

RESOLUTION NO. RS2026 - ____

A resolution approving the Third Amendment to a Grant Subcontract between the Metropolitan Government of Nashville and Davidson County, acting by and through the Juvenile Justice Center (Metro Juvenile Court), and Youth Villages.

WHEREAS, pursuant to RS2024-881, the Metropolitan Government of Nashville and Davidson County ("Metro") previously entered into a grant contract with the State of Tennessee, Department of Finance and Administration, and the Office of Criminal Justice Programs, (collectively, the "State"), to administer federal grant funds for the improvement of the criminal justice system under the Byrne State Crisis Intervention Program; and,

WHEREAS, to fulfill the requirements of the grant contract, Metro entered into a subcontract agreement with Youth Villages; and,

WHEREAS, this subcontract was included as an exhibit to RS2024-881; and,

WHEREAS, this subcontract was previously executed and amended by RS2025-1380 to provide funding for FY26, and to update various scopes of services provided by the subcontractor; and,

WHEREAS, this subcontract was amended a second time pursuant to RS2026-1829 to add additional funding; and

WHEREAS, the parties wish to amend this agreement again to provide funding for FY27, extend the contract term, and to update required language; and,

WHEREAS, it is to the benefit of the citizens of the Metropolitan Government of Nashville and Davidson County that these amendments thereto be approved.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the Third Amendment between the Metropolitan Government and Youth Villages is hereby approved.

Section 2. The Metropolitan Government is hereby authorized to enter into the amended grant subcontract with Youth Villages attached hereto and incorporated herein, to provide funding for FY27, extend the contract term, and to update required language.

Section 3. That this Resolution shall take effect from and after its adoption, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED AS TO AVAILABILITY
OF FUNDS:



Jenneen Reed
Director of Finance

INTRODUCED BY:

Member(s) of Council

APPROVED AS TO FORM
AND LEGALITY:

DocuSigned by:

Lexie Ward

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Assistant Metropolitan Attorney

Third Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and Youth Villages Contract #L- 6377

**THIRD AMENDMENT TO GRANT CONTRACT BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
YOUTH VILLAGES**

This Third Grant Contract Amendment is entered into pursuant Resolution RS2024-881, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Youth Villages ("Recipient").

It is mutually agreed by and between Metro and Recipient, that Grant Contract #L-6377 is hereby amended as follows:

I. Section B.1 of the Grant Contract is deleted in its entirety and replaced with the following:

B.1. Grant Contract Term. The term of this Grant will commence on July 1, 2026, and end of June 30, 2027. Metro will have no obligation for services rendered by the Grantee which are not performed with this term.

II. Section C.1 of the Grant Contract is deleted in its entirety and replaced with the following:

C.1. Maximum Liability. In no event will Metro's maximum liability under this Grant Contract exceed fifty-three thousand one hundred dollars and zero cents (\$53,100.00). The FY 27 Grant Spending Plan, attached hereto, will constitute the maximum amount to be provided to the Recipient by Metro for all 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 and indirect costs incurred or to be incurred by the Grantee. 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.

III. Attachment A-1 (Grant Spending Plan) to the Grant Contract is supplemented with the FY27 Grant Spending Plan, labeled as Attachment A-4 that is attached hereto and incorporated herein.

IV. Section C.3 of the Grant Contract is amended adding the following sentence after the date "July 7, 2025":

"Final Invoices for FY 2027 contract period must be received by July 7, 2027."

V. Section D.9 of the Grant Contract is amended by reflecting the amendment as provided to Section B.1 of the Grant contract and extending all FY 27 Report Dates as written to the same dates in 2027.

VI. Section D.14 of the Grant Contract is deleted in its entirety and replaced with the following::

D.14 Indemnification and Hold Harmless. To the extent permitted by law, the Grantee agrees to indemnify and hold harmless Metro, and the State of Tennessee as well as its officers, agents,

Third Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and Youth Villages Contract #L- 6377

and employees from and against any and all claims, liabilities, losses, and causes of action which may arise, accrue, or result to any person, firm, corporation, other entity which may be injured or damaged as a result of acts, omissions, or negligence on the part of the Grantee, its employees, or any person acting for or on its or their behalf relating to this Grant Contract. The Grantee further agrees that to the extent permitted by law, it shall be liable for the reasonable cost of attorney's fees, court costs, expert witness fees, and other litigation expenses for Metro or the State to enforce the terms of this Grant Contract.

VII. The Grant Contract is amended by adding the following new section:

D.36 Dismantling DEI Acts. The Grantee agrees to comply with Tennessee 114th General Assembly 2025-2026 public chapters 0458 and 0459 and all related provisions of Tennessee law regarding the Dismantling DEI in Departments Act and Dismantling DEI in Employment Act, as they relate to unlawful diversity, equity and inclusion programming, eligibility practices and discriminatory hiring practices. The Grantee shall require all contractors, subcontractors, and vendors to comply with these public chapters and related law, and shall monitor these entities for compliance as part of its oversight of these entities

VIII. **Effective Date.** This Grant Contract Amendment shall 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. The revisions set forth herein shall become effective once the Grant Contract Amendment has been so signed and filed. All other terms and conditions of the Grant Contract not expressly amended herein shall remain in full force and effect

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Third Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and Youth Villages Contract #L- 6377

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


Nicole Whitlock
Juvenile Court Deputy Court Administrator
Finance, HR, and IT

RECIPIENT: Youth Villages


Patrick W. Lawler, CEO
Youth Villages

APPROVED AS TO AVAILABILITY OF

FUNDS Signed by:


Office of Management and Budget

Signed by:


Director of Finance

APPROVED AS TO FORM AND

LEGALITY Signed by:


Assistant Metropolitan Attorney

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

Metropolitan Clerk

AMENDED GRANT BUDGET				
AGENCY NAME: YOUTH VILLAGES, INC.				
The grant budget line-item amounts below shall be applicable only to expense incurred during the following				
Applicable Period:		BEGIN: 7/1/2026	END: 06/30/2027	
	EXPENSE OBJECT LINE-ITEM CATEGORY	GRANT CONTRACT	GRANTEE MATCH	TOTAL PROJECT
	Salaries and Wages	\$0.00	\$0.00	\$0.00
	Benefits and Taxes (PERCENT)	\$0.00	\$0.00	\$0.00
	Professional Fees	\$53,100.00	\$0.00	\$53,100.00
	Supplies	\$0.00	\$0.00	\$0.00
	Communications	\$0.00	\$0.00	\$0.00
	Postage and Shipping	\$0.00	\$0.00	\$0.00
	Occupancy	\$0.00	\$0.00	\$0.00
	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	\$0.00	\$0.00	\$0.00
	Other Non-Personnel	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$53,100.00	\$0.00	\$53,100.00
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: YOUTH VILLAGES, INC.

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SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review Instructions for examples.	\$0.00
Position 1: <i>Job Title Salary / Benefits, Estimated Percentage of Time</i>	\$0.00
Position 2: <i>Job Title Salary / Benefits, Estimated Percentage of Time</i>	\$0.00
Position 3: <i>Job Title Salary / Benefits, Estimated Percentage of Time</i>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
Payments for unit rates (per diem, based on days of enrollment) for Intercept services for families who are uninsured and/or do not qualify for other Intercept funding.	\$53,100.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$53,100.00

SUPPLIES:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

COMMUNICATIONS:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

POSTAGE AND SHIPPING:	AMOUNT
<Please provide description here>	\$0.00
TOTAL	\$0.00

OCCUPANCY:	AMOUNT
<Please provide descriptions of occupancy here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
<Please provide description of equipment and maintenance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

PRINTING AND PUBLICATIONS:	AMOUNT
<Please provide description here>	\$0.00

TOTAL

\$0.00

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
<Please provide description of travel, conferences, meetings here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

INSURANCE:	AMOUNT
<Please provide description of Insurance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

SPECIFIC ASSISTNACE TO INDIVIDUALS:	AMOUNT
<Please provide description of specific assistance to individuals here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

OTHER NON-PERSONNEL:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

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RESTATED

CHARTER

OF

YOUTH VILLAGES, INC.

Pursuant to the provisions of Section 48-60-106 of the Tennessee Nonprofit Corporation Act, the undersigned nonprofit corporation adopts the following Restated Charter for the above listed corporation:

1. The name of the corporation is Youth Villages, Inc.

2. This corporation is a public benefit corporation.

3. (a) The complete address of the corporation's registered office in Tennessee is 2921 Bekemeyer, Arlington, Shelby County, Tennessee 38002.

(b) The name of the registered agent, to be located at the address listed in 3(a), is Patrick Lawler.

4. The complete address of the corporation's principal office is 2921 Bekemeyer, Arlington, Shelby County, Tennessee 38002.

5. The corporation is not for profit.

6. The corporation will not have members.

7. (a) Upon the dissolution of the corporation the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organizations organized and operating exclusively for charitable, religious, or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the appropriate Court of the county in

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which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

(b) No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 8 hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

(c) Notwithstanding anything herein to the contrary, at any time during which it is deemed a private foundation, the corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code; the corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; the corporation will not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; the corporation shall not make any investments in such manner as to subject the corporation to the tax under Section 4944 of the Internal Revenue Code; and the

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Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

(d) The Board of Directors of this corporation shall have authority to act by written consent pursuant to T.C.A. §48-58-202.

8. The purposes for which the corporation is organized are:

(a) To provide youth with an educational experience within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provisions of any subsequent United States Internal Revenue Law (said Internal Revenue Code and the provisions of any subsequent United States Internal Revenue Law which correspond with any section of said Internal Revenue Code hereinafter mentioned being hereinafter collectively referred to as "Internal Revenue Code"); to provide instruction, training, guidance, housing, supervision, and qualified instructors and counselors to and for the benefit of interested youth to help them develop and improve their social and educational experience and skills; to provide for the support of any charitable or benevolent undertaking, such as a lodge, house of refuge or corrections or orphan's asylum, and all other objects of like nature for the support and maintenance of a home for care, protection, and refuge for dependent and/or neglected children, particularly teenagers or products of broken homes or other circumstances, and to encourage said children towards social, physical, intellectual, moral spiritual and economical improvement; to maintain and operate residential communities providing facilities for recreation, instruction and social opportunities for youth who, because of their circumstances, are otherwise unable to receive such services in the general areas in which they live; to promote fellowship and extend acquaintanceship by means of social development and to engage generally in any causes or objects similar to the above mentioned in order to promote cultural, social, literary, and mental welfare and protection of youth; and to solicit and receive

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donations in furtherance thereof from individuals, business entities, civic and fraternal organizations and foundations.

(b) To acquire (by gift, purchase, exchange or otherwise), own, hold, improve, develop, operate, exploit, sell, convey, assign, lease, exchange, transfer, dispose of, pledge, mortgage, create security interest in, deal in and loan or borrow money upon, along or in conjunction with others, real and personal property, tangible or intangible, of every kind, character and description, or any interest therein, in such a manner as to qualify as an exempt organization under Section 501(c)(3) of the Internal Revenue Code.

(c) Notwithstanding anything herein to the contrary, the corporation is organized exclusively for charitable and educational purposes and for the prevention of cruelty to children, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

(d) Except as provided hereinabove to the contrary and to such extent as a not-for-profit corporation organized under the Tennessee General Corporation Act may now or hereafter lawfully do, to do, either as principal or agent and either alone or in connection with other corporations, firms, or individuals, all and everything necessary, suitable, convenient, or proper for, or in connection with, or incident to, the accomplishment of any of the purposes or the attainment of any one or more of the objects herein enumerated, or designed directly or indirectly to promote the interests of this corporation and in general to do any and all things and exercise any and all powers, rights, and privileges which a not-for-profit corporation may now or hereafter be organized to do or to exercise under the Tennessee General Corporation Act or under any act amendatory thereof, supplemental thereto, or substituted therefor.

9. The corporation shall not encumber or dispose of those certain tracts of land located in Shelby County, Tennessee

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now owned by
particular
WARRANTY DEED
SECRETARY OF STATE

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of hereafter acquired by the corporation which are more particularly described in Warranty Deed of record in Book 5676, Page 314 in the Register's Office of Shelby County, Tennessee and Warranty Deeds of record as Instrument Nos. E9 2929 and H3 9168 in said Register's Office without the affirmative vote of seventy-five percent (75%) of the members of the Board of Directors then serving the corporation; and this provision of the Restated Charter shall not be amended or deleted without a like vote of said Board of Directors.

10. No Director of this corporation shall be personally liable to the corporation or its members, if any, for monetary damages for breach of fiduciary duty as a Director, except: (i) for any breach of the Director's duty of loyalty to the corporation or its members, if any; (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or (iii) for unlawful distributions under Section 48-58-304 of the Tennessee Nonprofit Corporation Act.

Dated: 3-17, 1988.

By: M. P. Bryant

Title: Chairman

AJ 6771

SHELBY COUNTY
REGISTER OF DEEDS
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No.	
STATE TAX	
REGISTER'S FEE	
RECORDING FEE	
TOTAL	5.00
STATE OF TENNESSEE	
SHELBY COUNTY	
GUY B. BATES	
REGISTER	
By	<u>JA</u>
O.R.	



GOVERNING BY-LAWS

ARTICLE I -- PURPOSE

The purposes for which the corporation is organized are:

To provide youth with an educational experience within the meaning of Section (501) (c) (3) of the Internal Revenue Code of 1954; to provide instruction, training, guidance, housing, supervision, and qualified instructors and counselors to and for the benefit of interested youth to help them develop and improve their social and educational experiences and skills; to provide for the support of any charitable or benevolent undertaking such as a lodge, a house of refuge or corrections or orphans asylum, and all other objects of like nature for the support and maintenance of a home for care, protection, and refuge for dependent and/or neglected children, particularly teenagers or products of broken homes or other circumstances and to encourage said children towards social, physical, intellectual, moral, spiritual and economical improvement; to maintain and operate residential communities providing facilities for recreation, instruction, and social opportunities for youth who, because of their circumstances, are otherwise unable to receive such services in the general areas in which they live; to promote fellowship and extend acquaintanceship by means of social development and to engage generally in any causes or objects similar to the above mentioned in order to promote cultural, social, literary, mental welfare and protection of the youth; and to solicit and receive donations in furtherance thereof from individuals, business entities, civic and fraternal organizations and foundations.

ARTICLE II - BOARD OF DIRECTORS

GENERAL POWERS

SECTION 1

The governing body of this corporation shall be the Board of Directors who shall manage all the business and affairs of the corporation in a manner consistent with these by-laws and other applicable laws. This Board shall make appropriate delegations of authority to the officers and, to the extent permitted by the law, by appropriate resolution, the Board may authorize one or more Board

Committees to act on its behalf.

ORIENTATION AND CONTINUING EDUCATION PROGRAM

SECTION 2

Board members shall participate in an orientation program and continuing education programs. Board members shall evaluate their performance as a group and as individuals annually.

QUALITY OF CARE AND EVALUATION

SECTION 3

The Board of Directors shall, in the exercise of its overall responsibility, assign to the staff, reasonable authority for ensuring care to the facility. In the accomplishment of this objective, the Board of Directors shall delegate to the staff the authority to evaluate the competence of staff members and applicants for the staff privileges, holding the staff responsible for making recommendations to the Board concerning initial staff appointments, reappointments, and the assignment or curtailment of privileges under a procedure duly established by the staff and approved by the Board as indicated.

SECTION 4

The staff shall conduct an ongoing review and appraisal of the quality of care rendered in the facility and shall report such activities and their results to the Board through the Chief Executive Officer.

SECTION 5

The professional staff shall make recommendations to the Board of Directors concerning: (1) appointments, reappointments, and other changes in staff status; (2) granting of clinical privileges; (3) disciplinary actions; (4) all matters relating to professional competency; (5) and such specific matters as may be referred to it by the Board through a professional staff member.

MEMBERSHIP

SECTION 6

To assure adequate community representation, the Board of Directors shall consist of no fewer than sixteen and no more than 32 Directors, excluding life members, and shall be selected as follows:

SECTION 7

Elected Members: To further assure community participation and representation, the Board of Directors, at their discretion, may by two-thirds vote, elect board members, not to exceed 32 in number.

SECTION 8

Ex-Officio Members: Ex-Officio members may be selected at the discretion of the Board of Directors.

TERMS

SECTION 10 Appointed and elected board members shall serve terms of three years and limited to three consecutive terms.

SECTION 11 After one year of absence from the Board, a person may become eligible for re-election. Prior service on the Board shall not be charged against members presently serving.

SECTION 12 There may be a class of Life Members of the Board. Persons, who have rendered distinguished service, as defined by the Board of Directors, shall become eligible for membership. These persons shall be non-voting members of the Board and may not be elected as officers of the Board.

One of these life members is the Youth Villages' Chairman Emeritus. This is a title of high honor and has been bestowed upon only one individual in its history. Below is a description of the duties of this elite position:

The Chairman Emeritus participates in official and ceremonial events. He continues to cultivate and maintain professional relationships developed through his tenure acting as a commentator, trustee, advisor and advocate for the organization and as an alternate spokesperson for the organization.

The Chairman Emeritus shall assist in fundraising and is an ambassador for the organization working closely with the Development Committee Chairman. He also assists the Governance Committee to recruit new board members.

SECTION 13 Unexcused absence of any Director from three consecutive meetings shall require such Director's removal from the Board of Directors. The Secretary shall notify the member after the second unexcused absence that he/she will automatically be dropped as a member of the Board if he/she misses the next meeting without excuse.

SECTION 14 Vacancies in any office may be filled for the unexpired portion of the term in the same manner in which an office is elected.

OFFICERS

SECTION 15 The Youth Villages Directors shall elect from its Board of Directors, one Chair, one or more Vice-Chairs, a Secretary and Treasurer. All positions must be held by separate individuals. Employees of Youth Villages or members of their immediate family are prohibited from serving as Board Chair or Treasurer of Youth Villages

Board of Directors.

- SECTION 15.1** The Chair shall preside at meetings of the Board of Directors, and shall preside at meetings of the Executive Committee. The Chair is authorized and empowered to sign or countersign contracts and other documents approved by the Board of Directors. The Chair conducts an annual review/evaluation of the CEO in relationship to predetermined goals and expectations. The Chair is responsible for reviewing annually with the CEO his salary in compliance with the overall salary range and compensation package set by the Compensation Committee.
- SECTION 15.2** The Vice-Chair shall preside in the absence of the Chair, and shall perform such duties of the Chair of Board of Directors designate.
- SECTION 15.3** The Treasurer shall furnish to the Board of Directors at each of its regular meetings comprehensive reports and statements showing the financial condition of the institution and an account of his/her transactions and shall perform such other duties as shall be directed by the Chair of the Board of Directors.
- SECTION 15.4** The Secretary is authorized and empowered to sign or countersign contracts and other documents approved by the Board of Directors, in conjunction with Youth Villages' accounts, & Policy and Procedures. The Secretary shall be custodian of the records of the institution, and shall be responsible for taking and preserving minutes (including: date of meeting, members and other participants attending, topics and issues discussed, motions, seconds and votes, etc.) of all meetings of the Board of Directors. The minutes shall be prepared and mailed to the members.
- SECTION 16** **Committees:** The Chair of the Board may serve as ex-officio member of each standing committee.
- SECTION 16.1** **Executive Committee**
The Executive Committee shall consist of the Chair, Vice Chair, Secretary, and Treasurer of the Board of Directors, the immediate past Chair of the Board, the Chair of each standing committee and up to three members at large from the Board of Directors and except as otherwise provided in these bylaws or by the Board of Directors, the Executive Committee shall act on behalf of the Board of Directors between meetings of the Board of Directors.

The Executive Committee may not take any of the following actions:

- (1) Approve or recommend dissolution, merger or the sale, pledge or transfer of all or substantially all of the corporation's

assets;

(2) Elect, appoint or remove directors or fill vacancies on the Board or on any of its committees; or

(3) Adopt, amend or repeal the charter or Bylaws.

Notices and minutes of Executive Committee Meetings must be provided to all board members. All actions of the Executive Committee are subject to later review by the board and will be presented at the next full board meeting for confirmation.

SECTION 16.2

Development Committee

The Development Committee shall be responsible for working with the Chief Executive Officer and the Chief Development Officer to develop a plan to raise sufficient funds from the private sector in order to meet the short-term and long-term financial and programmatic goals of Youth Villages. The Development Committee shall consist of at least eight board members but other non board members may be a part of this committee.

SECTION 16.2A

Communications Committee

The Communications Committee shall be a sub-committee of the Development Committee and shall work closely with the members of Youth Villages Communications Team meeting frequently to address any pressing issues.

The committee will support Youth Villages' National Director of Communications in managing the organization's reputation and garnering positive awareness of and support for Youth Villages. They also will advise on implementation of brand and other communications and awareness campaigns and strategies to help meet Youth Villages' overall goals and objectives.

SECTION 16.3

Strategic Growth Committee

The **Strategic Growth Committee** shall support the organization to develop strategic/business plans, monitor progress towards goals, and address key strategic issues as they arise. Key goals in the FY13-FY17 business plan include depth of influence and growth of services in high potential states; a movement towards flexible funding and outcomes-based procurement; and enhanced internal talent development and operating efficiency. The types of ad hoc issues the committee may consider include: new services and populations Youth Villages should pursue; evaluation of partner and merger candidates; developing leaders; broader external influence strategy for building the Youth Villages' brand, cultivating growth opportunities and driving policy reform at the state and national level. Typically, the committee will meet quarterly.

SECTION 16.4

Finance Committee

The Finance Committee shall be an investigating and recommending committee reporting to the Board of Directors. The purpose and functions of the committee shall be:

- A. To review and make recommendations concerning the Chair's monthly financial reports and his proposed annual budget for Youth Villages prior to his presentation thereof to the Board of Directors;
- B. To approve all salary ranges and employee benefits annually;
- C. To review and make recommendations concerning the financial reserves and investments of the corporation in order to insure the financial soundness thereof.

The Finance Committee shall consist of the Treasurer of the Corporation and other board members as appointed.

SECTION 16.5

Governance Committee

The Governance Committee:

- A. Identifies candidates for board membership with skills and areas of expertise needed by the board based on Youth Villages' mission and strategic plan.
- B. Actively seeks out, cultivates and recruits board prospects, encouraging all board members to contribute ideas, connections and time to this effort.
- C. Provides orientation and mentoring for new board members through an on boarding process in collaboration with the board chair and CEO to promote ongoing learning and growth of all board members, by keeping board members engaged and involving them in committee participation that matches their skills and interests.
- D. The Governance Committee shall determine the eligibility of candidates for the executive offices and present a slate of officers to the full board of directors for consideration at the June board meeting.
- E. Assesses board member participation, commitment, and contributions to governance duties and considers suitability for re-election.

- F. Spearheads the board's Self-assessment Evaluation annually and the Effectiveness of the Board Survey every three years.
- G. Evaluates and recommends necessary changes to the board structure, processes, and guiding documents including the by laws, and policies as needed but at the least every three years.

The Governance Committee shall consist of up to eight board members.

