct Metro audit concerns to Metro's satisfaction?

Yes No

6. Applicant must provide a copy of a financial audit of its latest completed fiscal year by a certified public accountant. The year-end or the issue date of the report should be within the preceding 12 months of the application due date.

NOTE: Applicants filing under a PARENT organization: Parent organizations are required to file as the primary recipient and subcontract with the CHILD agency as a subgrantee.

NOTE: The Audit requirement may be waived for non-profits with annual budgets of less than

\$50,000 and requests for grants of less than \$5,000, per Ordinance No. BL2013-578.

SECTION III: VISION, MISSION, AND VALUES STATEMENTS

DAVIDSON COUNTY JUVENILE COURT VISION STATEMENT:

Davidson County Juvenile Court strives to be the national model for youth justice by taking a holistic approach that promotes the health, well-being, and safety of children, families, and communities.

DAVIDSON COUNTY JUVENILE COURT MISSION STATEMENT:

Davidson County Juvenile Court’s mission is to prevent problems, promote the positive potential in all people, and pursue fairness and hope.

DAVIDSON COUNTY JUVENILE COURT VALUES STATEMENT:

- Every child has an intrinsic value, regardless of their circumstances or behaviors;
- Our programs are grounded in evidence-based best practices;
- People make positive changes given the right opportunities and environment;
- We work to create conditions that allow people to become their best selves;
- We exhibit professionalism by acting respectfully toward others;
- We promote systemic change that improve the lives of our children and families; and,
- Community safety is enhanced by fidelity to these values.

Provide the agency’s vision, mission, and values statements here AND briefly discuss how your agency’s philosophy supports the Davidson County Juvenile Court’s mission, vision, and values.

Vision statement – The vision of YODA is to intervene in the rapid progression of substance use disorder and chemical dependency during critical developmental stages. We believe that chemical dependency affects the adolescent across multiple domains: school, family, socially and legally, and that without an appropriate intervention the likelihood of a life-long addiction can occur. Adolescents who are in need of substance misuse services do not typically respond well to the traditional didactic adult model of chemical dependency treatment. Therefore, we believe that treatment interventions must be specific to adolescent populations to restore and/or improve functioning; and, to support the integration of the person-served into the community.

Mission statement – To help young people pursue their unlimited potential by providing hope, health, and connection.

Values statement – All young people have equitable access to mental health supports.

STARS YODA program aligns seamlessly with the mission, vision and values of Davidson County Juvenile Court. Our primary aim is to provide crucial support for youth on their journey through treatment and becoming a successful adult, fostering accountability and creating a safe space for authenticity. We actively promote systematic change that enhances the lives of youth and their families, empowering them to make positive changes given the right opportunities and environment.

SECTION IV: NEEDS STATEMENT

A fact-based and data driven statement to continue funding for the grantee. These lay the foundation for the grant application.

- 1) Briefly describe your agency’s need/problem for program funding with a fact-based and data driven statement.

According to SAMHSA, in the Nashville-Davidson-Murfreesboro-Franklin MSA, an annual average of 218,000 persons aged 12 or older used any illicit drug in the past year. This represents 18.1 percent of the MSA population and is higher than the rates for the State of Tennessee (14.5 percent) and the Nation as a whole (14.7 percent). And, 9.3 percent or 111,000 persons aged 12 or older

- 2) Briefly describe how funds will continue to help your agency meet program needs.

Funds will directly impact our clinical team’s ability to provide free intensive outpatient treatment services for Davidson County residents, ages 13 – 18 years old and are uninsured or have insurance that will not pay for treatment.

- 3) Briefly describe how your Agency promotes equity in the community.

STARS has a proven history in providing equitable access to care and services. STARS ensures non-discriminatory and respectful services to recipients and families by employing cultural competency practices. Ongoing improvement and widespread dissemination of these efforts evidences STARS commitment to the provision of culturally appropriate services and care.

SECTION V: GOALS, OBJECTIVES, ACTIVITIES

Program success is defined by establishing goals, objectives, and activities. These inform strategic planning and program improvements. Goals are broad and measurable statements about what the program intends to accomplish. These align with the agency mission and flow from the community need. Generally state 1 or 2 goals. Objectives are what the program intends to achieve. These are realistic, specific, measurable, and focused on outcomes. Objectives include who (program clients) what (desired measurable change) and how (program activities), and are generally stated with a verb as an increase, decrease, expand, improve or change in behavior or condition, etc. Activities are efforts conducted to achieve the program objectives and tie into outputs: if the activities are completed then the outputs are produced. Activities use action words: provide, train, establish, etc. Grantee to provide minimally two (2) goals and is also allowed to add more goals, objectives, and activities as needed to this template.

Goal 1: Intervene in the rapid progression of substance use disorder and chemical dependency during critical developmental stages.

Objective 1.1: Clients show an increase in drug refusal skills

Activity 1.1 YODA program participants will participate in an eighteen-session, outpatient treatment program that uses the following research-based interventions: Hazelden Matrix Model, Hazelden Adolescent Co-occurring Disorders, Adolescent Community Reinforcement Approach (ACR-A) Motivational Interviewing, and Cognitive Behavioral Therapy. The main topics include: relapse prevention, drug education and drug-refusal skills.

Goal 2: Learning and practicing healthy coping skills.

Objective 2.1: Clients show an increase in pro-social behavior

Activity 2.1 YODA program participants will participate in an eighteen-session, outpatient treatment program that uses the following research-based interventions: Hazelden Matrix Model, Hazelden Adolescent Co-occurring Disorders, Adolescent Community Reinforcement Approach (ACR-A) Motivational Interviewing, and Cognitive Behavioral Therapy. The main topics include: relapse prevention, drug education and drug-refusal skills.

SECTION VI: MEASURABLE OUTCOMES

Measurable outcomes are quantifiable (numeric value, percentage, scores, value, or characteristic) used to measure achievement of program outcomes: events, occurrences, or changes in conditions or attitudes that indicate progress toward a program's goals. These are specific, measurable and meaningful. Achieving an outcome indicates fulfillment of purpose and program toward long-term goals. Measurable goals are stated in a % outcome (i.e., __% of clients with report/increase...etc.)

List and describe below a minimum of three measurable outcomes of your program that will be achieved as a result of this reallocated funding (Measurable outcomes must support goals and objectives). Grantee can add more measurable outcomes as needed to this template.

- 1) 65% of youth who complete the program will show a reduction in the rate of re-offenses with Juvenile Court.
- 2) 70% of youth who complete the program will have increased connection to people, places and experiences that support healthy development.
- 3) 70% of youth who complete the program will show an increase in cognitive skills and knowledge related to healthy alternatives

SECTION VII: PROGRAM INPUTS

Describe the factors (inputs) dedicated to this program to conduct its' activities and to achieve its goals and objectives.

- 1) Agency resources:
STARS provides clinical supervision to all our clinicians, who meet regularly to review client charts and progress. STARS is dedicated to the professional development of all our clinicians offering annual PD trainings and opportunities via our RELIAS system.
- 2) Agency collaborations:
YODA staff sit on the treatment team of Juvenile Drug Court as clinical consultants and collaborators with probation officers and other legal, social and mental health providers. Our staff are members of the Tennessee Association of Alcohol, Drug & other Addiction Services, a statewide, consumer-oriented association representing consumers in recovery, family members, healthcare professionals & providers, to educate, support and engage our members and public, influence policy and advocate for prevention, treatment and recovery services.
- 3) Evidence-based programming:

The YODA model centers around evidence-based therapeutic practices including cognitive behavioral and motivational enhancement therapies offered with consideration of the realities and diversity of our patients. We believe that there is no wrong door to treatment for substance misuse and mental health disorders. Mental health disorders are addressed either by our direct services or a collaborating partner in our service community.

Our clinical services are accredited by the Commission for the Accreditation of Rehabilitation Facilities (CARF) and STARS as an agency is recognized by the Substance Abuse & Mental Health Services Administration (SAMHSA)'s National Registry of Evidence-Based Programs and Practices (NREPP). The YODA program is an eighteen-session, outpatient treatment program that uses interventions derived from the National Registry Evidenced-based Programs and Practices (NREPP). The programs are the Hazelden Matrix Model, Hazelden Adolescent Co-Occurring Disorders, Adolescent Community Reinforcement Approach (ACR-A) Motivational Interviewing, and Cognitive Behavioral Therapy. The main topics covered include: relapse prevention, drug education and drug-refusal skills. By learning this new information, persons served show decreases in substance misuse and have lower criminal arrests than those who do not participate in the program. "The consequences of undiagnosed, untreated, or undertreated co-occurring disorders can lead to a higher likelihood of experiencing homelessness, incarceration, medical illnesses, suicide, or even early death" (SAMHSA website, 2016).

SECTION VIII: MONITOR AND TRACKING PROGRAM SERVICE DELIVERY

Briefly describe below the agency's plans to monitor and track the quality of the agency's progress toward program service delivery? These may include output measures (*products of your activities*) which are process measures that quantify the activities of your program and outcome measures which are measure the achievement, effect or results that are attributed to program efforts that determine impact and success

Describe the agency's plan to monitor and track the program progress:

We utilize audits of the following: our progress notes; patient progress conducted within six months through on-site interview utilizing the ASI, or telephone interview; and an audit of drug court proceedings and information gathered from probation officers. All clients complete a client satisfaction survey at the end of treatment services which measures the clients coping skills; program impact on recovery; ability to self-regulate behaviors; value of group interventions; perceived impact of hopefulness; feelings of safety outside program; and perceived impact on life activities. All of these audits and reports will be made available to the Juvenile Court.

