

LEGISLATIVE TRACKING FORM

Filing for Council Meeting Date: 06/16/26

Resolution Ordinance

Contact/Prepared By: _____

Date Prepared: _____

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

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

Proposing Department: _____ Requested By: _____

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

Legislative Category (check one):

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

FINANCE Amount +/-: \$ _____ Funding Source: Capital Improvement Budget Capital Outlay Notes Departmental/Agency Budget Funds to Metro General Obligation Bonds Grant Increased Revenue Sources Other: _____	Match: \$ _____ Judgments and Losses Local Government Investment Project Revenue Bonds Self-Insured Liability Solid Waste Reserve Unappropriated Fund Balance 4% Fund Other: _____
Approved by OMB: <u>Arnon Pratt</u> <small>DocuSigned by: Arnon Pratt</small> Approved by Finance/Accounts: _____ Approved by Div Grants Coordination: _____	Date to Finance Director's Office: _____ Signed by: _____ APPROVED BY FINANCE DIRECTOR'S OFFICE <u>Jennifer Reed/mjw</u> <small>62977A2A8742469...</small>

ADMINISTRATION

Council District Member Sponsors: _____

Council Committee Chair Sponsors: _____

Approved by Administration: _____ Date: _____

DEPARTMENT OF LAW Date to Dept. of Law: _____ Approved by Department of Law: _____

Settlement Resolution/Memorandum Approved by: _____

Date to Council: _____ For Council Meeting: _____ E-mailed Clerk

All Dept. Signatures Copies Backing Legislative Summary Settlement Memo Clerk Letter Ready to File

Resolution No. _____

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

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

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

WHEREAS, RS2025-1324 approved grant contracts between the Metropolitan Government ("Metro"), by and through the Nashville Public Library, and various nonprofit organizations including Water Walkers, for the provision of free and high-quality out-of-school programs through the Library's Nashville After Zone Alliance ("NAZA") program; and,

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

WHEREAS, it is to the benefit of the citizens of The Metropolitan Government of Nashville and Davidson County that the amendment to the grant contract be approved.

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


Section 1. That amendment one to the grant contract between the Metropolitan Government of Nashville and Davidson County, by and through the Nashville Public Library, and Water Walkers increases the contract value as shown below:

Nonprofit Organization	Amount
Water Walkers	\$22,400

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

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

RECOMMENDED BY:

DocuSigned by:


Terri Luke, Director
Nashville Public Library

INTRODUCED BY:

APPROVED AS TO AVAILABILITY
OF FUNDS:

Signed by:

Jenneen Reed/mjw

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Jenneen Reed, Director
Department of Finance

Member(s) of Council

APPROVED AS TO FORM AND
LEGALITY:

Signed by:

Kelli Woodward

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Assistant Metropolitan Attorney



AMENDMENT NUMBER 1 TO CONTRACT NUMBER L-6641 BETWEEN THE METROPOLITAN
GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY AND WATER WALKERS

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

WITNESSETH

WHEREAS, the parties desire to modify the terms and conditions and to add or delete certain other terms and conditions to their original agreement dated JUNE 17, 2025. Metro Contract numbered L-6641, hereinafter the "GRANT CONTRACT."

WHEREAS, the parties desire to increase funding to offer summer programming serving 20 youth for May-June 2026;

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

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

This amendment affects the following changes to the contract:

1. Amend clause C.1. Contract Value to increase by \$22,400.00 for a revised contract total of \$49,500.00. The amended clause will read as follows:

"Maximum Liability. In no event will Metro's maximum liability under this Grant Contract exceed \$49,500.00 (20 slots for afterschool, 20 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."

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

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

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THE METROPOLITAN GOVERNMENT OF NASHVILLE
AND DAVIDSON COUNTY:

RECIPIENT: WATER WALKERS

APPROVED AS TO AVAILABILITY OF FUNDS:

Authorized Officer:

Signed by:

Jenneen Reed/mjr

Name (Print):

Clint Bandy

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Director of Finance

Signature:

[Handwritten Signature]

Title:

Executive Director

APPROVED AS TO RISK AND INSURANCE:

Sworn to and subscribed to before me a Notary Public,
this 24th day of FEBRUARY, 2026

Signed by:

Balogun Cobb

Notary Public

68804BF12FD741C

Director of Insurance

[Handwritten Signature]
NICOLE MASSE - DAVIDSON COUNTY,

APPROVED AS TO FORM AND LEGALITY:

Signed by:

Kelli Woodward



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Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

