

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

**GRANT CONTRACT
BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
FRIENDS OF MILL RIDGE PARK**

This Grant Contract issued and entered into pursuant to Resolution RS2023_____, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Friends of Mill Ridge Park ("Recipient"), is for the provision of South Nashville Community Safety programs, as further defined in the "SCOPE OF PROGRAM". Additional documents including Recipient's audit are incorporated herein by reference as attachments A-F.

A. SCOPE OF PROGRAM:

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

Recipient will assist the Metro Nashville Mayor's Office in implementing a program focusing on improving the physical environment of high crime areas and engaging and supporting youth and families.

Objective: To improve community safety in south Nashville by increasing access to greenspace and outdoor services for an underserved community historically lacking sufficient access to greenspace and outdoor services.

Deliverables:

1. **Engagement of Target Population:**
 - Serve and engage 8,000 people in south Nashville, focusing on youth and families living, learning, and working in the area.
 - Address the lack of greenspace by providing services and activities at Mill Ridge Park, located 7 miles from I-24 and Haywood Lane.
2. **Year-Round Outdoor Recreation and Conservation Activities:**
 - Facilitate a variety of year-round outdoor recreation and conservation activities for the target population.
 - Offer activities such as hiking, gardening, birding, yoga, meditation, stargazing, storytelling, plein-air art, nature classes, environmental cleanups, outdoor movies, kite flying, picnics, and more.
 - Collaborate with community partners, including Small World Yoga, Plant the Seed, Nashville Tree Foundation, Hands On Nashville, Cumberland River Compact, and others, to design and facilitate the activities.
3. **Participation and Diversity:**
 - Ensure annual participation in program activities by a diverse group of 2,640 youth and 5,280 adults from south Nashville.
 - Promote inclusivity and accessibility to engage individuals from different backgrounds and communities within south Nashville.
4. **Crime and Violence Reduction:**
 - Contribute to the reduction of crime and violence in south Nashville by improving the physical environment in a high-crime area.
 - Engage and support youth through positive outdoor activities and experiences.
 - Strengthen anti-violence social norms and peer relationships within the target population.

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- A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachments A and B. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.
- A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued-ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

B. GRANT CONTRACT TERM:

- B.1. **Grant Contract Term.** The term of this Grant will commence on June 7, 2023 and end on June 30, 2024. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed forty-eight thousand dollars (\$48,000). The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

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

Recipient may invoice for \$10,000 upon approval of the Grant Contract.

Recipient may invoice monthly for up to \$3,166.66.

Receipts must be made available for all claimed expenses.

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

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

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Mayor's Office of Community Safety, within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be

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prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.

- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.
- C.9. **Grant Subject to Availability of Funds.** This Grant Contract is subject to the availability of funds. In the event that funds are unavailable, Metro reserves the right to terminate this Grant Contract upon provision of written notice to Recipient. Metro's right to terminate this Grant Contract due to lack of funds is not a breach of this Grant Contract by Metro. Upon provision of written notice to Recipient, Recipient shall cease all work associated with this Grant Contract. Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date.
- D. **STANDARD TERMS AND CONDITIONS:**
 - D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.
 - D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
 - D.3. **Termination for Cause.** Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees or principals have engaged in conduct or violated any federal, state or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will

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- have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.
- D.4. **Subcontracting.** The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.5. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.6. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.7. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.
- D.8. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.9. **Reporting.** The Recipient must submit an Interim Program Report, to be received Mayor's Office of Community Safety, by no later than February 17, 2024, and a Final Program Report, to be received by Mayor's Office of Community Safety, within 45 [forty-five] days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.10. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

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- D.11. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.
- D.12. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D. 13. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D. 14. **Indemnification and Hold Harmless.**
- (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.
 - (b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.
 - (c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.
 - (d) Recipient's duties under this section will survive the termination or expiration of the grant.
- D.15. **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.
- D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.
- D.17. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.

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D.18. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

D.19. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.

D.20. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.00.

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

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

D.22. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any 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

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respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

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

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

Recipient

Darrell Hawks, Executive Director
Friends of Mill Ridge Park
P.O. Box 676
Antioch, Tennessee 37011
(615) 933-8466

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

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

D.25. Certification Regarding Debarment and Convictions.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;

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- iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in sections D.25(a)(ii) and D.25(a)(iii) of this certification.
- b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.25(a).
- D.26. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

RECIPIENT: FRIENDS OF MILL RIDGE PARK

APPROVED AS TO AVAILABILITY OF FUNDS:

DocuSigned by:
By: Darrell Hawks
D818B521CA2144E...

