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Resolution No. _____

A resolution appropriating a total of $50,000 from the Juvenile Court of Nashville and Davidson County to Pathways Kitchen Corporation as a recipient of a Community Partnership Fund grant.

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

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

WHEREAS, the Juvenile Court of Nashville and Davidson County has accepted applications from nonprofit organizations to receive Community Partnership Fund grants; and,

WHEREAS, the Mayor has accepted the recommendations of the Juvenile Court that Community Partnership Fund grants should be disbursed to specific nonprofit organizations; and,

WHEREAS, Pathways Kitchen Corporation applied for, and was selected by the Juvenile Court of Nashville and Davidson County, to receive a portion of these grant funds totaling $50,000 to provide culinary workforce development training and living wage opportunities with life-skills supportive services by a trauma-informed team; and,

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

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

Section 1. There is hereby appropriated $50,000 from the Juvenile Court to Pathways Kitchen Corporation to provide culinary workforce development training and living wage opportunities with life-skills supportive services by a trauma-informed team, pursuant to the grant contract that is attached hereto and incorporated herein; and,

Section 2. The Metropolitan Government is hereby authorized to enter into the grant contract with the nonprofit organization listed in Section 1 above for the amount provided herein and the purposes stated. Such contract shall specify the terms and conditions under which the grant funds are to be spent.

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.

APPROVED AS TO AVAILABILITY OF FUNDS:

Signed by:
Jenneen Reed/mjw
623774A2A87d2469

Jenneen Reed, Director
Department of Finance

INTRODUCED BY:

_____

_____

_____

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APPROVED AS TO FORM
AND LEGALITY:

Member(s) of Council

DocuSigned by:
Lexie Ward
6A5DC7C9494243F...

Assistant Metropolitan Attorney

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Grant contract between the Metropolitan Government of Nashville and Davidson County and Pathways Kitchen Corporation, Contract #_____

GRANT CONTRACT
BETWEEN THE METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY
AND
PATHWAYS KITCHEN CORPORATION

This Grant Contract issued and entered into pursuant to RS2026-_____ by and between the Metropolitan Government of Nashville and Davidson County ("Metro"), and Pathways Kitchen Corporation,
("Recipient"), is for the provision of the Culinary Workforce Development for Justice-Impacted Youth program to provide culinary workforce development training and living wage opportunities with life-skills supportive services by a trauma-informed team, as further defined in the "SCOPE OF PROGRAM". The Recipient's annual report and audit are incorporated herein by reference.

A. **SCOPE OF PROGRAM:**

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

Serve 25 – 35 youth ages 15-19 in Davidson County to reduce risk factors for juvenile justice involvement by providing training and paid work opportunities and providing success navigation for all served youth.

A.2. The Recipient must spend these funds consistent with the Grant Spending Plan, attached and incorporated herein as Attachment 1. The Recipient must collect data to evaluate the effectiveness of their services and must provide those results to Metro upon request.

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

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

B. **GRANT CONTRACT TERM:**

B.1. **Grant Contract Term.** The term of this Grant will be twelve (12) months, commencing on July 1, 2026 and ending on June 30, 2027. 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 fifty thousand dollars ($50,000.00). 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.

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C.2. **Payment Methodology.** The recipient shall maintain all expenditure receipts and any other supporting documentation, evidencing the reason for such costs to be reimbursed under this Grant Contract. The Recipient will only be compensated for actual costs as evidenced by expenditure receipts and supporting documentation based upon the Grant Spending Plan, not to exceed the maximum liability established in Section C.1.

Generally, invoices submitted for reimbursement will be accepted on a quarterly basis. Juvenile Court Grant Management Team will consider written electronic requests for monthly reimbursements and advise the Recipient of approved. Supporting documentation shall serve as proof of delivered services, and shall accompany submission of invoices, in order to be eligible for payment.

Recipient must send all invoices electronically to the attention of the Grants Management team: NicoleSWhitlock@jisnashville.gov (Ms. Nicole Whitlock, Deputy Court Administrator for Finance, HR, IT) and copy shelleyhudson@jisnashville.gov (Ms. Shelley Hudson, Juvenile Court Special Projects Manager).

Final invoices for the contract period should be received by Metro Payment Services by July 7, 2027. 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 the Grants Management team: NicoleSWhitlock@jisnashville.gov (Ms. Nicole Whitlock, Deputy Court Administrator for Finance, HR, IT) and copy shelleyhudson@jisnashville.gov (Ms. Shelley Hudson, Juvenile Court Special Projects Manager), 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.

