

Grant contract between the Metropolitan Government of Nashville and Davidson County and The Contributor Inc., Contract # _____ October 3, 2024

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
The Contributor Inc.**

This Grant Contract issued and entered into pursuant to RS2024-_____, by and between the Metropolitan Government of Nashville and Davidson County, acting by and through the Office of Homeless Services ("Metro"), and The Contributor Inc., ("Recipient"), is for the provision of Critical Time Intervention Services, as further defined in the "SCOPE OF PROGRAM". The Recipient's annual report and audit are incorporated herein by reference.

A. SCOPE OF PROGRAM:

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

Ensure that individuals are connected to supportive services that will address barriers to maintaining housing and achieving self-sufficiency including but not limited to case management, access to mental health and substance use disorder treatment and recovery, screenings for and assistance with applying for mainstream benefits, primary health care, peer support, medication management, outpatient, intensive community treatment, psychosocial rehab, transportation, life skills coaching, employment assistance or resources and SOAR enrollment assistance.

The primary focus of case management is to provide supportive services that promote self-sufficiency to ensure long-term housing retention to veterans experiencing homelessness, including chronic homelessness, as well as non-veterans experiencing literal homelessness, who were assessed through the Coordinated Entry system as having high acuity levels and needs.

Requirements

1. The Recipient must develop and implement an array of integrated services and supports designed to reduce homelessness and chronic homelessness among the population of focus and to offer this population treatment and recovery-oriented care for substance use and mental health disorders.
2. The Recipient must provide application assistance to facilitate enrollment in mainstream benefits such as TennCare, Behavioral Health Safety Net, Supplemental Nutrition Assistance Plan, SSI/SSDI, Veterans' Affairs Supportive Housing, and other federal benefits to ensure support from all alternative funding sources.
3. Recipient must have existing relationships with both TennCare providers and TDMHSAS Behavioral Healthy Safety Net providers which are committed to ensuring that the recipient's clients have a streamlined process for screening and TennCare applications.
4. The Recipient must ensure that services observe the Housing First practice, where sobriety is a not a condition for eligibility nor excludes one from housing opportunities.
5. The Recipient must use Critical Time Intervention (CTI), an evidence based social work practice, as the model of case management. The foundation of the CTI practice is promoting the development of independent living skills while building robust networks of support in the community, leading to eventual self-reliance on oneself and their ability to navigate their community support system. Responsibilities and practices related to CTI include: Following a service delivery plan that is broken into a step down model of three defined phases of CTI over the course of 9 months; creating an individual-centered recovery plan that includes in-home visits; adhering to a housing first approach, while providing support services to help individuals move to sustainable housing; completing training on CTI, as determined by the Office of Homeless Services within the first 30 days of the contract period.

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6. The Recipient may utilize an alternative case management model for up to 20% of all referred individuals as some may require more or less intensity of case management based on their specific needs. Documentation of the clinical rationale for an alternative case management plan and the expected frequency of case management contact shall be included in the client record and made available for review during program monitoring and/or quarterly meetings.

7. The Recipient must utilize the Nashville/Davidson County Coordinated Entry system for all referrals for this program.

8. The Recipient will develop relationships with organizations providing housing navigation services to establish a warm hand-off procedure and assist with lease signing and move-in when appropriate.

9. The Recipient must utilize the Vulnerability Index-Service Prioritization and Decision Assistance Tool (VI-SPDAT) to assess potential program participant's chronicity and medical vulnerability. This assessment will become the foundation basis for developing an individualized CTI plan.

10. The Recipient must participate in on-site monitoring visits as well as quarterly face-to-face meetings with the Metropolitan Office of Homeless Services staff to assess program service delivery data, overall goal progression, and adherence to the established policies and procedures and fidelity to the CTI service delivery model.

11. The Recipient must agree to serve an average of 75 program participants per program year; participants will require a higher occurrence of services during the first phase of their CTI plan. These referrals will be allocated as follows:

- A. 15% of the referrals (approximately 11 households) will be sourced from The Contributor Program
- B. 85% of the referrals (approximately 64 households) will be obtained through the CE Referral Program.
- C. The CTI program will strictly adhere to the Critical Time Intervention model which is 9 months of support services, which may extend to 12 months according to CTI best practices. Therefore, this grant spans a 9-month program within a 12-month grant period. The program is structured into three distinct 3-month phases. To optimize the onboarding process and ensure effectiveness, best practices dictate that the intake of new participants will be staggered, enrolling 25 new individuals per quarter.
- D. It is projected that 20% of the program participants will require continued assistance beyond the 9-month program duration. During the 4th quarter evaluation, the Office of Homeless Services (OHS) will collaborate with the Recipient to facilitate referrals to the appropriate programs to address the ongoing needs of these individuals.

All participants must be entered in the Homeless Management Information System and all services provided must be documented in the Homeless Management Information System (HMIS).