My Commission expires

03/03/2026

NASHVILLE PUBLIC LIBRARY

DocuSigned by:


Terri Luke

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Library Director

Annex 3- Grant Spending Plan

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

ORGANIZATION NAME	Water Walkers	CONTRACT # (Office Use):	L-6641
PROGRAM NAME	Water Walkers After School Program	START DATE:	07/01/2025
ADDRESS	P.O. Box 128376	END DATE:	06/30/2026
CITY, STATE & ZIP	Nashville, TN, 37212	CONTACT PERSON:	Clint Bandy
FEDERAL ID # (EIN)	81-1591053	CONTACT TELEPHONE	(940) 393-5955

COST CATEGORIES	TOTAL BUDGET REQUEST	BUDGET EXPLANATION/DETAILS	OTHER FUNDING	Grantor name
			Funding amount from other sources invested in serving the same number of slots requested from NAZA	
After-School Programs		After-school program starts 09/03/2024 Per slot rate for afterschool is \$1,355	\$29,924.73	Delek, Alliance Bernstein, Bell Construction, Amazon, First Horizon, HCA, Predators, Dethwiller, Metro Health Dept, Jackson Financial, Memorial Foundation, CFMT, Nissan Neighbors, Annual Event, Board Members, Individuals, and more...
Salaries and Wages	\$19,183.00	Program Coordinator- Salary \$60,000 x (10/12) x 33% x 39.06% = \$6,510.00; CEO- Salary \$74,800 x (10/12) x 15% x 33% x 39.06% = \$1,217.37; Program Assistant- \$25/hr x 952 hours x 33% x 39.06% = \$3,098.76; Bus Driver- \$29/hr x 784.6 hours x 33% x 39.06% = \$2,962.00; Youth Leaders- 8 leaders x \$15/hr x 345.24 hours per leader x 33% x 39.06% = \$5,393.97; Key: 33% to account for middle schoolers; 39.06% to account for NAZA's portion of funding; (10/12) to account for after school months; 15% to account for portion of CEO salary going to program budget.	\$29,924.73	Same as above ***
Benefits and Taxes	\$1,618.00	Taxes and payroll fees on aforementioned wages and salaries.	\$2,524.64	Same as above ***
Total Personnel Expenses	\$20,801.00		\$32,449.37	Same as above ***
Office Supplies	\$0.00			
Communications	\$0.00			
Postage and Shipping	\$0.00			
Occupancy	\$0.00			
Equipment Rental and Maintenance	\$0.00			
Printing and Publications	\$0.00			
Travel/Conferences & Meetings	\$0.00			
Insurance	\$1,078.00	Auto, General, property, workers comp	\$1,681.87	Same as above ***
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	\$1,204.00	All program supplies (XL licenses, computers, dry erase boards, markers, games, etc...) and meals and groceries	\$1,878.90	Same as above ***
Transportation	\$1,777.00	Gas, Repairs/maintenance, and monthly bus payment - averages to a daily rate of \$10.84/day (adjusted for middle school students only and NAZA's portion of funding)	\$2,772.65	Same as above ***
Field Trips	\$1,016.00	Outdoor Adventures, Field trips - averages to a daily rate of \$50.79/day (adjusted for middle school students only and NAZA's portion of funding)	\$1,584.67	Same as above ***
Professional Fees/Enhancement partners	\$1,094.00	Mental health professional - counselor (\$25/hour x 336 hours x 33% x 39.06%)	\$1,706.25	Same as above ***
Other Non-Personnel	\$130.00	Training certifications, background checks	\$202.11	Same as above ***
Indirect Cost	\$0.00			
Total Non-personnel	\$6,299.00		\$9,826.45	
Afterschool sub-total	\$27,100.00		\$42,275.82	
Summer Programs		Summer program funded in this cycle is July 1-31, 2025 and June 1-30, 2026 Per slot rate for summer to be calculated at \$8 an hour per slot. Maximum cost per youth slot for summer program is \$320 per week for partners programming 5 days per week for 8 hours per day.		
Salaries and Wages	\$13,196.44	Program Coordinator- Salary \$60,000 x (1/12) x 50% = \$2,500.00; CEO- Salary \$74,800 x (1/12) x 33% x 50% = \$1,025.94; Program Assistant- \$25/hr x 176 hours x 50% = \$2,200.00; Bus Driver- \$26/hr x 176 hours x 50% = \$2,288.00; Youth Leaders- 6 leaders x \$15/hr x 65 hours per leader x 50% = \$2,925.00; Operations Manager- \$25/hr x 150 hours x 50% = \$1,875.00; Program Intern - \$15/hr x 176 hours x 50% = \$1,320.00; Key: 50% to account for middle schoolers; (1/12) to account for summer programming in June; 33% to account for portion of CEO salary going to program budget; 50% to account for portion of Operation Manager pay going to program budget.	\$0.00	
Benefits and Taxes	\$1,113.06	Taxes and payroll fees on aforementioned wages and salaries.	\$0.00	
Total Personnel Expenses	\$14,309.50		\$0.00	
Office Supplies	\$0.00	Estimated unit number and unit cost or % of total cost charged to this grant	\$0.00	
Communications	\$0.00	Estimated unit number and unit cost or % of total cost charged to this grant	\$0.00	
Postage and Shipping	\$0.00	Estimated unit number and unit cost or % of total cost charged to this grant	\$0.00	
Occupancy	\$200.00	Rent of building x 50%	\$0.00	
Equipment Rental and Maintenance	\$0.00	Estimated unit number and unit cost or % of total cost charged to this grant	\$0.00	
Printing and Publications	\$0.00	Estimated unit number and unit cost or % of total cost charged to this grant	\$0.00	
Travel/Conferences & Meetings	\$0.00	Mileage, parking and other travel unit cost and unit number	\$0.00	
Insurance	\$2,801.50	Auto, Boat, General Liability, & Workers Comp x 50%	\$0.00	
Direct youth costs (learning supplies, learning software, programs, games, food, etc.)	\$1,189.50	Cost of Meals/Groceries and Program Supplies, Education Software x 50% (to account for middle schoolers)	\$0.00	
Field Trips	\$500.00	Cost of Outdoor Adventure Expenses x 50%	\$0.00	
Professional Fees/Enhancement partners	\$600.00	Mental health professional - counselor (\$25/hour x 48 hours x 50%)	\$0.00	
Other Non-Personnel	\$2,799.50	Bus/Van/Boat Payment, Fuel for transportation, Auto & Boat Maintenance/repairs, Boat storage x 50%; Background Checks x 50%	\$0.00	
Indirect Cost	\$0.00	Partners can choose to budget either separate line items above or request an indirect cost of up to 20% of their total budget. Indirect cost requests must be accompanied by agency's cost allocation plan acceptable for NAZA.	\$0.00	
Total Non-personnel	\$0.00		\$0.00	
Summer sub-total	\$22,400.00		\$0.00	
TOTAL	\$49,500.00		\$42,275.82	
RECIPIENT	Clint Bandy			
AUTHORIZED SIGNATURE:				
TITLE	Founder/Interim Executive Director			
DATE	02/02/2026			

