

LEGISLATIVE TRACKING FORM

Filing for Council Meeting Date: 03/17/26

Resolution Ordinance

Contact/Prepared By: _____

Date Prepared: _____

Title (Caption): A resolution approving amendment two to a grant contract with Bethlehem Centers of Nashville for the provision of free and high-quality out-of-school programs through the Nashville After Zone Alliance.

Submitted to Planning Commission? N/A Yes-Date: _____ Proposal No: _____

Proposing Department: _____ Requested By: _____

Affected Department(s): _____ Affected Council District(s): _____

Legislative Category (check one):

- | | | |
|---|--|--|
| <input type="checkbox"/> Bonds | <input type="checkbox"/> Contract Approval | <input type="checkbox"/> Intergovernmental Agreement |
| <input type="checkbox"/> Budget - Pay Plan | <input type="checkbox"/> Donation | <input type="checkbox"/> Lease |
| <input type="checkbox"/> Budget - 4% | <input type="checkbox"/> Easement Abandonment | <input type="checkbox"/> Maps |
| <input type="checkbox"/> Capital Improvements | <input type="checkbox"/> Easement Accept/Acquisition | <input type="checkbox"/> Master List A&E |
| <input type="checkbox"/> Capital Outlay Notes | <input type="checkbox"/> Grant | <input type="checkbox"/> Settlement of Claims/Lawsuits |
| <input type="checkbox"/> Code Amendment | <input type="checkbox"/> Grant Application | <input type="checkbox"/> Street/Highway Improvements |
| <input type="checkbox"/> Condemnation | <input type="checkbox"/> Improvement Acc. | <input type="checkbox"/> Other: _____ |

FINANCE Amount +/-: \$ _____ Funding Source: Capital Improvement Budget Capital Outlay Notes Departmental/Agency Budget Funds to Metro General Obligation Bonds Grant Increased Revenue Sources <i>DS</i> <i>AP</i>	Match: \$ _____ Judgments and Losses Local Government Investment Project Revenue Bonds Self-Insured Liability Solid Waste Reserve Unappropriated Fund Balance 4% Fund Other: _____ Date to Finance Director's Office: _____ APPROVED BY FINANCE DIRECTOR'S OFFICE: _____
Approved by OMB: _____ Approved by Finance/Accounts: _____ Approved by Div Grants Coordination: _____	

ADMINISTRATION	
Council District Member Sponsors: _____	
Council Committee Chair Sponsors: _____	
Approved by Administration: _____	Date: _____

DEPARTMENT OF LAW	
Date to Dept. of Law: _____	Approved by Department of Law: _____
Settlement Resolution/Memorandum Approved by: _____	
Date to Council: _____	For Council Meeting: _____ <input type="checkbox"/> E-mailed Clerk
<input type="checkbox"/> All Dept. Signatures <input type="checkbox"/> Copies <input type="checkbox"/> Backing <input type="checkbox"/> Legislative Summary <input type="checkbox"/> Settlement Memo <input type="checkbox"/> Clerk Letter <input type="checkbox"/> Ready to File	

Resolution No. RS_____

A resolution approving amendment two to a grant contract with Bethlehem Centers of Nashville for the provision of free and high-quality out-of-school programs through the Nashville After Zone Alliance.

WHEREAS, Section 7-3-314 of the Tennessee Code Annotated states that metropolitan forms of government may provide financial assistance to nonprofit organizations in accordance with the guidelines of the Metropolitan Government; and,

WHEREAS, Section 5.04.070 of the Metropolitan Code of Laws provides that the Council may, by Resolution, appropriate funds for the financial aid of nonprofit organizations; and,

WHEREAS, RS2024-572 approved grant contracts between the Metropolitan Government of Nashville and Davidson County (“Metro”), by and through the Nashville Public Library, and various nonprofit organizations including Bethlehem Centers of Nashville for the provision of free and high-quality out-of-school programs through the Library’s Nashville After Zone Alliance (“NAZA”) program; and,

WHEREAS, RS2025-1325 approved amendment one to the contract between Metro and Bethlehem Centers of Nashville to extend the term of the agreement and increase the total contract value; and,

WHEREAS, the parties wish to amend this grant contract to increase the total value to allow for additional summer programming, a copy of which amendment is attached hereto and incorporated herein; and,

WHEREAS, it is to the benefit of the citizens of The Metropolitan Government of Nashville and Davidson County that this 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 amendment two to the grant contract between the Metropolitan Government of Nashville and Davidson County, by and through the Nashville Public Library, and Bethlehem Centers of Nashville increases the contract value as shown below:

Nonprofit Organization	Amount
Bethlehem Centers of Nashville	\$25,600

Section 2. The Metropolitan Government is hereby authorized to enter into the grant contract amendment, attached hereto and incorporated herein, with the nonprofit organization listed in Section 1.

Section 3. 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:

Terri Luke

Terri Luke, Director
Nashville Public Library

INTRODUCED BY:

Member(s) of Council

APPROVED AS TO AVAILABILITY
OF FUNDS:

Signed by:

Jenneen Reed/adm

Jenneen Reed, Director
Department of Finance

APPROVED AS TO FORM AND
LEGALITY:

Macy Amos

Assistant Metropolitan Attorney



AMENDMENT NUMBER 2 TO CONTRACT NUMBER L-6151 BETWEEN THE METROPOLITAN
GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AND BETHLEHEM CENTERS OF NASHVILLE

This Amendment is entered into on the day this document is filed with the Metropolitan Clerk's Office, by and between THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY (METRO) and BETHLEHEM CENTERS OF NASHVILLE.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions and to add or delete certain other terms and conditions to their original agreement dated JULY 3, 2024. Contract numbered L-6151, hereinafter the "GRANT CONTRACT."

WHEREAS, the parties desire to increase funding to offer summer programming serving 20 youth living in John Henry Hale Apartments, for June 2026;

WHEREAS, the additional funds will cover the cost of general programming including the salaries of Bethlehem Centers of Nashville staff and contractors among other expenses allowed by Metro;

WHEREAS, NAZA will appropriate the additional funds from its existing budget allocated in FY26 Metro budget ordinance and no new funding is requested from Metro, the parties hereby agree as set forth below:

This amendmet affects the following changes to the contract:

1. Amend Clause C.1. Contract Value to increase by \$25,600 for a revised contract total of \$234,000. The amended clause will read as follows:

"Maximum Liability. In no event will Metro's maximum liability under this Grant Contract exceed \$234,000 (24 slots for afterschool and 48 slots for summer (20 slots for the MDHA property summer camps). The Grant Budget will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Budget line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient."

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

2. This amendment replaces Annex 3 – Grant Budget with the revised Annex 3, attached hereto and incorporated herein.
3. This amendment replaces Annex 8 - Program Sites with the revised Annex 8, attached hereto and incorporated herein.

This amendment shall not be binding upon the parties until it has been signed by the Recipient and authorized representatives of the Metropolitan Government, approved by appropriate legislation of the Metropolitan Council, and filed in the office of the Metropolitan Clerk.

[BALANCE OF PAGE IS INTENTIONALLY LEFT BLANK]

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

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:
Jennifer Reed/ADM
7CFBDSAE9C94AC

Director of Finance

APPROVED AS TO RISK AND INSURANCE:

Signed by:
Balagun Cobb
68046F12FD741C

Director of Insurance

APPROVED AS TO FORM AND LEGALITY:

Macy Amos

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

NASHVILLE PUBLIC LIBRARY

Library Director

RECIPIENT: **BETHLEHEM CENTERS OF NASHVILLE**

Authorized Officer:

Name (Print): Steve E. Fleming

Signature: *Steve E. Fleming*

Title: CEO

Sworn to and subscribed to before me a Notary Public,
this 2 day of February, 2026

Notary Public

Courtney Murphy
[Signature]



My Commission Expires Nov. 5, 2029

My Commission expires 11/05/2029 .

**Metropolitan Government of Nashville and Davidson County/Nashville Public Library/ NAZA
Funds For FY 2026 Program**

ORGANIZATION NAME	Bethlehem Centers of Nashville	CONTRACT # (Office Use):			
PROGRAM NAME	NAZA-Stars of Bethlehem Program	START DATE:	1-Jul-25		
ADDRESS	1417 Charlotte Avenue	END DATE:	30-Jun-26		
CITY, STATE & ZIP	Nashville, TN 37203	CONTACT PERSON	Steve Fleming		
FEDERAL ID # (EIN)	62-0843073	CONTACT TELEPHONE	(615) 500-3503		

COST CATEGORIES	TOTAL BUDGET REQUEST	BUDGET EXPLANATION/DETAILS	OTHER FUNDING Funding amount from other sources invested in serving the same number of slots requested from NAZA	Grantor name
After-School Programs		After-school program starts 09/03/2025 Per slot rate for afterschool is \$1,355		
Salaries and Wages	20,160.00	4 staff Members@ 15.00 hr x 4 days(Mon-Thursdays) a week x 28 weeks./ 44% of total cost charged to NAZA Grant	\$ 48,000.00	TDMH, Mem Fd
Benefits and Taxes	0.00	Types of benefits, rates and number of staff, whose benefits are charged to this grant	\$ -	
Total Personnel Expenses	20,160.00		48,000.00	
Office Supplies	1,540.00	Office Supplies include Copier Paper, Staples, General operational office supplies/ 32% of total cost charged to NAZA Grant	4,800.00	MDHA,UMW
Communications	540.00	Phone (Office Landline/Cell Phone used for Communication for NAZA Program purposes/ 20% of total cost charged to NAZA Grant	2,750.00	UW, WEUMC
Postage and Shipping	0.00	Estimated unit number and unit cost or % of total cost charged to this grant	350.00	
Occupancy	3,537.50	Program Occupancy and Space/11% of total cost charged to NAZA Grant	33,360.00	FRC, UW, Mem, JCD
Equipment Rental and Maintenance	0.00	Estimated unit number and unit cost or % of total cost charged to this grant	2,000.00	
Printing and Publications	210.00	Use of Copier for Printing/ 14% of total cost charged to NAZA Grant	1,500.00	MDHA, WEUMC
Travel/Conferences & Meetings	1,282.50	Cost covers airfares, registration, lodging to Trainings/conferences to support NAZA Afterschool Program/ 26% of total cost charged to NAZA Grant	5,000.00	TDMH
Insurance	0.00	Unit cost or % of total cost charged to this grant	3,700.00	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	2,750.00	114.58 per youth x 24 youth. The cost covers learning supplies, games, food, youth activities/30% of total cost charge to NAZA Grant	9,000.00	TDMH, Mem, UW
Transportation	0.00	Daily rate, number of days separated by afterschool and summer (if applicable)	0.00	
Field Trips	2,500.00	104.16 per youth x 24 youth for admission cost to local positive alternative field trips/29% of total cost charged to NAZA Grant	8,500.00	TDMH
Professional Fees/Enhancement partners	0.00	Any contracted services, including external enhancement partners- cost per contract or per hour/class	3,500.00	UMW, TDMH
Other Non-Personnel	0.00	Anything else that is part of programming cost but is not listed	0.00	

Indirect Cost	0.00	Parners can choose to budget either separate line items above or request an indirect cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan.		
Total Non-personnel	12,360.00			
Afterschool sub-total	32,520.00			

Summer Programs		Summer program funded in this cycle is July 1-31,2025 and June 1- 30, 2026 Per slot rate for summer to be calculated at \$8 an hour per slot. Maximum cost per youth slot for summer program is \$320 per week for partners programming 5 days per week for 8 hours per day.		
Salaries and Wages	29,920.00	4 staff members@\$17 per/hr at 8hs per dayx 8 weeks for 5 days(Mon-Fri) (4 weeks in July 2025/4 wks in June 26)/42% of total cost charged to NAZA Grant/ Added 3 staff-JHH Program	51,000.00	MDHA, TDMH
Benefits and Taxes	0.00	Types of benefits, rates and number of staff, whose benefits are charged to this grant	0.00	
Total Personnel Expenses	29,920.00		51,000.00	
Office Supplies	3,694.00	Office supplies include copier paper, staples,general operational office supplies/46% of total cost charged to NAZA grant./	4,675.00	WEUMC, Mem
Communications	1,000.00	Phone (Office Landline.Cell Phone used for communication for NAZA purposes/ 41% of the total cost charged to NAZA Grant	1,200.00	UMW
Postage and Shipping	500.00	Postage for Mailouts to Summer Youth for July 2025 and Summer 2026 Summer Progs./ 50% of total cost charged to NAZA Grant	1,000.00	UW
Occupancy	7,750.00	Program occupancy and Space/ 23% of total cost charged to NAZA Grant	33,360.00	UMW, UW, Mem
Equipment Rental and Maintenance	2,000.00	Program equipment for Youth activities for July 2025 and June 2026 Summer Services/44% of total cost charged to NAZA Grant	4,500.00	TDMH
Printing and Publications	3,500.00	Associated cost for printing for NAZA Program including copier paper, toner for summer services/ 66% of total cost charged to NAZA grant	4,500.00	TDMH
Travel/Conferences & Meetings	10,300.00	NAZA travel to field trip destinations and bus rentals for students and airfare, registration associated with Conferences/78% of total cost charged to NAZA Grant	9,900.00	TDMH, WEUMC
Insurance	3,400.00	Insurance coverage-NAZA/ 23% of total cost charged to NAZA Grant	7,320.00	UMW
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	18,816.00	246.00 per youth x 28 youth for July 2025 and June 2026 (Summer Sessions) and fees associated with program learning supplies, games, food and youth activities/76% of total cost charged to NAZA Grant	18,078.00	TDMH, UW, Mem
Field Trips	10,400.00	\$150 per youth x 28 youth for July 2025 and June 2026 (Summer Sessions) also includes admission fees to positive alternative activities summer field trips./67% of total cost charged to NAZA Grant	12,470.00	WEUMC, TDMH
Professional Fees/Enhancement partners	6,000.00	Fees to support defraying expenses for enhancement partner activities rendered to NAZA students. 48% of total cost charged to NAZA grant	6,200.00	WEUMC, MDHA
Other Non-Personnel	0.00	Expenses to help defray cost expenses associated with bus rentals for local destinations with local Charter Bus Carrier at \$600 per rental for (3) events total- \$1,800.00	0.00	

