

RESOLUTION NO. RS2025-_____

A resolution appropriating a total of \$385,000.00 from the Metropolitan Government of Nashville and Davidson County, acting by and through the Office of Family Safety, to the Nashville Children's Alliance to receive American Recovery Plan Act funds.

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 Council may, by Resolution, appropriate funds for the financial aid of nonprofit organizations; and,

WHEREAS, The Metropolitan Government of Nashville and Davidson County previously received federal Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") authorized pursuant to the American Rescue Plan Act of 2021 ("ARPA") to aid in the response to, and the impact from, the COVID-19 pandemic ("ARPA Funds"); and

WHEREAS, following recommendations from the COVID-19 Financial Oversight Committee, the Metropolitan Council at various times has appropriated the ARPA Funds to Metropolitan Government departments and agencies; and,

WHEREAS, Resolution RS2021-1152 previously appropriated ARPA funds for the support of various non-profit organizations to provide therapeutic services; and,

WHEREAS, pursuant to the rules of the U.S. Department of the Treasury, who is responsible for overseeing and administering the SLFRF Program, all ARPA funds must first be obligated by December 31, 2024, and such obligated funds must then be expended by December 31, 2026, or such unqualified funds must be returned to the federal government; and

WHEREAS, in accordance with guidance issued by the U.S. Treasury, the Metropolitan Council passed RS2024-864, entering into interagency agreements containing certain conditions regarding the use of ARPA Funds by and between departments and agencies within the Metropolitan Government to satisfy the requirement to obligate the funds; and,

WHEREAS, such an interagency agreement was entered with The Metropolitan Office of Family Safety ("OFS"), to obligate funds for such use; and,

WHEREAS, OFS selected the Nashville Children's Alliance, to receive ARPA Funds; and,

WHEREAS, OFS seeks to appropriate \$385,000.00 to the Nashville Children's Alliance, from those obligated funds for the provision of therapeutic services for adults and children impacted by interpersonal violence; and,

WHEREAS, it is to the benefit of the citizens of The Metropolitan Government of Nashville and Davidson County that these funds be appropriated to Nashville Children's Alliance.

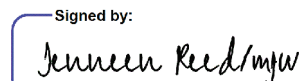
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. There is hereby appropriated \$385,000.00 from the Office of Family Safety to the Nashville Children's Alliance for the provision of therapeutic services for adults and children impacted by interpersonal violence.

Section 2. The Metropolitan Government is hereby authorized to enter into grant contracts, attached hereto and incorporated herein, with the nonprofit organization above-mentioned for the amounts provided herein and the purposes stated. Such contracts shall specify the terms and conditions under which the grant funds are to be spent, including that all expenditures shall be in accordance with the financial requirements of the federal American Recovery Plan Act.

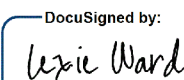
Section 3. That this Resolution shall take effect from and after its final passage, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:

62377A2A8742469...
Jenneen Reed, Director
Department of Finance

INTRODUCED BY:

APPROVED AS TO FORM AND LEGALITY:

DocuSigned by:

6A5DC7C9494243F...
Assistant Metropolitan Attorney

Member(s) of Council

Grant contract between the Metropolitan Government of Nashville and Davidson County and The Nashville Children's Alliance, Contract # _____

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND THE NASHVILLE CHILDREN'S ALLIANCE**

This Grant Contract, issued and entered into pursuant to Resolution RS2021-966, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and The Nashville Children's Alliance ("Recipient"), is for the provision of therapeutic services further defined in the "SCOPE OF PROGRAM". The Recipient's annual report and audit are incorporated herein by reference.

A. SCOPE OF PROGRAM:

A.1. The Recipient will use the funds to:

1. Prioritize high risk-clients and referrals from Nashville's Family Safety Centers
2. Provide therapeutic services to children and/or adults in crisis due to interpersonal violence at no cost to survivors and their family
3. Reduce waitlists for therapeutic services

A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachment 1. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.

A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued-ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.

A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

A.5. The funds received through this contract are considered federal funds subject to the Single Audit Act and the related provisions of 2 CFR § 200 Uniform Guidance. Recipient shall comply with all applicable American Recovery Plan (ARP) Act of 2021 requirements in the administration of this Grant. Documentation will be required to support compliance with the criteria for ARP Act funds expenditures or the funds will need to be returned to Metropolitan Government of Nashville and Davidson County.