RESPONSE #26546 SUBMITTED ON 01/29/2026 02:21:07 PM

NAZA Annex 8 - 2025-2026 Finalized Entries

Name of Organization **Water Walkers**

Programming Information

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

Edit section title

Afterschool site plan **Community Site**

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

Afterschool Program Name **Water Walkers**

Afterschool Programming

Name of Community Site Location **Greater Bethel AME Church**

Address of Community Program Site **1300 South St, Nashville, TN 37212**

For Community Sites Only

Target School for Community Site **Carter Lawrence**

Target School for Community Site **JT Moore**

Target School for Community Site **Waverly Belmont**

Target School for Community Site **West End Middle School**

Number of youths targeted for site **20**

3rd Party Transportation needed? **No**

Summer Programming Information



Summer Program Name **Water Walkers**

Summer Programming Information

Edit section title

Name of Summer Site Location **Greater Bethel AME Church**

Summer Location address **1300 South St, Nashville, TN 37212**

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

Weeks of Programming **8 weeks**

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

Hours per Day **6 hours**

Programming Time Frame **9:30 - 3:30**

Proposed months of Summer programming **June 2026**

Signature

Lucas Minton

Lucas Minton

Name

2026-01-29 20:21:48 (UTC)

Date



Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-6641 July 1, 2025 – June 30, 2026

**GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
WATER WALKERS**

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 **Water Walkers**, ("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 (September 2 to December 12, 2025) and spring semester (January 7 to May 8, 2026), on days when MNPS is in session. Programs should run at least for 28 weeks. *NAZA-funded programs may choose to offer longer programs.*

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

*NAZA-funded summer program with **Water Walkers** will occur between July 1-31, 2025 and/or 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 Water Walkers YIA guidance for

Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-6641 July 1, 2025 – June 30, 2026

youth 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

By initialing each item below, Recipient agrees to the following:

1. AD, II **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. AD, II **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. AD, II **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) AD, II **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

Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-6641 July 1, 2025 – June 30, 2026

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) AD, II **Meals/Snacks:** Recipient is required to provide healthy, prepackaged snack or meal options to youth every day of programming.