12. The Recipient must identify for potential program participants, any alternative funding sources to cover costs for any, or all, of the support services that were identified as a need during the initial assessment, in order to maximize treatment and support services available within the community.

13. The Recipient will make every effort to hire and engage a Certified Recovery Peer Specialist. Certification qualification can be found at www.tn.gov/behavioral-health.

14. The Recipient will be required to submit a monthly financial report to the Office of Homeless Services and a quarterly program report to the Office of Homeless Services.

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- A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachment 1. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.
- A.3. The Recipient will only utilize these funds for services the Recipient provides to documented residents of Davidson County. Documentation of residency may be established with a recent utility bill; voter's registration card; driver's license or other government-issued ID; current record from a school showing address; affidavit by landlord; or affidavit by a nonprofit treatment, shelter, half-way house, or homeless assistance entity located within Davidson County. Recipient agrees that it will not use Metro funding for services to non-Davidson County residents.
- A.4. Additionally, the Recipient must collect data on the primary county of residence of the clients it serves and provide that data to Metro upon request.

B. GRANT CONTRACT TERM:

B.1. **Grant Contract Term.** The term of this grant will be twelve (12) months, commencing on November 15, 2024, and ending on November 14, 2025. Metro will have no obligation for services rendered by the Recipient that are not performed within this term. Subject to the appropriation and availability of local, State, and/or Federal funds, this Grant Contract may be extended for an additional twelve (12) months by amendment in writing, signed by both parties, and approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council. In no event shall the term of this agreement exceed sixty (60) months from the Effective Date.

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed three hundred fifty-five thousand dollars (\$355,000). 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.

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. Department will issue reimbursable payments to equal up to \$355,000. Upon progress toward the completion of the services as described in section A, the Agency shall submit invoices monthly and any supporting documentation as requested by OHS to demonstrate that the funds are used as required by this Contract, prior to any payment for allowable costs.

Recipient must send all invoices with supporting documentation as defined by the Office of Homeless Services to:

Joseph Marsh
Assistant Director of Admin. & Finance
Office of Homeless Services
joseph.marsh@nashville.gov
615-880-2867

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Final invoices for the contract period should be received by Metro Payment Services by no later than 15 days after the end of the grant period. 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 within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.
- C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.
- C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.
- C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.
- C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.
- C.8. **Electronic Payment.** Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.
- D. **STANDARD TERMS AND CONDITIONS:**
 - D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.
 - D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.
 - D.3. **Termination for Cause.** Metro shall have the right to terminate this Grant Contract immediately if Metro determines that Recipient, its employees, or principals have engaged in conduct or violated any federal, state, or local laws which affect the ability of Recipient to effectively provide services under this Grant Contract. Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant Contract. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.

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- D.4. **Termination - Notice.** Metro may terminate the Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by Metro. Metro shall give the Recipient at least thirty (30) days written notice before effective termination date.
- (a) The Recipient shall be entitled to receive compensation for satisfactory, authorized service completed as of the effective termination date, but in no event shall Metro be liable to the Recipient for compensation for any service that has not been rendered.
- (b) Upon such termination, the Recipient shall have no right to any actual general, special, incidental, consequential or any other damages whatsoever of any description or amount.
- D.5. **Termination –Funding.** This Grant Contract is subject to the appropriation and availability of local, State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, Metro shall have the right to terminate this Grant Contract immediately upon written notice to the Recipient. Upon receipt of the written notice, the Recipient shall cease all work associated with this Grant Contract on or before the effective termination date specified in the written notice. Should such an event occur, the Recipient shall be entitled to compensation for all satisfactory and authorized services completed as of the effective termination date. The Recipient shall be responsible for repayment of any funds already received in excess of satisfactory and authorized services completed as of the effective termination date.
- D.6. **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.7. **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.8. **Media Interaction.** Any media events or news releases connected to any work contemplated or performed relative to this grant contract must be approved and coordinated through the Office of Homeless Services/ Metro Nashville Government Communication Representative prior to engagement, airing or distribution. Notwithstanding the foregoing, this provision shall not be construed to restrict the Recipient's rights under federal, state, or local law, including but not limited to, the First Amendment of the U.S. Constitution. The intent of this provision is to promote cooperation between the Recipient and Metro around opportunities to create awareness and promote collaborative good work as a community.
- D.9. **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.10. **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

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or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Non-Profit Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.

- D.11. **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. Recipient also agrees to Monthly Check-Ins, Quarterly Reviews and Semi-Annual Monitoring by OHS staff.
- D.12. **Reporting.** The Recipient must submit an Interim Program Report, to be received by no later than 180 days from effective date, and a Final Program Report, to be received 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.13. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.
- D.14. **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.15. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.
- D.16. **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.17. **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.

