Grant contract between the Metropolitan Government of Nashville and Davidson County and

Center for Nonprofit Management Contract #___________; July 20, 2022

GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
CENTER FOR NONPROFIT MANAGEMENT

This Grant Contract issued and entered into pursuant to Resolution _____________ by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Center for Nonprofit Management, ("Recipient"), is for the provision of organizational capacity building to nonprofit organizations that have been awarded grants by the Community Safety Partnership Fund, as further defined in the "SCOPE OF PROGRAM" and further detailed in Attachment A. Attachments A through D are incorporated herein by reference.

A. **SCOPE OF PROGRAM:**

A.1. Provide all members of the grassroots community network sponsored by the Mayor's Office called "The Village" full Center for Nonprofit Management ("CNM") membership benefits, professional nonprofit development consulting services, and facilitation of weekly meetings and technical support, as well as provide fiscal sponsorship for pre-approved Grant Writing and CPA services, events delivery, and software services.

- Guide participating organizations on Metro compliance and reporting standards so that grantees remain in good standing with Metro
- Build their operational capacity to increase their impact within the community safety initiative
- Offer training and technical assistance to support future funding opportunities
- Allocate staff and consultants to coach and mentor grantees
- Provide access to membership, workshops and other services offered at the Center for Nonprofit Management
- Manage a process for the preparation of independent fiscal documentation as needed for receiving grants from the Community Safety Partnership Fund ("CSPF"): Retain one or more certified professional accountants with experience working with grassroots nonprofits
- Offer financial education that builds the foundational skills for organizations to prepare for a financial audit
- Identify, propose, and implement other related services that meet the requirements of this contract and budgeted amount. New proposed services must be approved by the Mayor's Office before starting work or seeking reimbursement
- Develop a quarterly workplan

These funds will be used to achieve the following minimum set of outcomes:
- Provide access to membership for all Village members.
- Utilize at least 75% of the available Professional Services budget.
- Utilize at least 75% of the available Consulting & Mentoring budget.
- Furnish a structured process that supports Metro compliance and reporting standards and ensures that organizations remain in good standing
- Match specific grantees with audit preparation services
- Match specific grantees with audit education services

A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachment B. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request. These data shall reflect work conducted with all grantees. These data shall include:
- Total number of unduplicated grantees that receive services from CNM

- Number of organizations that receive access to membership and percentage of discount
- Number of organizations that participate in technical assistance and training
- Number of organizations that participate in CNM workshops
- Number and type of workshops that grantees attend
- Number of organizations that participate in coaching and mentoring services and the description of those services
- Summary document that describes the process to support Metro compliance and reporting standards and the number of grantees that participate
- Number of grantees that receive audit preparation services
- Number of grantees that receive audit education services
- Demographic information related to organizations and subcontractors

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

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

B. **GRANT CONTRACT TERM:**

B.1. **Grant Contract Term.** The term of this Grant will be __12__ months, commencing on ______July 1, 2022 and ending on ___June 30, 2023______. Metro will have no obligation for services rendered by the Recipient that are not performed within this term.

C. **PAYMENT TERMS AND CONDITIONS:**

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

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

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

Quarterly invoicing.

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

Final invoices for the contract period should be received by Metro Payment Services by ___July 15 2023. Any invoice not received by the deadline date will not be processed and all remaining grant funds will expire.

C.3. **Annual Expenditure Report.** The Recipient must submit a final grant Annual Expenditure Report, to be received by Mayor's Office of Community Safety (OCS), within 45 days of the end of the Grant Contract. Said report must be in form and substance acceptable to Metro and must be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Recipient Organization.

C.4. **Payment of Invoice.** The payment of any invoice by Metro will not prejudice Metro's right to object to the invoice or any other related matter. Any payment by Metro will neither be construed as acceptance of any part of the work or service provided nor as an approval of any of the costs included therein.

C.5. **Unallowable Costs.** The Recipient's invoice may be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by Metro, on the basis of audits or monitoring conducted in accordance with the terms of this Grant Contract, to constitute unallowable costs. Utilization of Metro funding for services to non-Davidson County residents is not allowed.

C.6. **Deductions.** Metro reserves the right to adjust any amounts which are or become due and payable to the Recipient by Metro under this or any Contract by deducting any amounts which are or become due and payable to Metro by the Recipient under this or any Contract.

C.7. **Travel Compensation.** Payment to the Recipient for travel, meals, or lodging is subject to amounts and limitations specified in Metro's Travel Regulations and subject to the Grant Spending Plan.

C.8. **Electronic Payment**. Metro requires as a condition of this contract that the Recipient have on file with Metro a completed and signed "ACH Form for Electronic Payment". If Recipient has not previously submitted the form to Metro or if Recipient's information has changed, Recipient will have thirty (30) days to complete, sign, and return the form. Thereafter, all payments to the Recipient, under this or any other contract the Recipient has with Metro, must be made electronically.

D. **STANDARD TERMS AND CONDITIONS**:

D.1. **Required Approvals.** Metro is not bound by this Grant Contract until it is approved by the appropriate Metro representatives as indicated on the signature page of this Grant.

D.2. **Modification and Amendment.** This Grant Contract may be modified only by a written amendment that has been approved in accordance with all Metro procedures and by appropriate legislation of the Metropolitan Council.

D.3. **Termination for Cause.** Should the Recipient fail to properly perform its obligations under this Grant Contract or if the Recipient violates any terms of this Grant Contract, Metro will have the right to immediately terminate the Grant Contract and the Recipient must return to Metro any and all grant monies for services or programs under the grant not performed as of the termination date. The Recipient must also return to Metro any and all funds expended for purposes contrary to the terms of the Grant. Such termination will not relieve the Recipient of any liability to Metro for damages sustained by virtue of any breach by the Recipient.

D.4. **Subcontracting.** The Recipient may not assign this Grant Contract or enter into a subcontract for any of the services performed under this Grant Contract without obtaining the prior written approval of Metro. Notwithstanding any use of approved subcontractors, the Recipient will be considered the prime Recipient and will be responsible for all work performed.

D.5. **Conflicts of Interest.** The Recipient warrants that no part of the total Grant Amount will be paid directly or indirectly to an employee or official of Metro as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Recipient in connection with any work contemplated or performed relative to this Grant Contract.