Title: Darrell Hawks, Executive Director

 *AP*

Director of Finance

Date: 5/22/2023

APPROVED AS TO FORM AND LEGALITY

 *LBF*

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

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TABLE OF CONTENTS OF ATTACHMENTS

- A. Grant Spending Plan
- B. Spending Plan Addendum
- C. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Documentation
- D. Tennessee Secretary of State Nonprofit Confirmation
- E. Review of financial statements conducted by an independent CPA in accordance with generally accepted auditing standards
- F. Non-profit Grants Manual Receipt Acknowledgment

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A. Grant Spending Plan

RECIPIENT NAME:	Friends of Mill Ridge Park
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THE FOLLOWING IS APPLICABLE TO EXPENSES PLANNED TO BE INCURRED DURING THE CONTRACT GRANT PERIOD: June 7, 2023 – June 30, 2024				
	EXPENSE OBJECT LINE-ITEM CATEGORY	METRO GRANT FUNDS	RECIPIENT MATCH (participation)	TOTAL PROJECT
	Salaries and Wages	\$28,000		\$28,000
	Benefits and Taxes (%)	\$0		\$0
	Professional Fees	\$3,000		\$3,000
	Supplies	\$13,000		\$13,000
	Communications	\$0		\$0
	Postage and Shipping	\$0		\$0
	Occupancy	\$0		\$0
	Equipment Rental and Maintenance	\$0		\$0
	Printing and Publications	\$3,000		\$3,000
	Travel/ Conferences and Meetings	\$0		\$0
	Insurance	\$1,000		\$1,000
	Specific Assistance to Individuals	\$0		\$0
	Other Non-Personnel	\$0		\$0
	GRAND TOTAL	\$48,000		\$48,000

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B. Spending Plan Addendum

Friends at Mill Ridge Park provided a spending plan that includes:

\$28,000 for a portion of the salary for the community engagement manager during the grant period;

\$3,000 for professional fees for contracted program services during the grant period;


\$13,000 for program supplies purchased and used during the grant period (e.g., binoculars, yoga mats, kites, nature books, wildlife guides, gardening tools, refreshments, etc.);

\$3,000 for printing and publications to promote the program services to and in the Antioch-Glenclyff area during the grant period; and

\$1,000 for a portion of general liability insurance costs for operating the program during the grant period.

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

 **IRS** Department of the Treasury
Internal Revenue Service

OGDEM UT 84201-0046

In reply refer to: 0423228364
June 28, 2019 LTR 252C 0 R
81-4617752 000000 00
00006523
BODC: TE

FRIENDS OF MILL RIDGE PARK
% BEN FREELAND
5333 HICKORY HOLLOW PKWY
ANTIOCH TN 37013-3109

016139

Taxpayer Identification Number: 81-4617752

Dear Taxpayer:

Thank you for your Form 990--EZ.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

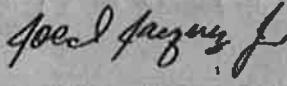
If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Joe I. Jacquez
Entity Department Manager

Enclosure(s):
Copy of this letter

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

DEPARTMENT OF THE TREASURY

Date: **MAR 22 2017**

PARKS AT KIMBRO STATION INC
C/O BEN PRRELAND
5333 HICKORY HOLLOW PKWY
ANTIOCH, TN 37013

Employer Identification Number:
81-4617752
DLN:
17053012312037
Contact Person:
JULIE CHEN ID# 31261
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(B)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
January 10, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

MAR 27 2017

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4321-PC" in the search bar to view Publication 4321-PC, compliance guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

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PARKS AT KIMBRO STATION INC

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

Letter 947

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D. Tennessee Secretary of State Nonprofit Confirmation



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

June 22, 2020

FRIENDS OF MILL RIDGE PARK
5333 HICKORY HOLLOW PKWY
ANTIOCH TN 37013-3109

Letter ID: L1548611328

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

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

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

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

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

A handwritten signature in cursive script that reads "David Gerregano".

David Gerregano
Commissioner of Revenue

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

41-2243

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



ANTIOCH, TN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

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Independent Accountant's Review Report

The Board of Directors
Friends of Mill Ridge Park
Antioch, TN

I have reviewed the accompanying financial statements of Friends of Mill Ridge Park (the Organization), which comprise the related statements of financial position as of December 31, 2022, 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 organization's 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, I 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 financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of the Organization and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications 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.