SECTION 16.5A

Compensation Committee

The **Compensation Committee** shall serve as a sub-committee to the Governance Committee and will be appointed as needed. The committee will be made up of independent board members who have had experience dealing in compensation and employment related matters with all levels of management. The committee will engage resources necessary to evaluate current compensation trends in both the non-profit and corporate environments in order to establish ranges to attract and keep high performing individuals as well as provide compensation commensurate with the actual job being performed.

- A. The Compensation Committee will directly or through a consultant gather pertinent information relating to the top executive positions including job descriptions, skill sets necessary, experience and other tangible or intangible qualities necessary for those positions. This information will be compared to similar positions in non-profits and for profit businesses from multiple sources and quantified in a pay grid. Once the committee is satisfied that the pay grid meets the criteria, it will be submitted to the Finance Committee along with recommendations for keeping the process up to date.

The Compensation Committee shall consist of up to six board members.

SECTION 16.6

Audit Committee

The **Audit Committee**, under the governing board's supervision, is responsible for making recommendations to the board on the hiring of an independent certified public accountant.

- A. The Audit Committee reviews the external auditor's compensation, the proposed terms of its engagement, and its independence.

- B. The Audit Committee serves as a channel of communications between the external auditor and the board and Chief Financial Officer of Youth Villages.
- C. The Audit Committee shall review the organization's annual audit completed by the independent certified public accountant including management's response to any recommendations made by the external auditor.
- D. The Audit Committee shall annually review related party transactions, if any, between the organization and senior management and board members.

The Audit Committee shall consist of up to six board members.

Youth Villages Corporate Compliance

Youth Villages is required to have a well-articulated **Compliance Program** as mandated by the Deficit Reduction Act of 2006. The Health Care Reform legislation of 2010 also required that all healthcare providers have a Compliance Program that offers protection from Whistleblowers and False Claims Act fines and penalties.

The Office of Inspector General Federal Sentencing Guidelines includes a component that requires the direct and regular communication of compliance activities to the governing body of the organization.

This reporting includes:

- Progress towards completion of the Annual Compliance Work Plan
- A summary of findings and corrective actions from all internal and external audits and reviews
- Reports of noncompliance, results of investigations and corrective actions
- Disciplinary measures for noncompliance
- Status of compliance training
- Updates on the federal and state regulatory environment

Youth Villages' compliance program reports all activity to the Board's Audit Committee with relevant results reported by the committee to the full board.

SECTION 16.7

Risk Management Committee

The **Risk Management Committee** is a subcommittee of the **Executive Committee** and will review and discuss with management and the Board of Directors the guidelines and policies that govern the processes by which the organization assesses and manages its exposure to risk and the organization's major financial and other risk exposures and the steps management has taken to monitor and control such exposures.

- Makes recommendations to the board of directors with respect to the amount of risk-taking activity in which the company should engage
- Oversees company-wide risk management practices
- Establishes qualitative and quantitative risk and reward goals and monitors key risks on a regular basis
- Reviews the company's periodic reports to ensure proper disclosure of risks and risk factors
- Reviews systems of communication, both vertically and horizontally, to ensure the proper flow of information related to risks

The Risk Management Committee shall consist of up to five board members.

SECTION 16.8

Other Standing Committees

The Chair of the Board may appoint other standing Committees as deemed necessary to carry out the programs of Youth Villages.

MEETINGS

SECTION 17

Regular meetings of the Board of Directors shall be held quarterly.

SECTION 18

Special meetings may be called by the Chair or Secretary at the request in writing by any four Directors. Special meetings may be held at such time and place as shall be specified by the Chair. Any such call shall be given in writing seven working days prior to the proposed meeting stating therein the time, place, and purpose thereof.

SECTION 19

No officer, director, or committee member may incur on behalf of the institution any liability, nor on behalf of the institution sell, pledge or hypothecate assets of the institution without prior approval of the Board of Directors.

ARTICLE III

LOCAL BOARDS

The National Board of Directors may create Local Boards

in key states. A National Board Member will be elected to chair the local board working closely with Youth Villages' State Director. Collaborating to appoint to the local board such persons as appropriate to support to Youth Villages Strategic Growth plan and to propel and grow the organization. This Local Board will support, mentor and help to support the state director as well as recommend and support to deliver the state business plan. Persons serving in such local board capacity shall not exercise any of the powers granted to the National Board of Directors in these bylaws.

ARTICLE IV - CHIEF EXECUTIVE OFFICER

SECTION 1 The Chief Executive Officer shall be employed by the Board of Directors.

Minimum qualifications for this position shall be a Master's Degree in Business, Psychology, Social Work or Education. Experience may be substituted for a professional degree when it is carefully evaluated, justified, and documented by the Governing Body.

SECTION 2 The CEO shall be responsible to the Board of Directors for the overall operation of the organization, including the contracts, utilization, and conservation of its physical and financial assets and the recruitment of staff.

SECTION 3 The CEO is responsible for sharing with the board any legal matters or other issues that may have a significant impact on the organization's finances and/or operating effectiveness.

SECTION 4 The CEO is responsible for reviewing annually Officers' salaries in compliance with salary ranges set by the Compensation Committee.

SECTION 5 The CEO shall assist the Chair of the Board and various committee chairpersons with planning for their meetings and be present or represented at all such meetings as a non-voting member.

SECTION 6 The CEO shall employ all staff. The staff will be responsible to the CEO.

SECTION 7 The CEO shall operate Youth Villages at all times in compliance with standards set by the Tennessee Department of Mental Health and Developmental Disabilities and the Department of Children's Services licensing authorities.

SECTION 8 The CEO of Youth Villages shall obtain a surety bond of a recognized surety company in an amount to be determined by the

Board of Directors. The cost of such bond shall be borne by Youth Villages.

SECTION 9

The CEO shall serve as a member of the Staff and present any recommendations from the Committee to the Board providing open communication between staff and Board of Directors.

SECTION 10

- In the absence of the CEO
- the Chief Financial Officer should have authority and responsibility for all financial operations and
 - the Chief Operations Officer(s) should have authority and responsibility for all program operations

SECTION 11

The CEO has the authority to sign all Youth Villages contracts.
In the absence of the CEO, given the authority as delegated by the CEO to sign state revenue contracts are:
The Chief Financial Officer
The Chief Operating Officer(s)
The Chief Clinical Officer

ARTICLE V - FISCAL YEAR

The Fiscal Year for Youth Villages will begin July 1 and end June 30,

ARTICLE VI - AMENDMENT TO BY-LAWS

Any proposed amendments must be submitted to the Board of Directors, stating the time, place and purpose of such meeting and shall be mailed by the Secretary to all Directors at least one week prior to which shall be set forth in said notice. Amendments to these by-laws may be adopted by a two-thirds majority vote of the Directors present and voting at any meeting at which a quorum is present. A quorum is represented when at least 33 percent of the Directors are present.

ARTICLE VII - TRI-ANNUAL REVIEW

Such by-laws, rules and regulations shall be reviewed at least every three years, and revised as necessary.

ACCREDITATION

A representative of the Board of Directors shall be present during the accreditation process. One or more of the governing body members are present during the survey and at the final conference.

CONFLICT OF INTEREST

No member of the Youth Villages Board of Directors shall make, participate in making or use his official position to influence any decision by or on behalf of Youth Villages, Inc. in which that board member knows or has reason to know he has any financial interest. No board member shall in any way participate in any vote or discussion on any matter in which such board member has any financial interest nor shall any such board member engage in any discussion with any group which is negotiating for a contract or business relationship with Youth Villages, Inc., if such board member has any beneficial interest, direct or indirect in the outcome of such discussion or contract. Any board member of Youth Villages, Inc. shall immediately disclose to the Board of Directors and officers of Youth Villages, Inc. any beneficial interest direct or indirect which such board member has in any matter, contract or negotiation in which Youth Villages, Inc. is engaged and shall completely excuse himself from any discussions relating thereto except that such board member may be called upon by the appropriate officials of Youth Villages, Inc. for any information available concerning the matter under discussion. The prohibitions as herein above set out shall apply only to the prohibited person and not to any partner or associate of any partnership, association or corporation of which the prohibited person is a member, officer, director or shareholder so long as the prohibited person does not receive any part of the fee or valuable consideration arising out of said contract and so long as the prohibited person excuses himself from any discussion and/or vote on the subject.

No board member of Youth Villages, Inc. shall present or allow to be presented to the board or officers of Youth Villages, Inc. any matter involving property in which such person has an ownership interest without first publicly declaring that such board member has an ownership interest which declaration shall be in writing and such person shall further abstain from voting on or participating in any discussion of any subject matter in which he has such an ownership interest except as outlined above when called upon to provide information.

Willful and knowing violation by any board member of Youth Villages, Inc. of this conflict of interest policy shall constitute official misconduct and shall be grounds for removal from the board, shall be grounds for an official reprimand spread upon the minutes and records of Youth Villages, Inc. and shall further be disclosed to the appropriate law enforcement officials for such criminal or quasi-criminal sanctions as shall be appropriate.



Corporate Resolution

I hereby certify that I am the duly elected Chairman of Youth Villages, Inc. Board of Directors and that the following delegation of authority to sign contracts was presented at the meeting of the Board of Directors of Youth Villages, Inc. on March 26, 2019:

The Chief Executive Officer has authority to sign all Youth Villages contracts. He may delegate that authority, at his discretion, to Senior Officer for matters within their area of management. Such delegation will be done in writing from the Chief Executive Officer with a copy to the members of the Executive Committee. The Committee may override any such delegation by a simple majority vote. In the absence or incapacity of the Chief Executive Officer, the Chief Financial Officer may act in his stead.

The directors were present and voting, the following Vote was unanimously passed.

VOTED: That the Chief Executive Officer is authorized to delegate his authority to sign Youth Villages' contracts, to the Senior Officer for matters within their area of management. If so delegated, the Senior Officer is authorized in his/her capacity to enter into and sign on behalf of Youth Villages, Inc., and seal with the Youth Villages' seal any and all contracts in connection therewith.

I certify that said Vote has never been rescinded and is still in force and effect and that the Charter and By-laws of Youth Villages, Inc. authorize said Vote.

Dated this 26th day of March, 2019.


Jimmie Lackie, Chairman of the Board of Directors
JAMES D. LACKIE

DATE: March 25, 2019

FROM: Patrick Lawler, Chief Executive Officer

TO: Greg Gregory, Chief Financial Officer
Tim Goldsmith, Chief Clinical Officer
Jody Paine, Chief Operations Officer
Scott Palmer, Chief Information Officer
Cliff Reyle, Chief Human Resources Officer
Jennifer H. Jones, Chief Marketing Officer
Richard Shaw, Chief Development Officer

CC: Executive Committee, Youth Villages, Inc.

SUBJECT: Delegation of Contracting Authority

Pursuant to Article IV Section 11 of the Youth Villages Governing By-Laws you are delegated to sign contracts that fall within the management of your departments which are equal or are less than the value of One Hundred Thousand Dollars (\$100,000) in the aggregate at the time of signing. For example, a lease of 2 years at \$50,000 a year would have a value of \$100,000 at the time of signing. This is a duty that is non-delegable. I will continue to have sole authority to sign contracts in excess of this amount. Pursuant to the Corporate By-laws, the Chief Financial Officer may act in my stead in my absence or incapacity or at my direction. Before signing any contract, you must ensure that fair value is received for any goods or services purchased and that all policy safeguards are followed.

CORPORATE RESOLUTION

RESOLVED by the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation, that the Chief Executive Officer and the Chairman of the Board of Directors are hereby jointly authorized to execute on behalf of the corporation any contract for the sale or purchase of real property and any and all deeds and instruments as may be necessary to consummate the contract. In the absence or incapacity of the Chief Executive Officer, the Chief Financial Officer may act in his stead.

SO RESOLVED this 31st day of March, 2020.

CERTIFICATE

I hereby certify that I, James D. Lackie, am the Chairman of the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation; and that the foregoing Corporate Resolution was duly adopted by the Board of Directors in full compliance with the By-Laws of the corporation and the laws of Tennessee; and that the Chief Executive Officer is duly qualified as set forth therein; and that the business contemplated by the Corporate Resolution is authorized by said By-Laws; and that the Corporate Resolution is still in full force and effect as of the date of this Certificate.



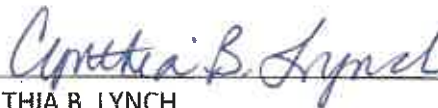
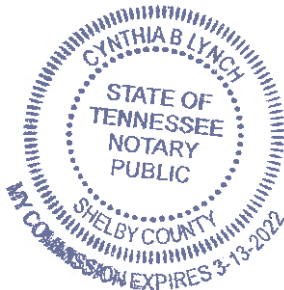
JAMES D. LACKIE
CHAIRMAN OF THE BOARD OF DIRECTORS

STATE OF TENNESSEE)

)

COUNTY OF SHELBY)

Sworn to and subscribed before me this 23rd day of April, 2020.



CYNTHIA B. LYNCH
NOTARY PUBLIC

CORPORATE RESOLUTION

As the Youth Villages Retirement Plan (the "Plan") is being amended to convert it from an Employee Retirement Income Security Act ("ERISA") Section 401(a) plan and a 403(b) plan to an ERISA 401(k) plan, It is **RESOLVED** by the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation, that:

1. The Youth Villages 403(b) plan shall be frozen effective December 31, 2020 (the "Effective Date");
2. Youth Villages, Inc. shall provide notice to participants of the Youth Villages 403(b) plan that benefit accruals under the plan shall cease as of the Effective Date; and
3. No employee of Youth Villages, Inc. or its affiliates shall become eligible for, or participate in, the Youth Villages 403(b) plan as of the Effective Date.

It is **FURTHER RESOLVED** that the Plan Sponsors are authorized to act on the Board's behalf with respect to the Youth Villages Retirement Plan and to take any and all actions necessary or desirable to implement, maintain, and administer the resolution set forth above in accordance with the Board's Intentions, and all applicable state and federal laws.

SO **RESOLVED** this 1st day of December, 2020.

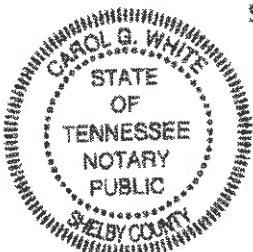
CERTIFICATE

I hereby certify that I, James D. Lackie, am Chairman of the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation; and that the foregoing Corporate Resolution was duly adopted by the Board of Directors in full compliance with the By-Laws of the corporation and the laws of Tennessee; and that the business contemplated by the Corporate Resolution is authorized by the By-Laws; and that the Corporate Resolution is still in full force and effect as of the date of this Certificate.


JAMES D. LACKIE
CHAIRMAN OF THE BOARD OF DIRECTORS

STATE OF TENNESSEE) Tennessee
)
COUNTY OF SHELBY)

Sworn to and subscribed before me this 30th day of November, 2020.



expiring 7/20/2021


NOTARY PUBLIC

CORPORATE RESOLUTION

RESOLVED by the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation, that the Chief Executive Officer, Patrick W. Lawler or the Chief Financial Officer, Hugh A. Gregory are hereby solely and individually authorized to execute on behalf of the corporation any contract for the sale or purchase of real property and any and all deeds and instruments as may be necessary to consummate the contract.

SO RESOLVED this 26th day of May, 2023

CERTIFICATE

I, hereby certify that I Michael J. Bruns, am the Chairman of the Board of Directors of Youth Villages, Inc., a Tennessee non-profit corporation; and that the foregoing Corporate Resolution was duly adopted by the Board of Directors in full compliance with the By-Laws of the corporation and the laws of Tennessee; and the Chief Executive Officer is duly qualified as set forth therein; and that the business contemplated by the Corporate Resolution is authorized by said By-Laws; and that the Corporate Resolution is still in full force and effect as of the date of this Certificate.

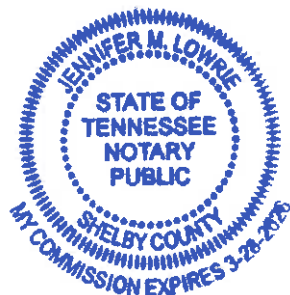


MICHAEL J. BRUNS
CHAIRMAN OF THE BOARD OF DIRECTORS

STATE OF TENNESSEE }

COUNTY OF SHELBY }

Sworn to and subscribed before me this 26th day of May, 2023.




JENNIFER M. LOWRIE
NOTARY PUBLIC



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752153521
Aug. 30, 2016 LTR 4168C 0
58-1716970 000000 00
Input Op: 0752153521 00026434
BODC: TE

YOUTH VILLAGES INC
3320 BROTHER BLVD
BARTLETT TN 38133-8950



019311

Employer ID Number: 58-1716970
Form 990 required: YES

Dear YOUTH VILLAGES INC:

We issued you a determination letter in June 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

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

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

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

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

0752153521

Aug. 30, 2016 LTR 4168C 0

58-1716970 000000 00

Input Op: 0752153521 00026435

YOUTH VILLAGES INC
3320 BROTHER BLVD
BARTLETT TN 38133-8950

Sincerely yours,

A handwritten signature in black ink, appearing to read "Teri M. Johnson". The signature is fluid and cursive, with the first name "Teri" being more prominent.

Teri M. Johnson
Operations Manager, AM Ops. 3

YOUTH VILLAGES, INC. AND AFFILIATES

SINGLE AUDIT REPORT

June 30, 2025



TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	4
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
SCHEDULE OF STATE CONTRACTS	7
NOTE TO SCHEDULE OF STATE CONTRACTS	13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	14
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS	15

**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
Youth Villages, Inc. and Affiliates

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' major federal programs for the year ended June 30, 2025. Youth Villages, Inc. and Affiliates' 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, Youth Villages, Inc. and Affiliates 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, 2025.

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 Youth Villages, Inc. and Affiliates 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 Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' 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 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.

Report on Schedules of Expenditures of Federal Awards and State Contracts Required by the Uniform Guidance and Tennessee Comptroller of the Treasury *Audit Manual*

We have audited the consolidated financial statements of Youth Villages, Inc. and Affiliates as of and for the year ended June 30, 2025, and have issued our report thereon dated November 25, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of state contracts are presented for purposes of additional analysis as required by the Uniform Guidance and the Tennessee Comptroller of the Treasury *Audit Manual* and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 schedule of state audit contracts are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Watkins Wilkerson, PLLC

Memphis, Tennessee
December 12, 2025

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

Federal Assistance Listing Number	Program Name	Grantor/Pass-through Agency	Grantor Number	Qualifying Expenditures
<u>U.S. Department of Agriculture</u>				
	<i>Child Nutrition Cluster</i>	Pass-Through Programs From :		
10.553/10.555	Nat'l Sch Lunch/Brkfst Prog	TN Dept of Agriculture	N/A	\$ 1,124,361
10.553/10.555	Nat'l Sch Lunch/Brkfst Prog	GA Dept of Agriculture	N/A	210,155
	Total Child Nutrition Cluster and U.S. Department of Agriculture			<u>1,334,516</u>
<u>U.S. Department of Justice</u>				
		Pass-Through Program From :		
16.575	Crime Victim Assistance	MS State Dept of Health, Office Against Interpersonal Violence	SG-1243-R6 SG 1243 R7	400,513
<u>U.S. Department of Labor Employment and Training Administration</u>				
		Pass-Through Program From:		
17.270	Reentry Employment Opportunities	Jobs for the Future	25-352	20,385
<u>U.S. Department of the Treasury</u>				
		Pass-Through Programs From:		
21.027	Coronavirus State and Local Fiscal Recovery Funds	MS Dept of Child Protection Services - Intercept	N/A	9,104,032
21.027	Coronavirus State and Local Fiscal Recovery Funds	MS Dept of Child Protection Services SCM and LS w /SCM	N/A	195,450
	Total 21.027 and U.S. Department of the Treasury			<u>9,299,482</u>
<u>U.S. Department of Health and Human Services</u>				
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	TN Dept of Children's Services	N/A	22,000
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Deschutes County Health Services Department- MRSS	2024-525	403,691
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Maine Department of Health and Human Services- Intercept	CBH-23-7102A	169,780
	Total 93.104			<u>573,471</u>
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Maine Department of Health and Human Services-Intercept	CFS-25-8761	1,097,448
93.556	MaryLee Allen Promoting Safe and Stable Families Program	Heartland for Children	TYVFP1	571,858
93.556	MaryLee Allen Promoting Safe and Stable Families Program	TN Department of Children's Services	11-09-23GR	58,340
	Total 93.556			<u>1,727,646</u>
93.558	Temporary Assistance for Needy Families	TN Dept of Human Services	76895	2,107,310

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2025

Federal Assistance Listing Number	Program Name	Grantor/Pass-through Agency	Grantor Number	Qualifying Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>				
93.667	Social Services Block Grant	WI Barron County DHHS	2024-45/2025-45	\$ 282,175
93.667	Social Services Block Grant	GA Department of Behavioral Health& Development Disabilities - Intercept	44100-026-CMA00004777	121,217
	Total 93.667			<u>403,392</u>
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	NH Department of Health and Human Services (DHHS)	05-095-042-421010	32,523
		Pass-Through Program From :		
93.958	COVID ARPA, Block Grants for Community Mental Health Services	State of TN, Dept of Mental Health and Substance Abuse GA Department of Behavioral Health& Development	DGA 77421_2023-2025_021	6,008
93.958	Block Grants for Community Mental Health Services	Disabilities - LifeSet	44100-026-0000177721	430,828
	Total 93.958			<u>436,836</u>
	Total U.S. Department of Health and Human Services			<u>14,165,824</u>
<u>Corporation for National and Community service</u>				
		Pass-Through Program From :		
94.006	AmeriCorps State and National	GA Dept of Community Affairs	20AFHGA0010019	198,551
	TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 16,556,625</u></u>

YOUTH VILLAGES, INC. AND AFFILIATES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the activity of all federal awards programs of Youth Villages, Inc. and Affiliates. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies and nonprofit organizations are included on the Schedule. 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). Therefore, some amounts presented in this Schedule may differ from amounts presented in or used in the preparation of the consolidated financial statements. Because the Schedule presents only a selected portion of the operations of Youth Villages, Inc. and Affiliates, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Youth Villages, Inc. and Affiliates.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – SUBRECIPIENTS

The Organization did not pass any awards through to subrecipients for the year ended June 30, 2025.

