# LEGISLATIVE TRACKING FORM

Filing for Council Meeting Date: 10/09/25	Resolution Ordinance
Contact/Prepared By:	Date Prepared:
Title (Caption): A resolution appropriating a total of \$174,796.00 from the	Nashville Public Library to Black Lemonade for the provision of free
and high-quality afterschool and summer programming through the Library'	s Nashville After Zone Alliance after school and
out-of-school time coordinating system.	
<del>,</del>	*
Submitted to Planning Commission? N/A Yes-Date	e: Proposal No:
Proposing Department:	Requested By:
Affected Department(s):	_ Affected Council District(s):
Legislative Category (check one):  Bonds  Budget - Pay Plan  Budget - 4%  Capital Improvements  Capital Outlay Notes  Code Amendment  Condemnation  Contract Approvements  Easement Abar  Easement Acce  Grant  Grant Application	Lease Maps Master List A&E Settlement of Claims/Lawsuits Street/Highway Improvements
FINANCE Amount +/-: \$	Match: \$ Judgments and Losses Local Government Investment Project Revenue Bonds Self-Insured Liability Solid Waste Reserve Unappropriated Fund Balance 4% Fund Other: Date to Finance Director's Office: APPROVED BY FINANCE DIRECTOR'S OFFICE:
ADMINISTRATION	
Council District Member Sponsors:	
Council Committee Chair Sponsors:	
Approved by Administration:	Date:
	Approved by Department of Law: randum Approved by: For Council Meeting:

Resolution No. I	RS	
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A resolution appropriating a total of \$174,796.00 from the Nashville Public Library to Black Lemonade for the provision of free and high-quality afterschool and summer programming through the Library's Nashville After Zone Alliance after school and out-of-school time coordinating system.

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

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

WHEREAS, the Nashville Public Library has accepted applications from nonprofit organizations to receive funding from the Nashville After Zone Alliance coordinating system for the provision of free and high-quality afterschool and summer programming; and,

WHEREAS, pursuant the passage of the budget ordinance of the Metropolitan Government of Nashville and Davidson County for fiscal year 2026, BL2025-833, as substituted and amended, funds are available for the provision of high-quality after school and summer programming through the Nashville Public Library's Nashville After Zone Alliance after school and out-of-school time coordinating system; and,

WHEREAS, a previous grant contract with Black Lemonade was approved by RS2025-1324, and such grant contract contained a clause requiring Black Lemonade to provide an updated audit by August 18, 2025, to be entitled to payment under the grant contract, or the contract became void; and.

WHEREAS, Black Lemonade was unable to provide an updated audit by the date specified in the contract, voiding the contract; and,

WHEREAS, Nashville Public Library wishes to enter into a new contract for after school and outof-school time programing with Black Lemonade, a copy of which is attached hereto and incorporated herein; and,

WHEREAS, it is to the benefit of the citizens of The Metropolitan Government of Nashville and Davidson County that these funds be appropriated to Black Lemonade.

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

Section 1. There is hereby appropriated \$174,796.00 from the Nashville Public Library to Black Lemonade.

Section 2. The Metropolitan Government is hereby authorized to enter into the grant contract, attached hereto and incorporated herein, with Black Lemonade for the amount provided herein and the purposes stated in the contract.

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

RECOMMENDED BY:	INTRODUCED BY:
Terri Luke	
Terri Luke, Director Nashville Public Library	
APPROVED AS TO AVAILABILITY OF FUNDS:	Member(s) of Council
Jenneen Rud/mjw	
Jenneen de Finance	
APPROVED AS TO FORM AND	
Macy amos	
Assistant Metropolitan Attorney	

# GRANT CONTRACT BETWEEN THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AND BLACK LEMONADE

This Grant Contract issued and entered into by and between the Metropolitan Government of Nashville and Davidson County, Nashville Public Library ("Metro") on behalf of Nashville After Zone Alliance (NAZA), and **Black Lemonade**, ("Recipient"), is for the provision of free and high-quality afterschool programs, 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. Schedule and Content

NAZA-funded programs will align with the Metro Schools calendar and be available to youth Monday through Thursday during the fall semester (October 20 (prorated) to December 12, 2025) and spring semester (January 7 to May 8, 2026), on days when MNPS is in session. Programs should run at least for 22 weeks (90 days). NAZA-funded programs may choose to offer longer programs.

Please note that NAZA-funded programs will not begin before Labor Day due to unavailability of MNPS transportation.

NAZA-funded summer program with **Black Lemonade** will occur between June 1-30, 2026. (not applicable to organizations not providing summer programming)

NAZA-funded activities should support youths' physical, social, emotional, cognitive and academic skills development, help them build purpose through learning, and have relevance to their real-life experiences. Throughout the program day, staff should intentionally infuse opportunities for youth to read, write, speak, and listen as well as allocate time for community building and reflection. When possible, programs should consider encouraging youth to be part of activity design or leading to enable them practice leadership skills. Each day should begin with check-in and snack/meals (when in person). Additional activities may be offered by the NAZA funded partner outside of this timeframe at the partner's expense, with no cost to youth and their families.

A typical program day should focus to creatively combine:

- School day supports (reading, homework, etc.)
- Enrichments (e.g. arts education; STEAM engineering challenges, service learning, etc.)
   reflecting youth voice and choice and have a learning focus, either provided by program staff or external enrichment partners.
- Focus on youth's skill building, in line with Nashville's Vision for Holistic Youth Development (curricula with activities will be available for individual skills).
- Other Experiences (e.g. physical activity, health and wellness, mental health, healthy eating
  activities, team games with rules, career exploration, field trips and other age-appropriate
  developmental activities.) that offer fun, support team and relationship building and foster holistic
  youth development.
- Youth-led activities or projects if the Recipient chose to apply and was awarded additional (up to \$1000) for youth-led projects. The Recipient must follow NAZA's YIA guidance for youth

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leadership along with other best practices and consult with NAZA team members (YIA Coordinator and/or Partnerships Manager) for the best results.

- NAZA funds should not in any shape or form be related to any religious content or affiliation.
   NAZA-funded programs should not proselytize during their regular programming time, nor should youth be accepted or denied based on their religious affiliation or commitment to engaging in any type of religious activities before or after NAZA programming time.
- While we encourage using various learning software and educational games to enhance youth learning, we strictly prohibit enabling access to any video games that include violence, shooting or other unwanted behaviors, especially those rated M for Mature, are of solely entertainment purposes during NAZA-funded time. Programming time should focus on young people's development.

Each after-school programming day should begin with check-in and a snack or meal. Additional activities may be offered by the funded partner outside of this timeframe at the partner's expense, with no cost to youth and their families.

The Recipient must ask parents and youth (who are not participating in sports) to commit to attend regularly, on an on-going basis when program is in session, for both fall and spring semesters. Only youth who have returned a fully completed enrollment form may participate in NAZA-funded programs.

## Requirements for Programming

Acquirements for Frogramming
By initialing each item below, Recipient agrees to the following:
1. Supervision: Recipient commits to maintaining a staff: youth ratio not to exceed 1:15 at all times by establishing and maintaining a mechanism for substitutions. Youth will be supervised at all times
by program staff.
2. School Relationships: Recipient will be actively involved in communicating and collaborating with schools to enhance youth learning. They will participate in planning meetings with school principals and staff, including Community Achieves staff to help meet school outcomes and to track youth progress. Program staff will also meet with principals and school staff when needed or possible to address strategies
for program recruitment, retention, and attendance tracking.
Recipient will receive space approval from school administration for programming.

3. Recruitment and Family Engagement: Recipient is responsible for recruiting youth, leading program activities, and engaging in family outreach. Recipient will promote consistent participation/retention levels by contacting each family/youth before programming begins, whenever absences begin to develop a pattern, and to confirm an exit/withdrawal if appropriate. Recipient will serve at least 90% of the youth they projected to serve.

Youth with no afterschool options should be the first priority for enrollment in NAZA-funded programs. If spots are available, youth participating in school-sponsored athletics can choose to attend school athletics as a portion of their NAZA-funded program time if they can commit to partially (at least one hour per day) attend NAZA-funded programming and the program has more than one staff on site. Only students participating in at least one hour of programming can benefit from a snack/meal, learning time, and transportation home and counted towards the funded slots. Only youth who have returned a fully completed enrollment form, signed by parent/guardian, may participate.

4) Attendance: Recipient commits to maintain daily attendance, updating the NAZA attendance tracking tool (Salesforce) on a weekly basis (daily direct attendance taking in the Salesforce is strongly

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recommended); this requires a computer or any other device with internet access. Recipient staff will ensure that youth sign in with their given first and last name daily using the NAZA approved sign-in sheets to verify youth participation. The youth attendance reflected on the sign-in sheet/daily attendance log must match the attendance entered into the Salesforce platform.
Monthly attendance must be accurately updated in the Salesforce by the 2nd working day of each following month so that NAZA can report the attendance numbers to the Mayor's office accurately.
5) Meals/Snacks: Recipient is required to provide healthy, prepackaged snack or meal options to youth every day of programming.
Experiential Activities: Recipient is encouraged to engage external enrichment providers at least twice per semester to increase the diversity of appealing programming options for youth. Enrichment providers are individuals and organizations that offer enriching activities within the afterschool context. For example, they might include teaching artists, mentors, health educators, yoga and martial arts teachers, spoken word literacy teachers, or career exploration and life skills experts.
7) System-Wide Meetings & Events: Recipient is responsible for hosting at least 2 free, youth-led events during the 2025-2026 school year that 1) incorporate and highlight growth practices from Nashville's Vision for Holistic Youth Development and 2) that are open to the public to attend during the year, such as a fall and/or spring showcase, an open house, a visual or performing arts piece, a poetry reading or spoken word event, etc.
8) Branding: Recipient agrees to recognize NAZA as a funder by, displaying NAZA signs in program spaces, indicating NAZA is a funder on their website and adding NAZA's logo on their website, supporting NAZA through social media outlets, etc.
9) Communication with NAZA: Recipient will respond to requests from NAZA in a timely manner and provide requested documentation by the associated deadline. All staff changes must be communicated to the NAZA Operations Manager within 24 hours. This includes staff leaving their positions: staff no longer with the program must be removed from the Salesforce platform by the NAZA Operations Manager in order to comply with FERPA guidelines.
Any program experiencing challenges either with the host school or program site that threatens the continuity/further existence of the program, must immediately report the situation to NAZA and seek support in resolving the situation. A decision to close a program/site must be reported to NAZA immediately with documented reasons.
10) Adding Staff to Data Management System: Program staff without Salesforce authorization, such as site assistance, coordinators, etc. should have a contact page and included in the staff listing of NAZA's Data Management System, Salesforce.
Partner Meetings: Key staff and program directors from each NAZA-funded program site are expected to participate in the NAZA learning community by attending Partner Meetings four times during the school year. Meeting dates will be shared before the start of the school year.
12) Professional Development:
For each NAZA -funded partner, the program director and all frontline staff working with youth are

Program Directors and Site Managers are required to attend the following:

NAZA Essential Operations training

required to attend or complete several trainings. Please see below:

• Introduction to Positive Youth Development (PYD) training

- At least two trainings on the Growth Practices.
- Program Quality Basics (PQA Basics) either in person or online (online version is available at the partner's expense if missed scheduled training offered by NAZA)
- Any training required by MNPS for staff working in school buildings will be made available to NAZA partner staff.