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- D.18. **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.19. **Iran Divestment Act.** In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-101 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.
- D.20. **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.21. **Governing Law and Venue.** The validity, construction, and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.
- D.22. **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.23. **Headings.** Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.24. **Severability.** In the event any provision of this Agreement is rendered invalid or unenforceable, said provision(s) hereof will be immediately void and may be renegotiated for the sole purpose of rectifying the error. The remainder of the provisions of this Agreement not in question shall remain in full force and effect.
- D.25. **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

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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. 26. **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.27. **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.28. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by facsimile transmission, or by first class mail, addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:
Bill ClenDening
Grants Coordinator
bill.clenening@nashville.gov
615-880-2349

For inquiries regarding invoices:
Joseph Marsh
Assistant Director of Administration and
Finance
joseph.marsh@nashville.gov
615-880-2867

Recipient

Will Connelly
Executive Director
The Contributor Inc.
P.O. Box 332023
Nashville, TN 37203
Office : 615-829-6829
Email : will@thecontributor.org

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D.29. **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.30. **Certification Regarding Debarment and Convictions.**

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

D.31. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

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Grant contract between the Metropolitan Government of Nashville and Davidson County and The Contributor Inc., Contract # _____ October 1, 2024

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

Signed by:
April Calvin

April Calvin, Director, Office of Homeless Services

RECIPIENT: The Contributor Inc.

By: *Will Connelly*

Will Connelly, Executive Director

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:
Kevin Crumbo/mjw

Director of Finance

DS
AP

APPROVED AS TO RISK AND INSURANCE

DocuSigned by:
Balagun Cobb

Director of Risk Management Services

APPROVED AS TO FORM AND LEGALITY

Signed by:
Matthew Garth

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

| |
|-------------------------------|
| Contributor CTI Budget |
| 9/1/24-8/31/25 |

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|------------------------------------|--------------------------------|
| NAME OF RECIPIENT : | The Contributor, Inc. (#13583) |
| DIRECTOR: | Will Connelly |
| ADDRESS: | P.O. Box 332023 |
| ADDRESS: | Nashville, TN 37203 |
| FEDERAL ID #: | 37-1551739 |
| COST CATEGORIES | |
| CONTRACT BUDGET AMOUNT | |
| Salaries and Wages | \$ 192,000.00 |
| Benefits and Taxes (22%) | \$ 42,000.00 |
| Total Personnel | \$ 234,000.00 |
| Professional Fees | \$ 15,000.00 |
| Supplies | \$ 6,500.00 |
| Communications | \$ - |
| Postage and Shipping | \$ 50.00 |
| Occupancy | \$ 8,400.00 |
| Equipment Rental and Maintenance | \$ 7,500.00 |
| Printing and Publications | \$ - |
| Travel / Conferences and Meetings | \$ 18,000.00 |
| Insurance | \$ 3,500.00 |
| Specific Assistance to Individuals | \$ 8,800.00 |
| Other Non-personnel | \$ - |
| Indirect Costs (15%) | \$ 53,250.00 |
| Total Nonpersonnel | \$ 121,000.00 |
| TOTAL | \$ 355,000.00 |

The Contributor



Impact Report 2023

How to get involved

Volunteering

The Contributor's newspaper vending office runs completely by volunteer power Monday through Saturday! Volunteers greet our vendors and facilitate the sale of the newspaper. Volunteers are the face of our vendor office. They encourage our vendors, celebrate their victories and support them through setbacks. If you are interested in becoming a volunteer, email Chelsea@TheContributor.org

Events

Throughout the year, The Contributor hosts two fundraising events: The Annual Breakfast and Vendor Awards and The Contributor Masquerade Ball. Keep your eyes peeled for our events and join us as we celebrate how far we've come!

Donating

At The Contributor, your donation is literally a seed-money investment in our vendors micro-businesses. When you donate to The Contributor, you are investing in a business that our vendors turn into profit, housing, and so much more. Scan the QR code below to donate!





Empowering our homeless neighbors to achieve income, dignity, and community.

Self-Determination

The experience of homelessness often reduces choice and the freedom to direct the course of one's life. Our vendors make the choices that shape their businesses and their lives. We understand that sustainable growth comes from their internal motivation.

Dignity

We call those we serve vendors rather than clients. This instills responsibility, carries pride, and imparts value. No one is better or less than; and all are served with respect, regardless of housing status. This is the heart of dignity, and this is who we are.

Community

We strive to create an inclusive community between vendors, staff, volunteers, people who buy our newspaper, and all Nashvillians. In this community, everyone is welcome, mutually supportive, and The Contributor reflects all people involved.

The Newspaper

Established in 2007, The Contributor is a street newspaper that provides a unique income and employment opportunity for people experiencing homelessness. Vendors buy the biweekly newspaper for \$.50 per issue and sell them for \$2.



Over the years, the street newspaper has grown into a multifaceted nonprofit organization, engaging over 4,000 vendors and selling over 7 million newspapers, resulting in an impressive \$20 million in income for the vendor workforce. The Contributor also offers housing-focused services to help vendors obtain and retain permanent housing, build community, and access critical resources like health insurance and nutritional support.

In 2023...