Indirect Cost	0.00	Partners can choose to budget either separate line items above or request an indirect cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan.	0.00	
Total Non-personnel	67,360.00			
Summer sub-total	97,280.00			
TOTAL	129,800.00			
RECIPIENT		Steve E. Fleming		
AUTHORIZED SIGNATURE:				
TITLE		CEO		
DATE		12/1/2025		

RESPONSE #26257 SUBMITTED ON 12/01/2025 02:18:06 PM

NAZA Annex 8 - 2025-2026 Finalized Entries

Name of Organization **Bethlehem Centers of Nashville**

Programming Information

Days of Week of Afterschool Program **5 days per week**

Edit section title

Afterschool site plan **Community Site**

Please check box if planning summer programming **X**

Afterschool Program Name **Stars of Bethlehem Afterschool Program**

Afterschool Programming

Name of Community Site Location **Bethlehem Centers of Nashville NAZA**

Address of Community Program Site **1417 Charlotte Avenue**

For Community Sites Only

Target School for Community Site **McKissack Middle School**

Target School for Community Site **Park Avenue School**

Number of youths targeted for site **22**

3rd Party Transportation needed? **Yes**

Summer Programming Information

Summer Program Name **NAZA- Stars of Bethlehem Summer Enrichment Camp**

Summer Programming Information

Edit section title

Name of Summer Site Location **Bethlehem Centers of Nashville NAZA**

Summer Location address **1417 Charlotte Avenue**

Number of summer youth targeted for site **28**

Edit section title

Name of Summer Site Location **John Henry Hale Community Bldg**

Summer Location address **499 16th Avenue North, Nashville, TN 37203**

Number of summer youth targeted for site **20**

Weeks of Programming **4 weeks**

Days per Week of Summer Program **5 days per week**

Hours per Day **8 hours**

Programming Time Frame **7:30 AM-5:00 PM**

Proposed months of Summer programming **June 2026**

Signature



Steve Fleming

Name

2025-12-01 20:18:26 (UTC)

Date



AMENDMENT NUMBER 1 TO CONTRACT NUMBER L-6151 BETWEEN THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AND BETHLEHEM CENTERS OF NASHVILLE

This Amendment is entered into on the day this document is filed with the Metropolitan Clerk's Office, by and between THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY (METRO) and Bethlehem Centers of Nashville.

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions and to add or delete certain other terms and conditions to their original agreement dated May 25, 2024. Metro Contract numbered L-6151, hereinafter the "GRANT CONTRACT."

WHEREAS, the parties desire to continue funding for FY '26 at their Afterschool and Summer programming locations, serving youth between the 5th and 8th grade living in Nashville-Davidson County and attending Metro Nashville Public Schools and Charter Schools;

WHEREAS, NAZA will appropriate the funds from FY '26 budget pending Metro approval of NAZA's FY'26 budget, and no new funding is requested from Metro, the parties hereby agree as set forth below:

This amendment affects the following changes to the contract:

1. Amend Clause A.1. to change the Schedule of programming to FY 2026 dates. The amended Clause will read as follows:

NAZA-funded programs will align with the Metro Schools calendar and be available to youth Monday through Thursday during the fall semester (September 2 to December 12, 2025) and spring semester (January 7 to May 8, 2026), on days when MNPS is in session. Programs should run at least for 28 weeks. NAZA-funded programs may choose to offer longer programs.

NAZA-funded summer program with Bethlehem Centers of Nashville will occur between July 1-31, 2025 (if only 4 weeks of programming is offered) and June 1-30, 2026 (if summer programming extends over 4 weeks). This is not applicable to organizations not providing summer programming)

2. Amend B.1. to extend the term of this contract through June 30, 2026.
3. Add **B.1.1.** Grantee is not entitled to payment under this amendment until grantee provides an updated audit. The date of issue for the audit must be after June 16, 2024. Grantee must provide the updated audit to Metro by August 18, 2025, or this amendment is void. Metro will not incur any liability for services rendered by grantee or payment to the grantee until an updated audit is received and accepted by Metro.

4. Amend C.1. to increase **Metro's Maximum Liability** under this Grant Contract not to exceed **\$208,400.00**. **The Maximum Liability** is increased due to additional allocation of **\$104,200.00** for Fiscal Year 2026 Programming.
5. Amend all clauses of the contract that indicate dates for 2024-2025 programming year to reflect the respective extension and thereby amend all dates to 2025-2026.
6. All other clauses of contracts remain unchanged.

This amendment includes:

- Annex 1 – Metro Invoice Form for Payment,
- Annex 2 – NAZA Expenditure Report,
- Annex 3 - Grant Budget,
- Annex 4 – Minimum Standards for NAZA-Funded Partners,
- Annex 5 – Partner Data-Sharing Sub-Agreement,
- Annex 6 – Performance Indicators,
- Annex 7 – Enrollment Form,
- Annex 7B – Summer Enrollment Form,
- Annex 8 – Finalized Program Sites,
- Annex 9A – Certification of Assurance,
- Annex 9B – Non-Profit Grants Manual Acknowledgement,
- Articles of Incorporation
- Auditors Report
- 501c3 or 501b3 Documentation
- and Approved Charitable Solicitation,

attached hereto and incorporated herein.

This amendment shall not be binding upon the parties until it has been signed by the Recipient and authorized representatives of the Metropolitan Government, approved by appropriate legislation of the Metropolitan Council, and filed in the office of the Metropolitan Clerk.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:

Jennicee Reed/MJK

Director of Finance

APPROVED AS TO RISK AND INSURANCE:

DocuSigned by:

Balagun Cobb

Director of Insurance

APPROVED AS TO FORM AND LEGALITY:

DocuSigned by:

Jessa Ortiz-Marsh

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Austin Kyle

Metropolitan Clerk

NASHVILLE PUBLIC LIBRARY:

Terril Luke

Library Director

RECIPIENT: Bethlehem Centers of Nashville

By: *Steve E. Fleury*

Name

Title: Authorized Officer

Sworn to and subscribed to before me a Notary Public, this 10 day of June, 2025

Notary Public

Jessica Upchurch

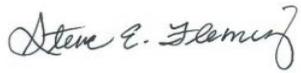


My Commission Expires Oct. 4, 2027

My Commission expires 10/4/27

Metropolitan Government of Nashville and Davidson County/Nashville Public Library/ NAZA					
Funds For FY 2026 Program					
ORGANIZATION NAME	Bethlehem Centers of Nashville	CONTRACT # (Office Use):			
PROGRAM NAME	NAZA-Stars of Bethlehem Program	START DATE:	1-Jul-25		
ADDRESS	1417 Charlotte Avenue	END DATE:	30-Jun-26		
CITY, STATE & ZIP	Nashville, TN 37203	CONTACT PERSON		Steve Fleming	
FEDERAL ID # (EIN)	62-0843073	CONTACT TELEPHONE		(615) 500-3503	
COST CATEGORIES	TOTAL BUDGET REQUEST	BUDGET EXPLANATION/DETAILS		OTHER FUNDING Funding amount from other sources invested in serving the same number of slots requested from NAZA	Grantor name
After-School Programs		After-school program starts 09/03/2024 Per slot rate for afterschool is \$1,355			
Salaries and Wages	20,160.00	4 staff Members@ 15.00 hr x 4 days(Mon-Thursdays) a week x 28 weeks./ 44% of total cost charged to NAZA Grant		\$ 48,000.00	TDMH, Mem Fd
Benefits and Taxes	0.00	Types of benefits, rates and number of staff, whose benefits are charged to this grant		\$ -	
Total Personnel Expenses	20,160.00			48,000.00	
Office Supplies	1,540.00	Office Supplies include Copier Paper, Staples, General operational office supplies/ 32% of total cost charged to NAZA Grant		4,800.00	MDHA,UMW
Communications	540.00	Phone (Office Landline/Cell Phone used for Communication for NAZA Program purposes/ 20% of total cost charged to NAZA Grant		2,750.00	UW, WEUMC
Postage and Shipping	0.00	Estimated unit number and unit cost or % of total cost charged to this grant		350.00	
Occupancy	3,537.50	Program Occupancy and Space/11% of total cost charged to NAZA Grant		33,360.00	FRC, UW, Mem, JCD
Equipment Rental and Maintenance	0.00	Estimated unit number and unit cost or % of total cost charged to this grant		2,000.00	
Printing and Publications	210.00	Use of Copier for Printing/ 14% of total cost charged to NAZA Grant		1,500.00	MDHA, WEUMC

Travel/Conferences & Meetings	1,282.50	Cost covers airfares, registration, lodging to Trainings/conferences to support NAZA Afterschool Program/ 26% of total cost charged to NAZA Grant	5,000.00	TDMH
Insurance	0.00	Unit cost or % of total cost charged to this grant	3,700.00	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	2,750.00	114.58 per youth x 24 youth. The cost covers learning supplies, games, food, youth activities/30% of total cost charge to NAZA Grant	9,000.00	TDMH, Mem, UW
Transportation	0.00	Daily rate, number of days separated by afterschool and summer (if applicable)	0.00	
Field Trips	2,500.00	104.16 per youth x 24 youth for admission cost to local positive alternative field trips/29% of total cost charged to NAZA Grant	8,500.00	TDMH
Professional Fees/Enhancement partners	0.00	Any contracted services, including external enhancement partners- cost per contract or per hour/class	3,500.00	UMW, TDMH
Other Non-Personnel	0.00	Anything else that is part of programming cost but is not listed	0.00	
Indirect Cost	0.00	Partners can choose to budget either separate line items above or request an indirect cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan.		
Total Non-personnel	12,360.00			
Afterschool sub-total	32,520.00			
Summer Programs		Summer program funded in this cycle is July 1-31,2024 and June 1- 30, 2025 Per slot rate for summer to be calculated at \$8 an hour per slot. Maximum cost per youth slot for summer program is \$320 per week for partners programming 5 days per week for 8 hours per day.		
Salaries and Wages	21,760.00	4 staff members@\$17 per/hr at 8hs per dayx 8 weeks for 5 days(Mon-Fri) (4 weeks in July 2025/4 wks in June 26)/42% of total cost charged to NAZA Grant	51,000.00	MDHA, TDMH
Benefits and Taxes	0.00	Types of benefits, rates and number of staff, whose benefits are charged to this grant	0.00	
Total Personnel Expenses	21,760.00		51,000.00	
Office Supplies	2,194.00	Office supplies include copier paper, staples,general operational office supplies/46% of total cost charged to NAZA grant.	4,675.00	WEUMC, Mem
Communications	500.00	Phone (Office Landline.Cell Phone used for communication for NAZA purposes/ 41% of the total cost charged to NAZA Grant	1,200.00	UMW
Postage and Shipping	500.00	Postage for Mailouts to Summer Youth for July 2025 and Summer 2026 Summer Progs./ 50% of total cost charged to NAZA Grant	1,000.00	UW