Mullins PC

Bethesda, Maryland
May 17, 2023

Certified Public Accountants

7625 Wisconsin Avenue, Suite 317 | Bethesda, Maryland 20814

202.770.6371

| www.mullinspc.com

| john@mullinspc.com

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
Friends of Mill Ridge Park, Contract # _____**

Friends of Mill Ridge Park

**Statement of Financial Position
December 31, 2022**

Assets

Cash and Cash Equivalents	<u>\$ 131,552</u>
Total Assets	<u>\$ 131,552</u>

Liabilities and Net Assets

Liabilities

Accounts Payable and Accrued Expenses	<u>\$ 2,316</u>
Total Liabilities	<u>2,316</u>

Net Assets

Without Donor Restrictions	<u>129,236</u>
Total Net Assets	<u>129,236</u>

Total Liabilities and Net Assets	<u>\$ 131,552</u>
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See Accompanying Notes to Financial Statements

See Independent Accountant's Review Report

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

Friends of Mill Ridge Park
Statement of Activities
For The Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues			
Grants and Contributions	\$ 225,105	\$ -	\$ 225,105
PPP Forgivable Loan	17,187	-	17,187
Rental Income	6,000	-	6,000
Interest Income	148	-	148
Net Assets Released from Restrictions	15,000	(15,000)	-
Total Revenues	263,440	(15,000)	248,440
Expenses			
Program Services	167,889	-	167,889
Supporting Services			
General and Administrative	82,934	-	82,934
Fundraising	23,052	-	23,052
Total Supporting Services	105,986	-	105,986
Total Expenses	273,875	-	273,875
Changes in Net Assets	(10,435)	(15,000)	(25,435)
Net Assets, Beginning of Year	139,671	15,000	154,671
Net Assets, End of Year	\$ 129,236	\$ -	\$ 129,236

See Accompanying Notes to Financial Statements
See Independent Accountant's Review Report

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

**Friends of Mill Ridge Park
Statement of Functional Expenses
For The Year Ended December 31, 2022**

	Program Services	General and Administrative	Fundraising	Total
Personnel Costs	\$ 108,726	\$ 38,831	\$ 7,767	\$ 155,324
Professional Services	-	30,362	9,798	40,160
Office Expense	15,001	5,358	1,071	21,430
Travel	-	730	-	730
Meetings and Events	39,940	1,000	3,805	44,745
Technology and Website	2,125	759	152	3,036
Insurance	2,097	749	150	2,996
Advertising and Promotion	-	5,145	108	5,253
Other	-	-	201	201
Total	\$ 167,809	\$ 82,934	\$ 23,052	\$ 273,875

*See Accompanying Notes to Financial Statements
See Independent Accountant's Review Report*

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
Friends of Mill Ridge Park, Contract # _____**

Friends of Mill Ridge Park

**Statement of Cash Flows
For The Year Ended December 31, 2022**

Cash Flows from Operating Activities	
Change in Net Assets	\$ (25,435)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities	
Forgivable Loan - PPP	(17,187)
<u>Increase (Decrease) in Liabilities</u>	
Accounts Payable and Accrued Expenses	<u>342</u>
Net Cash Provided by (Used in) Operating Activities	<u>(42,280)</u>
Increase (Decrease) in Cash and Cash Equivalents	(42,280)
Cash and Cash Equivalents, Beginning of Year	<u>173,832</u>
Cash and Cash Equivalents, End of Year	\$ <u>131,552</u>

See Accompanying Notes to Financial Statements

See Independent Accountant's Review Report

**Grant contract between the Metropolitan Government of Nashville and Davidson County and
Friends of Mill Ridge Park, Contract # _____**

Friends of Mill Ridge Park

**Notes to Financial Statements
For the Year Ended December 31, 2022**

1. ORGANIZATION PURPOSE

Friends of Mill Ridge Park (the Organization) was founded to enhance and advocate for Mill Ridge Park to strengthen the community in Southeast Davidson County, Tennessee. The Organization intends Mill Ridge Park to be a destination park that welcomes the diverse community of Southeast Davidson County with facilities, programs, services, activities, and events for outdoor recreation, education, conservation and cultural enrichment.

The Organization's programs are funded primarily by grants and contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the Board of Directors.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. There were no net assets with perpetual donor restrictions.

Use of Estimates

The preparation of financial statements in accordance with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities and disclosures. Accordingly, actual results could differ from those estimates.

Property and Equipment

Property and equipment are recorded at cost, or if donated, such assets are capitalized at the estimated fair value at the date of receipt. The Organization capitalizes all expenditures for property and equipment over \$500. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets which range from three to seven years. When assets are sold or otherwise disposed of, the asset and related accumulated depreciation and amortization are removed from the accounts, and any remaining gain or loss is included in operations. Repairs and maintenance are charged as expenses when incurred. As of December 31, 2022, there was no property and equipment.