D.6. **Nondiscrimination.** The Recipient hereby agrees, warrants, and assures that no person will be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Recipient on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification which is in violation of applicable laws. The Recipient must, upon request, show proof of such nondiscrimination and must post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

D.7. **Records.** The Recipient must maintain documentation for all charges to Metro under this Grant Contract. The books, records, and documents of the Recipient, insofar as they relate to work performed or money received under this Grant Contract, must be maintained for a period of three (3) full years from the date of the final payment or until the Recipient engages a licensed independent public accountant to perform an audit of its activities. The books, records, and documents of the Recipient insofar as they relate to work performed or money received under this Grant Contract are subject to audit at any reasonable time and upon reasonable notice by Metro or its duly appointed representatives. Records must be maintained in accordance with the standards outlined in the Metro Grants Manual. The financial statements must be prepared in accordance with generally accepted accounting principles.

D.8. **Monitoring.** The Recipient's activities conducted and records maintained pursuant to this Grant Contract are subject to monitoring and evaluation by The Metropolitan Office of Financial Accountability or Metro's duly appointed representatives. The Recipient must make all audit, accounting, or financial records, notes, and other documents pertinent to this grant available for review by the Metropolitan Office of Financial Accountability, Internal Audit or Metro's representatives, upon request, during normal working hours.

D.9. **Reporting.** The Recipient must submit an Interim Program Report, to be received by Metro's Office of Grants and Accountability (OGA), by no later than __March 15_____, 2023__, and a Final Program Report, to be received by Mayor's Office of Community Safety (OCS) within 45 [forty-five] days of the end of the Grant Contract. Said reports shall detail the outcome of the activities funded under this Grant Contract.

D.10. **Strict Performance.** Failure by Metro to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement is not a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Grant Contract is considered to be waived, modified, or deleted except by a written amendment by the appropriate parties as indicated on the signature page of this Grant.

D.11. **Insurance.** The Recipient agrees to carry adequate public liability and other appropriate forms of insurance, and to pay all applicable taxes incident to this Grant Contract.

D.12. **Metro Liability.** Metro will have no liability except as specifically provided in this Grant Contract.

D. 13. **Independent Contractor.**_ Nothing herein will in any way be construed or intended to create a partnership or joint venture between the Recipient and Metro or to create the relationship of principal and agent between or among the Recipient and Metro. The Recipient must not hold itself out in a manner contrary to the terms of this paragraph. Metro will not become liable for any representation, act, or omission of any other party contrary to the terms of this paragraph.

D. 14. **Indemnification and Hold Harmless.**

(a) Recipient agrees to indemnify, defend, and hold harmless Metro, its officers, agents and employees from any claims, damages, penalties, costs and attorney fees for injuries or damages arising, in part or in whole, from the negligent or intentional acts or omissions of Recipient, its officers, employees and/or agents, including its sub or independent contractors, in connection with the performance of the contract, and any claims, damages, penalties, costs and attorney fees arising from any failure of Recipient, its officers, employees and/or agents, including its sub or independent contractors, to observe applicable laws, including, but not limited to, labor laws and minimum wage laws.

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

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

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

D.15. **Force Majeure.** The obligations of the parties to this Grant Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, acts of God, riots, wars, strikes, epidemics or any other similar cause.

D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract.

D.17. **Governing Law and Venue.** The validity, construction and effect of this Grant Contract and any and all extensions and/or modifications thereof will be governed by and construed in accordance with the laws of the State of Tennessee. The venue for legal action concerning this Grant Contract will be in the courts of Davidson County, Tennessee.

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

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

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

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

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

D.22. **Gratuities and Kickbacks.** It will be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparations of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy in any proceeding or application, request for ruling, determination, claim or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore. It will be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from participation in Metropolitan Government contracts.

D.23. **Communications and Contacts.** All instructions, notices, consents, demands, or other communications from the Recipient required or contemplated by this Grant Contract must be in writing and must be made by facsimile transmission, or by first class mail, addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

Metro

For contract-related matters:	For enquiries regarding invoices:
Mayor’s Office of Community Safety	Mayor’s Office of Community Safety
1 Public Sq #100, Nashville, TN 37201	1 Public Sq #100, Nashville, TN 37201
(615) 492-1932	(615) 492-1932

Recipient

Ms. Tari Hughes, President & CEO
Dawn Stone, Chief Impact Officer
Center for Nonprofit Managment

37 Peabody Street, Suite #201
Nashville, TN 37210
(615) 259-0100

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

a. No federally appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, and entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

c. The Recipient will require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, subcontracts, and contracts under grants, loans, and cooperative agreements) and that all subcontractors of federally appropriated funds shall certify and disclose accordingly.

D.25. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

(THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.)

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

APPROVED AS TO AVAILABILITY OF FUNDS:

DocuSigned by:
Kelly Flannery
CF513D4D903F4EB...
DS
KJ

Director of Finance

APPROVED AS TO FORM AND LEGALITY

DocuSigned by:
Macki Eke
DS
BC

Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

____

Metropolitan Clerk

RECIPIENT: Center for Nonprofit Management

DocuSigned by:
By: Tari Hughes
89A7245520BD451...

Title: President and CEO

Date: 7/20/2022

DocuSigned by:
By: Dawn Stone
BA2175591584497...

Title: Chief Impact Officer

Date: 7/20/2022

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

Attachments

A. Detailed scope of contract
B. Spending plan
C. IRS certification
D. Secretary of State certification

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

Attachment A

Detailed Scope of Contract

Village Membership
Spending Plan Item: Other Non-Personnel
All organizations designated as members of "The Village" shall receive full membership status of the Center for Nonprofit Management for the duration of contract.

- All fees for membership with CNM shall be waived for members of the Village *if* organizations were originated as a referral from the Metro Nashville Mayor's Office as part of The Village.
- Membership to CNM for Village Members shall include, but is not limited to:
  - Member pricing for workshops, special events and professional development certificates
  - MatchGrant Scholarships
  - Sam Howard Empowerment Fund
  - Exclusive CEO Communications
  - Access to "catalysts"
  - Unlimited free postings on CNM's nonprofit job board
  - "Exclusive curated benefits"
  - Grants directory through "GrantStation"
  - Discounted room rentals

Professional Development Consulting Services
Spending Plan Item: Salaries and Benefits
CNM shall provide up to $75,940 worth of nonprofit professional development consulting services, free of cost to Village organizations, for the duration of this contract. Contract services shall be invoiced quarterly to OCS.