B. GRANT CONTRACT TERM:

B.1. **Grant Contract Term.** The term of this Grant will be twelve (12) months, commencing upon contract **July 1, 2025, and ending on June 30, 2026**. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed **three hundred eighty-five thousand dollars (\$385,000)**. The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

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

Upon progress toward the completion of the work, as described in Section A of this Grant Contract, the Recipient shall submit invoices and any supporting documentation as requested by Metro to demonstrate that the funds are used as required by this Grant, prior to any payment for allowable costs. Such invoices shall be submitted no more often than monthly and indicate at a minimum the amount charged by Grant Spending Plan line-item for the period invoiced, the amount charged by line-item to date, the total amount charged for the period invoiced, and the total amount charged under this Grant Contract to date.

Recipient must send all invoices to Sean McGuire seanpmcguire@jnsnashville.gov.

Final invoices for the contract period should be received by Sean McGuire by August 15, 2026, Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

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

D. STANDARD TERMS AND CONDITIONS:

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- D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.
- D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
- D.3.1 **Termination for Cause.** Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.
- D.3.2. **Termination—Notice.** Metro may terminate the Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by Metro. Metro shall give the Recipient at least thirty (30) days written notice before the effective termination date.
- D.3.2.a. The Recipient shall be entitled to receive compensation for satisfactory, authorized service completed as of the effective termination date, but in no event shall Metro be liable to the Recipient for compensation for any service that has not been rendered.
- D.3.2.b. Upon such termination, the Recipient shall have no right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- D.3.3. **Termination –Funding.** The Grant Contract is subject to the appropriation and availability of local, State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, Metro shall have the right to terminate the Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease all work associated with the Grant on or before the effective termination date specified in the written notice. Should such an event occur, the Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the effective termination date. The Recipient shall be responsible for repayment of any funds already received in excess of satisfactory and authorized services completed as of the effective termination date.
- D.4. **Subcontracting.** The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.5. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.6. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

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- D.7. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.
- D.8. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.9. **Reporting.** The Recipient must submit an Interim Report by no later than **January 31, 2026**. A Final Program Report is to be received by the Office of Family Safety within 45 [forty-five] days (**August 15, 2026**) of the end of the Grant Contract. Said reports shall detail the Recipient's progress on each of the core metrics identified in the grant solicitation and any program specific and/or outcome measure identified in the Recipient's Grant Spending Plan as funded under this Grant Contract.

Additional metrics may be requested over the course of this cycle. Program Reports must be submitted to LaToya Townsend at OFS Finance and Grants
OFSFinanceGrants@jnsnashville.gov.

- D.10. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.11. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.11.1 General Liability Insurance

In the amount of one million (\$1,000,000.00) dollars.

D.11.2 Automobile Liability Insurance

In the amount of one million (\$1,000,000.00) dollars (if vendor will be making on-site deliveries).

D.11.3 Sexual Molestation and Abuse Insurance

In the amount of one million (\$1,000,000.00) dollars.

D.11.4 Such insurance shall:

Contain or be endorsed to contain a provision that includes METRO, its officials, officers, employees, and volunteers as additional insureds with respect to liability arising out of work or operations performed by or on behalf of the Recipient including materials, parts, or equipment furnished in connection with such work or operations. The coverage shall contain no special limitations on the scope of its protection afforded to the above-listed insureds.

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For any claims related to this agreement, Recipient's insurance coverage shall be primary insurance as respects METRO, its officers, officials, employees, and volunteers. Any insurance or self-insurance programs covering METRO, its officials, officers, employees, and volunteers shall be excess of Recipient's insurance and shall not contribute with it.

D.11.5

Prior to commencement of services, Recipient shall furnish METRO with original certificates and amendatory endorsements effecting coverage required by this section and provide that such insurance shall not be cancelled, allowed to expire, or be materially reduced in coverage except on 30 days' prior written notice to:

DEPARTMENT OF LAW
INSURANCE AND RISK MANAGEMENT
METROPOLITAN COURTHOUSE, SUITE 108
PO BOX 196300
NASHVILLE, TN 37219-6300

Provide certified copies of endorsements and policies if requested by METRO in lieu of or in addition to certificates of insurance.

Replace certificates, policies, and/or endorsements for any such insurance expiring prior to completion of services. Maintain such insurance from the time services commence until services are completed and attach the certificates of insurance in the METRO system. Failure to maintain or renew coverage or to provide evidence of renewal may be treated by METRO as a material breach of contract.

Place such insurance with insurer licensed to business in Tennessee and having A.M. Best Company ratings of no less than A-. Modification of this standard may be considered upon appeal to the METRO Director of Risk Management Services.

Any deductibles and/or self-insured retentions greater than \$10,000.00 must be disclosed to and approved by METRO prior to the commencement of services.