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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. **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 Nonprofit 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.

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D.9. **Reporting.** The Recipient must submit an Interim Program Report, to be received by **the Grants Management team (NicoleSWhitlock@jisnashville.gov and shelleyhudson@jisnashville.gov),** by no later than January 6, 2027, and a Final Program Report, to be received by Office of Grants and Accountability (OGA), 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.11.1 General Liability Insurance
In the amount of one million ($1,000,000.00) dollars.

D.11.2 Automobile Liability Insurance
In the amount of one million ($1,000,000.00) dollars (if vendor will be making on-site deliveries).

D.11.3 Sexual Molestation and Abuse Insurance
In the amount of one million ($1,000,000.00) dollars.

D.11.4 Such 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 work or operations performed by or on behalf of the Recipient 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, Recipient'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 Recipient's insurance and shall not contribute with it.

D.11.5
Prior to commencement of services, Recipient shall furnish METRO with original certificates and amendatory endorsements affecting coverage required by this section and provide that such insurance shall not be cancelled, allowed to expire, or be materially reduced in coverage except on 30 days' prior written notice to:

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

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

Replace certificates, policies, and/or endorsements for any such insurance expiring prior to completion of services. Maintain such insurance from the time services commence until services are completed and attach the certificates of insurance in the METRO system. Failure to maintain

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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.

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

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

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

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

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

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

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

D.15 **Force Majeure.** "Force Majeure Event" means fire, flood, earthquake, elements of nature or acts of God, wars, riots, civil disorders, rebellions or revolutions, acts of terrorism or any other similar cause beyond the reasonable control of the party. Except as provided in this Section, any failure or delay by a party in the performance of its obligations under this Grant Contract arising from a Force Majeure Event is not a breach under this Grant Contract. The non-performing party will be excused from performing those obligations directly affected by the Force Majeure Event, and only for as long as the Force Majeure Event continues, provided that the party continues to use diligent, good faith efforts to resume performance without delay. Recipient will promptly notify Metro within forty-eight (48) hours of any delay caused by a Force Majeure Event and will describe in reasonable detail the nature of the Force Majeure Event.

D.16. **State, Local and Federal Compliance.** The Recipient agrees to comply with all applicable federal, state and local laws and regulations in the performance of this Grant Contract. Metro shall have the right to terminate this Grant Contract at any time for failure of Recipient to comply

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with applicable federal, state or local laws in connection with the performance of services under this Grant Contract.

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

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

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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 Juvenile Court CPF Grants Program Management Team Contact:

Shelley Hudson
Special Project Program Manager
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-862-8079
Cell: 615-500-3391
shelleyhudson@jisnashville.gov

Metro Juvenile Court CPF Fiscal Grant Management and Invoicing Contact:

Nicole Whitlock
Deputy Court Administrator of Finance, HR, IT
Juvenile Court
P.O. Box 196306
Nashville, Tennessee 37219-6306
Office: 615-880-2368
NicoleSWhitlock@jisnashville.gov

Recipient

Name : Teri Sloan
Title : Chief Operating Officer
Agency Name : Pathways Kitchen Corporation
Address : 4636 Lebanon Pike #168
City : Nashville, State : Tennessee, Zip 37076
Phone : 931-580-5911
Email : teri@pathwayskitchen.org

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

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of Congress in connection with this grant, loan, or cooperative agreement, the Recipient must complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

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

D.25. **Certification Regarding Debarment and Convictions.**

a. Recipient certifies that Recipient, and its current and future principals:

i. are not presently debarred, suspended, or proposed for debarment from participation in any federal or state grant program;

ii. have not within a three (3) year period preceding this Grant Contract been convicted of fraud, or a criminal offence in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) grant;

iii. have not within a three (3) year period preceding this Grant Contract been convicted of embezzlement, obstruction of justice, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and

iv. are not presently indicted or otherwise criminally charged by a government entity (federal, state, or local) with commission of any of the offenses detailed in sections D.25(a)(ii) and D.25(a)(iii) of this certification.

b. Recipient shall provide immediate written notice to Metro if at any time Recipient learns that there was an earlier failure to disclose information or that due to changed circumstances, its principals fall under any of the prohibitions of Section D.25(a).