Occupancy	7,750.00	Program occupancy and Space/ 23% of total cost charged to NAZA Grant	33,360.00	UMW, UW, Mem
Equipment Rental and Maintenance	2,000.00	Program equipment for Youth activities for July 2025 and June 2026 Summer Services/44% of total cost charged to NAZA Grant	4,500.00	TDMH
Printing and Publications	3,000.00	Associated cost for printing for NAZA Program including copier paper, toner for summer services/ 66% of total cost charged to NAZA grant	4,500.00	TDMH
Travel/Conferences & Meetings	7,100.00	NAZA travel to field trip destinations and bus rentals for students and airfare, registration associated with Conferences/78% of total cost charged to NAZA Grant	9,900.00	TDMH, WEUMC
Insurance	1,700.00	Insurance coverage-NAZA/ 23% of total cost charged to NAZA Grant	7,320.00	UMW
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	13,776.00	246.00 per youth x 28 youth for July 2025 and June 2026 (Summer Sessions) and fees associated with program learning supplies, games, food and youth activities/76% of total cost charged to NAZA Grant	18,078.00	TDMH, UW, Mem
Field Trips	8,400.00	\$150 per youth x 28 youth for July 2025 and June 2026 (Summer Sessions) also includes admission fees to positive alternative activities summer field trips./67% of total cost charged to NAZA Grant	12,470.00	WEUMC, TDMH
Professional Fees/Enhancement partners	3,000.00	Fees to support defraying expenses for enhancement partner activities rendered to NAZA students. 48% of total cost charged to NAZA grant	6,200.00	WEUMC, MDHA
Other Non-Personnel	0.00	Expenses to help defray cost expenses associated with bus rentals for local destinations with local Charter Bus Carrier at \$600 per rental for (3) events total- \$1,800.00	0.00	
Indirect Cost	0.00	above or request an indirect cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan.	0.00	
Total Non-personnel	49,920.00			
Summer sub-total	71,680.00			
TOTAL	104,200.00			
RECIPIENT		Steve E. Fleming		
AUTHORIZED SIGNATURE:				
TITLE		CEO		
DATE			4/11/2025	

RESPONSE #21924 SUBMITTED ON 04/15/2025 06:37:12 PM

NAZA Annex 8 - 2025-2026 Finalized Entries

Name of Organization **Bethlehem Centers of Nashville**

Programming Information

Days of Week of Afterschool Program **4 days per week**

Edit section title

Afterschool site plan **Community Site**

Please check box if planning summer programming **X**

Afterschool Program Name **Stars of Bethlehem Afterschool Program**

Afterschool Programming

Name of Community Site Location **Bethlehem Centers of Nashville**

Address of Community Program Site **1417 Charlotte Avenue**

For Community Sites Only

Target School for Community Site **Park Avenue School**

Target School for Community Site **McKissack Middle School**

Number of youths targeted for site **24**

3rd Party Transportation needed? **Yes**

Summer Programming Information

Summer Program Name **NAZA- Stars of Bethlehem Summer Enrichment Camp**



Summer Programming Information

Edit section title

Name of Summer Site Location **Bethlehem Centers of Nashville**

Summer Location address **1417 Charlotte Avenue**

Number of summer youth targeted for site **28**

Weeks of Programming **8 weeks**

Days per Week of Summer Program **5 days per week**

Hours per Day **8 hours**

Programming Time Frame **7:30 AM-5:00 PM**

Proposed months of Summer programming **Both**

Signature

Steve Fleming

Steve Fleming

Name

2025-04-15 23:37:41 (UTC)

Date





METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
700 2ND AVENUE SOUTH, SUITE 201
NASHVILLE, TENNESSEE 37210

**Metropolitan Government of Nashville and Davidson County
Recipient of Direct Appropriation
Certifications of Assurance**

Recipient Name

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

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

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

By accepting this funding, the signee hereby certifies, to the best of his or her knowledge and belief, that:

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

Signature of Authorized Representative: *Steve E. Fleming*
 Name: Steve E. Fleming
 Title: CEO
 Agency Name: Bethlehem Centers of Nashville
 Date: 3/25/25

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



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

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

Recipient Name:

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

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

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

Signature of Authorized Representative: Steve E. Fleming

Name: Steve E. Fleming

Title: CEO

Agency Name: Bethlehem Centers of Nashville

Date: 03/25/2025



AUSC Mail Stop 6579
AUSTIN TX 73301-0038

In reply refer to: 0752794940
Apr. 28, 2023 LTR 4168C 0
62-0843073 000000 00
00013488
BODC: TE

BETHLEHEM CENTERS OF NASHVILLE
1417 CHARLOTTE AVE
NASHVILLE TN 37203-3413

016050

Employer ID number: 62-0843073
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Apr. 19, 2023, about your tax-exempt status.

We issued you a determination letter in April 1973, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

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

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

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

0752794940

Apr. 28, 2023 LTR 4168C 0

62-0843073 000000 00

00013489

BETHLEHEM CENTERS OF NASHVILLE
1417 CHARLOTTE AVE
NASHVILLE TN 37203-3413

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Sheralyn C. Hanks

Sheralyn C. Hanks
Ops. Manager, AM Ops. 3005



FILED

ARTICLES OF AMENDMENT TO THE CHARTER
OF
UNITED METHODIST NEIGHBORHOOD CENTERS, NASHVILLE, TENNESSEE

RECEIVED
STATE OF TENNESSEE
1992 AUG 20 PM 3 49

Pursuant to provisions of Section 48-60-105 of the Tennessee Nonprofit Corporation Act, the undersigned Secretary of the Corporation adopts the following articles of amendment to its charter:

1. The name of the corporation is United Methodist Neighborhood Centers, Nashville, Tennessee.
2. The text of each amendment adopted is:

Section 1 of the Charter concerning the name of the corporation is deleted and the following is inserted in lieu thereof in order to change the name of the corporation to Bethlehem Centers of Nashville:

1. The name of the corporation is "Bethlehem Centers of Nashville."

The following is added as Section 8 of the corporation's Charter:

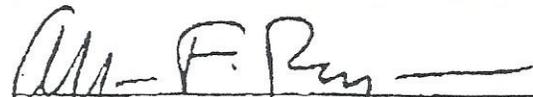
8. (a) The complete address of the corporation's initial registered office in Tennessee is 1417 Charlotte Avenue, Nashville, Tennessee 37203, County of Davidson.

(b) The name of the initial registered agent, at the address listed in 8(a), is Allan F. Ramsaur.

3. The corporation is a nonprofit corporation.
4. The amendment was duly adopted on June 16, 1992 by the board of directors without members' approval, as such is not required.
5. Additional approval for the amendment as permitted by Section 48-60-301 of the Tennessee Nonprofit Corporation Act is not required.
6. This amendment is to be effective when these articles are filed by the Secretary of State.

UNITED METHODIST NEIGHBORHOOD
CENTERS, NASHVILLE, TENNESSEE

Date: August 14, 1992

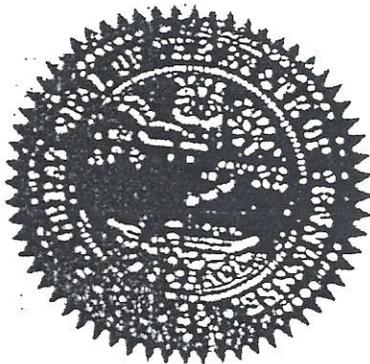

Allan F. Ramsaur, Secretary

State of Tennessee

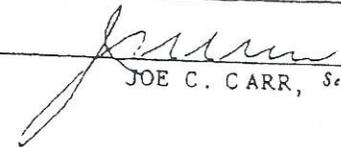


Department of State

I, JOE C. CARR, Secretary of State of the State of Tennessee, do hereby certify that the annexed is a true and correct copy of the Certificate of Incorporation of UNITED METHODIST NEIGHBORHOOD CENTERS, NASHVILLE, TENNESSEE which was recorded in this office on January 4, 1971 in Corporation Record Book Volume 0-28, page 4050.



IN WITNESS WHEREOF, I have hereto affixed my signature and the Great Seal of the State, at Nashville, this 17th day of May in the year of our Lord nineteen hundred 72


JOE C. CARR, Secretary of State

VOLUME 0-28, PAGE 4052

I, JOE C. CARR, Secretary of State, do certify that
this Charter, with certificate attached, the foregoing of which is
a true copy, was this day registered and certified to by me.

This the 4th day of January, 1971.

JOE C. CARR,
SECRETARY OF STATE

FEE: \$10.00

State of Tennessee

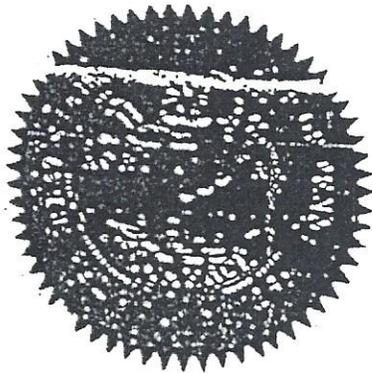


Department of State

CERTIFICATE

The undersigned, as Secretary of State of the State of Tennessee, hereby certifies that the attached document was received for filing on behalf of UNITED METHODIST NEIGHBORHOOD CENTERS, NASHVILLE, TENNESSEE, (Name of Corporation) was duly executed in accordance with the Tennessee General Corporation Act, was found to conform to law and was filed by the undersigned, as Secretary of State, on the date noted on the document.

THEREFORE, the undersigned, as Secretary of State, and by virtue of the authority vested in him by law, hereby issues this certificate and attaches hereto the document which was duly filed on January Fourth, 1970.



[Signature] Secretary of State

CHARTER OF
UNITED METHODIST NEIGHBORHOOD CENTERS,
NASHVILLE, TENNESSEE

The undersigned natural person or persons, having capacity to contract and acting as the incorporator or incorporators of a corporation under the Tennessee General Corporation Act, adopt the following charter for such corporation:

1. The name of the corporation is "United Methodist Neighborhood Centers, Nashville, Tennessee."
2. The duration of the corporation is perpetual.
3. The address of the principal office of the corporation in the State of Tennessee shall be 2209-11 Buchanan Street, Nashville, Davidson County, Tn. 37208.
4. The corporation is not for profit.
5. The purpose for which the corporation is organized is to witness love and concern of the Church for people of the inner city neighborhoods by attempting to do the following:
 - (a) Use its resources effectively, in answer to priorities of need established in the outreach centers.
 - (b) Marshall community resources to implement community change when this is indicated by outreach center councils, staff or board.
 - (c) Provide laboratories for urban living by developing demonstration projects in housing, education, employment, etc.
 - (d) Encourage and support leadership growth and citizen-participation in the development of programs at the outreach centers.

(e) Develop the outreach centers into multi-service centers, willing to experiment with new methods of delivering services.

(f) Cooperate with educational institutions, churches, welfare agencies and other organizations interested in working for better neighborhoods and a better community.

(g) Encourage action against racism, working for a just and inclusive society, in harmony with actions of the General Conference of The United Methodist Church.

(h) Provide necessary services not being offered by other community agencies.

(i) Work toward developing a strong sense of community in the neighborhood.

(j) Interpret to the supporting churches and the community the needs of the neighborhoods, the mission of the churches in meeting those needs, and the opportunity for service and support.

6. The members of the corporation shall be the members of the Board of Directors, as set forth in Article III of the Bylaws.

7. This corporation shall have all the authority and powers formerly possessed by Bethlehem Center, Centenary Methodist Center, Inc., and Wesley House Centers, Incorporated; but the corporate charters and legal existence of those corporations shall be maintained and kept in effect.

DATED December 31st, 1970.

JC Murphy
Angela B. Kuhn
George H. Cato Jr.
Incorporators

Secretary of State

BOOK 8708 PAGE 189

Clerks Section

James K. Polk Building, Suite 1800
Nashville, Tennessee 37243-0306

DATE: 08/20/92
REQUEST NUMBER: 2531-0007
TELEPHONE CONTACT: (615) 741-0537
FILE DATE/TIME: 08/20/92 1549
EFFECTIVE DATE/TIME: 08/20/92 1549
CONTROL NUMBER: 0086334

TO:
FARRIS WARFIELD & KANADAY
19TH FLOOR
3RD NATL FIN. CENTER
NASHVILLE, TN 37219

RE:
BETHLEHEM CENTERS OF NASHVILLE
CHARTER AMENDMENT

THIS WILL ACKNOWLEDGE THE FILING OF THE ATTACHED DOCUMENT WITH AN EFFECTIVE DATE AS INDICATED ABOVE.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE.

PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A CORPORATION HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

2716 08/21 0101 03CHECK 5.0

38619

IDENTIFY REFERENCE

AUG 21 11 13 AM '92

DAVIDSON COUNTY, TN

FOR: CHARTER AMENDMENT

ON DATE: 08/20/92

FROM:
FARRIS WARFIELD & KANADAY (3RD NATL FIN
3RD NAT'L FIN CENTER
19TH FLOOR
NASHVILLE, TN 37219-0000

RECEIVED: FEE \$10.00 TAX \$10.00
TOTAL PAYMENT: \$20.00

RECEIPT NUMBER: 00001398692
ACCOUNT NUMBER: 00000448



Bryant Millsaps

BRYANT MILLSAPS
SECRETARY OF STATE

Tennessee Secretary of State
Tre Hargett



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

January 29, 2026

Mr. STEVE FLEMING
1417 CHARLOTTE AVE.
NASHVILLE, TN 37203 USA

RE: Registration to Solicit Funds for Charitable Purposes
Organization Name: BETHLEHEM CENTERS OF NASHVILLE
CO Number: CO119
Expiration Date: 12/31/2026

Dear Mr. STEVE FLEMING :

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Tre Hargett".