YOUTH VILLAGES, INC. AND AFFILIATES

SCHEDULE OF STATE CONTRACTS

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>Alabama</u>			
5012	Intensive In-Home Services (IIHS) and Residential Treatment Services	AL Dept. of Human Resources	\$ 1,920,201
FY2024-2025	MST Services	Lee County Juvenile Court - AL (from AL Dept of Youth Services)	590,236
FY2024-2025	Lifeset and Intercept Services	AL Department of Youth Services	131,088
N/A	Residential Treatment Services	Houston County DHR	117,700
N/A	Residential Treatment Services	Shelby County DHR	268,400
<u>Arkansas</u>			
4600043780	Professional Consultant Services - Intercept	State of Arkansas Division of Children and Family Services/DHS	7,427,039
N/A	Lifeset Services	State of Arkansas DHS - DJJ	1,826,568
<u>Arizona</u>			
CTR067437	LifeSet and EFC Case Management	Arizona DCS	4,060,918
CTR067437	EFC Life Coaches	Arizona DCS	438,750
<u>Colorado</u>			
N/A	Education Services	Aurora Public Schools CO	22,903
SS23A	Education Services	Colorado River BOCES - Garfield SD 16	7,625
DHS-23-196	Education Services and Residential Treatment Services	El Paso County Finance Division	99,316
<u>Delaware</u>			
DFS-23-16863	PRTF services with ancillary Education services	Department of Services for Children, Youth and Their Families	43,694
<u>Florida</u>			
TYVFP1	CBC-Purchase Therapeutic Svcs for Children	Heartland for Children	597,947
SCA	Residential Treatment Services	Children's Newtwork of Hillsborough LLC	94,100
SCA	Intercept program	Children's Network of Southwest Florida	7,480
POS-65509/POS-65929	Intercept program	Family Support Services	11,375
<u>Georgia</u>			
N/A	Residential Treatment Centers Grant - 161	Douglas County Board of Education	534,910
N/A	Quality Basic Education	Douglas County Board of Education	814,332
N/A	Security Grant/math/science supplement/feminine hygiene	Douglas County Board of Education	52,144
42700 - 040 - 0000117564	Intercept program	DHR-DFCS-Region 13	920,837

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF STATE CONTRACTS (CONTINUED)

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>Georgia (Continued)</u>			
42700 – 040 – 0000117564	Intercept program	DHR-DFCS-Region 14	\$ 328,943
42700 – 040 – 0000117564	Intercept program	DHR-DFCS - RTC/RBWO	354,167
<u>Idaho</u>			
N/A	Residential Treatment Services	ID - Magellan Healthcare	125,600
4C105800	Residential Treatment Services	ID Idaho DHW - Division of Medicaid	44,950
<u>Indiana</u>			
42556	Family Preservation Services	IN Department of Child Services	4,222,124
79461	Workforce Incentives	Child & Family Workforce Stabilization Program Grant	298,370
Multiple SCA's	Residential Services for Children	DCS Financial Services - (RTC placements)	3,767,650
<u>Kentucky</u>			
PON2 736 2200002604	LifeSet and Intercept Program /Residential Services for Children	Commonwealth of Kentucky, DCBS	8,957,349
SCA's	Residential Services for Children	KY Cabinet for Health and Family Services DCBS	412,000
<u>Louisiana</u>			
2000773722	Social Services - Intercept Program	Louisiana Department of Children and Family Services	1,928,407
<u>Massachusetts</u>			
INTF00000000916FNSS0	Family Network Support and Stabilization	Massachusetts DCF	34,859,094
DMHFLEX2019TO2028QZ1	Intercept Services	Massachusetts DMH - Central	2,199,076
DMHFLEX2019TO2028QZ1	Intercept Services	Massachusetts DMH - Metro Boston	479,663
DMHFLEX2019TO2028QZ1	Intercept Services	Massachusetts DMH - Northeast	914,949
DMHFLEX2019TO2028QZ1	Intercept Services	Massachusetts DMH - Southeast	3,092,321
DMHFLEX2019TO2028QZ1	Intercept Services	Massachusetts DMH - Western	573,535
DYSM036MSA1013092020	Intercept and LifeSet Services	Massachusetts Department of Youth Services	37,789
V0000243209	MA Workforce Intern Grant	MA EHS - Executive Office of Health and Human Services	247,787
000323UNIQUECIRCUMST	Residential Treatment Services	DCF - NonCustodian young adults	261,700
GENFD0002357073	Mental health diversion	Boston Children's Hospital	105,000
N/A	Education Services	Peabody Public Schools	38,320
N/A	Education Services	Sandwich Public Schools MA	28,620

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF STATE CONTRACTS (CONTINUED)

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>Maine</u>			
20240503*3103	Education Services	Maine Department of Education	\$ 179,186
N/A	Residential Treatment Services	MaineCare Services Office of the DHHS	1,551,594
<u>Minnesota</u>			
SCA	In Home Services	Southwest Health and Human Services	10,788
<u>Missouri</u>			
SCA	In Home Services	Missouri Alliance for Children and Families	19,412
SCA	Residential Treatment Services	Missouri Dept of Social Services	227,800
<u>Mississippi</u>			
SCA's	Residential Treatment Services	MS Dept of Child Protection Services	467,441
N/A	Wraparound Services	MS Dept of Child Protection Services	253,440
N/A	LifeSet Services	MS Dept of Child Protection Services	737,935
2023-2024 SFY	Education Services	Mississippi Department of Education	577,456
SG 7870 R1	State Victims Assistance Formula Grant	MS State Dept of Health, Office Against Interpersonal Violence	236,116
<u>North Carolina</u>			
FY24-25	Wrap Around Services/Community Connections	DPS/JCPC	350,518
N/A	Single Point Assessment Services	Vaya Health - Assessments	128,915
N/A	MST Services	Vaya Health - JJSAMHP	118,578
N/A	HiFI Wrap	Vaya Health System of Care	95,092
N/A	Assessors	Vaya Pathways to Permanency	977,730
N/A	Intercept	Vaya Intercept East Expansion	97,500
N/A	Stabilization Funding from VAYA for Hurricane Helene Relief	Vaya	125,000
44571	Assessors	NC Office of State Budget and Management	57,519
00049010	YV LifeSet	NC DSS	2,491,330
<u>New Hampshire</u>			
SS-2023-DCYF-06-YOUTH-01 -A02	Intercept Services	DCYF - DJJ/CPS	4,295,827
05-095-042-421010	SGFSER SGF Services - LifeSet Program	NH Department of Health and Human Services (DHHS)	1,494,368

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF STATE CONTRACTS (CONTINUED)

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>Nevada</u>			
SCA	Treatment Foster Care Services	Clark County Department of Family Services NV	\$ 15,974
<u>Ohio</u>			
N/A	Intercept & Permanency Program	Franklin County Children Services	1,343,180
SCA	Educational Services	Bellbrook-Sugarcreek School District	35,387
SCA	Educational Services	Cleveland Metropolitan School District	23,647
SCA	Educational Services	Columbus City Schools	27,762
SCA	Educational Services	Dayton Public Schools	25,612
SCA	Educational Services	Elyria City Board of Education	22,666
SCA	Educational Services	Indian Lake Local School District	8,798
SCA	Educational Services	Licking County Department of Job & Family Service	108,360
SCA	Educational Services	Newark City School District	12,955
SCA	Educational Services	Princeton City School District	28,477
SCA	Educational Services	Southwest Local School District OH	24,634
SCA	Educational Services	Steubenville City Schools OH	4,214
<u>Oklahoma</u>			
21000432	OK-Oklahoma City Child Welfare - Intercept	OK Department of Human Services	2,680,670
21000432	OK-Tulsa Child Welfare - Intercept	OK Department of Human Services	2,748,293
N/A	Residential Treatment Services	OK Health Care Authority	182,380
N/A	Residential Treatment Services	OK DHS/RTC or INT SCA only	58,527
<u>Oregon</u>			
181547	Independent Living/Lifeset Services	Oregon Department of Human Services - Washington Co	329,400
181546	Independent Living/Lifeset Services	Oregon Department of Human Services - Clackamas Co	273,300
184335	Financial Literacy Stipends for Youth and Independent Living/Lifeset Services	ODHS	71,739
179194	Support for IIBHT Services	ORDHS	65,472
N/A	Support for IIBHT Services	PacificSource	100,527
<u>Rhode Island</u>			
SCA & RFP 24003078	Residential Treatment Services and Intercept	RI Rhode Island DCYF	1,836,887

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF STATE CONTRACTS (CONTINUED)

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>South Carolina</u>			
SCA	Residential Treatment Services	SC Lexington School District Two	\$ 33,550
SCA & 4400031739	Intercept and Residential Treatment Services	SC Department of Social Services	1,714,701
SCA	Psychiatric Residential Treatment Facility Services	SC Select Health	1,504,950
<u>Tennessee</u>			
N/A	Title 1	State of Tennessee Board of Education	90,891
PBC01752	Continuum Contract - Residential Services	TN Department of Children's Services	96,432,222
RFS359101118	Foster Care, Title IV-E Unique Care Contract Services	TN Department of Children's Services	34,585,067
DGA 74163 _2022-2025_012	Crisis Services Continuum	TN Department of Mental Health and Substance Abuse Services	2,587,970
SPED017144	Special Education - Nicholas Hobbs Academy / Morris Wilson	TN Department of Children's Services	68,500
35910-08727	YVLifeSet, EFC case management or combination of both	TN Department of Children's Services	4,035,765
35910-08726	Intercept-Intensive In-home Services	TN Department of Children's Services	19,679,352
35910-11219	MST Services	TN Department of Children's Services	2,674,030
N/A	DHS GVR Grant for FY25	TN Department of Children's Services	4,450,000
35910-09132, 35910-09837, 35910-09838, 35910-09836, 35910-09837, 35910-10868, 35910-10867	Statewide Juvenile Justice (Intensive In-Home Services) & Case Management	TN Department of Children's Services	16,450,855
N/A	TN Local Educational Agency	Tn Department of Human Services	89,684
74740-30758	Juvenile Justice Reform Local Diversion Grant - Thrive	TN Department of Mental Health and Substance Abuse Services	2,715,070
DGA 82388 _2024-2027_005	Tennessee Resiliency Project	TN Department of Mental Health and Substance Abuse Services	435,471
L-6377	Intercept/MST Services	TN Metro Govt of Nashville and Davidson Co	17,010
77241-VCIF	SWITCH Youth	Shelby County Sheriff's Office VCIF Formula Grant	263,240
CA2404035-04	SWITCH Youth	Collaborative and SCSO, VICF grant FY25	1,000,000
N/A	SWITCH Youth	MPD, VCIF City Formula Grant	1,366,800
N/A	SWITCH	Shelby County Commission	200,000
CA24004758	SWITCH	Shelby County Health Department	120,667
<u>Virginia</u>			
SCA	Residential Treatment Services	Henrico County DSS	429,247
C-3020-YOVI	Residential Treatment Services	Roanoke Department of Social Services	309,376

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF STATE CONTRACTS (CONTINUED)

For the Year Ended June 30, 2025

Contract Number	State Program Name	State Agency	Contract Revenue
<u>Wisconsin</u>			
SCA's	Residential Care	Division of Milwaukee Child Protective Services	\$ 190,000
87054	Residential Care	Dane County, DHS	141,000
205716-2403-00	Residential Care	La Crosse Co. Dept. of Human Services	124,000
25-02	Residential Care	Langlade Co Department of Social Services	255,050
24-27	Residential Care	WI Oneida County DSS	90,000
SCA	Residential Care	Polk Co Community Services Division	21,800
HSD_2025_0189	Residential Care	Rock County Human Services Department	303,395
22134	Residential Care	Washington County, Human Services Department	198,000
N/A	Residential Care	Winnebago County DHS	39,000
<u>West Virginia</u>			
SCA	Residential Treatment/Educational Services	West Virginia DHHR BCF	468,870
SCA	Residential Treatment/Educational Services	West Virginia Department of Education	24,861
TOTAL STATE CONTRACT REVENUE			\$ 300,897,776

See independent auditor's report and accompanying notes to the schedule.

YOUTH VILLAGES, INC. AND AFFILIATES

NOTE TO SCHEDULE OF STATE CONTACTS

For the Year Ended June 30, 2025

NOTE 1 – STATE CONTRACTS

In addition to the federal awards reported on the Schedule of Expenditures of Federal Awards, Youth Villages, Inc. and Affiliates performs services contracted by various state agencies during the Organization's normal course of operations. The Organization is a vendor to the state agency or department executing the contract, and in accordance with the guidance included in the Uniform Guidance, these agreements do not result in the Organization being a subrecipient of federal or state awards. For clarification purposes, the Schedule of State Contracts summarizes Youth Villages, Inc. and Affiliates' state contract revenue for the fiscal year ended June 30, 2025, under such agreements. Because the Schedule of State Contracts presents only a selected portion of the operations of Youth Villages, Inc. and Affiliates, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Youth Villages, Inc. and Affiliates.

YOUTH VILLAGES, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the consolidated financial statements of Youth Villages, Inc. and Affiliates were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies or material weaknesses relating to the audit of the consolidated financial statements are reported in the separately issued 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*.
3. No instances of noncompliance material to the consolidated financial statements of Youth Villages, Inc. and Affiliates, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of each major federal award program are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for each major federal award program for Youth Villages, Inc. and Affiliates expresses an unmodified opinion.
6. There are no audit findings required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, Section 200.516(a).
7. The programs tested as major programs were:
 - U.S. Department of Health and Human Services, *MaryLee Allen Promoting Safe and Stable Families*, Federal Assistance Listing Number 93.556
 - U.S. Department of Health and Human Services, *Temporary Assistance for Needy Families*, Federal Assistance Listing Number 93.558
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Youth Villages, Inc. and Affiliates was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None

YOUTH VILLAGES, INC. AND AFFILIATES
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended June 30, 2025

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025 and 2024



TABLE OF CONTENTS

	Page
ROSTER OF MANAGEMENT OFFICIALS	1
ROSTER OF BOARD MEMBERS	2
INDEPENDENT AUDITOR'S REPORT	3
FINANCIAL STATEMENTS	
Consolidated Statements of Financial Position	6
Consolidated Statements of Activities	7
Consolidated Statements of Functional Expenses	9
Consolidated Statements of Cash Flows	17
Notes to Consolidated Financial Statements	18
SUPPLEMENTAL INFORMATION	
Consolidating Schedule of Financial Position – June 30, 2025	34
Consolidating Schedule of Activities – For the Year Ended June 30, 2025	36
Consolidating Schedule of Cash Flows – For the Year Ended June 30, 2025	38
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	39

YOUTH VILLAGES, INC. AND AFFILIATES

ROSTER OF MANAGEMENT OFFICIALS

For the Year Ended June 30, 2025

Patrick Lawler, *Chief Executive Officer*
Greg Gregory, *Chief Financial Officer*
Catherine Smith, *Chief Strategy Officer*
Charmaine Kromer, *Chief Operating Officer for Community Based Programs*
Jody Paine, *Chief Operating Officer for Residential Services*
Scott Palmer, *Chief Information Officer*
LaTonya Pendleton, *Chief Human Resources Officer*
Cliff Reyle, *Chief of Staff*
Richard Shaw, *Chief Development Officer*
Dr. Fred Thomason, *Chief Medical Officer*

YOUTH VILLAGES, INC. AND AFFILIATES

ROSTER OF BOARD MEMBERS

For the Year Ended June 30, 2025

Mark Allen, Board Vice Chair, FedEx Corporation
Mike Bruns, Board Chair/Chair Emeritus, Bruns Holdings
Fredrick Burns, Board Secretary, RuniT and Safr Management
Tyrone Burroughs, First Choice Global Sales & Merchandising Group
Amy Crate
Jamere Jackson, AutoZone
Gerald Laurain, Board Treasurer
Elizabeth Rose, Caiola & Rose LLC
Gary Shorb, The Urban Child Institute
Rev. Rufus Smith, Hope Church
Matt Tarkenton, Tarkenton Financial
Kevin Thompson, Thompson Burton PLLC
David Tyler, Grant Thornron LLP
Monica Wharton, Methodist Le Bonheur Healthcare

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Youth Villages, Inc. and Affiliates
Memphis, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Youth Villages, Inc. and Affiliates (a non-profit organization, the "Organization"), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Youth Villages, Inc. and Affiliates as of June 30, 2025 and 2024, and the changes in their net assets and their 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 discussed in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Youth Villages, Inc. and Affiliates and to meet our 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 Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements of Youth Villages, Inc. and Affiliates as a whole. The supplemental information as described in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the rosters of management officials and board members but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance on them.

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 November 25, 2025, on our consideration of Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' 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 Youth Villages, Inc. and Affiliates' internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wathins Wilkumall, PLLC". The signature is written in a cursive, flowing style.

Memphis, Tennessee
November 25, 2025

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2025 and 2024

	<u>Assets</u>	
	<u>2025</u>	<u>2024</u>
Current Assets		
Cash and cash equivalents	\$ 76,053,191	\$ 65,471,382
Receivables		
Promises to give, current portion	7,492,911	11,017,611
Grantor agencies	2,412,726	2,129,533
Contract receivables, net of allowance for credit losses of \$772,734 and \$804,504, respectively	50,497,768	51,952,646
Other	2,071,923	1,255,456
Investments	456,194,666	406,555,175
Prepaid expenses	3,885,807	3,509,004
Total current assets	<u>598,608,992</u>	<u>541,890,807</u>
Property and equipment, net	125,573,178	104,180,626
Other Assets		
Promises to give, net of current portion	5,442,422	7,609,400
Right-of-use asset, non-current	8,586,343	8,656,183
Other	8,427,172	7,840,432
Total other assets	<u>22,455,937</u>	<u>24,106,015</u>
Total assets	<u>\$ 746,638,107</u>	<u>\$ 670,177,448</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Accounts payable	\$ 9,238,284	\$ 8,670,238
Accrued expenses	5,933,287	5,189,011
Deferred revenue	356,959	735,123
Other liabilities	10,837,069	7,680,308
Lease liabilities	3,333,721	2,117,841
Payroll liabilities	15,625,181	12,071,765
Total current liabilities	<u>45,324,501</u>	<u>36,464,286</u>
Long-Term Liabilities		
Lease liabilities	<u>5,576,909</u>	<u>6,801,687</u>
Total liabilities	<u>50,901,410</u>	<u>43,265,973</u>
Net Assets		
Without donor restrictions	591,405,634	516,043,632
With donor restrictions	104,331,063	110,867,843
Total net assets	<u>695,736,697</u>	<u>626,911,475</u>
Total liabilities and net assets	<u>\$ 746,638,107</u>	<u>\$ 670,177,448</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Net Assets Without Donor Restrictions		
Revenues and Support		
State of Tennessee contract revenue	\$ 180,853,625	\$ 162,496,186
Contract revenue	109,100,501	90,510,633
Tennicare revenue	25,743,364	23,063,256
Medicaid revenue	83,904,481	70,965,859
Net private insurance	4,343,165	5,574,751
USDA & Grants	31,512,653	30,232,318
Other - local education authority, county, city, provider agency	2,430,365	3,878,574
Special events revenue	4,322,105	3,739,081
Less: costs of direct benefits to donors	<u>(2,199,426)</u>	<u>(2,105,093)</u>
Net revenues from special events	2,122,679	1,633,988
 Dividends and interest on investments	 3,042,394	 2,662,749
Net gain on investments	46,957,325	46,190,545
Gain on sale of fixed assets	239,155	40,250
Miscellaneous income	<u>1,011,051</u>	<u>179,843</u>
	491,260,758	437,428,952
Net assets released from donor restrictions	<u>45,673,050</u>	<u>30,392,381</u>
Total revenues and support	536,933,808	467,821,333
 Expenses		
Program services	390,344,177	333,648,790
Management and general	64,847,011	51,757,076
Fundraising	<u>6,380,618</u>	<u>5,781,833</u>
Total expenses	<u>461,571,806</u>	<u>391,187,699</u>
 Change in net assets without donor restrictions	 \$ 75,362,002	 \$ 76,633,634

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF ACTIVITIES (CONTINUED)

For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Net Assets With Donor Restrictions		
Donations and promises to give	\$ 39,136,270	\$ 38,167,785
Net assets released from donor restrictions	<u>(45,673,050)</u>	<u>(30,392,381)</u>
Change in net assets with donor restrictions	<u>(6,536,780)</u>	<u>7,775,404</u>
Change in net assets	68,825,222	84,409,038
Net assets - beginning of year	<u>626,911,475</u>	<u>542,502,437</u>
Net assets - end of year	<u><u>\$ 695,736,697</u></u>	<u><u>\$ 626,911,475</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2025

	Dogwood Residential	Bartlett Campus Residential	Bill's Place Residential	Rose Center for Girls Residential	Inner Harbour	Other Residential
Salaries & Wages	10,937,973	13,352,850	\$ 22,362,162	\$ 10,454,621	\$ 20,664,842	\$ -
Fringe Benefits	2,289,778	2,986,518	4,873,807	2,206,871	4,525,654	-
Professional Services	144,647	91,671	336,022	277,595	480,377	-
Advertising	116,300	118,821	116,750	116,427	37,950	-
Supplies	31,676	75,465	49,575	34,274	47,385	-
Communications	31,401	32,034	36,800	32,557	50,710	-
Travel	56,662	97,957	58,833	28,675	133,962	-
Occupancy	299,982	319,248	350,124	251,885	600,253	7,560
Leasing Expenses	29,808	38,052	43,368	33,120	81,756	-
Maintenance	496,701	588,449	569,075	261,405	858,803	-
Program Expenses	914,438	1,067,240	1,499,614	721,042	1,596,305	-
Parent Contracting	-	-	-	-	-	-
Training & Seminars	64,622	80,936	99,622	47,386	84,703	-
Other Operating Expenses	77,967	122,365	92,564	48,060	131,743	126
Insurance	427,809	817,309	755,878	195,678	991,048	1,515
Bad Debt Expense	57,783	87,200	186,482	43,575	61,100	-
Partners Blue Meridian Support	-	-	-	-	-	-
Total functional expenses before depreciation	15,977,547	19,876,115	31,430,676	14,753,171	30,346,591	9,201
Depreciation	665,293	821,808	1,815,127	614,993	1,253,088	350,248
Total	\$ 16,642,840	\$ 20,697,923	\$ 33,245,803	\$ 15,368,164	\$ 31,599,679	\$ 359,449

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2025

	Therapeutic Foster Care	In-Home Services	Wrap-Around Services	Group Homes	Transition-Age Youth Services	Crisis Services
Salaries & Wages	\$ 10,062,134	\$ 93,505,211	\$ 15,287,006	\$ 4,846,097	\$ 23,886,061	\$ 4,705,874
Fringe Benefits	2,266,418	21,323,777	3,975,505	1,086,908	5,309,956	1,207,390
Professional Services	143,079	1,027,782	446,065	38,432	157,081	30,082
Advertising	999,991	627,564	47,274	228	184,968	39,735
Supplies	39,053	380,713	71,419	9,716	87,936	10,659
Communications	140,311	1,107,892	226,636	25,248	291,188	66,641
Travel	696,634	9,852,582	2,166,166	94,529	2,245,891	81,302
Occupancy	80,552	633,094	118,714	108,329	154,118	42,065
Leasing Expenses	65,506	1,952,181	415,204	6,660	761,874	16,970
Maintenance	132,665	1,110,939	157,867	306,579	226,704	127,005
Program Expenses	304,164	820,582	26,260	477,213	504,397	2,249
Parent Contracting	10,617,770	-	-	-	-	-
Training & Seminars	98,988	722,122	107,651	23,153	230,706	25,155
Other Operating Expenses	258,081	777,203	93,862	36,932	157,968	77,616
Insurance	116,149	1,405,328	226,610	155,657	232,485	58,550
Bad Debt Expense	143,686	116,118	89,689	-	15,618	3,307
Partners Blue Meridian Support	-	-	-	-	815,183	-
Total functional expenses before depreciation	26,165,181	135,363,088	23,455,928	7,215,681	35,262,134	6,494,600
Depreciation	185,681	512,261	49,508	244,241	85,525	22,766
Total	<u>\$ 26,350,862</u>	<u>\$ 135,875,349</u>	<u>\$ 23,505,436</u>	<u>\$ 7,459,922</u>	<u>\$ 35,347,659</u>	<u>\$ 6,517,366</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2025