Note: Program Directors and Site Managers who have successfully completed PYD in the past are exempt from retaking. The NAZA Essential Operations training will be archived and accessible online, while Introduction to Positive Youth Development will be conducted multiple times annually. Returning Program Directors and Site Coordinators who have previously completed the PQA Basics or SEL PQA will only need to redo the training every 3 years. Choosing to take SEL PQA requires a prior completion of PQA Basics.

## Program Directors and Site Managers strongly recommended trainings:

- Advanced Positive Youth Development
- Salesforce Student Management Systems
- Strategies for Employee Retention and Recruitment
- Any additional trainings offered to NAZA-funded partners supporting high-quality programming, as well as the achievement of their Program Improvement Plan. Returning site staff are encouraged to attend additional trainings that will support the program's continued quality improvement.
- Attend at least three professional development opportunities, in addition to other require trainings, either in-person or online, from the following: Weikart online trainings, Exploring Data Training, NAZA's Learning Management System (LMS), or NAZA Learn, Engage, Develop (L.E.D.) Conference.

For each NAZA -funded partner, front-line and part-time staff working with youth are required to attend or complete several trainings. Please see the following for requirements:

# Front-line and Part-time staff are required to attend the following trainings:

- Essential Operations training (only topics labeled and related to front-line and part-time staff)
- Positive Youth Development (new staff and staff who have not completed this requirement).
- Two (2) trainings on the Growth Practices

## Front-line and Part-time staff strongly recommended trainings:

- Advanced Positive Youth Development
- Salesforce Student Management Systems
- Strategies for Employee Retention and Recruitment
- Any additional trainings offered to NAZA-funded partners supporting high-quality programming, as well as the achievement of their Program Improvement Plan. Returning site staff are encouraged to attend additional trainings that will support the program's continued quality improvement.
- Attend at least three professional development opportunities, in addition to other require trainings, either in-person or online, from the following: Weikart online trainings, Exploring Data Training, NAZA's Learning Management System (LMS), or NAZA Learn, Engage, Develop (L.E.D.) Conference.

# 13) Evaluation Tools:

All program directors/managers and site coordinators of NAZA-funded programs will participate in the **Program Quality Improvement (PQI)** cycle. Self-assessments will be required for both fall and spring semesters. External assessments may be scheduled per need and availability of external assessors.

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The Youth Program Quality Improvement (YPQI) cycle is comprised of the following quality improvement activities, offered at no cost to Partners:

- a) A baseline self-assessment utilizing the Youth Program Quality Assessment (YPQA) or Social-Emotional Learning Program Quality Assessment (SEL PQA) tool. Program staff conduct pre-self-assessment of their program and enter results in YPQI's Scores Reporter.
- b) Developing and uploading a **Program Improvement Plan** based on the results of all available YPQA or SELPQA assessment tools (i.e. self-assessments, external assessments, and Leading Indicator Survey results).
- c) A follow-up YPQA/SEL PQA self-assessment at the end of the school year, also entered into Scores Reporter, and planning for the following fall semester based on the results of this assessment.
- d) An external assessment will be conducted by assessors trained by Weikart Center every three years for returning partners unless otherwise requested. For new partners one external assessment will be conducted annually for the for the first three years.
- e) The two assessments are reviewed to develop an understanding of how well the program is performing with regard to NAZA Quality Standards.
- f) Additionally, NAZA-funded partners are required to administer YPQI's **Leading Indicators Survey, Youth** annually in the spring semester to youth enrolled at each site to capture youth experience with the program.
- g) NAZA-funded partners are required to administer YPQI's as Leading Indicators Survey, Staff annually in the spring semester to capture the experiences of staff with the program.
- h) NAZA-funded partners are also required to administer YPQI's **Leading Indicators Survey**, **Managers** annually in the spring semester to capture the experiences of administrators with the program.
- i) NAZA-funded partners are also required to provide access to YPQI's **Leading Indicators Survey, Family** annually in the spring semester to attempt to capture the experiences of parents and guardians of youth in the program.
- j) NAZA partners will have access to **students' school data** through the **data-sharing agreement** between NAZA/NPL and MNPS. Partners will be required to attend two trainings <u>as soon as they become available</u> on: 1) Responsible use of data, and 2) Understanding the academic data.
- k) Partners will be required to sign the **data-sharing sub-agreement** (to be attached to the contract) of this document and adhere to all requirements under that document so that they can have access to student data.

14) Youth Survey: Recipient is required to administer a one-time Leading Indicator Survey, Youth to enrolled youth at each site in the spring semester.

15) Staff Survey (Director/Manager and Staff): Recipient is required to administer a one-time Leading Indicator Survey, Staff by program staff the spring semester.

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16) Family Survey: Recipient is required to provide families access to a one-time Leading
Indicator Survey, Family by program administrators the spring semester.
compliance with MNPS Requirements: Programs offered at participating Metro schools will operate in full compliance with MNPS requirements, including covid-related procedures, liability insurance, criminal background checks, non-discrimination, ADA, and other related standard Metro requirements, confidentiality of student records per FERPA, operation as a non-profit, and transportation policies (as appropriate).
Youth in Action Project Funding (If applicable): The Recipient is required to establish and attend scheduled meetings – in-person or virtual – with NAZA Youth In Action staff. The Recipient must create conditions for youth-led projects and activities and provide project details and photographic proof of such activities in the NAZA end of the year narrative report. The Recipient also understands if proof of a youth-led project is not provided, the allotted funding will be subtracted from the final funding disbursement.

## Operational Policies:

The Recipient will operate in full compliance with the following policies and maintain relevant documentation to verify compliance with the policies. The Recipient agrees to:

- Maintain an active 501(c)(3) registration unless the applicant is a public entity.
- Maintain up-to-date certificates verifying the following insurance: commercial general liability, sexual/abuse/sexual harassment, automobile liability (if applicable) and professional liability insurance with limits not less than one million dollars each occurrence. The Recipient shall provide an updated certificate of insurance upon expiration of the current certificate.
- Nondiscrimination, which precludes Recipient from discriminating on the basis of race, religion, creed, gender, gender identity, sexual orientation, national origin, color, age, and/or disability in admission, access to, or operation of programs, services, or activities. Note that Metro does not discriminate on the basis of race, religion, creed, gender, gender identity, sexual orientation, national origin, color, age, and/or disability in admission to, access to, or operation of programs, services, or activities. Metro does not discriminate in hiring or employment practices.
- Follow MNPS operating procedures on verification of criminal background checks on all program staff
  and volunteers. On school grounds, the MNPS criminal background check contractor shall be used for
  employees. As long as there is no break in service with the agency, staff will not be required to be
  fingerprinted yearly. If there is any break in service at all, or if they must go through a rehiring process,
  they are required to complete a background check including fingerprinting.
- Ensure that all educational records created, disclosed or maintained pursuant to the terms of this
  contract are confidential and shall be created, disclosed and maintained pursuant to the provisions of
  the Family Educational Rights and Privacy Act (20 U.S.C.A. s #1232g), its regulations and Board of
  Education policy.
- Appropriately spend Metro dollars, document the spending, and follow Metro guidelines for allowable costs. Recipient is responsible for properly documenting the spending under their contracts, organizing the documentation separately by year, and storing that documentation for three years for auditing purposes. The documents must be readily available for a Metro Audit.
- Meet NAZA's Minimum Quality Standards (see Annex 4) and maintain relevant documentation to verify compliance with the policies.
- Meet the 2025-2026 Performance Indicators specific to the Recipient (see Annex 6).

Maintain accurate youth enrollment forms (Annex 7) and ensure that all youth have enrollment
forms signed before they accept a youth into their program. Enrollment forms, as well as evidence
to back up outputs and outcomes cited in narrative reports, must be maintained by the Recipient and
stored for three years for auditing purposes. The documents must be readily available any time that the
Metro requests them, including as part of an Audit.

Enrollment forms must be fully completed and accurate. Forms should include legitimate first and last names youth, their birthdates, student ID numbers, names of legal guardians and emergency contacts, and accurate addresses, phone numbers, e-mails and medical information (as needed) among other information pieces.

In summary, the Recipient will commit to the following:

- 1. Delivering quality afterschool (and summer, if chosen) programming for the fall and spring semesters in locations identified in Annex 8, aligned with MNPS scheduling;
- Submitting daily attendance using the NAZA attendance tracking tool, keeping all data updated on a weekly basis, along with all supporting documentation. Ensure monthly attendance updates are in the system by the second working day of each month;
- 3. Serving at least 90 percent of the number of youth the Agency projected to serve for the 2025-2026 school year and summer, reflecting ongoing youth recruitment activities, engaging programming, and strong communications with the school community; and
- 4. Full implementation of program quality requirements, including administration of the youth survey.

Violation or breach of this scope may result in <u>Corrective Action</u>. Continued violation could result in termination of the contract.

- A.2. The Recipient must spend these funds consistent with the Grant Budget, attached and incorporated herein as **Annex 3.** 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. The 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 nine (9) months, commencing on October 9, 2025, and ending on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

## C. PAYMENT TERMS AND CONDITIONS:

C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed \$174,796 (90 slots for afterschool and 60 slots for summer). The Grant Budget will constitute the maximum amount to be provided to the Recipient by Metro for all of the Recipient's obligations

hereunder. The Grant Budget line items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Recipient.

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

- C.2. Use of Funds. NAZA funds may be used for educational purposes only; organizations funded by NAZA must not promote religious practices nor proselytize during programming time. Such activities may be offered by funded partners outside of their NAZA-funded program time. However, MNPS transportation and other NAZA resources will not be available, and youth who do not wish to participate must not be penalized in any way.
- C.3. Payment Methodology. The Recipient will only be compensated for actual costs based upon the Grant Budget and reconciliation reports, not to exceed the maximum liability established in Section C.1.