SECTION IX: PROGRAM EVALUATION PLAN

Briefly

describe below the agency's plan to evaluate program effectiveness and corrective action plans: This includes completeness of the evaluation plan to include what you will do to judge the success or effectiveness of your program.

Describe evaluation processes and corrective action plan(s):

YODA clients will be evaluated during intake, and at discharge with the Teen Addiction Severity Index (T-ASI). We utilize audits of the following: our progress notes; patient progress conducted within six months through on-site interview utilizing the ASI, or telephone interview; and an audit of drug court proceedings and information gathered from probation officers. All clients complete a client satisfaction survey at the end of

treatment services which measures the clients coping skills; program impact on recovery; ability to self-regulate behaviors; value of group interventions; perceived impact of hopefulness; feelings of safety outside program; and perceived impact on life activities. All of these audits and reports will be made available to the Juvenile Court. Should there be a need to take corrective action, our Compliance Officer would work with the Compliance committee to investigate and amend any infractions found.

SECTION X: BUDGET, DETAILED BUDGET NARRATIVE, AND ORGANIZATIONAL PLAN

Grant Recipients shall be compensated on a quarterly (July-September, October-December, January-March; and, April-June) reimbursement basis for actual direct program costs based upon the Grant Spending Plan, not to exceed the maximum liability. Documentation shall serve as proof of delivered services of a kind and type as specified by the contract and accompany the submission of invoices in order to be eligible for payment. The Recipient's invoice shall 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 Metro Grants allowable and unallowable costs (See Metro Grants Manual). Indirect costs are not allowable for this grant funding. Juvenile Court Grant Management personnel will consider written requests for monthly reimbursements and advise Recipient in writing if approved.

Describe the processes and systems in place related to the Agency's financial administration and accounting practices:

STARS uses a cloud-based accounting software that is capable of segregating revenue and expenses by designated funding sources ensuring grant funds are not co-mingled. STARS has experienced and qualified accounting personnel that monitor transactions ensuring 2 C.F.R 200 Uniform Administrative Requirements are followed. STARS monitors and follows all policies related to internal controls and conflict of interests. STARS financial statements are approved on a monthly basis by the board and the agency has an audit completed each year by an independent accounting firm.

Required Attachments:

- **Attach the applicant's budget (s)**
- **Attach the detailed budget narrative (s)**
- **Attach the agency organizational chart**

SECTION XI: SUSTAINABILITY PLAN

Describe the agency's plan to sustain this funded project in the future if Metro funding decreases or discontinues in the future.

Due to the diversity of our funding sources, our evidence-based prevention, intervention and treatment programs are not reliant upon one source of financial support. STARS is diligent to ensure the agency maintains a healthy balance of unrestricted cash on hand. The budget is monitored throughout the year and adjustments are made when necessary to keep the bottom line as close to break-even as possible. STARS hosts two annual events each year: HART GOLF CLASSIC (\$25K); FARM TO TABLE(AUX) fundraising with art and silent auction (\$75K). We have returned to in-person events and adhere to all CDC guidelines. Along with this, STARS has a proven history in its ability to leverage funds into each county we serve, whether by United Way support, private foundations, corporate support, or individual donors.

SECTION XII: DATA COLLECTION

Describe the data collection procedures the agency undertakes to collect and report the outputs and outcomes of the planned services or interventions. (E.g. stakeholder questionnaires, client satisfaction surveys, case records, etc.)

The T-ASI assessment process is an individual, face-to face, interview with the YODA Primary Counselor and the client to review, evaluate and document their involvement with alcohol and other drugs, including the type of substances used, route of administration, amount, frequency and duration of use. Family members or legal guardians are encouraged to attend the assessment meeting to assist the YODA Primary Counselor in data collection and to establish an accurate history of presenting problems.

Using a multidimensional assessment tool, the Teen-Addiction Severity Index (T-ASI), the YODA Primary Counselor assesses and documents the client’s involvement with alcohol and other drugs. The YODA Primary Counselor then reviews the results with the individual and completes an Assessment of Outcome form which states the level of care/treatment recommendations. If person meets the program requirements, then the person-served completes the intake process.

Individuals are screened, assessed utilizing a standardized evaluation tool prior to admission to determine appropriate level of care, identify needs and establish a framework for an individualized treatment plan. This is a collaborative effort between the YODA Primary Counselor and the person-served.

Upon completion of the program, all clients have:

- Completion Certificate (including to/from dates)
- YODA Client Satisfaction Survey
- Post-treatment Personal Drug Use Quest (SOCRATES 8D)
- Discharge- TNWITS – Teen-ASI Assessment (post-treatment assessment - Online State Report)
- Discharge- Summary/ Aftercare Plan

Describe how the agency will use the data collected to evaluate the goals of the project and the work performed and plan accordingly.

Evaluation is critical in assessing the effectiveness of services and providing opportunities for quality improvement. Multiple stakeholders’ perspectives are collected to examine the relationship between program activities and client outcomes.

Describe how the agency shares data with the agency’s board and other community partners.

STARS is dedicated to data transparency providing bi-monthly reports to our Board of Directors detailing programmatic updates, staffing changes, financial updates, and any other significant challenges or opportunities. We share evaluation data and programmatic implementation updates with our community partners on an annual basis, or upon request.

JUVENILE COURT GRANTS MANAGEMENT TEAM CONTACT INFORMATION

<p>Metro Juvenile Court Finance Director Mr. Jim Swack, J.D. Juvenile Court Deputy Court Administer Finance and Business Operations (615) 862-8022 jimswack@jnsnashville.gov</p>	<p>Metro Juvenile Court Finance Manager. Ms. Nicole Whitlock, M.P.A, CMFO, CICA Juvenile Court Finance Manager (615) 880-2368 NicoleSWhitlock@jnsnashville.gov</p>
<p>Metro Juvenile Court Grants Coordinator Mrs. Catherine Middlebrooks, M.S. Juvenile Court Grants Coordinator (615) 862-8063 CatherineMMiddlebrooks@jnsnashville.gov</p>	<p>Metro Juvenile Court Special Projects Manager Mrs. Shelley Hudson, M.A. Juvenile Court Special Projects Program Manager (615) 862-8079 shelleyhudson@jnsnashville.gov</p>



Board of Directors

Chief Executive Officer
P. Rodger Dinwiddie

Executive Administrative Assistant
Anna Nichols

225 Employees
216 - Full-Time Employees
9- Part-Time Employees
0 - Seasonal
0 - Interim
Updated: 4/16/2024

Chief Operations Officer
Sandy Schmahl

HR Sourcing Specialist
Corlissa Jackson

HR Generalist
Susan Hisey

Shared Services w/Oasis
Building, Maintenance, Reception, Safety

Chief Development Officer
Erin Daunic

Development & Events Manager
Holly Edwards

Development & Social Media Coordinator
Rachel Goodman

Chief Finance Officer
Cynthia Whetstone

Accounting Manager
Cindy Baker

Accountant & Grants Manager
Robert Wankel

Trainings

- Adult Training
- Leadership Development
- Restoration Practice
- Professional Development
- Consultation
- Olweus
- other trainings

Youth Overcoming Drug Abuse (YODA)
Director of Treatment Services
James Bush

- Primary Counselor
- Primary Specialist (PT)

Director of Training
Eric Johnson

- Training Asst.
- Youth Development Training Team

Director of Prevention Services
Kay Higgs

POWER Youth

— Peer Leader Supervisor

SAP

— **Specialist/Counselors**
Davidson Cheatham

— **SAP Program Mgr**
Sue Moore
Rutherford

— **MHC Program Mgr**
Joseph Wilson

— **Family Assistance Counselors**

— **Regional Overdose Prevention Specialists**

— **SAMHSA Project Director**
Dana Reno

— **Services for Students who are Deaf or Hard of Hearing**
— **DHH Counselor**

— **RPA Program Mgr**
Aiesha Walker

Director of Clinical Services
Lauren Dickson

— **SAP Program Mgr**
Matthew Gress
Sumner Wilson

— **SAP Program Mgr**
Zachary Simmons
Williamson

— **ESAP Program Mgr**
Rahab Marshall
Williamson

— **ESAP Therapist**

— **Clinical Supervisor**

- Melody Mercer
- Melissa Bowles
- Erika McMurtrey

Tennessee Secretary of State
Tre Hargett



Division of Business and Charitable Organizations
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243-1102

March 25, 2024

Mr. P. RODGER DINWIDDIE
1704 CHARLOTTE AVENUE, SUITE 200
NASHVILLE, TN 37203

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: STARS NASHVILLE
CO Number: CO3006
Renewal Date: 12/31/2024

Dear Mr. P. RODGER DINWIDDIE :

Pursuant to the Tennessee Charitable Solicitations Act, T.C.A. § 48-101-501, *et seq.* the Tennessee Secretary of State has reviewed your application and is pleased to announce your organization's registration to solicit contributions has been **approved**.

The organization must maintain statutory compliance by submitting a renewal application and required fees on an annual basis. At that time you may be required to submit tax filings, financial statements, proof of IRS status, and other documents related to your organization and its fundraising activities. You can find additional information and submit additional filings online at <https://sos.tn.gov/charities>. The "CO" Number listed above will serve as your organization's charitable registration number and should be used when submitting any charitable filings or correspondence.