	Strategic Partnerships	Community Violence Intervention	Other Programs	Total Program Services
Salaries & Wages	\$ 2,594,692	\$ 10,852,939	\$ 7,672,957	\$ 251,185,419
Fringe Benefits	613,054	2,367,182	1,554,782	56,587,600
Professional Services	262,078	2,767,508	946,108	7,148,527
Advertising	18	3,418	71,050	2,480,494
Supplies	1,741	129,027	27,119	995,758
Communications	24,253	164,046	100,760	2,330,477
Travel	228,247	525,058	822,897	17,089,395
Occupancy	-	140,362	42,095	3,148,381
Leasing Expenses	-	262,280	17,009	3,723,788
Maintenance	395,732	224,615	185,013	5,641,552
Program Expenses	-	867,637	88,015	8,889,156
Parent Contracting	-	-	-	10,617,770
Training & Seminars	227,192	234,115	157,836	2,204,187
Other Operating Expenses	28,435	221,340	69,054	2,193,316
Insurance	23,188	183,349	96,035	5,686,588
Bad Debt Expense	1	1,500	-	806,059
Partners Blue Meridian Support	1,998,354	-	-	2,813,537
Total functional expenses before depreciation	6,396,985	18,944,376	11,850,730	383,542,004
Depreciation	-	127,246	54,388	6,802,173
Total	<u>\$ 6,396,985</u>	<u>\$ 19,071,622</u>	<u>\$ 11,905,118</u>	<u>\$ 390,344,177</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2025

	Management and General	Fundraising	Total Expenses
Salaries & Wages	\$ 33,707,429	\$ 3,715,124	\$ 288,607,972
Fringe Benefits	8,175,057	923,418	65,686,075
Professional Services	7,557,695	489,757	15,195,979
Advertising	968,949	14,271	3,463,714
Supplies	189,365	29,115	1,214,238
Communications	1,155,522	404,734	3,890,733
Travel	865,683	96,456	18,051,534
Occupancy	180,856	40,090	3,369,327
Leasing Expenses	34,834	-	3,758,622
Maintenance	7,595,436	271,081	13,508,069
Program Expenses	14,199	-	8,903,355
Parent Contracting	-	-	10,617,770
Training & Seminars	1,300,050	36,654	3,540,891
Other Operating Expenses	1,245,187	358,320	3,796,823
Insurance	736,681	1,598	6,424,867
Bad Debt Expense	-	-	806,059
Partners Blue Meridian Support	-	-	2,813,537
Total functional expenses before depreciation	63,726,943	6,380,618	453,649,565
Depreciation	1,120,068	-	7,922,241
Total	\$ 64,847,011	\$ 6,380,618	\$ 461,571,806

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2024

	Dogwood Residential	Bartlett Campus Residential	Bill's Place Residential	Rose Center for Girls Residential	Inner Harbour	Other Residential
Salaries & Wages	\$ 10,627,977	\$ 12,061,186	\$ 20,776,492	\$ 9,986,321	\$ 18,711,085	\$ 5,213
Fringe Benefits	2,001,980	2,407,555	3,863,200	1,910,158	3,757,305	1,330
Professional Services	179,553	109,358	480,966	901,667	320,254	-
Advertising	118,625	120,083	120,707	118,843	42,183	-
Supplies	32,454	52,927	46,038	28,725	28,445	-
Communications	23,048	24,903	31,044	22,260	52,212	-
Travel	63,185	87,789	44,463	29,211	102,668	1,864
Occupancy	283,946	290,937	320,840	221,656	430,788	11,283
Leasing Expenses	29,808	38,052	43,368	33,120	81,756	-
Maintenance	382,768	632,039	553,149	296,351	576,657	1,165
Program Expenses	912,031	1,083,725	1,393,878	711,573	1,543,888	11
Parent Contracting	-	-	-	-	-	-
Training & Seminars	50,333	61,784	81,710	49,080	115,388	-
Other Operating Expenses	63,632	66,239	88,198	40,570	138,054	-
Insurance	523,588	460,081	709,550	507,482	694,463	(1,070)
Bad Debt Expense	35,000	54,267	97,023	35,521	87,250	-
Partners Blue Meridian Support	-	-	-	-	-	-
	15,327,928	17,550,925	28,650,626	14,892,538	26,682,396	19,796
Less: costs of direct benefits to donors	-	-	-	-	-	-
Total functional expenses before depreciation	15,327,928	17,550,925	28,650,626	14,892,538	26,682,396	19,796
Depreciation	688,569	728,886	1,975,823	604,562	820,177	386,326
Total	<u>\$ 16,016,497</u>	<u>\$ 18,279,811</u>	<u>\$ 30,626,449</u>	<u>\$ 15,497,100</u>	<u>\$ 27,502,573</u>	<u>\$ 406,122</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2024

	Therapeutic Foster Care	In-Home Services	Wrap-Around Services	Group Homes	Transition-Age Youth Services	Crisis Services
Salaries & Wages	\$ 9,266,481	\$ 78,547,663	\$ 15,449,937	\$ 5,263,719	\$ 18,966,460	\$ 4,827,931
Fringe Benefits	1,809,457	15,991,514	3,421,700	969,481	3,966,090	1,055,968
Professional Services	175,095	741,921	329,269	41,854	81,501	30,230
Advertising	525,108	586,836	54,978	35	106,248	15,989
Supplies	45,675	364,978	83,123	9,260	86,960	12,002
Communications	138,536	1,029,727	319,362	21,673	256,228	66,093
Travel	669,351	8,990,378	2,385,426	88,549	1,870,301	93,543
Occupancy	95,363	598,653	105,465	97,457	166,465	46,771
Leasing Expenses	59,643	1,552,632	416,615	6,660	848,860	13,440
Maintenance	117,804	819,691	77,711	267,927	152,530	68,072
Program Expenses	295,656	719,019	107,412	357,395	487,106	3,382
Parent Contracting	9,414,404	-	-	-	-	-
Training & Seminars	84,313	594,616	110,614	24,917	128,588	26,623
Other Operating Expenses	227,878	744,774	139,456	32,817	181,037	33,821
Insurance	125,389	1,485,251	193,798	98,214	266,833	58,849
Bad Debt Expense	-	411,484	283,618	-	10,030	-
Partners Blue Meridian Support	-	-	-	-	135,322	-
	<u>23,050,153</u>	<u>113,179,137</u>	<u>23,478,484</u>	<u>7,279,958</u>	<u>27,710,559</u>	<u>6,352,714</u>
Less: costs of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total functional expenses before depreciation	23,050,153	113,179,137	23,478,484	7,279,958	27,710,559	6,352,714
Depreciation	<u>160,736</u>	<u>443,100</u>	<u>66,724</u>	<u>227,998</u>	<u>70,836</u>	<u>30,234</u>
Total	<u>\$ 23,210,889</u>	<u>\$ 113,622,237</u>	<u>\$ 23,545,208</u>	<u>\$ 7,507,956</u>	<u>\$ 27,781,395</u>	<u>\$ 6,382,948</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2024

	Strategic Partnerships	Community Violence Intervention	Other Programs	Total Program Services
Salaries & Wages	\$ 2,378,952	\$ 6,566,030	\$ 3,942,661	\$ 217,378,108
Fringe Benefits	552,399	1,246,907	658,567	43,613,611
Professional Services	539,942	1,850,422	333,117	6,115,149
Advertising	5,275	14,176	12,580	1,841,666
Supplies	1,269	82,624	12,330	886,810
Communications	22,118	92,865	53,543	2,153,612
Travel	166,950	285,171	349,973	15,228,822
Occupancy	3,696	50,024	10,322	2,733,666
Leasing Expenses	1,848	60,883	-	3,186,685
Maintenance	220,215	179,815	137,039	4,482,933
Program Expenses	-	302,665	141,058	8,058,799
Parent Contracting	-	-	-	9,414,404
Training & Seminars	73,842	71,278	168,252	1,641,338
Other Operating Expenses	25,280	226,825	40,543	2,049,124
Insurance	21,673	47,965	51,381	5,243,447
Bad Debt Expense	18,197	-	4,741	1,037,131
Partners Blue Meridian Support	2,062,292	-	-	2,197,614
	<u>6,093,948</u>	<u>11,077,650</u>	<u>5,916,107</u>	<u>327,262,919</u>
Less: costs of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total functional expenses before depreciation	6,093,948	11,077,650	5,916,107	327,262,919
Depreciation	<u>-</u>	<u>149,084</u>	<u>32,816</u>	<u>6,385,871</u>
Total	<u><u>\$ 6,093,948</u></u>	<u><u>\$ 11,226,734</u></u>	<u><u>\$ 5,948,923</u></u>	<u><u>\$ 333,648,790</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

For the Year Ended June 30, 2024

	Management and General	Fundraising	Total Expenses
Salaries & Wages	\$ 27,088,307	\$ 3,441,439	\$ 247,907,854
Fringe Benefits	5,633,220	909,897	50,156,728
Professional Services	5,218,859	471,122	11,805,130
Advertising	835,275	30,801	2,707,742
Supplies	85,449	19,385	991,644
Communications	977,152	257,917	3,388,681
Travel	738,070	69,833	16,036,725
Occupancy	160,152	33,332	2,927,150
Leasing Expenses	37,296	-	3,223,981
Maintenance	6,831,375	221,031	11,535,339
Program Expenses	13,495	-	8,072,294
Parent Contracting	-	-	9,414,404
Training & Seminars	1,130,810	35,767	2,807,915
Other Operating Expenses	1,037,837	288,166	3,375,127
Insurance	692,387	3,143	5,938,977
Bad Debt Expense	-	-	1,037,131
Partners Blue Meridian Support	-	-	2,197,614
	<u>50,479,684</u>	<u>5,781,833</u>	<u>383,524,436</u>
Total functional expenses before depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Less: costs of direct benefits to donors	50,479,684	5,781,833	383,524,436
	<u>1,277,392</u>	<u>-</u>	<u>7,663,263</u>
Depreciation	<u>\$ 51,757,076</u>	<u>\$ 5,781,833</u>	<u>\$ 391,187,699</u>
Total			

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 68,825,222	\$ 84,409,038
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:		
Depreciation	7,922,244	7,663,263
Noncash lease expense	60,942	187,983
Gain on investments	(46,957,325)	(46,190,545)
Gain on disposal of property and equipment	(239,155)	(40,250)
Changes in operating assets and liabilities:		
(Increase) decrease in :		
Receivables	6,046,896	(13,216,180)
Prepaid expenses	(376,803)	232,999
Increase (decrease) in :		
Accounts payable	568,046	3,223,878
Accrued expenses	744,276	272,385
Deferred revenue	(378,164)	(422,303)
Other liabilities	3,156,761	93,143
Payroll liabilities	3,553,416	1,290,528
Total adjustments	<u>(25,898,866)</u>	<u>(46,905,099)</u>
Net cash provided by operating activities	42,926,356	37,503,939
Cash Flows From Investing Activities:		
Purchase of property and equipment	(29,314,796)	(19,195,220)
Proceeds from the sale of property and equipment	239,155	40,250
Investment in securities	(59,181,333)	(107,494,362)
Proceeds from sales of securities	56,499,167	94,500,856
Increase in sundry assets	(586,740)	(512,515)
Net cash used for investing activities	<u>(32,344,547)</u>	<u>(32,660,991)</u>
Net increase in cash and cash equivalents	10,581,809	4,842,948
Cash and cash equivalents at beginning of the year	<u>65,471,382</u>	<u>60,628,434</u>
Cash and cash equivalents at end of the year	<u>\$ 76,053,191</u>	<u>\$ 65,471,382</u>
Supplemental Disclosure of Cash Flow Information:		
Non-Cash Investing Activities:		
Acquisition of right of use assets under lease liabilities	<u>\$ 1,808,084</u>	<u>\$ 3,136,541</u>

The accompanying notes are an integral part of the consolidated financial statements.

YOUTH VILLAGES, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Operations

Youth Villages, Inc. and Affiliates (the “Organization”) is a not-for-profit corporation designed to offer a comprehensive continuum of care to children and youth who are in need due to life circumstances including but not limited to emotional disturbance, mental illness, serious problem behaviors, and histories of abuse and neglect. The Organization recognizes that just as life circumstances can produce a broad spectrum of needs, an equally diverse array of services is required to meet those needs utilizing evidence and research-based practices whenever possible. The programs offered vary in location from residential services to transitional-age services and intensity from intensive residential treatment to volunteer based mentoring.

Youth Villages Foundation, Inc. is a not-for-profit corporation organized on July 1, 1996, to provide financial and support services for and operates in conjunction with Youth Villages, Inc.

The most restrictive level of care offered by the Organization is the Residential Treatment programs which provide treatment in a secured residential setting to the most seriously troubled youth. All residential treatment allows for educational, social, and recreational opportunities. Children are accepted into the residential programs when they are unable to be successful in their homes or in other placements such as foster care. Residential campuses are in Georgia and Tennessee. In addition to serving youth from these states, Youth Villages also accepted and provided residential services to out-of-state youth from Alabama, Colorado, Florida, Illinois, Indiana, Kentucky, Massachusetts, Mississippi, North Carolina, Ohio, Oklahoma, Wisconsin. Payments for residential services are provided through contracts and/or through Medicaid and private insurance carriers as services are rendered. Residential care comprises the Organization’s largest program.

The Group Home programs are less restrictive than residential programs, allowing children to attend public schools when possible and more community outings while still living in supervised small homes. Locations for group homes are in Memphis and Nashville, Tennessee.

The Therapeutic Foster Care program provides settings for children with the opportunity to live and function as part of an individual family fully integrated within the community. These services are provided in Tennessee.

The Organization’s next largest program is the In-Home Services program which provides intensive in-home services to youth and their families to prevent the child from being placed out of the home. In-Home Services also works with families to remove barriers so that children can return home from placements such as hospitals, residential treatment centers, and foster care. The multisystemic Therapy (“MST”) program also provides intensive treatment in the home utilizing the nationally recognized MST model. This model serves youth presenting serious anti-social behaviors, often involving the juvenile justice systems, who are at high risk of placement out of the home. In-home services are provided in the states of Alabama, Arkansas, Florida, Georgia, Indiana, Kentucky, Louisiana, Massachusetts, Maine, Mississippi, New Hampshire, North Carolina, Ohio, Oklahoma, Oregon, Rhode Island, South Carolina, and Tennessee.

As children grow into young adults, the Organization recognized their changing needs by developing the Transition-Age Services program to work one-on-one with young adults, many of whom are in state foster care, to help establish independence. Job skills, budgeting, continuing education, and independent living skills help to lay a solid foundation for a successful move into adulthood. These services are currently provided in Alabama, Arizona, Arkansas, Georgia, Kentucky, Massachusetts, Mississippi, New Hampshire, North Carolina, Oklahoma, Oregon, and Tennessee.

In addition, the Mentoring program pairs adult volunteers with young adults to provide additional support and guidance in Tennessee and Georgia.

The Organization's Specialized Crisis Services provide emergency psychiatric support and recommendations for most children living in Tennessee. This unique program sends staff into the home or the child's placement to assist in providing immediate support and guidance to ensure appropriate placement decisions which includes avoiding unnecessary placements into psychiatric hospitals by providing immediate support in the home setting. Crisis support services are also provided in Oregon.

The Organization's Strategic Partnerships program started in January 2016 and allows for the Transition-Age Services and In-Home Services program models to be implemented by public or private child welfare organizations for a fee.

The Organization's Memphis Allies/SWITCH/SWITCH Youth programs started in 2021. These programs were created to aid youth affected by the juvenile justice system and gun violence.

Wrap-Around Services – Wrap Around is a way or process of working with children and youth with serious mental health challenges and their families. During the Wrap Around process, community-based services and supports “wrap around” a child or youth and their family in their home, school, and community in an effort to help meet their needs.

Other Programs – this comprises much smaller programs at Youth Villages and includes: Core, FSW/FSS, Scholars, Mentoring, and New Allies.

Basis of Consolidation

The consolidated financial statements include the accounts of Youth Villages, Inc. and Youth Villages Foundation, Inc. The intercompany balances and transactions have been eliminated.

Method of Accounting and Basis of Presentation

The Organization uses the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

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

Credit Risk

The Organization's credit risks primarily relate to cash and cash equivalents and investments. The Organization maintains cash balances at several banks. Those accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to an aggregate of \$250,000 at each institution and by the investment companies holding mutual funds and common stocks up to an aggregate of \$150,000,000. A portion of the Organization's bank deposits are held in a business investment account which is fully collateralized by U.S. government backed securities or agencies. The Organization's cash deposits exceeded FDIC limits at various times during the year. The Organization believes it is not exposed to any significant credit risk on its cash balances, due to its policy of banking with high quality financial institutions.

Revenue Recognition and Support

State contract revenue, TennCare, Medicaid, and private insurance revenue are reported at estimated net realizable amounts from third-party payers and others for services rendered and may include estimates for retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations. Revenues are recognized as performance obligations are satisfied.

The Organization does not have revenue recognized from performance obligations that were satisfied in prior periods and does not have any transaction price allocated to unsatisfied performance obligations. Certain judgments and estimates are used in the identification and timing of satisfaction of performance obligations and the related allocation of the transaction price. The Organization believes that these estimates represent an accurate depiction of the transfer of services to its clients.

Performance obligations are determined based on the nature of the services the Organization provides. Revenues are recognized for performance obligations satisfied over time. It is the Organization's belief that this method provides a faithful depiction of the transfer of services over the term of performance obligations based on the inputs needed to satisfy the obligations. Performance obligations are measured from the commencement of services to the point when there are no further services required for the client.

Promises to give and contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Promises to give and contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions expire in the fiscal year in which they are recognized. All other donor-restricted promises to give and contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Conditional promises to give are not recognized until the conditions on which they depend are substantially met.

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less. Cash and cash equivalents and investments include amounts that are donor restricted totaling \$93,109,056 and \$94,514,296 as of June 30, 2025 and 2024, respectively, and are limited in use to specific program support, program expansion and growth, capital asset purchases, mergers and acquisitions, plus infrastructure support with selected administrative functions that are tied to growth.

Investments

Investments are carried at fair market value with realized and unrealized gains and losses reflected in the consolidated statements of activities. Donated investments are recorded at fair value at the date of donation. Net investment return is reported in the consolidated statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less related investment advisory fees.

Property and Equipment

The Organization capitalizes all property and equipment purchases of \$5,000 or greater at cost at the date of acquisition, or at estimated fair market value at the date of donation in the case of donated property. Depreciation is provided using the straight-line method over the expected useful lives of the related assets which range from three to thirty years. Interest incurred on financing during a construction period is capitalized.

Leases

FASB Topic 842, *Leases*, was issued to increase the usefulness of financial statements by requiring reporting certain right-of-use assets and lease liabilities that are currently not reported. The Organization has elected to apply the short-term lease exemption for leases with terms of 12 months or less. Under the exemption, right-of-use assets and corresponding liabilities will not be recognized for short-term leases. Lease expense for short-term leases will continue to be recognized on the statement of activities on a straight-line basis over the term of the lease. Right of use assets are amortized in a straight-line basis over the term of the lease. Reduction of the lease liability will be recorded using the effective interest rate, similar to other long-term debt arrangements.

Contract Receivables, Promises to Give, and the Allowance for Credit Losses

The Organization reports contract receivables for services rendered at net realizable amounts from third-party payors and others. The Organization estimates the net realizable amounts based upon a review of outstanding receivables, historical collection and payment percentages, payor specific contractual agreements, and expectations of future economic conditions. There are various factors that can impact the collection trends, such as changes in the economy, which in turn have an impact on unemployment rates and the number of uninsured and underinsured beneficiaries, the increased burden of copayments to be made by clients with insurance, and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the estimation process. As a service to the client, the Organization bills third-party payors directly and bills the client when the client's liability is determined. At June 30, 2025 and 2024, such receivables held balances of \$50,497,768 and \$51,952,646, respectively, net of allowances for credit losses of \$772,734 and \$804,504, respectively.

The Organization evaluates the collectability of promises to give and makes adjustments to the assets accordingly. An allowance for uncollectible promises to give of \$415,282 and \$604,150 was established at June 30, 2025 and 2024, respectively, based on management's estimation that all promises to give are not fully collectible.

In-Kind Donations and Donated Services

In-kind donations of goods are recorded at their estimated fair market value at the date of donation. Volunteers periodically provide uncompensated non-specialized services as administrative and special events assistants. During 2025 and 2024, there were no material donation of goods or specialized services which would require recognition in the consolidated financial statements.

Net Assets

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 in net assets are classified as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. The income from these net assets may be used for specific purposes. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expenses were \$3,463,714 and \$2,707,742 for the years ended June 30, 2025 and 2024, respectively.

Functional Allocation of Expenses

The costs of providing the various programs and other activities of the Organization have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated by management among the programs and supporting services benefited. The consolidated statements of functional expenses present the natural classification detail of expenses by function.

The Organization classifies as program services expense those items which are directly attributable to a specific program service. Those expenses which benefit more than one specific program service (shared program service expenses) are included in management and general or fundraising expenses.

Federal Tax Status

No provision for federal income taxes is required since the Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been determined to be an organization that is not a private foundation. The Organization files exempt returns in the U.S. federal jurisdiction.

Financial Instruments

The carrying amounts of the financial instruments of the Organization, consisting of cash, accounts receivable, and other assets, approximate their fair value.

Reclassifications

For comparability, certain prior year amounts have been reclassified where appropriate to conform to the presentation in the current year.

Recent Accounting Pronouncement

In June 2016, the FASB issued guidance (FASB ASC 326), *Credit Losses*, which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were accounts receivable. The Organization adopted the new standard effective July 1, 2023. The impact of this adoption was not considered material to the financial statements and primarily resulted in changes to disclosures only.

Date of Management's Review

The Organization evaluated its June 30, 2025, consolidated financial statements for subsequent events through November 25, 2025, the date the consolidated financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the consolidated financial statements.

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the consolidated statements of financial position date, are noted below.

The Organization's overall goal is to maintain one year's operating expenses (\$461,000,000 currently) in cash and investments. The Entity holds liquid cash to meet one to two months' operating expenses (currently approximately \$35,000,000 to \$75,000,000). All liquid monies are invested in overnight repurchase agreements which are guaranteed by the US government.

As described in Note 8, the Organization also has a line of credit in the amount of \$8,000,000. There were no draws on this line of credit during the years ended June 30, 2025 and 2024.

	2025	2024
Cash and cash equivalents	\$ 76,053,191	\$ 65,471,382
Receivables		
Promises to give, current portion	7,492,911	11,017,611
Grantor agencies, net of allowance	2,412,726	2,129,533
Contract receivables, net of allowance	50,497,768	51,952,646
Other	2,071,923	1,255,456
Investments	456,194,666	406,555,175
	<u>594,723,185</u>	<u>538,381,803</u>
Less: donor restricted cash and investments	(93,109,056)	(94,514,296)
Less: donor restricted promises to give	<u>(6,109,583)</u>	<u>(9,607,500)</u>
Available for general expenditure	<u>\$ 495,504,546</u>	<u>\$ 434,260,007</u>

NOTE 3 – PROMISES TO GIVE

Promises to give are restricted for various programs offered by the Organization, as well as for covering the costs associated with constructing new program service facilities and other expansion activities. These unconditional contributions are recorded as income when contributed and have been discounted to net present value using a discount rate of 3.79% based on expected payments.