The Recipient can expect to receive three payments during the contracted year. Each payment will be received no later than 30 days from the invoice date of the finalized and NAZA approved statement.

The Recipient must provide accurate and timely recording of programming sessions and student attendance in the NAZA Data Management System, Salesforce, before the second and third payments are processed. Daily student sign-in sheets (paper and digital) must be maintained as backup documentation to support the entries.

The first invoice may include up to 50% of the total awarded amount as an advance request to enable programs to procure necessary supplies for beneficiary youth and hire qualified staff to enable proper programming from the beginning of the year.

The first invoice will be processed after the contract is filed with Metro Clerk and within 30 days from the date of the finalized and approved invoice receipt by NAZA.

The second invoice of up to 40% of the total awarded amount will be processed as the second advance for the Spring semester and may be reduced based on the actual expenditure of the program from the first two quarters. The invoice must be submitted by January 15<sup>th</sup> along with the second scheduled expenditure report.

The third and final invoice of up to 10% of the total awarded amount is a reimbursement based on annual reconciled expenses and will be processed upon the receipt of the year-end narrative and expenditure reports due July 10<sup>th</sup>, 2026 This final payment will equal the total actual spending for the contract year and cannot exceed the approved awarded amount. Any invoice for 2025-2026 year not received by the deadline date will not be processed and all remaining grant funds will expire.

Same invoicing terms apply to organizations receiving funds for summer only.

All actually reported expenditures must have backup documentation filed at the recipient organization for Metro Audit (See Metro Non-profit Grants Manual for details on backup documentation)

If the contract is terminated earlier or any funds remain unspent based on the reports, the unspent amount will be returned to Metro.

The Recipient must send all invoices to:

Nashville After Zone Alliance 615 Church St, Nashville, TN 37219 or email to Teriz.Fahmy@nashville.gov

## C.4. Reporting

**Expenditure Report.** All Recipients will submit quarterly expenditure reports. Report templates will be provided by NAZA.

All grantees must submit expenditure reports four times a year to reconcile grant receipts with grant revenues. NAZA will monitor fund recipients for compliance with reporting requirements. Failure to comply with the reporting requirements would constitute a violation of the grant contract. The expenditure reports format is shown on Annex 2 attached to this contract. The quarterly expenditure reports are due on January 20, and April 15, and July 10, 2026.

The exception are the organizations receiving summer funds only. Those partners will submit reports from quarters one and four if programming both in July 2025 and June 2026. No expenses will be allowed for quarters two and three.

In addition to the report, the Recipient may receive a request to provide backup financial documentation such as general ledger, payroll information, and other documents supporting expenses from NAZA team for financial monitoring purposes.

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.

## Program/narrative Report

All grantees must submit narrative report once a year to explain how the grant has been used on behalf of the citizens of Davidson County. The report is due on July 10, 2026.

Failure to comply with the program reporting requirements would constitute a violation of the grant contract. NAZA will provide the template during the year.

- C.5. 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.6. 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.7. **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.8. **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 Budget.
- C.9. 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.1.1. Special Condition for Approval: Grantee agrees to implement improvements identified in the Administrative Practices Improvement Plan attached to this contract as an annex. Failure to adhere to the requirements of the plan may lead to delays in funds disbursement, termination of the contract and disqualification of future funding.
- 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.
- D.4. **Termination—Notice.** Metro may terminate this Grant Contract without cause for any reason. Said termination shall not be deemed a Breach of Contract by the Recipient. Metro shall give the Recipient at least thirty (30) days written notice before the effective termination date.
- 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 completed or performed relative to this Grant Contract.
- D.8. **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.9. **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 Non-Profit Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.
- D.10. **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.11. **Narrative Reporting.** The Recipient must submit a <u>Year-End Program Report</u>, to be received by July 10th. Said report shall detail the outcome of the activities funded under this Grant Contract.
- D.12. **Financial Reporting.** The Recipient must submit quarterly expenditure report for the 2025-2026 programming year to reconcile grant receipts with grant revenues. Reports must be received no later than January 20, April 15 and July 10 of FY '26 (October 9, 2025 June 30, 2026).
- 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. All types of insurances below are required.

## D.14.1 Proof of Insurance

During the term of this Contract, for any and all awards, CONTRACTOR shall, at its sole expense, obtain and maintain in full force and effect for the duration of this Contract, including any extension, the types and amounts of insurance identified below by a checked box. Proof of insurance shall be required naming METRO as additional insured and identifying the Purchase Order on the Acord document.

## D.14.2 General Liability Insurance

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

## D.14.3 Automobile Liability Insurance

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

## D.14.4 Worker's Compensation Insurance

Grant contract between	the Metropolitan Government of Nashville and Davidson County	and Black
Lemonade, Contract #	October 9, 2025 – June 30, 2026	

With statutory limits required by the State of Tennessee or other applicable laws and Employer's Liability Insurance with limits of no less than one hundred thousand (\$100,000.00) dollars, as required by the laws of Tennessee (Not required for companies with fewer than five (5) employees).

## D.14.5 Sexual Molestation and Abuse Insurance

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

## D.14.6 Such insurance shall:

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

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

Automotive Liability Insurance including vehicles owned, hired, and non-owned. Said insurance shall include coverage for loading and unloading hazards. Insurance shall contain or be endorsed to contain a provision that includes METRO, its officials, officers, employees, and volunteers as additional insureds with respect to liability arising out of automobiles owned, leased, hired, or borrowed by or on behalf of CONTRACTOR.

Worker's Compensation (if applicable), CONTRACTOR shall maintain workers' compensation insurance with statutory limits as required by the State of Tennessee or other applicable laws and employers' liability insurance. CONTRACTOR shall require each of its subcontractors to provide Workers' Compensation for all of the latter's employees to be engaged in such work unless such employees are covered by CONTRACTOR'S workers' compensation insurance coverage.

## D.14.7

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

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

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

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

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

Require all subcontractors to maintain during the term of the agreement Commercial General Liability insurance, Business Automobile Liability insurance, and Worker's Compensation/Employers Liability insurance (unless subcontractor's employees are covered by CONTRACTOR'S insurance) in the same manner as specified for CONTRACTOR. CONTRACTOR shall file subcontractor's certificates of insurance in METRO's system.

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

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

- D.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.
- 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. 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.20. 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.21. 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.22. Headings. Section headings are for reference purposes only and will not be construed as part of this Grant Contract.
- D.23. 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.24. 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.
- Gratuities and Kickbacks. It will be a breach of ethical standards for any person to offer, give or D.25. 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.26. Communications and Contacts. All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in

Grant contract between	the Metropolitan Government of Nashville and Davidson County	and Black
Lemonade, Contract #	October 9, 2025 – June 30, 2026	

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 <u>or</u> to such other party, facsimile number, or address as may be hereafter specified by written notice.

## Metro

For contract-related matters: Nashville Public Library NAZA Communications Manager 615 Church Street Nashville, TN 37219 (615) 862-5894 For inquiries regarding invoices: Nashville Public Library NAZA Procurement Officer 615 Church Street Nashville, TN 37219 615-862-5800 ext. 73731

## Recipient

Kaymi Butler, Founder and CEO Black Lemonade 100 Powell PL Nashville, TN, 37204 615-200-7351

## D.27. 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.28. Certification Regarding Debarment and Convictions.

- 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:

- 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;
- ii. 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
- iii. 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.29. **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.

## Annexes

The following annexes constitute part of this contract:

Annex 1 – Metro Invoice Template

Annex 5 – Partner Data-Sharing Sub-Agreement

Annex 2 – Expenditure Report Template

Annex 6 – Performance Indicators

Annex 3 – Budget <u>Annex 7</u> – Enrollment forms

Annex 4 – Minimum Standards for NAZA funding Annex 8 – Program site/s

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Grant contract between the Metropolitan Governmer Lemonade, Contract # October 9, 2025	nt of Nashville and Davidson County and Black – June 30, 2026
THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:  APPROVED AS TO AVAILABILITY OF FUNDS:  Signed by:  JUNIUM RUMMW  00077/00007404000  Director of Finance	RECIPIENT: Black Lemonade  By (Signature): Kaymi D  Authorized Officer Name: Kaymi Butter  Title: Founder and CFO
	Sworn to and subscribed to before me a Notary Public, this 17 day of September 2025
APPROVED AS TO RISK AND INSURANCE:  Balogun Cobb Director of Insurance  APPROVED AS TO FORM AND LEGALITY:  Docusigned by:  May Imps  Metropolitan Attorney	Benine D Dirso  Benine D Dirso  BUTHER D DURSO  RUTHER NORD COUNT
FILED IN THE OFFICE OF THE CLERK:	
Metropolitan Clerk	My Commission expires 11.21.27
NASHVILLE PUBLIC LIBRARY  Terri Luke  Library Director	
Library Director	

# Administrative Practices Improvement Plan

**Organization**: Black Lemonade **Department/Unit**: Library/NAZA

Plan Period: FY 26 (October 1, 2025 -June 30, 2026)

Prepared By: NAZA

Reviewed By: Library Administration Team

Agreed By: Black Lemonade Date Prepared: 9/10/2025

# **Summary**

Context: Upon receipt of the most recent audit from Black Lemonade and based on the findings, Metro/NAZA have identified concerns over internal controls practices in the organization which would prevent committing to a new grant for fiscal year 26. The CEO of Black Lemonade has provided additional information stating that since the audit completion, the organization has put some new practices together which mitigated the identified internal control issues. The organization requested an improvement plan to give them an opportunity to receive a grant and at the same time continue improving the administrative practices related to internal controls. This plan identifies areas of concern and suggests an action plan to address those areas with specific milestones.

## Key Issues Identified by Audit that are relevant to NAZA contract with proposed action

Key Issues	Action Items	Desired Outcomes
Significant audit adjustments (~\$14k) from poor oversight of outside accountant.	Assign a board member to oversee the accountant and do monthly GL reviews.	Accurate books

Many critical duties related to accounting and financial management are combined under one person.	Segregate duties among available employees and Board members.	A system of checks and balances is in place
No consistent practice of signing invoices.	Establish signatories for all invoices and follow the practice consistently. Instruct the finance staff not to process any invoice without signatures.	Control over disbursements
Inconsistency between the pay recorded on employee offer letter and payroll.	Ensure that employees or contractors get paid what they have been offered on the paper and the payroll reflects those properly.	Pay consistency
No gift acceptance policy	Create a staff and board policy that details the expectations and sets limits on size and type of gifts they can receive.	Transparency about gifts

# Key Issues identified by NAZA in previous monitoring with proposed action

Key Issues	Action Items	Desired Outcomes
NAZA has identified prior gift card expenses of \$6000 which was not authorized under the approved grant budget and requested to remove it from the expense report. This request was fulfilled by Black Lemonade.	The organization agrees to refrain from gift card distribution practices if those are not part of the approved budget and detailed in the respective section of the budget.	Avoid unauthorized expenses
There were questions about the rental agreement between Black Lemonade and Lemon-Line for a minivan. It was explained that the van belongs to a subsidiary company of Black Lemonade. The Audit report shows that the vehicle is on the balance of	The organization should procure goods of services according to an organizational procurement policy and rules following the transparency practice and avoiding conflict of interest. The organization agrees not to "rent" any vehicle that belongs to any	Avoid conflict of interest

Black Lemonade as a capital purchase. There is also a	organization related to Black Lemonade going	
finding for not recording capital assets properly.	forward.	