418

Vendors trained

163,000

Papers sold

\$800,000

Earned vendor income

Vendor Spotlight

Meet Taz, an enduring member of The Contributor's vendor community, adding a unique and heartwarming touch to the streets of Nashville. With a grin that belies his wry humor, Taz has been a part of the city's homeless community for four decades, witnessing the transformation of Nashville from a quaint country town to a bustling metropolis.

Having sold The Contributor since 2012, Taz finds solace and laughter in the midst of adversity. He's seen Nashville evolve, sharing nostalgic tales of its growth, high rises, and, of course, the influx of "Yankees." Despite the changes, Taz's focus remains on the human stories embedded in the city's corners.



From his first encounter with homelessness at the age of 10 to his ongoing commitment to his unhoused community, Taz exemplifies resilience and generosity. He's not just a vendor; he's a member and steward, finding joy in connecting with people.

Housing Impact

The Contributor assists vendors in their journey towards housing and a better life through the COVER program (Creating Opportunity for Vendor Entrepreneurship and Residency). Through an evidence-based approach, our staff partners with vendors one-on-one to obtain resources such as housing, physical and mental health resources, and food services.



53

**Vendors
housed
in 2023**

In 2023, our Housing Team:

- Worked with 53 vendors to successfully obtain housing
- Helped 51 vendors get connected to SNAP E&T to get food stamps
- Enrolled 38 vendors in health insurance
- Assisted 15 vendors in accessing federal benefits like SSI/SSDI

Housing Spotlight

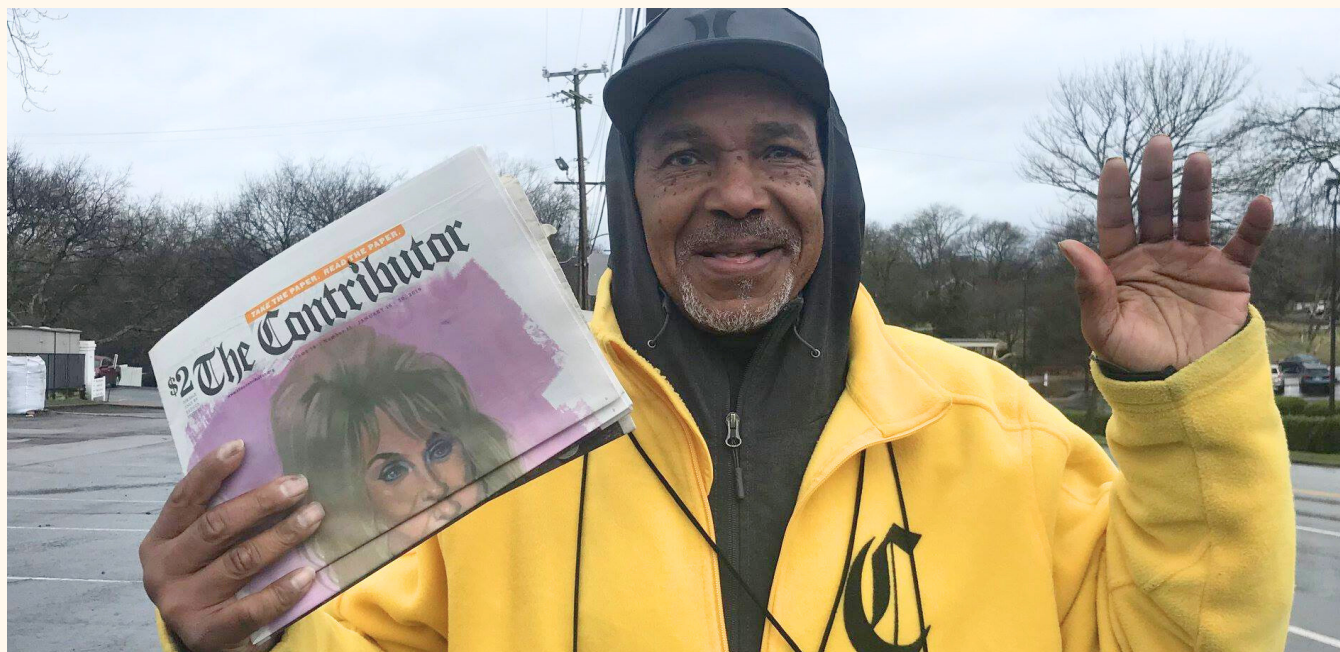
Meet Shawn Lesley, a beloved Contributor vendor, spreading joy and kindness through his unique approach to vending. Affectionately known for addressing passersby as "Kings" and "Queens," Shawn's radiant cheerfulness has made him a cherished fixture on the Music Row Roundabout.

For Shawn, the titles of royalty are more than mere words — they signify love and the inherent value of every individual. Homelessness didn't dampen Shawn's spirit; instead, it fueled his optimism and determination.



In Shawn's world, everyone deserves to be seen for who they are, especially during challenging times. Selling The Contributor not only fulfilled his dream of becoming a salesman but also empowered him to make a living on his terms. "The Contributor saved me. If it wasn't for The Contributor, I don't think that I would be out here. The Contributor gives me that."