Promises to give are due as follows at June 30, 2025:

2026	\$ 7,492,911
2027	4,916,029
2028	1,328,206
2029	105,017
2030	576
	<u>13,842,739</u>
Promises to give, current portion	<u>7,492,911</u>
Promises to give, long-term	6,349,828
Less discount to present value	(492,124)
Less allowance, non-current	(415,282)
	<u><u>\$ 5,442,422</u></u>

As of June 30, 2024, total promises to give were \$18,627,011, net of a discount to present value of \$907,174 and the allowance of \$604,150. Three donors accounted for 36 percent and 45 percent of promises to give at June 30, 2025 and 2024, respectively.

NOTE 4 – CONDITIONAL PROMISES TO GIVE AND INTENTIONS TO GIVE

During 2023, the Organization received a conditional promise to help support its Transition-Age Services program for young people aging out of the child welfare system. This was an agreement made between the Organization and a third party. This third-party made a conditional promise to give to contribute an additional amount as defined by their contract dependent upon the Organization meeting certain milestones each year. For the years ended June 30, 2025 and 2024, the amounts received and recorded by the Organization related to this agreement totaled \$300,000 and \$200,000, respectively. As of June 30, 2025 and 2024, the Organization had outstanding commitments of \$400,000 and \$700,000 respectively, which have not been recorded in the accompanying consolidated financial statements, nor will they be until the defined program accomplishments are met.

During 2022, the Organization received a conditional promise to give in relation to its efforts to expand its services in New England. This was an agreement made between the Organization and a third party. This third party agreed to contribute an amount defined by their contract dependent upon the Organization meeting certain milestones each year. For the year ended June 30, 2024, the amount received and recorded by the Organization related to this agreement totaled \$500,000, which fulfilled the original commitment. During 2025, the third-party made a conditional promise to contribute an additional amount as defined by their contract dependent upon the Organization meeting certain milestones each year. The Organization received and recorded \$500,000 relating to this new agreement during the year ended June 30, 2025. As of June 30, 2025, the Organization had no outstanding commitments.

During 2020, the Organization continued the growth capital campaign in its efforts to further expand its Transition-Age Services program. This campaign was an agreement made between the Organization and a third party. This third party agreed to contribute an amount defined by their contract dependent upon the Organization meeting certain milestones each year. For the year ended June 30, 2024, the amount received and recorded by the Organization related to this agreement totaled \$14,000,000, which fulfilled the original commitment. During 2025, the third-party made a conditional promise to contribute an additional amount as defined by their contract dependent upon the Organization meeting certain milestones each year. The Organization received and recorded \$23,000,000 relating to this new agreement during the year ended June 30, 2025. As of June 30, 2025, the Organization had an outstanding commitment of \$36,000,000.

NOTE 5 – INVESTMENTS

The cost and market value of investments are as follows at June 30:

	2025	
	Cost	Market Value
Fixed Income	\$ 98,064,868	\$ 102,607,661
Domestic Equity	98,120,131	165,315,307
International equity	18,696,820	34,427,645
Global equities	33,986,549	49,079,090
Private equity funds and master limited partnerships	29,960,343	46,246,171
Hedge funds	23,747,161	33,352,229
Real estate investment trusts	19,952,838	25,166,563
Total	<u>\$ 322,528,710</u>	<u>\$ 456,194,666</u>
Cumulative unrealized gain on investments		<u>\$ 133,665,956</u>

	2024	
	Cost	Market Value
Fixed Income	\$ 71,815,628	\$ 95,293,088
Domestic Equity	106,673,780	160,708,258
International equity	42,044,259	29,572,769
Global equities	26,747,147	44,379,829
Private equity funds and master limited partnerships	16,882,902	25,252,948
Hedge funds	23,811,559	30,505,533
Real estate investment trusts	16,513,143	20,842,750
Total	<u>\$ 304,488,418</u>	<u>\$ 406,555,175</u>
Cumulative unrealized gain on investments		<u>\$ 102,066,757</u>

The Organization holds shares in domestic and foreign companies that invest in derivative financial instruments for the purpose of hedging the risks of certain identifiable and anticipated transactions. In general, the types of risks hedged are those relating to the effects of stock selections through 1) borrowing money against their long positions and 2) borrowing securities in connection with short positions. The hedged investments are carried at fair market value. During 2025 and 2024, the Organization recognized a net gain of \$2,945,420 and \$2,710,768 respectively, from fair value hedges which are included in "Net gain on investments" in the consolidated statements of activities.

At June 30, 2025 and 2024, the Foundation had commitments to fund private equity and real estate investment trusts of \$19,220,173 and \$16,779,487, respectively, which are due upon request.

NOTE 6 – FAIR VALUE MEASUREMENT

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under generally accepted accounting principles are described below:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities the Organization has the ability to access.
- Level 2 – Inputs (other than quoted prices with level 1) that are observable for the asset or liability, either directly or indirectly.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs which are unobservable for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used attempt to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025.

Private equity funds, master limited partnerships, hedge funds and real estate investment trusts: Valued at the net asset value of shares held by the Organization at year end, as reported by the fund.

Equity securities and mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2025 and 2024.

Assets at Fair Value as of June 30, 2025

	Level 1	Level 2	Level 3	Assets Measured at Net Asset Value	Total
Fixed income	\$ 102,607,661	\$ -	\$ -	\$ -	\$ 102,607,661
Domestic Equity	165,315,307	-	-	-	165,315,307
International equity at NAV	-	-	-	34,427,645	34,427,645
Global equity at NAV	-	-	-	49,079,090	49,079,090
Private equity funds and master limited partnerships at NAV	-	-	-	46,246,171	46,246,171
Hedge funds at NAV	-	-	-	33,352,229	33,352,229
Real estate investment trusts at NAV	-	-	-	25,166,563	25,166,563
Total assets at fair value	<u>\$ 267,922,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,271,698</u>	<u>\$ 456,194,666</u>

Assets at Fair Value as of June 30, 2024

	Level 1	Level 2	Level 3	Assets Measured at Net Asset Value	Total
Fixed Income	\$ 95,293,088	\$ -	\$ -	\$ -	\$ 95,293,088
Domestic Equity	160,708,258	-	-	-	160,708,258
International equity at NAV	-	-	-	29,572,769	29,572,769
Global equity at NAV	-	-	-	44,379,829	44,379,829
Private equity funds and master limited partnerships at NAV	-	-	-	25,252,948	25,252,948
Hedge funds at NAV	-	-	-	30,505,533	30,505,533
Real estate investment trusts at NAV	-	-	-	20,842,750	20,842,750
Total assets at fair value	<u>\$ 256,001,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,553,829</u>	<u>\$ 406,555,175</u>

The Organization has the following investments which calculate net asset value (NAV) per share at June 30:

2025				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
International equity	\$ 34,427,645	\$ -	Monthly or quarterly	15-60 days
Global Equity	49,079,090	1,360,000	Monthly, quarterly, as provided	6-60 days
Hedge Funds	33,352,229	-	Quarterly	60-90 days
Private equity funds	46,246,171	9,471,997	Monthly, quarterly, annually, or as provided	30-180 days
Real estate investment trusts	25,166,563	8,388,176	Daily or as provided	Not applicable
	<u>\$ 188,271,698</u>	<u>\$ 19,220,173</u>		

2024				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
International equity	\$ 29,572,769	\$ -	Monthly or quarterly	15-60 days
Global Equity	44,379,829	1,944,079	Monthly, quarterly, as provided	6-60 days
Hedge Funds	30,505,533	-	Quarterly	60-90 days
Private equity funds	25,252,948	5,183,862	Monthly, quarterly, annually, or as provided	30-180 days
Real estate investment trusts	20,842,750	9,651,546	Daily or as provided	Not applicable
	<u>\$ 150,553,829</u>	<u>\$ 16,779,487</u>		

Private Equity and Master Limited Partnerships

Youth Villages, Inc. and Affiliates invests in several private equity and master limited partnership funds that invests in private equity, venture capital, closed end bond funds, long Japanese and pan-Asia equity, U.S. equity, international equity, emerging markets equity, global long/short equity, and designated side pocket equity that are not publicly traded. Redemptions are permitted during the life of the funds, and the redemption notice period ranges from 30-90 days. When the assets are sold, the proceeds, less any incentive due to the fund sponsor, will be distributed to the investors. The sale of the assets is subject to the approval of the fund's managers.

Real Estate Investment Trusts

Youth Villages, Inc. and Affiliates invests in one real estate investment trust that invests in residential real estate. Redemptions are permitted. When the underlying assets are sold, the proceeds, less any incentive due to the fund sponsor, will be distributed to the investors.

Hedge Funds

Youth Villages, Inc. and Affiliates invests in hedge funds that pursue multiple strategies to diversify risks and reduce volatility. These funds invest in private equity, venture capital, global long/short equity, designated side pocket investments, insurance linked securities, municipal bonds, corporate stocks, real estate, insurance linked debt, film receivables lending, and cash. The fair values of these investments have been estimated using the net asset value per share of the investments provided by the hedge fund managers.

NOTE 7 – PROPERTY AND EQUIPMENT

A summary of property and equipment is as follows at June 30:

	2025	2024
Land	\$ 9,761,414	\$ 8,823,737
Buildings	139,692,930	122,907,405
Equipment and vehicles	34,962,580	32,414,907
Furniture and fixtures	15,960,261	14,378,905
Construction in progress	22,413,992	16,063,253
	<u>222,791,177</u>	<u>194,588,207</u>
Less accumulated depreciation	<u>(97,217,999)</u>	<u>(90,407,581)</u>
	<u>\$ 125,573,178</u>	<u>\$ 104,180,626</u>

Construction in progress primarily consists of various construction projects including the Dogwood Campus and Activity Center, Inner Harbour Campus and Education Building, Rose Center renovations, and other miscellaneous projects. As of June 30, 2025, the estimated cost to complete these projects was approximately \$81,463,175.

NOTE 8 – LINE OF CREDIT

The Organization holds a line of credit with a financial institution with a credit limit of \$8,000,000. Regular monthly payments of all accrued unpaid interest are due as of each payment date, beginning April 30, 2025, with all subsequent interest payments to be due on the same day of each month thereafter. The line of credit matures on March 31, 2026, with all outstanding principal plus all accrued unpaid interest due on that date. Interest is equal to the one-month SOFR rate plus 1.61%. As of June 30, 2025, the rate was 5.93%. The note is unsecured. There were no draws on this line of credit during the years ended June 30, 2025 or 2024.

NOTE 9 – LETTER OF CREDIT

The Organization has established one letter of credit with a bank, which names an insurance company as beneficiary. The Organization is self-insured with regard to workers' compensation, and the letter of credit was established to cover workers' compensation claims in the event of default on the part of the Organization. The letter of credit allows beneficiary drawings up to \$2,490,000; it expires December 16, 2025. As of June 30, 2025 and 2024, there were no drawings made by the beneficiary.

NOTE 10 – NET ASSETS

As of June 30, 2025 and 2024, net assets without donor restriction, designated by the board are, \$8,427,172 and \$7,840,432, respectively. These amounts have been designated to pay benefits to key employees upon termination of employment.

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

	2025	2024
Purpose Restrictions:		
Transition-Age Services	\$ 31,184,241	\$ 32,234,882
Memphis Allies/SWITCH	6,748,336	21,872,897
Capital Projects	506,171	487,342
Bills' Place Campaign	155,000	205,000
Janie's Fund	8,802,082	7,154,218
Blue Meridian Partners/Growth Capital Campaign III	56,935,233	48,913,504
	<u>\$ 104,331,063</u>	<u>\$ 110,867,843</u>

NOTE 11 – LEASE COMMITMENTS

The Organization maintains various lease agreements for certain administrative and operating facilities in Alabama, Arizona, Arkansas, District of Columbia, Georgia, Florida, Indiana, Kentucky, Louisiana, Massachusetts, Mississippi, North Carolina, New Hampshire, Ohio, Oklahoma, Oregon, South Carolina, and Tennessee. The Organization has elected to use the portfolio approach in determining the discount rate which will be applied to all leases which do not qualify as short-term. These leases qualify as operating leases for financial statement presentation purposes. Interest rates are not implicit in the leases, and as the Organization does not carry any debt, management has determined that the risk-free rate should be used to discount the lease payments to their present value. For the years ended June 30, 2025 and 2024, operating lease expenses totaled \$3,758,622 and \$3,223,981, respectively, while payments made under short-term leases were approximately \$660,000 and \$662,000 during 2025 and 2024, respectively.

The future minimum lease obligations are as follows:

	<u>June 30</u>	
	2026	\$ 3,333,721
	2027	2,217,223
	2028	1,619,804
	2029	1,004,483
	2030	410,284
	Thereafter	<u>1,145,577</u>
		9,731,092
Less effects of discounting		<u>(820,462)</u>
Present value of future minimum lease payments		<u><u>\$ 8,910,630</u></u>

NOTE 12 – CONTINGENCIES

The Organization is involved in various legal actions incident to the ordinary course of business. In the opinion of management, the eventual disposition of these matters will not have a material adverse effect on financial position or results of operations.

NOTE 13 – RETIREMENT PLAN

The Organization maintains a plan that allows employee deferrals and provides for employer matching of up to two percent and a fixed contribution of three percent of eligible compensation. Employer contributions for the years ended June 30, 2025 and 2024 were \$9,854,691 and \$8,028,521, respectively.

NOTE 14 – RELATED PARTY TRANSACTIONS

Youth Villages, Inc. is affiliated through common management and membership with Youth Villages Foundation, Inc. The Foundation collects donations and pledges for Youth Villages, Inc. and transferred \$47,898,405 and \$28,868,013 to Youth Villages, Inc. for the years ended June 30, 2025 and 2024, respectively. Also, Youth Villages, Inc. and Youth Villages Foundation, Inc. have intercompany receivables/payables which totaled \$131,692,327 and \$116,637,755 as of June 30, 2025 and 2024, respectively. These amounts have been eliminated in the consolidation.

The Organization maintains cash and investments in numerous banks and trust companies. Officers of these banks and trust companies served on the Board of Directors of the Organization in 2025. The amount of funds maintained at these institutions at June 30, 2025 was \$72,679,941. Any fees paid were at market rates. There are no related party transactions with Arkansas funding.

The Organization purchased insurance services through a company that is owned and managed by a member of the Board of Directors of the Organization. The amounts paid totaled \$300,000 and \$290,000 for the years ended June 30, 2025 and 2024, respectively.

The Organization purchased consulting services from a company owned by a relative of a member of management of the Organization. The amounts totaled \$127,668 and \$95,000 for the years ended June 30, 2025 and June 30, 2024, respectively. The Organization purchased specialty services from a company owned by a member of the Board of Directors of the Organization. The amounts paid totaled \$162,000 and \$40,500 for the years ended June 30, 2025 and June 30, 2024, respectively.

NOTE 15 – INSURANCE POLICIES

Youth Villages, Inc. maintains life insurance policies on certain key employees of the Organization. As of June 30, 2025 and 2024, the cash value of these policies totaled \$8,427,172 and \$7,840,432, respectively and are included in “Other Assets” on the consolidated statements of financial position.

NOTE 16 – ECONOMIC DEPENDENCY

Youth Villages, Inc. relies upon the State of Tennessee as its major source of revenue. For the years ended June 30, 2025 and 2024, revenues from the State of Tennessee were \$206,596,989 and \$185,559,442, respectively. These revenues represented 43% and 45% of total revenue for Youth Villages, Inc. for the years ended June 30, 2025 and 2024, respectively. The Organization places an emphasis on diversifying its sources of revenue. The Organization has been successful in its diversification plan by lowering the dependence on revenue from the State of Tennessee from 69% in 2005 to 43% in 2025. State of Tennessee contract revenue is reported at estimated net realizable amounts for services rendered. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

NOTE 17 – UNCERTAINTIES

The Medicaid program accounted for approximately 17% of Youth Villages, Inc.’s total revenue for both the years ended June 30, 2025 and 2024, respectively. Laws and regulations governing the Medicaid program are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by material amounts in the near term.

SUPPLEMENTAL INFORMATION

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION

June 30, 2025

	Youth Villages, Inc.	Youth Villages Foundation, Inc.	Eliminations	Total
Current Assets				
Cash and cash equivalents	\$ 21,227,118	\$ 54,826,073	\$ -	\$ 76,053,191
Receivables				
Affiliate	131,692,327	-	(131,692,327)	-
Promises to give, current portion	-	7,492,911	-	7,492,911
Grantor agencies	2,412,726	-	-	2,412,726
Contract receivables, net	50,497,768	-	-	50,497,768
Other	2,071,923	-	-	2,071,923
Investments	-	456,194,666	-	456,194,666
Prepaid expenses	3,855,774	30,033	-	3,885,807
Total current assets	211,757,636	518,543,683	(131,692,327)	598,608,992
Property and Equipment				
Land	9,761,414	-	-	9,761,414
Buildings	139,692,930	-	-	139,692,930
Equipment and vehicles	34,812,993	149,587	-	34,962,580
Furniture and fixtures	15,948,222	12,039	-	15,960,261
Construction in progress	22,413,992	-	-	22,413,992
	222,629,551	161,626	-	222,791,177
Accumulated depreciation	(97,056,373)	(161,626)	-	(97,217,999)
Total property and equipment	125,573,178	-	-	125,573,178
Other Assets				
Promises to give, net of current portion	-	5,442,422	-	5,442,422
Right-of-use assets, noncurrent	8,586,343	-	-	8,586,343
Other	8,427,172	-	-	8,427,172
Total other assets	17,013,515	5,442,422	-	22,455,937
Total assets	<u>\$ 354,344,329</u>	<u>\$ 523,986,105</u>	<u>\$ (131,692,327)</u>	<u>\$ 746,638,107</u>

See independent auditor's report.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION (CONTINUED)

June 30, 2025

	Youth Villages, Inc.	Youth Villages Foundation, Inc.	Eliminations	Total
Current Liabilities				
Accounts payable	\$ 9,083,274	\$ 155,010	\$ -	\$ 9,238,284
Accounts payable, affiliate	-	131,692,327	(131,692,327)	-
Accrued expenses	5,898,980	34,307	-	5,933,287
Deferred revenue	356,959	-	-	356,959
Other liabilities	10,676,707	160,362	-	10,837,069
Lease liabilities	3,333,721	-	-	3,333,721
Payroll liabilities	15,294,623	330,558	-	15,625,181
Total current liabilities	44,644,264	132,372,564	(131,692,327)	45,324,501
Long-Term Liabilities				
Lease liabilities	5,576,909	-	-	5,576,909
Total liabilities	50,221,173	132,372,564	(131,692,327)	50,901,410
Net Assets				
Without donor restrictions	304,123,156	287,282,478	-	591,405,634
With donor restrictions	-	104,331,063	-	104,331,063
Total net assets	304,123,156	391,613,541	-	695,736,697
Total liabilities and net assets	\$ 354,344,329	\$ 523,986,105	\$ (131,692,327)	\$ 746,638,107

See independent auditor's report.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATING SCHEDULE OF ACTIVITIES

For the Year Ended June 30, 2025

	Youth Villages Inc.	Youth Villages Foundation Inc.	Eliminations	Total
Net Assets Without Donor Restrictions				
Revenues and Support				
State of Tennessee contract revenue	\$ 180,853,625	\$ -	\$ -	\$ 180,853,625
Contract revenue	109,100,501	-	-	109,100,501
TennCare revenue	25,743,364	-	-	25,743,364
Medicaid revenue	83,904,481	-	-	83,904,481
Net private insurance	4,343,165	-	-	4,343,165
USDA & Grants	27,441,285	4,071,368	-	31,512,653
Other - local education authority, county, city, provider agency	2,430,365	-	-	2,430,365
Donations and promises to give	47,898,405	-	(47,898,405)	-
Special events revenue	-	4,322,105	-	4,322,105
Less: costs of direct benefits to donors	-	(2,199,426)	-	(2,199,426)
Net revenues from special events	-	2,122,679	-	2,122,679
Dividends and interest on investments	502,005	2,540,389	-	3,042,394
Net gain on investments	-	46,957,325	-	46,957,325
Gain on sale of fixed assets	239,155	-	-	239,155
Miscellaneous income	1,008,955	2,096	-	1,011,051
	483,465,306	55,693,857	(47,898,405)	491,260,758
Net assets released from donor restrictions	-	45,673,050	-	45,673,050
Total revenues and support	483,465,306	101,366,907	(47,898,405)	536,933,808
Expenses				
Charitable contributions	-	47,898,405	(47,898,405)	-
Program services	390,344,177	-	-	390,344,177
Management and general	63,433,222	1,413,789	-	64,847,011
Fundraising	-	6,380,618	-	6,380,618
Total expenses	453,777,399	55,692,812	(47,898,405)	461,571,806
Change in net assets without donor restrictions	\$ 29,687,907	\$ 45,674,095	\$ -	\$ 75,362,002

See independent auditor's report.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATING SCHEDULE OF ACTIVITIES (CONTINUED)

For the Year Ended June 30, 2025

	Youth Villages Inc.	Youth Villages Foundation Inc.	Eliminations	Total
Net Assets With Donor Restrictions				
Donations and promises to give	\$ -	\$ 39,136,270	\$ -	\$ 39,136,270
Net assets released from donor restrictions	-	(45,673,050)	-	(45,673,050)
Change in net assets with donor restrictions	-	(6,536,780)	-	(6,536,780)
Change in net assets	29,687,907	39,137,315	-	68,825,222
Net assets - beginning of year	274,435,249	352,476,226	-	626,911,475
Net assets - end of year	\$ 304,123,156	\$ 391,613,541	\$ -	\$ 695,736,697

See independent auditor's report.

YOUTH VILLAGES, INC. AND AFFILIATES
CONSOLIDATING SCHEDULE OF CASH FLOWS

For the Year Ended June 30, 2025

	Youth Villages, Inc.	Youth Villages Foundation, Inc.	Eliminations	Total
Cash Flows From Operating Activities:				
Change in net assets	\$ 29,687,907	\$ 39,137,315	\$ -	\$ 68,825,222
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By Operating Activities:				
Depreciation	7,922,244	-	-	7,922,244
Noncash lease expense	60,942	-	-	60,942
Gain on investments	-	(46,957,325)	-	(46,957,325)
Gain on disposal of property and equipment	(239,155)	-	-	(239,155)
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Receivables	355,218	5,691,678	-	6,046,896
Receivables - affiliate	(15,054,572)	-	15,054,572	-
Prepaid expenses	(368,582)	(8,221)	-	(376,803)
Increase (decrease) in:				
Accounts payable	517,988	50,058	-	568,046
Accounts payable - affiliate	-	15,054,572	(15,054,572)	-
Accrued expenses	740,720	3,556	-	744,276
Deferred revenue	(378,164)	-	-	(378,164)
Other liabilities	3,204,763	(48,002)	-	3,156,761
Payroll liabilities	3,455,649	97,767	-	3,553,416
Total adjustments	217,051	(26,115,917)	-	(25,898,866)
Net cash provided by operating activities	29,904,958	13,021,398	-	42,926,356
Cash Flows From Investing Activities:				
Purchase of property and equipment	(29,314,796)	-	-	(29,314,796)
Proceeds from the sale of property and equipment	239,155	-	-	239,155
Investment in securities	-	(59,181,333)	-	(59,181,333)
Proceeds from sales of securities	-	56,499,167	-	56,499,167
Increase in sundry assets	(586,740)	-	-	(586,740)
Net cash used for investing activities	(29,662,381)	(2,682,166)	-	(32,344,547)
Net increase in cash and cash equivalents	242,577	10,339,232	-	10,581,809
Cash and cash equivalents at beginning of the year	20,984,541	44,486,841	-	65,471,382
Cash and cash equivalents at end of the year	\$ 21,227,118	\$ 54,826,073	\$ -	\$ 76,053,191

See independent auditor's report.