If the Recipient has or obtains primary or excess policy(ies), there shall be no gap between the limits of the primary policy and the deductible features of the excess policies.

- D.12. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D. 13. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D. 14. **Indemnification and Hold Harmless.**
- (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.

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(b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.

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

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

- D.15. **Force Majeure.** The obligations of the parties to this Grant Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, acts of God, riots, wars, strikes, epidemics or any other similar cause.
- D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract.
- D.17. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.
- D.18. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.
- D.19. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.20. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.00.

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

- D. 21. **Assignment—Consent Required.** The provisions of this contract will inure to the benefit of and will be binding upon the respective successors and assignees of the parties hereto. Except for the rights of money due to Recipient under this contract, neither this contract nor any of the rights and obligations of Recipient hereunder may be assigned or transferred in whole or in part without the prior written consent of Metro. Any such assignment or transfer will not release Recipient from its obligations hereunder. Notice of assignment of any rights to money due to Recipient under this Contract must be sent to the attention of the Metro Department of Finance.

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- D.22. Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.
- D.23. Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by facsimile transmission, or by first class mail, addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:
LaToya Townsend
Metro Office of Family Safety
610 Murfreesboro Pike
Nashville, TN 37210
(615) 862-5159 phone

Latoyatownsend@jnsnashville.gov
ofsfinancegrants@jnsnashville.gov

For enquiries regarding invoices:
Sean McGuire
Metro Office of Family Safety
610 Murfreesboro Pike
Nashville, TN 37210
(615) 862-5072

seanpmcguire@jnsnashville.gov
ofsfinancegrants@jnsnashville.gov

Recipient

Dawn Harper
CEO
Nashville Children's Alliance
610 Murfreesboro Pike
Nashville, TN 37201

- D.24. Lobbying.** The Recipient certifies, to the best of its knowledge and belief, that:
- a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
 - b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a

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Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

- c. The Recipient will require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.
- D.25. **Iran Divestment Act.** In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-1-1 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.
- D. 26 **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

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RECIPIENT: Nashville Children's Alliance

By:

A handwritten signature in blue ink, appearing to read "Dawn Harper", is written over a horizontal line.

Title: __CEO__

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



Department Head- Office of Family Safety

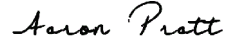
APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:



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Director of Finance

DocuSigned by:



DB59844A2DE04C4...
Office of Management and Budget

APPROVED AS TO RISK AND INSURANCE:

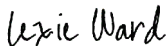
DocuSigned by:



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Director of Insurance

APPROVED AS TO FORM AND LEGALITY

DocuSigned by:



6A5DC7C9494243F...
Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY GRANT SPENDING PLAN

RECIPIENT NAME:	Nashville Children's Alliance
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THE FOLLOWING IS APPLICABLE TO EXPENSES PLANNED TO BE INCURRED DURING THE CONTRACT GRANT PERIOD: 7/1/25 - 6/30/26				
	EXPENSE OBJECT LINE-ITEM CATEGORY	METRO GRANT FUNDS	RECIPIENT MATCH (participation)	TOTAL PROJECT
	Salaries and Wages	\$217,349.00		\$217,349.00
	Benefits and Taxes	\$40,128.00		\$40,128.00
	Professional Fees	\$51,500.00		\$51,500.00
	Supplies	\$11,023.00		\$11,023.00
	Communications	\$1,000.00		\$1,000.00
	Postage and Shipping	\$500.00		\$500.00
	Occupancy	\$0.00		\$0.00
	Equipment Rental and Maintenance	\$1,500.00		\$1,500.00
	Printing and Publications	\$3,000.00		\$3,000.00
	Travel/ Conferences and Meetings	\$30,000.00		\$30,000.00
	Insurance	\$2,500.00		\$2,500.00
	Specific Assistance to Individuals	\$25,000.00		\$25,000.00
	Other Non-Personnel - Dues and Subscriptions	\$1,500.00		\$1,500.00
	GRAND TOTAL	\$385,000.00	\$0.00	\$385,000.00

Budget Justification: Salaries/Benefits: .33 FTE Clinical Therapist, .23 FTE CEO (Oversight), .10 FTE Clinical Therapist and 1.0 FTE CPIT Coordinator, .34 FTE Family Support Specialist , .50 FTE Clinical Director, 1.0 FTE Clinical Therapist. Professional fees, est. 17% of I.T., bookkeeping/audit, payroll processing. Consutant for Staff retreat. Supplies: supplies used to provide services including program and office supplies to include est. 4 new laptops for staff positions. Communications, Equipment rental, maintenance & Insurance 17% allocation. Travel: local miles, National trainings, local and virtual trainings to include regiatsration, per diem, transportation and lodging, staff retreat as needed est \$15,000. Client Services est \$25,000.

