

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

**GRANT CONTRACT
BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
THE CONTRIBUTOR, INC.**

This Grant Contract issued and entered into pursuant to Resolution RS2023 _____, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and The Contributor, Inc. ("Recipient"), is for the provision of Nashville Community Safety programs, as further defined in the "SCOPE OF PROGRAM". Additional documents including Recipient's audit are incorporated herein by reference as attachments A-F.

A. SCOPE OF PROGRAM:

A.1. The Recipient will use the grant funds as follows:

Recipient will assist the Metro Nashville Mayor's Office in implementing a program focusing on the creation of a website and the expansion of the "Where to Turn in Nashville" resource guide.

The purpose of this project is to improve access to resources for people experiencing homelessness and poverty, provide accurate and up-to-date information to nonprofits and citizens who want to help, expand the awareness and knowledge of available resources within the community, and promote sustainable and ongoing support for the program beyond the grant period. The scope of this contract includes:

1. Website Development:
 - a. Research and analysis of existing community resource websites to identify best practices.
 - b. Development of a comprehensive database of all community resources in Nashville, categorized into different types of services.
 - c. Structuring the database for future integration of Artificial Intelligence assistance.
 - d. Development of a feature that allows users to manually update their profiles on the website.
 - e. Design and development of a modern User Experience for the website.
 - f. Development of an adaptable filtering system that enables users to customize their search.
 - g. Incorporation of a feedback mechanism that enables users to rate resources.
 - h. Assignment of a staff member to manage the ongoing updates of the database.
2. Resource Guide Development:
 - a. Expansion of the resources within the "Where to Turn in Nashville" resource guide to include mainstream services to people experiencing homelessness, grass roots, diverse, multi-cultural, and specialty resources for those experiencing poverty to prevent homelessness.
 - b. Expansion of user platforms for the "Where to Turn in Nashville" resource guide, including a dedicated, user-friendly website that is updated frequently, and an app that allows users with smart phones to find resources close to them.
 - c. Expansion of audiences and knowledge of the resources within the "Where to Turn in Nashville" resource guide through dedicated staff member distribution, training, and presentations online, at Continuum of Care and Chamber events, rotary and neighborhood associations, roll calls at police departments, and a central location downtown for walk-up, internet, and phone assistance for those who need additional help making connections to resources.

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- d. Hiring a dedicated full-time staff person to oversee the development of the guide, update the website, coordinate printing and distribution, seek additional sponsors, research places that are often overlooked, provide training and distribution of guides to sponsors/partners, and find ways to reach more people with the guide.
 - e. Printing and distribution of 35,000 copies of the "Where to Turn in Nashville" resource guide.
- A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachments A and B. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.
- A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued-ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

B. GRANT CONTRACT TERM:

- B.1. **Grant Contract Term.** The term of this Grant will commence on May 17, 2023 and end on June 30, 2024. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed one hundred thirty-seven thousand dollars (\$137,000). The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

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

Recipient may invoice for \$50,000 upon approval of the Grant Contract.

Recipient may invoice monthly for up to \$7,250.

Receipts must be made available for all claimed expenses.

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

Final invoices for the contract period should be received by Metro Payment Services by July 15, 2024. Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Mayor's Office of Community Safety, within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.
- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.
- C.9. **Grant Subject to Availability of Funds.** This Grant Contract is subject to the availability of funds. In the event that funds are unavailable, Metro reserves the right to terminate this Grant Contract upon provision of written notice to Recipient. Metro's right to terminate this Grant Contract due to lack of funds is not a breach of this Grant Contract by Metro. Upon provision of written notice to Recipient, Recipient shall cease all work associated with this Grant Contract. Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date.

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D. STANDARD TERMS AND CONDITIONS:

D.1. Required Approvals. Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.

D.2. Modification and Amendment. This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.

D.3. Termination for Cause. Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees or principals have engaged in conduct or violated any federal, state or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.

D.4. Subcontracting. The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.

D.5. Conflicts of Interest. The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.

D.6. Nondiscrimination. The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

D.7. Records. The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.

D.8. Monitoring. The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit,

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accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.

- D.9. **Reporting.** The Recipient must submit an Interim Program Report, to be received Mayor's Office of Community Safety, by no later than February 17, 2024, and a Final Program Report, to be received by Mayor's Office of Community Safety, within 45 [forty-five] days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.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 is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.11. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.
- D.12. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D. 13. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D. 14. **Indemnification and Hold Harmless.**
- (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.
- (b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.
- (c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.
- (d) Recipient's duties under this section will survive the termination or expiration of the grant.
- D.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 Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use

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diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.