Please also be advised that if the organization's application or other provided information includes false, misleading or deceptive statements, appropriate action will be taken. Pursuant to the Tennessee Charitable Solicitations Act, a civil penalty of up to five thousand dollars (\$5,000.00) may be assessed for any violation.

Thank you for registering your organization and please do not hesitate to contact us with any questions.

Sincerely,

Tre Hargett
Secretary of State

Tracking Number
2024105913

Application to Renew Registration of a Charitable Organization

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

CO Number: CO3006
Filed: 03/22/2024 04:27 PM
Tre Hargett
Secretary of State



Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: STARS NASHVILLE

Legal entity type of the Organization: Corporation

Business Services Control Number: 000388471

FEIN: 62-1285699

CO Number: CO3006

Initial Registration Date: 02/20/1997

Renewal Date: 03/30/2024

Has your fiscal year ending month changed since your last renewal?

Yes No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 01/30/1985

Country: USA

City/State: NASHVILLE, TN

Has your Principal Office address changed since your last renewal?

Yes No

Principal Office Address

1704 CHARLOTTE AVE, STE 200
USA, NASHVILLE, TN 37203

Has your Mailing address changed since your last renewal?

Yes No

Mailing Office Address

1704 CHARLOTTE AVENUE, SUITE 200
USA, NASHVILLE, TN 37203

Contact Information for the Charitable Organization

Contact Name: Mr. P. RODGER DINWIDDIE

Telephone Number: (615) 279-0058

Fax Number: (615) 279-0056

Email: cwetstone@starsnashville.org

Website: www.starsnashville.org

Current names used by the charity organization

Do you need to modify other names that the charity solicits under?

Yes No

Has the organization registered in any other state(s)?

Yes No

Does the charity have other offices, chapters, branches, affiliates or a parent?

Yes No

The category that best describes your organization

F - Mental Health, Crisis Intervention

The charitable purpose of the organization

To help young people pursue their unlimited potential by providing Hope, Health and Connection. STARS helps young people by offering fair access to prevention, intervention and treatment services in schools and communities. Our school-based services support students dealing with various challenges like trauma, violence, PTSD, substance abuse, depression, grief, loss and bullying. These services including mental health counseling and intensive outpatient treatment are accredited by the Commission for the Accreditation of Rehabilitation Facilities (CARF).

Tax & Financial Information**Has your tax exempt status changed since your last renewal?** Yes No**Last Fiscal Year Start:** July 2022**Last Fiscal Year End:** June 2023**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 1,394,996.00
Government Grants	\$ 1,220,506.00
Program Service Revenue	\$ 8,900,543.00
Special Events and Activities	\$ 45,254.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 142,825.00
Total Revenue	\$ 11,704,124.00

Expenses

Total Program Expenses	\$ 9,857,246.00
Direct Expenses from Special Events	\$ 138,254.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 1,028,546.00
Fundraising Expenses	\$ 341,990.00
Other Expenses	\$ 67,612.00
Total Expenses	\$ 11,433,648.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 270,476.00
---	---------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 7,953,601.00
Other Changes in Net Assets or Fund Balances	\$ 235,620.00
Net Assets/Fund Balances	\$ 8,459,697.00
Total Liabilities at End of Year	\$ 874,913.00
Net Assets/Fund Balances at End of Year	\$ 8,459,697.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

Yes No

Does your organization contract with or otherwise engage the services of any outside fundraising professional (such as a "professional fund-raiser," "paid solicitor," "fund raising counsel," or "commercial co-venturer")?

Yes No

Officer Information

Do you need to modify the current officers?

Yes No

List each officer, director, and trustee (at least 2 officers are required, and you must list officers who have or share the following titles: "Chief Financial Officer", "Custodian of Contributions", "Custodian of Final Distributions")

Alden Ward
100 Mission Ridge
Goodlettsville, TN 37072, USA
Title(s): Board Member

Andrew Maraniss
2601 Jess Neely Drive
Nashville, TN 37212, USA
Title(s): Board Member

Andrew Quinn
2726 Larmon Drive
nashville, TN 37204, USA
Title(s): Board Member

Andrew Solinger
511 Union St., Suite 2700
Nashville, TN 37219, USA
Title(s): Board Member

Carnell Elliott
1 Dell Parkway
Nashville, TN 37217, USA
Title(s): Trustee

Casey Mulligan
150 3rd Avenue North
Nashville, TN 37219, USA
Title(s): Board Member

Cynthia Whetstone
1704 Charlotte Avenue, Suite 200
Nashville, TN 37203, USA
Title(s): Chief Fiscal Officer, Custodian of Contributions, Custodian of Final Distributions

Ellie Ivancich
700 Church Street Ste 100
Nashville, TN 37203, USA
Title(s): Board Member

Ellis Metz
219 Ward Circle, Suite 3
Brentwood, TN 37027, USA
Title(s): Board Member

Mr. Erin Tomlinson

1063 Morton Mill Rd
Nashville, TN 37221, USA
Title(s): President

Grace Sweeney
10 Lea Ave., Suite 800
Nashville, TN 37210, USA
Title(s): Board Member

J. Robin Barrick
2995 Sidco Drive
Nashville, TN 37204, USA
Title(s): Treasurer

Jamaal Oldham
1 Dell Parkway
Nashville, TN 37217, USA
Title(s): Secretary

James Williams
2971 Sidco Dr.
Nashville, TN 37204, USA
Title(s): Board Member

Jillian Frist
146 Ensworth Ave
Nashville, TN 37205, USA
Title(s): Trustee

John Thetford
4004 Hillsboro Pike, Suite B254
Nashville, TN 37215, USA
Title(s): Officer, Board Member

Katie Grant
555 Great Circle Road
Nashville, TN 37228, USA
Title(s): Board Member

Lizzie McKeand
4525 Harding Pike, Suite 300
nashville, TN 37203, USA
Title(s): Board Member

Mary Wessel
417 Theresa Ave.
Nashville, TN 37205, USA
Title(s): Board Member

Mary Leigh Pirtle
150 Third Avenue South, Suite 2800
Nashville, TN 37201, USA
Title(s): Board Member

Nicole Jones
201 4th Avenue, North
Nashville, TN 37219, USA
Title(s): Board Member

Patrick Fears
102 Woodmont Blvd., Suite 500
Nashville, TN 37205, USA
Title(s): Board Member

Rasheen Hartwell

209 Seaboard Lane
Franklin, TN 37067, USA
Title(s): Board Member

Renease Perkins
1480 Nashville Pike
Gallatin, TN 37066, USA
Title(s): Board Member

Richard Stone
1835 East Northfield Blvd
Murfreesboro, TN 37130, USA
Title(s): Board Member

Rita McDonald
211 Commerce Street, Suite 100
Nashville, TN 37201, USA
Title(s): Trustee

Robert Rosario
414 Union Street, Suite 1910
Nashville, TN 37201, USA
Title(s): Board Member

Mr. Rodger Dinwiddie
1704 Charlotte Ave, Ste 200
Nashville, TN 37203, USA
Title(s): Chief Executive Officer, Director

Ryan Armstrong
700 Church Street Ste 100
Nashville, TN 37203, USA
Title(s): Board Member

Sharon Kay
341 Dubois Hall, 100 17th Ave North
Nashville, TN 37208, USA
Title(s): Board Member

Shelby Lomax
1600 Division Street, Suite 700
Nashville, TN 37203, USA
Title(s): Board Member

Sperry Bell Simmons
890 Visco Drive
Nashville, TN 37210, USA
Title(s): Board Member, Officer

Tracey Henry
1046 Vaughn Crest Drive
Franklin, TN 37069, USA
Title(s): Board Member

Tyler Layne
511 Union Street, Suite 2700
Nashville, TN 37219, USA
Title(s): Board Member

LISA FISCH
1480 WILLOWBROOKE CIRCLE
FRANKLIN, TN 37069, USA
Title(s): Trustee

Has any officer, director, manager, operator, or principal of the organization been the subject of an injunction, judgement, or administrative order or been convicted of a felony?

Yes No

Signature

I certify that the statements in this registration statement and all supplemental forms, documents, and continuation sheets are true and correct to the best of my knowledge and belief.

I (Chief Fiscal Officer, Treasurer, or Officer) certify, under penalty of perjury, that the above information is true and correct.

Signed Electronically: Rodger Dinwiddie

Date: 03/22/2024

Title: Chief Executive Officer

I certify that the statements in this registration statement and all supplemental forms, documents, and continuation sheets are true and correct to the best of my knowledge and belief.

I (Chief Fiscal Officer, Treasurer, or Officer) certify, under penalty of perjury, that the above information is true and correct.

Signed Electronically: Cynthia K Whetstone

Date: 03/22/2024

Title: Chief Fiscal Officer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations
Department of State
State of Tennessee
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243
Phone: 615-741-2555
Fax: 615-253-5173
sos.tn.gov/charities

Date: 03/22/2024

Invoice: 2024-02121

Customer Information

Mr. P. RODGER DINWIDDIE
STARS NASHVILLE
1704 CHARLOTTE AVENUE, SUITE 200
NASHVILLE, 37203

Tracking Number	Description	Amount Paid
2024105913	CH Charitable Renewal	\$ 10.00
Payment Details		
	Fee Total:	\$ 10.00
	Payment Total:	\$ 10.00
	Amount Due:	\$ 0.00
	Refunded Amount:	\$ 0.00
Payment Method		
Payment Type: Credit Card		
Check/Confirmation Number: 3870189127		



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248162362
Jan. 21, 2010 LTR 4168C E0
62-1285699 000000 00

00012691
BODC: TE

STARS NASHVILLE
1704 CHARLOTE AVE STE 200
NASHVILLE TN 37203



015226

Employer Identification Number: 62-1285699
Person to Contact: Mr. McQueen
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 11, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 2001.