Tre Hargett
Secretary of State

BETHLEHEM CENTERS OF NASHVILLE

**FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANT'S
REVIEW REPORT**

JUNE 30, 2024

BETHLEHEM CENTERS OF NASHVILLE

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Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9



BELLENFANT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Professional Accounting & Consulting Services

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Bethlehem Centers of Nashville
Nashville, Tennessee

We have reviewed the accompanying financial statements of Bethlehem Centers of Nashville (a nonprofit organization) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Bethlehem Centers of Nashville and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modification that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Bellenfant, PLLC

Nashville, Tennessee
December 16, 2024

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 320,242
Accounts Receivable	4,836
Investments	9,749
Prepaid Expenses	<u>3,581</u>
Total Current Assets	<u>338,408</u>

FIXED ASSETS

Land, Buildings and Equipment	1,388,931
Leasehold Improvements	<u>560,545</u>
Fixed Assets, Gross	1,949,476
Less: Accumulated Depreciation	<u>(1,917,502)</u>
Fixed Assets, Net of Accumulated Depreciation	<u>31,974</u>

OTHER ASSETS

Computer Software	66,917
Less: Accumulated Depreciation	<u>(55,286)</u>
Other Assets, net of Accumulated Depreciation	<u>11,631</u>
Total Assets	<u><u>\$ 382,013</u></u>

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

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Accounts Payable	\$ 14,091
Unearned Revenue	<u>25,000</u>
Total Current Liabilities	<u>39,091</u>

NET ASSETS

Net Assets Without Donor Restrictions	<u>342,922</u>
Total Net Assets	<u>342,922</u>
Total Liabilities and Net Assets	<u><u>\$ 382,013</u></u>

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

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT AND REVENUE

Contributions and Grants	\$ 302,256
United Way	228,686
State and Local Government Awards	188,967
Interest and Dividends	6,469
Unrealized Gain (Loss) from Investment	498
Rental Income	60,300
Event Income	650
Employee Retention Tax Credit	95,475
	<hr/>
Total Support and Revenue	883,301

EXPENSES

Program Services	
Adult Development	231,858
Youth Development	161,580
Community Outreach	161,580
Total Program Services	<hr/> 555,018
Supporting Services	
Management and General	258,605
Fundraising	5,000
Total Supporting Services	<hr/> 263,605
Total Expenses	<hr/> 818,623
Change in Net Assets	64,678
Net Assets, Beginning of Year	<hr/> 278,244
Net Assets, End of Year	<hr/> <hr/> \$ 342,922

The accompanying notes are an integral part of these financial statements

**BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services			Supporting Services			Total
	Adult Development	Youth Development	Community Outreach	Management and General	Fundraising		
Salaries	\$ 86,424	\$ 86,424	\$ 86,424	\$ 86,424	\$ 5,000	\$	\$ 350,696
Payroll Taxes	-	-	-	20,338	-	-	20,338
Employee Benefits	-	-	-	14,388	-	-	14,388
Occupancy	14,030	14,030	14,030	14,030	-	-	56,120
Supplies and Materials	33,135	33,135	33,135	33,135	-	-	132,540
Contract Labor	5,755	5,755	5,755	5,755	-	-	23,020
Food	70,278	-	-	-	-	-	70,278
Building Maintenance and Repairs	5,816	5,816	5,816	5,816	-	-	23,264
Equipment Rent and Maintenance	5,934	5,934	5,934	5,934	-	-	23,736
Professional Fees	-	-	-	36,278	-	-	36,278
Insurance	-	-	-	19,603	-	-	19,603
Depreciation	-	-	-	5,991	-	-	5,991
Telephone	6,418	6,418	6,418	6,418	-	-	25,672
Postage	-	-	-	427	-	-	427
Travel	2,879	2,879	2,879	2,879	-	-	11,516
Other	1,189	1,189	1,189	1,189	-	-	4,756
Total Expenses	\$ 231,858	\$ 161,580	\$ 161,580	\$ 258,605	\$ 5,000	\$	\$ 818,623

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income	\$ 64,678
Adjustments to reconcile net income to net cash provided (used) by operations:	
Depreciation	5,991
(Increase) Decrease in:	
Accounts Receivable	40,551
Unrealized (Gain) Loss on Investments	(802)
Prepaid Expenses	(384)
Increase (Decrease) in:	
Accounts Payable	(2,606)
Credit Cards Payable	(1,585)
Unearned Revenue	(5,000)
Net Cash Provided (Used) by Operating Activities	100,843

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Fixed Assets	(31,008)
Net Cash Provided (Used) by Investing Activities	(31,008)
Net Increase (Decrease) in Cash	69,835
Cash and Cash Equivalents, Beginning of Year	250,407
Cash and Cash Equivalents, End of Year	\$ 320,242

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

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Bethlehem Centers of Nashville (the "Organization") is a nonprofit corporation established in Nashville, Tennessee in 1971 that provides programs designed to empower at-risk children and adults. The Organization's activities are funded from various sources. As a United Methodist Mission Agency, the Organization receives church-related funding and support as well as contributions from foundations and individuals. In addition, the Organization receives support from United Way and participates in grants and awards from governmental agencies and other organizations. A brief description of the Organization's programs are as follows:

Adult Development – Serves adults of at-risk families by providing workforce development, serves homebound and disabled senior adults by providing meals, and serves senior adults with activities that promote health, wellness, and empowerment.

Youth Development – Serves at-risk youth by promoting self-esteem, team and job readiness/development, alcohol and drug prevention, and providing academic support and recreational activities.

Community Outreach –Serves at-risk families by providing emergency food boxes, the Christmas Toy Store, educational programs, family counseling, internships, volunteer opportunities, information, advocacy, referrals, and the Family Resource Center.

Basis of Accounting

The financial statements of Bethlehem Centers of Nashville are maintained and presented on the accrual basis of accounting. Revenues are generally recognized when earned and expenses are generally recognized when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Associations. Under the FASB Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions:

These are net assets that are not subject to donor-imposed stipulations. The Organization had \$342,922 of net assets without donor restrictions as of June 30, 2024.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets with donor restrictions:

These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes. The Organization had no net assets with donor restrictions as of June 30, 2024.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Bethlehem Centers of Nashville considers all highly liquid investments with a maturity of 90 days or less when purchased to be cash equivalents. As of June 30, 2024, the Organization had no cash equivalents.

Accounts Receivable

Accounts receivable are reported at their estimated collectible amounts. They are periodically evaluated for collectability based on management’s assessment of each account. An allowance for doubtful accounts is established as losses are estimated to have occurred through recognition of bad debt expense. When management confirms the uncollectibility of an account receivable, such amount is charged off against the allowance for doubtful accounts. No allowance for doubtful accounts was recorded at June 30, 2024.

Prepaid Expenses

Prepaid expenses consists of insurance expenses which are paid in advance.

Fixed Assets

Fixed assets consists of Buildings and Equipment and Leasehold Improvements. Purchases above \$500 are recorded at cost. Depreciation is provided in amounts necessary to allocate the cost of assets over their estimated useful lives using the straight-line method. The estimated useful lives of all major classes of fixed assets are as follows:

Buildings and Building Improvements	5-40 years
Furniture and Equipment	5-15 years
Computers	5 years

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Revenue Recognition - The Organization's revenue recognition policies are as follows:

Contributions are recognized when received as contributions without restriction if specified for the current period and there are no donor-imposed restrictions. Contributions specified for future periods or with donor-imposed restrictions are recognized in the period received as contributions with restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are satisfied in the year in which the contributions are recognized.

Performance Obligations and Revenue Recognition - A performance obligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account under ASC 606. The transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Organization's revenue within the scope of ASC 606 consists of contributions and campaigns. The contract obligations related to these services are satisfied when the services are rendered.

Practical Expedients and Exemptions - There are several practical expedients and exemptions allowed under ASC 606 that impact timing of revenue recognition and disclosures. There were no practical expedients or exemptions that were applied for the year ended June 30, 2024.

Revenues from non-exchange transactions (contributions) may be subject to conditions, in the form of both a barrier to entitlement and a refund of amounts paid (or a release from obligation to make future payments). Revenues from conditional non-exchange transactions are recognized when the barrier is satisfied.

In general, the Organization's agreements have an expected duration of one year or less and the consideration from the members is an amount that corresponds directly with the value received by the members to date.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from estimates.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services and Goods

Donated services and goods are recognized if they create or enhance non-financial assets, or the donated service requires specialized skills, was performed by a donor who possesses such skills, and would have been purchased by the Organization if not donated. Such services are recognized at fair value as support and expensed in the period the services are performed.

Members of the Board of Directors have provided substantial assistance to the Organization by donation of time and services. The value of this contribution is not reflected in the financial statements since it is not susceptible to objective measurement of valuation.

Allocation of Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Accordingly, certain costs have been categorized based on specific identification of costs incurred or allocated as determined by management.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and related expenses	Time and Effort
Contract Labor	Time and Effort
Depreciation	Square Footage
Occupancy	Time and Effort
Insurance	Policy Coverage

Compensated Absences

Compensated absences for sick pay and personal time have not been accrued since the Organization's policy is to recognize these costs when actually paid. There were no accrued compensated absences for the year ended June 30, 2024.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Cash and Cash Equivalents	\$	329,991
Accounts Receivable		4,836
Prepaid Expenses		<u>3,581</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>338,408</u></u>

There is an adequate amount of financial assets available as of June 30, 2024. The Organization effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

3. CONCENTRATION OF CREDIT RISK

The Organization receives a substantial amount of its support through governmental fees and awards from private foundations. A significant reduction in the level of this support, if it were to occur, could have a substantial effect on the programs and services of the Organization.

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash on deposit. Cash deposits are in financial institutions in Tennessee and, at times, may exceed federally insured amounts. As of June 30, 2024, the cash accounts exceeded the Federal Deposit Insurance Corporation limit of \$250,000 by \$100,994. However, Management believes that the credit risk related to these deposits is minimal.

4. UNEARNED REVENUE

Unearned revenue includes private grants that have not yet been earned. Unearned revenue for each year amounted to:

For the year ended June 30, 2024	\$	<u>25,000</u>
Total	\$	<u><u>25,000</u></u>

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

5. FIXED ASSETS

A summary of fixed assets as of June 30, 2024 is as follows:

Building and Land	\$ 859,802
Improvements	560,545
Furniture and Equipment	520,860
Vehicles	8,270
Computers and Software	66,917
Less: Accumulated Depreciation	<u>(1,972,788)</u>
 Total Fixed Assets	 <u><u>\$ 43,605</u></u>

Land, parking lots, and certain structures are leased through December 2027 from the Women's Division of the General Board of Global Ministries at no cost to the Organization. The value of the use of these properties is not readily determinable and therefore not included in the accompanying financial statements.

6. FAIR VALUE OF INVESTMENTS

Bethlehem Centers of Nashville accounts for investments in accordance with FASB Accounting Standards Codification topic relating to Accounting for Certain Investments Held by Not-for-Profit Associations. Under FASB Accounting Standards Codification, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Bethlehem Centers of Nashville's investments are reported at fair value in the accompanying statements of financial position.

	Fair Value Measurements at June 30, 2024			
	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equities	<u>\$ 9,749</u>	<u>\$ 9,749</u>	<u>\$ -</u>	<u>\$ -</u>
	<u><u>\$ 9,749</u></u>	<u><u>\$ 9,749</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

6. FAIR VALUE OF INVESTMENTS (CONTINUED)

The Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Board uses the appropriate valuation techniques based on the available inputs to measure the fair value of its investments. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements - The fair value of the investments are based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Fair Value Measurements - The fair value of the investments are based on inputs other than quoted prices within Level 1 that are observable for the asset, either directly, or indirectly.

Level 3 Fair Value Measurements - The fair value of the investments are based on at least one significant unobservable input.

7. STATE AND LOCAL GOVERNMENT AWARDS

Funds received under the Grants from Tennessee Department of Mental Health, MDHA, Metro Government of Nashville Davidson County, and The State of Tennessee are to be primarily used for Youth Development and Community Outreach. As of June 30, 2024, state and local awards was composed

State and Local Government Awards	\$ <u>188,967</u>
Total Grants Received	\$ <u><u>188,967</u></u>

8. INCOME TAXES

Bethlehem Centers of Nashville has qualified for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. It has been classified as a Non Profit Organization that is not a private foundation.

The Organization files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Organization's returns for the years prior to fiscal year ended June 30, 2021 are no longer open for examination.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

8. INCOME TAXES (CONTINUED)

The Organization has evaluated its tax positions in accordance with the Codification Standard relating to Accounting for Uncertainty in Income Taxes. The Organization believes that it has taken no uncertain tax positions.

9. LINE OF CREDIT

The Organization has a line of credit agreement with a financial institution that allows for borrowings up to \$50,000. The line of credit bears interest at a variable rate based on the prime rate (7.25% at June 30, 2021); is secured by balances held by the lender; and matures on demand at lender's sole discretion. No balances were outstanding on this line of credit as of June 30, 2024.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 16, 2024, which is the date the financial statements were available to be issued.

**METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
INVOICE FOR PAYMENT**

Mail or submit via email to: Nashville After Zone Alliance at NPL attn: Teriz Fahmy
615 Church Street
Nashville, TN 37219
Teriz.Fahmy@Nashville.gov

ORGANIZATION NAME		INVOICE DATE:			
PROGRAM NAME		FOR THE PERIOD(S):			
ADDRESS		CONTRACT PERIOD			
CITY, STATE & ZIP		CONTRACT #:			L-
FEDERAL ID # (EIN)		CONTACT PERSON			
		TELEPHONE # :			
		EMAIL ADDRESS:			

COST CATEGORIES	TOTAL APPROVED BUDGET (note: any changes to the contract Spending Plan must be first approved by Grantor)	Invoice 1 (Up to 50%)	Invoice 2 (Up to 40%)	Invoice 3 (Up to 10%)	COMMENTS
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	
Benefits and Taxes	\$ -	\$ -	\$ -	\$ -	
Total Personnel Expenses	\$ -	\$ -	\$ -	\$ -	
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Communications	\$ -	\$ -	\$ -	\$ -	
Postage and Shipping	\$ -	\$ -	\$ -	\$ -	
Occupancy	\$ -	\$ -	\$ -	\$ -	
Equipment Rental and Maintenance	\$ -	\$ -	\$ -	\$ -	
Printing and Publications	\$ -	\$ -	\$ -	\$ -	
Travel/Conferences & Meetings	\$ -	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	\$ -	
Direct youth costs (rearning supplies, learning software, programs, games, food, etc.)	\$ -	\$ -	\$ -	\$ -	
Afterschool/Summer Transportation					
Field Trips	\$ -	\$ -	\$ -	\$ -	
Professional Fees/Enhancement partners	\$ -	\$ -	\$ -	\$ -	
Other Non-Personnel	\$ -	\$ -	\$ -	\$ -	
Indirect Cost	\$ -	\$ -	\$ -	\$ -	
Total Non-personnel	\$ -	\$ -	\$ -	\$ -	
Grand total	\$ -	\$ -	\$ -	\$ -	
Total %		#DIV/0!	#DIV/0!	#DIV/0!	

I certify to the best of my knowledge and belief that that above is correct and the amount invoiced is in accordance with the contract conditions and that payment is due and has not be previously paid.

RECIPIENT'S AUTHORIZED SIGNATURE

Name Title Date

Metro Government of Nashville/Nashville Public Library

NAZA Funds for FY 2026

EXPENDITURE REPORT

NAME		CONTRACT #:	
ADDRESS		START DATE:	
CITY, STATE & ZIP		END DATE:	
FEDERAL ID #		CONTACT PERSON	
		CONTACT TELEPHONE	____ - ____ - ____

NOTE: PLEASE USE THIS SAME TEMPLATE FOR BOTH OF YOUR REPORTS SO THAT ANNUAL ACTUAL EXPENDITURE IS CAPTURED CORRECTLY

COST CATEGORIES	TOTAL APPROVED NAZA BUDGET (OR APPROVED REVISION)	TOTAL ACTUAL EXPENDITURES FOR THE FIRST QUARTER (Due October 15)	TOTAL ACTUAL EXPENDITURES FOR THE SECOND QUARTER	TOTAL ACTUAL EXPENDITURES FOR THE THIRD QUARTER (Due April 15)	TOTAL ACTUAL EXPENDITURES FOR THE 4TH QUARTER (Due July 10)	TOTAL ACTUAL EXPENDITURES FOR THE YEAR)	FOR OFFICE USE	
							VARIANCE ACTUAL TO BUDGET	COMMENTS
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Benefits and Taxes	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Postage and Shipping	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Equipment Rental and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Printing and Publications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Travel/Conferences & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Afterschool/Summer Transportation	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Professional Fees/Enhancement partners	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Non-Personnel	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Indirect Cost	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Non-personnel	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	

I certify to the best of my knowledge and belief that the above represents total expenditures incurred for the purposes of NAZA programming.

RECIPIENT								(OFFICE ONLY)	
AUTHORIZED SIGNATURE:								REVIEWER:	
TITLE								TITLE	
DATE	____/____/____							DATE	____/____/____



Annex 4: Minimum Standards for NAZA-Funded Partners in 2025-2026

Minimum Organizational Standards

	Standard
1.	Smoking and drug/alcohol use are not allowed on program premises and in programming space.
2.	Policies and protocols are in place so that staff/volunteer verbal and physical interactions with youth are appropriate. For example, staff/volunteers may not be alone with a youth they meet in the program outside of programming time.
3.	If the program provides transportation, there are established policies to transport youth safely, including maintaining and complying with the requirements of auto liability insurance, in compliance with MNPS transportation policies, if appropriate.
4.	There is an emergency management plan in place including procedures for fire drills and natural or other disasters; all staff, youth, and their families are familiar with it. School-based programs reflect the MNPS plan.
5.	Families are informed of procedures related to potential health risks/hazards and to program closure.
6.	Policies are in place to ensure that youth allergies and food restrictions are taken into consideration in food preparation and service.
7.	Procedures are in place for dealing with sick or injured youth during programming time.
8.	Policies allow family members to visit anytime during program hours and engage the staff in private conversation, as appropriate, after program hours.
9.	There is an established program protocol for dealing with disciplinary offenses.
10.	Policies and procedures support regular, positive and respectful communications with families of participating youth.
11.	Staff and volunteers are familiar with their position and responsibilities prior to working with youth and their families
12.	Written job descriptions, work schedules, and employee timesheets are on file.
13.	Program managers assess performance and satisfaction among staff and volunteers, identify needs and facilitate improvement where necessary.

Minimum Operational and Safety Standards

	Standard
14.	At least one person with a current first aid certificate, including CPR, is present at all times.
15.	Staff and volunteers aged 18 and above have undergone a thorough screening and background check. High school volunteers have direct supervision.
16.	Staff have been provided information on how to report any concerns related to child abuse or neglect.



The following will be reviewed *during site visits and compliance checks throughout the year.*

	Standard
17.	There are no observable safety or health hazards in the program space.
18.	Emergency information on each youth is on file and accessible.
19.	A first aid kit (including basic medical supplies, such as bandages, ointments, etc., to deal with minor cuts, bruises, scrapes, and burns) is readily available.
20.	Program space has adequate security in place.
21.	Staff knows where youth are and what they are doing at all times.
22.	Drinking water is readily available at all times.
23.	The administration ensures that staff keep accurate records of enrollment, attendance and any student disciplinary offenses.
24.	The administration pursues partnerships which enrich their NAZA-funded programming and utilize existing community resources, such as enrichment partners.
25.	Each site completes a fire and emergency drill during the fall and spring semester of their NAZA-funded program.

Minimum Content and Quality Standards

	Standard
26.	Youth have opportunities to learn through project-based or experiential and real-world contexts.
27.	Each program site completes their fall and spring YPQA self-assessment, participates in an improvement plan meeting, and submits an improvement plan on the Weikart Scores Reporter. The site staff have ongoing communication with their paired YPQA Fellow.

Minimum Professional Development Standards

	Standard
28.	<p>Staff and volunteers receive relevant and appropriate training and attend ongoing professional development activities that support their own growth and build more effective program practice.</p> <ul style="list-style-type: none"> • <i>Site coordinators and program administrators</i> must complete YPQA Basics (once) and Intro to PYD (every three years). • NAZA Essential Operations training, which includes Salesforce attendance training, meal review and other logistics, will be conducted once a year for new and returning staff. • All frontline staff must complete Intro to PYD and the NAZA Essential Operations training. • All program staff with access to student school data must take a training on Responsible Use of Data, when offered by NAZA/MNPS.



Minimum Financial Standards

	Standard
1.	Submit required invoices on designated due dates. Invoices will reflect the payment method of 50%, 40%, and 10%
2.	Present quarterly expenditure report at designated due dates. If applicable, provide financial documents, such as, such as general ledger, payroll information, and anything else that may support expenses.
3.	Formally request budget revision if line item exceeds 10% of the allotted budget amount.



MNPS/NAZA MOU ATTACHMENT B:

DATA EXCHANGE AND CONFIDENTIALITY SUB-AGREEMENT BETWEEN NASHVILLE PUBLIC LIBRARY ON BEHALF OF NAZA AND YOUTH DEVELOPMENT AGENCIES

This sub-agreement is a subsidiary document to the Data Exchange and Confidentiality Agreement (Attachment A of the MNPS-NPL MOU) effective between Nashville Public Library on behalf of NAZA and NAME OF THE AGENCY. Individual school principals acknowledge this document as the basis of data-sharing with community youth development agencies. This sub-agreement specifies the responsibilities of NAZA and MNPS in enabling access to data-sharing as well as the responsibilities of youth development agencies in using the obtained student data in a responsible way in compliance with MNPS policies and FERPA regulations.

This document details the types of data that youth development agencies will have access to as well as specifies the allowable use of student data accessible to youth development agencies.

Annexed to this document is Attachment BI, the parent consent form that is a required condition for obtaining student school data through NAZA. All agencies accessing student records under MNPS/NPL-NAZA data-sharing agreement must use the annexed form without changes.

Annexed to this document (Attachment B2) is a document explaining FERPA regulations that the providers must refer to when using student data shared with them.

NAZA responsibilities

To enable access to MNPS student data NAZA:

- 1) Facilitates relationship with the central Data Management Office at MNPS to ensure documents allowing data-sharing are up-to-date.
- 2) Coordinates with Community Achieves leadership at MNPS to ensure NAZA funded and affiliated partners are invited to Community Achieves partner meetings at schools, are able to access data through CA Coordinators (where possible).
- 3) Offers program providers unified student attendance management system (in Salesforce) to track program enrollment and attendance including by type of activity and focus on certain skills/growth practices.
- 4) Supports the training needed for its partners to consistently learn about unpacking student's education data (from schools) as well as understanding the responsible use of data.
- 5) Shares the data from its unified system with MNPS to match student records and receive reports from **MNPS**.



Data sent data sent from NAZA to MNPS

- Program information and student program enrollment data sent from NAZA to MNPS
 - o Program name
 - o Session name
 - o School ID
 - o School name
 - o Student number
 - o Student start date
 - o Student end date
 - o Types of activities students engaged in
 - o Growth practices focused per program

MNPS Responsibilities

MNPS acknowledges the importance of high quality out-of-school time programs that support school success for many students. NAZA - funded and affiliated partners provide youth development programming aimed at their holistic learning and development. As part of that, partners design certain activities to support youth's academic learning, through homework help, academic enrichments as well as SEL skill building to support their continuous attendance and engagement in their schools.

In support of that, MNPS, through individual schools designated staff member and/or Community Achieves staff and upon receiving student rosters from the programs along with a proof of parent permission for each student, may provide data from the MNPS student information system and the MNPS data warehouse to include data elements identified below:

Elements sent from MNPS to NAZA

- Student identifiers
 - o School ID
 - o School name
 - o Student number
 - o Last name
 - o First name
 - o Middle name
 - o Preferred name
 - o Birthdate
 - o Gender
 - o Grade level
 - o Address
 - o Phone number

Data shared with NAZA through MNPS reporting (aggregate and student identifiable)

- Attendance
 - o Unexcused and tardy counts
 - o Chronically absent students
 - o Quarterly attendance rates by grade level
- Discipline
 - o Students with 5+ ISS days
 - o Students with 5+ OSS days
 - o Expelled students
 - o Remanded students
 - o Top 10 offenses year to date



- Enrollment
 - o # Entries distribution
- At-risk flags
- IEP data
 - o Days until IEP eligibility reevaluation
 - o Days until new IEP
- Demographics (subgroups summary)
 - o Ethnicity
 - o Gender
 - o Grade level
 - o SWD - Students with disabilities
 - o ED - Economically disadvantaged
 - o ELL- English Language Learners
 - o LEP - Limited English Proficiency
- Grades
 - o Quarterly percentage of students having at least 1 failing course grade
- Assessments (subject to change)
 - o State summative assessment/TCAP(if administered)
 - o Interim benchmark assessment/MAP
 - o Universal Screener/FAST
 - o WIDA ACCESS for English Learners

Partner Responsibilities

- 1) NAZA partner agencies may seek and receive quarterly school-level data for students who are active in their programs.
- 2) Agencies must ensure parent consent forms (Attachment BI) are signed and uploaded in the NAZA data-management system before they can request data from schools on those youth.
- 3) Agencies must have the school principal initial this agreement in the beginning of each school year to acknowledge the legal basis of the student data sharing before agencies can request individual student data from schools.
- 4) Partners share active student rosters or individual names of students with the schools to request student data.
- 5) When requesting data on active students from schools the agencies must attach an indication generated through the NAZA data system that the parent permission has been granted for every student that they are requesting data for.
- 6) Agencies must ensure the confidentiality of the student individual data, must not report individual data and should use only aggregate data (that suppresses small counts that could identify a student) for reporting or fundraising purposes.
- 7) Partners can use individual student data to:
 - a. Design activities that best support the needs of the enrolled students;



- b. Continuously improve the quality of the programs to meet student needs;
 - c. Focus on skills and practices that help student's learning and development;
 - d. Facilitate discussions with team or other partners who provide services to the student;
 - e. Evaluate programs;
 - f. Comply with funding requirements; compliance
- 8) For any additional uses of data outside of the stated scope, agencies must request a separate permission from MNPS through NAZA.
- 9) Partners should destroy the individual student data immediately after the program attendee exists the program or the program term is over.