- D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.
- D.17. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.
- D.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 will not be construed as part of this Grant Contract.
- D.20. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.00.

The Recipient agrees to be responsible for the accountability, maintenance, management, and inventory of all property purchased totally or in part with funds provided under this Grant Contract. Upon termination of the Grant Contract, where a further contractual relationship is not entered into, or at any time during the term of the Grant Contract, the Recipient must request written approval from Metro for any proposed disposition of equipment purchased with Grant funds. All equipment must be disposed of in such a manner as parties may agree as appropriate and in accordance with any applicable federal, state or local laws or regulations.

- D. 21. **Assignment—Consent Required.** The provisions of this contract will inure to the benefit of and will be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Recipient under this contract, neither this contract nor any of the rights and obligations of Recipient hereunder may be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer will not release Recipient from its obligations hereunder. Notice of assignment of any rights to money due to Recipient under this Contract must be sent to the attention of the Metro Department of Finance.
- D.22. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any

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other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.

D.23. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by facsimile transmission, or by first class mail, addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:
Mayor's Office of Community Safety
1 Public Square,
Nashville, TN 37201
(615) 492-1932

For enquiries regarding invoices:
Mayor's Office of Community Safety
1 Public Square,
Nashville, TN 37201 %
(615) 492-1932

Recipient

Catherin Jennings, Executive Director
The Contributor, Inc.
154 Rep. John Lewis Way N
Nashville, TN 37219
(615) 499-6829

D.24. **Lobbying.** The Recipient certifies, to the best of its knowledge and belief, that:

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

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contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.

D.25. Certification Regarding Debarment and Convictions.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;
 - iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in sections D.25(a)(ii) and D.25(a)(iii) of this certification.
- b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.25(a).

D.26. Effective Date. This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

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

RECIPIENT: THE CONTRIBUTOR, INC

APPROVED AS TO AVAILABILITY OF
FUNDS:

DocuSigned by:
By: Catherin Jennings
75512AA228F94B7...

Title: Catherin Jennings, Executive Director

Kelly Flannery/mjw A P
Director of Finance

Date: 5/3/2023

APPROVED AS TO FORM AND
LEGALITY

Courtney Mohan 
Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

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- B. Spending Plan Addendum
- C. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Documentation
- D. Tennessee Secretary of State Nonprofit Confirmation
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- F. Non-profit Grant Manual Acknowledgment

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A. Grant Spending Plan

RECIPIENT NAME:	The Contributor, Inc.
------------------------	-----------------------

THE FOLLOWING IS APPLICABLE TO EXPENSES PLANNED TO BE INCURRED DURING THE CONTRACT GRANT PERIOD: May 17, 2023 – June 30, 2024				
	EXPENSE OBJECT LINE-ITEM CATEGORY	METRO GRANT FUNDS	RECIPIENT MATCH (participation)	TOTAL PROJECT
	Salaries and Wages	\$50,000		\$50,000
	Benefits and Taxes (%)	\$17,000		\$17,000
	Professional Fees	\$0		\$0
	Supplies	\$1,500		\$1,500
	Communications	\$42,000		\$42,000
	Postage and Shipping	\$0		\$0
	Occupancy	\$1,500		\$1,500
	Equipment Rental and Maintenance	\$0		\$0
	Printing and Publications	\$20,000		\$20,000
	Travel/ Conferences and Meetings	\$5,000		\$5,000
	Insurance	\$0		\$0
	Specific Assistance to Individuals	\$0		\$0
	Other Non-Personnel	\$0		\$0
	GRAND TOTAL	\$137,000		\$137,000

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B. Spending Plan Addendum

The Contributor's proposed staffing plan includes hiring a dedicated, full-time staff person with benefits and a salary of \$67,000. The staff person's responsibilities will include:

- Make website updates with new resources or new info.
- Oversee development of app.
- Coordinate printing and distribution of the guide.
- Seek additional sponsors of the guide to ensure the new model is sustainable.
- Research work to find places that are often overlooked.
- Answer emails related to guides.
- Make deliveries and trainings of guides to sponsors/partners.
- Find ways to reach more people with guides (visiting agencies/meetings/meals/fairs to distribute guides, neighbor 2 neighborhood association).
- Visit police precincts and liaison.
- Provide simple resourcing information to people who come to The Contributor office window.