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

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

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

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

0248162362
Jan. 21, 2010 LTR 4168C E0
62-1285699 000000 00
00012692

STARS NASHVILLE
1704 CHARLOTE AVE STE 200
NASHVILLE TN 37203

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

STARS NASHVILLE

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

JUNE 30, 2023 AND 2022

STARS NASHVILLE

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STARS Nashville
Roster of Board of Directors and Leadership
As of June 30, 2023

Officers of Board of Directors

Rita McDonald	Chairman
Carnell Elliott	Past Chairman
Erin Tomlinson	Chairman Elect
Rob Barrick	Treasurer
Jamaal Oldham	Secretary
Sperry Bell Simmons	Co-Development Chair
Jillian Frist	Co-Development Chair
John Thetford	Associate Board Liaison

Board of Directors

John Bearden	Lizzie McKeand
Patrick Fears	Ellis Metz
Katie Grant	Casey Mulligan
Rasheen Hartwell	Renease Perkins
Tracey Henry	Mary Leigh Pirtle
Ellie Ivancich	Andrew Quinn
Nicole Jones	Robert Rosario
Sharon Kay	Andrew Solinger
Tyler Layne	Richard Stone
Shelby Lomax	Grace Sweeney
Andrew Maraniss	Alden Ward
Mary Martin	James Williams

Leadership

Rodger Dinwiddie	Chief Executive Director
Erin Daunic	Chief Development Officer
Sandy Schmahl	Chief Operations Officer
Cynthia Whetstone	Chief Finance Officer



Independent Auditor's Report

To the Board of Directors
STARS Nashville
Nashville, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of STARS Nashville (the Organization), a non-profit organization, which comprise the statements of financial position as of June 30, 2023 and 2022, respectively, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, respectively, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

(Auditor's report continued on next page)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal, State, and Local Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such

(Auditor's report continued on next page)

information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal, State, and Local Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Roster of Board of Directors and Leadership but does not include the basic financial statements and our auditor’s report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023 on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.



Puryear & Noonan, CPAs
Nashville, Tennessee
December 14, 2023

STARS NASHVILLE
Statements of Financial Position
June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Assets</u>			
Current Assets			
Cash and cash equivalents	\$ 686,531	\$ 185,463	\$ 871,994
Investments	3,100,200	347,715	3,447,915
Accounts receivable	1,158,722	-	1,158,722
Unconditional promises to give	-	740,963	740,963
Grants receivable	265,828	-	265,828
Prepaid expenses	<u>41,556</u>	<u>-</u>	<u>41,556</u>
Total Current Assets	5,252,837	1,274,141	6,526,978
Property and equipment, net	2,640,482	-	2,640,482
Investments	<u>-</u>	<u>167,150</u>	<u>167,150</u>
Total Assets	<u>\$ 7,893,319</u>	<u>\$ 1,441,291</u>	<u>\$ 9,334,610</u>
<u>Liabilities and Net Assets</u>			
Current Liabilities			
Accounts payable	\$ 61,292	\$ -	\$ 61,292
Accrued wages and benefits	641,148	-	641,148
Accrued interest	7,888	-	7,888
Unearned revenue	<u>14,585</u>	<u>-</u>	<u>14,585</u>
Total Current Liabilities	724,913	-	724,913
Economic Injury Disaster Loan (EIDL) Loan	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total Liabilities	<u>874,913</u>	<u>-</u>	<u>874,913</u>
Net Assets			
Without donor restrictions	5,826,119	-	5,826,119
Without donor restrictions - Board designated	1,192,287	-	1,192,287
With donor restrictions	<u>-</u>	<u>1,441,291</u>	<u>1,441,291</u>
Total Net Assets	<u>7,018,406</u>	<u>1,441,291</u>	<u>8,459,697</u>
Total Liabilities and Net Assets	<u>\$ 7,893,319</u>	<u>\$ 1,441,291</u>	<u>\$ 9,334,610</u>

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

STARS NASHVILLE
Statements of Financial Position (Continued)
June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Assets</u>			
Current Assets			
Cash and cash equivalents	\$ 953,866	\$ 145,189	\$ 1,099,055
Investments	2,715,833	303,233	3,019,066
Accounts receivable	192,448	-	192,448
Unconditional promises to give	-	849,409	849,409
Grants receivable	409,027	-	409,027
Prepaid expenses	<u>40,123</u>	<u>-</u>	<u>40,123</u>
Total Current Assets	4,311,297	1,297,831	5,609,128
Property and equipment, net	2,751,935	-	2,751,935
Investments	<u>-</u>	<u>167,150</u>	<u>167,150</u>
Total Assets	<u>\$ 7,063,232</u>	<u>\$ 1,464,981</u>	<u>\$ 8,528,213</u>
<u>Liabilities and Net Assets</u>			
Current Liabilities			
Accounts payable	\$ 88,877	\$ -	\$ 88,877
Accrued wages and benefits	321,969	-	321,969
Accrued interest	8,250	-	8,250
Unearned revenue	<u>5,516</u>	<u>-</u>	<u>5,516</u>
Total Current Liabilities	424,612	-	424,612
Economic Injury Disaster Loan (EIDL) Loan	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total Liabilities	<u>574,612</u>	<u>-</u>	<u>574,612</u>
Net Assets			
Without donor restrictions	5,400,341	-	5,400,341
Without donor restrictions - Board designated	1,088,279	-	1,088,279
With donor restrictions	<u>-</u>	<u>1,464,981</u>	<u>1,464,981</u>
Total Net Assets	<u>6,488,620</u>	<u>1,464,981</u>	<u>7,953,601</u>
Total Liabilities and Net Assets	<u>\$ 7,063,232</u>	<u>\$ 1,464,981</u>	<u>\$ 8,528,213</u>

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

STARS NASHVILLE
Statements of Activities and Changes in Net Assets
For the Year Ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue			
Special events income	\$ 130,201	\$ 14,695	\$ 144,896
Special events income - nonfinancial assets	46,366	-	46,366
Less - Special events direct costs	(110,620)	-	(110,620)
Less - Special events direct costs - nonfinancial assets	<u>(25,157)</u>	<u>-</u>	<u>(25,157)</u>
Net special events income	40,790	14,695	55,485
School contract fees	8,433,995	-	8,433,995
Contributions of cash and financial assets	452,432	794,079	1,246,511
Grants	1,220,506	-	1,220,506
Investment income, net	262,024	44,482	306,506
Program service fees and funding	466,528	-	466,528
Miscellaneous	44,552	-	44,552
Net assets released from restrictions	<u>876,946</u>	<u>(876,946)</u>	<u>-</u>
Total Public Support and Revenue	<u>11,797,773</u>	<u>(23,690)</u>	<u>11,774,083</u>
Expenses			
Program Services			
Youth services	9,924,858	-	9,924,858
Supporting Services			
Fundraising	341,990	-	341,990
Management and general	<u>1,001,139</u>	<u>-</u>	<u>1,001,139</u>
Total Expenses	<u>11,267,987</u>	<u>-</u>	<u>11,267,987</u>
Change in Net Assets	529,786	(23,690)	506,096
Net Assets - Beginning of Year	<u>6,488,620</u>	<u>1,464,981</u>	<u>7,953,601</u>
Net Assets - End of Year	<u>\$ 7,018,406</u>	<u>\$1,441,291</u>	<u>\$ 8,459,697</u>

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

STARS NASHVILLE
Statements of Activities and Changes in Net Assets (Continued)
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue			
Special events income	\$ 143,755	\$ 5,019	\$ 148,774
Special events income - nonfinancial assets	81,184	-	81,184
Less - Special events direct costs	(76,996)	-	(76,996)
Less - Special events direct costs - nonfinancial assets	<u>(50,612)</u>	<u>-</u>	<u>(50,612)</u>
Net special events income	97,331	5,019	102,350
School contract fees	3,424,045	-	3,424,045
Contributions of cash and financial assets	942,356	845,927	1,788,283
Grants	1,167,007	-	1,167,007
Forgiveness of Payroll Protection Program loan	755,541	-	755,541
Investment loss, net	(441,936)	(72,523)	(514,459)
Program service fees and funding	399,813	-	399,813
Miscellaneous	64,122	-	64,122
Net assets released from restrictions	<u>372,908</u>	<u>(372,908)</u>	<u>-</u>
Total Public Support and Revenue	<u>6,781,187</u>	<u>405,515</u>	<u>7,186,702</u>
Expenses			
Program Services			
Youth services	5,399,100	-	5,399,100
Supporting Services			
Fundraising	298,799	-	298,799
Management and general	<u>567,891</u>	<u>-</u>	<u>567,891</u>
Total Expenses	<u>6,265,790</u>	<u>-</u>	<u>6,265,790</u>
Change in Net Assets	515,397	405,515	920,912
Net Assets - Beginning of Year	<u>5,973,223</u>	<u>1,059,466</u>	<u>7,032,689</u>
Net Assets - End of Year	<u>\$ 6,488,620</u>	<u>\$ 1,464,981</u>	<u>\$ 7,953,601</u>