**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
Youth Villages, Inc. and Affiliates

We have audited, 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, the consolidated financial statements of Youth Villages, Inc. and Affiliates (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 25, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Youth Villages, Inc. and Affiliates' 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Youth Villages, Inc. and Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Youth Villages, Inc. and Affiliates' 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 Organization's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Youth Villages, Inc. and Affiliates' consolidated 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 consolidated 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 black ink that reads "Watkins Mikusall, PLLC". The signature is written in a cursive, flowing style.

Memphis, Tennessee
November 25, 2025

Communication with Those Charged with Governance at the Conclusion of the Audit

November 25, 2025

To the Board of Directors
Youth Villages, Inc. and Affiliates

We have audited the financial statements of Youth Villages, Inc. and Affiliates for the year ended June 30, 2025, and we will issue our report thereon dated November 25, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 26, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Youth Villages, Inc. and Affiliates are described in Note [X] to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:
Allowance for Doubtful Accounts

Management's estimate of the allowance for uncollectible promises to give is based on historical collection rates and an analysis of the collectability of individual donor balances.

Fair Value of Investments

Management's estimate of the fair value of investments are based on investment input levels under Financial Accounting Standards Board of Accounting Codification ("ASC") 820, *Fair Value Measurements and Disclosures*. ASC 820 requires that management assess and disclose in the consolidated financial statements the level of input for measuring the fair value of each investment type held by the organization.

Property and Equipment

Management's estimate of the useful lives of property and equipment are based on historical cost recovery patterns and other relevant data.

Functional Allocation of Expenses

Management's allocation of indirect expenses to the applicable functional categories (programs, management and general, fundraising) is based on estimates of employee time and overhead costs needed to achieve each function.

We evaluated the method, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of fair value investments held by the Organization as of June 30, 2025 in Note 6 to the consolidated financial statements was formulated based on U.S. generally accepted accounting principles as they relate to the fair value measurement framework.

The disclosures in Notes 16 and 17 regarding economic dependency and uncertainties.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 25, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors of Youth Villages, Inc. and Affiliates and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Watkins Wilmall, PLLC". The signature is written in a cursive, flowing style.

Youth Villages, Inc. and Affiliates

Summary of Passed Audit Adjustments

June 30, 2025

Trial Balance: **1 - Youth Villages - Foundation.**

Account	Description	Debit	Credit
---------	-------------	-------	--------

Proposed JE # 201

To reverse current year effect of prior year passed journal entry for investment true-up

4800	Gain (Loss) on Investments	1,199,537.00	
3000	Net Assets (Prior Years)		1,199,537.00
Total		<u>1,199,537.00</u>	<u>1,199,537.00</u>

Proposed JE # 202

To record the difference in FV of investments based on 06/30/2025 statements received after closing.

1057	Other Investments	135,649.00	
40828-80-1005	Fair Market Value Gain (Loss)		135,649.00
Total		<u>135,649.00</u>	<u>135,649.00</u>

Prior Youth Villages Amendment
and
Original Contract

RESOLUTION NO. **RS2026 - 1829**

A resolution approving the Second Amendment to Grant Contract #L-6377 between the Metropolitan Government of Nashville and Davidson County and Youth Villages to provide additional funding.

WHEREAS, The Metropolitan Government of Nashville and Davidson County ("Metro"), previously entered into a contract with Youth Villages, Contract #L-6377, on October 30, 2024, pursuant to RS2024-881 which accepted a State Crisis Intervention Program grant from the Tennessee Office of Criminal Justice Programs; and

WHEREAS, this contract was previously amended to extend the term of the contract, add funds to section C.1, update the Grant spending plan and dates related to financial reporting, and include a new scope of services narrative; and,

WHEREAS, the parties wish to amend this contract a second time by adding an additional \$4,500.00 in funds to the maximum liability found in section C.1 of the agreement, to be used in the same manner as previously allotted funds consistent with the provided scope of services; and,

WHEREAS, it is to the benefit of the citizens of The Metropolitan Government of Nashville and Davidson County that the amendment to the grant contract be approved.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That this Second Amendment to Grant Contract #L-6377 between the Metropolitan Government of Nashville and Davidson County and Youth Villages, which adds additional funds to the existing funds, a copy of which is attached hereto and incorporated herein, is hereby approved, and the Metropolitan Mayor is hereby authorized to execute the same.

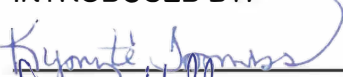
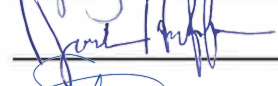
Section 2. That this resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

RECOMMENDED BY:

APPROVED AS TO AVAILABILITY
OF FUNDS:

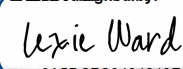

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Jenneen Reed, Director
Department of Finance

INTRODUCED BY:

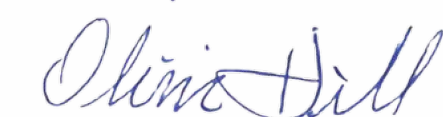



Member(s) of Council

APPROVED AS TO FORM AND
LEGALITY:


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Assistant Metropolitan Attorney





Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and YOUTH VILLAGES Contract #L- 6377

**SECOND AMENDMENT TO GRANT CONTRACT BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
YOUTH VILLAGES**

This Second Grant Contract Amendment is entered into pursuant Resolution RS2024-881, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Youth Villages ("Recipient").

It is mutually agreed by and between Metro and Recipient, that Grant Contract #L-6377 is hereby amended as follows:

I. Section C.1 of the Grant Contract is amended to reflect an additional \$4,500.00 in maximum liability, and is deleted in its entirety and replaced with the following:

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed fifty-three thousand, one-hundred dollars and no cents (\$53,100.00). The FY 26 Grant Spending Plan, attached hereto, will constitute the maximum amount to be provided to the Recipient 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 and indirect costs incurred or to be incurred by the Grantee. 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.

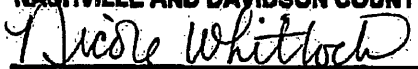
II. Attachment A-2 (Grant Spending Plan) to the Grant Contract is supplemented with the amended FY26 Grant Spending Plan to include the additional funds, labeled as Attachment A-3 that is attached hereto and incorporated herein.

III. **Effective Date.** This Second Grant Contract Amendment shall 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. The revisions set forth herein shall become effective once the Grant Contract Amendment has been so signed and filed. All other terms and conditions of the Grant Contract not expressly amended herein shall remain in full force and effect.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and YOUTH VILLAGES Contract #L- 6377

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



Nicole Whitlock
Juvenile Court Deputy Court Administrator
Finance, HR, and IT

RECIPIENT: Youth Villages



Patrick W. Lawler, CEO
Youth Villages

**APPROVED AS TO AVAILABILITY OF
FUNDS by:**

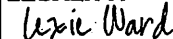


Director of Finance

DS

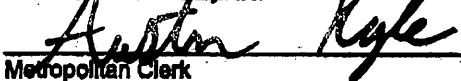
AP

**APPROVED AS TO FORM AND
LEGALITY:**



Assistant Metropolitan Attorney

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



Metropolitan Clerk

A-3

ATTACHMENT A
Page 1

AMENDED GRANT BUDGET				
AGENCY NAME: YOUTH VILLAGES, INC.				
The grant budget line-item amounts below shall be applicable only to expense incurred during the following				
Applicable Period:		BEGIN: 7/1/2025	END: 06/30/2026	
	EXPENSE OBJECT LINE-ITEM CATEGORY	GRANT CONTRACT	GRANTEE MATCH	TOTAL PROJECT
	Salaries and Wages	\$0.00	\$0.00	\$0.00
	Benefits and Taxes (PERCENT)	\$0.00	\$0.00	\$0.00
	Professional Fees	\$53,100.00	\$0.00	\$53,100.00
	Supplies	\$0.00	\$0.00	\$0.00
	Communications	\$0.00	\$0.00	\$0.00
	Postage and Shipping	\$0.00	\$0.00	\$0.00
	Occupancy	\$0.00	\$0.00	\$0.00
	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	\$0.00	\$0.00	\$0.00
	Other Non-Personnel	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$53,100.00	\$0.00	\$53,100.00

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)

A-3

ATTACHMENT A
Page 2

GRANT BUDGET LINE-ITEM DETAIL:

AGENCY NAME: YOUTH VILLAGES, INC.

0

0

SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review Instructions for examples.	\$0.00
Position 1: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Position 2: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Position 3: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
Payments for unit rates (per diem, based on days of enrollment) for Intercept services for families who are uninsured and/or do not qualify for other Intercept funding.	\$53,100.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$53,100.00

SUPPLIES:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

COMMUNICATIONS:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

POSTAGE AND SHIPPING:	AMOUNT
<Please provide description here>	\$0.00
TOTAL	\$0.00

OCCUPANCY:	AMOUNT
<Please provide descriptions of occupancy here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
<Please provide description of equipment and maintenance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

A-3

PRINTING AND PUBLICATIONS:	AMOUNT
<Please provide description here>	\$0.00
TOTAL	\$0.00

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
<Please provide description of travel, conferences, meetings here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

INSURANCE:	AMOUNT
<Please provide description of Insurance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

SPECIFIC ASSISTNACE TO INDIVIDUALS:	AMOUNT
<Please provide description of specific assistance to individuals here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

OTHER NON-PERSONNEL:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

A Resolution Approving the Second Amended to Grant Contract # L-6377

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

A handwritten signature in blue ink, reading "Sheila D. Callaway", written over a horizontal line.

Director
Department of

A handwritten date in blue ink, reading "Feb. 20, 2026", written over a horizontal line.

Date

2026 MAR 10 PM 12:23
FILED METROPOLITAN CLERK

ORIGINAL

METROPOLITAN COUNTY COUNCIL

Resolution No. RS2026-1829

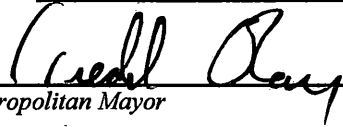
A resolution approving the Second
Amendment to Grant Contract #L-6377
between the Metropolitan Government of
Nashville and Davidson County and Youth
Villages, to provide additional funding.

Introduced MAR 17 2026

Amended _____

Adopted MAR 17 2026

Approved MAR 20 2026

By 
Metropolitan Mayor

RESOLUTION NO. RS2025 - 1380

A resolution approving four grant subcontracts between the Metropolitan Government of Nashville and Davidson County, acting by and through the Juvenile Justice Center (Metro Juvenile Court), and Southern Word, Youth Villages, Counter Punch Youth Academy, and Health Connect America, and amendments thereto.

WHEREAS, pursuant to RS2024-881, the Metropolitan Government of Nashville and Davidson County ("Metro") previously entered into a grant contract with the State of Tennessee, Department of Finance and Administration, and the Office of Criminal Justice Programs, (collectively, the "State"), to administer federal grant funds for the improvement of the criminal justice system under the Byrne State Crisis Intervention Program; and,

WHEREAS, to fulfill the requirements of the grant contract, Metro entered into four subcontract agreements with Southern Word, Youth Villages, Counter Punch Youth Academy, and Health Connect America; and,

WHEREAS, these subcontracts were included as exhibits to RS2024-881; and,

WHEREAS, the parties wish to present these four fully executed subcontract agreements for retroactive approval of FY25 activities, and to amend these agreements to provide funding for FY26, and to update the various scopes of services provided by the subcontractors; and,

WHEREAS, it is to the benefit of the citizens of the Metropolitan Government of Nashville and Davidson County that these subcontracts and amendments thereto be approved.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the subcontract agreements between the Metropolitan Government and Southern Word, Youth Villages, Counter Punch Youth Academy, and Health Connect America are hereby approved retroactively for FY25.

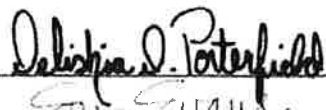
Section 2. The Metropolitan Government is hereby authorized to enter into the amended grant subcontracts with Southern Word, Youth Villages, Counter Punch Youth Academy, and Health Connect America, attached hereto and incorporated herein, to provide funding for FY26 and to update the various scopes of services.

Section 3. That this Resolution shall take effect from and after its adoption, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

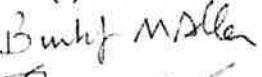
APPROVED AS TO AVAILABILITY
OF FUNDS:

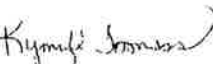

Jennifer Reed
Director of Finance

INTRODUCED BY:


Delishia D. Porterfield
Evan Evans


Member(s) of Council


Brenda G. Smith


Kymberly Johnson

APPROVED AS TO FORM
AND LEGALITY:

Lexis A. Ward
Assistant Metropolitan Attorney

Youth Villages
Amendment Packet

Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and YOUTH VILLAGES Contract #L- 6377

**AMENDMENT TO GRANT CONTRACT BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
YOUTH VILLAGES**

This Grant Contract Amendment is entered into pursuant Resolution RS2024-881, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Youth Villages ("Recipient").

It is mutually agreed by and between Metro and Recipient, that Grant Contract #L-6377 is hereby amended as follows:

- I. Section B.1 of the Grant Contract is deleted in its entirety and replaced with the following:

B.1. **Grant Contract Term.** The term of this Grant will commence on the executed contracted date between Juvenile Court and Youth Villages and end on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.
- II. Section C.1 of the Grant Contract is deleted in its entirety and replaced with the following:

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed forty-eight thousand, six-hundred dollars and no cents (\$48,600.00). The FY 26 Grant Spending Plan, attached hereto, will constitute the maximum amount to be provided to the Recipient 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 and indirect costs incurred or to be incurred by the Grantee. 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.
- III. Attachment A-1 (Grant Spending Plan) to the Grant Contract is supplemented with the FY26 Grant Spending Plan, labeled as Attachment A-2 that is attached hereto and incorporated herein.
- IV. Section C. 3 of the Grant Contract is amended adding the following sentence after the date "July 7, 2025":

"Final Invoices for FY2 26 contract period must be received by July 7, 2026."
- V. Section D. 9 of the Grant Contract is amended by reflecting the amendment as provided to Section B.1 of the Grant contract, and extending all Report Dates as written to the same dates in 2026.
- VI. Section D. 32 is amended by adding the following sentence at the end of the existing text:

"The Grantee shall provide immediate written notice to the State if at any time it learns that there was an earlier failure to disclose information, or that due to changed circumstances, its principals

Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and YOUTH VILLAGES Contract #L- 6377

or the principals of its subcontractors are excluded or disqualified, or presently fall under any of the prohibitions of subsections a-d."

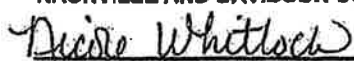
- VII. The "Scope of Services/Project Narrative" has been updated to reflect various changes throughout for the FY26 period of this contract. These changes are reflected in the new attachment labeled "Amended Scope of Services/ Project Narrative".

VIII. **Effective Date.** This Grant Contract Amendment shall 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. The revisions set forth herein shall become effective once the Grant Contract Amendment has been so signed and filed. All other terms and conditions of the Grant Contract not expressly amended herein shall remain in full force and effect.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

Amendment to Grant contract between the Metropolitan Government of Nashville and Davidson County and YOUTH VILLAGES Contract #L- 6377

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



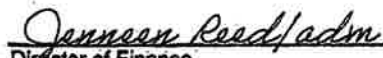
Nicole Whitlock
Juvenile Court Deputy Court Administrator
Finance, HR, and IT

RECIPIENT: Youth Villages



Patrick W. Lawler, CEO
Youth Villages

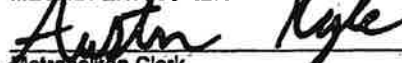
**APPROVED AS TO AVAILABILITY OF
FUNDS:**


Director of Finance

**APPROVED AS TO FORM AND
LEGALITY:**


Assistant Metropolitan Attorney

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


Metropolitan Clerk

GRANT BUDGET LINE-ITEM DETAIL:

Youth Villages Inc

0

0

SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review Instructions for examples.	\$0.00
Position 1: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Position 2: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Position 3: Job Title Salary / Benefits, Estimated Percentage of Time	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
Payments for unit rates (per diem, based on days of enrollment) for Intercept and/or MST services for families who are uninsured and/or do not qualify for other Intercept/MST funding. The per diem rate is \$90 per day of program enrollment for both Intercept and MST under this grant funding.	\$48,600.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

SUPPLIES:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

COMMUNICATIONS:	AMOUNT
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<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

POSTAGE AND SHIPPING:	AMOUNT
<Please provide description here>	\$0.00
TOTAL	\$0.00

OCCUPANCY:	AMOUNT
<Please provide descriptions of occupancy here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
<Please provide description of equipment and maintenance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

PRINTING AND PUBLICATIONS:	AMOUNT
<Please provide description here>	\$0.00
TOTAL	\$0.00

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
<Please provide description of travel, conferences, meetings here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

INSURANCE:	AMOUNT
<Please provide description of insurance here>	\$0.00
Repeat row (s) as Necessary	\$0.00
TOTAL	\$0.00

SPECIFIC ASSISTNACE TO INDIVIDUALS:	AMOUNT
<Please provide description of specific assistance to individuals here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

OTHER NON-PERSONNEL:	AMOUNT
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
<Please provide description here>	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

AMENDED Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Agency Name: Youth Villages, Inc.

Agency Program Monitor Contact Information:

Name: Jeremy Breithaupt, Director of Community-Based Program Strategy

Address: 3310 Perimeter Hill Dr., Nashville, TN 37211

Phone: 615-250-7271

Email: Jeremy.Breithaupt@youthvillages.org

Agency Financial Monitor Contact Information:

Name: Garrett Brown, Business Planning & Policy Regional Advisor; and Rachel Dodson, Director of Financial Services

Address: 3320 Brother Boulevard, Memphis, TN 38133

Phone: 901-251-5000

Email: Garrett.Brown@youthvillages.org; Rachel.Dodson@youthvillages.org

Project Plan:

Youth Villages will provide intensive in-home services through its Intercept program/MST program to youth (ages 0 - 18) and their families who are referred by or involved with the Nashville-Davidson County Juvenile Court High Risk GRIP project, who are uninsured and/or do not qualify for other program funding (i.e., Intercept or MST through CCFT-TN Care or DCS funding).

Intercept and MST programs of Youth Villages, are evidence-based, comprehensive in-home services models with a versatile, broad scope helping youth from birth to age 18, who are involved in child welfare, children's mental health and/or juvenile justice systems. Programming provides services to children and youth who have emotional and/or behavioral problems and have experienced abuse and/or neglect.

The Intercept intensive in-home services program is an effective alternative treatment for children and youth who otherwise would be placed in foster care, residential treatment, detention centers, hospitals or other juvenile facilities. Diverting youth from these out-of-home placements, Intercept family intervention specialists provide systemic family therapy for an average of four to six months in order to preserve family attachment and increase problem solving skills for both youth and caregivers.

AMENDED Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Program Goals and Objectives

Goal 1: To prevent, divert or limit the need for out-of-home care for youth and their families involved with child welfare and juvenile justice systems.

Objective 1.1: Youth Villages will assess appropriateness and provide intensive in-home services through its Intercept program/MST program to eligible youth (ages 0 - 18) and their families referred by the Nashville-Davidson County High Risk GRIP project and/or involved with Nashville-Davidson County Juvenile Court.

Activity 1.1: Through Intercept/MST, parents and caregivers will learn parenting skills, behavior management, problem-solving, family functioning and coping skills and are supported through connection with community resources.

Objective 1.2: Intercept/MST will help empower and support parents/caregivers and minimize involvement with the child welfare and juvenile justice systems.

Activity 1.2: Specialists support every member of the family, interact in the neighborhood and community, and provide 24-hour crisis support to families.

Activity 1.3: Specialists identify family strengths and support all family members with building new skills. Addressing the needs of every member of the family, including caregivers and siblings, promotes long-term success for the whole family.

Performance Measures and Evaluation:

- 1) At least 85% of families report being satisfied with Intercept/MST services.
- 2) At least 80% of youth, who received a minimum of 60 days of Intercept/MST services, will remain living at home with family or living independently at time of discharge.
- 3) At one-year post-discharge, at least 80% of youth who received 60 days or more of Intercept/MST services will remain living at home with family or living independently.

Program Inputs:

The Youth Villages Intercept program model has been rated as well-supported by the Title IV EPrevention Services Clearinghouse. Intercept is an integrated approach to in-home parent skill development that offers a variety of evidence-based practices to meet the individualized needs of a family and child. Intercept is appropriate for families with children of all ages who have serious emotional and behavioral problems or who have experienced abuse and/or neglect. The program specializes in working with children who are at high risk of entry or re-entry into foster care by helping families retain children in their custody (prevention and reunification).

AMENDED Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Multisystemic Therapy is a family-based mental health treatment model developed by Scott W. Henggeller, Ph.D., at the Family Research Center at the Medical University of South Carolina. MST has been validated as an effective treatment model for reduction antisocial behavior among juveniles. Therapy is intensive and conducted in the child's home. is rated by the PennState Social Science Research Institute, Results First Clearinghouse database. Results first rating color is green.

Data Collection:

Youth Villages' outcome evaluation process was designed to monitor the outcomes experienced by the children and families we serve. Youth Villages' methodology is based on best practices within the survey research field and was developed internally to provide the agency and program leadership with information that is used for program monitoring and improvement.

Youth Villages' internal evaluation process collects data at admission, discharge, and 6- and 12-months post-discharge to provide information used for program monitoring and improvement. Youth who receive at least 60 days of service are followed at all post-discharge points, regardless of status at discharge. Data are collected on placement, custody, school status, negative involvement with the justice system, and out-of-home placements.

Program Monitoring:

Youth Villages employs a rigorous clinical supervision process to confirm quality clinical oversight and staff development; Youth Villages developed the Intercept model and has also developed operational processes to ensure adherence to the model. This quality control ensures the treatment design and program model are adhered to and implemented effectively. Family Intervention Specialists participate in weekly required supervisory meetings, all designed to support implementation of the Intercept model with fidelity: individual supervision (development), group supervision, clinical consultation, and red flag case review.

Additionally, Youth Villages incorporates continuous quality improvement (CQI) throughout the Intercept model, with specific fidelity measures tied to high-quality service delivery that lead to sustainable, long-term outcomes for children and families. Youth Villages' CQI framework is based on the following primary processes that are internal to or influence the program model.