Supplies \$1,500: include iPads for onsite enrollment into the Where to Turn in Nashville database as well as ancillary office supplies.

Occupancy \$1,500: Pro rata rent for space

Printing and Publications \$20,000: includes the costs to print and distribute 35,000 copies of the Where to Turn in Nashville guide for community partners.

Communications \$42,000: Creating a User Experience friendly website that is updatable, searchable in multiple categories as well as an application for geographic resource location on mobile devices, and volunteer opportunities, as well as marketing Where to Turn in Nashville to user and consumer organizations.

Travel/Conferences \$5000: Fees for street fairs, mileage etc.

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C. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Documentation

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

DEPARTMENT OF THE TREASURY

Date: **MAY 14 2010**

THE CONTRIBUTOR INC
154 5TH AVE N
NASHVILLE, TN 37219

Employer Identification Number:
37-1551739
DLN:
17053041366000
Contact Person:
JOHN JENNEWEIN ID# 31307
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
October 5, 2007
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-FC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

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D. Tennessee Secretary of State Nonprofit Confirmation

00319 1 of 2



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

May 31, 2019



Letter ID: L1972672768

 THE CONTRIBUTOR INC
PO BOX 332023
NASHVILLE TN 37203-7519

RE: Sales and Use Tax Exempt Organizations or Institutions Certificate of Exemption

The Tennessee Department of Revenue has issued this exemption certificate in accordance with Tenn. Code Ann. § 67-6-322 or § 56-25-504 for the educational, religious, historical, or charitable non-profit organization or institution named on the enclosed certificate. This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption.

David Gerregano
Commissioner of Revenue

Taxpayer Services Division • 500 Deaderick Street • Nashville, TN 37242
Tel 615-253-0600 • www.tn.gov/revenue

al0043

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**E. Annual audit of financial statements conducted by an independent CPA in
accordance with generally accepted auditing standards**

The Contributor, Inc.

Financial Statements
For the Year Ended December 31, 2021

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The Contributor, Inc.
Financial Statements
For the Year Ended December 31, 2021

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Independent Auditor's Report

Board of Directors
The Contributor, Inc.

Opinion

We have audited the financial statements of The Contributor, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2021, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2021, 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 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.

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 issued or 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 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.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

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 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.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Brentwood, Tennessee
July 18, 2022



**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Statement of Financial Position
December 31, 2021

Assets	
Cash	\$ 285,346
Accounts receivable	6,825
Other assets	583
Property and equipment, net	<u>8,123</u>
Total assets	\$ 300,877
Liabilities and Net Assets	
Liabilities	
Accounts payable and accrued expenses	\$ 6,068
Net assets	
Without donor restrictions	<u>294,809</u>
Total liabilities and net assets	\$ 300,877

See notes to financial statements

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**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Statement of Activities
For the Year Ended December 31, 2021

Without Donor Restrictions

Support and Revenues

Newspaper sales, net of discounts	\$ 42,891
Contributions	279,060
Grants	479,799
Advertising income	<u>18,865</u>
Total support and revenues	820,615

Expenses

Program services	680,160
Management and general	63,147
Fundraising	<u>13,348</u>
Total expenses	756,655

Change in net assets without donor restrictions 63,960

Net assets without donor restrictions, beginning of year 230,849

Net assets without donor restrictions, end of year **\$ 294,809**

See notes to financial statements

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**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2021

	Program services	Management and general	Fundraising	Total
Advertising and promotions	\$ 4,819	\$ -	\$ 3,872	\$ 8,691
Contracted services	-	9,645	-	9,645
Database expense	-	6,506	-	6,506
Depreciation	-	3,276	-	3,276
Insurance	-	1,673	-	1,673
IT and communications	-	7,682	-	7,682
Miscellaneous	3,086	-	-	3,086
Newspaper costs	96,143	-	-	96,143
Office	-	16,269	-	16,269
Payroll taxes	16,916	2,114	2,114	21,144
Rent	-	8,400	-	8,400
Salaries and wages	270,368	7,362	7,362	285,092
Supplies	3,510	-	-	3,510
Taxes and licenses	-	220	-	220
Travel	61	-	-	61
Vendor program gear	12,273	-	-	12,273
Vendor support	272,984	-	-	272,984
	<u>\$ 680,160</u>	<u>\$ 63,147</u>	<u>\$ 13,348</u>	<u>\$ 756,655</u>