D. 26. **Iran Divestment Act**. In accordance with the Iran Divestment Act, Tennessee Code Annotated § 12-12-101 et seq., Recipient certifies that to the best of its knowledge and belief, neither Recipient nor any of its subcontractors are on the list created pursuant to Tennessee Code Annotated § 12-12-106. Misrepresentation may result in civil and criminal sanctions, including contract termination, debarment, or suspension from being a contractor or subcontractor under Metro contracts.

D. 27. **Effective Date.** This contract will not be binding upon the parties until it has been signed first by the Recipient and then by the authorized representatives of the Metropolitan Government and has been filed in the office of the Metropolitan Clerk. When it has been so signed and filed, this contract will be effective as of the date first written above.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

APPROVED AS TO AVAILABILITY OF FUNDS:

DocuSigned by:
Aaron Pratt
DB53844A2DE04C4...
Office of Management and Budget

Signed by:
Jennifer Reed/mjw
62377A2A8742469...
Director of Finance

APPROVED AS TO INSURANCE:

Signed by:
Balogun Cobb
68804BF12FD741C...
Director of Insurance

APPROVED AS TO FORM AND LEGALITY:

DocuSigned by:
Lexie Ward
6A5DC7C8494243E...
Metropolitan Attorney

FILED IN THE OFFICE OF THE CLERK:

Metropolitan Clerk

DEPARTMENT HEAD

Juvenile Court Judge

RECIPIENT: Pathways Kitchen Corporation

By: Jen Hoa

Title: Chief Operating Officer

State of: Tennessee County of: Davidson

On this 2nd Day of Sept, 20 26, before me, the undersigned Notary Public, personally appeared Teresa Sloan

proved through satisfactory evidence of identification, which were TNDL, to be the person whose name is signed on the preceding or attached document and acknowledged

Colton Moomau — Notary Public

My commission expires: Sept 3, 2029

COLTON MOOMAU
STATE OF TENNESSEE NOTARY PUBLIC
DAVIDSON COUNTY

My Commission Expires Sept. 3, 2029

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FY 27 **Pathways Kitchen** Community Partnership Fund Budget Narrative

Total Amount Requested: $50,000
Grant Period: July 1, 2026 – June 30, 2027

1. **Salaries, Wages, Benefits and Taxes – $34,370.00**

   Funds will support salaries for a Program Director, Culinary Director and Culinary Assistant. The Program Director will be responsible for curriculum development, participant recruitment and case management oversight. The Culinary Director will be responsible will manage all culinary shifts and youth scheduling. The Culinary Assistant will provide additional support and management for culinary shifts. Salaries are calculated based on the percentage of time that will be spent on grant-related activities, as follows:

   1 Program Director: 25% of salary x $57,750 (annual salary) = $14,437.50
   1 Culinary Director: 25% of salary x $65,000 (annual salary) = $16,250

   Fringe is calculated as 12% of personnel costs and includes payroll taxes, worker's compensation, healthcare reimbursements and simple IRA matching, totaling $3,682.50.

2. **Specific Assistance to Individuals - $15,630.00**

   Specific Assistance to Individuals will be paid to participants in the form of youth wages, which range from $10/hour to $18/hour. Budgeted funds are calculated based on a current average hourly wage of $16/hour, an average shift of 4.5 hours and an estimated 217 annual work shifts.

Total Project Budget: $50,000.00

This funding will directly support the implementation of the Culinary Workforce Development Program for 45+ Justice-Impacted Youth.

AGENCY INSTRUCTIONS: Please use this template to complete your Agency Budget Narrative. Remove any categories that do not apply and update all categories that include requested budgeted items.

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Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "CAFE MOMENTUM NASHVILLE CORPORATION", CHANGING ITS NAME FROM "CAFE MOMENTUM NASHVILLE CORPORATION" TO "PATHWAYS KITCHEN CORPORATION", FILED IN THIS OFFICE ON THE TWENTY-SEVENTH DAY OF AUGUST, A.D. 2024, AT 12:15 O`CLOCK P.M.