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

STARS NASHVILLE
Statements of Functional Expenses
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>			
	<u>Program Services</u>	<u>Supporting Services</u>		
	<u>Youth Services</u>	<u>Fundraising</u>	<u>Management and General</u>	<u>Total</u>
Personnel expense	\$ 9,065,103	\$ 255,534	\$ 677,411	\$ 9,998,048
Professional fees	241,882	11,242	236,292	489,416
Supplies	89,643	3,806	8,167	101,616
Communications	25,906	1,724	2,390	30,020
Postage	17	2,159	1,105	3,281
Occupancy	66,505	5,364	10,233	82,102
Equipment rental and maintenance	375	24	6,734	7,133
Printing and publications	187,783	46,716	9,343	243,842
Travel, meetings, and conferences	116,050	5,420	1,553	123,023
Insurance	36,556	748	19,251	56,555
Interest	-	-	5,156	5,156
Membership dues and awards	1,395	453	1,785	3,633
National dues	-	-	5,000	5,000
Miscellaneous expense	<u>3,167</u>	<u>1,528</u>	<u>3,014</u>	<u>7,709</u>
Total expenses before depreciation	9,834,382	334,718	987,434	11,156,534
Depreciation of property and equipment	<u>90,476</u>	<u>7,272</u>	<u>13,705</u>	<u>111,453</u>
Total Expenses	<u>\$ 9,924,858</u>	<u>\$ 341,990</u>	<u>\$ 1,001,139</u>	<u>\$ 11,267,987</u>
Percent of total expenses	<u>88%</u>	<u>3%</u>	<u>9%</u>	<u>100%</u>

	<u>2022</u>			
	<u>Program Services</u>	<u>Supporting Services</u>		
	<u>Youth Services</u>	<u>Fundraising</u>	<u>Management and General</u>	<u>Total</u>
Personnel expense	\$ 4,703,802	\$ 238,926	\$ 399,048	\$ 5,341,776
Professional fees	252,052	2,557	63,674	318,283
Supplies	55,725	4,906	12,187	72,818
Communications	25,398	1,074	2,716	29,188
Postage	4	650	295	949
Occupancy	61,113	4,696	9,221	75,030
Equipment rental and maintenance	-	-	7,484	7,484
Printing and publications	113,499	30,491	10,391	154,381
Travel, meetings, and conferences	69,784	4,990	3,840	78,614
Insurance	26,459	808	14,402	41,669
Interest	-	-	8,183	8,183
Membership dues and awards	1,521	1,830	3,913	7,264
National dues	-	-	5,000	5,000
Miscellaneous expense	<u>13,015</u>	<u>1,852</u>	<u>3,403</u>	<u>18,270</u>
Total expenses before depreciation	5,322,372	292,780	543,757	6,158,909
Depreciation of property and equipment	<u>76,728</u>	<u>6,019</u>	<u>24,134</u>	<u>106,881</u>
Total Expenses	<u>\$ 5,399,100</u>	<u>\$ 298,799</u>	<u>\$ 567,891</u>	<u>\$ 6,265,790</u>
Percent of total expenses	<u>86%</u>	<u>5%</u>	<u>9%</u>	<u>100%</u>

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

STARS NASHVILLE
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating Activities		
Change in net assets	\$ 506,096	\$ 920,912
Adjustment to Reconcile Change in Net Assets to Net Cash Provided by (Used for) Operating Activities		
Depreciation	111,453	106,881
Net unrealized (gains) losses on investments	(235,620)	568,379
Net realized (gains) losses on investments	1,755	1,172
Forgiveness of Payroll Protection Program loan	-	(748,365)
Changes in operating assets and liabilities		
(Increase) decrease in unconditional promises to give - With donor restrictions	108,446	(477,634)
(Increase) decrease in unconditional promises to give - Without donor restrictions	-	300
(Increase) decrease in accounts receivable - Unrestricted	(966,274)	(77,693)
(Increase) decrease in grants receivable	143,199	(258,264)
(Increase) decrease in prepaid expenses	(1,433)	(15,764)
Increase (decrease) in accounts payable	(27,585)	17,509
Increase (decrease) in accrued wages and benefits	319,179	81,538
Increase (decrease) in accrued interest	(362)	1,007
Increase (decrease) in unearned revenue	9,069	(8,690)
	<u> </u>	<u> </u>
Net Cash Provided by (Used for) Operating Activities	(32,077)	111,288
Cash Flows from Investing Activities		
Purchases of property and equipment	-	(27,641)
(Purchases) sales of investments, net	(194,984)	(33,206)
	<u> </u>	<u> </u>
Net Cash Provided by (Used for) Investing Activities	(194,984)	(60,847)
Net Change in Cash	(227,061)	50,441
Cash - Beginning of Year	<u>1,099,055</u>	<u>1,048,614</u>
Cash - End of Year	<u>\$ 871,994</u>	<u>\$ 1,099,055</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 5,518</u>	<u>\$ 7,176</u>

Non-Cash Transactions

During the year ended June 30, 2023, the Organization retired assets with a cost of \$45,672 with accumulated depreciation of \$45,672.

During the year ended June 30, 2022, the Organization retired assets with a cost of \$62,878 with accumulated depreciation of \$62,878.

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

STARS NASHVILLE
Notes to Financial Statements
June 30, 2023 and 2022

Note 1 - Summary of Significant Accounting Policies

Organization and Purpose

STARS Nashville (the Organization) was established in 1984 as a nonprofit organization and exists to serve schools and communities in Middle Tennessee by providing prevention, intervention and treatment services that address bullying, substance abuse, violence, and social and emotional barriers to success. The Organization provides some services under the name Kids on the Block.

The Organization is listed on the U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration's (SAMHSA) National Registry of Evidence-Based Programs and Practices (NREPP).

The Organization is also licensed as an Alcohol and Drug Non-Residential Rehabilitation Treatment and Mental Health Outpatient Facility by the State of Tennessee Department of Mental Health and Substance Abuse Services.

The Organization is also accredited by CARF International which is an independent, nonprofit accrediting body whose mission is to promote the quality, value, and optimal outcomes of services through a consultative accreditation process and continuous improvement services that center on enhancing the lives of the persons served.

Basis of Accounting

The financial statements of the Organization are prepared using the accrual basis of accounting, under which revenues are recognized when earned rather than when collected and expenses are recognized when incurred rather than when disbursed.

Financial Statement Presentation

For financial statement presentation, the Organization reports its financial information according to two classes of net assets (net assets with and without restrictions) based on the existence or absence of donor-imposed restrictions.

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. Net assets without restrictions may be designated for specific purposes by action of the Board of Directors.

Net Assets With Donor Restrictions

Net assets subject to stipulations imposed by donors and grantors that can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time. Other donor restrictions are perpetual in nature whereby the donor has stipulated the funds be maintained in perpetuity.

Measure of Operations

The Statements of Activities and Changes in Net Assets report changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities and interest and investment income. Non-operating activities are limited to resources that generate return from other investments, permanently restricted contributions, net assets released for capital expenditures, and other activities considered to be of a more unusual or non-recurring nature.

Program and Supporting Services - Functional Expenses

The following program and supporting services are included in the accompanying financial statements on the Statements of Functional Expenses.

Program Services - includes prevention, intervention, treatment, and training modalities related to school-based and community-based mental health counseling services to help all young people pursue their unlimited potential by providing hope, health, and connection.

Supporting Services - Management and General - relates to the overall direction of the Organization. These expenses are not identifiable with a particular program, event or fundraising, but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include organizational oversight, business management, record keeping, budgeting, financing, and other administrative activities.

Supporting Services - Fundraising - includes cost of activities directed toward appeals for financial support and the cost of solicitations and creation and distribution of fundraising materials.

Classifications of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the Statements of Activities and Changes in Net Assets. Direct expenses, incurred for a single function, are allocated entirely to that function. Expenses applicable to more than one function, are allocated on the basis of time and effort, square footage, or headcount. Personnel expense, travel, meetings and conferences are allocated based on time and effort. Professional fees, supplies, telephone, and postage are allocated on headcount, while occupancy, insurance, and depreciation are allocated based on square footage.

Use of Estimates

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities and disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Actual results could differ from these estimates.

Cash Equivalents

For purposes of the Statements of Cash Flows, the Organization considers all highly liquid instruments with original maturities of three months or less to be cash equivalents.

Fair Value Measurements

The Organization follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, *Fair Value Measurements*, with respect to its financial assets and liabilities. Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. U.S. GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Organization groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are as follows:

Level 1 - Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

Level 2 - Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets/liabilities in active markets;
- Quoted prices for identical or similar assets in non-active markets;
- Inputs other than quoted prices that are observable for the asset/liability; and,
- Inputs that are derived principally from or corroborated by other observable market data.

Level 3 - Unobservable inputs that cannot be corroborated by observable market data.

U.S. GAAP requires disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash and cash equivalents, accounts and grants receivable, unconditional promises to give, investments, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value. There are no financial instruments categorized as Level 2 or Level 3.

Investments Valuation

Investments consist of equity and mutual funds and are measured on a recurring basis at fair value at the reporting date using quoted prices in active markets for identical assets (Level 1). Unrealized gains and losses are recognized in the Statements of Activities and Changes in Net Assets. Gains and investment income whose restrictions are met in the same reporting period are shown as unrestricted support.

Accounts Receivable and Unconditional Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional.