Despite facing homelessness, Shawn found solace in The Contributor and now, through its housing program, has a place to call his own. As Shawn embarks on this new chapter, he expresses gratitude for the kindness he has received and envisions paying it forward. With a roof overhead, he encourages others to see beyond appearances and act with both eyes and hearts.



615-829-6829

www.TheContributor.org

Info@TheContributor.org

Vendor Office

154 Rep John Lewis Way
Nashville, TN 37219

Mailing Address

P.O. Box 332023
Nashville, TN 37203





THE HARTFORD
BUSINESS SERVICE CENTER
3600 WISEMAN BLVD
SAN ANTONIO TX 78251

October 4, 2024

Purchasing Agent, Metropolitan
Government of Nashville and
Davidson County
Metro Courthouse
Nashville TN 37201

Account Information:

| | |
|-------------------------|----------------------|
| Policy Holder Details : | The Contributor Inc. |
|-------------------------|----------------------|



Contact Us

Need Help?

Chat online or call us at
(866) 467-8730.

We're here Monday - Friday.

Enclosed please find a Certificate Of Insurance for the above referenced Policyholder. Please contact us if you have any questions or concerns.

Sincerely,

Your Hartford Service Team

Secretary of State
Division of Business Services
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, Tennessee 37243

DATE: 10/05/07
REQUEST NUMBER: 6142-1063
TELEPHONE CONTACT: (615) 741-2286
FILE DATE/TIME: 10/05/07 1325
EFFECTIVE DATE/TIME: 10/05/07 1325
CONTROL NUMBER: 0560372

TO:
THE CONTRIBUTOR, INC.
188 BROOKSBORO -
TERRACE
NASHVILLE, TN 37217

RE:
THE CONTRIBUTOR, INC.
CHARTER - NONPROFIT

CONGRATULATIONS UPON THE INCORPORATION OF THE ABOVE ENTITY IN THE STATE OF TENNESSEE, WHICH IS EFFECTIVE AS INDICATED.

A CORPORATION ANNUAL REPORT MUST BE FILED WITH THE SECRETARY OF STATE ON OR BEFORE THE FIRST DAY OF THE FOURTH MONTH FOLLOWING THE CLOSE OF THE CORPORATION'S FISCAL YEAR. ONCE THE FISCAL YEAR HAS BEEN ESTABLISHED, PLEASE PROVIDE THIS OFFICE WITH THE WRITTEN NOTIFICATION. THIS OFFICE WILL MAIL THE REPORT DURING THE LAST MONTH OF SAID FISCAL YEAR TO THE CORPORATION AT THE ADDRESS OF ITS PRINCIPAL OFFICE OR TO A MAILING ADDRESS PROVIDED TO THIS OFFICE IN WRITING. FAILURE TO FILE THIS REPORT OR TO MAINTAIN A REGISTERED AGENT AND OFFICE WILL SUBJECT THE CORPORATION TO ADMINISTRATIVE DISSOLUTION.

WHEN CORRESPONDING WITH THIS OFFICE OR SUBMITTING DOCUMENTS FOR FILING, PLEASE REFER TO THE CORPORATION CONTROL NUMBER GIVEN ABOVE. PLEASE BE ADVISED THAT THIS DOCUMENT MUST ALSO BE FILED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY WHEREIN A CORPORATION HAS ITS PRINCIPAL OFFICE IF SUCH PRINCIPAL OFFICE IS IN TENNESSEE.

FOR: CHARTER - NONPROFIT

ON DATE: 10/05/07

FROM:
CONTRIBUTOR, INC. (THE)
188 BROOKSBORO -
TERRACE
NASHVILLE, TN 37217-0000

FEE
RECEIVED: \$100.00 \$0.00
TOTAL PAYMENT RECEIVED: \$100.00

RECEIPT NUMBER: 00004277705
ACCOUNT NUMBER: 00580424



RILEY C. DARNELL
SECRETARY OF STATE

FILED

State of Tennessee



Department of State
Corporate Filings
312 Eighth Avenue North
6th Floor, William R. Snodgrass Tower
Nashville, TN 37243

CHARTER
(Nonprofit Corporation)

STATE OF TENNESSEE

2007 OCT -5 PM 1:25

RILEY DARNELL
SECRETARY OF STATE

The undersigned acting as incorporator(s) of a nonprofit corporation under the Tennessee Nonprofit Corporation Act adopts the following Articles of Incorporation.

1. The name of the corporation is: THE CONTRIBUTOR, INC.

2. Please complete all of the following sentences by checking one of the two boxes in each sentence:

- This corporation is a public benefit corporation / mutual benefit corporation.
- This corporation is a religious corporation / not a religious corporation.
- This corporation will have members / not have members.