Jeffrey W. Bullock, Secretary of State

6056981 8100
SR# 20243524852

Authentication: 204270667
Date: 08-29-24

You may verify this certificate online at corp.delaware.gov/authver.shtml

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State of Delaware
Secretary of State
Division of Corporations
Delivered 12:15 PM 08/27/2024
FILED 12:15 PM 08/27/2024
SR 20243524852 - File Number 6056981

CERTIFICATE OF AMENDMENT

OF

CERTIFICATE OF INCORPORATION

OF

CAFÉ MOMENTUM NASHVILLE CORPORATION

(a corporation without capital stock)

Café Momentum Nashville Corporation, a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware, DOES HEREBY CERTIFY:

FIRST: That the Board of Directors of Café Momentum Nashville Corporation by the unanimous written consent of its members, filed with the minutes of the Board, duly adopted resolutions. The resolution setting forth the proposed amendment is as follows:

> RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the Article thereof numbered I so that, as amended said Article shall be and read as follows:
>
> "The name of the corporation is Pathways Kitchen Corporation (hereinafter the "Corporation")."

SECOND: That thereafter, in lieu of a meeting and vote of the members, the members have given unanimous written consent to said amendment in accordance with the provisions of Section 228 of the General Corporation Law of the State of Delaware.

THIRD: That the aforesaid amendment was duly adopted in accordance with the applicable provisions of Sections 242 and 228 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said Café Momentum Nashville Corporation has caused this Certificate to be signed by Rokeisha Bryant its Executive Director, this 27th day of August, 2024.

CAFÉ MOMENTUM NASHVILLE CORPORATION

By: RBryant
Name: Rokeisha Bryant
Title: Executive Director

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Service Request# 20243452273

State of Delaware

SECRETARY OF STATE
DIVISION OF CORPORATIONS
P.O. BOX 898
DOVER, DELAWARE 19903

9046709
MARY C WARD
2095 LAKESIDE CENTRE WAY, SUITE 110
KNOXVILLE, TN 37922

08-19-2024

ATTN: ECORP

DESCRIPTION	AMOUNT
4747886 - PATHYWAYS KITCHEN CORPORATION - 12/17/2024	
0100C Name Reserve; Charge	
Name Reservation Fee	$75.00
TOTAL CHARGES	$75.00
TOTAL PAYMENTS	$75.00
BALANCE	$0.00

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

In reply refer to: 3552240033
Nov. 01, 2024 LTR 4168C 0
87-1425137 000000 00
00013554
BODC: TE

PATHWAYS KITCHEN CORPORATION
4636 LEBANON PIKE 168
HERMITAGE TN 37076

014970

Employer ID number: 87-1425137
Form 990 required: Yes

Dear PATHWAYS KITCHEN CORPORATION:

We're responding to your request dated Oct. 25, 2024, about your tax-exempt status.

We issued you a determination letter in March 2022, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

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

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific

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FY 27 CPF Agency Program and Proposed Use of Funds Statement

Agency: Pathways Kitchen Corporation

1. Statement of the Nature and Extent of Pathways Kitchen Corporation Program Serving Residents of the Metropolitan Government of Nashville and Davidson County

Pathways Kitchen Corporation provides Culinary Workforce Development for the Justice-Impacted Youth program to provide culinary workforce development training and living wage opportunities with life-skills supportive services by a trauma-informed team.

The program will serve 25 – 35 youth aged 15-19, residing in Davidson County with the National Restaurant Association Educational Foundation Restaurant Ready curriculum to develop life skills and social skills.

2. Statement of the Proposed Use of Funds to Be Provided by the Metropolitan Government of Nashville and Davidson County

Funds provided by the Metropolitan Government of Nashville and Davidson County will be used to support the implementation and delivery of Pathways Kitchen Corporation programming services.

Expenditures include programming salaries and wages, including benefits and taxes, and specific assistance to individuals which are allowable expenses directly related to the delivery of program services.

Funds will be used to fund staffing, youth wages, and training expenses for our culinary workforce development program. Programming includes three core components: training and development, paid culinary work opportunities, and individualized success navigation. Youth begin with a 50-hour paid training program that combines culinary instruction with social-emotional learning and workforce readiness.

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FY 27 CPF GRANT BUDGET

AGENCY NAME: Pathways Kitchen

The grant budget line-item amounts below shall be applicable only to expense incurred during the following Applicable Period: **BEGIN:** 07/01/2026 **END:** 06/30/2027