The Organization uses the allowance method to determine uncollectible accounts receivable and unconditional promises to give. Management's estimate of doubtful accounts is based on historical collection experience and a review of the current status of accounts receivable and unconditional promises to give. There was no allowance for doubtful accounts at June 30, 2023 or 2022. It is reasonably possible that management's estimate of the allowance for doubtful accounts could change. Receivables and unconditional promises to give are charged against the allowance when management believes the collectibility of the receivable is unlikely. For the years ended June 30, 2023 and 2022, there was no bad debt expense. Accounts receivable are considered delinquent after ninety days. Late fees and interest are not assessed on delinquent accounts. It is not the policy of the Organization to place a customer on non-accrual status. At June 30, 2023 and 2022, \$3,228 and \$4,075, respectively, of accounts receivable and unconditional promises to give are greater than ninety days old and are still considered fully collectible.

Right-of-Use Assets and Liabilities

Right-of-use (ROU) assets represent the right to use the underlying assets for the lease term and the lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and liabilities are recognized at commencement date based on the present value of future lease payments over the lease term, which includes only payments that are fixed and determinable at the time of commencement. When readily determinable, the Organization uses the interest rate implicit in a lease to determine the present value of future lease payments. For leases where the implicit rate is not readily determinable, the Organization's incremental borrowing rate is used. The Organization calculates incremental borrowing rate on a periodic basis using a third-party financial model that estimates the rate of interest the Organization would have to pay to borrow an amount equal to the total lease payments on a collateralized basis over a term similar to the lease. The Organization applies its incremental borrowing rate using a portfolio approach. The ROU assets also includes any lease payments made prior to commencement and is recorded net of any lease incentives received. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise such options.

Property and Equipment

The Organization's property consists of land, building, building improvements, furniture, fixtures, and equipment.

Property and equipment are recorded at cost, or at appraised value if donated. Depreciation is computed by the straight-line method based on the estimated useful lives of the related assets. The Organization capitalizes items that are greater than or equal to \$2,500 and expenses items under \$2,500. The Organization uses the direct expensing method to account for planned major maintenance activities.

In accordance with FASB ASC 360-10, *Accounting for the Impairment or Disposal of Long-Lived Assets*, the Organization reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than the carrying

value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects, as well as the effects of obsolescence, demand, competition, and other economic factors. No impairments have been recognized on any property at June 30, 2023 or 2022.

Recognition of Donor Restrictions

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. Such donor restricted revenues totaled \$853,256 and \$778,423 during the years ended June 30, 2023 and 2022, respectively, and are included in revenue with donor restrictions on the Statements of Activities and Changes in Net Assets. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenue Recognition

Revenues are recognized when control of the promised goods or services is transferred to the customer in an amount that reflects the consideration the Organization expects to be entitled to in exchange for transferring those goods or services.

Revenue is recognized based on the following five step model:

- Identification of the contract
- Identification of the performance obligations in the contract
- Determination of the transaction price
- Allocation of the transaction price to the performance obligations in the contract
- Recognition of revenue when, or as, the Organization satisfies a performance obligation

The Organization's revenues primarily consist of school contract fees, contributions, grant revenue, and other program fees.

School contract fees are recognized when earned during the school term, which generally runs from August to May.

Contributions are recognized when received and are considered to be available for unrestricted use unless specifically restricted by the donor.

Grant revenue results from agreements, typically with government agencies, that fund specific activities of the Organization. The grants are of three primary types: unconditional contributions, conditional contributions, and exchange transactions. An agreement is a contribution if its primary purpose is to enable the Organization to provide a service to or for the general public rather than to serve the direct needs of the granting or contracting party. In other words, the agreement is a contribution if any benefit to the granting or contracting party

is indirect and insubstantial as compared to the public benefit. The Organization recognizes grant and contract revenue associated with unconditional contributions without donor stipulations as revenue and net assets without donor restrictions. Unconditional contributions with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor stipulated restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions. The Organization recognizes grant and contract revenue associated with conditional contributions as earned when the conditions are met (allowable expenses have been incurred or as milestones are met) as net assets without donor restrictions. Any unused funds are forfeited, and if any expenditures are unallowed, the Organization is required to refund the amounts drawn down. In contrast, if the grant or contract provides a benefit directly to the granting or contracting party, the agreement is an exchange transaction with a customer.

Grant revenue from federal agencies is subject to independent audit under the Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of grant, or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Other fees are recognized as the services are performed on a monthly basis. Some fees are a flat monthly fee but some fees are for specific services which are billed and recognized separately.

Unearned Revenue

The Organization receives advance funds under certain school contracts. The funds are recorded as unearned revenue until the services are performed, at which time the Organization recognizes the funds as school contract fees.

PPP Loans

In prior years, the Organization has received loans in accordance with the Paycheck Protection Program (PPP) section of the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act). U.S. GAAP provides organizations with two alternatives for reporting the loan and any future forgiveness: 1) proceeds can be treated as debt and future forgiveness recognized as income when the loan or any portion thereof is formally discharged; or 2) proceeds can be treated as a conditional contribution where they recognize a refundable advance and derecognize the liability, and recognize income as the conditions for forgiveness are substantially met or explicitly waived. The Organization has elected to treat the PPP loans as debt. A loan received during the year ended June 30, 2021, was forgiven, including interest, during the year ended June 30, 2022 and \$755,541 has been recognized as income on the Statements of Activities and Changes in Net Assets.

Income Taxes

The Organization has obtained a determination letter from the Internal Revenue Service effective July 1, 2000, which qualifies the Organization as a tax-exempt organization under Internal Revenue Code Section 501(c)(3) and, accordingly, is exempt from federal or state

income taxes. The Organization is not classified as a private foundation. Unrelated business taxable income generated by the Organization is primarily related to certain consulting and rental activities.

The Organization follows the asset and liability method of accounting for income taxes. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Under the asset and liability method, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Organization follows FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*, as it relates to uncertain tax positions. Any interest and penalties recognized associated with a tax position are classified in management and general expenses in the Organization's financial statements.

Donated Items

Certain contributed supplies and specialized services are recorded as support and expenses at fair market value when determinable, otherwise at values indicated by the donor. Volunteer services, which neither create nor enhance nonfinancial assets, or do not require specialized skills, are not recognized as support. Contributed auction items for a special event are recorded at fair market value, when determinable, otherwise at values indicated by the donor and then adjusted to the final bids from the auction. During the years ended June 30, 2023 and 2022, the Organization received auction items with a fair market value of \$27,634 and \$39,232, respectively, which were sold at auction for \$21,209 and \$30,572, respectively, which is included in special events income - nonfinancial assets on the Statements of Activities and Changes in Net Assets. During the years ended June 30, 2023 and 2022, the Organization has received various in-kind contributions of media coverage, center pieces for events, and curriculum, valued at third party service rates and wholesale plant prices primarily for annual fundraising events valued at \$25,157 (\$25,157 for one event in 2023) and \$50,612 (\$25,306 for two events each in 2022), which is included in special events income - nonfinancial assets and special events direct costs - nonfinancial assets on the Statements of Activities and Changes in Net Assets. Contributions of marketable securities are recorded at fair value based on quoted market prices on the date of the gift. It is the policy of the Organization to sell contributed marketable securities as soon as reasonably possibly upon receipt of the gift.

Advertising

Advertising is expensed as incurred.

Reclassifications

Certain amounts in the 2022 financial statements have been reclassified to conform to the 2023 presentation.

Events Occurring After the Reporting Date

The Organization has evaluated events and transactions that occurred between July 1, 2023 and December 14, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Note 2 - Adoption of New Accounting Pronouncement

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 which requires lessees to recognize leases on the Statements of Financial Position and disclose key information about leasing arrangements.

ASU 2016-02 was subsequently amended by ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; and ASU 2018-11, *Targeted Improvements*. ASU 2016-02 establishes a ROU that requires a lessee to recognize a ROU asset and lease liability on the Statements of Financial Position for all leases with a term longer than 12 months. Leases are also classified as finance or operating, with classification affecting the pattern and classification of expense recognition on the Statements of Activities and Changes in Net Assets. The Organization adopted the new standard effective July 1, 2022 using the optional alternative method of adoption. This method allows the Organization to apply the new requirements to only those leases that exist as of July 1, 2022. There was no effect on the Statements of Activities and Changes in Net Assets as a result of this adoption. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

Using the adoption of the new lease standard, the Organization has elected to apply the following package of practical expedients:

- Contracts need not be reassessed to determine whether they are or contain leases.
- All existing leases that were previously classified as operating leases continue to be classified as operating leases, and all existing leases that were previously classified as capital leases continue to be classified as finance leases.
- Initial direct costs need not be reassessed.

The Organization has also elected the following practical expedients: (1) not to separate lease components from non-lease components, (2) as an accounting policy election, to apply the short-term lease exception, which does not require the capitalization of leases with terms of 12 months or less, (3) the use of hindsight in determining the lease term and in assessing impairment of ROU assets, and (4) to apply the option not to assess whether existing or expired land easements that were not previously evaluated are or contain a lease.

The Organization had no material operating or finance leases that would qualify as a ROU asset and liability at June 30, 2023 (See Note 12).