- Consulting service topic shall include but are not limited to:
  - Strategic Planning
  - Organizational Assessment
  - Board Development
  - Revenue Development
  - Outcomes Measurement
  - Social Enterprise
  - Marketing & Branding
  - Human Resources
  - Executive Search
  - Financial Management
  - Executive Coaching
  - Organizational Culture
- All hours of consulting services shall be tracked, with notation of the consultant delivering the service, the recipient organization of the services, the topic of the consulting services, and the dates and hours rendered.

- CNM shall notify The Mayor's Office of Community Safety (OCS) on a monthly basis of the amount of consulting services rendered and shall not bill for more than $17,125.00 of Professional Development Consulting Services rendered to Village Members per quarter without written permission from the OCS.
- Additional consulting services rendered quarterly without written permission from the OCS beyond $18,985, shall not be reimbursable on this contract. The OCS and Metro Nashville is not liable in through this contract for any Professional Development Consulting Services beyond $75,940.

Community Impact Coordinator Job Description

Spending Plan Item: Salaries and Benefits

A full-time position shall be staffed by CNM for a "Community Impact Coordinator" (CIC) delivering dedicated services for The Village. CIC's responsibilities shall include but are not limited to:

- Facilitating weekly meetings of The Village, managing the technical aspects of the call, and facilitating conversation as needed.
- Scheduling speakers and workshops for weekly Village Meetings at least 30 days in advance.
- Keeping Village communications platforms up to date with pertinent information.
- Owning the back-end technical aspects of the Village software and communications platforms.
- Measuring outcomes, outputs, and impact of the OCS and CNM's engagement with Village Member organizations.
- Providing technical assistance of Village communications platforms to Village members with a maximum 2 business day response time, within standard business hours.
- CIC shall be available for in-person collaboration with OCS officials for no less than 16 per week

Employment specifications of CIC:

- Shall work exclusively on projects associated with serving members of The Village
- Shall be compensated, before taxes, a salary comparable to Metro Nashville public employees performing similar tasks.
  - Comparative positions: Workforce Services Coordinator, Admin Specialist, Public Info Coordinator, Program Manager
  - Required salary range before taxes: $58,000 – 64,000.
- CNM shall provide funding for parking permit for employee at City Hall parking garage.
- Shall receive same benefits afforded to full-time CNM staff.
- Shall not be expected to work more than 40 hours per week or expected to render service routinely outside of regular office hours.
- All reasonable accommodations for equipment needed to perform work tasks, e.g. laptop, work phone, shall be provided by CNM.
- Hiring shall conform as much as possible to the following Job Description:

Community Impact Coordinator

Job Description

Job Summary: The Community Impact Coordinator is part of a team working to collectively "move the needle" on community wellbeing outcomes within the Village. Coordinator is responsible for supporting projects or work streams that are a part of a larger organizational strategy. Coordinator works with various project team members (internal and external) including the village members, Nashville Metropolitan Mayor's Office, and other stakeholders and community partners to develop timelines, create schedules, oversee work stream progress to make sure goals are met on time.

Ongoing meeting coordination of the Wednesday Village calls, monitoring of budgets, project risks and data/outcome tracking are essential parts of the role.

Reports to: Director of Impact

Coordinating Project Activities:

- Supports the tactical implementation of strategic initiatives and projects for the Village
- Builds identity as a respected, neutral convener of the Village. Ability to influence without authority to maintain the collaborative's momentum.
- Provides technical assistance in implementing innovative and research-backed best practices and documentation of projects, budgets, timelines, etc.
- Convenes partners and facilitates activities to ensure that networks maintain momentum, achieve objectives and deliver results
- Maintains awareness of project dependencies with other initiatives and proactively coordinates processes and resources accordingly.
- Prepares regular progress reports and status updates as needed. Tracks and monitors budgets, outcomes, and timelines. Compiles information and creates presentations that can be used in a variety of settings to convey key project information to stakeholders (internal and external)
- Communicates project issues and risks and proposes potential solutions to project team members.

Supporting Continuous Improvement:

- Supports gathering and entering information into a shared measurement system that tracks outcomes and indicators, using results to inform learning and continuous improvement
- Coordinates development of work plans and milestones, tracks progress and presents results to internal and community stakeholders
- Inspiring Collaboration:
- Cultivates relationships with Village members, partners and funders to ensure effective mobilization of local resources.
- Supports partners in gathering and preparing information for funding proposals
- Provides "backbone support" to collective community efforts to ensure tangible progress is made

Qualifications:

- Proactive and resourceful in an entrepreneurial environment
- Strong facilitation skills and a track record of coordinating high performing teams and/or programs
- Experience managing state and federally funded programs or services
- Attention to detail and ability to understand, analyze and track data and metrics to show impact
- Exceptional communication and relationship building skills
- Track record of implementing vision into action and demonstrating measurable results
- Demonstrated understanding of policy and systems change framework and knowledge of approaches to promote health, address root cause and eliminate inequities in health outcomes
- 2-3 years of professional experience in community development, health, education, nonprofit program coordination or philanthropy
- Minimum of bachelor's degree required

Software Expenses
Spending Plan Item: Communications
CNM shall be reimbursed for up to $15,000 of software expenses purchased on behalf of supporting the Village, with written permission from the OCS prior to purchase. Invoices for software related costs may be submitted the same month they are spent. Software expenditures beyond $15,000, or those without proper receipts, or not used primarily for expenses related to work with The Village, shall not be reimbursable via this contract.

Events Budget
Spending Plan Item: Travel/Conferences and Meetings
CNM shall have an events budget of $7,500 that is set aside for use by The Village for events supporting the member organizations. An "event proposal" with estimated expenses shall be submitted to the OCS and given written approval prior to funds are spent. Invoices for events related costs may be submitted the same month they are spent. Events expenditures beyond $7,500, or those without proper receipts, or not used primarily for expenses related to work with The Village, shall not be reimbursable via this contract.

Professional Services: Grant Writing, CPA Assistance Pass-through Funds
Spending Plan Item: Professional Fees
CNM shall have a Grant Writing, certified public accountant (CPA) assistance pass-through budget of $147,200. With written approval from the OCS, Village Members may receive free of cost Grant Writing, CPA, or other professional services charged to these funds at reasonable, market rates. CNM shall fulfill the invoices for grant writers or CPAs (that had previous approval by the OCS) and make payment to those vendors within 60 days of invoice receipt. CNM may invoice for reimbursement of these on a quarterly basis. Professional Services expenditures beyond $147,200, or those without proper receipts, or not used primarily for expenses related to work with The Village, shall not be reimbursable via this contract.