See Independent Accountant's Review Report

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**Grant contract between the Metropolitan Government of Nashville and Davidson County and
Friends of Mill Ridge Park, Contract # _____**

Friends of Mill Ridge Park

**Notes to Financial Statements
For the Year Ended December 31, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Grants and contributions, including unconditional promises to give, are recognized as revenues in the period received or pledged. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Contributions of assets, other than cash, are recorded at their estimated fair value at the date of gift. Contributed services and materials are recorded at their estimated fair value if they would otherwise be purchased if not provided by donation and provided by professionals in their field.

Functional Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, occupancy and office expenses, depreciation, information technology costs, and insurance have been allocated among the programs and supporting services benefits based on employee time and effort.

Income Tax Status

The Organization is a tax-exempt charitable organization under Section 501(c)(3) of the Internal Revenue Code.

Uncertain Tax Positions

The Organization follows the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC), which provides guidance on accounting for uncertainty in income taxes recognized in the Organization's financial statements, if any. As of December 31, 2022, the Organization had no unrecognized tax benefits related to uncertain tax positions in its information return that would qualify for either recognition or disclosure in its financial statements.

The Organization's policy would be to recognize interest and penalties on tax positions related to its unrecognized tax benefits in income tax expense in the financial statements. Through December 31, 2022, there have been no matters that would have resulted in an accrual for interest and/or penalties.

Leases

The Organization records a right-of-use asset and lease liability for its operating leases. The right-of-use asset is amortized over the shorter of the lease term or the economic life of the leased asset. The associated lease liability represents the net present value of the future amounts due under the lease, calculated using a risk-free rate of return selected based on the term of the lease. For real estate leases, non-lease components are separated from lease components for accounting purposes. The Organization does not apply the recognition requirements under ASC Topic 842 (Leases) to short-term leases.

See Independent Accountant's Review Report

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

Friends of Mill Ridge Park

**Notes to Financial Statements
For the Year Ended December 31, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In 2016, FASB issued ASU 2016-02, Leases (Topic 842). Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than twelve months. The new standard applies to finance and operating leases entered into after the standard was issued. The Organization does not have any leases requiring recognition on the statement of financial position.

In September 2020, the FASB issued ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The standard requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. This standard was adopted in the current fiscal year and did not have a significant impact on the financial statements.

Subsequent Events

Management has evaluated events for disclosure in these financial statements through May 17, 2023, which is the date the financial statements are available to be issued.

3. CONCENTRATION OF CREDIT RISK

The Organization maintains cash accounts in banks that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. At December 31, 2022, the Organization's balances did not exceed the insured limit.

4. NET ASSETS

Net assets with donor restrictions were as follow for 2022:

	<u>Beginning of Year</u>	<u>Contributions</u>	<u>Releases</u>	<u>End of Year</u>
Construction	\$ 15,000	\$ -	\$ (15,000)	\$ -

As of December 31, 2022, net assets without donor restrictions were undesignated.

See Independent Accountant's Review Report

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

**Friends of Mill Ridge Park
Notes to Financial Statements
For the Year Ended December 31, 2022**

5. LEASES

The Organization has a rental agreement with Metropolitan Government of Nashville and Davidson County for property in Antioch Tennessee. The agreement was for twelve months terminating on December 31, 2022. No monthly rent is due from this lease. The rental agreement was renewed through December 31, 2023.

On June 23, 2021, the Organization entered into an agreement with The Nashville Food Project for access to its property. The agreement calls for a monthly payment of \$600. On August 23, 2022, the agreement was amended to change the monthly payment to \$200. The agreement can be terminated with thirty days' notice. As of December 31, 2022, the expected rental payments to be received in 2023 are \$2,400.

6. AVAILABILITY AND LIQUIDITY

The following represents Organization's financial assets at December 31, 2022:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 131,552
Total Financial Assets	131,552
Less Amounts Not Available To Be Used Within One Year:	
Quasi Endowment Established by the Board	-
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	\$ 131,552

The Organization has a policy to structure its financial assets to be available and liquid as its obligations become due.