Mandatory training

All NAZA partner agencies having access to students' school data must complete the following trainings:

- 1) **Responsible use of data-** which will cover the FERPA regulations, the terms of receiving, storing and destruction of the sensitive student data, as well as requirements and restrictions around reporting of that data. The training will also provide information on required parent permission forms, as well as measures to be taken to avoid any data breach or publication of individual student data.
- 2) **Understanding education data-** this training will help NAZA partner agencies to understand student data that they receive from schools. The aim is to help partners make meaningful use of school data by understanding how to interpret each data set, especially related to academic achievement (test scores, etc.)

Nashville Public Library/NAZA authorized staff Date

Signature of NAZA-funded or affiliated program staff Date

Acknowledged by School Principal Date

5. PERFORMANCE MEASURES

NAZA will track the following performance indicators throughout each contract year. Partners will be required to report on these indicators in their annual reports.

Organizational-level Performance Indicators

NAZA-Established Afterschool Programming Indicators	
1.	NAZA-funded organization will serve at least 90% of the # of youth that it commits to serve in its NAZA proposal.
2.	Of the # of youth projected to be served in NAZA-funded organization’s afterschool program, at least 40% will be retained for 60 days or more during the program year.
3.	NAZA-funded organization will follow the YPQI protocols and procedures in a timely manner.
4.	NAZA-funded organization will use the YPQI pre-assessment data to improve programming for spring.
5.	A percentage of youth enrolled in NAZA-funded organization’s NAZA-funded program will complete a youth-level survey at a rate comparable to NAZA-wide average attendance rates. For reference, the attendance rate for the 2022-2023 school year was 60.8%.

NAZA-Established Summer Programming Indicators	
1.	NAZA-funded organization will serve at least 90% of the # of youth that it commits to serve in its NAZA contract.
2.	Of the # of youth contracted to be served in NAZA-funded organization’s summer program, at least 40% of the youth must be retained for at least 50% of the scheduled programming days.
3.	A percentage of youth enrolled in NAZA-funded organization’s NAZA-funded program will complete a youth-level survey at a rate comparable to NAZA-wide average attendance rates. For reference, the attendance rate for Summer 2024 was 84%.

Youth-Level Afterschool Programming Outcomes

NAZA-Established Afterschool Programming Outcomes	
1.	On the youth-level survey, NAZA-funded organization will score an aggregate average (combined across all of its sites) of at least 85% on the youth-level survey—demonstrating that youth respondents report an overall positive experience in their program.
2.	On the youth-level survey, 85% of NAZA-funded organization’s respondent youth will receiving satisfactory support in areas of their academic development (i.e., <i>Homework Completion</i> and <i>Homework Support</i> , <i>Academic Success</i> , <i>School Connection</i> , <i>Satisfaction</i> , and <i>Engagement</i>) —demonstrating that youth respondents are engaging in activities that enhance their academic skills and committed to learning as a result of participating in their program.
3.	On the youth-level survey, 85% of NAZA-funded organization’s respondent youth will report positive social experiences (i.e., <i>Teamwork</i> , <i>Confidence/ Self-Esteem</i> , <i>DEI- Affirmation</i> , <i>Peer Relationships</i> , <i>Emotion Knowledge</i> , <i>Emotion Management</i> , <i>Emotion Expression</i> , <i>Positive Adult Interactions</i> , and <i>Youth Voice/ Empathy</i>) — demonstrating that youth respondents are experiencing positive relationships in their program.
4.	On the youth-level survey, 85% of NAZA-funded organization’s respondent youth will report satisfactory support in the development of social emotional learning and general life skills (i.e. <i>Work Habits</i> , <i>Initiative</i> , <i>Problem Solving/ Persistence</i> , <i>New Experiences</i> , <i>Peer Interactions</i> , <i>Cultural Connections</i> , <i>Emotion Coaching</i> , <i>Skill-building</i> , <i>Real World Connections</i> , <i>Race Conversations</i> , and <i>Encouragement</i>) — demonstrating that youth gain fundamental skills as a result of participating in their program.
5.	85% of respondent youth in NAZA-funded organization’s afterschool program will report receiving satisfactory support in developing leadership skills (i.e., <i>Youth Voice</i> and <i>Sense of Belonging</i>) — demonstrating that youth are empowered in their afterschool activities.



YOUTH ENROLLMENT FORM

Afterschool Programming Period:

Fall Semester: September 2 to December 12, 2025

Spring Semester: January 7 to May 8, 2025

(TYPE and Underline Full Name of Organization) is a NAZA- funded organization offering afterschool programming **free of charge** to youth and parents. This programming cannot **offer a “drop-in option”** and parents and youth must commit to regular attendance for at least one semester.

The Nashville After Zone Alliance (NAZA), is a city-wide out-of-school time partnership between Nashville Public Library, MNPS, Mayor’s Office and non-profit providers working together and committed to high quality afterschool programming especially for middle school youth.

Program Name: _____
School Name: _____

Please fill out all parts of this form & return to school office.

A. Youth Information (Please complete every line below)

STUDENT ID # _____ Grade: 5 6 7 8 Gender: _____

Youth name as found on birth certificate: _____
FIRST LAST

Name you like to be called: _____ Youth Birthdate: ____/____/____

Street Address: _____ Zip code: _____

B. Family & Emergency Contact Info

Custodial Parent/Guardian:

Name: _____ Relationship: _____

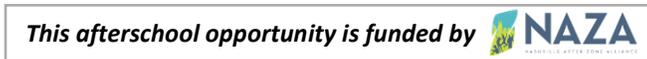
Phone #: _____ Email Address: _____

Street Address: _____ Zip code: _____

Alternate Contact for Emergencies:

Name: _____

Relationship: _____ Home or Cell Phone #: _____



C. Medical Information (Please complete the lines below and include as much information as possible)

Medicines: YES NO

Allergies or Food Restrictions? YES NO

Physical restrictions: YES NO

Additional illnesses/conditions? YES NO

If you circled "YES" on any of the above, please give us details so we can care for your child properly:

Does your child have medical insurance? YES or NO (please circle)

If yes, please complete insurance information below; if no please list a preferred hospital:

Preferred hospital if your child needs medical care: _____

Primary Doctor: _____ Doctor Phone: _____

Health Insurance Company Name: _____ Policy #: _____

D. Transportation

(The info below is required for ALL youth to participate in NAZA-funded activities AND ride the MNPS late bus home. If this page is omitted your child will not be able to participate in NAZA activities)

Please circle **Yes** or **No** for **EACH** statement below and **complete the entire form** for your child to participate in NAZA-funded activities and for arrangements of evening transportation, including riding a MNPS late bus home:

Yes No My child rides the school bus to school in the morning.

Yes No I want my child to ride the school bus home from the NAZA-funded afterschool program.

***NOTE: If your child is not eligible to ride the morning bus, they will not be able to ride the bus home.**

Yes No I or someone I authorize will pick my child up from the NAZA-funded afterschool program each day.

Please list pick up contacts below; only those listed will be allowed to pick up youth

Name: _____ Relationship: _____ Phone: _____

Name: _____ Relationship: _____ Phone: _____

Name: _____ Relationship: _____ Phone: _____

METROPOLITAN NASHVILLE PUBLIC SCHOOLS
2025-2026 NAZA TRANSPORTATION PERMISSION SLIP

The following Permission Slip must be completed and signed by a parent or guardian and returned to the school principal before a Metro School Bus can transport your child to participate in extended day programs at school. The school will forward a copy of this form to the MNPS Dept. of Transportation. The Department of Transportation will need three (3) school days to process this request prior to your child receiving extended day transportation services. **The address must match what the school has on file and your student must be zoned to this school for us to assign them to an evening bus.**

(PLEASE PRINT IF WE CAN'T READ IT WE CAN'T ASSIGN YOUR STUDENT)

Student First Name _____ Last _____ ID# _____

Student's Address _____ Zipcode _____

Is this a new home address (moved in last 6 mos.)? **YES** **NO**

Parent/Guardian's Name _____

Home Phone _____ Emergency Phone _____

SCHOOL STUDENT IS TRANSPORTED FROM: _____ School

Program: (X) NAZA Academic and Other Enrichment

My student has permission to ride a Metropolitan Nashville Public Schools School Bus from school to my **student's regular bus stop** to participate in extended school day activities. I understand that my student may be en-route on the school bus in excess of one (1) hour. I understand that transportation services may not be provided for my student if we reside in a parent responsibility zone. I further understand that services will not be provided on early release school days, snow days, or any other day school is not in session. My student and I understand that this service is a **privilege**, and further understand that bus service will be discontinued should the student misbehave or violate school system's safety rules. My student and I have read the attached Bus Rider Rules and agree to abide by them.

Parent/GuardiansSignature _____ Date: _____

NOTE: The school will fax this form to the Transportation office at **(615)256-4490**. The school will keep the original form for their files.

UNIFIED PARENT CONSENT FORM

Student Record Release Permission

Nashville After Zone Alliance (NAZA) partner agencies, receive information from Metro Nashville Public Schools (MNPS) about the students that are enrolled in NAZA-funded or affiliated programs. The programs utilize personally identifiable information (PII) from student’s school records to plan and provide high quality after school programming for your student. Information that is deemed as part of the student’s school record is listed below:

- | | | |
|------------------|------------------|--|
| ● School ID | ● Middle name | ● Address |
| ● School name | ● Preferred name | ● Phone number |
| ● Student number | ● Birthdate | ● IEP Status (Presence of an IEP, and |
| ● Last name | ● Gender | dates that indicate if a new IEP is due) |
| ● First name | ● Grade level | |

Note: MNPS will not share any additional information about your child’s IEP. The parent/guardian is the only person(s) allowed to disclose any additional information about the IEP.

- Daily Attendance record
- Number of suspensions (in and out of school)
- Academic achievement data, such as:
 - State summative assessment/TCAP(if administered)
 - Interim benchmark assessment/MAP
 - College and career readiness assessments
 - WIDA ACCESS for English Learners
 - Class grades
- Access to devices (computer, tablet) and internet at home

The information will be treated as confidential in agreement with the Family Educational Rights and Privacy Act (FERPA), will not be released to any other parties that are neither associated nor affiliated with NAZA, and will be used for the sole purposes to continue providing high quality after school programming to your child. NAZA personnel and its partners will be properly trained to protect your student’s Personally Identifiable Information (PII). Any PII that has been collected and maintained by NAZA partner agencies will be permanently destroyed at the end of the academic year.

I give my permission to the Nashville After Zone Alliance and its funded providers, unless otherwise noted in the space below:

- a. To have my child participate in NAZA-funded programs and activities at my child’s school as well as other off-site locations throughout the NAZA system, as specified in this enrollment form, knowing that this might include special activities, such as off-site events, end-of-year celebrations, homework/academic help, and field trips, and realizing that some of these may take place outside of regular program hours.
- b. With the medical information provided in the program application in mind, to engage in all activities except as noted.
- c. To secure proper medical treatment for my child in the event of an emergency. If I or my emergency contact cannot be reached, I give permission for a physician to order routine tests and treatment for the health of my child. I give permission to a physician to secure treatment and/or hospitalize my child; after all emergency contact attempts have been made.
- d. To provide assistance in accessing devices and internet services when presented as a barrier for my child to participate in afterschool and summer programs.
- e. To use in media releases to benefit NAZA and its funded providers, photographs, creative work, quotes, videos, or other media which may include my child.

I, the undersigned, understand, acknowledge, and agree:

- That I have read and understand the information provided in the Parent Consent Form.
- That I will update any information I provided about my student in a timely fashion.
- That NAZA-funded and affiliated providers will request my child’s records that may contain personal information (share demographics, grades, assessment, attendance, behavior/suspensions, IEPs and information about access to technology and internet at home) for the sole purpose of helping my child succeed in school and beyond.
- I therefore waive, with respect to these disclosures, any duty of confidentiality arising from Federal or State requirements.
- That participation in NAZA-funded programs and providing information about my child may involve certain risks. I assume all of these risks.
- That NAZA-funded providers will make themselves available to children, parents, and school staff and any concerns they might have.
- That NAZA-funded providers will protect the safety, interests, and rights of all individuals in the program. Therefore, each program will provide a parent/youth handbook or other program-specific information, including behavior policies and grievance procedures.
- That my child may be asked to complete surveys regarding the program for evaluation purposes.
- That I will not seek to hold NAZA or its funded providers responsible for any losses or damages whatsoever which I or my child may incur in connection with NAZA or its funded providers.
- That all program staff are employed by NAZA-funded providers, who are responsible for the operations of the program and supervision of their personnel. NAZA takes no responsibility for these operations or supervision.