## Additional actions for sustained compliance

In addition to this and to remain in good standing with Metro, the organization commits to following the Metro Grants Manual requirements and best practices of grants management and accountability, including but not limited to:

- 1. Maintaining separate bank account for NAZA grant and maintaining clean payroll and general ledger along with all supporting documents as specified in the manual to back the expenses; avoid any kind of payments that cannot be properly backed up and lack details, including transactions through apps such as Zelle, Venmo and others.
- 2. Submit all backup documents to NAZA with quarterly reports, provide additional documents as requested.
- 3. Share all requested policy updates with NAZA.
- 4. Share the updated organizational chart, list of Board members with assigned administrative roles (if any) demonstrating segregation of duties and availability of professional finance/accounting staff.
- 5. Establish and follow policies for accountable administrative practices, including those addressed in the audit.
- 6. Understand that NAZA staff will visit the program and request access to policies and procedures to monitor and provide support when needed.
- 7. Understand that Metro may conduct an internal audit during the year.

# **Proposed Milestones & Timeline Based on the Previous Section**

Workstream	Milestone	Target Due	Status
	Appoint Board Finance Oversight Lead	10/30/2025	
Finance Oversight &	Implement Monthly GL Review	Ongoing	
Accuracy	Achieve three consecutive clean monthly closes	12/31/2025	
	Approve Segregation of Duties matrix	10/30/2025	
	Implement access controls and dual approvals	Ongoing	
Segregation of Duties	Establish backup coverage and cross-training	Ongoing	

	Issue signatory/approval policy for invoices	10/30/2025	
Invoice Controls	Implement invoice approval workflow (stamp or digital)	Ongoing	
	Reconcile offer letters vs. payroll and contracts	Ongoing	
	Correct discrepancies and issue adjustments if needed	10/30/2025	
Payroll Consistency	Quarterly HR and Payroll audit	Ongoing	
	Draft and approve staff/board Gift Acceptance Policy	10/30/2025	
Gift Acceptance &	Train staff and board; collect acknowledgments	Ongoing	
Transparency	Implement centralized gift log and monitoring	Ongoing	
	Implement pre-approval workflow for non-included items or items with variance over 10% of approved line-item total	Ongoing	
Grant Compliance (Budget Adherence)	Quarterly budget-to-actual review for NAZA grant properly backed up by signed documents and receipts	Quarterly	
	Avoid rental or procurement of goods or services from companies		
Related Party &	affiliated to Black Lemonade to prevent conflict of interest	Ongoing	
Procurement Compliance	Update annual Board/staff Conflict of Interest disclosures	10/30/2025	

# **Approvals & Signatures**

Name: Anna Harutyunyan
Title: NAZA Chief Executive, NPL Signature:
Signature: Marutyungan

Date: 9/10 2025

Prepared By:

**Reviewed By:** 

Name: Susan Drye

Title: Special Projects Manager, NPL Signature:

Date: 9/10/2025

Agreed By:

Name: Kaymi Butler

Title: CEO, Black Lemonade

Signature:

Date: \_\_\_\_/\_\_

Metropolitan Gove		lle and Davidson County/Nashville Public Library/ NA	ZA	
	Fun	ds For FY 2026 Program		
ORGANIZATION NAME	Black Lemonade	CONTRACT # (Office Use):		
PROGRAM NAME	Black Lemonade	START DATE: 7-1-2025		
ADDRESS	100 Powell Place #1024			
CITY, STATE & ZIP	Nashville, TN 37204			
FEDERAL ID # (EIN)	86-2976641	CONTACT TELEPHONE (615) 200-7351		
COST CATEGORIES	TOTAL BUDGET REQUEST	BUDGET EXPLANATION/DETAILS	in serving the same number of slots requested from NAZA	Grantor name
After-School Programs		After-school program starts 09/03/2024   Per slot rate for afterschool is	1,355	
Salaries and Wages		6 site coordinators at \$20/hr, 3hrs a day for 90 days 1 Program Coordinator \$22/hr 3hrs a day for 90 days CEO \$35/hr for 8hrs a day for 90 days		
Benefits and Taxes	·	TN employer taxes and health benefits for one		
Total Personnel Expenses	73,440.00			
Office Supplies				
Communications	1,142.91	Email Communications \$22/mo Phone Communications \$90/mo Mailbox \$14.99/mo		
Postage and Shipping	2,000,00	Characa Liuit #400/ma		
Occupancy Equipment Rental and Maintenance	3,600.00	Storage Unit \$400/mo		
Printing and Publications				
Travel/Conferences & Meetings	1 050 00	Black Lemonade Annual Meeting/Celebration		
Traver/Conterences & Meetings		Workers Comp Insurace \$217/mo Liability Insurance \$86/mo		
Insurance	7,497.00	Commercial Insurance \$530/mo		
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)  Transportation	3,500.00	Snacks, supply storage, family texting software, curriculum supplies		
Field Trips	6,000.00	Thanksgiving Feast and Showcase- Transportation and meals Transportation to Opry Mills Downtown Museums (National Museum of African American Music, Frist Muse End of the Year Field Trip tbd by youth	um)	
		PNB Boxing partnership for youth		
Professional Fees/Enhancement partners		Over the Hump Academy Etiquette for youth		
Other Non-Personnel	0.00	r arrioro cari orrocco to waaget entrer coparate into itemo awere er request arri	ram oot	
Indirect Cost		cost of up to 20% of their total budget. The Indirect cost requests must be according by agency's cost allocation plan that will be acceptable for NAZA in line with M Grants Manual.		
Total Non-personnel	,			
Afterschool sub-total	97,989.00			

Summer Programs	76,800	Summer program funded in this cycle is July 1-31,2025 and June 1- 30, 2026   Per slot rate for summer to be calculated at \$8 an hour per slot. Maximum cost per youth slot for summer program is \$320 per week for partners programming 5 days per week for 8 hours per day.	
		6 Camp counselors at \$20hr at 30hrs a week for 4 weeks 1 Camp Coordinator at \$24hr at 40hrs a week for 4 weeks	
Salaries and Wages	23 840 00	CEO at \$35hr at 40hrs a week for 4 weeks	
Benefits and Taxes		TN employer taxes and health benefits for one □	
Total Personnel Expenses	26,440.00	The employer taxes and health benefits for one	
Office Supplies	20,110100		-
Communications	127.00	Email Communications \$22/mo Phone Communications \$90/mo Mailbox \$14.99/mo	
Postage and Shipping	121.00	παπουλ ψ 1 1.00/1110	<del>                                     </del>
r cottage and empping		Storage Unit \$400/mo	1
Occupancy	20 400 00	Summer Camp Rental Space \$20,000	
Equipment Rental and Maintenance	20,100.00	Carrier Carry North Cpass \$20,000	1
Printing and Publications	3.000.00	Email and social media marketing, Video marketing	
Travel/Conferences & Meetings		IYI conference Group of 6 : \$4500 +room/lodging, travel, meals	
Insurance	840.00	Workers Comp Insurace \$217/mo Liability Insurance \$86/mo Commercial Insurance \$530/mo	
Direct youth costs (learning supplies, learning software, programs, games,	5,000,00	Summer Snacks, and Curriculum supplies	
food, etc.) Field Trips		60 youth participating in 4 weekly trips averaging \$200 per youth	1
Tield Trips	12,000.00	loo youth participating in 4 weekly trips averaging \$200 per youth	-
Professional Fees/Enhancement partners			
Other Non-Personnel	0.00		
	0.00	cost of up to 20% of their total budget. The Indirect cost requests must be accompanied by agency's cost allocation plan that will be acceptable for NAZA in line with Metro	
Indirect Cost  Total Non personnel	<b>50,367.00</b>	Grants Manual.	<del>                                     </del>
Total Non-personnel Summer sub-total	76,807.00		}
TOTAL	174,796.00		
	Black Lemonade		<del>                                     </del>
AUTHORIZED SIGNATURE;			
da	ymbu~		
	ounder and CEO		
DATE	9/15/2025		<del> </del>

School Partnership Level

## RESPONSE #22293 SUBMITTED ON 05/14/2025 10:27:40 PM

# NAZA Annex 8 - 2025-2026 Finalized Entries

Name of Organization	Black Lemonade
Programming Information	
Days of Week of Afterschool Program	5 days per week
Edit section title	
Afterschool site plan	School Site
Please check box if planning summer programming	x
Afterschool Program Name	Black Lemonade
Afterschool Programming	
Name of School Site Location	Antioch Middle School
Address of School Program Site	5050 Blue Hole Rd, Antioch, TN 37013
School Partnership Level	Renewing Partnership
Number of youths targeted for site	30
Transportation needed?	Yes
Afterschool Programming	
Name of School Site Location	Margaret Allen Middle School
Address of School Program Site	500 Spence Ln, Nashville, TN 37210
Calcad Dayto arabin Laval	New Deuts each in

**New Partnership** 

Number of youths targeted for site	15
Transportation needed?	Yes

# **Afterschool Programming**

Name of School Site Location	McKissack Middle School
Address of School Program Site	915 38th Ave N, Nashville, TN 37209
School Partnership Level	Renewing Partnership
Number of youths targeted for site	15
Transportation needed?	Yes

# **Afterschool Programming**

Name of School Site Location	Two Rivers Middle School
Address of School Program Site	2991 McGavock Pk, Nashville, TN 37214
School Partnership Level	Renewing Partnership
Number of youths targeted for site	30
Transportation needed?	Yes

## **Summer Programming Information**

Summer Program Name	Black Lemonade Superhero Day Camp	
Summer Programming Information		
Edit section title		
Name of Summer Site Location	St. James Missionary Baptist Church	
Summer Location address	600 28th Ave N	
Number of summer youth targeted for site	60	



Weeks of Programming	4 weeks
Days per Week of Summer Program	5 days per week
Hours per Day	8 hours
Programming Time Frame	8am-4pm
Proposed months of Summer programming	June

# Signature

Kaymi Butler

Kaymi Butler

Name

2025-05-15 03:27:51 (UTC)

Date





DEPARTMENT OF FINANCE 700 2<sup>ND</sup> AVENUE SOUTH, SUITE 201 NASHVILLE, TENNESSEE 37210

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

## Recipient Name

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

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

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

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

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

Signature of Authorized Representative:
Signature of Authorized Representative:
Name: Kaymi Butler
Title: Founder and CEO
Agency Name: Black Lemonade
Date: 4/15/2025



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

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

## Recipient Name:

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

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

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

Signature of Authorized Representative:	Layni Ber
Name: Kaymi Butler	
Title: Founder and CEO	_
Agency Name: Black Lemonade	
Date:4/15/2025	



BLACK LEMONADE 100 POWELL PLACE SUITE 1024 NASHVILLE, TN 37204 Date:

03/11/2022

Employer ID number:

86-2976641

Person to contact:

Name: Customer Service

ID number: 31954

Telephone: 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:

March 31, 2021

Contribution deductibility:

Yes

Addendum applies:

No

DLN:

26053716003751

## 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 "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Director, Exempt Organizations

stephen a martin

Rulings and Agreements

Letter 947 (Rev. 2-2020) Catalog Number 35152P

## ARTICLES OF INCORPORATION

OF

## Black Lemonade

The undersigned incorporators, who are individuals 18 years of age or older, a majority of whom are citizens of the United States and pursuant to the nonprofit corporation laws of this state, hereby adopt the following Articles of Incorporation.