6) AD, II **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) AD, II **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) AD, II **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) AD, II **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) AD, II **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.

11) AD, II **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) AD, II **Professional Development:**

For each NAZA -funded partner, the program director and all frontline staff working with youth are required to attend or complete several trainings. Please see below:

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

- NAZA Essential Operations training
- Introduction to Positive Youth Development (PYD) training

Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-6641 July 1, 2025 – June 30, 2026

- 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 required 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 required 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) AD, II **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.

Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-6641 July 1, 2025 – June 30, 2026

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 as soon as they become available 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) **AD, II 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) **AD, II 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) AD, II **Family Survey**: Recipient is required to provide families access to a one-time **Leading Indicator Survey, Family** by program administrators the spring semester.

17) AD, II **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).

18) AD, II **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).

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- **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;
2. 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 Corrective Action. 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 twelve (12) months, commencing on July 1, 2025, and ending on June 30, 2026. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.
- B.2. **Grant Extension.** This grant may be extended by 12 months, not to exceed 60 months (with 12-month terms each time upon annual approval/availability of NAZA funds). To be considered for extension, the Recipient must meet the following conditions:
 - NAZA- funded partner for 5 years with no contract disruption or corrective action plan within the past 12 months;

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- Exhibit low risk on Metro Risk Assessment tool,
- Present annual audit covering the past 12 months, as of April 20 of the current year
- Pass annual compliance checks,
- Meet performance indicators set in the contract.

Upon meeting all of the criteria above a grant contract extension may be offered annually through a contract amendment process.

C. PAYMENT TERMS AND CONDITIONS:

- C.1. **Maximum Liability.** In no event will Metro's maximum liability under this Grant Contract exceed **\$27,100 (20 slots for afterschool)**. 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 15th 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 10th, 2026 This final payment will equal the total actual spending for

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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 the October 15, 2025, 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

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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.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

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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 Year-End Program Report, 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 October 15, January 20, April 15 and July 10 of FY '26 (July 1, 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

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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

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

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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

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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.
- D.25. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or

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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 writing and must be made by facsimile transmission, or by first class mail, addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:
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

Archie Davis, II, CEO
Water Walkers
PO Box 128376
Nashville, TN 37212
615-956-5460

- 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.

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- 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.

- a. Recipient certifies that Recipient, and its current and future principals:
 - i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;
 - i. 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:

- | | |
|---|---|
| <u>Annex 1</u> – Metro Invoice Template | <u>Annex 5</u> – Partner Data-Sharing Sub-Agreement |
| <u>Annex 2</u> – Expenditure Report Template | <u>Annex 6</u> – Performance Indicators |
| <u>Annex 3</u> – Budget | <u>Annex 7</u> – Enrollment forms |
| <u>Annex 4</u> – Minimum Standards for NAZA funding | <u>Annex 8</u> – Program site/s |

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Grant contract between the Metropolitan Government of Nashville and Davidson County and **Water Walkers**, Contract # L-66641 July 1, 2025 – June 30, 2026

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:

Jennifer Reed/MJR

Director of Finance

APPROVED AS TO RISK AND INSURANCE:

DocuSigned by:

Balagun Cobb

Director of Insurance

APPROVED AS TO FORM AND LEGALITY:

DocuSigned by:

Jessie O'Leary-Marsh

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK

Austin Kyle

Metropolitan Clerk

NASHVILLE PUBLIC LIBRARY

DocuSigned by:

Terri Luke

Library Director

RECIPIENT: Water Walkers

By (Signature):

Archie Davis, II

Authorized Officer Name: *ARCHIE DAVIS, II*
Title: *CEO*

Sworn to and subscribed to before me a Notary Public, this *9th* day of *May*, 202*5*

Notary Public

[Handwritten Signature]



My Commission expires 12/22/26

Tennessee Secretary of State
Tre Hargett



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

July 28, 2025

Mr. ARCHIE DAVIS
PO BOX 128376
NASHVILLE, TN 37212 USA

RE: Registration to Solicit Funds for Charitable Purposes

Organization Name: WATER WALKERS
CO Number: CO29304
Renewal Date: 06/30/2026

Dear Mr. ARCHIE DAVIS :