3. The name and complete address of the corporation's initial registered agent and office in Tennessee is:

| | | | | |
|--------------|------------------------|-------------|------------------------|---------------|
| TASHA FRENCH | 188 Brooksboro Terrace | Nashville | TN 37217 | DAVIDSON |
| <i>Name</i> | <i>Street Address</i> | <i>City</i> | <i>State, Zip Code</i> | <i>County</i> |

4. List the name and complete address of each incorporator:

| | | | | |
|--------------|--|--|--|--|
| TASHA FRENCH | 188 BROOKSBORO TERRACE, NASHVILLE, TN 37217 | | | |
| <i>Name</i> | <i>(Include Street Address, City, State, and Zip Code)</i> | | | |
| _____ | _____ | | | |
| <i>Name</i> | <i>(Include Street Address, City, State, and Zip Code)</i> | | | |
| _____ | _____ | | | |
| <i>Name</i> | <i>(Include Street Address, City, State, and Zip Code)</i> | | | |

5. The complete address of the corporation's principal office is:

| | | | |
|------------------------|-------------|----------------------|-----------------|
| 188 BROOKSBORO TERRACE | NASHVILLE | TN | 37217 |
| <i>Street Address</i> | <i>City</i> | <i>State/Country</i> | <i>Zip Code</i> |

6. The corporation is not for profit.

7. If the document is not to be effective upon filing by the Secretary of State, the delayed effective date and time are:

Date _____, _____, Time _____ (Not to exceed 90 days.)

8. Insert here the provisions regarding the distribution of assets upon dissolution:

SEE ATTACHMENT.

9. Other provisions:
SEE ATTACHMENT.

10/5/07
Signature Date

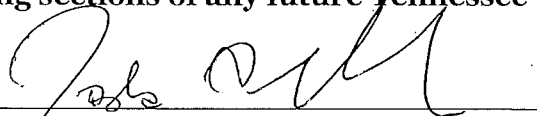
Incorporator's Signature
TASHA FRENCH
Incorporator's Name (typed or printed)

ATTACHMENT
TO
CHARTER

THE CONTRIBUTOR, INC.

10. No part of the net earnings of the corporations shall inure to the benefit of, or be distributable to its members, trustees, officers or other private persons, except that the corporations shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distribution in furtherance of the purposes set forth in Article Nine hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) and political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
11. Upon the dissolution of the corporation, assets shall be distributed for one or more exempt provisions within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
12. The officers and directors of the corporation shall be indemnified by the corporation in accordance with the Tennessee Code Annotated 48-501-509, or the corresponding sections of any future Tennessee statutes.

04 October 2007


TASHA FRENCH

01020004

| |
|-------------------------------|
| Contributor CTI Budget |
| 9/1/24-8/31/25 |

| | | |
|------------------------------------|--------------------------------|-------------------|
| NAME OF RECIPIENT : | The Contributor, Inc. (#13583) | |
| DIRECTOR: | Will Connelly | |
| ADDRESS: | P.O. Box 332023 | |
| ADDRESS: | Nashville, TN 37203 | |
| FEDERAL ID #: | 37-1551739 | |
| COST CATEGORIES | CONTRACT BUDGET AMOUNT | |
| Salaries and Wages | \$ | 192,000.00 |
| Benefits and Taxes (22%) | \$ | 42,000.00 |
| Total Personnel | \$ | 234,000.00 |
| Professional Fees | \$ | 15,000.00 |
| Supplies | \$ | 6,500.00 |
| Communications | \$ | - |
| Postage and Shipping | \$ | 50.00 |
| Occupancy | \$ | 8,400.00 |
| Equipment Rental and Maintenance | \$ | 7,500.00 |
| Printing and Publications | \$ | - |
| Travel / Conferences and Meetings | \$ | 18,000.00 |
| Insurance | \$ | 3,500.00 |
| Specific Assistance to Individuals | \$ | 8,800.00 |
| Other Non-personnel | \$ | - |
| Indirect Costs (15%) | \$ | 53,250.00 |
| Total Nonpersonnel | \$ | 121,000.00 |
| TOTAL | \$ | 355,000.00 |

The Contributor, Inc.

Financial Statements
For the Years Ended December 31, 2023 and 2022

The Contributor, Inc.
Financial Statements
For the Years Ended December 31, 2023 and 2022

Contents

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| Notes to Financial Statements | 8 - 12 |



Independent Auditor's Report

Board of Directors
The Contributor, Inc.