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

Attachment B:

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY
GRANT SPENDING PLAN

RECIPIENT NAME:	Center for Nonprofit Management

THE FOLLOWING IS APPLICABLE TO EXPENSES PLANNED TO BE INCURRED DURING THE CONTRACT GRANT PERIOD: July 1, 2022 - June 30, 2023				
	EXPENSE OBJECT LINE-ITEM CATEGORY	**METRO GRANT FUNDS**	**RECIPIENT MATCH (participation)**	**TOTAL PROJECT**
	Salaries and Wages	$155,300.00		$155,300.00
	Benefits and Taxes [(PERCENT)]			
	Professional Fees	$147,200.00		$147,200.00
	Supplies			
	Communications	$15,000 .00		$15,000 .00
	Postage and Shipping			
	Occupancy			
	Equipment Rental and Maintenance			
	Printing and Publications			
	Travel/ Conferences and Meetings	$7,500.00		$7,500.00
	Insurance			
	Specific Assistance to Individuals			
	Other Non-Personnel	$60,000.00		$60,000.00
	GRAND TOTAL	$385,000.00	$0.00	$385,000.00

Grant contract between the Metropolitan Government of Nashville and Davidson County and

Center for Nonprofit Management Contract #___________; July 20, 2022

Attachment C
Documentation of grantee's tax exempt status appears in the TN database located on this IRS site: https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf

Direct link to database
https://www.irs.gov/pub/irs-soi/eo_tn.csv

	A	B	C	D	E	F	G	H	I	J
1	EIN	NAME	ICO	STREET	CITY	STATE	ZIP	GROUP	SUBSECTIC	AFFILIAT
5747	581995846	DEER LODGE-ABNER ROSS MEMORIAL CENTER INC	% JOHN WASCHEVSKI	PO BOX 156	DEER LOD	TN	37726-015	0	3	
5748	581997963	ALL BELIEVERS CHRISTIAN CENTER INC		837 CRAFT RD	MEMPHIS	TN	38116-400	0	3	
5749	581998157	CROCKETT THEATRE BOARD INC		PO BOX 474	LAWRENC	TN	38464-047	0	3	
5750	581998350	BEAN-ROULSTON CEMETERY ASSOCIATION	% JOHN C RAULSTON DVM	7783 SWEETENS COVE F	S PITTSBU	TN	37380-647	0	13	
5751	581998546	FLYNNS LICK COMMUNITY CENTER & VOLUNTEER FIRE DEPARTMENT	% CELIA F SMITH	PO BOX 884	GAINESBC	TN	38562-088	0	3	
5752	581999074	FRIENDS OF LONG HUNTER STATE PARK INC	% BONNIE SHAPBELL	2910 HOBSON PIKE	HERMITAC	TN	37076-402	0	3	
5753	581999493	DUCKS UNLIMITED INC		1 WATERFOWL WAY	MEMPHIS	TN	38120-235	9352	3	
5754	582000064	CENTER FOR NONPROFIT MANAGEMENT INC	% ELAINE DICKSON	37 PEABODY ST STE 201	NASHVILL	TN	37210-223	0	3	
5755	582000082	COOPERATIVE AGREEMENT OF LABOR AND MANAGEMENT		PO BOX 5058	OAK RIDG	TN	37831-505	0	5	
5756	582000621	BOOK EM		161 RAINS AVE	NASHVILL	TN	37203-533	0	3	
5757	582000623	BLIND & CHARITY FUND DOWNTOWN NASHVILLE LIONS CLUB	% D MARK COLEMAN	3022 CORAL BELL LN	FRANKLIN	TN	37067-865	0	3	
5758	582000626	TENNESSEE ASSOCIATION OF ADMINISTRATORS OF SPECIAL EDUCATIO	% MALINDA MURCHIE	2169 TALLEY RD	BELFAST	TN	37019-201	0	3	
5759	582000627	TENNESSEE RIVER MUSEUM	% TOMMY NICHOLS	30 FAIRGROUND ST	SAVANNA	TN	38372-217	0	3	
5760	582001608	FEDERAL BAR ASSOCIATION MEMPHIS-MID-SOUTH CHAPTER INC	% DELAINE SMITH	PO BOX 172345	MEMPHIS	TN	38187-234	0	6	

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

Attachment D

Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

Filing Information

Name: **CENTER FOR NONPROFIT MANAGEMENT, INC.**

General Information

SOS Control #	**000252875**	Formation Locale:	TENNESSEE
Filing Type:	Nonprofit Corporation - Domestic 05/05/1992 9:23 AM	Date Formed:	05/05/1992
		Fiscal Year Close	12
Status:	Active		
Duration Term:	Perpetual		
Public/Mutual Benefit:	Public		

Registered Agent Address
TARI HUGHES
STE 201
37 PEABODY ST
NASHVILLE, TN 37210-2234

Principal Address
STE 201
37 PEABODY ST
NASHVILLE, TN 37210-2234

The following document(s) was/were filed in this office on the date(s) indicated below:

Date Filed	Filing Description	Image #
04/04/2022	2021 Annual Report	B1195-0762
03/30/2021	2020 Annual Report	B1011-1902
08/31/2020	2019 Annual Report	B0913-7237
08/01/2020	Notice of Determination	B0786-9832
03/22/2019	2018 Annual Report	B0674-5830
04/17/2018	2017 Annual Report	B0539-2585
01/31/2017	2016 Annual Report	B0338-7061
Registered Agent First Name Changed From: C To: TARI		
Registered Agent Middle Name Changed From: LEWIS To: No Value		
Registered Agent Last Name Changed From: LAVINE To: HUGHES		
Registered Agent Physical Postal Code Changed From: 37210 To: 37210-2234		
02/23/2016	2015 Annual Report	B0204-1051
02/24/2015	2014 Annual Report	B0057-5691
01/28/2014	2013 Annual Report	A0211-0148
03/27/2013	2012 Annual Report	A0167-0939
Principal Postal Code Changed From: 37210 To: 37210-2234		

7/19/2022 2:55:29 PM

Page 1 of 2

Grant contract between the Metropolitan Government of Nashville and Davidson County and Center for Nonprofit Management Contract #___________; July 20, 2022