I, the parent or legal guardian, give consent for Metro Nashville Public Schools to share my child’s information, as described above, with NAZA staff and its funded and affiliated partners for the purpose of planning and providing high quality afterschool programming to my child. I fully release and discharge MNPS and its employees from any and all liabilities arising out of or in connection with the above described data sharing relative to NAZA and NAZA partners. I reserve the right to withdraw my consent at any time by submitting a written notice of withdrawal of consent to NAZA or its partner.

Signature Custodial Parent/Guardian

Date

Signature of NAZA-funded or affiliated program staff

Date



SUMMER YOUTH ENROLLMENT FORM

Summer Programming Period:

Start Date: _____

End Date: _____

(TYPE and Underline Full Name of Organization) is a NAZA- funded organization offering summer programming free of charge to youth and parents. This programming cannot offer a “drop-in option” and parents and youth must commit to regular attendance.

The Nashville After Zone Alliance (NAZA), is a city-wide out-of-school time partnership between Nashville Public Library, MNPS, Mayor’s Office and non-profit providers working together and committed to high quality afterschool and summer programming especially for middle school youth.

Program Name: _____
Program Location: _____

Please fill out all parts of this form & return to school office.

A. Youth Information (Please complete every line below)

STUDENT ID # (If, MNPS Student) _____ Grade: 5 6 7 8 Gender: _____

Youth name on birth certificate: _____
FIRST LAST

Name you like to be called: _____ Youth Birthdate: ____/____/____

Street Address: _____ Zip code: _____

B. Family & Emergency Contact Info

Custodial Parent/Guardian:

Name: _____ Relationship: _____

Phone #: _____ Email Address: _____

Street Address: _____ Zip code: _____

Alternate Contact for Emergencies:

Name: _____

Relationship: _____ Home or Cell Phone #: _____



C. Medical Information (Please complete the lines below and include as much information as possible)

Medicines: YES NO

Allergies or Food Restrictions? YES NO

Physical restrictions: YES NO

Additional illnesses/conditions? YES NO

If you circled "YES" on any of the above, please give us details so we can care for your child properly:

Does your child have medical insurance? YES or NO (please circle)

If yes, please complete insurance information below; if no please list a preferred hospital:

Preferred hospital if your child needs medical care: _____

Primary Doctor: _____ Doctor Phone: _____

Health Insurance Company Name: _____ Policy #: _____

D. Transportation Info

The info below is required for ALL youth to participate in NAZA-funded summer activities. If this page is omitted your child will not be able to participate in NAZA activities.

Please list pick up contacts below; only those listed will be allowed to pick up youth:

Name: _____ Relationship: _____ Phone: _____

UNIFIED PARENT CONSENT FORM (General Permissions)

Child's Name: _____

Student Record Release Permission

Nashville After Zone Alliance (NAZA) partner agencies, receive information from Metro Nashville Public Schools (MNPS) about the students that are enrolled in NAZA-funded or affiliated programs. The programs utilize personally identifiable information (PII) from student's school records to plan and provide high quality after school programming for your student. Information that is deemed as part of the student's school record is listed below:

- First, Last, & Middle Name
- Preferred Name
- Gender
- Grade Level
- Student ID
- Address
- Phone Number
- English Learner Status
- IEP Status (Presence of an IEP, and dates that indicate if a new IEP is due)

Note: MNPS will not share any additional information about your child's IEP. The parent/guardian is the only person(s) allowed to disclose any additional information about the IEP.

- Daily Attendance record
- # of suspensions (in and out of school)
- Academic achievement data
 - State TCAP Assessment scores
 - MAP assessment scores
 - Class grades
- Access to devices (computer, tablet) and internet at home

The information will be treated as confidential in agreement with the Family Educational Rights and Privacy Act (FERPA), will not be released to any other parties that are neither associated nor affiliated with NAZA, and will be used for the sole purposes to continue providing high quality after school programming to your child. NAZA personnel and its partners will be properly trained to protect your student's Personally Identifiable Information (PII). Any PII that has been collected and maintained by NAZA partner agencies will be permanently destroyed at the end of the academic year.

Additional Permissions

I give my permission to the Nashville After Zone Alliance and its funded providers, unless otherwise noted in the space below:

- a. To have my child participate in NAZA-funded programs and activities at my child's school as well as other off-site locations throughout the NAZA system, as specified in this enrollment form, knowing that this might include special activities, such as off-site events, end-of-year celebrations, homework/academic help, and field trips, and realizing that some of these may take place outside of regular program hours.
- b. With the medical information provided in the program application in mind, to engage in all activities except as noted.
- c. To secure proper medical treatment for my child in the event of an emergency. If I or my emergency contact cannot be reached, I give permission for a physician to order routine tests and treatment for the health of my child. I give permission to a physician to secure treatment and/or hospitalize my child; after all emergency contact attempts have been made.
- d. To provide assistance in accessing devices and internet services when presented as a barrier for my child to participate in afterschool and summer programs.

- e. To use in media releases to benefit NAZA and its funded providers, photographs, creative work, quotes, videos, or other media which may include my child.

I, the undersigned, understand, acknowledge, and agree:

- That I have read and understand the information provided in the Parent Consent Form.
- That I will update any information I provided about my student in a timely fashion.
- That NAZA-funded and affiliated providers will request my child’s records that may contain personal information (share demographics, grades, assessment, attendance, behavior/suspensions, IEPs and information about access to technology and internet at home) for the sole purpose of helping my child succeed in school and beyond.
- I therefore waive, with respect to these disclosures, any duty of confidentiality arising from Federal or State requirements.
- That participation in NAZA-funded programs and providing information about my child may involve certain risks. I assume all of these risks.
- That NAZA-funded providers will make themselves available to children, parents, and school staff and any concerns they might have.
- That NAZA-funded providers will protect the safety, interests, and rights of all individuals in the program. Therefore, each program will provide a parent/youth handbook or other program-specific information, including behavior policies and grievance procedures.
- That my child may be asked to complete surveys regarding the program for evaluation purposes.
- That I will not seek to hold NAZA or its funded providers responsible for any losses or damages whatsoever which I or my child may incur in connection with NAZA or its funded providers.
- That all program staff are employed by NAZA-funded providers, who are responsible for the operations of the program and supervision of their personnel. NAZA takes no responsibility for these operations or supervision.

I, the parent or legal guardian, give consent for Metro Nashville Public Schools to share my child’s information, as described above, with NAZA staff and its funded and affiliated partners for the purpose of planning and providing high quality afterschool programming to my child. I fully release and discharge MNPS and its employees from any and all liabilities arising out of or in connection with the above described data sharing relative to NAZA and NAZA partners. I reserve the right to withdraw my consent at any time by submitting a written notice of withdrawal of consent to NAZA or its partner.

Signature Custodial Parent/Guardian Date

Signature of NAZA-funded or affiliated program staff Date

BETHLEHEM CENTERS OF NASHVILLE

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

JUNE 30, 2025 AND 2024

BETHLEHEM CENTERS OF NASHVILLE

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BELLENFANT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Professional Accounting & Consulting Services

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Bethlehem Centers of Nashville
Nashville, Tennessee

Opinion

We have audited the accompanying financial statements of Bethlehem Centers of Nashville (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bethlehem Centers of Nashville as of June 30, 2025 and 2024, and the changes in its net assets and its 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 audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bethlehem Centers of Nashville and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Bethlehem Centers of Nashville's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

Bellenfant, PLLC

Nashville, Tennessee
January 9, 2026

BETHLEHEM CENTERS OF NASHVILLE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

ASSETS

CURRENT ASSETS	<u>2025</u>	<u>2024</u>
Cash and Cash Equivalents	\$ 314,116	\$ 320,242
Accounts Receivable	680	4,836
Investments	10,668	9,749
Other Current Assets	<u>1,488</u>	<u>3,581</u>
Total Current Assets	<u>326,952</u>	<u>338,408</u>
 FIXED ASSETS		
Land, Buildings and Equipment	1,393,365	1,388,931
Leasehold Improvements	<u>560,545</u>	<u>560,545</u>
	1,953,910	1,949,476
Less: Accumulated Depreciation	<u>(1,925,091)</u>	<u>(1,917,502)</u>
Total Fixed Assets	<u>28,819</u>	<u>31,974</u>
 OTHER ASSETS		
Computer Software	71,933	66,917
Less: Accumulated Amortization	<u>(54,461)</u>	<u>(55,286)</u>
Total Other Assets	<u>17,472</u>	<u>11,631</u>
Total Assets	<u><u>\$ 373,243</u></u>	<u><u>\$ 382,013</u></u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	<u>2025</u>	<u>2024</u>
Accounts Payable	\$ 10,891	\$ 14,091
Unearned Revenue	31,240	25,000
	<hr/>	<hr/>
Total Current Liabilities	42,131	39,091
	<hr/>	<hr/>
Total Liabilities	42,131	39,091
	<hr/>	<hr/>
NET ASSETS		
Net Assets Without Donor Restrictions	311,029	342,922
Net Assets With Donor Restrictions	20,082	-
	<hr/>	<hr/>
Total Net Assets	331,111	342,922
	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 373,242</u>	<u>\$ 382,013</u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Contributions and Grants	\$ 290,972	\$ 20,082	\$ 311,054
Donated Supplies and Services In-Kind	23,387	-	23,387
United Way	178,245	-	178,245
State and Local Government Awards	260,174	-	260,174
Interest and Dividends	4,746	-	4,746
Unrealized Gain (Loss) from Investment	476	-	476
Rental Income	58,760	-	58,760
Event Income	650	-	650
Other Income	35	-	35
	<u>817,445</u>	<u>20,082</u>	<u>837,527</u>
EXPENSES			
Program Services			
Adult Development	228,540	-	228,540
Youth Development	163,926	-	163,926
Community Outreach	173,233	-	173,233
Total Program Services	<u>565,699</u>	<u>-</u>	<u>565,699</u>
Supporting Services			
Management and General	278,639	-	278,639
Fundraising	5,000	-	5,000
Total Supporting Services	<u>283,639</u>	<u>-</u>	<u>283,639</u>
Total Expenses	<u>849,338</u>	<u>-</u>	<u>849,338</u>
Change in Net Assets	(31,893)	20,082	(11,811)
Net Assets, Beginning of Year	<u>342,922</u>	<u>-</u>	<u>342,922</u>
Net Assets, End of Year	<u>\$ 311,029</u>	<u>\$ 20,082</u>	<u>\$ 331,111</u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Contributions and Grants	\$ 302,256	\$ -	\$ 302,256
Donated Supplies and Services In-Kind	8,428	-	8,428
United Way	228,686	-	228,686
State and Local Government Awards	188,967	-	188,967
Interest and Dividends	6,469	-	6,469
Unrealized Gain (Loss) from Investment	498	-	498
Rental Income	60,300	-	60,300
Event Income	650	-	650
Other Income	95,475	-	95,475
	<u>891,729</u>	<u>-</u>	<u>891,729</u>
EXPENSES			
Program Services			
Adult Development	234,436	-	234,436
Youth Development	162,830	-	162,830
Community Outreach	166,180	-	166,180
Total Program Services	<u>563,446</u>	<u>-</u>	<u>563,446</u>
Supporting Services			
Management and General	258,605	-	258,605
Fundraising	5,000	-	5,000
Total Supporting Services	<u>263,605</u>	<u>-</u>	<u>263,605</u>
	<u>827,051</u>	<u>-</u>	<u>827,051</u>
Total Expenses	<u>827,051</u>	<u>-</u>	<u>827,051</u>
Change in Net Assets	64,678	-	64,678
Net Assets, Beginning of Year	<u>278,244</u>	<u>-</u>	<u>278,244</u>
Net Assets, End of Year	<u>\$ 342,922</u>	<u>\$ -</u>	<u>\$ 342,922</u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Program Services</u>			<u>Supporting Services</u>		<u>Total</u>
	<u>Adult Development</u>	<u>Youth Development</u>	<u>Community Outreach</u>	<u>Management and General</u>	<u>Fundraising</u>	
Salaries	\$ 84,361	\$ 84,361	\$ 84,361	\$ 86,246	\$ 5,000	\$ 344,329
Payroll Taxes	-	-	-	20,592	-	20,592
Employee Benefits	-	-	-	34,247	-	34,247
Occupancy	14,879	14,879	14,879	14,880	-	59,517
Supplies and Materials	33,891	33,891	33,891	33,889	-	135,562
Contract Labor	4,113	4,113	4,113	4,111	-	16,450
Food	60,920	-	-	-	-	60,920
Building Maintenance and Repairs	9,790	9,790	9,790	9,789	-	39,159
Equipment Rent and Maintenance	4,214	4,214	4,214	4,214	-	16,856
Professional Fees	-	-	-	34,706	-	34,706
Insurance	-	-	-	19,577	-	19,577
Depreciation	-	-	-	6,762	-	6,762
Donated Materials and Services In-Kind	7,156	3,462	12,769	-	-	23,387
Telephone	4,372	4,372	4,372	4,372	-	17,488
Postage	-	-	-	411	-	411
Travel	3,062	3,062	3,062	3,060	-	12,246
Other	1,782	1,782	1,782	1,783	-	7,129
Total Expenses	<u>\$ 228,540</u>	<u>\$ 163,926</u>	<u>\$ 173,233</u>	<u>\$ 278,639</u>	<u>\$ 5,000</u>	<u>\$ 849,338</u>