	EXPENSE OBJECT LINE-ITEM CATEGORY	GRANT CONTRACT	GRANTEE MATCH	TOTAL PROJECT
	Salaries and Wages	$30,687.50	$112,062.50	$142,750.00
	Benefits and Taxes (12%)	$3,682.50	$15,651.25	$19,333.75
	Professional Fees	$0.00	$0.00	$0.00
	Supplies	$0.00	$6,960.00	$6,960.00
	Communications	$0.00	$0.00	$0.00
	Postage and Shipping	$0.00	$0.00	$0.00
	Occupancy	$0.00	$0.00	$0.00
	Equipment Rental and Maintenance	$0.00	$0.00	$0.00
	Printing and Publications	$0.00	$0.00	$0.00
	Travel/Conferences and Meetings	$0.00	$1,200.00	$1,200.00
	Insurance	$0.00	$0.00	$0.00
	Specific Assistance to Individuals	$15,630.00	$20,863.75	$36,493.75
	Other Non-Personnel	$0.00	$0.00	$0.00
	GRAND TOTAL	**$50,000.00**	**$156,737.50**	**$206,737.50**

Total Match Amount	$156,737.50		
Total Match Percentage	75.8147%	UNKNOWN	**Fund Source**

(Note: any changes to the contract budget must be pre-approved by Juvenile Court to be eligible for reimbursem

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GRANT BUDGET LINE-ITEM DETAIL:

AGENCY NAME: Pathways Kitchen
0
0

SALARIES, WAGES, BENEFITS AND TAXES:	AMOUNT
Summary of individual positions that will support project activities. Review Instuctions for examples.	$0.00
Position 1: *Program Director $57,750/$8,508, 25%*	$16,170.00
Position 2: *Culinary Director $65,000/$9,125, 25%*	$18,200.00
TOTAL	**$34,370.00**

Note: Benefits must be calculated at the same or lesser percentage as the salary for each position.

PROFESSIONAL FEES:	AMOUNT
	$0.00
	$0.00
	$0.00
TOTAL	**$0.00**

SUPPLIES:	AMOUNT
	$0.00
	$0.00
TOTAL	**$0.00**

COMMUNICATIONS:	AMOUNT
	$0.00
	$0.00
	$0.00
	$0.00
TOTAL	**$0.00**

POSTAGE AND SHIPPING:	AMOUNT
	$0.00
TOTAL	**$0.00**

OCCUPANCY:	AMOUNT
	$0.00
	$0.00
TOTAL	**$0.00**

EQUIPMENT RENTAL AND MAINTENANCE:	AMOUNT
	$0.00
	$0.00
TOTAL	**$0.00**

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PRINTING AND PUBLICATIONS:	AMOUNT
	$0.00
TOTAL	**$0.00**

TRAVEL/CONFERENCE AND MEETINGS:	AMOUNT
	$0.00
TOTAL	**$0.00**

INSURANCE:	AMOUNT
	$0.00
	$0.00
TOTAL	**$0.00**

SPECIFIC ASSISTNACE TO INDIVIDUALS:	AMOUNT
Participant Wages	$15,630.00
	$0.00
TOTAL	**$15,630.00**

OTHER NON-PERSONNEL:	AMOUNT
	$0.00
	$0.00
	$0.00
	$0.00
TOTAL	**$0.00**

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PATHWAYS KITCHEN CORPORATION

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2025 AND 2024

BELLENFANT
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

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PATHWAYS KITCHEN CORPORATION

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pathways Kitchen Corporation
Nashville, Tennessee

Opinion

We have audited the accompanying financial statements of Pathways Kitchen Corporation (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, 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 Pathways Kitchen Corporation as of December 31, 2025 and 2024, 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.

Emphasis of Matter

We draw attention to Note 6 of the financial statements, which describes that the Organization identified an error related to the improper recognition of $103,557 of grant revenue in the year ended December 31, 2023. The error was corrected by recording a prior period adjustment to beginning net assets as of January 1, 2024. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pathways Kitchen Corporation 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

2919 Berry Hill Drive • Nashville TN 37204 • Tel: 615.373.8700 • Fax: 615.370.4475 • www.BellenfantCPA.com

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Responsibilities of Management for the Financial Statements (Continued)

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 Pathways Kitchen Corporation'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, including omissions, 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 Pathways Kitchen Corporation'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 Pathways Kitchen Corporation'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.