Nashville Children's Alliance

		FY24-25 Budget	FY25-26 Budget
FY25-26 Operating Budget			
Revenue			
Gov't Contract Revenue			
VOCA		153,842	153,842
DCS FI		70,000	170,000
DCS SAC		35,665	35,665
DCS CAC		52,000	127,500
DCS CBCAP		50,000	25,000
DHS		307,140	307,140
NCA Core Services		50,000	50,000
Metro CPF		50,000	50,000
Metro ARP		60,000	385,000
TN Chapter-Blue Bucket		169,240	-
TN Chapter-Red Bucket		206,572	206,572
Metro Fees		5,000	5,000
Government In-Kind Contributions		50,100	50,100
United Way Grant		50,000	30,000
Individual Contributions		100,000	100,000
Foundation Contributions		100,000	100,000
Memorial		40,000	40,000
Joe C Davis		15,000	15,000
Community Foundation		10,000	10,000
Dine to Shine		130,000	150,000
Police Showcase		140,000	150,000
Other Events (net)		-	-
Interest		25,000	25,000
Other Revenue			
Approved use of Reserves			
Total Revenue		1,869,559	-
			2,185,819

Expenses			
Salaries		1,289,326	1,162,874
Health Insurance		126,620	119,880
Workers Comp		10,000	10,000
Taxes		98,633	88,960
Total Compensation		1,524,579	1,381,714
Professional Fees			
Accounting		27,000	32,000
Audit		5,000	5,000
Technology		28,380	30,000
Fundraising		50,000	75,000
Therapy		10,000	8,000
Other/Interpretations		10,000	18,000
Client Assistance		50,000	25,000
Program Supplies		15,000	15,000
Office Supplies		12,000	14,000
Postage		3,000	2,500
Communication		6,000	4,000
Printing		11,000	7,500
Travel & Conferences		30,000	60,000
Equipment Rent/Main		7,500	5,000
Dues & Subscriptions		8,000	12,000
Board Development		1,500	6,000
Staff Development			8,000
Occupancy - In Kind		50,100	50,100
Insurance		13,000	24,000
Public Relations		4,000	500
Bank/Credit Card/Pyroll Processing Fees		3,500	3,000
Indirect			
Total Operating Expenses		344,980	404,600
Total Expenses		1,869,559	1,786,314
Surplus/(Deficit)		(0)	399,505
Funds raised in prior years		-	-
Funds raised for future years			

Adjusted Surplus/(Deficit)	-
----------------------------	---

399,505.00

State of Tennessee



Department of State
Corporate Filings
312 Rosa L. Parks Avenue
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

For Office Use Only

**ARTICLES OF AMENDMENT
TO THE CHARTER
(Nonprofit)**

Corporate Control Number (If Known) _____

Pursuant to the provisions of section 48-60-105 of *The Tennessee Nonprofit Corporation Act*, the undersigned corporation adopts the following articles of amendment to its charter:

1. Please insert the name of the corporation as it appears of record:

The Nashville Children's Alliance, Inc.

If changing the name, insert the new name on the line below:

The Victor S. Johnson III Nashville Children's Alliance, Inc.

2. Please check the block that applies:

☐ Amendment is to be effective when filed by the secretary of state.

☐ Amendment is to be effective, _____ (month, day, year)

(Not to be later than the 90th day after the date this document is filed.) If neither block is checked, the amendment will be effective at the time of filing.

3. Please insert any changes that apply:

a. Principal address: 1264 Foster Ave

(Street)

(City)

(State/County)

(Zip Code)

b. Registered agent: Brian C. Clifford, President

c. Registered address: 312 Rosa L. Parks Ave.

(Street)

Nashville

(City)

TN/Davidson

(State/County)

37243

(Zip Code)

d. Other changes: _____

4. The corporation is a nonprofit corporation. Yes - 501-3-c

5. The manner (if not set forth in the amendment) for implementation of any exchange, reclassification, or cancellation of memberships is as follows:

6. The amendment was duly adopted on July 26, 2018

(month, day, year)

by (please check the block that applies):

☐ The incorporators without member approval, as such was not required.

☒ The board of directors without member approval, as such was not required.

☐ The members

7. Indicate which of the following statements applies by checking the applicable block:

☒ Additional approval for the amendment (as permitted by §48-60-301 of the tennessee nonprofit corporation act) was not required.

☐ Additional approval for the amendment was required by the charter and was obtained.