## ARTICLE I. NAME

The name of this corporation is Black Lemonade.

## ARTICLE II. REGISTERED OFFICE

The physical address of the registered office for this corporation is at: 100 Powell Place #1024 Nashville, TN, 37204.

## ARTICLE III. REGISTER AGENT

The name and address of the initial register agent is Kaymi Butler 100 Powell Place #1024 Nashville, TN, 37204.

## ARTICLE IV. DURATION

The period of duration is: Perpetual

## ARTICLE V. PURPOSE

The specific purpose of this corporation is:

- a. to provide a safe space to be heard, engage in diverse dialogue and create positive and purposeful solutions
- b. to disseminate information from and about minority peoples
- c. to foster communication between minorities and non-minority peoples
- d. to conduct research involving minority communities
- e. to provide resources, education, and empowerment to those who are at-risk
- f. to sponsor, host and/or participate in events and programs that promote community fellowship and professional development

g. to provide resources, mentoring, and services to facilitate fellowship within communities

This corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

## ARTICLE VI. INITIAL DIRECTORS

The number of directors, and the method of selecting directors, shall be fixed by the Bylaws of this corporation. The initial directors shall be three (3) in number. The names and addresses of these initial directors are as follows:

Kaymi Butler, 100 Powell Place #1024 Nashville, TN, 37204. Kayla Echols, 100 Powell Place #1024 Nashville, TN, 37204. TaMyron Penny, 100 Powell Place #1024 Nashville, TN, 37204.

## ARTICLE VII. MEMBERS

The classes, rights, privileges, qualifications, and obligations of members of this corporation are determined by the bylaws of this corporation.

## ARTICLE VIII. INCORPORATORS

The name and address of the incorporators of this corporation are:

Kaymi Butler, 100 Powell Place #1024 Nashville, TN, 37204.

Kayla Echols, 100 Powell Place #1024 Nashville, TN, 37204.

TaMyron Penny, 100 Powell Place #1024 Nashville, TN, 37204.

## ARTICLE IX. ADDITIONAL PROVISIONS

- 1. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof.
- 2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.
- 3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or 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.

4. No member, officer, or director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of the members, officers, or directors be subject to the payment of the debts or obligations of this corporation.

## ARTICLE X. DISSOLUTION

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes 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.

IN WITNESS WHEREOF, we the undersigned, being the Incorporators of Black Lemonade executed these Articles of Incorporation on 9th, November 2021.

Kaymi Butler, Incorporator

Kayla Echols, Incorporator

TaMyron Penny, Incorporator

## Tennessee Secretary of State Tre Hargett



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

July 31, 2025

Ms. KAYMI BUTLER 100 POWELL PLACE #1024 NASHVILLE, TN 37204 USA

**RE:** Registration to Solicit Funds for Charitable Purposes

Organization Name: BLACK LEMONADE

CO Number: CO40557 Renewal Date: 06/30/2026

## Dear Ms. KAYMI BUTLER:

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

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

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

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

Sincerely,

Tre Hargett Secretary of State

# Tracking Number 2025131481

# Application to Renew Registration of a Charitable Organization



☐ Yes ☑ No

# Division of Business and Charitable Organizations Department of State

State of Tennessee 312 Rosa L. Parks Avenue, 6th Floor Nashville, Tennessee 37243 Phone: 615-741-2286 sos.tn.gov/charities CO Number: CO40557 Filed: 07/11/2025 08:39 AM Tre Hargett Secretary of State

Organization	Information		
	haritable Organization: BLA	ACK LEMONADE	
=	the Organization: Corporation		
Business Services (	Control Number: 00118512	7	<b>FEIN</b> : 86-2976641
Initial Registration D	ate: 05/05/2021		Renewal Date: 06/30/2025
Has your fiscal year  ☐ Yes ☑ No	ending month changed sir	nce your last renewal?	
Fiscal Year Ending I	Month: December		
When and where wa	s the organization legally e	stablished	
<b>Date:</b> 03/31/2021	Country: USA	City/State: NASHVILLE, TN	County: Davidson
Has your Principal C □ Yes ☑ No	office address changed sind	ce your last renewal?	
Principal Office A 100 POWELL PLA USA, NASHVILLE	CE #1024		
Has your Mailing add	dress changed since your l	ast renewal?	
Mailing Office Add 100 POWELL PLA USA, NASHVILLE	CE #1024		
Contact Information	for the Charitable Organiza	ation	
Contact Name: Ms.	KAYMI BUTLER		
Telephone Number:	(615) 200-7351		
Email: kaymialyse@	blacklemonade.org	Website: www.blacklemonade.org	
Current names used	d by the charity organization	n	
Do you need to mod  ☐ Yes ☑ No	ify other names that the ch	arity solicits under?	
Has the organization  ☐ Yes ☑ No	n registered in any other sta	ute(s)?	
Does the charity have	ve other offices, chanters, h	ranches, affiliates or a parent?	

#### The category that best describes your organization

O - Youth Development

#### The charitable purpose of the organization

At Black Lemonade, we provide ongoing support to underserved youth by educating and equipping them with the tools they need to reach their full potential. By investing in those who face systemic barriers, we create pathways for all youth to thrive—because when we uplift the most vulnerable, we strengthen the entire community. We envision a world where improving one's circumstances is not a burden, but a supported and celebrated journey. A world where no young person has to fight alone, and every individual feels seen, heard, and empowered to live as their authentic self. Through mentorship, access to opportunity, and community-driven support, we ensure every child has what they need to dream big and turn their goals into reality

Tax & Financial Information	
Has your tax exempt status changed since your last renewa  ☐ Yes ☑ No	al?
Last Fiscal Year Start: January 2024	Last Fiscal Year End: December 2024
Type of 990 Tax Form Filed: 990 (Long Form)	
Government Grants	\$ 403,358.00
Gross Receipts	\$ 444,606.00
Solicitation Information	
Have you been enjoined by any court from soliciting contrib  ☐ Yes ☑ No	outions?
Does your organization contract with or otherwise engage t "professional fund-raiser," "paid solicitor," "fund raising co ☐ Yes ☑ No	the services of any outside fundraising professional (such as a unsel," or "commercial co-venturer")?
Officer Information	
Do you need to modify the current officers?  ☑ Yes □ No	
List each officer, director, and trustee (at least 2 officers are following titles: "Chief Financial Officer", "Custodian of Cor	
Mr. MICHAEL KOESTER 100 POWELL PLACE #1024 NASHVILLE, TN 37204, USA Title(s): Treasurer	
KAYMI BUTLER 100 POWELL PLACE #1024 NASHVILLE, TN 37204, USA Title(s): Chief Executive Officer, President, Custodian of Conf	tributions, Custodian of Final Distributions
SHANELLE COLE 100 POWELL PLACE #1024 NASHVILLE, TN 37204, USA Title(s): Secretary	
Has any officer, director, manager, operator, or principal of t administrative order or been convicted of a felony? ☐ Yes ☑ No	he organization been the subject of an injunction, judgement, or

# **Signature**

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

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

Signed Electronically: Shanelle Cole

Date: 07/11/2025

Title: Secretary

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

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

Signed Electronically: Kaymi Butler

Title: Chief Executive Officer

Date: 07/11/2025



# Secretary of State

## **Division of Business and Charitable Organizations Department of State**

State of Tennessee 312 Rosa L. Parks Avenue, 6th Floor Nashville, Tennessee 37243 Phone: 615-741-2555 Fax: 615-253-5173

sos.tn.gov/charities

Date: 07/07/2025 Invoice: 2025-510321

#### **Customer Information**

Ms. KAYMI BUTLER **BLACK LEMONADE** 100 POWELL PLACE #1024 NASHVILLE, TN 37204, USA

Tracking Number	Description		Amount Paid
2025131481	BLACK LEMONADE (CH Filing Late Fee)		\$ 10.00
2025131481	BLACK LEMONADE (CH Charitable Renewal)	\$ 10.00	
Payment Details			
		Fee Total:	\$ 20.00
		Payment Total:	\$ 0.00
		Amount Due:	\$ 0.00
Payment Method			
Payment Ty	pe: Credit Card		
Check/Conf	irmation Number: 3902007069		



# Division of Business and Charitable Organizations Department of State

State of Tennessee 312 Rosa L. Parks Avenue, 6th Floor Nashville, Tennessee 37243 Phone: 615-741-2555 Fax: 615-253-5173

**Date:** 11/25/2024 **Invoice:** 2024-10458

sos.tn.gov/charities

### **Customer Information**

KAYMI BUTLER BLACK LEMONADE 100 POWELL PLACE #1024 NASHVILLE, TN 37204, USA

Tracking Number	Description		Amount Paid
2024136741	BLACK LEMONADE (CH Filing Late Fee)		\$ 70.00
2024136741	\$ 10.00		
Payment Details			
		Fee Total:	\$ 80.00
		Payment Total:	\$ 80.00
		Amount Due:	\$ 0.00
Payment Method			
Payment Ty	pe: Credit Card		
Check/Cont	Firmation Number: 3887083549.3889196859		



To the Board of Directors Black Lemonade Nashville, Tennessee

We have audited the financial statements of Black Lemonade (the Organization) for the year ended December 31, 2024, and have issued our report thereon dated August 28, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Matters**

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are the allocation of functional expenses and the determination of property and equipment depreciation.