Bellenfant, PLLC

Nashville, Tennessee
July 30, 2026

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PATHWAYS KITCHEN CORPORATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

ASSETS

CURRENT ASSETS	2025	2024
Cash and Cash Equivalents	$ 419,275	$ 467,104
Accounts Receivable	2,397	55,479
Prepaid Expenses	2,711	-
Grants Receivable	34,186	29,818
Total Current Assets	458,569	552,401
FIXED ASSETS		
Vehicles	46,598	46,598
Less: Accumulated Depreciation	(27,033)	(17,713)
Total Fixed Assets	19,565	28,885
OTHER ASSETS		
Website	5,000	5,000
Less: Accumulated Amortization	(3,334)	(1,667)
Total Other Assets	1,666	3,333
Total Assets	$ 479,800	$ 584,619

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$ 21,569	$ 2,158
Accrued Expenses and Other Current Liablities	11,199	11,469
Total Current Liabilities	32,768	13,627
Total Liabilities	32,768	13,627
NET ASSETS		
Net Assets Without Donor Restrictions	211,535	335,742
Net Assets With Donor Restrictions	235,497	235,250
Total Net Assets	447,032	570,992
Total Liabilities and Net Assets	$ 479,800	$ 584,619

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

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PATHWAYS KITCHEN CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions of Cash and Other Financial Assets	$ 414,093	$ 102,500	$ 516,593
Catering Revenues	78,671	-	78,671
Other Income	3,256	-	3,256
Net Assets Released from Restrictions	102,253	(102,253)	-
Total Support and Revenue	598,273	247	598,520
EXPENSES			
Program Services	276,109	-	276,109
Supporting Services			
Management and General	394,826	-	394,826
Fundraising	51,545	-	51,545
Total Supporting Services	446,371	-	446,371
Total Expenses	722,480	-	722,480
Change in Net Assets	(124,207)	247	(123,960)
Net Assets, Beginning of Year	335,742	235,250	570,992
Net Assets, End of Year	$ 211,535	$ 235,497	$ 447,032

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

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PATHWAYS KITCHEN CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions of Cash and Other Financial Assets	$ 386,803	$ 75,732	$ 462,535
Catering Revenues	40,210	-	40,210
Other Income	8,087	-	8,087
Net Assets Released from Restrictions	72,168	(72,168)	-
Total Support and Revenue	507,268	3,564	510,832
EXPENSES			
Program Services	214,749	-	214,749
Supporting Services			
Management and General	295,323	-	295,323
Fundraising	36,110	-	36,110
Total Supporting Services	331,433	-	331,433
Total Expenses	546,182	-	546,182
Change in Net Assets	(38,914)	3,564	(35,350)
Prior Period Adjustment	(103,557)	-	(103,557)
Net Assets, Beginning of Year as Restated	374,656	231,686	606,342
Net Assets, End of Year	$ 335,742	$ 235,250	$ 570,992

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

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PATHWAYS KITCHEN CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Salaries and Wages	$ 189,403	$ 189,403	-	$ 378,806
Payroll Taxes	-	26,927	-	26,927
Payroll Processing Fees	-	2,941	-	2,941
Benefits	9,693	9,693	-	19,386
Bank Charges	-	3,530	-	3,530
Contract Labor	22,627	12,094	-	34,721
Depreciation	-	9,320	-	9,320
Amortization	-	1,667	-	1,667
Dues and Memberships	-	5,259	-	5,259
Insurance	-	6,774	-	6,774
Internships	-	-	-	-
Marketing and Development	-	3,594	-	3,594
Meal/Food and Beverage	1,967	1,324	25,489	28,780
Merchandise	-	-	-	-
Supplies	3,892	4,991	2,937	11,820
Professional Services	-	30,790	-	30,790
Rent Expense	16,901	2,051	-	18,952
Training and Seminars	27,733	8,531	-	36,264
Transportation	1,565	48	6,161	7,774
Travel	-	3,208	-	3,208
Miscellaneous	2,328	72,681	16,958	91,967
Total Expenses	$ 276,109	$ 394,826	$ 51,545	$ 722,480

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

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PATHWAYS KITCHEN CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Salaries and Wages	$ 155,591	$ 155,591	-	$ 311,182
Payroll Taxes	-	23,566	-	23,566
Payroll Processing Fees	-	1,599	-	1,599
Benefits	10,397	10,397	-	20,794
Bank Charges	-	3,333	-	3,333
Contract Labor	18,242	28,167	-	46,409
Depreciation	-	9,320	-	9,320
Amortization	-	1,667	-	1,667
Dues and Memberships	-	1,089	-	1,089
Insurance	-	3,775	-	3,775
Internships	20,722	-	-	20,722
Marketing and Development	-	4,701	-	4,701
Meal/Food and Beverage	2,804	925	24,160	27,889
Merchandise	-	-	200	200
Supplies	-	9,315	5,765	15,080
Professional Services	-	27,086	-	27,086
Rent Expense	-	10,740	-	10,740
Training and Seminars	2,841	-	-	2,841
Transportation	864	1,207	5,135	7,206
Travel	-	1,354	-	1,354
Miscellaneous	3,288	1,491	850	5,629
Total Expenses	$ 214,749	$ 295,323	$ 36,110	$ 546,182