CEO

Signer's Capacity

Signature

12/10/18

Date

June Turner

Name of Signer (typed or printed)

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date:

SEP 25 2007

NASHVILLE CHILDRENS ALLIANCE INC
% JUNE TURNER EXEC DIR
1264 FOSTER AVE
NASHVILLE TN 37210-4418

Person to Contact:

Vaida Singleton
ID# 31-03018

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

62-1484097

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on April 25, 2007. We have updated our records to reflect the name change NASHVILLE CHILD ADVOCACY CENTER INC to NASHVILLE CHILDRENS ALLIANCE INC, as indicated above.

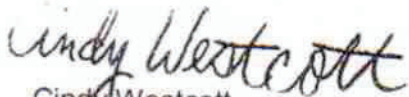
Our records indicate that a determination letter was issued in May 1992 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations



Nashville Children's Alliance is the only Child Advocacy Center for the 20th judicial district, serving Davidson County residents.

Nashville Children's Alliance (NCA), housed at the Metro Family Safety Center, provides services at no cost to children in Davidson County who have experienced sexual abuse, severe physical abuse or witnessed a violent crime. Some of these services include front-line forensic interviews to assist in determining if abuse has occurred, crisis mental health assessment, therapy sessions, court support, resource referral and connection to families and support for non-offending caregivers. Our clinical department is crucial in providing the generational trauma support to clients. Our Family Support Specialist works with the caregiver through the process

NCA is unique in the way we provide a true holistic, wrap-around approach to children and families when there are allegations of abuse, neglect or exposure to a violent crime. We work daily with our multidisciplinary team partners to review 1,800 cases of abuse annually. We assess any barriers families may encounter, make calls to schools, provide resources, provide court education, and more. We provide short-term and long-term trauma therapy to victims. This continuum of trauma-informed care is unique to NCA in Davidson County, and all of our services are provided free of charge to our clients. NCA is the only organization in Davidson County that provides forensic interviews for children with allegations of abuse.

In 2023 alone, there were 6,131 reported cases of child abuse in Davidson County ("Reported Child Abuse Cases in Davidson County, TN" Kids Count Data Center, 2023). In 2024, NCA reviewed 1,788 cases of alleged abuse.

Our team helps to stabilize victims (ages 3-17) and their families and connect them with resources to help them create a safe home environment for the children. When clients complete their treatment plans, they demonstrate increased coping skills, improved behavioral health knowledge, improved positive beliefs about the future, increased social emotional skills, and increased trusting relationships. Our work gives child survivors of abuse the chance to heal, learn trust, and feel safe, seen and secure.

The ARP funding will support our clinical work, a portion of the work our Family Support Specialist provides and our CPIT Coordinator.

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 Nashville Children's Alliance

September 17, 2025

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

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

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

A handwritten signature in blue ink, reading "Dawn Harper", is written over a horizontal line.

Signature of Authorized Representative

Name: Dawn Harper

Title: Chief Executive Officer

Agency Name: Nashville Children's Alliance

Date: 8/12/2025

John Cooper
MAYOR



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 Nashville Children's Alliance

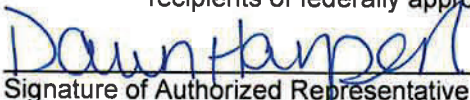
As a condition of receipt of this funding, the Recipient assures that it will comply fully with the provisions of the following laws.

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

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

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

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


Signature of Authorized Representative

Name: Dawn Harper

Title: Chief Executive Officer

Agency Name: Nashville Children's Alliance

Date: 8/12/2025

Tennessee Secretary of State
Tre Hargett



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

February 04, 2025

DAWN HARPER
610 MURFREESBORO PIKE
NASHVILLE, TN 37210

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: NASHVILLE CHILDREN'S ALLIANCE, INC.

CO Number: CO2507

Renewal Date: 12/31/2024

Dear DAWN HARPER :

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

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

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

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

Sincerely,

Tre Hargett
Secretary of State

Tracking Number

2023103205

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2286

sos.tn.gov/charities

CO Number: CO2507

Filed: 02/14/2023 09:06 AM

Tre Hargett

Secretary of State

Organization Information

Legal Name of the Charitable Organization: NASHVILLE CHILDREN'S ALLIANCE, INC.

Legal entity type of the Organization: Corporation

Business Services Control Number: 000246427

FEIN: 62-1484097

Initial Registration Date: 02/14/1995

Renewal Date: 12/31/2022

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

☐ Yes ☒ No

Fiscal Year Ending Month: June

When and where was the organization legally established

Date: 10/01/1992

Country: USA

City/State: NASHVILLE, TN

County: Davidson

Has your Principal Office address changed since your last renewal?