Opinion

We have audited the financial statements of The Contributor, Inc. (The Organization), which comprise the statements of financial position as of December 31, 2023 and 2022, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Blankenship CPA Group PLLC

Blankenship CPA Group, PLLC
Nashville, Tennessee
June 20, 2024

The Contributor, Inc.
Statements of Financial Position
December 31, 2023 and 2022

| | 2023 | 2022 |
|---------------------------------------|-------------------|-------------------|
| Assets | | |
| Cash | \$ 639,491 | \$ 521,679 |
| Accounts receivable | 221,041 | 233,532 |
| Other assets | 3,102 | 3,102 |
| Operating lease right of use assets | 32,141 | - |
| Property and equipment, net | <u>1,971</u> | <u>4,149</u> |
| Total assets | \$ 897,746 | \$ 762,462 |
| Liabilities and Net Assets | | |
| Liabilities | | |
| Accounts payable and accrued expenses | \$ 28,036 | \$ 2,708 |
| Operating lease liabilities | <u>32,016</u> | <u>-</u> |
| Total liabilities | 60,052 | 2,708 |
| Net assets | | |
| Without donor restrictions | <u>837,694</u> | <u>759,754</u> |
| Total liabilities and net assets | \$ 897,746 | \$ 762,462 |

The Contributor, Inc.
Statement of Activities
For the Years Ended December 31, 2023 and 2022

| | 2023 | 2022 |
|--|-------------------|-------------------|
| Support and Revenues | | |
| Newspaper sales, net of discounts | \$ 43,582 | \$ 40,861 |
| Contributions of cash and other financial assets | | |
| Grants | 955,005 | 981,846 |
| Other contributions | 264,084 | 207,496 |
| Advertising income | 16,225 | 19,280 |
| Other income | 14,501 | - |
| Total support and revenues | <u>1,293,397</u> | <u>1,249,483</u> |
| Expenses | | |
| Program services | 1,097,593 | 919,038 |
| Management and general | 85,757 | 89,086 |
| Fundraising | 32,107 | 13,615 |
| Total expenses | <u>1,215,457</u> | <u>1,021,739</u> |
| Change in net assets without donor restrictions | 77,940 | 227,744 |
| Net assets without donor restrictions, beginning of year | 759,754 | 532,010 |
| Net assets without donor restrictions, end of year | \$ 837,694 | \$ 759,754 |

The Contributor, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2023

| | Program services | Management and general | Fundraising | Total |
|-----------------------|-----------------------------|-----------------------------------|--------------------|---------------------|
| Contracted services | \$ 10,723 | \$ 37,236 | \$ - | \$ 47,959 |
| Charitable donations | 250 | - | - | 250 |
| Depreciation | - | 1,496 | - | 1,496 |
| Fundraising events | - | - | 22,176 | 22,176 |
| Insurance | - | 5,416 | - | 5,416 |
| IT and communications | - | 7,956 | - | 7,956 |
| Miscellaneous | 571 | - | - | 571 |
| Newspaper costs | 101,964 | - | - | 101,964 |
| Office | 24,142 | 10,456 | - | 34,598 |
| Payroll taxes | 47,289 | 626 | 626 | 48,541 |
| Rent | - | 13,175 | - | 13,175 |
| Resource guide | 42,687 | - | - | 42,687 |
| Salaries and wages | 702,678 | 9,305 | 9,305 | 721,288 |
| Taxes and licenses | - | 91 | - | 91 |
| Travel | 41 | - | - | 41 |
| Vendor program gear | 14,247 | - | - | 14,247 |
| Vendor support | 153,001 | - | - | 153,001 |
| | \$ 1,097,593 | \$ 85,757 | \$ 32,107 | \$ 1,215,457 |

The Contributor, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2022

| | Program services | Management and general | Fundraising | Total |
|----------------------------|-----------------------------|-----------------------------------|--------------------|---------------------|
| Advertising and promotions | \$ 5,072 | \$ - | \$ 6,652 | \$ 11,724 |
| Contracted services | 5,078 | 27,429 | - | 32,507 |
| Charitable donations | 135 | - | - | 135 |
| Database expense | 4,928 | - | - | 4,928 |
| Depreciation | - | 4,157 | - | 4,157 |
| Insurance | - | 3,433 | - | 3,433 |
| IT and communications | - | 8,307 | - | 8,307 |
| Miscellaneous | 13,280 | - | - | 13,280 |
| Newspaper costs | 101,332 | - | - | 101,332 |
| Office | - | 30,347 | - | 30,347 |
| Payroll taxes | 34,773 | 463 | 463 | 35,699 |
| Rent | - | 8,400 | - | 8,400 |
| Salaries and wages | 487,704 | 6,500 | 6,500 | 500,704 |
| Taxes and licenses | - | 50 | - | 50 |
| Travel | 344 | - | - | 344 |
| Vendor program gear | 18,911 | - | - | 18,911 |
| Vendor support | 247,481 | - | - | 247,481 |
| | <u>\$ 919,038</u> | <u>\$ 89,086</u> | <u>\$ 13,615</u> | <u>\$ 1,021,739</u> |

The Contributor, Inc.
Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

| | 2023 | 2022 |
|--|-------------------|-------------------|
| Cash, beginning of year | \$ 521,679 | \$ 285,346 |
| Cash flows from operating activities | | |
| Change in net assets | 77,940 | 227,744 |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: | | |
| Depreciation | 1,496 | 4,157 |
| (Gain) loss on disposal of property and equipment | 682 | - |
| Noncash lease expense | (125) | - |
| Change in: | | |
| Accounts receivable | 12,491 | 10,494 |
| Other assets | - | (2,702) |
| Accounts payable and accrued expenses | 25,328 | (3,360) |
| Net cash provided (used) by operating activities | <u>117,812</u> | <u>236,333</u> |
| Cash, end of year | \$ 639,491 | \$ 521,679 |