The accompanying notes are an integral part of these financial statements

**BETHLEHEM CENTERS OF NASHVILLE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Program Services</u>			<u>Supporting Services</u>		<u>Total</u>
	<u>Adult Development</u>	<u>Youth Development</u>	<u>Community Outreach</u>	<u>Management and General</u>	<u>Fundraising</u>	
Salaries	\$ 86,424	\$ 86,424	\$ 86,424	\$ 86,424	\$ 5,000	\$ 350,696
Payroll Taxes	-	-	-	20,338	-	20,338
Employee Benefits	-	-	-	14,388	-	14,388
Occupancy	14,030	14,030	14,030	14,030	-	56,120
Supplies and Materials	33,135	33,135	33,135	33,135	-	132,540
Contract Labor	5,755	5,755	5,755	5,755	-	23,020
Food	70,278	-	-	-	-	70,278
Building Maintenance and Repairs	5,816	5,816	5,816	5,816	-	23,264
Equipment Rent and Maintenance	5,934	5,934	5,934	5,934	-	23,736
Professional Fees	-	-	-	36,278	-	36,278
Insurance	-	-	-	19,603	-	19,603
Depreciation	-	-	-	5,991	-	5,991
Donated Materials and Services In-Kind	2,578	1,250	4,600	-	-	8,428
Telephone	6,418	6,418	6,418	6,418	-	25,672
Postage	-	-	-	427	-	427
Travel	2,879	2,879	2,879	2,879	-	11,516
Other	1,189	1,189	1,189	1,189	-	4,756
Total Expenses	<u>\$ 234,436</u>	<u>\$ 162,830</u>	<u>\$ 166,180</u>	<u>\$ 258,605</u>	<u>\$ 5,000</u>	<u>\$ 827,051</u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

CASH FLOWS FROM OPERATING ACTIVITIES	<u>2025</u>	<u>2024</u>
Change in Net Assets	\$ (11,811)	\$ 64,678
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operations:		
Depreciation	6,762	5,991
(Increase) Decrease in:		
Accounts Receivable	4,156	40,551
Unrealized (Gain) Loss on Investments	(918)	(802)
Other Current Assets	2,094	(384)
Increase (Decrease) in:		
Accounts Payable	(3,200)	(4,191)
Unearned Revenue	6,240	(5,000)
Net Cash Provided (Used) by Operating Activities	<u>3,323</u>	<u>100,843</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	<u>(9,450)</u>	<u>(31,008)</u>
Net Cash Provided (Used) by Investing Activities	<u>(9,450)</u>	<u>(31,008)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(6,127)	69,835
Cash and Cash Equivalents, Beginning of Year	<u>320,242</u>	<u>250,407</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 314,115</u></u>	<u><u>\$ 320,242</u></u>

The accompanying notes are an integral part of these financial statements

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Bethlehem Centers of Nashville (the “Organization”) is a nonprofit corporation established in Nashville, Tennessee in 1971 that provides programs designed to empower at-risk children and adults. The Organization’s activities are funded from various sources. As a United Methodist Mission Agency, the Organization receives church-related funding and support as well as contributions from foundations and individuals. In addition, the Organization receives support from United Way and participates in grants and awards from governmental agencies and other organizations. A brief description of the Organization’s programs are as follows:

Adult Development – Serves adults of at-risk families by providing workforce development, serves homebound and disabled senior adults by providing meals, and serves senior adults with activities that promote health, wellness, and empowerment.

Youth Development – Serves at-risk youth by promoting self-esteem, team and job readiness/development, alcohol and drug prevention, and providing academic support and recreational activities.

Community Outreach –Serves at-risk families by providing emergency food boxes, the Christmas Toy Store, educational programs, family counseling, internships, volunteer opportunities, information, advocacy, referrals, and the Family Resource Center.

Basis of Accounting

The financial statements of Bethlehem Centers of Nashville are maintained and presented on the accrual basis of accounting. Revenues are generally recognized when earned and expenses are generally recognized when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Associations. Under the FASB Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions:

These are net assets that are not subject to donor-imposed stipulations. The Organization had \$311,029 and \$342,922 of net assets without donor restrictions as of June 30, 2025 and 2024, respectively.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets with donor restrictions:

These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes. The Organization had \$20,082 net assets with donor restrictions as of June 30, 2025. The Organization had no net assets with donor restrictions as of June 30, 2024.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Bethlehem Centers of Nashville considers all highly liquid investments with a maturity of 90 days or less when purchased to be cash equivalents. As of June 30, 2025 and 2024, the Organization had no cash equivalents.

Accounts Receivable

Accounts receivable are reported at their estimated collectible amounts. They are periodically evaluated for collectability based on management's assessment of each account. An allowance for doubtful accounts is established as losses are estimated to have occurred through recognition of bad debt expense. When management confirms the uncollectibility of an account receivable, such amount is charged off against the allowance for doubtful accounts. No allowance for doubtful accounts was recorded at June 30, 2025 and 2024.

Prepaid Expenses

Prepaid expenses consists of insurance expenses which are paid in advance.

Fixed Assets

Fixed assets consists of Buildings, Equipment, Furniture and Fixtures, and Leasehold Improvements. Purchases above \$500 are recorded at cost. Depreciation is provided in amounts necessary to allocate the cost of assets over their estimated useful lives using the straight-line method. The estimated useful lives of all major classes of fixed assets are as follows:

Buildings and Building Improvements	5-40 years
Furniture and Equipment	5-15 years
Computers	5 years

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Revenue Recognition - The Organization's revenue recognition policies are as follows:

Contributions are recognized when received as contributions without restriction if specified for the current period and there are no donor-imposed restrictions. Contributions specified for future periods or with donor-imposed restrictions are recognized in the period received as contributions with restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are satisfied in the year in which the contributions are recognized.

Performance Obligations and Revenue Recognition - A performance obligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account under ASC 606. The transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Organization's revenue within the scope of ASC 606 consists of contributions and campaigns. The contract obligations related to these services are satisfied when the services are rendered.

Practical Expedients and Exemptions - There are several practical expedients and exemptions allowed under ASC 606 that impact timing of revenue recognition and disclosures. There were no practical expedients or exemptions that were applied for the years ended June 30, 2025 and 2024.

Revenues from non-exchange transactions (contributions) may be subject to conditions, in the form of both a barrier to entitlement and a refund of amounts paid (or a release from obligation to make future payments). Revenues from conditional non-exchange transactions are recognized when the barrier is satisfied.

In general, the Organization's agreements have an expected duration of one year or less and the consideration from the donor is an amount that corresponds directly with the value received by the donors to date.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from estimates.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services and Goods

Donated services and goods are recognized if they create or enhance non-financial assets, or the donated service requires specialized skills, was performed by a donor who possesses such skills, and would have been purchased by the Organization if not donated. Such services are recognized at fair value as support and expensed in the period the services are performed.

Allocation of Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Accordingly, certain costs have been categorized based on specific identification of costs incurred or allocated as determined by management.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and related expenses	Time and Effort
Contract Labor	Time and Effort
Depreciation	Square Footage
Supplies & Materials	Time and Effort
Insurance	Policy Coverage

Compensated Absences

Compensated absences for sick pay and personal time have not been accrued since the Organization's policy does not allow rollover from fiscal year to fiscal year for paid time off.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2025 and 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

	<u>2025</u>	<u>2024</u>
Financial Assets	\$ 324,784	\$ 329,991
Accounts Receivable	680	4,836
Less: amounts not available to be used within one year due to purpose restrictions	<u>(20,082)</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 305,382</u>	<u>\$ 334,827</u>

There is an adequate amount of financial assets available as of June 30, 2025 and 2024. The Organization effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

3. CONCENTRATION OF CREDIT RISK

The Organization receives a substantial amount of its support through governmental grants and awards from private foundations. A significant reduction in the level of this support, if it were to occur, could have a substantial effect on the programs and services of the Organization.

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of cash and cash equivalents. Cash is maintained in demand deposit accounts which, at times, may exceed federally insured limits. By their nature, all such financial instruments involve risk, including the credit risk of nonperformance by other parties. Exposure to credit risk is managed through credit approvals and monitoring procedures. The Organization had no major concentrations of credit risk at June 30, 2025 and 2024, other than uninsured deposits.

4. UNEARNED REVENUE

Unearned revenue includes private grants and rental revenues that have not yet been earned. Unearned revenue for each year amounted to:

	<u>2025</u>	<u>2024</u>
For the year ended June 30	<u>\$ 31,240</u>	<u>\$ 25,000</u>

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

5. FIXED AND OTHER ASSETS

A summary of fixed and other assets as of June 30 is as follows:

	<u>2025</u>	<u>2024</u>
Building and Land	\$ 859,802	\$ 859,802
Improvements	560,545	560,545
Furniture and Equipment	525,294	520,860
Vehicles	8,269	8,269
Computers and Software	71,933	66,917
Less: Accumulated Depreciation and Amortization	<u>(1,979,552)</u>	<u>(1,972,788)</u>
Total Fixed and Other Assets	<u>\$ 46,291</u>	<u>\$ 43,605</u>

Land, parking lots, and certain structures are leased through December 2027 from the Women's Division of the General Board of Global Ministries at no cost to the Organization. The value of the use of these properties is not readily determinable and therefore not included in the accompanying financial statements.

6. GIFTS-IN-KIND

As described in Note 1, the Organization receives various noncash gifts and recognizes them as public support as the gifts are utilized. Generally, these gifts-in-kind are utilized in the same year they are received. Gifts-in-kind received, distributed, and capitalized are summarized as follows for the years ended June 30, 2025 and 2024.

Gifts-in-kind received:	<u>2025</u>	<u>2024</u>
Community Outreach	\$ 12,770	\$ 4,600
Youth	3,461	1,250
Adult	<u>7,156</u>	<u>2,578</u>
	<u>\$ 23,387</u>	<u>\$ 8,428</u>

7. NET ASSETS WITH RESTRICTIONS

Net assets with restrictions are available for the following purposes as of June 30:

	<u>2025</u>	<u>2024</u>
Child Care Grant	<u>\$ 20,082</u>	<u>\$ -</u>

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

8. FAIR VALUE OF INVESTMENTS

Bethlehem Centers of Nashville accounts for investments in accordance with FASB Accounting Standards Codification topic relating to Accounting for Certain Investments Held by Not-for-Profit Associations. Under FASB Accounting Standards Codification, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair market values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Bethlehem Centers of Nashville's investments are reported at fair value in the accompanying statements of financial position.

Fair Value Measurements at June 30, 2025				
	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equities	\$ 10,668	\$ 10,668	\$ -	\$ -
	\$ 10,668	\$ 10,668	\$ -	\$ -
Fair Value Measurements at June 30, 2024				
	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equities	\$ 9,749	\$ 9,749	\$ -	\$ -
	\$ 9,749	\$ 9,749	\$ -	\$ -

The Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Board uses the appropriate valuation techniques based on the available inputs to measure the fair value of its investments. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

8. FAIR VALUE OF INVESTMENTS (Continued)

Level 1 Fair Value Measurements - The fair value of the investments are based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Fair Value Measurements - The fair value of the investments are based on inputs other than quoted prices within Level 1 that are observable for the asset, either directly, or indirectly.

Level 3 Fair Value Measurements - The fair value of the investments are based on at least one significant unobservable input.

9. STATE AND LOCAL GOVERNMENT AWARDS

Funds received under the Grants from Tennessee Department of Mental Health, MDHA, and Metro Government of Nashville Davidson County are to be primarily used for Youth Development. As of June 30, state and local awards were composed of the following:

	<u>2025</u>	<u>2024</u>
State and Local Government Awards	\$ 260,174	\$ 188,967
Total Grants Received	<u>\$ 260,174</u>	<u>\$ 188,967</u>

10. INCOME TAXES

Bethlehem Centers of Nashville has qualified for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. It has been classified as a Non Profit Organization that is not a private foundation.

The Organization files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Organization's returns for the years prior to fiscal year ended June 30, 2022 are no longer open for examination.

The Organization has evaluated its tax positions in accordance with the Codification Standard relating to Accounting for Uncertainty in Income Taxes. The Organization believes that it has taken no uncertain tax positions.

BETHLEHEM CENTERS OF NASHVILLE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2025 AND 2024

11. LINE OF CREDIT

The Organization has a line of credit agreement with a financial institution that allows for borrowings up to \$50,000. The line of credit bears interest at a variable rate based on the prime rate (7.25% at June 30, 2021); is secured by balances held by the lender; and matures on demand at lender's sole discretion. No balances were outstanding on this line of credit as of June 30, 2025 and 2024.

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 9, 2026, which is the date the financial statements were available to be issued.