- Management's estimate of the allocation of functional expenses is based upon management's knowledge and analysis of the activities of various personnel and facilities.
- Management's estimate of depreciable useful lives and methods is based on management's knowledge and analysis of the length of time the asset can be used to generate, inform, and be of benefit to the Organization.

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

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

#### Difficulties Encountered in Performing the Audit

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

## **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatements detected as a result of audit procedures were corrected by management:

Property and equipment understated	\$60,857
Loans understated	\$40,857
Vehicle expense overstated	\$20,000
Accounts payable and professional fees understated	\$5,650

#### Disagreements with Management

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

#### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated August 28, 2025.

## Management Consultations with Other Independent Accountants

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

#### Other Audit Findings or Issues

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

\* \* \* \* \*

This information is intended solely for the use of the Board of Directors and management of Black Lemonade and is not intended to be, and should not be, used by anyone other than these specified parties.

Puryear & Noonan, CPAs Nashville, Tennessee

Purgean & Noman, CPAs PLLC

August 28, 2025

# BLACK LEMONADE SUMMARY OF AUDIT DIFFERENCES Year Ended December 31, 2024

Statement of Activities	
Insurance expense overstated	\$ (1,524)
Accrued payroll understated	<u>731</u>
Cumulative Effect	\$ (793)
Financial Position	
Total Assets	\$ (1,524)
Total Liabilities	\$ (731)
Net Assets	
Beginning	=
Current year income understated	(793)
Ending	(793)
Total Liabilities and Net Assets	<u>\$ (1,524)</u>

# **BLACK LEMONADE**

# FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

**DECEMBER 31, 2024** 

# **BLACK LEMONADE**

## **Table of Contents**

# December 31, 2024

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Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
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Statement of Functional Expenses	6
Notes to Financial Statements	7



#### **Independent Auditor's Report**

To the Board of Directors Black Lemonade Nashville, Tennessee

#### **Opinion**

We have audited the accompanying financial statements of Black Lemonade (the Organization), a non-profit organization, which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

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

#### Responsibilities of Management for the Financial Statements

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

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

(Auditor's report continued on next page)

## Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Puryear & Noonan, CPAs Nashville, Tennessee

Veryear & Nooman, CPAs PULC

August 28, 2025

# Black Lemonade Statement of Financial Position December 31, 2024

	Without Donor Restrictions		With Donor Restrictions		<u>Total</u>
	<u>Assets</u>				
Current Assets Cash Inventories Total Current Assets	\$	10,226 3,414 13,640	\$	-	\$ 10,226 3,414 13,640
Property and equipment, net	-	60,857		=	60,857
Total Assets	\$	74,497	\$		\$
<u>Liabili</u>	ties and Ne	t Assets			
Current Liabilities Current installments of long-term debt Accounts payable Accrued expenses and liabilities  Total Current Liabilities	\$ 2 2	4,054 5,650 742 10,446	\$		\$ 4,054 5,650 742 10,446
Long-term debt, excluding current installments  Total Liabilities		36,803 47,249	5	¥	36,803 47,249
Net Assets Without donor restrictions	:	27,248	:	2	<u>27,248</u>
Total Net Assets	<u>s</u>	27,248		-	27,248
Total Liabilities and Net Assets	\$	74,497	\$	3	\$74,497

See independent auditor's report and accompanying notes to financial statements.

# Black Lemonade Statement of Activities and Changes in Net Assets For the Year Ended December 31, 2024

		hout Donor	With Donor Restrictions		Total	
Revenue and Support						
Grants	\$	325,798	\$	-	\$ 325,798	
Individual support		4,301		15/1	4,301	
Corporate support		66,500		20	66,500	
Other support		13,061			13,061	
Fundraising revenue		7,069		- 0	7,069	
Miscellaneous income		320		-	320	
Service income		12,858		30	12,858	
Sales revenue		46		370	46	
Special events		1,978			1,978	
<b>Total Revenue and Support</b>	: <del></del>	431,931	_		431,931	
Expenses						
Program Services						
Program services		319,243		-	319,243	
Supporting Services						
Management and general		98,721			98,721	
Fundraising	-	49	4		49	
Total Expenses	(v	418,013			418,013	
Change in Net Assets		13,918		-	13,918	
Net Assets - Beginning of Year	_	13,330	<del>-</del>		13,330	
Net Assets - End of Year	\$	27,248	\$		\$\$	

# Black Lemonade Statement of Cash Flows For the Year Ended December 31, 2024

Cash Flows from Operating Activities Change in Net Assets Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	\$	13,918
(Increase) Decrease in Operating Assets Inventories		(894)
Increase (Decrease) in Operating Liabilities Accounts payable Accrued expenses and liabilities		5,650 <u>376</u>
Net Cash Provided by Operating Activities	-	19,050
Cash Flows from Investing Activities Purchases of property and equipment		(60,857)
Net Cash Used for Investing Activities		(60,857)
Cash Flows from Financing Activities Proceeds from notes payable Payments of notes payable		131,857 (91,000)
Net Cash Provided by Financing Activities		40,857
Change in Cash		(950)
Cash - Beginning of Year	-	11,176
Cash - End of Year	\$	10,226
Supplemental Disclosure of Cash Flow Information Interest paid	\$	6,850

# Black Lemonade Statement of Functional Expenses For the Year Ended December 31, 2024

Supporting Services

			Services		-		
		Program Services		agement General	Fundraising		<u>Total</u>
Salaries and wages	\$	149,318	\$	16,591	\$ =	\$	165,909
Payroll taxes		11,462		1,274	3		12,736
Employee benefits		12,327		1,370			13,697
Advertising and promotion		15,702		-	=		15,702
Professional development		19,525		4,229	-		23,754
Employee activities		-		1,165			1,165
Insurance		<u> </u>		1,758	일		1,758
Membership and licenses		661		=			661
Office supplies		45,704		( <b>±</b> )	æ		45,704
Bank and processing fees		1.0		6,416	4		6,416
Office expense		8,545		=			8,545
Printing and publications		1,990					1,990
Miscellaneous		5,000		746	49		5,049
Postage		442		77.0			442
Accounting fees		38		12,132			12,132
Professional services		19,824		10	2		19,834
Rent		362		24,715	-		25,077
Equipment rental		-		88	-		88
Repairs and maintenance		12		1,490	14		1,490
Travel		27,344		20,452			47,796
Interest		36		6,850	-		6,850
Vehicle expense		1,037	ē	181	-	_	1,218
Total Expenses	\$_	319,243	\$	98,721	\$49	\$_	418,013
Percent of Total Expenses		<u>76</u> %		<u>24</u> %	<u>0</u> %		<u>100%</u>

# Black Lemonade Notes to Financial Statements December 31, 2024

#### **Note 1 - Summary of Significant Accounting Policies**

#### Organization and Purpose

Black Lemonade (the Organization) is a non-profit corporation located in Nashville, Tennessee founded in June 2020 with a mission of turning lemons into lemonade for the minority underserved youth through education, mentorship, and community support.

#### **Basis of Accounting**

The accompanying financial statements of the Organization are prepared using the accrual basis of accounting, under which revenues are recognized when earned rather than when collected and expenses are recognized when incurred rather than when disbursed.

#### Financial Statement Presentation

The accompanying financial statements of the Organization report its financial information 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. Net assets without donor restrictions may be designated for specific purposes by discretion of the Board of Directors (the Board). There were no Board designated restrictions at December 31, 2024.

**Net Assets With Donor Restrictions** - Net assets subject to stipulations imposed by donors and grantors that can be fulfilled by actions of the Organization pursuant to those restrictions or that expire by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities and Changes in Net Assets. There were no net assets with donor restrictions at December 31, 2024.

#### **Measure of Operations**

The Statement of Activities and Changes in Net Assets reports changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from donor-restricted contributions, net assets released for capital expenditure, and other activities considered to be of a more unusual or non-recurring nature. There were no non-operating activities for the year ended December 31, 2024.

#### Program and Supporting Services - Functional Expenses

The following program and supporting services are included in the accompanying financial statements on the Statement of Functional Expenses:

**Program Services** - include activities carried out to fulfill the Organization's mission of supporting minority underserved youth through education, mentorship and community support.

**Supporting Services - Management and General** - relates to the overall direction of the Organization. These expenses are not identifiable with a particular program, event or fundraising, but are indispensable to the conduct of those activities and are essential to the Organization. Specific activities include organizational oversight, business management, accounting, budgeting, financing, and other administrative activities.

**Supporting Services - Fundraising -** includes cost of activities directed toward appeals for financial support and the cost of solicitations and creation and distribution of fundraising materials.

#### Classification of Expenses

Expenses are classified functionally as a measure of service efforts and accomplishments. Direct expenses, incurred for a single function, are allocated entirely to that function. Joint expenses, applicable to more than one function, are allocated on the basis of objectively summarized information or management estimates.

#### Use of Estimates

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities and disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Actual results could differ from these estimates.

#### Inventories

Inventories consist of branded merchandise and are valued at the lower cost or net realizable value.

#### Fair Value Measurements

The Organization follows Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, Fair Value Measurements, with respect to its financial assets and liabilities. Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. U.S. GAAP established a fair value hierarchy that prioritized investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Organization groups assets at fair value based on the markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are as follows:

**Level 1** – Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

**Level 2** – Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets/liabilities in active markets;
- Quoted prices for identical or similar assets in non-active markets;
- Inputs other than quoted prices that are observable for the asset/liability; and,
- Inputs that are derived principally from or corroborated by other observable market data.

**Level 3** – Unobservable inputs that cannot be corroborated by observable market data.

U.S. GAAP requires disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, inventories, and other short-term liabilities. For these financial instruments, carrying values approximate fair value.

#### **Property and Equipment**

Property and equipment are stated at cost or, if donated, at their estimated market value at the date of gift, less accumulated depreciation. Depreciation is provided over the assets' estimated useful lives using the straight-line method. Property and equipment are depreciated over five to seven years.

Expenditures for maintenance and repairs and items less than \$1,500 are expensed when incurred. Expenditures for renewals or betterments are capitalized. When property is retired or sold, the cost and the related accumulated depreciation are removed from the accounts, and the resulting gain or loss is included in other income on the Statement of Activities and Changes in Net Assets.

In accordance with FASB ASC 360-10, Accounting for the Impairment or Disposal of Long-Lived Assets, the Organization reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends, and prospects, as well as the effects of obsolescence, demand, competition, and other economic factors. Based on this assessment, there was no impairment at December 31, 2024.