Note 3 - Liquidity and Availability

The Organization's financial assets available within one year of the Statements of Financial Position for general expenditures are as follows:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 871,994	\$ 1,099,055
Investments	3,447,915	3,019,066
Accounts receivable	1,158,722	192,448
Unconditional promises to give	740,963	849,409
Grant receivables	<u>265,828</u>	<u>409,027</u>
	6,485,422	5,569,005
Less - Financial assets with donor restrictions, excluding time restrictions that expire in the next twelve months	(398,017)	(379,535)
Less - Board designated restrictions	<u>(1,192,287)</u>	<u>(1,088,279)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,895,118</u>	<u>\$ 4,101,191</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. The Board of Directors has designated certain amounts as a Building Reserve Fund. These amounts are not to be used for current operations; however, funds may be drawn upon in the event of financial distress. At June 30, 2023, the Organization also has an unused line of credit. Credit is extended based on an assigned loanable value of eligible securities the Organization maintains with the financial institution. Aggregate loanable value will be calculated based on the market value of each security. The Priority Credit Line carries an interest rate of prime rate less .5% and is collateralized by the securities.

Note 4 - Investments

Investments are stated at fair value (Level 1) and are summarized at June 30, 2023 and 2022, as follows:

	<u>2023</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Equity Funds	\$ 2,881,610	\$ 3,240,536	\$ 3,240,536
Mutual Funds	<u>364,683</u>	<u>374,529</u>	<u>374,529</u>
	<u>\$ 3,246,293</u>	<u>\$ 3,615,065</u>	<u>\$ 3,615,065</u>
	<u>2022</u>		
	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Equity Funds	\$ 2,833,519	\$ 2,963,774	\$ 2,963,774
Mutual Funds	<u>219,545</u>	<u>222,442</u>	<u>222,442</u>
	<u>\$ 3,053,064</u>	<u>\$ 3,186,216</u>	<u>\$ 3,186,216</u>

The amounts invested, market value, and yields at June 30, 2023 and 2022 are summarized as follows:

	<u>2023</u>	<u>2022</u>
Fair value	\$ 3,615,065	\$ 3,186,216
Cost	<u>(3,246,293)</u>	<u>(3,053,064)</u>
Unrealized gain	<u>\$ 368,772</u>	<u>\$ 133,152</u>
Investment income	\$ 100,048	\$ 86,848
Net unrealized gain (loss) on investments	235,620	(568,379)
Net realized gain (loss) on sale of investments	(1,755)	(1,172)
Investment expenses	<u>(27,407)</u>	<u>(31,756)</u>
Investment income (loss), net	<u>\$ 306,506</u>	<u>\$ (514,459)</u>

Note 5 - Unconditional Promises to Give

Unconditional promises to give - restricted, which are not funded until a subsequent year and are temporarily restricted for use during a subsequent year, at June 30, 2023 and 2022, represent pledges for donations or grants as follows:

	<u>2023</u>	<u>2022</u>
United Way Services	\$ 675,963	\$ 719,409
Family Foundation	<u>65,000</u>	<u>130,000</u>
	<u>\$ 740,963</u>	<u>\$ 849,409</u>
Amounts due in		
less than one year	\$ 740,963	\$ 784,409
one to five years	<u>-</u>	<u>65,000</u>
	<u>\$ 740,963</u>	<u>\$ 849,409</u>

Note 6 - Property and Equipment

At June 30, 2023 and 2022, the Organization's building, property, and equipment is recorded as follows:

	<u>Useful Lives (Years)</u>	<u>2023</u>	<u>2022</u>
Land	-	\$ 335,000	\$ 335,000
Building and improvements	39	3,537,866	3,537,866
Furniture and equipment	2 - 7	<u>184,957</u>	<u>230,629</u>
		4,057,823	4,103,495
Less - Accumulated depreciation		<u>(1,417,341)</u>	<u>(1,351,560)</u>
		<u>\$ 2,640,482</u>	<u>\$ 2,751,935</u>

Depreciation expense for the years ended June 30, 2023 and 2022 totaled \$111,453 and \$106,881, respectively.

Note 7 - Pension Plan

The Organization has adopted a 401(k) profit sharing plan (the Plan), which covers employees who have completed 1,000 hours of service within twelve months of their commencement date, and employees vest immediately upon entering the Plan. The Organization makes matching safe-harbor contributions to each eligible and contributing participant in the amount of 100% of the first 3% of the participant's compensation, then 50% between 3% and 5% of the participant's compensation for the Plan year. The Organization can make discretionary contributions to the Plan. Total expenses for the Plan for the years ended June 30, 2023 and 2022 were approximately \$109,000 and \$72,000, respectively, and are included in the Statements of Functional Expenses in personnel expense.

Note 8 - Net Assets With Donor Restrictions

Net assets with donor restrictions as of June 30, 2023 and 2022 are available for the following purposes:

	<u>2023</u>	<u>2022</u>
For use in the year ended June 30, 2023	\$ -	\$ 918,296
For use in the year ended June 30, 2024	915,124	65,000
Endowment income not appropriated	347,715	303,233
Specific programs	3,320	3,320
Building	7,982	7,982
Endowment	<u>167,150</u>	<u>167,150</u>
	<u>\$ 1,441,291</u>	<u>\$ 1,464,981</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions specified by donors at June 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Time restrictions	\$ 876,946	\$ 372,908
Specific programs	<u>-</u>	<u>-</u>
	<u>\$ 876,946</u>	<u>\$ 372,908</u>

Note 9 - Endowment

Net assets with donor restrictions in the amount of \$167,150 at June 30, 2023 and 2022, are restricted for an endowment fund. The interest is unrestricted but included in net assets with donor restrictions until appropriated.

The Organization's endowment consists of one fund established as a general endowment to support the mission of the Organization. There are no funds designated by the Board of Directors to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, if any, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with permanent restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the

applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with permanent restrictions is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Investment Return Objectives, Risk Parameters, and Strategies - The Organization has adopted investment policies, approved by the Board of Directors, that attempt to maximize total return consistent with an acceptable level of risk. Endowment assets are invested in a well-diversified asset mix. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed so as not to expose the fund to unacceptable levels of risk.

Spending Policy - The Organization has adopted a spending policy allowing accumulated earnings, plus 5% of the principal amount, to be used each year for fixed operating costs. Approval from the Board of Directors is required before any endowment funds are withdrawn.

Endowment net asset composition by type of fund as of June 30, 2023 and 2022 is as follows:

	<u>2023</u>		Total Net Endowment Assets
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	
Donor-restricted endowment funds	\$ -	\$ 167,150	\$ 167,150
Amounts not appropriated	-	347,715	347,715
Total funds	<u>\$ -</u>	<u>\$ 514,865</u>	<u>\$ 514,865</u>
	<u>2022</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	Total Net Endowment Assets
Donor-restricted endowment funds	\$ -	\$ 167,150	\$ 167,150
Amounts not appropriated	-	303,233	303,233
Total funds	<u>\$ -</u>	<u>\$ 470,383</u>	<u>\$ 470,383</u>

Changes in endowment net assets as of June 30, 2023 and 2022 are as follows:

	<u>2023</u>		Total Net Endowment Assets
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	
Endowment net assets - beginning of year	\$ -	\$ 470,383	\$ 470,383
Investment income (loss)	-	7,671	7,671
Net appreciation (depreciation)	-	<u>36,811</u>	<u>36,811</u>
Endowment net assets - end of year	<u>\$ -</u>	<u>\$ 514,865</u>	<u>\$ 514,865</u>
	<u>2022</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	Total Net Endowment Assets
Endowment net assets - beginning of year	\$ -	\$ 542,906	\$ 542,906
Investment income (loss)	-	7,066	7,066
Net appreciation (depreciation)	-	<u>(79,589)</u>	<u>(79,589)</u>
Endowment net assets - end of year	<u>\$ -</u>	<u>\$ 470,383</u>	<u>\$ 470,383</u>

Note 10 - EIDL Loan

In June 2020, the Organization applied for and received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration (SBA) totaling \$150,000. Monthly payments totaling \$641 will begin thirty months from the date of the loan. Accrued interest is being paid before any principal payments begin. The interest rate is 2.75% and began accruing on the date the Organization received the EIDL fund. The final loan payment will be 30 years from the date of the loan. The SBA has a continuing security interest in the assets of the Organization.

Maturities of notes payable as of June 30, 2023 are summarized as follows:

2024	\$ -
2025	-
2026	2,644
2027	3,613
2028	3,716
Thereafter	<u>140,027</u>
	<u>\$ 150,000</u>

Note 11 - Grant Revenue

Grant revenue - Federal, state, and local awards (conditional contributions) for the years ending June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Conditional Grants		
Fee based grants for treatment of substance abuse	\$ 274,454	\$ 265,732
Fee based grants for prevention of substance abuse	269,635	348,221
Cost reimbursement grants for prevention of substance abuse	613,136	488,552
Cost reimbursement grants for other programs	<u>63,281</u>	<u>64,502</u>
Total Conditional Grants	<u>\$1,220,506</u>	<u>\$ 1,167,007</u>

Related to conditional grants are amounts totaling \$693,052 and \$516,759, respectively, which have not been recognized as of June 30, 2023 and 2022, but will be recognized in future periods, if conditions are met.

Note 12 - Leases

The Organization leases office space in the Youth Opportunity Center (YOC) to several unrelated non-profit organizations. The YOC was developed specifically to align existing youth initiatives, resources, and expertise to increase the operating efficiency of the partner agencies. The lease terms call for these organizations to reimburse the Organization for only the costs of operating and maintaining the leased portion of the building based on the occupied square footage. The costs do not include interest or depreciation, but do include a 10% administrative fee. Lease terms vary from month-to-month to one year.