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

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

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

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

Sincerely,

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

Tre Hargett
Secretary of State

Tracking Number
2025134271

Application to Renew Registration of a Charitable Organization



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations
Department of State
State of Tennessee
312 Rosa L. Parks Avenue, 6th Floor
Nashville, Tennessee 37243
Phone: 615-741-2286
sos.tn.gov/charities

CO Number: CO29304
Filed: 07/25/2025 03:01 PM
Tre Hargett
Secretary of State

Organization Information

Legal Name of the Charitable Organization: WATER WALKERS

Legal entity type of the Organization: Corporation

Business Services Control Number: 000835226

FEIN: 81-1591053

Initial Registration Date: 06/17/2017

Renewal Date: 06/30/2025

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

Yes No

Fiscal Year Ending Month: December

When and where was the organization legally established

Date: 02/18/2016

Country: USA

City/State: NASHVILLE, TN

County: Davidson

Has your Principal Office address changed since your last renewal?

Yes No

Amended Principal Office Address

6339 CHARLOTTE PIKE, SUITE #B331
NASHVILLE, TN 37209, USA

Has your Mailing address changed since your last renewal?

Yes No

Mailing Office Address

PO BOX 128376
USA, NASHVILLE, TN 37212

Contact Information for the Charitable Organization

Contact Name: Mr. ARCHIE DAVIS

Telephone Number: (615) 956-5460

Email: archie@waterwalkerstn.org

Website: www.waterwalkerstn.org

Current names used by the charity organization

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

Yes No

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

Yes No

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

Yes No

The category that best describes your organization

P - Human Services

The charitable purpose of the organization

Water Walkers is a youth mentorship program based in Nashville, Tennessee serving inner city children ages 8-18. The program aims to build confidence and community among children who have limited exposure to the world beyond the boundaries of governmental housing. By bringing children outside these limitations and into the beauty of creation, Water Walkers exists to open a sense of wonder and inspiration in their lives.

Tax & Financial Information

Has your tax exempt status changed since your last renewal?

Yes No

Last Fiscal Year Start: January 2024

Last Fiscal Year End: December 2024

Type of 990 Tax Form Filed: 990 (Long Form)

Government Grants	\$ 22,167.00
Gross Receipts	\$ 344,617.00

Solicitation Information

Have you been enjoined by any court from soliciting contributions?

Yes No

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

Yes No

Officer Information

Do you need to modify the current officers?

Yes No

List each officer, director, and trustee (at least 2 officers are required, and you must list officers who have or share the following titles: "Chief Financial Officer", "Custodian of Contributions", "Custodian of Final Distributions")

Clint Bandy
6339 CHARLOTTE PIKE B331
Nashville, TN 37209, USA
Title(s): Custodian of Final Distributions, Chief Fiscal Officer

LEANN MARROY
6339 CHARLOTTE PIKE B331
NASHVILLE, TN 37209, USA
Title(s): Custodian of Contributions

GREG MORGAN
6339 CHARLOTTE PIKE B331
NASHVILLE, TN 37209, USA
Title(s): President

AMBER BANDY
6339 CHARLOTTE PIKE B331
NASHVILLE, TN 37209, USA
Title(s): Secretary

THOMAS KINNARD
6339 CHARLOTTE PIKE B331
NASHVILLE, TN 37209, USA
Title(s): President

Mr. ARCHIE DAVIS
6339 CHARLOTTE PIKE, SUITE #B331
NASHVILLE, TN 37209, USA
Title(s): Chief Executive Officer

Mr. JACOB TORRES
6339 CHARLOTTE PIKE, SUITE #B331
NASHVILLE, TN 37209, USA
Title(s): Treasurer

Has any officer, director, manager, operator, or principal of the organization been the subject of an injunction, judgement, or administrative order or been convicted of a felony?

Yes No

Signature

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

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

Signed Electronically: Clinton Duke Bandy

Date: 07/25/2025

Title: Chief Fiscal Officer

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: Archie Davis

Date: 07/25/2025

Title: Chief Executive Officer



Tre Hargett
Secretary of State

Division of Business and Charitable Organizations

Department of State

State of Tennessee

312 Rosa L. Parks Avenue, 6th Floor

Nashville, Tennessee 37243

Phone: 615-741-2555

Fax: 615-253-5173

sos.tn.gov/charities

Date: 07/25/2025

Invoice: 2025-555055

Customer Information

Mr. ARCHIE DAVIS

WATER WALKERS

PO BOX 128376

NASHVILLE, TN 37212 , USA

Tracking Number	Description	Amount Paid
2025134271	WATER WALKERS (CH Filing Late Fee)	\$ 10.00
2025134271	WATER WALKERS (CH Charitable Renewal)	\$ 10.00
Payment Details		
	Fee Total:	\$ 20.00
	Payment Total:	\$ 0.00
	Amount Due:	\$ 0.00
Payment Method		
	Payment Type:	Credit Card
	Check/Confirmation Number:	3903005028

Water Walkers
Financial Statements
December 31, 2025

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Independent Auditors' Report

To the Board of Directors of
Water Walkers
Nashville, Tennessee

Opinion

We have audited the financial statements of Water Walkers (the Organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' 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 GAAP, 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.