#### Right-of-Use Assets and Liabilities

Right-of-Use (ROU) assets represent the right to use the underlying assets for the lease term and the lease liabilities represent the obligation to make lease payments arising from the leases. ROU assets and liabilities with terms greater than twelve months are recognized at commencement date based on the present value of future lease payments over the lease term, which includes only payments that are fixed and determinable at the time of commencement. When readily determinable, the Organization uses the interest rate implicit in a lease to determine the present value of future lease payments. For leases where the implicit rate is not readily determinable, the Organization's incremental borrowing rate is used. The Organization calculates its incremental borrowing rate on a periodic basis using a third-party financial model that estimates the rate of interest the Organization would have to pay to borrow an amount equal to the total lease payments on a collateralized basis over a term similar to the lease. The Organization applies its incremental borrowing rate using a portfolio approach. The ROU assets also include any lease

payments made prior to commencement and are recorded net of any lease incentives received. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise such options. The Organization had no ROU assets or liabilities as of December 31, 2024.

#### Revenue Recognition

Revenues are recognized when control of the promised goods or services is transferred to the customer in an amount that reflects consideration the Organization expects to be entitled to in exchange for transferring those goods or services.

Revenue is recognized based on the following five step model:

- Identification of the contract with a customer.
- Identification of the performance obligations in the contract.
- Determination of the transaction price.
- Allocation of the transaction price.
- Recognition of revenue when, or as, the Organization satisfies a performance obligation.

The Organization's revenue and support comes primarily from contributions from individuals and businesses, grants, and fees for program services.

Contributions are recognized when received and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in 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.

Grants are recorded and recognized as revenue when grant funds are received or unconditionally pledged, if there are no performance requirements in the grant agreement. In accordance with industry guidance, revenue from lending program grants are recognized as revenue and support when the funds are received. For any grant agreements that include performance obligations, revenue is recognized when the related performance obligations are met. Funds from grants with a performance requirement which are received in advance are recorded as deferred revenue and recognized as revenue when the performance requirements are met.

Program service fees are recognized as revenue when performance obligations under the terms of the contract with the participant are satisfied. Income from service fees received in advance are deferred and recognized over the period to which the dates and fees relate. There is no deferred revenue as of December 31, 2024.

#### Income Taxes

The Organization is exempt from income taxes under the provisions of Internal Revenue Code Section (IRCS) 501(c)(3), and, accordingly, no provision for income taxes is included in the financial statements.

The Organization follows FASB ASC 740-10, Accounting for Uncertainty in Income Taxes, as it

relates to uncertain tax positions. For all tax positions taken by the Organization, management believes it is clear that the likelihood is greater than 50% that the full amount of the tax position taken will be ultimately realized. Therefore, management believes that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions taken on returns for the three most recent years filed, or expected to be taken in the Organization's 2024 tax return. The Organization identifies its major tax jurisdictions as the U.S. Federal and the State of Tennessee. However, the Organization is not currently under audit nor has the Organization been contacted by either of these jurisdictions. As of December 31, 2024, the Organization has accrued no interest and no penalties related to uncertain tax positions.

#### **Contributed Services**

Certain contributed services are recorded as support and expenses at fair market value when determinable, otherwise at values indicated by the donor. Volunteer services, which neither create nor enhance non-financial assets or do not require specialized skills, are not recognized as support.

#### **Events Occurring After Reporting Date**

The Organization has evaluated events and transactions that occurred between January 1, 2025 and August 28, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

#### Note 2 - Adoption of New Accounting Pronouncements

From time-to-time, new accounting pronouncements are issued by the FASB or other standards setting bodies that the Organization adopts as of the specified effective date. Unless otherwise discussed, management believes the impact of any other recently issued standards that are not yet effective are either not applicable at this time or will not have a material impact on the financial statements upon adoption.

#### Note 3 - Availability and Liquidity

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, are as follows:

Cash	\$10,226
Financial assets available to meet general expenditures over the next	
twelve months	\$ 10,226

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization's goal generally is to maintain an operating reserve not less than three months of operating expenses.

#### Note 4 - Property and Equipment

Property and equipment at December 31, 2024 consists of the following:

Automobiles	\$ 60,857
	\$ 60,857

On December 28, 2024, the Organization purchased a vehicle in the amount of \$60,857, of which \$40,857 was financed. The vehicle will be depreciated starting in 2025.

#### Note 5 - Long-Term Debt

A summary of long-term debt as of December 31, 2024 is as follows:

Note payable due to a dealership with a maturity of January 11, 2031. Monthly payments of \$847 including interest at a fixed rate of 14.04% are required. The note is secured by the related vehicle with a carrying value of approximately \$60,857 at December 31, 2024.

31, 2024.	\$40,857
Total long-term debt	40,857
Less current installments	4,054
Long-Term debt, excluding current installments	\$36,803

During April 2024, the Organization entered into a note payable with a bank for \$91,000 with interest at 10.5% per annum, due monthly. All principal and unpaid interest was due on October 19, 2024. The note was secured by all assets of the Organization and a commercial pledge agreement regarding a grant from Metropolitan Government of Nashville Davidson County. The note and all unpaid interest was paid by the Organization on September 11, 2024.

A summary of future maturities of long-term debt as of December 31, 2024 is as follows:

<u>Year</u>	<u>Amount</u>	
2025	\$	4,054
2026		5,331
2027		6,130
2028		7,048
2029		8,104
2030 and later years	ā	10,190
	\$	40,857

**Black Lemonade** 

Notes to Financial Statements (Continued)

#### Note 6 - Credit Risk and Other Concentrations

The Organization generally maintains its checking accounts at financial institutions whose balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to the statutory limits. The standard FDIC insurance amount is limited up to \$250,000 per depositor, per insured bank. Therefore, amounts in excess of this \$250,000 held by the Organization as of, and during the year ended December 31, 2024 were uninsured and uncollateralized.

During 2024, one grantor contributed approximately 73% of total revenue and support.

# **BLACK LEMONADE**

## **MANAGEMENT RECOMMENDATION LETTER**

**DECEMBER 31, 2024** 



To the Board of Directors Black Lemonade Nashville, Tennessee

In planning and performing our audit of the financial statements of Black Lemonade (the Organization) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the Organization's internal control to be a material weakness:

 During our audit, we made significant audit entries pertaining to accrued expenses, long-term debt and property and equipment. In total, net assets increased by approximately \$14,000 after these adjustments. This is mainly due to the Organization having challenges with its contracted outside accountant during the year. This accountant has since been replaced. To keep this from occurring again, the Board could consider appointing a Board member to serve as additional oversight for the contracted outside accountant and review the general ledger transactions on a monthly basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Organization's internal control to be a significant deficiency:

- Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. Presently, a single individual opens and sorts the mail, makes bank deposits, prepares, signs, and mails checks, maintains the general ledger, prepares the bank reconciliations, and makes all journal entries. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible. We feel segregation could be improved if the Organization were to implement the following procedures:
  - Set a dual signature threshold for checks.
  - Consider having a Board member prepare the bank reconciliations and, in the process, review all bank activity.
  - Consider having another employee mail checks after being prepared.

During our audit, we became aware of the following deficiencies in internal controls other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

- During our walkthrough procedures, we noted the Organization does not consistently have signatures of approval on their invoices. We recommend that approval be documented on all disbursements.
- During our fieldwork, we noted that minutes from the Board meetings were not consistently being maintained. We recommend that Board meetings be held throughout the year, as defined within the Organization's By-laws, and minutes of these meetings be formally documented and retained.
- We noted during our expense analytic testing that an asset was expensed during
  the year that should have been capitalized. We recommend that the Organization
  evaluate large purchases over their capitalization policy threshold and record
  them as capitalized assets. Additionally, we recommend that additions to fixed
  assets be tracked and documented appropriately.
- During our walkthrough procedures, we identified an instance where the compensation amounts stated in an employee offer letter did not match the corresponding amounts recorded in the payroll register. We recommend that the Organization document any approved changes to employee compensation.

- The Organization does not have a written document retention and destruction policy. Since the availability of records can be critical to an organization in the event of an audit by the Internal Revenue Service (IRS) (or other federal or state agency), a lawsuit, an insurance claim, or a number of other circumstances, a clear, written record-retention policy can help ensure that the appropriate records are available when they are needed.
- During our audit, we noted that the Organization lacks a gift acceptance policy. A gift acceptance policy helps manage the expectation of donors and serves as guidance for your Board and staff members. Additionally, a well-thought-out gift acceptance policy helps the Organization only accept gifts that will help further their mission. Having a gift acceptance policy is considered a best practice to help minimize the Organization's risks. Additionally, the IRS Form 990 asks if the nonprofit organization has a gift acceptance policy. We recommend that the Organization develop policies and procedures to identify, accept, value, and record the receipt of noncash gifts.
- During our audit, we noted that the Organization received in-kind donations throughout the fiscal year. However, the Organization did not consistently determine or document the fair market value of these contributions at the time of receipt. As a result, certain in-kind donations were not recognized in the financial statements. We recommend that the Organization maintain records of the fair market value of any nonfinancial contributions received.

We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We will review the status of these comments during our next audit engagement.