The Contributor, Inc.
Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 1. Organization and Nature of Activities

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

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

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

Financial Statement Presentation

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

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

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

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

Cash

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

Property and Equipment

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

The Contributor, Inc.
Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Revenue Recognition

Contributions of Cash and Other Financial Assets

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

Contributions of Nonfinancial Assets

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

Grants

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

Functional Expenses

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

Income Taxes

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

Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Contributor, Inc.
Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 2. Summary of Significant Accounting Policies

Leases

The Organization recognizes most leases on its statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the statements of activities and functional expenses.

The Organization made an accounting policy election available not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or January 1, 2022, for existing leases upon the adoption of ASC Topic 842, *Leases*). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives received. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed-rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election for lease and nonlease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The nonlease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense expense in the period incurred.

Advertising and Promotions

The Organization expenses advertising costs as incurred.

Note 3. Liquidity and Availability

The following represents the Organization's financial assets:

| | 2023 | 2022 |
|--|-------------------|-------------------|
| Financial assets | | |
| Cash | \$ 639,491 | \$ 521,679 |
| Accounts receivable | <u>221,041</u> | <u>233,532</u> |
| Financial assets available to meet cash needs for general expenditures within one year | \$ 860,532 | \$ 755,211 |

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

The Contributor, Inc.
Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 4. Property and Equipment

Property and equipment consist of the following:

| | 2023 | 2022 |
|--------------------------------|-----------------|-----------------|
| Computer software and database | \$ 1,535 | \$ 1,535 |
| Furniture and equipment | 10,464 | 10,458 |
| Less: accumulated depreciation | <u>(10,028)</u> | <u>(7,844)</u> |
| Property and equipment, net | \$ 1,971 | \$ 4,149 |

Note 5. Leases

The Organization leases office space under an operating lease agreement expiring December 31, 2025. The Organization's operating lease generally does not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term and was \$8,275 during 2023.

Supplemental cash flow information related to leases is as follows for the year:

Cash paid for amounts included in measurement of lease liabilities:

| | |
|--|----------|
| Operating cash outflows – payments on operating leases | \$ 8,400 |
|--|----------|

Right-of-use assets obtained in exchange for new lease obligations:

| | |
|------------------|-----------|
| Operating leases | \$ 39,718 |
|------------------|-----------|

Supplemental statement of financial position information related to leases is as follows as:

| | 2023 | 2022 |
|---|-------------|-------------|
| Operating lease right-of-use assets | \$ 32,141 | \$ - |
| Operating lease liabilities, net of current portion | \$ 32,016 | - |
| Weighted-average remaining lease term | 2 years | |
| Weighted-average discount rate | 4.68% | |

The Contributor, Inc.
Notes to Financial Statements
For the Years Ended December 31, 2023 and 2022

Note 5. Leases

Future undiscounted cash flows and a reconciliation to the lease liabilities recognized on the balance sheet are as follows:

| Years ending December 31, | Operating Leases |
|--|-----------------------------|
| 2024 | \$ 16,800 |
| 2025 | <u>16,800</u> |
| Total lease payments | 33,600 |
| Less imputed interest | <u>(1,584)</u> |
| Total present value of lease liabilities | \$ 32,016 |

Note 6. Concentrations

The Organization maintains its cash in bank accounts that may at times exceed federally insured limits; however, the Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk regarding cash balances. Uninsured balances as of December 31, 2023 and 2022 totaled approximately \$395,000 and \$272,000, respectively.

Substantially all newspaper-printing costs were purchased from one supplier during 2023 and 2022.

Two grantors comprised approximately 61% and 78% of all support and revenue to the Organization during 2023 and 2022, respectively.

Note 7. Subsequent Events

Management has evaluated subsequent events through June 20, 2024, the date on which the financial statements were available to be issued.

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

DEPARTMENT OF THE TREASURY

Date: **MAY 14 2010**

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

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

Dear Applicant:

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

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

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

Letter 947 (DO/CG)

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THE CONTRIBUTOR INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" being more prominent than the last name "Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

Appendix D:

Organization Name: The Contributor Inc.

Legal Name: The Contributor Inc.

Principal Office Contact information:

Contact: Catherine M Jennings, executive director

Office Phone: 615-330-3997

Mailing Address: Post Office Box 332023, Nashville, TN 37203-7519

Street Address: 154 Rep. John Lewis Way N., Nashville, TN 37219-2316

Web address: www.thecontributor.org

Org Phone: 615-499-6829

Email: info@thecontributor.org

Unique Entity Identifier: MFRASY53DH29

Tax ID/EIN: 37-1551739

State of TN Account Number: 0725-283 1