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

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PATHWAYS KITCHEN CORPORATION
STATEMENTS OF CASH FLOWS
DECEMBER 31, 2025 AND 2024

CASH FLOWS FROM OPERATING ACTIVITIES	2025	2024
Change in Net Assets	$ (123,960)	$ (35,350)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operations:		
Depreciation	9,320	9,320
Amortization	1,667	1,667
(Increase) Decrease in:		
Accounts and Grants Receivable	48,714	(12,807)
Prepaid Expenses	(2,711)	-
Increase (Decrease) in:		
Accounts Payable	19,411	676
Accrued Expenses	(270)	3,955
Net Cash Provided (Used) by Operating Activities	(47,829)	(32,539)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	999
Net Cash Provided (Used) by Investing Activities	-	999
Net Increase (Decrease) in Cash and Cash Equivalents	(47,829)	(31,540)
Cash and Cash Equivalents, Beginning of Year	467,104	498,644
Cash and Cash Equivalents, End of Year	$ 419,275	$ 467,104

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

Docusign Envelope ID: 9705752F-5B2D-8FB7-8386-850C50FA9A5D

PATHWAYS KITCHEN CORPORATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Pathways Kitchen Corporation, (the "Organization"), is incorporated in the state of Tennessee as a 501(c)(3) non-profit organization that provides restaurant and culinary training to Nashville's justice-involved youth. Their mission is to transform young lives by equipping these youth with life skills, education and employment opportunities to help them achieve their full potential. The Organization began its operations in July 2021, under the direction of the Momentum Advisory Collective (MAC)-the national capacity-building organization created to scale the Pathway Kitchens concept nationally with plans to launch 30 restaurants and programs over the next 10 years.

Basis of Accounting

The financial statements of Pathways Kitchen Corporation are maintained and presented on the accrual basis of accounting. Revenues are generally recognized when earned and expenses are generally recognized when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Associations. Under the FASB Accounting Standards Codification, 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.

Net assets without donor restrictions:
These are net assets that are not subject to donor-imposed stipulations. The Organization had $211,535 and $335,742 of net assets without donor restrictions as of December 31, 2025 and 2024, respectively.

Net assets with donor restrictions:
These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes. The Organization had $235,497 and $235,250 of net assets with donor restrictions as of December 31, 2025 and 2024, respectively.

Cash and Cash Equivalents

For purposes of the statement of cash flows, Pathways Kitchen Corporation considers all highly liquid investments with a maturity of 90 days or less when purchased to be cash equivalents.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable are reported at their estimated collectible amounts. They are periodically evaluated for collectability based on management's assessment of each account. An allowance for doubtful accounts is established as losses are estimated to have occurred through recognition of bad debt expense. When management confirms the uncollectibility of an account receivable, such amount is charged off against the allowance for doubtful accounts. No allowance for doubtful accounts was recorded at December 31, 2025 and 2024.

Fixed Assets

Disbursements for property and equipment are capitalized and reflected in the statement of financial position at cost. Expenditures for additions and major improvements are capitalized while those for maintenance and repairs are charged to expenses as incurred. Depreciation, which is reflected as an expense in the statement of activities, is computed on the straight-line method over the following estimated useful lives:

Vehicles	5 years

Other Assets

Other assets is comprised of website costs. Amortization is provided in amounts necessary to allocate the cost of assets over their estimated useful lives using the straight-line method. The estimated useful lives of all major classes of other assets are as follows:

Website	3 years

Revenue and Revenue Recognition

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 recognized as revenue when, or as, the performance obligation is satisfied. Revenue recognition policies for the Organization's primary revenue sources are summarized as follows:

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Revenue Recognition (Continued)

Restaurant and Catering — Restaurant and catering revenue consists of food and beverage sales generated through the Organization's restaurant operations and catering services. Performance obligations are satisfied at the point in time food, beverages, and related services are provided to customers. Revenue is recognized when control of the promised goods or services transfers to the customer, which generally occurs at the time of sale for restaurant transactions or upon completion of the catered event. Payments are generally received at the point of sale or upon completion of the event; however, customer deposits received in advance of catering events are recorded as deferred revenue until the related performance obligations have been satisfied.