- **Program Implementation Reviews:** The program model review (PMR) is Youth Villages' primary process for monitoring the implementation of the Intercept model. Annually in each location, the PMR gathers data through documentation review, customer surveys, staff surveys, interviews, and aggregate data pulled from the electronic health record. This review generates scores that indicate areas of strength and opportunities for improvement to help ensure that the program meets the expected outcomes. Following the identification

AMENDED Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)
of areas that need to be addressed, clinical and operational leadership work with the evaluation team to create a plan for additional monitoring and/or evaluation activities that will support implementation improvement. These monitoring and/or evaluation activities follow the same process/format as the PMR with a narrower focus (e.g., monitoring quality and timeliness of a specific set of documents) as well as a shorter timeframe.

- **Performance Management:** The Intercept model includes a structured clinical consultation and oversight process, which is paired with a robust online clinical resource that helps staff know what to do with families; this an integrative process is called GuideTree. In addition to the clinical oversight that is provided through the GuideTree process, the intensive supervision and program structure of the model, and PMRs, Youth Villages regularly reviews key performance indicators. These indicators include metrics such as caseloads, staff retention, and rates of serious incidents to monitor the program's performance. The regular review of these measures gives leadership a regular, consistent look at whether the program is operating "within the guardrails."

Program Evaluation Plan:

Internal program model reviews (PMRs) are completed on an annual basis by the Clinical Services and Data Science departments. These reviews are focused on ensuring model fidelity from all angles including service delivery intensity, appropriateness of families served, staffing, and supervision/training. The Clinical Services leaders who oversee the PMR process all have a clinical license and have several years of clinical leadership experience. Case reviews are overseen by Clinical Service Program Managers and are conducted by a Fidelity Model Specialist.

Following the PMR process and the identification of areas that need to be addressed, clinical and operational leadership work with the evaluation team to create a plan for additional monitoring and/or evaluation activities that will support implementation improvement. These monitoring and/or evaluation activities follow the same process and format as the PMR with a narrower focus (e.g., monitoring quality and timeliness of a specific set of documents) as well as a shorter timeframe. In addition to the PMRs conducted by the Clinical Services and Data Science departments, weekly supervision meetings are led by Clinical Supervisors and LPEs to ensure model fidelity by reviewing the previous week's progress and struggles, reconceptualizing clinical need, ensuring session intensity, barrier predicting and responding to crisis situations, and recommending evidence-based or research-informed interventions through the GuideTree resource hub. Prior to treatment plans being approved by Clinical Supervisors and LPEs, a quality check is completed to ensure that the plan reflects adherence to the clinical model and current prioritized treatment direction.

Outcome data reports are reviewed internally on an ongoing basis. Youth Villages has

AMENDED Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)
internal processes in place to identify any dips in outcome success. At the first indication that outcomes might be lacking, adherence to the treatment model would be examined. Outcome data are also a key data point that is reviewed during the annual program model review, which are conducted with each program in each state to identify areas of strengths and areas that need improvement.

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Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # L-6377 October 30, 2024

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
YOUTH VILLAGES**

This Grant Contract issued and entered pursuant to RS2024-881 by and between the Metropolitan Government of Nashville and Davidson County, a municipal corporation of the State of Tennessee hereinafter referred to as "Metro", and Youth Villages hereinafter referred to as the "Grantee," is for the Youth Villages Intercept Program to provide intensive in-home services through its Intercept program to youth (ages 0 – 18) and their families who are referred by or involved with the Nashville-Davidson County Juvenile Court High Risk GRIP program, who are uninsured and/or do not qualify for other Intercept funding as further defined in the "SCOPE OF PROGRAM" (Attachment 1).

WITNESSETH

WHEREAS, Metro Juvenile Court, A Department of the Metropolitan Government of Nashville and Davidson County, is the direct Recipient of funds from the Byrne State Crisis Intervention Program grant (hereinafter called Byrne SCIP); and,

WHEREAS, Youth Villages is the Grantee of funds from Juvenile Court; and,

WHEREAS, expenditures will commence on December 15, 2024 through June 30, 2025; and,

WHEREAS, Juvenile Court and Youth Villages collaborate in a partnership to serve post-adjudicated high-risk justice involved males ages 0 to 18, who are at risk of delinquency; and,

WHEREAS, Grantee's goals include:

Goal 1: To prevent, divert or limit the need for out-of-home care for youth and their families involved with child welfare and juvenile justice systems.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

Objective 1.1: Youth Villages will assess appropriateness and provide intensive in-home services through its Intercept program to eligible youth (ages 0 – 18) and their families referred by the Nashville-Davidson County High Risk GRIP project and/or involved with Nashville-Davidson County Juvenile Court.

Activity 1.1: Through Intercept, parents and caregivers will learn parenting skills, behavior management, problem-solving, family functioning and coping skills and are supported through connection with community resources.

Objective 1.2: Intercept will help empower and support parents/caregivers and minimize involvement with the child welfare and juvenile justice systems.

Activity 1.2: Specialists support every member of the family, interact in the neighborhood and community, and provide 24-hour crisis support to families.

Activity 1.3: Intercept Specialists identify family strengths and support all family members with building new skills. Addressing the needs of every member of the family, including caregivers and siblings, promotes long-term success for the whole family.

WHEREAS, Measurable outcomes include:

- 1) At least 85% of families report being satisfied with Intercept services.
- 2) At least 80% of youth, who received a minimum of 60 days of Intercept services, will remain living at home with family or living independently at time of discharge.
- 3) At one-year post-discharge, at least 80% of youth who received 60 days or more of Intercept services will remain living at home with family or living independently.

WHEREAS, Juvenile Court and Youth Villages propose to utilize forty-eight thousand and six hundred dollars and no cents (\$48,600.00) of the Byrne SCIP grant to fund the Youth Villages program.

A. SCOPE OF PROGRAM:

A.1. 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, attached and incorporated herein as Attachment 1. The Grantee shall collect data as mandated by the scope of program services, OCJP Grants Manual requirements and Metro to evaluate the effectiveness of their services and shall provide those results to Metro upon request.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 **October 30, 2024**

- 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 commence on the executed contract date between Juvenile Court and Byrne SCIP Grant, 2024 through June 30, 2025; and, 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 forty-eight thousand and six hundred dollars and no cents (\$48,600.00).

The FY 25 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 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 indirect and direct program costs incurred or to be incurred by the Grantee during the contract term.

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.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

C.3. Payment Methodology.

The Grantee shall be compensated electronically via Metro's portal 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 nicoleswhitlock@iisnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) and shelleyhudson@iisnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager). Said payment shall not exceed the maximum liability of this Grant Contract.

Generally, invoices submitted for reimbursement will be accepted on a **monthly basis**.

Documentation to serve as proof of delivered services of a kind and type shall accompany submission of invoices in order to be eligible for payment.

The method used to document service/time records include at a minimum:

- a. Hours and dates worked on the project for each professional service contract position/staff person.
- b. A description of services performed for each professional service contract position/staff person; and,
- c. Records of actual supplies used and/or operating expenses incurred that are allowable under the subcontract.

Final invoices for the FY 25 contract period must be received by July 7, 2025.

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

C.4. 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. All invoices submitted for reimbursement shall include the updated Certification Statement for Reimbursement Requests.

C.5. Unallowable and Unallowable Cost Requirements.

The Grantee shall meet all allowable and unallowable OCJP cost requirements. See OCJP's Grants Manual, Chapter XIV-Allowable Costs and Chapter XV-Unallowable Costs. The Grantee's invoice shall be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by OCJP and Metro, based on audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L - 6377 October 30, 2024

Utilization of Metro funding for services to non-Davidson County residents is unallowable.

State specific requirements and clarification are listed below:

C.6. 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.7. Travel Compensation.

Payment to the Grantee for travel, meals, or lodging shall be subject to amounts and limitations specified in OCJP's Grants Manual (See Chapter IX-Travel, Conferences, and Meetings) and be subject to the Grant Spending Plan.

C.8. Electronic Payment.

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

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.

The Grantee will make any proposed changes in writing to Juvenile Court. Juvenile Court will submit proposed changes in writing to OCJP for approval. Expenditures, reimbursements, and payments under this Grant Contract shall adhere to the Grant Budget. The Grantee may request revisions of Grant Budget line items through submission of a revised budget to Metro Juvenile Court, giving full details supporting such requests. Grant Budget line item revisions may not be made without prior, written approval of METRO in which terms of the approved revisions are explicitly set forth.

All proposed changes must be submitted in writing to OCJP for approval. OCJP will review the requested changes to determine if the changes are allowable, and if they warrant a contract amendment. If OCJP approves of the requested changes, and it is

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

determined that an amendment is necessary, then OCJP will initiate the contract amendment process. The contract amendment document must be signed by the subrecipient and the Commissioner of the Department of Finance and Administration prior to it being implemented by the subrecipient. See OCJP's Grants Manual, Chapter XVIII - Contract Amendments.

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

D.3. Termination for Cause.

Should the Grantee fail to properly perform its obligations under this Grant (e.g., termination for default in performance), Contract, or if the Grantee violates any terms of this Grant Contract, or grant is terminated due to discontinuation of federal funds; 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. Review OCJP's Grants Manual, Chapter XXI - Sanctions and Termination of Funding.

D.4. Subcontracting.

The Grantee shall 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 Grantee shall be considered the prime Grantee and shall be responsible for all work performed.

D.5. Conflicts of Interest.

The Grantee acknowledges, understands, and agrees that this Grant Contract shall be null and void if the Grantee is, or within the past six months has been, an employee of the State of Tennessee or if the Grantee is an entity in which a controlling interest is held by an individual who is, or within the past six months has been, an employee of the State of Tennessee. The Grantee further warrants that no part of the total Grant Contract Amount shall be paid directly or indirectly to an employee or official of the State of Tennessee 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. Notwithstanding the foregoing, when administering a Federal or State grant, the Tennessee Department of Finance and Administration, Office of Criminal Justice Programs may contract with an entity for which a current employee of the State of Tennessee is providing

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 , October 30, 2024

criminal justice or victim service related professional services including training for allied professionals as an employee or independent contractor of the entity outside of his/her hours of state employment, provided that such outside employment does not violate applicable law, the state agency's policies, or create a conflict 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. Civil Rights and 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 handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by Federal, Tennessee State constitutional, or statutory law. The Grantee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

The Grantee shall display The TN Department of Finance and Administration's Equal Opportunity is the Law Poster in a prominent place, located near the passageway through which the public enters. See OCJP's Grants Manual, Appendices C-Civil Rights Poster.

In the event of a formal allegation of Civil Rights discrimination, including those related to employment, or an adverse finding of discrimination against a subrecipient agency by a federal or state court or a federal or state administrative agency, OCJP the Grantee shall immediately notice shelleyhudson@tinnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager) as Juvenile Court is required to notify the OCJP Civil Rights coordinator in writing by completing the Civil Rights Complaint Notification form within 45 days. See OCJP's Grants Manual, Appendices P-Discrimination Complaint Notification Form.

The Grantee is subject to the provisions and laws and regulations listed in the OCJP's Grants Manual, Chapter XXII - Civil Rights, which prohibit discrimination based on race, color, national origin, age, sex, or disability. Regulations governing Civil Rights compliance requires the Grantee to provide annual Civil Rights training for all employees by using the training program on OCJP's website <https://www.tn.gov/finance/office-of-criminal-justice-programs/ocjp/ocjp-grants-manual/civil-rights.html> or another training. New Project Directors and Civil Rights Compliance Officers must complete the training program within ninety (90) days of their start date. The Project Director, Project staff and the

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

Civil Rights Compliance Officer should complete this training annually. Training is offered through the OCJP website annually. Verification of training shall be retained in the personnel files.

D.7. Records, Records Access and Retention.

The Grantee and any approved subcontractor shall maintain documentation for all charges under this Grant Contract. The books, records, and documents of the Grantee and any approved subcontractor, insofar as they relate to work performed or money received under this Grant Contract, shall be maintained for a period of five (5) full years from the date of the final payment and shall be subject to audit at any reasonable time and upon reasonable notice by the Grantor State Agency, the Comptroller of the Treasury, or duly appointed representatives. See OCJP's Grants Manual, Chapter XX - Retention of and Access to Records.

The records shall be maintained in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification, Public Company Accounting Oversight Board (PCAOB) Accounting Standards Codification, or Governmental Accounting Standards Board (GASB) Accounting Standards Codification, as applicable, and any related AICPA Industry Audit and Accounting guides.

In addition, documentation of grant applications, budgets, reports, awards, and expenditures will be maintained in accordance with U.S. Office of Management and Budget's Uniform Administrative Requirements, Audit Requirements, and Cost Principles for Federal Awards.

The Grantee shall also comply with any recordkeeping and reporting requirements prescribed by the Tennessee Comptroller of the Treasury.

The Grantee shall establish a system of internal controls that utilize the COSO Internal Control - Integrated Framework model as the basic foundation for the internal control system. The Grantee shall incorporate any additional Comptroller of the Treasury directives into its internal control system.

Any other required records or reports which are not contemplated in the above standards shall follow the format designated by the head of the Grantor State Agency, the Central Procurement Office, or the Commissioner of Finance and Administration of the State of Tennessee.

The books, records, and documents of the Grantee insofar as they relate to work performed or money received under this Grant Contract shall be subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives.

Records Access: The Grantee shall allow Metro, Juvenile Court, OCJP, the US. Department of Justice, and the Comptroller General of the United States, or any of their duly-authorized representatives to have access, for purpose of audit and

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

examination, to any reports pertinent to the grant upon demand. The financial statements shall be prepared in accordance with generally accepted accounting principles.

D.8. Monitoring.

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, OCJP, the Metropolitan Office of Financial Accountability and/or Metro's duly appointed representatives. Monitoring takes place within six (6) months of the grant's start date. Monitoring must be completed at least once during the duration of the contract and more often if changes are made to the grant or grant paid staff. Completed forms are retained in the grant file and made available for inspections by OCJP staff. The Grantee shall make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review upon request, during normal working hours. Minimum monitoring requirements are listed on the OCJP's Subcontract Monitoring Form. See OCJP's Grants Manual, Appendices, F-Subcontract Monitoring Form outlining minimum subcontract monitoring requirements.

D.9. Reporting.

Reporting requirements for this grant are quarterly. Program data will be provided to Juvenile Court on a quarterly basis.

Reporting is used to monitor projects, fulfill federal grant reporting requirements, provide information for state strategies and implementation plans and assist OCJP in determining project success and funding allocations.

The Project Director is responsible for timely submission of completed program and fiscal reports. Inability to submit required reports in a timely fashion is considered a failure of required contract obligations. Unless otherwise stated, Grantees are expected to participate in all report training events offered by OCJP. Review OCJP reporting requirements under Chapter VII of the OCJP Grants Manual.

The Grantee is required to gather and maintain statistical data relating to grant project activities as required by the Office of Criminal Justice Programs. The data collected should support the information submitted on all required Metro and OCJP reports. OCJP may periodically request to see back-up data that supports the information submitted on output and outcome reports.

FY25 Metro Reports:

Metro Interim Program Report

The Grantee shall submit a Metro Interim Program Report electronically to shelleyhudson@jnsnashville.gov by no later than January 6, 2025.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

Metro Final Program Report

The Grantee shall submit a Metro Final Program electronically to shelleyhudson@jnsnashville.gov by no later than July 31, 2025.

Annual Expenditure Report

The Grantee shall submit a final **Annual Expenditure Report**, to be received by the Juvenile Court Grant Management Team, within thirty (30) days of the end of the Grant Contract.

The Grantee shall submit an Annual Expenditure report electronically to nicoleswhitlock@jnsnashville.gov (Ms. Nicole Whitlock, Juvenile Court Finance Manager) shelleyhudson@jnsnashville.gov (Mrs. Shelley Hudson, Juvenile Court Special Projects Program Manager) on or before 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 Grantee Organization.

The Grantee shall be held accountable to submit any and all required OCJP annual reports within specified time constraints. See OCJP's Grants Manual.

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 Grantee 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.

Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # 1 - 6377 October 30, 2024

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

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

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 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" 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 OCJP Appendices K-Project Equipment Summary Report) and note project staff using said equipment. Review OCJP Grants Manual, Chapter X Property and 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

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

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. Confidentiality of Records.

Strict standards of confidentiality of records and information shall be maintained in accordance with applicable state and federal law. All material and information, regardless of form, medium or method of communication, provided to the Grantee by Metro or acquired by the Grantee on behalf of Metro that is regarded as confidential under state or federal law shall be regarded as "Confidential Information." Nothing in this Section shall permit Grantee to disclose any Confidential Information, regardless of whether it has been disclosed or made available to the Grantee due to intentional or negligent actions or inactions of agents of Metro or third parties. Confidential Information shall not be disclosed except as required or permitted under state or federal law. Grantee shall take all necessary steps to safeguard the confidentiality of such material or information in conformance with applicable state and federal law. The obligations set forth in this Section shall survive the termination of this Contract.

D.24. 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

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

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. Restriction Regarding Non-Disclosure Agreements related to Confidentiality and Reporting Waste, Fraud, and Abuse.

No Grantee under this subcontract or subaward or entity that receives any funds under this agreement, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, and abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this subaward or contract, the Grantee
 - a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict)

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

employees or contractors from reporting waste, fraud, or abuse as described above; and

- b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.
2. If the Grantee does or is authorized to make further subawards or contracts under this subaward,
 - a. it represents that: (1) it has determined that no other entity that the Grantee's application proposes may or will receive award funds (whether through a subaward, contract, or subcontract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and (2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and
 - b. it certifies that, if it learns or is notified that any sub-Grantee, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

D.26. Public Accountability.

If 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

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

WASTEFUL, PLEASE CALL THE STATE COMPTROLLER'S TOLL-FREE HOTLINE: 1-800-232-5454.

The sign shall be on the form prescribed by the Comptroller of the Treasury. The Grantor State Agency shall obtain copies of the sign from the Comptroller of the Treasury, and upon request from the Grantee, provide Grantee with any necessary signs.

D.27. Public Notice/Publications.

All notices, informational pamphlets, press releases, research reports, signs, and similar public notices prepared and released by the Grantee in relation to this Grant Contract shall include the statement:

"This project is funded under a Grant Contract with the State of Tennessee."

All notices by the Grantee in relation to this Grant Contract shall be approved by the State.

Funded programs are encouraged to make the results and accomplishments of their activities available to the public (Review OCJP Grants Manual, Chapter XI Printing, Publications, and Media).

A subrecipient who publicizes project activities and results shall adhere to the following:

1. Responsibility for the direction of the project should not be ascribed to the Department of Justice, (or the Department of Health and Human Services, or the Office of Violence Against Women as appropriate in lieu of the Department of Justice) or the Tennessee Office of Criminal Justice Programs. The publication must not convey DOJ/DHHS/OVW or TN OCJP's official recognition or endorsement of the project simply by having received funding. A separate request of the State and appropriate federal agency must be made and granted for official recognition.

2. All reports, studies, notices, informational pamphlets, press releases, signs, billboards, DVDs, public awareness kits, training curricula, webinars, websites and similar public notices (written, visual or sound) prepared and released by the Grantee shall include the statement:

"This project is funded under an agreement with the State of Tennessee." Any such notices by the Subrecipient shall be approved by the State.

Additionally, studies and research/report type publications expressing the direction of project activity must also contain the following federal funding

Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # L-6377 October 30, 2024

statement:

"The opinions, findings, conclusions or recommendations contained within this document are those of the author and do not necessarily reflect the views of the Department of Justice (or Department of Health and Human Services, Office of Violence Against Women as appropriate) or the State of Tennessee, Office of Criminal Justice Programs."

3. The subrecipient also agrees that one copy of any such publication will be submitted to the Office of Criminal Justice Programs of the Department of Finance and Administration to be placed on file and distributed as appropriate to other potential subrecipients or interested parties.

4. All publication and distribution agreements with a publisher will include provisions giving the federal government or state a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use and to authorize others to use for federal or state government purposes.

5. Unless otherwise specified in the award, the subrecipient may copyright any books, publications, films, or other copyrightable material developed or purchased as a result of award activities. Copyrighted material shall be subject to the same provisions of the Federal government.

6. The subrecipient shall submit a publication and distribution plan to OCJP before materials developed under an award are commercially available or distributed. The plan shall include a description of the materials, the rationale for commercial publication and distribution, the criteria to be used in the selection of a publisher, and, to assure reasonable competition, the identification of firms that will be approached. **Prior OCJP approval of this plan is required for publishing project activities and results when Federal funds are used to pay for the publication.**

D. 28. Patents and Copyrights.

OCJP and/or the U.S. Department of Justice shall have irrevocable, nonexclusive royalty-free license to any invention and to reproduce, publish, and use any materials, in whole or in part, and authorize others to do so, which are produced utilizing federal and/or state funds provided under the terms of a subgrant.

Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # L-6377 October 30, 2024

D. 29. Disclosure of Personal Identity Information.

While performing its obligations under this Grant Contract, Grantee may have access to Personally Identifiable Information held by the State ("PII"). For the purposes of this Grant Contract, "PII" includes "Nonpublic Personal Information" as that term is defined in Title V of the Gramm-Leach-Bliley Act of 1999 or any successor federal statute, and the rules and regulations thereunder, all as may be amended or supplemented from time to time ("GLBA") and personally identifiable information and other data protected under any other applicable laws, rule or regulation of any jurisdiction relating to disclosure or use of personal information ("Privacy Laws"). Grantee agrees it shall not do or omit to do anything which would cause the State to be in breach of any Privacy Laws. Grantee shall, and shall cause its employees, agents and representatives to: (i) keep PII confidential and may use and disclose PII only as necessary to carry out those specific aspects of the purpose for which the PII was disclosed to Grantee and in accordance with this Grant Contract, GLBA and Privacy Laws; and (ii) implement and maintain appropriate technical and organizational measures regarding information security to: (A) ensure the security and confidentiality of PII; (B) protect against any threats or hazards to the security or integrity of PII; and (C) prevent unauthorized access to or use of PII. Grantee shall immediately notify State: (1) of any disclosure or use of any PII by Grantee or any of its employees, agents and representatives in breach of this Grant Contract; and (2) of any disclosure of any PII to Grantee or its employees, agents and representatives where the purpose of such disclosure is not known to Grantee or its employees, agents and representatives. The State reserves the right to review Grantee's policies and procedures used to maintain the security and confidentiality of PII and Grantee shall, and cause its employees, agents and representatives to, comply with all reasonable requests or directions from the State to enable the State to verify or ensure that Grantee is in full compliance with its obligations under this Grant Contract in relation to PII. Upon termination or expiration of the Grant Contract or at the State's direction at any time in its sole discretion, whichever is earlier, Grantee shall immediately return to the State any and all PII which it has received under this Grant Contract and shall destroy all records of such PII. The Grantee shall report to the State any instances of unauthorized access to or potential disclosure of PII in the custody or control of Grantee ("Unauthorized Disclosure") that come to the Grantee's attention. Any such report shall be made by the Grantee within twenty-four (24) hours after the Unauthorized Disclosure has come to the attention of the Grantee. Grantee shall take all necessary measures to halt any further Unauthorized Disclosures. The Grantee, at the sole discretion of the State, shall provide no cost credit monitoring services for individuals whose PII was affected by the Unauthorized Disclosure. The Grantee shall bear the cost of notification to all individuals affected by the Unauthorized Disclosure, including individual letters and public notice. The remedies set forth in this Section are not exclusive and are in addition to any claims or remedies available to this State under this Grant Contract or otherwise available at law. The obligations set forth in this Section shall survive the termination of this Grant Contract.