As a result of these arrangements, the Organization received approximately \$45,000 and \$51,000, respectively, at June 30, 2023 and 2022, which is included in miscellaneous income on the Statements of Activities and Changes in Net Assets.

The Organization leases office equipment under operating leases. Total lease expense incurred by the Organization was approximately \$5,000 for the years ended June 30, 2023 and 2022, and is included in equipment rental and maintenance on the Statements of Functional Expenses. There is one immaterial operating lease that exceeds one year at June 30, 2023.

The future minimum payments at June 30, 2023 are as follows:

2024	\$ 5,571
2025	5,571
2026	<u>3,250</u>
	<u>\$ 14,392</u>

Note 13 - Income Taxes

The Organization recognizes the tax benefits of uncertain tax positions only where the position is “more likely than not” to be sustained assuming examination by tax authorities. Management has analyzed the Organization’s tax positions and has concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions taken on returns filed for the open tax years (years ended June 30, 2020 through 2022), or expected to be taken in the Organization’s tax return for the year ended June 30, 2023. The Organization identifies its major tax jurisdictions as the U.S. Federal and the State of Tennessee. However, the Organization is not currently under audit nor has the Organization been contacted by any of these jurisdictions. The Organization is not aware of any tax positions for which it is reasonably possible that the total amounts of unrecognized tax benefits will change in the next twelve months.

The Organization is subject to taxes on its unrelated business income. At June 30, 2023 and 2022, the Organization had net operating loss carryforwards for tax purposes of approximately \$107,000 and \$18,000 for Federal and State, respectively, available to offset future unrelated business income. These carryforwards will begin to expire in 2026, if not previously utilized.

Although the Organization has generated net operating income from unrelated business income relating to its consulting activities, the deferred tax asset has been netted against a 100% valuation allowance since there is no indication of material future income at this time, as follows:

	<u>2023</u>	<u>2022</u>
Deferred tax asset		
Net operating carryforwards - Federal	\$ 22,000	\$ 22,000
Net operating carryforwards - State	1,000	1,000
Valuation allowance	<u>(23,000)</u>	<u>(23,000)</u>
Net deferred tax asset	<u>\$ -</u>	<u>\$ -</u>

During the years ended June 30, 2023 and 2022, the Organization did not recognize any interest and penalties relating to taxes, nor were any accrued at June 30, 2023 and 2022. The valuation allowance did not change during the years ended June 30, 2023 and 2022.

Note 14 - Related Party Transactions

The Organization paid annual dues of \$5,000 for the years ended June 30, 2023 and 2022 to Center for Youth Issues, Inc. (National), which is the Organization's national affiliate.

Note 15 - Section 125 Plan

The Organization has adopted a cafeteria plan (the 125 Plan) under Section 125 of the Internal Revenue Code, allowing a choice between cash and certain qualified benefits. Benefits are entirely funded through employee pre-tax deductions and employer contributions used to purchase elected benefits. Benefit options under the 125 Plan consist of medical and dental insurance, which are provided through insurance policies for employees who work at least thirty hours a week.

Note 16 - Board Designated Restrictions

At June 30, 2023 and 2022, the Board of Directors has designated \$1,192,287 and \$1,088,279, respectively, of investments and cash and cash equivalents for the Building Reserve Fund, which is included in net assets without donor restrictions.

Note 17 - Concentrations of Credit Risk

A significant portion of the Organization's revenue is derived from individuals, organizations, schools, and foundations in Middle Tennessee and grants from the State of Tennessee. The following organizations contributed more than 10% of total public support and revenue, excluding the PPP loan forgiveness, during 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Metropolitan Nashville Public Schools	39%	6%
Williamson County Board of Education	22%	27%
Tennessee Department of Mental Health	7%	12%
Wilson County Board of Education	0%	10%

At June 30, 2023, one (1) organization represents 92% of grants receivable, 85% of unconditional promises to give is due from two (2) local United Way organizations, and two (2) organizations represent 94% of accounts receivable.

At June 30, 2022, two (2) organizations represent 92% of grants receivable, 80% of unconditional promises to give is due from two (2) local United Way organizations, 15% of unconditional promises to give is due from one (1) family foundation, and four (4) organizations represent 89% of accounts receivable.

Note 18 - Risk on Uninsured Cash

The standard Federal Deposit Insurance Corporation insurance amount is \$250,000 per depositor, per insured bank; and therefore, amounts in excess of \$250,000 held by the Organization during the years ended June 30, 2023 and 2022, respectively, were uninsured and uncollateralized. The Organization has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash.

Investments are subject to market risk, the risk inherent in a fluctuating market. The broker/dealer that is the custodian of the Organization's securities is covered by the Securities Investor Protection Corporation (SIPC), which provides limited protection to investors. SIPC coverage is limited to specified investor-owned securities (notes, bonds, mutual funds, investment company securities, and registered securities) held by an insolvent SIPC member at the time a supervising trustee is appointed. The SIPC also protects against unauthorized trading in the Organization's security account. SIPC coverage is limited to \$500,000 per customer, including \$250,000 for cash that is on deposit as the result of a security transaction. The SIPC protection does not insure against market risk.

Note 19 - Recent Accounting Standards

From time-to-time, new accounting pronouncements are issued by the FASB or other standards setting bodies that the Organization adopts as of the specified effective date. Unless otherwise discussed, management believes the impact of any other recently issued standards that are not yet effective are either not applicable at this time or will not have a material impact on the financial statements upon adoption.

SUPPLEMENTARY INFORMATION

STARS Nashville
Schedule of Expenditures of Federal, State and Local Awards
Year Ended June 30, 2023

<u>Federal Grantor Agency/ Pass-Through Grantor Agency/ State or Local Program Title</u>	<u>Program Name</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
Federal Awards				
U.S. Department of Health and Human Services:				
Direct Award Substance Abuse and Mental Health Services Administration Center for Substance Abuse Prevention				
	Strategic Prevention Framework Partnerships for Success	93.243	5H79SP082585-02	\$ 65,443
	Strategic Prevention Framework Partnerships for Success	93.243	5H79SP082585-03	<u>219,593</u>
	Sub-total 93.243			<u>285,036</u>
	Block Grants for the Prevention and Treatment of Substance Abuse: TN Preventive Network (TPN)	93.959	DGA 74156_2022-2023_018	269,635
	Addictions Recovery Program (ARP)	93.959	DGA 74140_2022-2023_089	9,985
	Adolescent Treatment (ASUDSP)	93.959	74846	<u>186,318</u>
	Sub-total 93.959			<u>465,938</u>
	State Targeted Response to the Opioid Crisis	93.788	72289	76,664
	State Targeted Response to the Opioid Crisis	93.788	77370	210,000
	State Targeted Response to the Opioid Crisis	93.788	DGA 78005_2023-2024_052	<u>41,436</u>
	Sub-total 93.788			<u>328,100</u>
	Total U.S. Department of Health and Human Services			<u>1,079,074</u>
U.S. Department of Justice:				
Direct Award Office Justice Programs				
	Bureau of Justice Assistance - STOP School Violence	16.839	2019-YS-BX-0315	<u>63,281</u>
	Total U.S. Department of Justice			<u>63,281</u>
	Total Federal Awards			<u>1,142,355</u>
State Awards				
Tennessee Department of Mental Health and Substance Abuse Services - Addiction Recovery Program				
	N/A	N/A	DGA 74140_2022-2023_089	<u>56,370</u>
	Total State Awards			<u>56,370</u>
Local Awards				
Metro Nashville Community Partnership Fund - Juvenile Court Youth Violence Reduction				
		N/A	L-5354	<u>21,781</u>
	Total Local Awards			<u>21,781</u>
	Total Federal, State and Local Awards			<u>\$ 1,220,506</u>

STARS Nashville
Schedule of Expenditures of Federal, State, and Local Awards (Continued)
Year Ended June 30, 2023

Notes to Schedule of Expenditures of Federal, State, and Local Awards

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal, State, and Local Awards (the Schedule) includes the federal grant activity of the Organization under programs of the federal government received directly and passed through from the State of Tennessee as well as other state and local assistance for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

The Schedule is prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance for the Strategic Prevention Framework Partnerships for Success, Bureau of Justice Assistance - STOP School Violence, and State Targeted Response to the Opioid Crisis.

The Organization did not pass any awards through to sub-recipients for the year ended June 30, 2023.

Note 2 - Contingencies

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



**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors
STARS Nashville
Nashville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of STARS Nashville (the Organization), a nonprofit organization, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2023.

Report on Internal Control Over Financial Reporting

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

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

(Auditor's report continued on next page)

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Puryear & Noonan, CPAs PLLC". The signature is written in a cursive, flowing style.

Puryear & Noonan, CPAs
Nashville, Tennessee
December 14, 2023



**Independent Auditor's Report on Compliance for Each Major Federal Program and on
Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Directors
STARS Nashville
Nashville, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited STARS Nashville's (the Organization), a nonprofit organization, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

(Auditor's report continued on next page)

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

(Auditor's report continued on next page)

Report on Internal Control Over Compliance

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

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

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

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



Puryear & Noonan, CPAs
Nashville, Tennessee
December 14, 2023

STARS Nashville
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

___ yes X no

Significant deficiencies identified that are not considered to be material weakness(es)?

___ yes X none reported

Noncompliance material to financial statements noted?

___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

___ yes X no

Significant deficiencies identified that are not considered to be material weakness(es)?

___ yes X none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

___ yes X no

(Continued on next page)

STARS Nashville
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.

STARS Nashville
Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

None.