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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



Maria Donnell, CPA

McKissack Consulting

Nashville, Tennessee

April 17, 2026

Water Walkers
Statement of Financial Position

December 31, 2025

ASSETS

Current Assets

Cash and cash equivalents 65,725

Total Current Assets 65,725

Non-Current Assets

Property and equipment, net 123,149

Total Non-Current Assets 123,149

TOTAL ASSETS 188,874

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable 2,684

Note payable — Pinnacle Bank boat loan 115,014

Line of credit 98,995

Van loan payable 6,365

Total Liabilities 223,058

Net Assets

Without donor restrictions (34,184)

With donor restrictions -

Total Net Assets (34,184)

TOTAL LIABILITIES AND NET ASSETS 188,874

See notes to financial statements

Water Walkers
Statement of Activities
Year Ended December 31, 2025

	Without Donor Restrictions (\$)	With Donor Restrictions (\$)	Total (\$)
REVENUES AND SUPPORT			
Contributions:			
Government grants (Metro/NAZA)	-	86,550	86,550
Foundation grants	69,099	25,000	94,099
Corporate contributions	50,933	28,200	79,133
Major donors	33,790		33,790
Membership dues	37,819		37,819
Special events	44,895		44,895
Groundswell program revenue	29,919		29,919
Earned revenue	1,690	-	1,690
Miscellaneous revenue	14,299	-	14,299
Net assets released due to satisfaction of restrictions	-	-	-
Total Revenues and Support	282,444	139,750	422,194
EXPENSES			
Program Services:			
Program services — watersports, outdoor adventure, education	145,812	139,750	285,562
Total Program Services	145,812	139,750	285,562
Supporting Services:			
Management and general	107,499	-	107,499
Fundraising	50,425	-	50,425
Total Supporting Services	157,924	-	157,924
Total Expenses	303,736	139,750	443,486
CHANGE IN NET ASSETS	(21,292)	-	(21,292)
Net Assets, Beginning of Year	(12,892)	-	(12,892)
NET ASSETS, END OF YEAR	(34,184)	-	(34,184)

See notes to financial statements

Water Walkers Statement of Functional Expenses

Year Ended December 31, 2025

Expense	Program Services (\$)	Management & General (\$)	Fundraising (\$)	Total (\$)
Wages and salaries	-	-	-	-
Wages — program staff	141,333	19,428	45,983	206,744
Wages — leadership	25,722	-	-	25,722
Payroll taxes	13,727	1,596	3,776	19,099
Payroll fees	1,527	-	-	1,527
Employee benefits	-	-	-	-
Auto expenses — fuel	4,625	-	-	4,625
Auto expenses — repairs/maintenance	5,010	-	-	5,010
Auto loan interest	1,621	-	-	1,621
Boat expenses — fuel	5,226	-	-	5,226
Boat expenses — storage	10,007	-	-	10,007
Boat expenses — repairs/maintenance	769	-	-	769
Boat loan interest	8,402	-	-	8,402
Boat insurance	21,933	-	-	21,933
Depreciation	-	8,307	-	8,307
Independent contractors — accounting	-	13,940	-	13,940
Independent contractors — audit & tax	-	1,500	-	1,500
Independent contractors — fundraising/development	-	-	21,342	21,342
Independent contractors — grant writing	-	-	1,336	1,336
Independent contractors — other	-	-	650	650
Insurance — van, general liability, property	11,157	-	-	11,157
Insurance — directors & officers	472	-	-	472
Insurance — workers compensation	1,137	-	-	1,137
Occupancy — rental	6,263	1,035	-	7,298
Program expenses — meals/groceries (basic needs)	5,755	-	-	5,755
Program expenses — mental health	8,850	-	-	8,850
Program expenses — outdoor adventure	2,673	-	-	2,673
Program expenses — supplies	7,145	-	120	7,265
Program expenses — basic needs	(87)	-	-	(87)
Development — event expenses	-	-	15,680	15,680
Development — printing/marketing	-	-	515	515
Marketing	-	-	258	258
Software & IT	303	1,297	8,126	9,726
Office/admin — licenses & permits	-	289	-	289
Office/admin — office supplies	-	122	-	122
Office/admin — telephone/internet	45	1,610	-	1,655
Administrative — bank fees	165	1,324	2,361	3,850
Administrative — interest (LOC)	-	6,889	-	6,889
Administrative — postage	-	390	-	390
Training & HR — background checks	362	-	-	362
Training & HR — certifications	916	-	-	916
Meals & entertainment	-	14	16	30
Other expenses	504	-	20	524
TOTAL EXPENSES	285,562	57,741	100,183	443,486