See Independent Accountant's Review Report

Grant contract between the Metropolitan Government of Nashville and Davidson County and Friends of Mill Ridge Park, Contract # _____

F. Non-profit Grants Manual Receipt Acknowledgement

DocuSign Envelope ID: 8C91CD18-F46D-45EC-88E4-DAE0491731DA



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 Friends of Mill Ridge Park

May 15, 2023

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

- Receipt of the Non-Profit Grants Manual, updated February 2, 2023, issued by the Division of Grants and Accountability. Electronic version can be located at the following:

www.nashville.gov/departments/finance/grants-and-accountability/grants
- The recipient has read, understands and hereby affirms that the agency will adhere to the requirements and expectations outlined within the Non-Profit Grants Manual.
- The recipient understands that if the organization has any questions regarding the Non-Profit Grants Manual or its content, they will consult with the Metro department that awarded their grant.

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

DocuSigned by:

 Signature of Authorized Representative
 Name: Darrell Hawks
 Title: Executive Director
 Agency Name: Friends of Mill Ridge Park
 Date: 5/16/2023

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract #_____

**GRANT CONTRACT
BETWEEN
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
AND
SOMALI COMMUNITY OF MIDDLE TENNESSEE**

This Grant Contract issued and entered into pursuant to Resolution RS2023_____, by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Somali Community of Middle Tennessee ("Recipient" or "SomComTN"), is for the provision of South Nashville Community Safety programs, as further defined in the "SCOPE OF PROGRAM". Additional documents including Recipient's audit are incorporated herein by reference as attachments A-F.

A. SCOPE OF PROGRAM:

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

Recipient will assist the Metro Nashville Mayor's Office in implementing a program focusing on engaging and supporting youth and families and Group Violence Intervention Programs.

Objective: To provide support and engagement opportunities for Somali youth in the Antioch-Glencliff area, focusing on preventing group violence and promoting positive outcomes.

Deliverables include:

(a) School Supplies:

Provide backpacks filled with school supplies for elementary and middle school kids. Distribute the backpacks to the identified youth in the target area.

(b) Transportation Support:

Provide bus passes for families relying on public transportation. Distribute the bus passes to the families in need to facilitate transportation for work and social services.

(c) Meal Support:

Provide meals for families in need over a specified period. Coordinate with local resources and organizations to distribute the meals during the summertime.

(d) Soccer Tournaments:

Organize and conduct soccer tournaments for the youth soccer program. Ensure the tournaments offer a safe and engaging environment for the participants. Cover all necessary expenses, including equipment, field rentals, referees, and prizes.

(e) Part-Time Support Staff:

Hire and employ part-time support staff members. Responsibilities include managing logistics, programming, and support for the tournaments, including practices, paperwork, and administrative tasks. Ensure the staff members effectively support the smooth operation and success of the youth engagement program.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

- A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachments A and B. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.
- A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government issued-ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

B. GRANT CONTRACT TERM:

- B.1. **Grant Contract Term.** The term of this Grant will commence on June 7, 2023 and end on June 30, 2024. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed forty-eight thousand dollars (\$48,000). The Grant Spending Plan will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations hereunder. The Grant Spending Plan line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

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

Recipient may invoice for \$10,000 upon approval of the Grant Contract.

Recipient may invoice monthly for up to \$3,166.66.

Receipts must be made available for all claimed expenses.

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

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

- C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Mayor's Office of Community Safety, within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.

- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.
- C.9. **Grant Subject to Availability of Funds.** This Grant Contract is subject to the availability of funds. In the event that funds are unavailable, Metro reserves the right to terminate this Grant Contract upon provision of written notice to Recipient. Metro's right to terminate this Grant Contract due to lack of funds is not a breach of this Grant Contract by Metro. Upon provision of written notice to Recipient, Recipient shall cease all work associated with this Grant Contract. Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date.
- D. **STANDARD TERMS AND CONDITIONS:**
 - D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.
 - D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
 - D.3. **Termination for Cause.** Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees or principals have engaged in conduct or violated any federal, state or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.

- D.4. **Subcontracting.** The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.
- D.5. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.
- D.6. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.7. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.
- D.8. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.
- D.9. **Reporting.** The Recipient must submit an Interim Program Report, to be received Mayor's Office of Community Safety, by no later than February 17, 2024, and a Final Program Report, to be received by Mayor's Office of Community Safety, within 45 [forty-five] days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.
- D.10. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

- D.11. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.
- D.12. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D. 13. **Independent Contractor.** Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.
- D. 14. **Indemnification and Hold Harmless.**
- (a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.
 - (b) Metro will not indemnify, defend or hold harmless in any fashion the Recipient from any claims, regardless of any language in any attachment or other document that the Recipient may provide.
 - (c) Recipient will pay Metro any expenses incurred as a result of Recipient's failure to fulfill any obligation in a professional and timely manner under this Contract.
 - (d) Recipient's duties under this section will survive the termination or expiration of the grant.
- D.15. **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.
- D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.
- D.17. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

- D.18. **Completeness.** This Grant Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Grant Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.
- D.19. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.20. **Metro Interest in Equipment.** The Recipient will take legal title to all equipment and to all motor vehicles, hereinafter referred to as "equipment," purchased totally or in part with funds provided under this Grant Contract, subject to Metro's equitable interest therein, to the extent of its *pro rata* share, based upon Metro's contribution to the purchase price. "Equipment" is defined as an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000.00.