☐ Yes ☒ No

Principal Office Address

610 MURFREESBORO PIKE
USA, NASHVILLE, TN 37210

Has your Mailing address changed since your last renewal?

☐ Yes ☒ No

Mailing Office Address

610 MURFREESBORO PIKE
USA, NASHVILLE, TN 37210

Contact Information for the Charitable Organization

Contact Name: DAWN HARPER

Telephone Number: (615) 327-9958

Fax Number: (615) 327-9896

Email: finance@nashvillechildrensalliance.org

Website: www.nashvillechildrensalliance.org

Current names used by the charity organization

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

☐ Yes ☒ No

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

☐ Yes ☒ No

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

☐ Yes ☒ No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

To facilitate a multidisciplinary team approach to the detection, investigation, prosecution, treatment of child abuse victims and their families.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?☐ Yes ☒ No**Last Fiscal Year Start:** July 2021**Last Fiscal Year End:** June 2022**Type of 990 Tax Form Filed:** 990 (Long Form)**Gross Revenue**

Direct and Indirect Public Contributions	\$ 477,921.00
Government Grants	\$ 426,799.00
Program Service Revenue	\$ 0.00
Special Events and Activities	\$ 40,000.00
Gross Sales of Inventory	\$ 0.00
Other Revenue	\$ 122,672.00
Total Revenue	\$ 1,067,392.00

Expenses

Total Program Expenses	\$ 557,512.00
Direct Expenses from Special Events	\$ 0.00
Cost of Goods Sold	\$ 0.00
Management and General Expenses	\$ 168,363.00
Fundraising Expenses	\$ 82,294.00
Other Expenses	\$ 0.00
Total Expenses	\$ 808,169.00

Excess/Deficit For the Year (Total Revenue - Total Expenses)	\$ 259,223.00
---	----------------------

Changes in Net Assets/Fund Balances

Net Assets/Fund Balances at Beginning of Year	\$ 180,410.00
Other Changes in Net Assets or Fund Balances	\$ 439,633.00
Net Assets/Fund Balances	\$ 427,992.00
Total Liabilities at End of Year	\$ 247,582.00
Net Assets/Fund Balances at End of Year	\$ 116,941.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

☐ Yes ☒ No

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

☐ Yes ☒ No

Officer Information

Do you need to modify the current officers?

☐ Yes ☒ No

Signature

I certify that the statements in this registration statement and all supplemental forms, documents, and continuation sheets are true and correct to the best of my knowledge and belief.

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

Signed Electronically: Shawndell Miller

Date: 02/13/2023

Title: Accountant

I certify that the statements in this registration statement and all supplemental forms, documents, and continuation sheets are true and correct to the best of my knowledge and belief.

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

Signed Electronically: Dawn Harper

Date: 02/13/2023

Title: Chief Executive Officer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

Date: 02/14/2023

Invoice: 2023-01287

Customer Information

DAWN HARPER

NASHVILLE CHILDREN'S ALLIANCE, INC.

610 MURFREESBORO PIKE

NASHVILLE, 37210

Tracking Number	Description	Amount Paid
2023103205	NASHVILLE CHILDREN'S ALLIANCE, INC. (CH Filing Late Fee)	\$ 20.00
2023103205	NASHVILLE CHILDREN'S ALLIANCE, INC. (CH Charitable Renewal)	\$ 10.00

Payment Details

Fee Total:	\$ 30.00
Payment Total:	\$ 30.00
Amount Due:	\$ 0.00

Payment Method

Payment Type: Credit Card

Check/Confirmation Number: 3845249411

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YEARS ENDED JUNE 30, 2024 AND 2023**

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
YEARS ENDED JUNE 30, 2024 AND 2023**

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Statements of Activities	4
Statements of Functional Expenses	5
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Notes to Financial Statements	7 – 10



Edmondson, Betzler & Dame
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
The Victor S. Johnson III Nashville Children's Alliance, Inc.