Filing Information

Name: **CENTER FOR NONPROFIT MANAGEMENT, INC.**

02/27/2012	2011 Annual Report	A0105-1474
Principal Address 1 Changed From: 44 VANTAGE WAY To: 37 PEABODY ST		
Principal Address 2 Changed From: STE 230 To: STE 201		
Principal Postal Code Changed From: 37228 To: 37210		
Principal County Changed From: No value To: DAVIDSON COUNTY		
Registered Agent Physical Address 1 Changed From: 44 VANTAGE WAY To: 37 PEABODY ST		
Registered Agent Physical Address 2 Changed From: STE 230 To: STE 201		
Registered Agent Physical Postal Code Changed From: 37228-1548 To: 37210		
02/15/2012	Administrative Amendment	6998-0497
03/28/2011	2010 Annual Report	A0064-1236
03/30/2010	2009 Annual Report	6690-2587
02/05/2009	2008 Annual Report	6440-0970
04/01/2008	2007 Annual Report	6275-2060
02/15/2007	2006 Annual Report	5953-2401
02/23/2006	2005 Annual Report	5697-0558
01/06/2005	2004 Annual Report	5315-1525
Registered Agent Changed		
03/25/2004	2003 Annual Report	5082-3740
03/27/2003	2002 Annual Report	4769-1749
04/02/2002	2001 Annual Report	4469-0927
03/22/2001	2000 Annual Report	4155-1101
01/20/2000	1999 Annual Report	3803-0449
05/14/1998	CMS Annual Report Update	3512-3374
Principal Address Changed		
Registered Agent Physical Address Changed		
Registered Agent Changed		
07/03/1996	CMS Annual Report Update	3190-1017
Fiscal Year Close Changed		
11/18/1994	Notice of Determination	ROLL 2917
05/19/1993	CMS Annual Report Update	2694-0305
Principal Address Changed		
05/05/1992	Initial Filing	2453-0200

Active Assumed Names (if any)	Date	Expires

7/19/2022 2:55:29 PM Page 2 of 2

CENTER FOR NONPROFIT MANAGEMENT, INC.

FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2021 and 2020

And Report of Independent Auditor

Cherry Bekaert LLP
CPAs & Advisors

CENTER FOR NONPROFIT MANAGEMENT, INC.
TABLE OF CONTENTS

Cherry Bekaert LLP
CPAs & Advisors

Report of Independent Auditor

To the Board of Directors
Center for Nonprofit Management, Inc.
Nashville, Tennessee

Opinion

We have audited the accompanying financial statements of Center for Nonprofit Management, Inc. (a nonprofit organization) (the "Organization"), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

Cherry Bekaert LLP

Nashville, Tennessee
April 23, 2022

CENTER FOR NONPROFIT MANAGEMENT, INC.
STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Cash	$ 158,647	$ 146,123
Investments	1,681,946	1,679,021
Client fees receivable	110,273	40,686
Contributions receivable	-	43,500
Prepaid expenses	419	419
Deposits	6,000	6,000
Property and equipment, net of accumulated depreciation of $424,349 and $365,389, respectively	110,048	118,369
Total Assets	$ 2,067,333	$ 2,034,118
LIABILITIES AND NET ASSETS		
Accounts payable and accrued expenses	$ 7,396	$ 12,711
Deferred revenue and support	163,137	148,500
Deferred grant revenue	-	161,500
Total Liabilities	170,533	322,711
Net Assets:		
Without Donor Restrictions:		
Undesignated	1,654,417	1,349,448
Board designated	-	1,161
Total Without Donor Restrictions	1,654,417	1,350,609
With Donor Restrictions	242,383	360,798
Total Net Assets	1,896,800	1,711,407
Total Liabilities and Net Assets	$ 2,067,333	$ 2,034,118

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

CENTER FOR NONPROFIT MANAGEMENT, INC.
STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Changes in Net Assets Without Donor Restrictions:		
Revenues and Other Support:		
Service fees	$ 811,292	$ 903,425
Association fee revenue	107,252	163,474
Grants	403,000	425,900
Contributions and ticket sales	235,437	354,938
Government grant revenue	832,253	-
Other	16,628	15,980
Investment return, net	2,429	27,891
Released from restriction - satisfaction of purpose restrictions	220,915	300,876
Total Revenues and Other Support	2,629,206	2,192,484
Expenses:		
Training and development	358,315	314,932
Consulting	540,454	716,471
Membership	136,212	133,770
Collective impact	260,614	340,719
Salute to Excellence, marketing and other	579,129	494,454
Management and general and fundraising	450,674	371,250
Total Expenses	2,325,398	2,371,596
Change in Net Assets Without Donor Restrictions	303,808	(179,112)
Changes in Net Assets With Donor Restrictions:		
Contributions	102,500	221,500
Released from restriction - satisfaction of purpose restrictions	(220,915)	(300,876)
Change in Net Assets With Donor Restrictions	(118,415)	(79,376)
Change in net assets	185,393	(258,488)
Net assets, beginning of year	1,711,407	1,969,895
Net assets, end of year	$ 1,896,800	$ 1,711,407

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

CENTER FOR NONPROFIT MANAGEMENT, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2021

	Training and Development	Consulting	Membership	Collective Impact	Salute to Excellence, Marketing, and Other	Total Program Services	Management and General and Fundraising	Total Expenses
Salaries/benefits	$ 108,830	$ 128,016	$ 103,548	$ 60,642	$ 369,386	$ 770,422	$ 234,681	$ 1,005,103
Cost of services	130,313	362,145	150	175,564	160,172	828,344	-	828,344
Professional fees	36,728	17,859	3,168	9,859	8,926	76,540	98,633	175,173
Office rent	45,776	13,733	9,155	4,578	8,118	81,360	23,451	104,811
Depreciation	13,458	4,037	2,692	1,346	4,037	25,570	33,391	58,961
Telephone/internet	2,599	3,793	702	2,107	3,661	12,862	10,009	22,871
Dues/subscriptions	-	-	938	2,500	4,693	8,131	14,253	22,384
Repairs and maintenance	5,661	2,136	1,159	834	2,639	12,429	5,303	17,732
Audit/legal	-	-	-	-	-	-	15,100	15,100
Bad debts	-	2,700	4,900	-	5,000	12,600	-	12,600
Miscellaneous	4,832	-	4,832	-	327	9,991	2,027	12,018
Utilities	4,440	1,454	988	507	1,119	8,508	2,476	10,984
Equipment rent	3,352	1,455	1,404	605	2,061	8,877	828	9,705
Insurance	1,252	1,252	1,409	939	1,409	6,261	1,565	7,826
Payroll services	681	941	627	498	2,776	5,523	1,723	7,246
Meals/breaks	313	912	216	438	1,097	2,976	3,285	6,261
Travel	62	-	-	195	317	574	3,009	3,583
Advertising	-	-	-	-	2,950	2,950	-	2,950
Office supplies	18	21	25	2	441	507	565	1,072
Postage/shipping	-	-	299	-	-	299	375	674
	$ 358,315	$ 540,454	$ 136,212	$ 260,614	$ 579,129	$ 1,874,724	$ 450,674	$ 2,325,398