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

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

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

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

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

Recipient

Ahmed Hassan, President
Somali Community of Middle Tennessee
325 Plus Park Blvd
Nashville, TN 37217
(615) 727-4018

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

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

D.25. Certification Regarding Debarment and Convictions.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract #_____

- iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and
 - iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in sections D.25(a)(ii) and D.25(a)(iii) of this certification.
- b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.25(a).
- D.26. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____


THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

APPROVED AS TO AVAILABILITY OF FUNDS:

 *AP*

Director of Finance

RECIPIENT: SOMALI COMMUNITY OF MIDDLE TENNESSEE

DocuSigned by:
By:  _____
121D3A304940420...

Title: Ahmed Hassan, President

Date: 5/22/2023

APPROVED AS TO FORM AND LEGALITY

 *LMF*

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

TABLE OF CONTENTS OF ATTACHMENTS

- A. Grant Spending Plan
- B. Spending Plan Addendum
- C. Internal Revenue Service 501(c)(3) Tax-Exempt Organization Documentation
- D. Tennessee Secretary of State Nonprofit Confirmation
- E. Review of financial statements conducted by an independent CPA in accordance with generally accepted auditing standards
- F. Non-profit Grants Manual Receipt Acknowledgment

A. Grant Spending Plan

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

RECIPIENT NAME:	Somali Community of Middle Tennessee
------------------------	--------------------------------------

THE FOLLOWING IS APPLICABLE TO EXPENSES PLANNED TO BE INCURRED DURING THE CONTRACT GRANT PERIOD: June 7, 2023 – June 30, 2024				
	EXPENSE OBJECT LINE-ITEM CATEGORY	METRO GRANT FUNDS	RECIPIENT MATCH (participation)	TOTAL PROJECT
	Salaries and Wages	\$15,000		\$15,000
	Benefits and Taxes (%)	\$0		\$0
	Professional Fees	\$0		\$0
	Supplies	\$5,100		\$5,100
	Communications	\$0		\$0
	Postage and Shipping	\$0		\$0
	Occupancy	\$0		\$0
	Equipment Rental and Maintenance	\$0		\$0
	Printing and Publications	\$0		\$0
	Travel/ Conferences and Meetings	\$16,000		\$16,000
	Insurance	\$0		\$0
	Specific Assistance to Individuals	\$11,900		\$11,900
	Other Non-Personnel	\$0		\$0
	GRAND TOTAL	\$48,000		\$48,000

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

B. Spending Plan Addendum

SALARIES/WAGES

SomComTN's proposed staffing plan includes partial funding for three part-time program assistants to help manage the logistics, programming, and support for the tournaments including practice, paperwork, etc. with stipends of \$5,000 each = \$15,000

SUPPLIES

102 backpacks at \$50.00 filled with school supplies for elementary and middle school kids = \$5,100

TRAVEL/CONFERENCES AND MEETINGS

Two Soccer Tournaments for the youth soccer program which keeps kids active and out of harm's way are \$8000 each, including field rental costs, equipment, safety gear, referees, and prizes. = \$16,000


SPECIFIC ASSISTANCE TO INDIVIDUALS

100 bus passes for the families who use public transportation as a means of getting to and from work and social services: \$65 per 30-day pass = \$6,500

100 meals for families in need over a three-month period over the summer; 300 total meals at \$18 per person = \$5,400

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

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

 **IRS** Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752435463
Nov. 01, 2018 LTR 5148C 0
27-5499416 000000 00

00018914
BODC: YE

SOMALI COMMUNITY OF MIDDLE TN
325 PLUS PARK BLVD STE 105
NASHVILLE TN 37217-1075



613571

Employer ID number: 27-5499416
Form 990 required: YES

Dear Taxpayer:

We issued you a determination letter in MAY 2016, 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 Section 509(a)(2).