We have audited the accompanying financial statements of The Victor S. Johnson III Nashville Children's Alliance, Inc. (a Tennessee not-for-profit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, 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 The Victor S. Johnson III Nashville Children's Alliance, Inc. as of June 30, 2024 and 2023, 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 audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Victor S. Johnson III Nashville Children's Alliance, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

For the Auditor, Betty Lee & Dan, PLLC

Murfreesboro, TN
January 29, 2025

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023**

ASSETS		
	2024	2023
Current assets:		
Cash	\$1,071,563	\$601,011
Grants receivable	259,947	190,105
Accounts receivable	69,783	400
Prepaid expenses	<u>-</u>	<u>1,497</u>
Total current assets	1,401,293	793,013
Equipment and furniture, net	<u>33,387</u>	<u>28,587</u>
Total assets	<u><u>\$1,434,680</u></u>	<u><u>\$821,600</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and accrued expenses	\$ 23,190	\$ 23,006
Deferred revenue	<u>70,356</u>	<u>56,656</u>
Total current liabilities	<u>93,546</u>	<u>79,662</u>
Total liabilities	<u>93,546</u>	<u>79,662</u>
Net assets:		
Without donor restrictions	<u>1,341,134</u>	<u>741,938</u>
Total net assets	<u>1,341,134</u>	<u>741,938</u>
Total liabilities and net assets	<u><u>\$1,434,680</u></u>	<u><u>\$821,600</u></u>

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

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2024 AND 2023**

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenue and other support:		
Federal and state grants	\$ 698,149	\$ 664,388
Contributions and foundation grants	960,876	611,304
Fundraising events, net of expenses	194,203	104,750
Interest income	<u>24,288</u>	<u>2,591</u>
Total revenue and other support	<u>1,877,516</u>	<u>1,383,033</u>
Expenses:		
Program services	988,393	795,064
Management and general	157,253	178,545
Fundraising	<u>132,674</u>	<u>107,119</u>
Total expenses	<u>1,278,320</u>	<u>1,080,728</u>
Change in net assets without donor restrictions	<u>599,196</u>	<u>302,305</u>
Change in net assets	599,196	302,305
Net assets, beginning of year	<u>741,938</u>	<u>439,633</u>
Net assets, end of year	<u><u>\$1,341,134</u></u>	<u><u>\$ 741,938</u></u>

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

THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2024 AND 2023

	2024				2023			
	Program Services		Support Services		Program Services		Support Services	
	Advocacy Services	Management and General	Fundraising	Total	Advocacy Services	Management and General	Fundraising	Total
Salaries	\$ 668,777	\$ 87,083	\$ 84,590	\$ 840,450	\$ 577,409	\$ 108,849	\$ 19,859	\$ 706,117
Employee benefits	104,040	12,218	9,316	125,574	84,235	17,054	1,191	102,480
Total salaries and benefits	772,817	99,301	93,906	966,024	661,644	125,903	21,050	808,597
Professional fees	44,578	33,822	32,073	110,473	25,680	27,866	72,508	126,054
Travel and conferences	47,114	3,988	1,070	52,172	15,581	391	4,279	20,251
Occupancy	42,606	5,012	2,506	50,124	42,606	5,012	2,506	50,124
Supplies	43,915	5,628	19	49,562	24,914	4,182	83	29,179
Insurance	16,562	4,381	544	21,487	7,502	7,168	193	14,863
Depreciation	9,165	1,078	539	10,782	5,907	695	347	6,949
Office equipment and maintenance	3,489	679	398	4,566	4,485	1,331	-	5,816
Miscellaneous	3,415	840	-	4,255	53	2,448	-	2,501
Communications	1,708	1,892	15	3,615	6,572	1,691	117	8,380
Dues and subscriptions	1,575	65	1,275	2,915	25	1,350	4,675	6,050
Postage and printing	1,449	27	329	1,805	95	-	1,361	1,456
Board development	-	540	-	540	-	508	-	508
Total expenses	\$ 988,393	\$ 157,253	\$ 132,674	\$ 1,278,320	\$ 795,064	\$ 178,545	\$ 107,119	\$ 1,080,728

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

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023**

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 599,196	\$ 302,305
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	10,782	6,949
Change in assets and liabilities:		
Grants receivable	(69,842)	(27,049)
Accounts receivable	(69,383)	20,342
Prepaid expenses	1,497	(1,497)
Accounts payable and accrued expenses	184	19,504
Deferred revenue	<u>13,700</u>	<u>(56,783)</u>
Net cash from operating activities	<u>486,134</u>	<u>263,771</u>
Cash flows from investing activities:		
Equipment purchases	<u>(15,582)</u>	<u>(24,483)</u>
Net cash from investing activities	<u>(15,582)</u>	<u>(24,483)</u>
Net change in cash	470,552	239,288
Cash, beginning of year	<u>601,011</u>	<u>361,723</u>
Cash, end of year	<u><u>\$1,071,563</u></u>	<u><u>\$ 601,011</u></u>

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

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Victor S. Johnson III Nashville Children's Alliance, Inc., a child advocacy center, (the "Center") is a not-for-profit organization formed for the purpose of engaging in activities that offer comfort, hope and strength to abused or exposed children and their families, that provide a safe child-friendly environment for coordination and monitoring of professional and support services, and that promote the child's safety and well being.