Contributions are nonreciprocal transactions because the donor does not receive commensurate value in return for the transfer of assets. Contributions, both conditional and unconditional, are governed under ASC 958-605. Conditional contributions include both 1) a barrier to entitlement (such as incurring qualifying costs or raising matching funds) and 2) a right of return or release. For conditional contributions, revenue is recognized only when the condition has been met. On the other hand, unconditional contributions are recognized immediately. If an unconditional contribution includes a time or purpose restriction, the funds are reported in the nonprofit's net assets with donor restrictions until the restriction is fulfilled.

Advertising

Advertising costs are expensed when incurred.

Donated Services and Goods

Donated services and goods are recognized if they create or enhance non-financial assets, or the donated service requires specialized skills, was performed by a donor who possesses such skills, and would have been purchased by Organization if not donated. Such services are recognized at fair value as support and expensed in the period the services are performed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from estimates.

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Accordingly, certain costs have been categorized based on specific identification of costs incurred or allocated as determined by management.

Expense	Method of Allocation
Salaries and Wages	Time and Effort
Payroll Taxes	Time and Effort
Benefits	Time and Effort
Contract Labor	Time and Effort
Depreciation and Amortization	Fixed Asset Usage
Insurance	Policy Coverage

Compensated Absences

The Organization's policy is to allow three days of paid time off to be rolled over from one fiscal year to the next. Accrued payroll expenses are included in Accrued Expenses on the Statement of Financial Position. There was no accrual for the year ended December 31, 2024. The accrual for the year ended December 31, 2025 was $4,544.

2. AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of December 31, 2025 and 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

	2025	2024
Cash and Cash Equivalents	$ 419,275	$ 467,104
Accounts Receivable	2,397	55,479
Grants Receivable	34,186	29,818
	455,858	552,401
Less: amounts unavailable to be used within one year due to donor imposed restrictions	(235,497)	(235,250)
Financial assets available to meet cash needs for general expenditures within one year	$ 220,361	$ 317,151

There is an adequate amount of financial assets available as of December 31, 2025 and 2024. The Organization effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the statement of financial position date.

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3. LEASE

The organization began leasing commercial kitchen space at Citizen Kitchens in Nashville, Tennessee in March 2025. Rent is based on an hourly rate. Total payments made to Citizen Kitchens for the year ending in December 31, 2025 were $16,504.

4. CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of cash and cash equivalents. Cash is maintained in demand deposit accounts which, at times, may exceed federally insured limits. By their nature, all such financial instruments involve risk, including the credit risk of nonperformance by other parties. Exposure to credit risk is managed through credit approvals and monitoring procedures.The Organization had no major concentrations of credit risk at December 31, 2025 and 2024.

5. NET ASSETS WITH DONOR RESTRICTIONS

The Organization receives a substantial amount of its support from grants. A significant reduction in the level of this support may have a significant effect on the Organization's programs and activities and its ability to continue operations.

Net assets with donor restrictions consists of the following at Decemeber 31:

	2025	2024
Restaurant Purchase	$ 176,250	$ 176,250
St. George	17,500	47,500
Memorial Foundation	-	10,000
School Seed Foundation	-	1,500
United Way	7,500	-
Metro CPF	12,909	-
TN Commission on Children	21,338	-
	$ 235,497	$ 235,250

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6. PRIOR PERIOD ADJUSTMENT

During the year ended December 21, 2024, the Organization identified $103,557 of grant revenue that had been improperly recognized in the year ended December 31, 2023. This amount related to grant funds that had not yet been earned as of December 31, 2023, and therefore should not have been recognized as revenue in that period. To correct this error, a prior period adjustment was recorded to decrease accounts receivable and net assets without donor restrictions as of January 1, 2024 by $103,557.

The adjustment to net assets at January 1, 2024, is summarized as follows:

Net Assets, Originally Reported	$	709,899
Prior Period Adjustment		(103,557)
Net Assets, Restated	$	606,342

7. INCOME TAXES

The Organization has qualified for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation.

The Organization has evaluated its tax positions in accordance with the Codification Standard relating to Accounting for Uncertainty in Income Taxes. The Organization believes that it has taken no uncertain tax positions.

The Organization files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Organization's returns for the years prior to calendar year 2022 are no longer open for examination.

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 30, 2026, which is the date the financial statements were available to be issued.