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

In the heading of this letter, we indicated whether you must file an annual information return. If 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 990-EZ, 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., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

D. Tennessee Secretary of State Nonprofit Confirmation

Tennessee Secretary of State

Tre Hargett



Division of Business Services
Division of Charitable Solicitations and Giving
112 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243-1102

Thomas H. Raley, III
Director

615-741-2555
Tom.Raley@tn.gov

August 31, 2021

Ahmed Hassan
Somali Community Of Middle Tennessee
125 Plus Park Blvd Ste 105
Nashville, TN 37217-1075

RE: Annual Request For Exemption From Registering Under The Tennessee Charitable Solicitations Act/Somali Community Of Middle Tennessee - ID Number: CO38702
Renewal Date: June 30, 2022

Dear Ahmed Hassan:

We are in receipt of the Annual Exemption Request of Somali Community Of Middle Tennessee for review as required by T.C.A. § 48-101-502(d)(2) of the Charitable Solicitations Act. After reviewing the documentation submitted, an exemption for Somali Community Of Middle Tennessee as an organization which receives gross contributions from the public of less than \$50,000.00 annually, pursuant to T.C.A. § 48-101-502(a)(2), is confirmed. **Please note this is an annual filing requirement and is due six months after the end of the organization's fiscal year.**

In the event that Somali Community Of Middle Tennessee exceeds \$50,000 in public contributions, the organization is required to register with the Division within 30 days, pursuant to T.C.A. § 48-101-502(a)(2). A civil penalty of up to five thousand dollars (\$5,000) may be assessed for any violation of the Tennessee Charitable Solicitations Act.

If there are any questions please contact Jacqueline Krantz, at (615) 741-2555.

Sincerely,

Tre Hargett
Secretary of State

JK:CO38702

sos.tn.gov

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

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

Somali Community of Middle TN

Financial Statements
December 31, 2022

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN

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December 31, 2022

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Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____



Independent Accountant's Review Report

To the Board of Directors of
Somali Community of Middle TN

I have reviewed the accompanying financial statements of Somali Community of Middle TN, which comprise the statement of financial position as of December 31, 2022, and the related statements of activity, statements of 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 the non-profit organization's 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, I 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 financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion. We are required to be independent of Somali Community of Middle TN and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Accountant's Conclusion

Based on my review, I am not aware of any material modifications 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.

Ryan M. Armento, CPA, LLC

Ryan M. Armento, CPA, LLC
Denver, Colorado
May 11, 2023

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Statement of Financial Position
December 31, 2022

ASSETS	
Cash and cash equivalents	\$ 16,897
Total assets	\$ 16,897
LIABILITIES AND NET ASSETS	
Liabilities:	
Total Liabilities	\$ -
Net assets:	
Without donor restrictions	9,418
With donor restrictions	7,479
Total net assets	16,897
Total liabilities and net assets	\$ 16,897

See Notes to the Financial Statements

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Statement of Activities
Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Public Support			
Non-government grants	\$ 16,250	\$ 13,750	\$ 30,000
Government grants	-	5,000	5,000
Contributions	3,540	2,800	6,340
Total Public Support	<u>19,790</u>	<u>21,550</u>	<u>41,340</u>
Other revenue			
Interest income	1	-	1
Total other revenue	<u>1</u>	<u>-</u>	<u>1</u>
Net assets released from restrictions	14,071	(14,071)	-
Total Support and Revenue	<u>33,862</u>	<u>7,479</u>	<u>41,341</u>
Expenses:			
Program services expense			
Community Development	11,271	-	11,271
Total program services expense	<u>11,271</u>	<u>-</u>	<u>11,271</u>
Supporting services expenses			
Management and general	13,694	-	13,694
Total supporting services expenses	<u>13,694</u>	<u>-</u>	<u>13,694</u>
Total expenses	<u>24,965</u>	<u>-</u>	<u>24,965</u>
Change in Net Assets	8,897	7,479	16,376
Net Assets, Beginning of Year	521	-	521
Net Assets, End of Year	<u>\$ 9,418</u>	<u>\$ 7,479</u>	<u>\$ 16,897</u>

See Notes to the Financial Statements

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Statement of Functional Expenses
Year Ended December 31, 2022

	Community Development	Management and General	Total
Advertising	\$ -	\$ 1,518	\$ 1,518
Bank and transaction fees	-	30	30
Contract services	9,313	-	9,313
Occupancy	30	-	30
Other	-	3,350	3,350
Professional services	880	8,700	9,580
Supplies	1,048	-	1,048
Utilities	-	95	95
Total expenditures	\$ 11,271	\$ 13,694	\$ 24,965

See Notes to the Financial Statements

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
 Statement of Cash Flows
 Year Ended December 31, 2022