\* \* \* \* \*

This communication is intended solely for the information and use of the Board and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Puryear & Noonan, CPAs Nashville, Tennessee

Tuyen & Novan, CPAs PLC

August 28, 2025

# METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY INVOICE FOR PAYMENT

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

Teriz.Fahmy@Nashville.gov

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

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

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

RECIPIENT'S AUTHORIZED SIGNATURE

Name	Title	Date	

		Metr	o Government	of Nashville/N	Nashville Publi	ic Library		
				ZA Funds for				
			E	XPENDITURE R	EPORT			
NAME							CONTRACT #:	
ADDRESS							START DATE:	
CITY, STATE & ZIP							END DATE:	
							CONTACT PERSON	
FEDERAL ID #							CONTACT TELEPHONE	
NOTE: PLEASE USE THIS SAMI	E TEMPLATE FOR BOTH	OF YOUR REPORT	S SO THAT ANNUA	L ACTUAL EXPEND	ITURE IS CAPTURE	D CORRECTLY		
		TOTAL ACTUAL	TOTAL ACTUAL	TOTAL ACTUAL	TOTAL ACTUAL		FOR	R OFFICE USE
		EXPENDITURES	EXPENDITURES	<b>EXPENDITURES</b>	EXPENDITURES			
	TOTAL APPROVED	FOR THE FIRST	FOR THE	FOR THE THIRD	FOR THE 4TH	TOTAL ACTUAL		
	NAZA BUDGET (OR	QUARTER (Due	SECOND	QUARTER (Due	QUARTER (Due	EXPENDITURES	VARIANCE ACTUAL	
COST CATEGORIES	APPROVED REVISION)		QUARTER	April 15)	July 10)	FOR THE YEAR )	TO BUDGET	COMMENTS
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Benefits and Taxes	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Personnel Expenses	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Communications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Postage and Shipping	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Occupancy	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Equipment Rental and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Printing and Publications	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Travel/Conferences & Meetings	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
learning software, programs, games,								
food, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Afterschool/Summer Transportation	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Professional Fees/Enhancement partners	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Other Non-Personnel	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Indirect Cost	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
Total Non-personnel	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
I certify to the best of my knowle	adae and belief that the	ahove represents to	tal evnenditures inc	ourred for the nurne	ses of NAZA progra	mming		
	RECIPIENT	anove represents to	tai experiultures illu	arrea for the purpo	SES OF NAZA PIOGIA	illining.	(OI	FFICE ONLY)
AUTHORIZED SIGNATURE:							REVIEWER:	
TITLE							TITLE	
DATE	/						DATE	//
- I		· — — —						



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

## **Minimum Organizational Standards**

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

# **Minimum Operational and Safety Standards**

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



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

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

# **Minimum Content and Quality Standards**

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

# **Minimum Professional Development Standards**

	Standard
28.	Staff and volunteers receive relevant and appropriate training and attend ongoing professional development activities that support their own growth and build more effective program practice.  • Site coordinators and program administrators must complete YPQA Basics (once) and Intro to PYD (every three years).  • NAZA Essential Operations training, which includes Salesforce attendance training, meal review and other logistics, will be conducted once a year for new and returning staff.  • All frontline staff must complete Intro to PYD and the NAZA Essential Operations training.  • All program staff with access to student school data must take a training on Responsible Use of Data, when offered by NAZA/MNPS.



# **Minimum Financial Standards**

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



#### MNPS/NAZA MOU ATTACHMENT B:

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

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

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

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

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

#### **NAZA** responsibilities

To enable access to MNPS student data NAZA:

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



#### Data sent data sent from NAZA to MNPS

- Program information and student program enrollment data sent from NAZA to MNPS
  - o Program name
  - o Session name
  - o School ID
  - o School name
  - o Student number

- o Student start date
- o Student end date
- o Types of activities students engaged in
- o Growth practices focused per program

#### **MNPS** Responsibilities

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

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

#### Elements sent from MNPS to NAZA

Student identifiers

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

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

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



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

#### Partner Responsibilities

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



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

#### **Mandatory training**

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

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

Nashville Public Library/NAZA authorized staff	Date
Signature of NAZA-funded or affiliated program staff	Date
Acknowledged by School Principal	 Date

## **5. PERFORMANCE MEASURES**

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

# Organizational-level Performance Indicators

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

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

# **Youth-Level Afterschool Programming Outcomes**

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

Place Organization/Program Logo Here

## YOUTH ENROLLMENT FORM

# **Afterschool Programming Period:**

Fall Semester: September 2 to December 12, 2025 **Spring Semester:** January 7 to May 8, 2025

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

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

Program Name:	
Please fill out all parts	of this form & return to <u>school office.</u>
A. Youth Information (Please complete ever	<u>y</u> line below)
	Grade: □ 5 □ 6 □ 7 □ 8 Gender:
Youth name as found on birth certificate:	LAST
Name you like to be called:	Youth Birthdate:/
Street Address:	Zip code:
B. Family & Emergency Contact Info	
Custodial Parent/Guardian:	
Name:	Relationship:
Phone #: Email Ad	ldress:
Street Address:	Zip code:
Alternate Contact for Emergencies:	
Name:	
Relationship: Hom	e or Cell Phone #:

This afterschool opportunity is funded by  $\sqrt[M]{NAZA}$ 



# C. Medical Information (Please complete the lines below and include as much information as possible) **Medicines:** YES NO Allergies or Food Restrictions? YES NO **Physical restrictions:** Additional illnesses/conditions? YES YES NO NO If you circled "YES" on any of the above, please give us details so we can care for your child properly: Does your child have medical insurance? YES or NO (please circle) If yes, please complete insurance information below; if no please list a preferred hospital: Preferred hospital if your child needs medical care: Primary Doctor: Doctor Phone: Health Insurance Company Name: Policy #: D. Transportation (The info below is required for ALL youth to participate in NAZA-funded activities AND ride the MNPS late bus home. If this page is omitted your child will not be able to participate in NAZA activities) Please circle Yes or No for EACH statement below and complete the entire form for your child to participate in NAZAfunded activities and for arrangements of evening transportation, including riding a MNPS late bus home: Yes No My child rides the school bus to school in the morning. I want my child to ride the school bus home from the NAZA-funded afterschool program. Yes No \*NOTE: If your child is not eligible to ride the morning bus, they will not be able to ride the bus home. Yes No I or someone I authorize will pick my child up from the NAZA-funded afterschool program each day. Please list pick up contacts below; only those listed will be allowed to pick up youth Name: \_\_\_\_\_\_ Relationship: \_\_\_\_\_ Phone: \_\_\_\_\_

Name: \_\_\_\_\_\_ Phone: \_\_\_\_\_\_ Phone: \_\_\_\_\_

Name: \_\_\_\_\_\_ Phone: \_\_\_\_\_\_ Phone: \_\_\_\_\_



# METROPOLITAN NASHVILLE PUBLIC SCHOOLS 2025-2026 NAZA TRANSPORTATION PERMISSION SLIP

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

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

Student First Name	Last		ID#
Student's Address			Zipcode
Is this a new home address (moved in last 6 mos.)?	? YES	NO	
Parent/Guardian's Name			· <del></del>
Home Phone	Emergency Phon	e	
SCHOOL STUDENT IS TRANSPORTED FROM:			School
Program: (X) NAZA Academic and Other Enrichmer	nt		
My student has permission to ride a Metropolitan Notes top to participate in extended school day activities in excess of one (1) hour. I understand that transperent responsibility zone. I further understand that or any other day school is not in session. My stunderstand that bus service will be discontinued of My student and I have read the attached Bus Rider	vities. I understan portation services at services will no tudent and I und should the stude	nd that my student in the may not be provide the provided on ea derstand that this so the misbehave or vio	may be en-route on the school bus led for my student if we reside in a orly release school days, snow days, service is a <b>privilege</b> , and further
Parent/GuardiansSignature			Date:
<b>NOTE:</b> The school will fax this form to the Transpo for their files.	ortation office at (	<u><b>615)256-4490</b></u> . The	school will keep the original form



#### **UNIFIED PARENT CONSENT FORM**

#### **Student Record Release Permission**

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

- School ID
- School name
- Student number
- Last name
- First name

- Middle name
- Preferred name
- Birthdate
- Gender
- Grade level

- Address
- Phone number
- IEP Status (Presence of an IEP, and dates that indicate if a new IEP is due)

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

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

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

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

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



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

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

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

I, the parent or legal guardian, give consent for Metro Nashville Public Schools to share my child's information, as

Signature Custodial Parent/Guardian	Date	
Signature of NAZA-funded or affiliated program staff	Date	



Place Organization/Program Logo Here

## SUMMER YOUTH ENROLLMENT FORM

Place Organization/Program Logo Here	Summer Programming Period:
riace organization/rrogram Logo here	Start Date:
	End Date:
free of charge to youth and parents. This programm commit to regular attendance.  The Nashville After Zone Alliance (NAZA), is a city-	is a NAZA- funded organization offering summer programming ning cannot offer a "drop-in option" and parents and youth must wide out-of-school time partnership between Nashville Public iders working together and committed to high quality afterschool shool youth.
Program Name: Program Location:	
	s of this form & return to <u>school office.</u>
A. Youth Information (Please complete eve	ery line below)
STUDENT ID # (If, MNPS Student)	Grade: 🗆 5 🗆 6 🗆 7 🗆 8 Gender:
Youth name on birth certificate:	
Street Address:	Zip code:
B. Eamily & Emergency Contact Info	

# **B. Family & Emergency Contact Info**

**Custodial Parent/Guardian:** 

Name: \_\_\_\_\_\_ Relationship: \_\_\_\_\_ Phone #: \_\_\_\_\_ Email Address: \_\_\_\_

Street Address: Zip code:

**Alternate Contact for Emergencies:** 

Relationship: \_\_\_\_\_ Home or Cell Phone #: \_\_\_\_\_

This summer programming opportunity is funded by 🌠 🖊 🛕 🔼



C. Medical Informa	ation (P	lease <u>complet</u>	e the lines below and include as mu	ich info	rmation as possible)
Medicines:	YES	NO	Allergies or Food Restrictions	? YES	NO
Physical restrictions:	YES	NO	Additional illnesses/condition	ns? YES	NO
If you circled "YES" on	any of t	he above, pleas	e give us details so we can care for you	r child p	roperly:
-			YES or NO (please circle) pelow; if no please list a preferred hospi	tal:	
Preferred hospital if y	our child	needs medical	care:		
Primary Doctor:			Doctor Phone:		
Health Insurance Com	pany Nar	me:	Policy #:		
D. Transportation	Info				
	-	=	o participate in NAZA-funded sumn icipate in NAZA activities.	ner acti	vities. If this page is
Please list pick up co	ontacts I	pelow; only the	ose listed will be allowed to pick up	youth:	
Name:			Relationship:	Ph	one:
Name:			Relationship:	Ph	one:
Name:			Relationship:	Ph	one:



Name: \_\_\_\_\_\_ Phone: \_\_\_\_\_\_

# **UNIFIED PARENT CONSENT FORM (General Permissions)**

Child's Name:	_
---------------	---

#### **Student Record Release Permission**

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

- First, Last, & Middle Name
- Preferred Name
- Gender
- Grade Level

- Student ID
- Address
- Phone Number
- English Learner Status
- IEP Status (Presence of an IEP, and dates that indicate if a new IEP is due)

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

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

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

#### **Additional Permissions**

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

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



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

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

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

I, the parent or legal guardian, give consent for Metro Nashville Public Schools to share my child's information, as

described above, with NAZA staff and its funded and affiliated partners f	or the purpose of planning and providing
high quality afterschool programming to my child. I fully release and disc	harge MNPS and its employees from any and
all liabilities arising out of or in connection with the above described data	a sharing relative to NAZA and NAZA
partners. I reserve the right to withdraw my consent at any time by subn	nitting a written notice of withdrawal of
consent to NAZA or its partner.	

Signature Custodial Parent/Guardian	Date	
Signature of NAZA-funded or affiliated program staff	Date	