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 October 30, 2024

D. 30. Intellectual Property.

The Grantee agrees to indemnify and hold harmless the State of Tennessee as well as its officers, agents, and employees from and against any and all claims or suits which may be brought against the State concerning or arising out of any claim of an alleged patent, copyright, trade secret or other intellectual property infringement. In direct relationship to and as a direct result of services provided by Grantee under this agreement. In any such claim or action brought against the State, the Grantee shall satisfy and indemnify the State for the amount of any settlement or final judgment, and the Grantee shall be responsible for all legal or other fees or expenses incurred by the State arising from any such claim. The State shall give the Grantee notice of any such claim or suit and full right and opportunity to conduct the Grantee's own defense thereof, however, the failure of the State to give such notice shall only relieve the Grantee of its obligations under this Section to the extent Grantee can demonstrate actual prejudice arising from the State's failure to give notice. This Section shall not grant the Grantee, through its attorneys, the right to represent the State of Tennessee in any legal matter, as provided in Tenn. Code Ann. § 8-6-106.

D. 31. Telecommunications and Surveillance.

To ensure compliance with Public Law 115-232, section 889, the Office of Criminal Justice Programs (OCJP), grant funding cannot be requested for reimbursement for services or equipment from the entities listed below:

Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment. If applicable and as required by 2 CFR 200.216, Grantee is prohibited from obligating or expending loan or grant funds to procure or obtain; extend or renew a contract to procure or obtain; or enter into a contract (or extend or renew a new contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as a critical technology as part of any system. As described in Public Law 115-232, Section 889, "covered telecommunications equipment" is as follows:

- a. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
- b. For the purposes of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

Grant contract between the Metropolitan Government of Nashville and Davidson County and (Youth Villages), Contract # L-6377 , October 30, 2024

- c. Telecommunications or video surveillance services provided by such entities or using such equipment.
- d. Telecommunication or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believed to be an entity owned or controlled by, or otherwise connected to, the government of a foreign country.

D. 32. Debarment and Suspension:

The Grantee certifies, to the best of its knowledge and belief, that it, its current and future principals, its current and future subcontractors and their principals: a. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal or state department or agency; b. have not within a three (3) year period preceding this Grant Contract been convicted of, or had a civil judgment rendered against them from commission of fraud, or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or grant under a public transaction; violation of federal or state antitrust statutes or Appendix E- Required Subcontract Language 3 Revised March 2024 commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property; c. are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in section b. of this certification; and d. have not within a three (3) year period preceding this Grant Contract had one or more public transactions (federal, state, or local) terminated for cause or default.

D. 33: State Sponsored Insurance Plan Enrollment:

The Grantee warrants that it will not enroll or permit its employees, officials, or employees of contractors to enroll or participate in a state sponsored health insurance plan through their employment, official, or contractual relationship with Grantee unless Grantee first demonstrates to the satisfaction of the Department of Finance and Administration that it and any contract entity satisfies the definition of a governmental or quasigovernmental entity as defined by federal law applicable to ERISA.

D. 34: Iran Divestment Act:

The requirements of Tenn. Code Ann. § 12-12-101, et seq., addressing contracting with persons as defined at Tenn. Code Ann. §12-12-103(5) that engage in investment activities in Iran, shall be a material provision of this Grant Contract. The Grantee certifies, under penalty of perjury, that to the best of its knowledge and belief that it is not on the list created pursuant to Tenn. Code Ann. § 12-12-106.

Docusign Envelope ID: 3414E943-45A7-4B9E-8546-F083F81B48B3

Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # L-6377 October 30, 2024

D. 35. 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 and shall be made by electronic transmission, or by first class mail, addressed to the respective party at the appropriate number or address as set forth below or to such other party, number, or address as may be hereafter specified by written notice.

Metro Juvenile Court Program Accountant

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

Metro Juvenile Court Program Manager Contact:

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@jlsnashville.gov

Grantee Program Liaison Contact:

Name: Jeremy Breithaupt
Title: Director of Community-Based Program Strategy
Name of Program: Youth Villages Intercept
Street Address: 3310 Perimeter Hill Drive
City: Nashville, TN, 37211
Office: 615-250-7271
Cell: 615-250-7271
Email: Jeremy.Breithaupt@youthvillages.org

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 so signed and filed, this contract shall be effective as of the date first written above.

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Grant contract between the Metropolitan Government of Nashville and Davidson County and
(Youth Villages), Contract # L-6377 October 30, 2024

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FY2025 Signature Page

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

GRANTEE: Youth Villages, Inc.

By: *Patrick W. Lawler*
Patrick W. Lawler

Title: CEO

**APPROVED AS TO AVAILABILITY OF
FUNDS:**

Jennsen Reed/adm
Director of Finance

Sworn to and subscribed to before me a Notary
Public, this 5th day
of November, 2024

**APPROVED AS TO FORM AND
LEGALITY**

Notary Public

Lexie A. Ward
Metropolitan Attorney

Aprieta B. Lynch
My Commission expires 3/28/26

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk



Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Agency Name: Youth Villages, Inc.

Agency Program Monitor Contact Information:

Name: Jeremy Breithaupt, Director of Community-Based Program Strategy

Address: 3310 Perimeter Hill Dr., Nashville, TN 37211

Phone: 615-250-7271

Email: Jeremy.Breithaupt@youthvillages.org

Agency Financial Monitor Contact Information:

Name: Garrett Brown, Business Planning & Policy Regional Advisor; and Rachel Dodson, Director of Financial Services

Address: 3320 Brother Boulevard, Memphis, TN 38133

Phone: 901-251-5000

Email: Garrett.Brown@youthvillages.org; Rachel.Dodson@youthvillages.org

Project Plan:

Youth Villages will provide intensive in-home services through its Intercept program to youth (ages 0 – 18) and their families who are referred by or involved with the Nashville-Davidson County Juvenile Court High Risk GRIP project, who are uninsured and/or do not qualify for other Intercept funding (i.e., Intercept through CCFT-TNCare or DCS funding).

Intercept, a program of Youth Villages, is an evidence-based, comprehensive in-home services model with a versatile, broad scope helping youth from birth to age 18, who are involved in child welfare, children's mental health and/or juvenile justice systems. This program provides services to children and youth who have emotional and/or behavioral problems and have experienced abuse and/or neglect.

The Intercept intensive in-home services program is an effective alternative treatment for children and youth who otherwise would be placed in foster care, residential treatment, detention centers, hospitals or other juvenile facilities. Diverting youth from these out-of-home placements, Intercept family intervention specialists provide systemic family therapy for an average of four to six months in order to preserve family attachment and increase problem solving skills for both youth and caregivers.

Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Program Goals and Objectives

Goal 1: To prevent, divert or limit the need for out-of-home care for youth and their families involved with child welfare and juvenile justice systems.

Objective 1.1: Youth Villages will assess appropriateness and provide intensive in-home services through its Intercept program to eligible youth (ages 0 – 18) and their families referred by the Nashville-Davidson County High Risk GRIP project and/or involved with Nashville-Davidson County Juvenile Court.

Activity 1.1: Through Intercept, parents and caregivers will learn parenting skills, behavior management, problem-solving, family functioning and coping skills and are supported through connection with community resources.

Objective 1.2: Intercept will help empower and support parents/caregivers and minimize involvement with the child welfare and juvenile justice systems.

Activity 1.2: Specialists support every member of the family, interact in the neighborhood and community, and provide 24-hour crisis support to families.

Activity 1.3: Intercept Specialists identify family strengths and support all family members with building new skills. Addressing the needs of every member of the family, including caregivers and siblings, promotes long-term success for the whole family.

Performance Measures and Evaluation:

- 1) At least 85% of families report being satisfied with Intercept services.
- 2) At least 80% of youth, who received a minimum of 60 days of Intercept services, will remain living at home with family or living independently at time of discharge.
- 3) At one-year post-discharge, at least 80% of youth who received 60 days or more of Intercept services will remain living at home with family or living independently.

Program Inputs:

The Youth Villages Intercept program model has been rated as well-supported by the Title IV-E Prevention Services Clearinghouse. Intercept is an integrated approach to in-home parent skill development that offers a variety of evidence-based practices to meet the individualized needs of a family and child. Intercept is appropriate for families with children of all ages who have serious emotional and behavioral problems or who have experienced abuse and/or neglect. The program specializes in working with children who are at high risk of entry or re-entry into foster care by helping families retain children in their custody (prevention and reunification).

Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

Data Collection:

Youth Villages' outcome evaluation process was designed to monitor the outcomes experienced by the children and families we serve. Youth Villages' methodology is based on best practices within the survey research field and was developed internally to provide the agency and program leadership with information that is used for program monitoring and improvement.

Youth Villages' internal evaluation process collects data at admission, discharge, and 6- and 12-months post-discharge to provide information used for program monitoring and improvement. Youth who receive at least 60 days of service are followed at all post-discharge points, regardless of status at discharge. Data are collected on placement, custody, school status, negative involvement with the justice system, and out-of-home placements.

Program Monitoring:

Youth Villages employs a rigorous clinical supervision process to confirm quality clinical oversight and staff development; Youth Villages developed the Intercept model and has also developed operational processes to ensure adherence to the model. This quality control ensures the treatment design and program model are adhered to and implemented effectively. Family Intervention Specialists participate in weekly required supervisory meetings, all designed to support implementation of the Intercept model with fidelity: individual supervision (development), group supervision, clinical consultation, and red flag case review.

Additionally, Youth Villages incorporates continuous quality improvement (CQI) throughout the Intercept model, with specific fidelity measures tied to high-quality service delivery that lead to sustainable, long-term outcomes for children and families. Youth Villages' CQI framework is based on the following primary processes that are internal to or influence the program model.

- **Program Implementation Reviews:** The program model review (PMR) is Youth Villages' primary process for monitoring the implementation of the Intercept model. Annually in each location, the PMR gathers data through documentation review, customer surveys, staff surveys, interviews, and aggregate data pulled from the electronic health record. This review generates scores that indicate areas of strength and opportunities for improvement to help ensure that the program meets the expected outcomes. Following the identification of areas that need to be addressed, clinical and operational leadership work with the evaluation team to create a plan for additional monitoring and/or evaluation activities that will support implementation improvement. These monitoring and/or evaluation activities follow the same process/format as the PMR with a narrower focus (e.g., monitoring quality and timeliness of a specific set of documents) as well as a shorter timeframe.
- **Performance Management:** The Intercept model includes a structured clinical consultation and oversight process, which is paired with a robust online clinical resource that helps staff

Scope of Services/Project Narrative

Project Title: Nashville-Davidson County High Risk GRIP Project

Funded by the Byrne State Crisis Intervention Program (SCIP)

know what to do with families; this an integrative process is called GuideTree. In addition to the clinical oversight that is provided through the GuideTree process, the intensive supervision and program structure of the model, and PMRs, Youth Villages regularly reviews key performance indicators. These indicators include metrics such as caseloads, staff retention, and rates of serious incidents to monitor the program's performance. The regular review of these measures gives leadership a regular, consistent look at whether the program is operating "within the guardrails."

Program Evaluation Plan:

Internal program model reviews (PMRs) are completed on an annual basis by the Clinical Services and Data Science departments. These reviews are focused on ensuring model fidelity from all angles including service delivery intensity, appropriateness of families served, staffing, and supervision/training. The Clinical Services leaders who oversee the PMR process all have a clinical license and have several years of clinical leadership experience. Case reviews are overseen by Clinical Service Program Managers and are conducted by a Fidelity Model Specialist.

Following the PMR process and the identification of areas that need to be addressed, clinical and operational leadership work with the evaluation team to create a plan for additional monitoring and/or evaluation activities that will support implementation improvement. These monitoring and/or evaluation activities follow the same process and format as the PMR with a narrower focus (e.g., monitoring quality and timeliness of a specific set of documents) as well as a shorter timeframe. In addition to the PMRs conducted by the Clinical Services and Data Science departments, weekly supervision meetings are led by Clinical Supervisors and LPEs to ensure model fidelity by reviewing the previous week's progress and struggles, reconceptualizing clinical need, ensuring session intensity, barrier predicting and responding to crisis situations, and recommending evidence-based or research-informed interventions through the GuideTree resource hub. Prior to treatment plans being approved by Clinical Supervisors and LPEs, a quality check is completed to ensure that the plan reflects adherence to the clinical model and current prioritized treatment direction.

Outcome data reports are reviewed internally on an ongoing basis. Youth Villages has internal processes in place to identify any dips in outcome success. At the first indication that outcomes might be lacking, adherence to the treatment model would be examined. Outcome data are also a key data point that is reviewed during the annual program model review, which are conducted with each program in each state to identify areas of strengths and areas that need improvement.

ATTACHMENT A-1
Page 1

GRANT BUDGET				
AGENCY NAME: YOUTH VILLAGES, INC.				
The grant budget line-item amounts below shall be applicable only to expense incurred during the following Applicable Period: BEGIN: 10/01/2024 END: 06/30/2025				
	EXPENSE OBJECT LINE-ITEM CATEGORY	GRANT CONTRACT	GRANTEE MATCH	TOTAL PROJECT
	Salaries and Wages	\$0.00	\$0.00	\$0.00
	Benefits and Taxes (PERCENT)	\$0.00	\$0.00	\$0.00
	Professional Fees	\$48,600.00	\$0.00	\$48,600.00
	Supplies	\$0.00	\$0.00	\$0.00
	Communications	\$0.00	\$0.00	\$0.00
	Postage and Shipping	\$0.00	\$0.00	\$0.00
	Occupancy	\$0.00	\$0.00	\$0.00
	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	\$0.00	\$0.00	\$0.00
	Other Non-Personnel	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$48,600.00	\$0.00	\$48,600.00

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)

ATTACHMENT A-1

Page 2

GRANT BUDGET LINE-ITEM DETAIL:

AGENCY NAME: YOUTH VILLAGES, INC.

0
0

SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review instructions for examples.	\$0.00
Position 1: Job Title Salary/Benefits, & Benefits Percentage of Total	\$0.00
Position 2: Job Title Salary/Benefits, & Benefits Percentage of Total	\$0.00
Position 3: Job Title Salary/Benefits, & Benefits Percentage of Total	\$0.00
Repeat rows as Necessary	\$0.00
TOTAL	\$0.00

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
Payments for and fees (pay them) based on days of employment for licensed persons for families who are required and/or do not qualify for their services and fee	\$48,600.00
Please provide description here	\$0.00
Repeat rows as Necessary	\$0.00
TOTAL	\$48,600.00

SUPPLIES:	AMOUNT
Please provide description here	\$0.00
Please provide description here	\$0.00
Please provide description here	\$0.00
Please provide description here	\$0.00
Repeat rows as Necessary	\$0.00
TOTAL	\$0.00

COMMUNICATIONS:	AMOUNT
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Please provide description here	\$0.00
Please provide description here	\$0.00
Repeat rows as Necessary	\$0.00
TOTAL	\$0.00

POSTAGE AND SHIPPING:	AMOUNT
Please provide description here	\$0.00
TOTAL	\$0.00

OCCUPANCY:	AMOUNT
Please provide description of occupancy here	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
Please provide description of equipment and maintenance here	\$0.00
Repeat row(s) as Necessary	\$0.00
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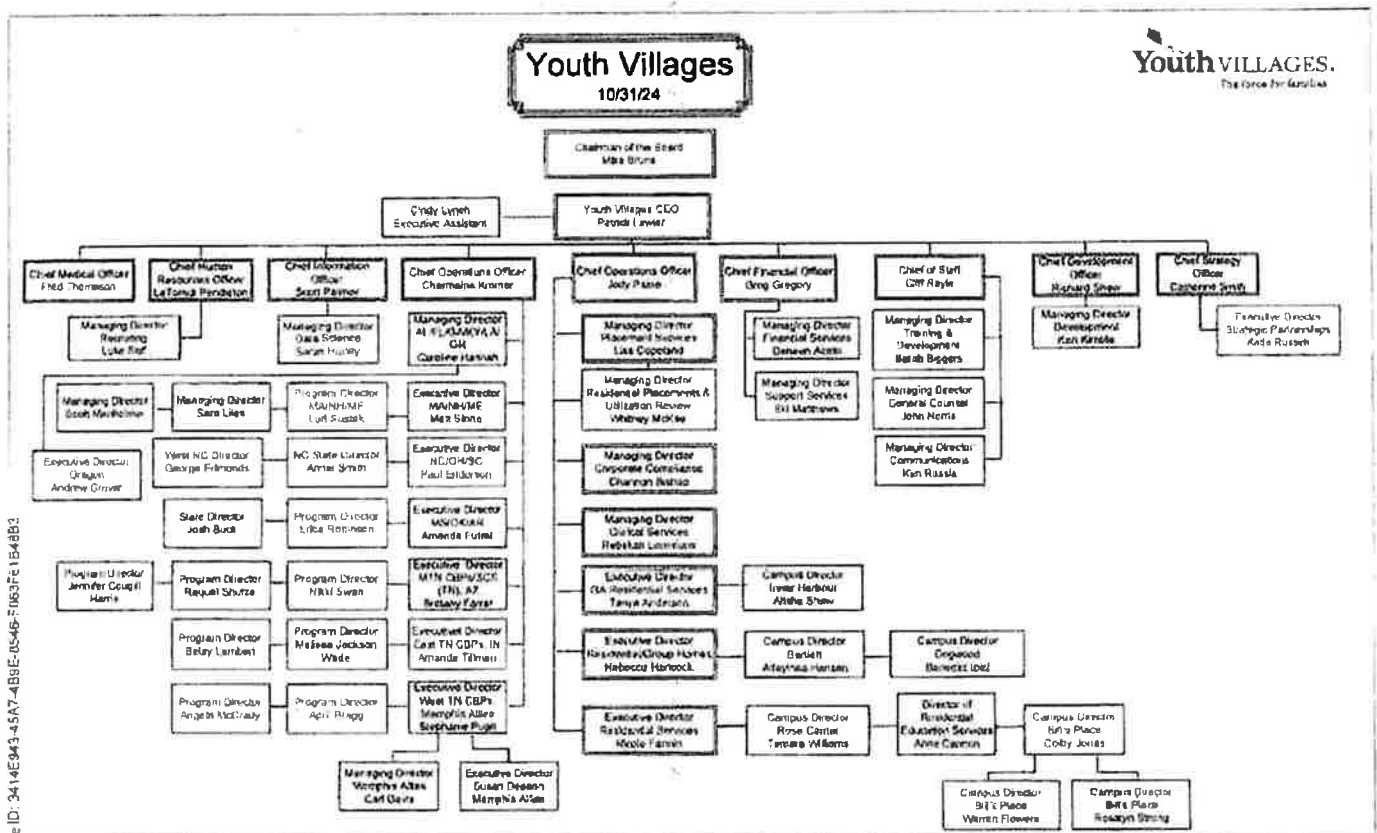
PRINTING AND PUBLICATIONS:	AMOUNT
Please provide description here	\$0.00
TOTAL	\$0.00

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
Please provide description of travel, conferences, meetings here	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

INSURANCE:	AMOUNT
Please provide description of insurance here	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00

SPECIFIC ASSISTANCE TO INDIVIDUALS:	AMOUNT
Please provide description of specific assistance to individuals here	\$0.00
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TOTAL	\$0.00

OTHER NON-PERSONNEL:	AMOUNT
Please provide description here	\$0.00
Please provide description here	\$0.00
Please provide description here	\$0.00
Repeat row(s) as Necessary	\$0.00
TOTAL	\$0.00



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Certificate Of Completion

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Source Envelope:
Document Pages: 210
Certificate Pages: 15
AutoNav: Enabled
EnvelopeId Stamping: Enabled
Time Zone: (UTC-06:00) Central Time (US & Canada)

Status: Completed

Envelope Originator:
Juanita Paulson
730 2nd Ave. South 1st Floor
Nashville, TN 37219
Juanita.Paulsen@nashville.gov
IP Address: 170.190.198.190

Record Tracking

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Security Appliance Status: Connected
Storage Appliance Status: Connected

Holder: Juanita Paulson
Juanita.Paulsen@nashville.gov
Pool: StateLocal
Pool: Metropolitan Government of Nashville and
Davidson County

Location: DocuSign

Location: DocuSign

Signer Events

Amanda Brown
Amanda.Brown@nashville.gov
Security Level: Email, Account Authentication
(None)

Signature

Signature Adoption: Pre-selected Style
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Aaron Pratt
Aaron.Pratt@nashville.gov
Security Level: Email, Account Authentication
(None)



Signature Adoption: Pre-selected Style
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Kevin Crumbo/mjw
MaryJo.Wiggins@nashville.gov
Security Level: Email, Account Authentication
(None)



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Courtney Mohan
Courtney.Mohan@nashville.gov
Security Level: Email, Account Authentication
(None)



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Signer Events

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Balogun Cobb
balogun.cobb@nashville.gov
Insurance Division Manager
Security Level: Email, Account Authentication (None)

Signature

Balogun Cobb

Signature Adoption: Pre-selected Style
Using IP Address: 107.119.65.1
Signed using mobile

Timestamp

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Electronic Record and Signature Disclosure:
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In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

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Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Danielle Godin
Danielle.Godin@nashville.gov
Security Level: Email, Account Authentication (None)

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Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Sally Palmer
sally.palmer@nashville.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
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Signature

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Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

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Completed

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Security Checked
Security Checked

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11/15/2024 4:04:56 PM

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure

ORIGINAL

METROPOLITAN COUNTY COUNCIL

Resolution No. RS2024-881

A resolution accepting a State Crisis Intervention Program grant from the Tennessee Office of Criminal Justice Programs to the Metropolitan Government, acting by and through the Davidson County Juvenile Court, to provide mental health services and mentorship programming opportunities for the Juvenile Court Gang Resistance Intervention Program.

Introduced DEC 03 2024

Amended _____

Adopted DEC 03 2024

Approved DEC 04 2024

By 
Metropolitan Mayor

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

By:

Jenneen Reed/adm
Director of Finance

Lexie A. Ward
Metropolitan Attorney

Metropolitan Clerk

Amended
Contract # L-6377
APPLICATION FOR (Write Name of grant here)
Youth Village

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Shirley J. Callaway
Director
Department of Juvenile Court

April 21, 2025
Date

ORIGINAL

METROPOLITAN COUNTY COUNCIL

Resolution No. RS2025- 1380

Resolution Approving Grant Subcontracts
between Metro Juvenile Court and Southern
Word, Youth Villages, Counter Punch
Youth Academy, and Health Connect
America

2025 JUL 28 PM 12:05
FILED METROPOLITAN CLERK

Introduced AUG 05 2025

Amended _____

Adopted AUG 05 2025

Approved AUG 07 2025

By 
Metropolitan Mayor