Activities	
Change in net assets	\$ 16,376
Adjustments to reconcile net assets to net cash from operating activities:	
Depreciation	
Changes in operating assets and liabilities:	
Accounts receivable, net	100
Promise to give, net	
Accounts payable and accrued expenses	(750)
Net cash from operating activities	<u>15,726</u>
Net change in cash and cash equivalents	
Cash and cash equivalents, beginning of period	<u>1,171</u>
Cash and cash equivalents, end of period	<u>\$ 16,897</u>
Supplemental disclosure of cash flow information	
Cash paid during the year for interest	<u>\$ -</u>

See Notes to the Financial Statements

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Notes to the Financial Statements
December 31, 2022

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Somali Community of Middle TN (The Organization) was formed in Tennessee in 2017. The Organization offers social services such as immigration and employment assistance plus a network of additional resources, to support and educate individuals in need of a helping hand. The Organization is an advocate for creating positive community relationships through organized teambuilding and creating safe and smart environments for their youth.

The Organization's mission is to connect Somali families in Middle Tennessee to educational resources, in addition to providing emotional and physical support to increase opportunities for individuals within the community.

Basis of Presentation

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

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors (which includes grantors, as applicable, throughout) for long-term purposes, to be cash and cash equivalents.

Receivables and Credit Policies

Accounts receivable consist primarily of amounts due for services provided in connection with the fulfillment of The Organization's mission. The Organization determines the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. For the year ended December 31, 2022, there were no accounts receivable due to The Organization.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Notes to the Financial Statements
December 31, 2022

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

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

Net Assets With Donor Restrictions – Net assets subject to donor restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Support and Revenue

Public support is recognized when the donor makes a promise to give to The Organization that is, in substance, unconditional. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. If contributions are restricted by the donor, they are reported as increases to net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Donated Services, Resources and In-Kind Contributions

Volunteers may contribute time to the program service activities; however, the financial statements do not reflect the value of these contributed services because the services do not meet recognition criteria prescribed by generally accepted accounting principles. Donated professional services and resources if applicable, are recorded at the respective fair values of the services and resources received. During 2022, The Organization did not receive contributed goods, however if they did, the contributed goods would be recorded at fair value at the date of donation.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN

Notes to the Financial Statements

December 31, 2022

Functional Allocation of Expenses

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

allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy and supplies, which are allocated on the basis of location and the nature of usage.

Income Taxes

Somali Community of Middle TN is organized as a Tennessee nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Organization is required to annually file an e-Postcard for small exempt organizations (Form 990-N) with the IRS. In addition, it is subject to income tax on net income that is derived from business activities that are unrelated to our exempt purposes. The Organization has determined that it is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require The Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Concentration of Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with a financial institution believed by to be creditworthy. During the year ended December 31, 2022, amounts on deposit did not exceed insured limits or include uninsured investments in money market mutual funds. To date, The Organization has not experienced losses in any of these accounts.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

Somali Community of Middle TN
Notes to the Financial Statements
December 31, 2022

Note 2 - Liquidity and Availability

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position at December 31, 2022 is \$16,897. As part of The Organization's liquidity management, they structure the financial assets to be available as general expenditures, liabilities, and other obligations as they come due.

Note 3 – Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purpose at December 31, 2022:

Subject to expenditure for specified purpose:	
Community Development	\$ 7,479

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended December 31, 2022:

Satisfaction of purpose restrictions:	
Community Development	\$14,071

Note 4 - Subsequent Events

The Organization has evaluated subsequent events through May 11, 2023, the date the financial statements were available to be issued. During this period, Somali Community of Middle TN did not have any other material recognizable events that required recognition or disclosure in the December 31, 2022 financial statements.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Somali Community of Middle Tennessee, Contract # _____

F. Non-profit Grants Manual Receipt Acknowledgement

DocuSign Envelope ID: 9D9A807C-2DFB-46C8-9FD5-84D7BE935FFA



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

Recipient Name Somali community of middle TN

May 15, 2023

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

- Receipt of the Non-Profit Grants Manual, updated February 2, 2023, issued by the Division of Grants and Accountability. Electronic version can be located at the following:

www.nashville.gov/departments/finance/grants-and-accountability/grants
- The recipient has read, understands and hereby affirms that the agency will adhere to the requirements and expectations outlined within the Non-Profit Grants Manual.
- The recipient understands that if the organization has any questions regarding the Non-Profit Grants Manual or its content, they will consult with the Metro department that awarded their grant.

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

DocuSigned by:

 Signature of Authorized Representative
 Name: Ahmed Hassan
 Title: President
 Agency Name: Somali community of middle TN
 Date: 5/15/2023