See notes to financial statements

1

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2021

Cash, beginning of year	\$ 228,556
Cash flows from operating activities	
Change in net assets	63,960
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	3,276
Change in:	
Accounts receivable	(6,185)
Accounts payable and accrued expenses	2,201
Net cash provided (used) by operating activities	<u>63,252</u>
Cash flows from investing activities	
Purchases of property and equipment	(6,462)
Net change in cash	<u>56,790</u>
Cash, end of year	\$ 285,346

See notes to financial statements

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**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 1. Organization and Nature of Activities

The Contributor, Inc. (the Organization) is a Tennessee nonprofit corporation located in Nashville, Tennessee. The Organization publishes a newspaper in Nashville, Tennessee and surrounding areas that accomplishes the following: provides a diversity of perspectives and information on the condition of homelessness while highlighting the contributions of homeless and formerly homeless individuals, provides homeless and formerly homeless newspaper vendors with a source of income, and creates community between vendors and customers. Newspapers are sold exclusively by homeless and formerly homeless individuals. The Organization is supported primarily by newspaper sales and contributions and grants.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Financial Statement Presentation

The financial statements are reported in accordance with the Financial Accounting Standards Board Accounting Standards Codification for *Presentation of Financial Statements, Not-For-Profit Entities*. Under those provisions, net assets and revenues, gains, and losses are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Organization pursuant to those stipulations or that expire by the passage of time.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Cash

The Organization's cash consists primarily of cash on deposit with financial institutions.

Property and Equipment

The Organization capitalizes all expenditures in excess of \$500 for property and equipment. Property and equipment acquisitions are carried at cost if purchased or fair value if donated. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets ranging from three to five years. Expenditures for repairs and maintenance are expensed as incurred. Donations of property are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as contributions with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

Contributions are received and recorded as with or without donor restrictions depending on the existence of any donor restrictions. Contributions received and unconditional promises to give are measured at their estimated fair values and are reported as an increase in net assets. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction is satisfied in the reporting period in which the contribution is recognized. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

In-kind support is reflected as contribution revenue at fair value at the date of donation and is reported as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes the fair value of contributed services received if such services (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed.

Grants consist of amounts provided from grantors to fund certain programs and are accounted for as exchange transactions. Any amounts received in excess of related program expenditures are presented as deferred revenues.

Functional Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Advertising and Promotions

The Organization expenses advertising costs as incurred. Advertising expenses totaled \$8,691 for the year.

Note 3. Liquidity and Availability

The following represents the Organization's financial assets:

Financial assets		
Cash	\$	285,346
Accounts receivable		<u>6,825</u>
Total financial assets available to meet expenditures within one year	\$	292,171

As part of its liquidity plan, the Organization has a policy to structure its financial assets in order to have the funds available to meet its general expenditures, liabilities, and other obligations as they come due.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

The Contributor, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 4. Property and Equipment

Property and equipment consist of the following:

Computer software and database	\$	1,535
Furniture and equipment		10,458
Less: accumulated depreciation		<u>(3,870)</u>
Property and equipment, net	\$	8,123

Note 5. Concentrations

The Organization maintains its cash in bank accounts that may at times exceed federally insured limits; however, the Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk regarding cash balances. Uninsured balances as of December 31, 2021 totaled approximately \$37,000.

Substantially all newspaper-printing costs were purchased from one supplier during 2021.

Two grantors comprised approximately 56% of all support and revenue to the Organization during the year.

Note 6. Leases

The Organization leases office space for \$700 each month. The lease may be canceled by providing 90 days' prior written notice. The future minimum lease payments for this space are as follows:

Year ended December 31,		
2022	\$	8,400
2023		8,400
2024		8,400
2025		<u>8,400</u>
Total	\$	33,600

Total rent expense for all operating leases were \$8,400 for the year.

Note 7. Subsequent Events

Management has evaluated subsequent events through July 18, 2022, the date on which the financial statements were available to be issued.

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
The Contributor, Inc., Contract # _____; May 3, 2023**

F. Non-profit Grant Manual Acknowledgment

DocuSign Envelope ID: 309F2A5B-D88A-409A-A482-92CD663FF794



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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

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

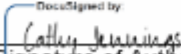
Recipient Name The Contributor Inc

May 3, 2023

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

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

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

DocuSigned by

 Signature of Authorized Representative
 Name: Cathy Jennings
 Title: Executive Director
 Agency Name: The Contributor, Inc
 Date: 5/3/2023