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

CENTER FOR NONPROFIT MANAGEMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2020

	Training and Development	Consulting	Membership	Collective Impact	Salute to Excellence, Marketing, and Other	Total Program Services	Management and General and Fundraising	Total Expenses
Salaries/benefits	$ 73,241	$ 152,701	$ 110,504	$ 72,472	$ 269,909	$ 678,827	$ 221,587	$ 900,414
Cost of services	105,623	465,214	268	255,952	21,398	848,455	-	848,455
Grants to other organizations	-	-	-	-	165,000	165,000	-	165,000
Professional fees	33,323	4,250	-	-	-	37,573	74,204	111,777
Bad debts	20,976	62,928	-	-	-	83,904	-	83,904
Office rent	36,845	11,054	7,369	3,685	7,370	66,323	7,369	73,692
Depreciation	22,047	6,719	4,830	2,240	6,544	42,380	2,415	44,795
Payroll services	1,948	4,119	1,468	2,041	9,408	18,984	6,012	24,996
Telephone/internet	2,169	3,166	586	1,849	3,166	10,936	7,624	18,560
Dues/subscriptions	-	-	-	-	2,216	2,216	15,348	17,564
Equipment rent	5,174	2,075	1,938	736	2,720	12,643	888	13,531
Audit/legal	-	-	-	-	-	-	12,800	12,800
Miscellaneous	4,961	-	4,961	-	99	10,021	1,148	11,169
Utilities	3,797	1,139	759	380	760	6,835	1,169	8,004
Insurance	1,055	1,583	302	905	1,508	5,353	2,185	7,538
Travel	-	-	-	-	2,337	2,337	4,825	7,162
Repairs and maintenance	3,414	1,024	341	341	1,024	6,144	687	6,831
Meals/breaks	235	112	9	45	299	700	4,868	5,568
Office supplies	12	126	66	33	147	384	4,117	4,501
License	-	-	-	-	-	-	3,020	3,020
Postage/shipping	72	261	369	-	114	816	269	1,085
Printing	40	-	-	40	-	80	715	795
Advertising	-	-	-	-	435	435	-	435
	$ 314,932	$ 716,471	$ 133,770	$ 340,719	$ 494,454	$ 2,000,346	$ 371,250	$ 2,371,596

CENTER FOR NONPROFIT MANAGEMENT, INC.
STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Cash flows from operating activities:		
Change in net assets	$ 185,393	$ (258,488)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	58,961	44,795
Bad debts	12,600	83,904
Realized and unrealized loss (gains) on investments	3,582	(27,845)
Changes in operating assets and liabilities:		
Client fees receivable	(82,187)	30,339
Contributions receivable	43,500	(43,500)
Accounts payable and accrued expenses	(5,315)	(19,493)
Deferred revenue and support	14,637	112,586
Deferred grant revenue	(161,500)	161,500
Net cash flows from operating activities	69,671	83,798
Cash flows from investing activities:		
Purchase of investments	(6,507)	-
Purchase of property and equipment	(50,640)	(26,406)
Net cash flows from investing activities	(57,147)	(26,406)
Change in cash	12,524	57,392
Cash, beginning of year	146,123	88,731
Cash, end of year	$ 158,647	$ 146,123

Note 1—Nature of operations and summary of significant accounting policies

During 1986, the Management Development Center began operations through funding from the HCA Foundation and the United Way of Metropolitan Nashville. On May 5, 1992, the Management Development Center was incorporated as a not-for-profit organization and changed its name to the Center for Nonprofit Management, Inc. (the "Organization"). The purpose of the Organization is to enhance the ability of nonprofit organizations to manage their business by providing services and resources to the governing board, employees, and volunteers of those organizations, including, but not limited to, management education and training and management consultation services.

Financial Statement Presentation – In accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"), the Organization is required to report information regarding its financial position and activities according to two classes of net assets: Net Assets Without Donor Restrictions and Net Assets With Donor Restrictions.

Contributions – In accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for nonprofit organizations, unconditional contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions.

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

> *Net Assets Without Donor Restrictions* – Net assets 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 and/or designation of the Organization's management and the Board of Directors.
>
> *Net Assets With Donor Restrictions* – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions Receivable – Contributions receivable consist of donor promises to give to the Organization that are, in substance, unconditional. All contributions receivable at December 31, 2021 and 2020 are expected to be collected within one year. Management considers all contributions receivable to be fully collectible, accordingly, no allowance for doubtful contributions receivable has been provided.

Deferred Revenue and Support – Fees received in the current year for services to be performed in the subsequent years are shown as deferred revenue (see Note 2).

Cash and Cash Equivalents – For purposes of the statements of cash flows, the Organization considers all cash funds, cash bank accounts, and highly liquid debt instruments with an original maturity when purchased of three months or less, to be cash and cash equivalents other than certain money market funds held by the Organization for investment.

Investments – Investments in money market funds and marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the accompanying statements of financial position. See further discussion of fair value measurements at Note 4. Investment income and realized and unrealized gains and losses are reported as changes in net assets without donor restrictions, or if from restricted sources, are reported as changes in net assets with donor restrictions, if specified by the donor for a particular purpose.

Note 1—Nature of operations and summary of significant accounting policies (continued)

Property and Equipment – Property and equipment are recorded at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets or lease terms, if shorter, for leasehold improvements. Estimated useful lives of all major classes of assets are as follows:

Equipment and database	3 - 5 years
Furniture and fixtures	7 years
Leasehold improvements (remaining life of lease)	5 - 10 years

Income Taxes – The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. Accordingly, no provision for income tax has been made.