See notes to financial statements

Water Walkers
Statement of Cash Flows
Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets (from Statement of Activities)	(21,293)
Adjustments to reconcile change in net assets:	
Depreciation	8,307
Provision for doubtful accounts	-
(Increase) decrease in accounts receivable	-
(Increase) decrease in grants receivable	-
(Increase) decrease in prepaid expenses	-
Increase (decrease) in accounts payable	621
Increase (decrease) in accrued expenses	-
Increase (decrease) in deferred revenue	-
Other adjustments	-
Net Cash from Operating Activities	(12,365)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	-
Proceeds from sale of assets	-
Net Cash from Investing Activities	-
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from note payable / loan draws	48,997
Repayments on boat loan	4,487
Repayments on van loan	-
Repayments on line of credit	-
Contributions restricted for capital purposes	-
Net Cash from Financing Activities	53,484
NET DECREASE / INCREASE IN CASH	41,119
Cash and Cash Equivalents, Beginning of Year	24,606
CASH AND CASH EQUIVALENTS, END OF YEAR	65,725
<i>Agree ending cash to bank statement balance — must match:</i>	65,725

See notes to financial statements

Water Walkers
Notes to Financial Statements
December 31, 2025

1. Organization

Water Walkers (the Organization) is a Nashville, Tennessee-based nonprofit organization incorporated under the laws of the State of Tennessee. The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization's mission is to empower underserved inner-city youth through watersports, outdoor adventure, and education.

2. Summary of Significant Accounting Policies

Basis of Presentation

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

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

Net Assets With Donor Restrictions — Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that funds be maintained in perpetuity. The Organization did not have any net assets with donor restrictions that are perpetual in nature as of December 31, 2025.

Revenues and Support

Contributions are recognized when cash, securities or other assets, or an unconditional promise to give is received. A contribution is conditional if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets exists. Conditional promises to give are not recognized until the barrier(s) in the agreement are overcome.

The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with

donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released due to satisfaction of restrictions.

Grant revenue is recognized when the conditions upon which it depends are substantially met, which primarily is when qualifying expenses occur. Payments received in advance of conditions being met, if any, are recorded as deferred revenue on the Statement of Financial Position.

Donated materials and services are reflected as contributions in the accompanying statements at their estimated fair values at the date of receipt, if they meet the applicable recognition criteria under ASC 958.

Cash and Cash Equivalents

Cash and cash equivalents consist principally of cash on hand and demand deposits with financial institutions. The Organization considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are reported at cost at the date of purchase or at estimated fair value at the date of gift to the Organization. The Organization's policy is to capitalize purchases with a cost of \$1,000 or more and an estimated useful life greater than one year. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets.

Note Payable

The Organization's note payable is recorded at the outstanding principal balance. Interest expense is recognized as incurred.

Program and Supporting Services, Functional Allocation

The costs of program and supporting services have been summarized on a functional basis in the Statement of Activities. Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among program and supporting services based on estimates of time and effort.

Program Services — Includes all direct costs of delivering the Organization's watersports, outdoor adventure, and education programming to youth served.

Management and General — Includes management and general costs that relate to the overall direction of the Organization, including oversight, business management, recordkeeping, budgeting, financing, and other administrative activities.

Fundraising — Includes costs of activities directed toward appeals for financial support.

Income Taxes

The Organization qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization files a U.S. Federal Form 990. Management has evaluated all income tax positions taken on all open income tax returns and has determined that there were no positions taken that do not meet the “more likely than not” standard. Accordingly, there are no provisions for income taxes, penalties, or interest in the accompanying financial statements.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Events Occurring After Reporting Date

The Organization has evaluated events and transactions that occurred between December 31, 2025 and the date of this report, which is the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

3. Availability and Liquidity

The Organization’s financial assets available to meet general expenditures within one year of December 31, 2025 are as follows:

Cash and cash equivalents	65,275
Accounts receivable, net	-
Grants receivable	-
	<hr/>
Total financial assets available within one year	<u>65,275</u>

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 become due.