Basis of Accounting

The financial statements of the Center have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

The financial statements are prepared in conformity with the standards promulgated by the Financial Accounting Standards Board in FASB ASC 958-605, *Accounting for Contributions Received and Contributions Made*, and FASB ASC 958-225, *Financial Statements for Not-for-Profit Organizations*.

Net Assets

The Center 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 are those that are free of donor-imposed restrictions. Net assets with donor restrictions are those limited by donor-imposed stipulations. There were no net assets with donor restrictions at June 30, 2024 and 2023.

Cash

Cash consists of demand deposits with maturities of three months or less. Time deposits with original maturities, when purchased, of greater than three months are classified as investments.

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for Uncollectible Amounts

The allowance for uncollectible amounts is evaluated on a regular basis by management and is based upon management's periodic review of the collectability of the grants receivable in light of historical experience, adverse situations that may affect the donor's ability to repay, and prevailing economic conditions. This evaluation is inherently subjective as it requires estimates that are susceptible to significant revision as more information becomes available. Differences between the amounts allocated and collected from grants receivable have historically been insignificant. Accordingly, no provision is made for uncollectible amounts.

Equipment and Furniture

Equipment and furniture are stated in the accompanying statements of financial position at cost, or if contributed, at fair market value at the date of the gift.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets, which range from three to five years.

Contributions

All contributions are considered to be without donor restriction unless specifically stated by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from donor restrictions.

Income Taxes

The Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code; accordingly, no provision for income taxes has been made in the financial statements.

The Center has adopted ASC Topic 740-10, *Accounting for Uncertainty in Income Taxes*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return, including the position that the Center continues to qualify to be treated as a tax-exempt entity for both federal and state income tax purposes. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2024, the Center has no material uncertain tax positions to be accounted for in the financial statements under these rules. The Center has exempt organization tax filings open to Internal Revenue Service audit, generally, for three years after they are filed.

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Expenses that are allocated include salaries, employee benefits, payroll taxes, occupancy related expenses, supplies, office expense, professional fees, travel, insurance and depreciation, which are allocated on the basis of estimates of time and effort.

Use of Estimates

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

Concentration of Credit Risk

Cash during the year may exceed Federal Deposit Insurance Corporation ("FDIC") insured limits. Management believes the Center is not exposed to any significant credit risk on its cash balances.

Reclassifications

Certain amounts from the prior year have been reclassified to conform with current year presentation.

Events Occurring After Reporting Date

The Victor S. Johnson III Nashville Children's Alliance, Inc. has evaluated events and transactions that occurred after June 30, 2024 through January 29, 2025. During this period there were no material recognizable subsequent events that required recognition in the disclosures to the June 30, 2024 financial statements.

NOTE 2 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Center has \$1,401,293 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash, grants receivable and accounts receivable. The Center has a goal to maintain financial assets on hand to meet 90 days of normal operating expense, which are, on average, approximately \$300,000. The Center has a policy to structure its financial assets to be available as its general expenses, liabilities and other obligations come due.

**THE VICTOR S. JOHNSON III
NASHVILLE CHILDREN'S ALLIANCE, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2024 AND 2023**

NOTE 3 - EQUIPMENT AND FURNITURE

Equipment and furniture consist of the following:

	2024	2023
Equipment	\$ 252,349	\$ 236,767
Furniture	48,552	48,552
Software	36,151	36,151
	<u>337,052</u>	<u>321,470</u>
Less accumulated depreciation	<u>(303,665)</u>	<u>(292,883)</u>
Equipment and furniture, net	<u>\$ 33,387</u>	<u>\$ 28,587</u>

Depreciation expense was \$10,782 and \$6,949 for the years ended June 30, 2024 and 2023, respectively.

NOTE 4 - CONCENTRATIONS

The Center receives a substantial amount of its support from government grants. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on the Center's programs and activities.

NOTE 5 - RELATED PARTY TRANSACTIONS

The Center received \$366,356 from the Children's Advocacy Centers of Tennessee and \$24,000 from the National Children's Alliance for the year ended June 30, 2024. These contributions are included in contributions and foundation grants on the statement of activities. There is \$51,643 and \$12,000 in accounts receivable as of June 30, 2024 from Children's Advocacy Centers of Tennessee and National Children's Alliance, respectively.



The Victor S. Johnson III
Nashville Children's Alliance
— a child advocacy center —

FY2025 Organizational Chart
Updated 8/28/2024