The Organization follows FASB ASC guidance related to unrecognized tax benefits. The guidance clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements. This guidance prescribes a minimum probability threshold that a tax position must meet before a financial statement benefit is recognized. The minimum threshold is defined as a tax position that is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. The Organization has no tax penalties or interest reported in the accompanying financial statements.

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

Accounting Policies for Future Pronouncements – In February 2016, FASB issued Accounting Standards Update ("ASU") 2016-02, *Leases*. The standard requires all leases with lease terms over 12 months to be capitalized as a right of use asset and lease liability on the statement of financial position at the date of lease commencement. Leases will be classified as either finance or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the year ending December 31, 2022. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

In-Kind Contributions – Contributed services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received.

Additionally, the Organization receives a significant amount of contributed time from volunteers which does not meet the recognition criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

Functional Expenses – Costs of providing the Organization's programs are summarized and reported on a functional basis. Expenses of each program include costs directly associated with the program and other indirect costs determined to benefit that program. These costs have been allocated between program and supporting services based on estimates by management on an equitable basis. Expenses that are allocated consisted primarily of salaries and wages expense which was allocated based on time and effort. Fundraising expenses totaled $223,067 and $93,996 (primarily for salaries) in 2021 and 2020, respectively.

Note 1—Nature of operations and summary of significant accounting policies (continued)

Advertising Expense – The Organization expenses advertising costs as incurred. Advertising costs charged to expense totaled $2,950 and $435 in 2021 and 2020, respectively.

Subsequent Events – The Organization evaluated subsequent events through April 23, 2022, when these financial statements were available to be issued and determined there are no subsequent events that require disclosure other than those discussed in Note 11.

Note 2—Revenue recognition

The Organization has adopted ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606) *(“*ASC 606”), under which revenue is recognized when the Organization transfers the promised goods or services to a customer in an amount that reflects consideration that is expected to be received for those goods and services.

Provisions of ASC 606 are as follows:

Contract Balances – Timing differences among revenue recognition may result in contract assets or liabilities. Contract liabilities classified as deferred revenue and support on the accompanying statements of financial position totaled $163,137 and $148,500 as of December 31, 2021 and 2020, respectively. Deferred revenue represents income from membership dues and consulting fees.

Client fees receivable were $110,273 and $40,686 as of December 31, 2021 and 2020, respectively. Client fees receivable are stated at the amount the Organization expects to collect from outstanding balances. The Organization accounts for potential losses in client fees receivable through a charge to expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to client fees receivable. The Organization did not deem an allowance for doubtful accounts necessary at December 31, 2021 and 2020. As a result, no allowance for uncollectible accounts has been provided. However, actual write-offs could exceed the recorded allowance for doubtful accounts. During 2021 and 2020, the Organization directly wrote off $12,600 and $83,904, respectively, of client receivables deemed uncollectible.

Performance Obligations – A performance obligation is a promise in a contract to transfer a distinct good or service to the customer and is the unit of account under ASC 606. The transaction price is allocated to each distinct performance obligation and is recognized as revenue when, or as, each performance obligation is satisfied. The Organization’s revenue within the scope of ASC 606 consists of revenue from membership dues, consulting, and training services.

Revenue Recognition – Revenue (consulting and training fees) is recognized as services are performed or products are delivered with the exception of annual memberships paid by member organizations. Memberships paid by member organizations are recognized over the contractual term of the membership as management believes this approximates the pattern of use. All revenue described above is included in service fees in the accompanying statements of activities.

Practical Expedients and Exemptions – There are several practical expedients and exemptions allowed under ASC 606 that impact timing and revenue recognition and disclosures. The one practical expedient the Organization applied in the adoption and application of ASC 606 allows the Organization to elect to treat similar contracts as part of a portfolio of contracts. The contracts have the same provision terms and management has the expectation that the result will not be materially different from the consideration of each individual contract.

Note 2—Revenue recognition (continued)

The following table provides information about significant changes in the contract liabilities for the years ended December 31:

	Year Ended December 31, 2021				
	Membership Dues	Consulting	Training	Other	Total
Deferred revenue, beginning of year	$ 131,190	$ 12,124	$ 5,186	$ -	$ 148,500
Revenue recognized that was included in deferred revenue at the beginning of the year	(131,190)	(12,124)	(5,186)	-	(148,500)
Increase in deferred revenue due to cash received during the year	130,379	12,124	15,634	5,000	163,137
Deferred revenue, end of year	$ 130,379	$ 12,124	$ 15,634	$ 5,000	$ 163,137

	Year Ended December 31, 2020				
	Membership Dues	Consulting	Training	Other	Total
Deferred revenue, beginning of year	$ 19,540	$ 16,374	$ -	$ -	$ 35,914
Revenue recognized that was included in deferred revenue at the beginning of the year	(19,540)	(4,250)	-	-	(23,790)
Increase in deferred revenue due to cash received during the year	131,190	-	5,186	-	136,376
Deferred revenue, end of year	$ 131,190	$ 12,124	$ 5,186	$ -	$ 148,500

Note 3—Liquidity and availability of resources

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization obtained a line of credit with maximum borrowings of $200,000 (see Note 6) with a financial institution that can be drawn upon during the year to manage cash flows, if needed. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities of consulting services and trainings as well as the conduct of services undertaken to support those activities to be general expenditures.

Note 3—Liquidity and availability of resources (continued)

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statements of financial position date, comprise the following at December 31:

	2021	2020
Financial assets:		
Cash	$ 158,647	$ 146,123
Investments	1,681,946	1,679,021
Client fees receivable	110,273	40,686
Contributions receivable	-	43,500
Total Financial Assets	1,950,866	1,909,330
Less amounts not available to be used for general expenditures within one year:		
Board designated	-	1,161
Donor restricted	242,383	360,798
Financial assets not available to be used within one year	242,383	361,959
Financial assets available to meet cash needs for general expenditures within one year	$ 1,708,483	$ 1,547,371

Note 4—Fair value measurements and investments

The Organization has adopted the fair value measurement topic of FASB ASC, which establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 – Inputs to the valuation methodology include the following:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Note 4—Fair value measurements and investments (continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. A description of the valuation methodology used for assets measured at fair value is as follows:

> *Money Market, Certificates of Deposit, Mutual Funds, and Other* – Valued primarily at the amounts reported at closing prices of shares in active markets held by the Organization at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31:

	2021			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 1,123,196	$ -	$ -	$ 1,123,196
Mutual funds:				
Low duration bond funds	543,646	-	-	543,646
Other funds	15,104	-	-	15,104
Total assets, at fair value	$ 1,681,946	$ -	$ -	$ 1,681,946

	2020			
	Level 1	**Level 2**	**Level 3**	**Total**
Money market funds	$ 867,000	$ -	$ -	$ 867,000
Certificate of deposit	253,551	-	-	253,551
Mutual funds:				
Low duration bond funds	544,785	-	-	544,785
Other funds	13,685	-	-	13,685
Total assets, at fair value	$ 1,679,021	$ -	$ -	$ 1,679,021

Note 5—Property and equipment

Property and equipment consists of the following at December 31:

	2021	2020
Equipment	$ 114,661	$ 109,773
Furniture and fixture	96,713	96,713
Leasehold improvements	13,282	13,282
Database	309,741	263,990
	534,397	483,758
Less accumulated depreciation	(424,349)	(365,389)
	$ 110,048	$ 118,369

Note 6—Line of credit agreement

During the year ended December 31, 2020, the Organization obtained a line of credit allowing maximum borrowings of $200,000. The line of credit was renewed in May 2021 as an open ended revolving line of credit allowing maximum borrowings of $200,000 with principal payable on demand. Interest on outstanding borrowings is a variable interest rate that is computed at 1.5% plus LIBOR rate. There were no draws on the line of credit during the years ended December 31, 2021 and 2020.

Note 7—Grant revenue

In April 2020, the Organization received a loan of $161,500 under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) Paycheck Protection Program (“PPP”) administered by the Small Business Administration (“SBA”). The application for the PPP loan requires the Organization to, in good faith, certify that the current economic uncertainty made the loan request necessary to support the ongoing operation of the Organization. This certification further requires the Organization to take into account current business activity and the ability to access other sources of liquidity sufficient to support the ongoing operations in a manner that is not significantly detrimental to the business. The receipt of the funds from the PPP loan and the forgiveness of the PPP loan is dependent on the Organization having initially qualified for the PPP loan and qualifying for the forgiveness of such PPP loan based on funds being used for certain expenditures such as payroll costs and rent, as required by the terms of the PPP loan. As of December 31, 2020, the Organization recorded such amounts as deferred grant revenue as the conditions for forgiveness had not yet been met at that time.

The Organization applied for forgiveness with the SBA and the SBA forgave the PPP loan in full in March 2021. As a result, the Organization recognized $161,500 as government grant revenue on the statements of activities for the year ended December 31, 2021.

Under the same terms and requirements, in March 2021, the Organization received a second PPP loan in the amount of $157,517, which was established under the CARES Act and administered by the SBA. The Organization applied for forgiveness with the SBA and the SBA forgave the PPP loan in full in October 2021. As a result, the Organization recognized $157,517 as government grant revenue on the statements of activities for the year ended December 31, 2021.

Note 7—Grant revenue (continued)

During the year ended December 31, 2021, the Organization received a $513,236 grant from the state of Tennessee Coronavirus Relief Fund ("CRF"), which is recognized as government grant revenue on the statements of activities. As such, CRF grants provide funding to grant recipients after expenses have been incurred. Such expenses include responding to the impacts of the coronavirus ("COVID-19"), specifically allowing recipients to be able to reach individuals that have lost wages and need financial, medical, housing, or food assistant and to aid organizations in helping prevent the spread of COVID-19 through providing access to supplies.

Note 8—Board designated net assets

Board designated net assets are available for the following purposes at December 31:

	2021	2020
Nonprofit Excellence Funds (Invest in Success)	$ -	$ 1,161

Note 9—Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at December 31:

	2021	2020
Nonprofit Excellence Funds (Invest in Success)	$ 159,215	$ 155,223
Collective Impact	2,029	93,436
Association of Nonprofit Executives Funds	43,698	43,698
MatchGrant Funds	37,441	24,941
Contributions receivable (time restricted)	-	43,500
Total net assets with donor restrictions	$ 242,383	$ 360,798

During 2007, the Organization received the remaining assets of the Association for Nonprofit Executives ("ANE"). Any funds received from ANE have been recorded as net assets with donor restrictions of the Organization. Restrictions are released when expenditures are approved by the ANE Advisory Board.

Note 10—Retirement plan

The Organization adopted a Simplified Employee Pension Plan ("SEP") for all employees as of January 1, 1993, and as modified December 8, 1999. Contributions to the SEP begin after one year of qualifying employment if the employee is 21 years of age or older. Contributions were calculated at a rate of 6% of base salary for 2021 and 2020. Contributions to the SEP, or to alternative employee-elected payment options, amounted to $25,340 and $24,034 for the years ended December 31, 2021 and 2020, respectively.

Note 11—Lease contracts

During June 2011, the Organization entered into a lease for office space with a start date of February 17, 2012 and expiring in July 2022. The lease requires monthly payments of $6,083 subject to annual increases calculated using the published consumer price index.

Note 11—Lease contracts (continued)

Subsequent to December 31, 2021, the Organization entered into a lease for new office space with a start date of August 2022 and expiring in July 2029. The lease requires monthly payments of $9,868 during the initial year increasing to $11,732 during the final year.

Expense for all leases was approximately $105,000 and $88,000 for the years ended December 31, 2021 and 2020, respectively. Future minimum lease commitments are as follows:

Years Ending December 31,	
2022	$ 53,839
2023	125,422
2024	130,230
2025	130,748
2026	132,095
Thereafter	356,305
	$ 928,639

Note 12—Concentrations

The Organization recorded contributions from one major donor representing 40% and 18%, respectively, of total revenues and other support for the years ended December 31, 2021 and 2020, respectively. A significant reduction in the support from this donor, if this were to occur, could have an adverse impact on the Organization's programs and services.

Certain investments are not insured by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and are subject to investment risk, including loss of principal. Investments are insured by the Securities and Investor Protection Corporation, which covers investor losses, in some cases, attributable to bankruptcy or fraudulent practices of brokerage firms. At times throughout the year, the Organization may maintain balances at financial institutions in excess of FDIC insured limits. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk related to its cash held at financial institutions.

Note 13—Uncertainty

Late in December 2019, outbreak of a novel strain of coronavirus, COVID-19, emerged globally. As a result of the spread of COVID-19, economic uncertainties have arisen, which could negatively impact the Organization's revenue and operations for an indeterminable time period. At this time, the impact on the financial statements cannot be reasonably estimated.