4. Property and Equipment

Property and equipment consisted of the following at December 31, 2025:

Bus	8,400
Machinery & Equipment	550
Vehicles	<u>152,174</u>
	161,124
Less accumulated depreciation	(37,975)
Total	<u><u>123,149</u></u>

5. Note Payable — Pinnacle Bank Boat Loan

The Organization has a commercial loan with Pinnacle Bank (Account #20231231468) collateralized by a MasterCraft NXT22 22' boat (HIN #US-MBC6EAZ8G223) used in the delivery of the Organization's watersports programming. The loan matures on April 28, 2028. Monthly Payments of \$1,504.40 consist of principal and interest. The loan balance was \$115,013.75 as of December 31, 2025.

Future maturities of the note payable outstanding at December 31, 2025 are as follows:

Year Ending December 31:	
2026	18,053
2027	18,053
2028 (through April 28)	6,018
Thereafter	<u>72,890</u>
Total	<u><u>115,014</u></u>

6. Net Assets With Donor Restrictions

The Organization had no net assets with donor restrictions as of December 31, 2025. During the year ended December 31, 2025, the Organization received donor and grantor-restricted contributions of \$139,750, which were recognized directly as net assets without donor restrictions because the restrictions were met in the same reporting period in which the revenue was recognized, consistent with the Organization's accounting policy. These restrictions were satisfied through qualifying program expenditures consistent with the purposes specified by donors and grantors, including funding received under the Metro Nashville / Nashville After Zone Alliance (NAZA) grant contract.

7. Concentration of Risk**Revenue Concentration**

The Organization is dependent on a limited number of grantors and donors for a significant portion of its operating revenues. During the year ended December 31, 2025, government and foundation grants, corporate contributions, and major donor contributions collectively

represented approximately \$293,000, or 69%, of total revenues of \$422,194. The Organization's Metro Nashville / Nashville After Zone Alliance (NAZA) grant (Contract #L-6641) represented approximately \$86,550, or 20%, of total revenues. Loss of this funding or a significant reduction in grant awards could have a material impact on the Organization's ability to fund operations and deliver its programs.

Credit Risk

The Organization maintains its cash balances at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). At times, balances may exceed federally insured limits. The Organization has not experienced any losses on its cash accounts and does not believe it is exposed to any significant credit risk on cash.

Geographic and Program Concentration

The Organization serves youth exclusively within the Nashville, Tennessee metropolitan area. The Organization's programming is dependent on access to waterways, outdoor facilities, and transportation resources in the region. Disruption to any of these could affect the Organization's ability to deliver its mission.

8. Related Parties

In the ordinary course of business, board members and other related parties may make promises to give to the Organization in support of its mission. During the year ended December 31, 2025, the Organization did not have any related party transactions requiring disclosure.

9. Commitments and Contingencies

Grant Compliance

The Organization is subject to the standard terms and conditions of its Metro Nashville / Nashville After Zone Alliance (NAZA) grant contract (Contract #L-6641), including compliance with program and financial reporting requirements for the period July 1, 2025 through June 30, 2026. Failure to comply with the terms of the grant agreement, including program delivery, attendance reporting, and expenditure documentation requirements, could result in repayment of grant funds. Management believes the Organization is in compliance with all material terms of the grant agreement as of the date of this report.

Line of Credit

The Organization maintains a revolving line of credit with First-Citizens Bank & Trust Company (Loan No. 00910012512407) with a maximum credit limit of \$100,000, originally established on July 16, 2024 and renewed on July 3, 2025 with a new maturity date of July 16, 2026. The line bears interest at a variable rate equal to the Prime Rate as published in The Wall Street Journal plus a margin of 0.500%, subject to a floor of 5.000% and a ceiling of 18.000% per annum. The interest rate was 7.250% as of December 31, 2025. Monthly payments consist of accrued interest, with the full principal balance due at maturity. The line is secured by a blanket security interest in all of the Organization's accounts, general intangibles, inventory, equipment, furniture, furnishings, and other goods. The outstanding balance was \$98,995 as of December 31, 2025. As this obligation matures within one year of the balance sheet date, it is classified as a current liability.

Operating Lease

The Organization leases program and office space under an operating lease agreement. Rent expense for the year ended December 31, 2025 was \$7,298. The lease is on a month-to-month basis and does not give rise to a right-of-use asset or lease liability under ASC 842.

Legal Matters

The Organization is not a party to any pending legal proceedings as of the date of this report.